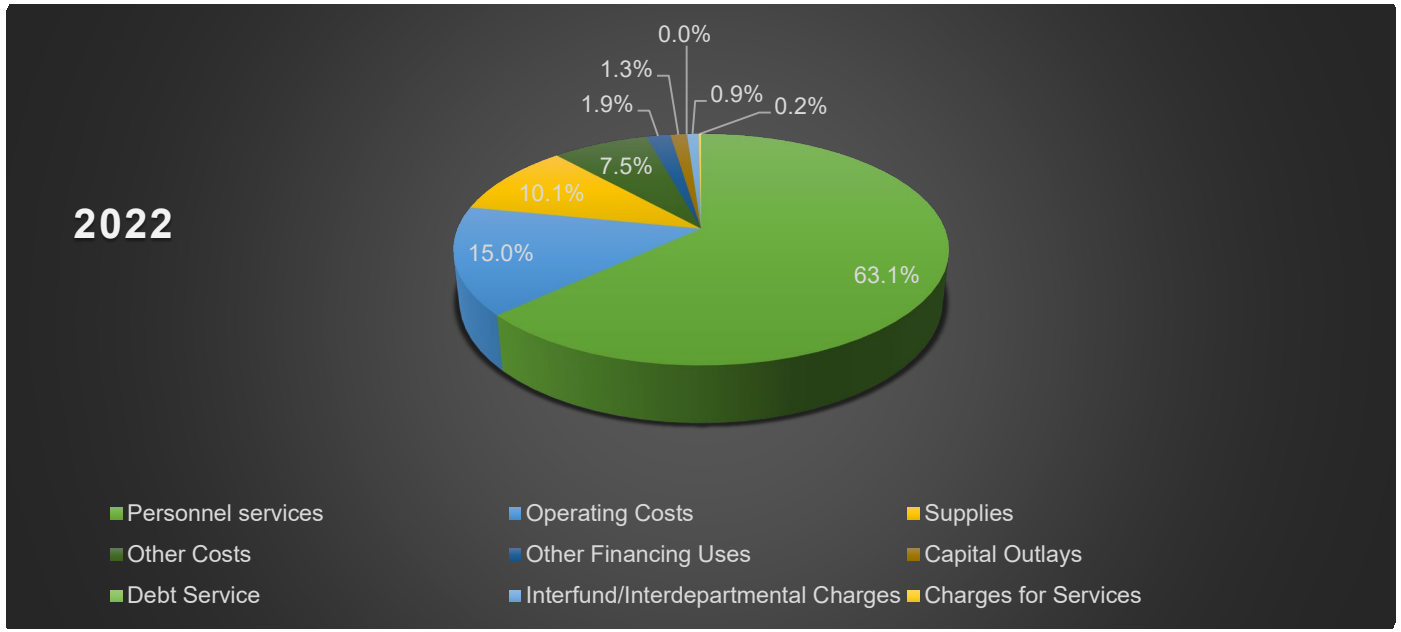
Upson County Board of Commissioners
Financial Update
For the Period Ended June 30, 2023

Major Governmental Funds (Except Debt & Capital Funds)

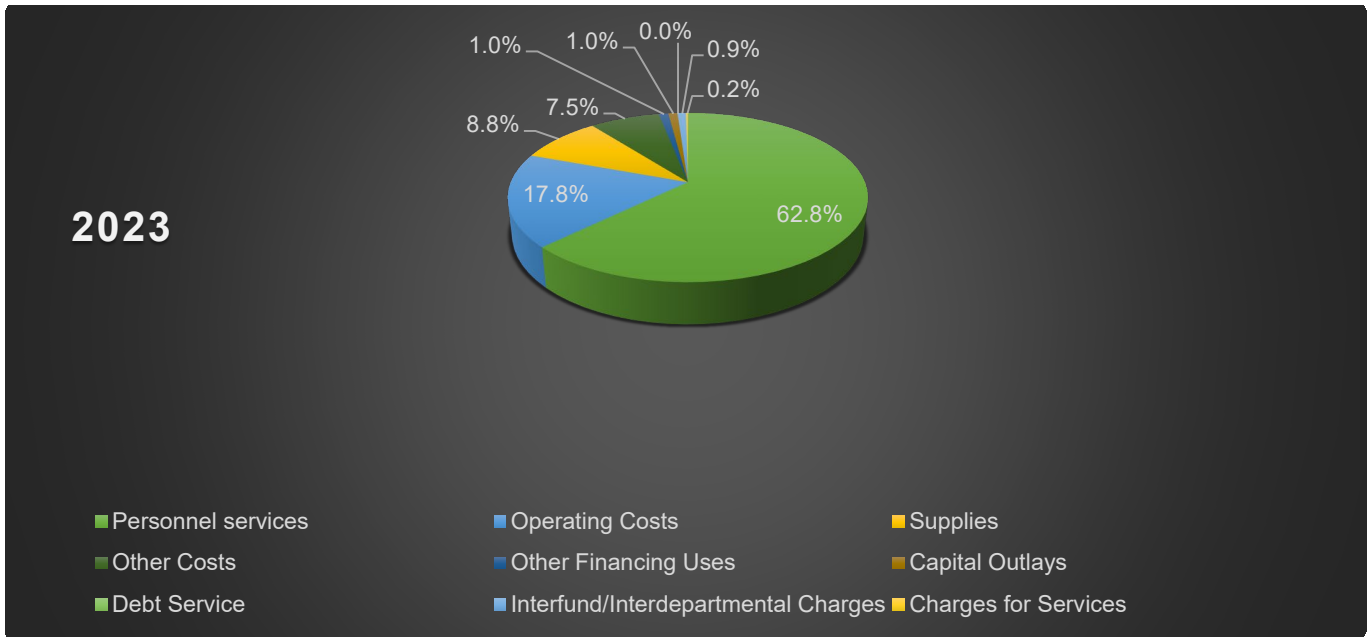
Expenditures	Column Labels June 30, 2022 Budget	Actual	June 30, 2023 Budget	Actual	June 30, 2022 % of Budget	June 30, 2023 % of Budget
Personnel services	**$ 12,762,061**	**$ 5,937,344**	**$ 13,805,670**	**$ 6,442,151**	**46.5%**	**46.7%**
Operating Costs	**$ 3,954,040**	**$ 1,412,579**	**$ 4,236,096**	**$ 1,831,213**	**35.7%**	**43.2%**
Supplies	**$ 1,951,647**	**$ 952,480**	**$ 1,894,757**	**$ 906,247**	**48.8%**	**47.8%**
Other Costs	**$ 1,850,443**	**$ 685,032**	**$ 1,882,806**	**$ 766,954**	**37.0%**	**40.7%**
Other Financing Uses	**$ 551,517**	**$ 176,349**	**$ 97,857**	**$ 104,733**	**32.0%**	**107.0%**
Capital Outlays	**$ 253,906**	**$ 121,080**	**$ 234,292**	**$ 100,693**	**47.7%**	**43.0%**
Debt Service	**$ 212,947**	**$ -**	**$ -**	**$ -**	**0.0%**	
Interfund/Interdepartmental Charges	**$ 170,821**	**$ 85,411**	**$ 188,042**	**$ 94,020**	**50.0%**	**50.0%**
Charges for Services	**$ 30,000**	**$ 17,280**	**$ 41,589**	**$ 19,088**	**57.6%**	**45.9%**
Payments to Other Agencies	**$ 14,610**	**$ 18,600**	**$ -**	**$ -**	**127.3%**	
Purchased Property Services	**$ -**	**$ 1,500**	**$ -**	**$ -**		
Grand Total	**$ 21,751,993**	**$ 9,407,653**	**$ 22,381,109**	**$ 10,265,100**	**43.2%**	**45.9%**

Cash	June 30, 2022	December 31, 2022	June 30, 2023
General Fund			
Operating accounts	$ 4,130,442	$ 6,648,594	$ 3,418,882
Community Service	$ 32,213	$ 33,399	$ 33,510
Payroll account	$ 8,000	$ 19,643	$ 42,141
Reserve Account	$ 2,305,000	$ 2,305,015	$ 2,324,308
Juvenile Account	$ 89,468	$ 89,468	$ 90,054
Total General Fund	**$ 6,565,123**	**$ 9,096,119**	**$ 5,908,895**
Joint Projects Fund	$ 216,084	$ 2,188,320	$ 534,829
Unincorporated Services Fund	$ 15,083	$ 14,467	$ 69,436
9-11 Fund	$ 216,106	$ 385,112	$ 412,675
Recreation Fund	$ 578,627	$ 612,677	$ 537,865
Sprewell Bluff Fund	$ 76,405	$ 42,062	$ 97,116

Major Governmental Funds (Except Debt & Capital Funds)



Actual Expenditures through June 30.



CAPEX By Fund

Actual Expenditures	Column Labels CAPITAL PROJECTS FUND 2016 SPLOST	CAPITAL PROJECTS FUND 2019 TSPLOST	CAPITAL PROJECTS FUND 2022 SPLOST	GENERAL FUND	JOINT PROJECTS FUND	E-911
Capital Outlays						
Capital Outlays - Machinery and Equipment	$ 355,667	$ -	$ -	$ 59,684	$ 10,654	$ 7,200
Capital Outlays - Property	$ -	$ 5,000	$ 1,129,340	$ -	$ -	$ -
Capital Outlays -Buildings and Improvements	$ 131,048	$ -	$ -	$ 20,080	$ -	$ -
Capital Outlays -Infrastructure	$ 19,045	$ -	$ -	$ -	$ -	$ -
Capital Outlays -Site Improvements	$ 19,500	$ -	$ -	$ -	$ -	$ -
Grand Total	$ 525,260	$ 5,000	$ 1,129,340	$ 79,764	$ 10,654	$ 7,200

General Fund

Revenues	Column Labels June 30, 2022 Budget	Actual	June 30, 2023 Budget	Actual	June 30, 2022 % of Budget	June 30, 2023 % of Budget
Taxes	$ (12,631,320)	$ (2,370,737)	$ (14,081,627)	$ (3,005,123)	18.8%	21.3%
Fines and Forfeitures	$ (829,024)	$ (314,810)	$ (839,400)	$ (276,398)	38.0%	32.9%
Intergovernmental Revenues	$ (759,842)	$ (305,732)	$ (670,200)	$ (281,843)	40.2%	42.1%
Charges for Services	$ (679,670)	$ (228,118)	$ (768,506)	$ (285,998)	33.6%	37.2%
Other Financing Sources	$ (579,676)	$ (440,193)	$ (874,244)	$ (42,170)	75.9%	4.8%
Miscellaneous Revenue	$ (314,868)	$ (42,977)	$ (474,742)	$ (79,604)	13.6%	16.8%
Licenses and Permits	$ (281,187)	$ (131,411)	$ (248,164)	$ (144,865)	46.7%	58.4%
Investment Income	$ (1,630)	$ (10,786)	$ (103,000)	$ (152,634)	661.7%	148.2%
Contributions/Donations	$ (1,600)	$ -	$ (1,600)	$ -	0.0%	0.0%
Grand Total	$ (16,078,817)	$ (3,844,764)	$ (18,061,484)	$ (4,268,635)	23.9%	23.6%

Other financing sources consist of interfund transfers-in. For the General Fund, the transfer generally is the transfer of tax revenues from the Unincorporated Services Fund. Additionally, gains on property sales is an other financing source. Gains on disposition of real estate properties in FY 2022 largely contributed to the amount shown for the period ended June 30, 2022.

Expenditures	Column Labels June 30, 2022 Budget	Actual	June 30, 2023 Budget	Actual	June 30, 2022 % of Budget	June 30, 2023 % of Budget
Personnel services	$ 10,442,458	$ 4,926,141	$ 11,397,540	$ 5,360,872	47.2%	47.0%
Operating Costs	$ 2,194,249	$ 764,448	$ 3,604,471	$ 1,553,003	34.8%	43.1%
Other Costs	$ 1,591,204	$ 618,032	$ 1,725,663	$ 693,871	38.8%	40.2%
Supplies	$ 1,029,515	$ 493,711	$ 931,453	$ 507,408	48.0%	54.5%
Other Financing Uses	$ 483,579	$ 13,859	$ 246,857	$ 196,343	2.9%	79.5%
Debt Service	$ 212,947	$ -	$ -	$ -	0.0%	0.0%
Capital Outlays	$ 110,255	$ 75,752	$ 155,500	$ 84,090	68.7%	54.1%
Payments to Other Agencies	$ 14,610	$ 18,600	$ -	$ -	127.3%	0.0%
Grand Total	$ 16,078,817	$ 6,910,544	$ 18,061,484	$ 8,395,586	43.0%	46.5%

Expenditures as a percent of budget for FY 2023 are reasonable as compared to FY 2022. Other financing uses represent the transfers to the Recreation Fund for offset of County Parks expenditures and transfers to Sprewell Bluff. We reduced the budget on transfers for other County Parks in FY 2023. Better calculations of salary allocations on Count Parks.

General Fund By Department Expenditures

Row Labels	YTD Budget	Actual	Remaining Balance	% Used	
Sheriff					
Personnel Costs	$ 2,898,027	$ 1,448,942	$ 1,449,084	50.0%	
Operating Costs	$ 178,876	$ 53,547	$ 125,329	29.9%	
Supplies	$ 166,500	$ 45,414	$ 121,086	27.3%	
Capital Outlays	$ 16,500	$ 10,933	$ 5,567	66.3%	
Sheriff Total	$ 3,259,903	$ 1,558,837	$ 1,701,066	47.8%	
Jail Operations					
Personnel Costs	$ 2,090,681	$ 985,064	$ 1,105,617	47.1%	
Supplies	$ 407,000	$ 261,055	$ 145,945	64.1%	*Food costs higher than budgeted.*
Operating Costs	$ 404,774	$ 249,355	$ 155,419	61.6%	*Higher than budgeted medical costs. New contract.*
Jail Operations Total	$ 2,902,455	$ 1,495,474	$ 1,406,981	51.5%	
Administration & Finance					
Personnel Costs	$ 819,903	$ 415,483	$ 404,420	50.7%	
Operating Costs	$ 303,632	$ 111,183	$ 192,449	36.6%	
Capital Outlays	$ 50,000	$ 9,471	$ 40,529	18.9%	
Other Costs	$ 25,000	$ -	$ 25,000	0.0%	
Supplies	$ 18,146	$ 9,303	$ 8,843	51.3%	
Administration & Finance Total	$ 1,216,681	$ 545,440	$ 671,241	44.8%	
EMS Operations					
Operating Costs	$ 1,213,430	$ 609,699	$ 603,732	50.2%	
Other Expenses	$ -	$ 10,073	$ (10,073)		
EMS Operations Total	$ 1,213,430	$ 619,772	$ 593,659	51.1%	
Judicial & Bailiff					
Other Costs	$ 1,063,356	$ 532,552	$ 530,804	50.1%	
Operating Costs	$ 41,543	$ 41,681	$ (138)	100.3%	*Higher court reporting fees than budgeted.*
Personnel Costs	$ 15,113	$ 5,866	$ 9,248	38.8%	
Supplies	$ 800	$ 790	$ 10	98.8%	
Judicial & Bailiff Total	$ 1,120,812	$ 580,888	$ 539,924	51.8%	

General Fund By Department Expenditures

Row Labels	YTD Budget	Actual	Remaining Balance	% Used	
Roads and Streets Admin					
Personnel Costs	$ 943,817	$ 396,934	$ 546,882	42.1%	
Operating Costs	$ 50,719	$ 15,234	$ 35,485	30.0%	
Supplies	$ 28,800	$ 13,342	$ 15,458	46.3%	
Other Costs	$ 1,200	$ -	$ 1,200	0.0%	
Roads and Streets Admin Total	$ 1,024,536	$ 425,511	$ 599,025	41.5%	
General Government Bldg					
Operating Costs	$ 377,419	$ 137,242	$ 240,177	36.4%	
Personnel Costs	$ 232,489	$ 117,785	$ 114,704	50.7%	
Supplies	$ 180,100	$ 88,618	$ 91,482	49.2%	
Capital Outlays	$ -	$ 29,167	$ (29,167)		
General Government Bldg Total	$ 790,008	$ 372,811	$ 417,197	47.2%	
Tax Assessor					
Personnel Costs	$ 597,802	$ 301,742	$ 296,060	50.5%	
Operating Costs	$ 99,113	$ 46,797	$ 52,316	47.2%	
Supplies	$ 15,000	$ 8,807	$ 6,193	58.7%	
Capital Outlays	$ 8,100	$ 1,878	$ 6,222	23.2%	
Tax Assessor Total	$ 720,015	$ 359,224	$ 360,791	49.9%	
Planning and Zoning					
Personnel Costs	$ 376,483	$ 173,935	$ 202,548	46.2%	
Operating Costs	$ 297,775	$ 58,947	$ 238,828	19.8%	
Supplies	$ 11,000	$ 5,086	$ 5,914	46.2%	
Capital Outlays	$ 6,000	$ 10,000	$ (4,000)	166.7%	*iworq Software*
Planning and Zoning Total	$ 691,258	$ 247,968	$ 443,290	35.9%	
School Resource Officers					
Personnel Costs	$ 517,232	$ 157,672	$ 359,560	30.5%	*Below budgeted positions x3*
Operating Costs	$ 9,626	$ 1,833	$ 7,793	19.0%	
Supplies	$ 4,500	$ -	$ 4,500	0.0%	
Capital Outlays	$ 1,400	$ -	$ 1,400	0.0%	
School Resource Officers Total	$ 532,758	$ 159,505	$ 373,253	29.9%	

General Fund By Department Expenditures

Row Labels	YTD Budget	Actual	Remaining Balance	% Used	
Probate Court					
Personnel Costs	$ 386,911	$ 208,170	$ 178,741	53.8%	*Little over in personnel costs, most of which is health insurance related being slightly off budget. One employee increased coverage from single to family.*
Operating Costs	$ 69,862	$ 42,723	$ 27,139	61.2%	*Higher than budgeted costs for training and supplies.*
Supplies	$ 18,900	$ 8,387	$ 10,513	44.4%	
Capital Outlays	$ 6,000	$ 303	$ 5,697	5.1%	
Other Costs	$ 3,000	$ 147	$ 2,853	4.9%	
Probate Court Total	$ 484,673	$ 259,730	$ 224,943	53.6%	
Tax Commissioner					
Personnel Costs	$ 405,211	$ 202,502	$ 202,709	50.0%	
Operating Costs	$ 58,308	$ 14,169	$ 44,140	24.3%	
Supplies	$ 10,000	$ 7,468	$ 2,532	74.7%	
Tax Commissioner Total	$ 473,519	$ 224,139	$ 249,380	47.3%	
Clerk of Superior Court					
Personnel Costs	$ 368,156	$ 167,978	$ 200,177	45.6%	
Operating Costs	$ 49,263	$ 19,932	$ 29,331	40.5%	
Capital Outlays	$ 25,000	$ 7,573	$ 17,427	30.3%	
Supplies	$ 21,350	$ 9,345	$ 12,005	43.8%	
Clerk of Superior Court Total	$ 463,769	$ 204,828	$ 258,941	44.2%	
Magistrate Court					
Personnel Costs	$ 310,705	$ 140,998	$ 169,706	45.4%	
Operating Costs	$ 47,910	$ 17,614	$ 30,296	36.8%	
Capital Outlays	$ 7,500	$ 3,675	$ 3,825	49.0%	
Supplies	$ 5,700	$ 1,674	$ 4,026	29.4%	
Other Costs	$ 300	$ 134	$ 166	44.7%	
Magistrate Court Total	$ 372,115	$ 164,095	$ 208,019	44.1%	

General Fund By Department Expenditures

Row Labels	YTD Budget	Actual	Remaining Balance	% Used
Information Technology				
Personnel Costs	$ 261,647	$ 129,971	$ 131,676	49.7%
Operating Costs	$ 54,412	$ 8,849	$ 45,563	16.3%
Capital Outlays	$ 28,000	$ 9,361	$ 18,639	33.4%
Supplies	$ 1,550	$ 1,155	$ 395	74.5%
Information Technology Total	$ 345,609	$ 149,336	$ 196,273	43.2%
Governing Body				
Other Costs	$ 150,000	$ -	$ 150,000	0.0%
Personnel Costs	$ 120,917	$ 61,407	$ 59,509	50.8%
Operating Costs	$ 45,986	$ 23,890	$ 22,096	52.0%
Supplies	$ 100	$ -	$ 100	0.0%
Governing Body Total	$ 317,003	$ 85,297	$ 231,705	26.9%
Animal Control				
Personnel Costs	$ 258,183	$ 107,845	$ 150,338	41.8%
Operating Costs	$ 32,647	$ 10,276	$ 22,371	31.5%
Supplies	$ 22,500	$ 17,045	$ 5,455	75.8%
Capital Outlays	$ 1,500	$ 25	$ 1,475	1.6%
Animal Control Total	$ 314,830	$ 135,191	$ 179,639	42.9%
Maintenance and Shop				
Personnel Costs	$ 215,716	$ 86,438	$ 129,277	40.1%
Operating Costs	$ 76,801	$ 33,500	$ 43,301	43.6%
Supplies	$ 5,400	$ 19,072	$ (13,672)	353.2%
Maintenance and Shop Total	$ 297,917	$ 139,011	$ 158,906	46.7%
Elections				
Personnel Costs	$ 176,301	$ 85,321	$ 90,980	48.4%
Operating Costs	$ 97,114	$ 5,918	$ 91,196	6.1%
Supplies	$ 4,500	$ 1,902	$ 2,598	42.3%
Elections Total	$ 277,915	$ 93,141	$ 184,774	33.5%

General Fund By Department Expenditures

Row Labels	YTD Budget	Actual	Remaining Balance	% Used
Recreation - County Parks				
Other Financing Uses	$ 246,857	$ 193,715	$ 53,141	78.5%
Recreation - County Parks Total	$ 246,857	$ 193,715	$ 53,141	78.5%
Agricultural Resources				
Personnel Costs	$ 177,788	$ 74,795	$ 102,992	42.1%
Operating Costs	$ 26,791	$ 7,589	$ 19,202	28.3%
Supplies	$ 4,750	$ 305	$ 4,446	6.4%
Capital Outlays	$ 1,000	$ -	$ 1,000	0.0%
Agricultural Resources Total	$ 210,329	$ 82,688	$ 127,640	39.3%
Public Health Admin				
Other Costs	$ 200,873	$ 100,437	$ 100,436	50.0%
Public Health Admin Total	$ 200,873	$ 100,437	$ 100,436	50.0%
Juvenile Court				
Personnel Costs	$ 126,961	$ 56,657	$ 70,304	44.6%
Operating Costs	$ 53,387	$ 24,849	$ 28,538	46.5%
Other Costs	$ 5,000	$ (67)	$ 5,067	-1.3%
Capital Outlays	$ 4,500	$ 1,703	$ 2,797	37.9%
Supplies	$ 3,600	$ 1,997	$ 1,603	55.5%
Juvenile Court Total	$ 193,448	$ 85,139	$ 108,309	44.0%
VICE CONTROL - NTF				
Other Costs	$ 111,766	$ 12,083	$ 99,683	10.8%
Operating Costs	$ -	$ 1,830	$ (1,830)	
Supplies	$ -	$ 2,658	$ (2,658)	
VICE CONTROL - NTF Total	$ 111,766	$ 16,571	$ 95,195	14.8%

General Fund By Department Expenditures

Row Labels	YTD Budget	Actual	Remaining Balance	% Used
Fire Fighting				
Other Costs	$ 46,000	$ 25,871	$ 20,129	56.2%
Personnel Costs	$ 28,740	$ 7,526	$ 21,214	26.2%
Supplies	$ -	$ 145	$ (145)	
Fire Fighting Total	$ 74,740	$ 33,542	$ 41,197	44.9%
Transportation Services				
Other Costs	$ 52,568	$ -	$ 52,568	0.0%
Transportation Services Total	$ 52,568	$ -	$ 52,568	0.0%
Coroner/ME				
Personnel Costs	$ 39,047	$ 16,959	$ 22,088	43.4%
Operating Costs	$ 1,884	$ 3,623	$ (1,739)	192.3%
Supplies	$ 1,000	$ 3,841	$ (2,841)	384.1%
Other Costs	$ 600	$ 300	$ 300	50.0%
Coroner/ME Total	$ 42,531	$ 24,723	$ 17,808	58.1%
Welfare Administration				
Other Costs	$ 40,000	$ 1,623	$ 38,377	4.1%
Welfare Administration Total	$ 40,000	$ 1,623	$ 38,377	4.1%
Community Service				
Personnel Costs	$ 29,713	$ 10,880	$ 18,833	36.6%
Operating Costs	$ 298	$ -	$ 298	0.0%
Supplies	$ 258	$ -	$ 258	0.0%
Community Service Total	$ 30,269	$ 10,880	$ 19,389	35.9%
Forest Resources				
Other Costs	$ 15,000	$ 14,791	$ 209	98.6%
Forest Resources Total	$ 15,000	$ 14,791	$ 209	98.6%

General Fund By Department Expenditures

Row Labels	YTD Budget	Actual	Remaining Balance	% Used
Chamber of Commerce				
Operating Costs	$ 10,000	$ 1,155	$ 8,845	11.5%
Chamber of Commerce Total	$ 10,000	$ 1,155	$ 8,845	11.5%
Conservation Admin				
Other Costs	$ 6,000	$ 1,500	$ 4,500	25.0%
Conservation Admin Total	$ 6,000	$ 1,500	$ 4,500	25.0%
Art Galleries				
Other Costs	$ 5,000	$ 4,500	$ 500	90.0%
Art Galleries Total	$ 5,000	$ 4,500	$ 500	90.0%
Fire				
Operating Costs	$ 2,900	$ 1,497	$ 1,403	51.6%
Fire Total	$ 2,900	$ 1,497	$ 1,403	51.6%
Transfers out				
Other Financing Uses	$ -	$ 2,627	$ (2,627)	
Transfers out Total	$ -	$ 2,627	$ (2,627)	
Waste Billing Services Total	$ -	$ -	$ -	
Grand Total	$ 18,061,484	$ 8,395,586	$ 9,665,897	46.5%

General Fund Revenues Expanded

Revenues	Column Labels June 30, 2022 Budget	Actual	June 30, 2023 Budget	Actual	June 30, 2022 % of Budget	June 30, 2023 % of Budget
Taxes						
General Property Taxes - Real Property	$ (7,483,621)	$ (548,633)	$ (8,145,972)	$ (722,859)	7.3%	8.9%
General Sales and Use Taxes - LOST	$ (2,297,264)	$ (1,224,519)	$ (2,814,000)	$ (1,439,197)	53.3%	51.1%
Business Taxes	$ (1,216,197)	$ -	$ (1,435,289)	$ -	0.0%	0.0%
General Property Taxes - TAVT	$ (1,067,398)	$ (480,397)	$ (1,120,500)	$ (620,545)	45.0%	55.4%
General Property Taxes - Franchise Taxes	$ (171,000)	$ (42,365)	$ (129,230)	$ (41,736)	24.8%	32.3%
General Property Taxes - Motor Vehicle	$ (145,058)	$ -	$ (196,021)	$ (43,412)	0.0%	22.1%
Selective Sales and Use Taxes - Beer/Wine Alco	$ (122,000)	$ (46,204)	$ (101,000)	$ (43,476)	37.9%	43.0%
General Property Taxes - Penalties and Interest	$ (104,783)	$ -	$ (60,480)	$ (24,920)	0.0%	41.2%
General Property Taxes - Real Estate Transfer	$ (20,000)	$ (19,518)	$ (69,135)	$ (34,525)	97.6%	49.9%
Selective Sales and Use Taxes - Hotel	$ (4,000)	$ (3,616)	$ (10,000)	$ (3,707)	90.4%	37.1%
General Property Taxes - Personal	$ -	$ -	$ -	$ (2,935)		
General Property Taxes - AAVT	$ -	$ (5,486)	$ -	$ (11,408)		
General Property Taxes - Mobile Home	$ -	$ -	$ -	$ (16,372)		
General Property Taxes - Property Not on Digest	$ -	$ -	$ -	$ (30)		
Taxes Total	**$ (12,631,320)**	**$ (2,370,737)**	**$ (14,081,627)**	**$ (3,005,123)**	**18.8%**	**21.3%**
Fines and Forfeitures						
Fines and Forfeitures	$ (829,024)	$ (314,810)	$ (839,400)	$ (276,398)		
Fines and Forfeitures Total	**$ (829,024)**	**$ (314,810)**	**$ (839,400)**	**$ (276,398)**	**38.0%**	**32.9%**
Intergovernmental Revenues						
Intergovernmental School Board	$ (341,536)	$ (159,246)	$ (387,924)	$ (143,659)	46.6%	37.0%
Intergovernmental - City of Thomaston JP	$ (230,040)	$ (55,053)	$ (94,010)	$ (41,086)	23.9%	43.7%
Intergovernmental Revenues- State Government	$ (111,766)	$ (89,933)	$ (111,766)	$ (91,626)	80.5%	82.0%
Intergovernmental - Federal Government Grants	$ (75,000)	$ -	$ (75,000)	$ -		
Intergovernmental Revenues	$ -	$ -	$ -	$ (5,473)		
Intergovernmental Revenues Total	**$ (759,842)**	**$ (305,732)**	**$ (670,200)**	**$ (281,843)**	**40.2%**	**42.1%**
Charges for Services						
Charges for Services - Culture and Recreation	$ (6,070)	$ (3,715)	$ (10,000)	$ (7,774)		
Charges for Services - Utilities/Enterprise	$ -	$ -	$ -	$ (78)		
Charges for Services - Other Fees	$ 20	$ -	$ -	$ (129)	0.0%	
Charges for Services - Streets and Public Improv	$ 2,400	$ (8,691)	$ (13,741)	$ -	-362.1%	0.0%
Charges for Services Total	**$ (679,670)**	**$ (228,118)**	**$ (768,506)**	**$ (285,998)**	**33.6%**	**37.2%**
Other Financing Sources						
Interfund Transfers-In	$ (579,676)	$ (167,418)	$ (754,244)	$ -	28.9%	0.0%
Proceeds of Capital Asset Dispositions	$ -	$ (272,775)	$ (120,000)	$ (42,170)		35.1%
Other Financing Sources Total	**$ (579,676)**	**$ (440,193)**	**$ (874,244)**	**$ (42,170)**	**75.9%**	**4.8%**
Miscellaneous Revenue						
Miscellaneous Revenue - Fund Balance Approp.	$ (210,000)	$ -	$ (431,549)	$ -	0.0%	0.0%

General Fund Revenues Expanded

Revenues	Column Labels June 30, 2022 Budget	Actual	June 30, 2023 Budget	Actual	June 30, 2022 % of Budget	June 30, 2023 % of Budget
Miscellaneous Revenue Total	**$ (314,868)**	**$ (42,977)**	**$ (474,742)**	**$ (79,604)**	**13.6%**	**16.8%**
Licenses and Permits						
Licenses and Permits - Business Licenses	$ (227,187)	$ (128,048)	$ (237,164)	$ (131,277)	56.4%	55.4%
Licenses and Permits - Non-Business Licenses	$ (54,000)	$ (3,363)	$ (11,000)	$ (13,589)	6.2%	123.5%
Licenses and Permits Total	**$ (281,187)**	**$ (131,411)**	**$ (248,164)**	**$ (144,865)**	**46.7%**	**58.4%**
Investment Income	**$ (1,630)**	**$ (10,786)**	**$ (103,000)**	**$ (152,634)**	**661.7%**	**148.2%**
Contributions/Donations	**$ (1,600)**	**$ -**	**$ (1,600)**	**$ -**	**0.0%**	**0.0%**
Grand Total	**$ (16,078,817)**	**$ (3,844,764)**	**$ (18,061,484)**	**$ (4,268,635)**	**23.9%**	**23.6%**

Forecast for FY 2023

Joint Projects

Fund	Expenditures	Expenditures3	Percent of Budget	Revenues	Expenditures2	Surplus/ Deficit
Fund	**Budget**	**Actual**		**Forecasted**	**Forecasted**	**Forecasted**
Recreation	$ 1,724,876	$ 775,447	45.0%	$ 1,750,853	$ 1,550,893	$ 199,960
9-11	$ 1,056,935	$ 430,105	40.7%	$ 1,025,526	$ 860,210	$ 165,316
IDA	$ 296,269	$ 122,147	41.2%	$ 113,918	$ 244,494	$ (130,576)
Joint Projects	$ 2,633,596	$ 1,238,484	47.0%	$ 2,586,978	$ 2,586,765	$ 213

Fund	Revenues	Revenues	Percent of Budget
Fund	**Budget**	**Actual**	
Recreation	$ 1,724,876	$ 875,426	50.8%
9-11	$ 1,056,935	$ 341,660	32.3%
IDA	$ 257	$ 56,959	22163.0%
Joint Projects	$ 2,633,596	$ 676,840	25.7%

Before FY 2023 Gen Prop Taxes

Forecasted revenues for the Joint Project Fund is based on the millage rate necessary to approximately break even for the year. The other joint projects funds, except for the IDA, are factored into the overall Joint Projects Fund budgeted expenditures.

Joint Projects budgets have not been amended based on the City of Thomaston's decision to fund at an average of the past two years' budgets.

It is not anticipated that the County would have to incease Joint Project millage rates to account for the City's funding level.

Funds	City Funding	Budgeted	Difference
Joint Projects Fund			
Archives	$ 58,188	$ 76,380	$ (18,192)
Senior Center	$ 108,921	$ 108,652	$ 269
EMA	$ 24,384	$ 32,882	$ (8,498)
	$ 191,493	$ 217,914	$ (26,421)
Recreation Fund	$ 426,496	$ 541,219	$ (114,724)
9-11 Fund	$ 148,639	$ 185,078	$ (36,439)
Deficit in budgeting			$ (177,584)

Actual Sharing Ratio 71.5%/28.5%

Budgeted Sharing Ratio 64.9%/35.1%

Joint Projects Fund

Revenues	Column Labels June 30, 2022 Budget	Actual	June 30, 2023 Budget	Actual	June 30, 2022 % of Budget	June 30, 2023 % of Budget
Taxes	$ (2,962,214)	$ (112,867)	$ (1,898,791)	$ (355,791)	3.8%	18.7%
Intergovernmental Revenues	$ (908,072)	$ (444,460)	$ (715,211)	$ (251,112)	48.9%	35.1%
Other Financing Sources	$ (242,479)	$ -	$ -	$ (6,876)	0.0%	
Contributions/Donations	$ (16,000)	$ -	$ (16,000)	$ (6,000)	0.0%	37.5%
Charges for Services	$ (2,000)	$ (1,464)	$ (3,594)	$ (2,658)	73.2%	74.0%
Investment Income	$ -	$ -	$ -	$ (50,515)		
Miscellaneous Revenue	$ -	$ -	$ -	$ (3,188)		
Contributions and Donations	$ -	$ -	$ -	$ (700)		
Grand Total	$ (4,130,765)	$ (558,790)	$ (2,633,596)	$ (676,840)	13.5%	25.7%

Expenditures	Column Labels June 30, 2022 Budget	Actual	June 30, 2023 Budget	Actual	June 30, 2022 % of Budget	June 30, 2023 % of Budget
Other Financing Uses	$ 1,533,264	$ 871,539	$ 1,342,922	$ 671,461	56.8%	50.0%
Operating Costs	$ 1,274,972	$ 460,791	$ 75,358	$ 23,552	36.1%	31.3%
Supplies	$ 524,457	$ 245,206	$ 514,004	$ 214,949	46.8%	41.8%
Personnel services	$ 414,552	$ 202,495	$ 457,982	$ 223,089	48.8%	48.7%
Other Costs	$ 259,239	$ 67,000	$ 157,143	$ 73,083	25.8%	46.5%
Capital Outlays	$ 97,951	$ 39,648	$ 42,792	$ 10,654	40.5%	24.9%
Interfund/Interdepartmental Charges	$ 26,330	$ 13,165	$ 43,394	$ 21,697	50.0%	50.0%
Grand Total	$ 4,130,765	$ 1,899,843	$ 2,633,596	$ 1,238,484	46.0%	47.0%

Expenditures as a percent of budget for FY 2023 are reasonable as compared to FY 2022. Other costs consist of transfers out to the Recreation Fund, IDA Fund, and 9-11 Fund. FY 2023 there was no budget for IDA.

Joint Projects Fund

Row Labels	YTD Budget	Actual	Remaining Balance	% Used
Senior Center				
Supplies	$ 472,560	$ 202,633	$ 269,927	42.9%
Personnel Costs	$ 263,524	$ 122,035	$ 141,489	46.3%
Operating Costs	$ 24,775	$ 8,779	$ 15,996	35.4%
Interfund/Interdepartmental Charges	$ 19,286	$ 9,643	$ 9,643	50.0%
Capital Outlays	$ 1,000	$ 496	$ 504	49.6%
Senior Center Total	$ 781,145	$ 345,015	$ 436,130	44.2%
Archives				
Personnel Costs	$ 180,464	$ 93,417	$ 87,047	51.8%
Supplies	$ 26,700	$ 8,761	$ 17,939	32.8%
Operating Costs	$ 14,390	$ 9,222	$ 5,168	64.1%
Interfund/Interdepartmental Charges	$ 12,054	$ 6,027	$ 6,027	50.0%
Capital Outlays	$ -	$ 6,822	$ (6,822)	
Archives Total	$ 233,608	$ 124,249	$ 109,359	53.2%
Branch Libraries				
Other Costs	$ 152,943	$ 73,083	$ 79,860	47.8%
Branch Libraries Total	$ 152,943	$ 73,083	$ 79,860	47.8%
Emergency Management				
Capital Outlays	$ 41,792	$ 3,337	$ 38,455	8.0%
Operating Costs	$ 36,193	$ 5,551	$ 30,642	15.3%
Supplies	$ 14,744	$ 2,126	$ 12,618	14.4%
Personnel Costs	$ 13,995	$ 7,637	$ 6,358	54.6%
Interfund/Interdepartmental Charges	$ 12,054	$ 6,027	$ 6,027	50.0%
Other Costs	$ 4,200	$ -	$ 4,200	0.0%
Depreciation and Amortization	$ -	$ -	$ -	
Emergency Management Total	$ 122,978	$ 24,677	$ 98,301	20.1%

Row Labels	YTD Budget	Actual	Remaining Balance	% Used
Transfers out				
Other Financing Uses				
Interfund Transfers Out - Recreation Department	$ 1,000,716	$ 500,358	$ 500,358	**50.0%**
Interfund Transfers Out - 911	$ 342,206	$ 171,103	$ 171,103	**50.0%**
Other Financing Uses Total	**$ 1,342,922**	**$ 671,461**	**$ 671,461**	**50.0%**
Transfers out Total	**$ 1,342,922**	**$ 671,461**	**$ 671,461**	**50.0%**
Grand Total	**$ 2,633,596**	**$ 1,238,484**	**$ 1,395,111**	**47.0%**

Recreation Fund

Revenues	Column Labels June 30, 2022 Budget	Actual	June 30, 2023 Budget	Actual	June 30, 2022 % of Budget	June 30, 2023 % of Budget
Other Financing Sources	$ (1,053,145)	$ (545,949)	$ (1,051,703)	$ (525,852)	51.8%	50.0%
Intergovernmental Revenues	$ (478,743)	$ (239,372)	$ (541,219)	$ (213,248)	50.0%	39.4%
Charges for Services	$ (90,315)	$ (115,348)	$ (116,733)	$ (113,587)	127.7%	97.3%
Miscellaneous Revenue	$ (16,000)	$ (7,043)	$ (15,000)	$ (10,898)	44.0%	72.7%
Investment Income	$ -	$ (139)	$ (220)	$ (11,242)		5112.5%
Contributions/Donations	$ -	$ -	$ -	$ (600)		
Grand Total	$ (1,638,203)	$ (907,850)	$ (1,724,876)	$ (875,426)	55.4%	50.8%

Other financing sources consist of the County's or the JP Fund's financial support for Recreation.
Intergovernmental is the City's financial support for Recreation. The original budget was not amended. The amount the City will fund this year is $426,496.

Expenditures	Column Labels June 30, 2022 Budget	Actual	June 30, 2023 Budget	Actual	June 30, 2022 % of Budget	June 30, 2023 % of Budget
Personnel services	$ 865,715	$ 358,531	$ 865,156	$ 400,210	41.4%	46.3%
Supplies	$ 359,675	$ 200,633	$ 410,300	$ 166,927	55.8%	40.7%
Operating Costs	$ 259,765	$ 87,191	$ 307,634	$ 152,492	33.6%	49.6%
Interfund/Interdepartmental Charges	$ 117,548	$ 58,774	$ 108,486	$ 54,243	50.0%	50.0%
Capital Outlays	$ 35,500	$ -	$ 33,300	$ 1,575	0.0%	4.7%
Grand Total	$ 1,638,203	$ 705,129	$ 1,724,876	$ 775,447	43.0%	45.0%

Expenditures as a percent of budget for FY 2023 are reasonable as compared to FY 2022.

9-11 Fund

Revenues	Column Labels June 30, 2022 Budget	Actual	June 30, 2023 Budget	Actual	June 30, 2022 % of Budget	June 30, 2023 % of Budget
Charges for Services	$ (480,000)	$ (264,231)	$ (529,634)	$ (258,156)	55.0%	48.7%
Other Financing Sources	$ (337,189)	$ (168,594)	$ (342,206)	$ -	50.0%	0.0%
Intergovernmental Revenues	$ (182,363)	$ (91,182)	$ (185,076)	$ (74,319)	50.0%	40.2%
Investment Income	$ -	$ (13)	$ (20)	$ (9,185)		45580.6%
Grand Total	$ (999,552)	$ (524,021)	$ (1,056,935)	$ (341,660)	52.4%	32.3%

Expenditures	Column Labels June 30, 2022 Budget	Actual	June 30, 2023 Budget	Actual	June 30, 2022 % of Budget	June 30, 2023 % of Budget
Personnel services	$ 861,840	$ 369,604	$ 903,841	$ 362,532	42.9%	40.1%
Operating Costs	$ 95,069	$ 51,018	$ 100,232	$ 42,019	53.7%	41.9%
Interfund/Interdepartmental Charges	$ 26,943	$ 13,472	$ 36,162	$ 18,080	50.0%	50.0%
Capital Outlays	$ 10,200	$ 130	$ 10,200	$ 7,200	1.3%	70.6%
Supplies	$ 5,500	$ 180	$ 6,500	$ 274	3.3%	4.2%
Grand Total	$ 999,552	$ 434,403	$ 1,056,935	$ 430,105	43.5%	40.7%

Expenditures as a percent of budget for FY 2023 are reasonable as compared to FY 2022.

IDA Fund

Revenues	Column Labels June 30, 2022 Budget	Actual	June 30, 2023 Budget	Actual	June 30, 2022 % of Budget	June 30, 2023 % of Budget
Other Financing Sources	$ (272,986)	$ (179,579)	$ -	$ -	65.8%	
Intergovernmental Revenues	$ (147,639)	$ (73,820)	$ -	$ (52,264)	50.0%	
Investment Income	$ (200)	$ (112)	$ (257)	$ (4,695)	56.1%	1828.7%
Grand Total	$ (420,825)	$ (253,511)	$ (257)	$ (56,959)	60.2%	22183.8%

Expenditures	Column Labels June 30, 2022 Budget	Actual	June 30, 2023 Budget	Actual	June 30, 2022 % of Budget	June 30, 2023 % of Budget
Personnel services	$ 149,225	$ 77,380	$ 159,426	$ 75,345	51.9%	47.3%
Operating Costs	$ 88,002	$ 61,991	$ 107,685	$ 40,067	70.4%	37.2%
Interfund/Interdepartmental Charges	$ 42,312	$ 21,156	$ 12,054	$ 6,027	50.0%	50.0%
Supplies	$ 18,460	$ 4,113	$ 17,360	$ 709	22.3%	4.1%
Grand Total	$ 297,999	$ 164,640	$ 296,525	$ 122,147	55.2%	41.2%

Expenditures as a percent of budget for FY 2023 below budget as compared to FY 2023.

Water Fund

Revenues	Column Labels June 30, 2022 Budget	Actual	June 30, 2023 Budget	Actual	June 30, 2022 % of Budget	June 30, 2023 % of Budget
Charges for Services	$ (1,708,629)	$ (834,069)	$ (1,713,673)	$ (844,590)	48.8%	49.3%
Investment Income	$ (156)	$ (46)	$ (61)	$ (34,083)	29.2%	55873.8%
Other Financing Sources	$ -	$ (10,496)	$ -	$ -		
Grand Total	$ (1,708,786)	$ (844,611)	$ (1,713,734)	$ (878,673)	49.4%	51.3%

Fund	505
Rev/(Exp)	(Multiple Items)

Expenditures	Column Labels June 30, 2022 Budget	Actual	June 30, 2023 Budget	Actual	June 30, 2022 % of Budget	June 30, 2023 % of Budget
Personnel services	$ 481,668	$ 222,932	$ 471,324	$ 232,465	46.3%	49.3%
Debt Service	$ 337,217	$ 148,743	$ 297,652	$ 165,339	44.1%	55.5%
Supplies	$ 320,000	$ 161,758	$ 342,000	$ 250,076	50.5%	73.1%
Operating Costs	$ 225,885	$ 116,766	$ 342,102	$ 186,866	51.7%	54.6%
Other Costs	$ 3,000	$ 7,644	$ 3,000	$ 1,617	254.8%	53.9%
Capital Outlays	$ -	$ 8,000	$ 8,000	$ 30,589		382.4%
Grand Total	$ 1,367,770	$ 665,844	$ 1,464,078	$ 866,952	48.7%	59.2%

The percentage of supplies is significantly higher for FY 2023 as compared to FY 2022. Capital outlays are higher than budgeted amount for FY 2023 as well.

Supplies expenses are higher due to increased purchases of water from the City due to various busted water mains and the Thurston well pump being down for approximately one month. Additionally, the superintendent increased levels of bench stock as well as restocking a large portion of pipe gallery from rusted to stainless steel pipe.

Capital outlays includes the new SCADA system for $30,589 and a Mini split for the Thurston well pump house for $4,000. The $4,000 is in operating costs but was reclassified into Capital Outlays after this report was produced.

Waste Billing Services Fund

Revenues	Column Labels June 30, 2022 Budget	Actual	June 30, 2023 Budget	Actual	June 30, 2022 % of Budget	June 30, 2023 % of Budget
Charges for Services	$ (1,162,944)	$ (559,596)	$ (1,116,795)	$ (558,935)	48.1%	50.0%
Investment Income	$ (102)	$ (26)	$ -	$ (30,459)	25.8%	
Grand Total	$ (1,163,046)	$ (559,622)	$ (1,116,795)	$ (589,394)	48.1%	52.8%

Expenditures	Column Labels June 30, 2022 Budget	Actual	June 30, 2023 Budget	Actual	June 30, 2022 % of Budget	June 30, 2023 % of Budget
Operating Costs	$ 882,000	$ 335,445	$ 1,012,200	$ 427,553	38.0%	42.2%
Personnel services	$ 61,185	$ 17,600	$ 45,594	$ 23,027	28.8%	50.5%
Supplies	$ 16,500	$ 3,261	$ 21,500	$ 9,121	19.8%	42.4%
Interfund/Interdepartmental Charges	$ -	$ -	$ 28,224	$ 14,112		50.0%
Grand Total	$ 959,685	$ 356,307	$ 1,107,518	$ 473,812	37.1%	42.8%

Expenditures as a percent of budget for FY 2023 are reasonable as compared to FY 2022.

Appendix- Account Level Detail Budget to Actual and Prior Year Actual

REVENUE & EXPENDITURE STATEMENT

UPSON COUNTY

01/01/2023 To 06/30/2023

*100 in the % Used column indicates that no budget exists

Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
100 General Fund						
Revenue						
100 General Fund						
100-0000-311000	GEN PROPERTY TAXES-CURRENT	7,965,142.66	21,757.33	7,943,385.33	0	492,392.67
100-0000-311050	IRP AAVT TAXES	0.00	11,407.55	-11,407.55	*100	5,485.96
100-0000-311120	REAL PROPERTY-TIMBER	0.00	7,670.51	-7,670.51	*100	0.00
100-0000-311190	REAL PROPERTY-OTHER	0.00	253.19	-253.19	*100	0.00
100-0000-311200	PROPERTY TAXES-PRIOR YEARS	0.00	648,203.86	-648,203.86	*100	0.00
100-0000-311310	MOTOR VEHICLE TAXES	196,021.00	43,412.29	152,608.71	22	0.00
100-0000-311320	MOBILE HOME TAXES	0.00	16,372.00	-16,372.00	*100	0.00
100-0000-311340	LONG TERM INTANGIBLE TAXES	180,828.95	44,974.20	135,854.75	25	56,240.07
100-0000-311400	PERSONAL PROP TAXES-PRIOR	0.00	2,935.26	-2,935.26	*100	0.00
100-0000-311500	PROPERTY NOT ON DIGEST	0.00	29.91	-29.91	*100	0.00
100-0000-311600	REAL ESTATE TRANSFER TAXES	69,134.76	34,525.45	34,609.31	50	19,517.65
100-0000-313100	LOCAL OPTION SALES TAX	2,814,000.00	1,439,196.85	1,374,803.15	51	1,224,518.74
100-0000-313500	TAVT TAX	1,094,500.00	611,104.55	483,395.45	56	468,550.65
100-0000-313900	TAXES - WINE & BEER	101,000.00	43,475.73	57,524.27	43	46,204.01
100-0000-314100	HOTEL/MOTEL TAX	10,000.00	3,707.42	6,292.58	37	3,616.10
100-0000-316200	INSURANCE PREMIUM TAX	1,328,843.00	0.00	1,328,843.00	0	0.00
100-0000-316300	SPECIAL LICENSE TAX - BANKS	106,446.00	0.00	106,446.00	0	0.00
100-0000-319000	PENALTIES & INT.DELIQUENT TAX	41,686.00	22,119.48	19,566.52	53	0.00
100-0000-319500	FI FA	18,794.00	2,801.00	15,993.00	15	0.00
100-0000-321100	ALCOHOLIC BEVERAGE LICENSE	300.00	0.00	300.00	0	200.00
100-0000-321110	LICENSES & PERMITS	185,946.84	82,992.51	102,954.33	45	86,526.97
100-0000-321900	SPECIAL LICENSE TAX-BANKS	50,917.50	48,284.00	2,633.50	95	41,321.00
100-0000-322211	UTILITY PERMITS	2,000.00	50.00	1,950.00	3	0.00
100-0000-322250	RECEIPTS FOR SPECIALIZED SUPI	250.00	290.50	-40.50	116	170.00
100-0000-322991	FIREWORKS LICENSES BZ	0.00	500.00	-500.00	*100	0.00

REVENUE & EXPENDITURE STATEMENT

UPSON COUNTY

01/01/2023 To 06/30/2023

*100 in the % Used column indicates that no budget exists

Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
100-0000-330000	INTERGOVERNMENTAL REVENUES	0.00	5,472.50	-5,472.50	*100	0.00
100-0000-330010	GSWCC WATERSHED DAM MAINTE	1,500.00	0.00	1,500.00	0	1,500.00
100-0000-331010	BYRNE-JAG GRANT PROGRAM	111,766.00	91,626.00	20,140.00	82	0.00
100-0000-331016	FORREST PLAN PROTECTION GRA	75,000.00	0.00	75,000.00	0	0.00
100-0000-341600	MV TAG COLLECTION AGENT FEES	0.00	32,410.71	-32,410.71	*100	0.00
100-0000-341750	INTERNAL SVC FUND CHG - JP	241,079.43	120,538.50	120,540.93	50	0.00
100-0000-341751	INTERNAL SVC FUND CHG - WATE	82,484.00	41,242.00	41,242.00	50	0.00
100-0000-341752	INTERNAL SVC FUND CHG - SOLID	28,224.00	14,112.00	14,112.00	50	0.00
100-0000-341900	OTHER FEES	0.00	15.00	-15.00	*100	0.00
100-0000-341920	ADVERTISING FEES	0.00	55.00	-55.00	*100	0.00
100-0000-341940	TAX COLLECTOR COMMISSIONS	312,000.00	42,782.72	269,217.28	14	78,038.16
100-0000-341960	TAVT ADMIN FEES	26,000.00	9,439.96	16,560.04	36	11,846.53
100-0000-342900	PRISONER EXPENSE-REIMBURSE	66,360.00	21,175.00	45,185.00	32	32,130.00
100-0000-343900	COMMUNITY SERVICE	13,741.22	0.00	13,741.22	0	8,691.48
100-0000-344220	MISC OVER/UNDER REVENUE	0.00	78.34	-78.34	*100	0.00
100-0000-344610	FRANCHISE FEES - CABLE TV	129,230.40	41,736.24	87,494.16	32	42,364.62
100-0000-346200	ANIMAL CONTROL DONATIONS	1,600.00	0.00	1,600.00	0	0.00
100-0000-347901	SPS CARD REBATES	8,600.00	8,466.51	133.49	98	7,130.04
100-0000-349300	BAD CHECK FEES	0.00	129.44	-129.44	*100	0.00
100-0000-351000	SHERIFF'S COLLECTION FINES	72,000.00	26,062.52	45,937.48	36	29,960.17
100-0000-351010	SRO REIMBURSEMENT FROM SCH	387,924.04	143,658.60	244,265.44	37	159,246.05
100-0000-351110	SUPERIOR COURT FINES	198,000.00	49,047.94	148,952.06	25	55,505.58
100-0000-351130	MAGISTRATE COURT FINES	73,000.00	41,285.95	31,714.05	57	25,792.25
100-0000-351135	CITY REIMBURSEMENTS FOR IT SE	91,838.22	40,000.00	51,838.22	44	53,967.00
100-0000-351136	CITY REIMBURSEMENT FOR FIBER	2,172.00	1,086.00	1,086.00	50	1,086.00
100-0000-351151	FIREARMS LICENSES	7,000.00	9,357.25	-2,357.25	134	2,875.00
100-0000-351152	MARRIAGE LICENCES	2,000.00	3,681.60	-1,681.60	184	487.60
100-0000-351153	PROBATE FEES	244,000.00	22,120.53	221,879.47	9	103,555.58
100-0000-351154	TRAFFIC FINES	248,000.00	136,047.16	111,952.84	55	45,527.06
100-0000-351160	JUVENILE COURT FINES	4,400.00	1,834.08	2,565.92	42	574.95
100-0000-361000	INTEREST REVENUE	103,000.00	152,633.89	-49,633.89	148	10,786.45

REVENUE & EXPENDITURE STATEMENT UPSON COUNTY

01/01/2023 To 06/30/2023

*100 in the % Used column indicates that no budget exists

Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
100-0000-383000	REIMBURSEMENT FOR DAMAGED	0.00	59,170.71	-59,170.71	*100	22,414.81
100-0000-389000	OTHER MISCELLANEOUS REVENU	1,200.00	2,108.79	-908.79	176	1,261.96
100-0000-389030	ANIMAL SHELTER COLLECTIONS	14,617.50	5,685.00	8,932.50	39	7,705.00
100-0000-389050	RENTAL INCOME	33,143.00	8,975.00	24,168.00	27	12,000.00
100-0000-389200	OTHER COUNTY PARKS REVENUE	10,000.00	7,774.00	2,226.00	78	3,715.00
100-0000-392000	UNINCORP SVCS - FUND BALANCE	431,549.00	0.00	431,549.00	0	0.00
100-0000-392205	SALE OF SCRAP METAL	0.00	592.50	-592.50	*100	0.00
	100 General Fund Subtotal	**$17,187,239.52**	**$4,226,465.03**	**$12,960,774.49**	**25**	**$3,162,905.11**
	Revenue Subtotal	**$17,187,239.52**	**$4,226,465.03**	**$12,960,774.49**	**25**	**$3,162,905.11**
Expenditure						
100 General Fund						
1110 Governing Body						
100-1110-511100	SALARIES	95,926.50	47,963.63	47,962.87	50	35,138.22
100-1110-512100	EMPLOYEES HEALTH INSURANCE	9,638.76	4,819.38	4,819.38	50	4,140.54
100-1110-512200	PAYROLL TAXES	7,338.38	4,275.44	3,062.94	58	3,294.33
100-1110-512400	RETIREMENT CONTRIBUTION	6,523.00	3,832.84	2,690.16	59	3,453.00
100-1110-512700	WORKERS COMPENSATION	201.45	40.70	160.75	20	50.43
100-1110-512900	LTD & LIFE INS EMPLOYER COST	640.50	331.28	309.22	52	320.40
100-1110-512901	WELLNESS PROGRAM	648.00	144.00	504.00	22	288.00
100-1110-523100	GENERAL LIABILITY INSURANCE	3,127.00	668.02	2,458.98	21	557.91
100-1110-523120	PROFESSIONAL LIABILITY INSURA	1,359.00	271.05	1,087.95	20	223.82
100-1110-523300	ADVERTISING	3,000.00	3,204.94	-204.94	107	3,000.00
100-1110-523500	TRAVEL ALLOWANCE	24,000.00	8,702.82	15,297.18	36	13,412.38
100-1110-523700	EDUCATION & TRAINING	4,500.00	9,969.25	-5,469.25	222	1,688.00
100-1110-523800	EMPLOYEE APPRECIATION	10,000.00	1,073.80	8,926.20	11	0.00
100-1110-531110	OFFICE SUPPLIES	100.00	0.00	100.00	0	50.63
100-1110-579100	RESERVE FOR CONTINGENCY	150,000.00	0.00	150,000.00	0	26,987.14
	1110 Governing Body Subtotal	**$317,002.59**	**$85,297.15**	**$231,705.44**	**27**	**$92,604.80**

REVENUE & EXPENDITURE STATEMENT UPSON COUNTY

01/01/2023 To 06/30/2023

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
1400 Elections						
100-1400-511100	SALARIES	133,007.20	60,385.38	72,621.82	45	56,585.03
100-1400-511300	SALARIES-OVERTIME	0.00	508.11	-508.11	*100	581.86
100-1400-512100	EMPLOYEES HEALTH INSURANCE	26,057.00	15,082.64	10,974.36	58	11,126.15
100-1400-512200	PAYROLL TAXES	10,175.05	5,454.33	4,720.72	54	5,900.29
100-1400-512400	RETIREMENT CONTRIBUTION	6,122.04	3,056.28	3,065.76	50	3,084.00
100-1400-512405	401(a) COUNTY MATCH	0.00	211.59	-211.59	*100	0.00
100-1400-512406	FSA CARD SERVICE FEE	0.00	4.50	-4.50	*100	0.00
100-1400-512700	WORKER'S COMPENSATION	279.32	72.64	206.68	26	70.27
100-1400-512900	LTD & LIFE INS EMPLOYER COST	660.00	360.65	299.35	55	315.90
100-1400-512901	WELLNESS PROGRAM	0.00	184.80	-184.80	*100	311.55
100-1400-521110	ADMIN. SVCS. BOARD OF ELECTIO	700.00	135.35	564.65	19	324.84
100-1400-521200	POLL WORKER PART TIME PAYRO	40,000.00	12,459.96	27,540.04	31	27,689.08
100-1400-522220	REPAIRS & MAINT-EQUIPMENT	2,000.00	0.00	2,000.00	0	0.00
100-1400-523120	PROFESSIONAL LIABILITY INSURA	262.00	52.22	209.78	20	43.12
100-1400-523140	GENERAL LIABILITY INSURANCE	452.00	92.04	359.96	20	76.00
100-1400-523200	TELEPHONE	1,200.00	497.48	702.52	41	550.35
100-1400-523215	POSTAGE	2,500.00	0.00	2,500.00	0	920.37
100-1400-523300	ADVERTISING	1,500.00	0.00	1,500.00	0	0.00
100-1400-523500	TRAVEL	0.00	133.38	-133.38	*100	0.00
100-1400-523600	DUES & SUBSCRIPTIONS	500.00	296.00	204.00	59	592.55
100-1400-523700	EDUCATION & TRAINING	7,500.00	3,250.86	4,249.14	43	3,286.02
100-1400-523855	COMPUTER EQUIPMENT & MAINTE	1,000.00	0.00	1,000.00	0	318.86
100-1400-531100	OFFICE SUPPLIES	2,000.00	1,902.05	97.95	95	3,234.25
100-1400-531102	ELECTION EXPENSES	40,000.00	-11,587.56	51,587.56	-29	9,428.52
100-1400-531105	COPIER SERVICE & SUPPLIES	2,000.00	587.90	1,412.10	29	891.22
	1400 Elections Subtotal	**$277,914.61**	**$93,140.60**	**$184,774.01**	**34**	**$125,330.23**

REVENUE & EXPENDITURE STATEMENT

UPSON COUNTY

01/01/2023 To 06/30/2023

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
1510 Administration & Finance						
100-1510-511100	SALARIES	607,913.45	311,020.18	296,893.27	51	309,703.28
100-1510-511300	OVERTIME	0.00	142.99	-142.99	*100	0.00
100-1510-511400	PERSONAL AUTO ALLOWANCE	0.00	2,500.03	-2,500.03	*100	2,500.03
100-1510-512100	EMPLOYEES HEALTH INSURANCE	111,151.69	50,066.42	61,085.27	45	42,105.86
100-1510-512200	PAYROLL TAXES	46,505.38	23,427.84	23,077.54	50	23,360.10
100-1510-512400	RETIREMENT CONTRIBUTION	34,041.64	17,272.10	16,769.54	51	18,721.00
100-1510-512405	401(a) COUNTY MATCH	11,994.22	7,594.69	4,399.53	63	5,965.63
100-1510-512406	FSA CARD SERVICE FEE	123.74	166.50	-42.76	135	7.87
100-1510-512700	WORKERS COMPENSATION	1,276.62	291.93	984.69	23	282.15
100-1510-512900	LTD & LIFE INS EMPLOYER COST	3,300.00	1,844.78	1,455.22	56	1,793.60
100-1510-512901	WELLNESS PROGRAM	3,596.28	1,155.61	2,440.67	32	999.00
100-1510-521200	PROFESSIONAL FEES -AUDITOR	85,000.00	10,000.00	75,000.00	12	12,000.00
100-1510-521201	DRUG TESTING FEES	3,000.00	991.50	2,008.50	33	1,494.00
100-1510-521203	PRO FEE'S - FINANCIAL ADVISORS	20,000.00	0.00	20,000.00	0	0.00
100-1510-521210	PROFESSIONAL SVCS-LEGAL FEES	100,000.00	62,066.70	37,933.30	62	61,161.70
100-1510-521215	PROF FEES-MUNICODE	300.00	0.00	300.00	0	0.00
100-1510-521272	INDIGENT BURIAL COSTS	12,000.00	3,895.00	8,105.00	32	7,140.00
100-1510-523100	PROPERTY-CASUALTY INSURANCI	2,131.50	766.55	1,364.95	36	654.59
100-1510-523120	PROFESSIONAL LIABILITY INSURA	1,513.00	303.94	1,209.06	20	250.70
100-1510-523130	INSURANCE - SURETY BONDS	75.00	0.00	75.00	0	75.00

REVENUE & EXPENDITURE STATEMENT

UPSON COUNTY

01/01/2023 To 06/30/2023

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100-1510-523140	GENERAL LIABILITY INSURANCE	2,612.00	535.62	2,076.38	21	442.28
100-1510-523150	CYBER AND PRIVACY LIABILITY IN	11,159.00	0.00	11,159.00	0	0.00
100-1510-523200	TELEPHONE	5,500.00	5,144.14	355.86	94	281.24
100-1510-523201	CELL PHONES	4,741.50	1,728.83	3,012.67	36	2,370.98
100-1510-523215	POSTAGE	3,145.50	1,728.09	1,417.41	55	1,898.60
100-1510-523400	PRINTING & BINDING	0.00	1,498.00	-1,498.00	*100	0.00
100-1510-523500	TRAVEL ALLOWANCE	2,000.00	3,062.22	-1,062.22	153	1,698.42
100-1510-523600	DUES & SUBSCRIPTIONS	2,800.00	1,649.00	1,151.00	59	1,105.70
100-1510-523620	ADVERTISING	7,800.00	1,693.10	6,106.90	22	2,641.45
100-1510-523700	EDUCATION & TRAINING	20,000.00	14,703.82	5,296.18	74	9,930.90
100-1510-523705	BUSINESS DEVELOPMENT	0.00	54.98	-54.98	*100	0.00
100-1510-531100	OFFICE SUPPLIES	15,000.00	7,574.42	7,425.58	50	8,579.10
100-1510-531101	COPIER SERVICE & SUPPLIES	5,000.00	3,062.76	1,937.24	61	2,831.66
100-1510-531120	BANK FEES	0.00	27.00	-27.00	*100	29.00
100-1510-542400	PURCHASE OF COMPUTER	0.00	1,952.91	-1,952.91	*100	3,585.30
100-1510-542401	SOFTWARE MAINTENANCE	18,000.00	0.00	18,000.00	0	0.00
100-1510-542402	SOFTWARE & LICENSES (PURC	50,000.00	7,518.00	42,482.00	15	25,343.16
100-1510-579000	CONTINGENCIES	25,000.00	0.00	25,000.00	0	0.00
	1510 Administration & Finance Subtotal	**$1,216,680.52**	**$545,439.65**	**$671,240.87**	**45**	**$548,952.30**

REVENUE & EXPENDITURE STATEMENT

UPSON COUNTY

01/01/2023 To 06/30/2023

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
1545 Tax Commissioner						
100-1545-511100	SALARIES	299,902.82	150,211.62	149,691.20	50	143,016.44
100-1545-511300	OVERTIME	233.33	55.86	177.47	24	72.62
100-1545-512100	EMPLOYEES HEALTH INSURANCE	57,758.46	28,879.25	28,879.21	50	23,523.10
100-1545-512200	PAYROLL TAXES	22,960.42	11,277.22	11,683.20	49	10,735.44
100-1545-512400	RETIREMENT CONTRIBUTION	18,173.87	9,096.57	9,077.30	50	8,604.00
100-1545-512405	401(a) COUNTY MATCH	657.47	989.64	-332.17	151	185.00
100-1545-512700	WORKER'S COMPENSATION	630.29	133.72	496.57	21	140.03
100-1545-512900	LTD & LIFE INS EMPLOYER COST	2,310.00	1,114.76	1,195.24	48	1,002.17
100-1545-512901	WELLNESS PROGRAM	2,584.00	743.00	1,841.00	29	932.00
100-1545-521300	ACCOUNT PROGRAM SUPPORT	16,700.00	0.00	16,700.00	0	3,512.81
100-1545-522200	COPY MACHINE MAINTENANCE	1,600.00	641.75	958.25	40	931.46
100-1545-523120	PROFESSIONAL LIABILITY INSURA	604.68	120.58	484.10	20	0.00
100-1545-523140	GENERAL LIABILITY INSURANCE	1,043.65	212.51	831.14	20	175.48
100-1545-523200	TELEPHONE	2,410.00	1,776.92	633.08	74	1,305.78
100-1545-523201	DATAMAX (STATE PRE-BILLS)	11,300.00	5,027.71	6,272.29	44	4,762.27
100-1545-523202	PREPARE TAX DIGEST/BILLS	17,900.00	903.39	16,996.61	5	0.00
100-1545-523203	POSTAGE	4,400.00	2,410.08	1,989.92	55	2,475.36
100-1545-523401	TAX COMMISSIONER EXPENSE AC	250.00	250.00	0.00	100	0.00
100-1545-523402	SHRED-IT	500.00	99.25	400.75	20	279.14
100-1545-523500	TRAVEL	1,500.00	1,219.62	280.38	81	955.29
100-1545-523700	EDUCATION & TRAINING	4,500.00	3,916.90	583.10	87	1,592.00
100-1545-531100	OFFICE SUPPLIES	5,600.00	5,058.24	541.76	90	3,068.59
	1545 Tax Commissioner Subtotal	**$473,518.99**	**$224,138.59**	**$249,380.40**	**47**	**$207,268.98**

REVENUE & EXPENDITURE STATEMENT UPSON COUNTY

01/01/2023 To 06/30/2023

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
1550 Tax Assessor						
100-1550-511100	SALARIES	403,796.63	208,015.68	195,780.95	52	205,374.18
100-1550-512100	EMPLOYEES HEALTH INSURANCE	129,588.42	63,993.05	65,595.37	49	58,859.58
100-1550-512200	PAYROLL TAXES	30,890.44	15,127.99	15,762.45	49	14,851.90
100-1550-512400	RETIREMENT CONTRIBUTION	27,458.17	12,625.01	14,833.16	46	11,435.00
100-1550-512405	401(a) COUNTY MATCH	0.00	242.77	-242.77	*100	0.00
100-1550-512700	WORKER'S COMPENSATION	847.97	191.96	656.01	23	189.89
100-1550-512900	LTD & LIFE INS EMPLOYER COST	2,970.00	1,485.44	1,484.56	50	1,312.85
100-1550-512901	WELLNESS PROGRAM	2,250.00	59.86	2,190.14	3	711.72
100-1550-521200	PROFESSIONAL SRVC-AUDITOR	20,000.00	0.00	20,000.00	0	3,875.00
100-1550-522201	REPAIRS & MAINTENANCE-VEHICL	4,250.00	2,522.52	1,727.48	59	1,760.96
100-1550-523100	PROPERTY-CASUALTY INSURANCI	1,900.00	543.75	1,356.25	29	467.01
100-1550-523120	PROFESSIONAL LIABILITY INSURA	602.00	182.31	419.69	30	250.11
100-1550-523140	GENERAL LIABILITY INSURANCE	1,061.00	321.31	739.69	30	265.31
100-1550-523200	TELEPHONE	2,800.00	1,458.58	1,341.42	52	1,810.49
100-1550-523201	POSTAGE	1,500.00	753.68	746.32	50	471.99
100-1550-523400	PRINTING & BINDING	14,000.00	10,467.39	3,532.61	75	11,312.49
100-1550-523401	MAPPING MAINTENANCE	9,000.00	840.00	8,160.00	9	8,652.00
100-1550-523402	AERIAL PHOTOGRAPHY & MAPPIN	17,000.00	15,420.00	1,580.00	91	10,371.00
100-1550-523500	TRAVEL	0.00	2,465.46	-2,465.46	*100	0.00
100-1550-523600	DUES & FEES	3,500.00	2,726.00	774.00	78	2,712.00
100-1550-523700	EDUCATION & TRAINING	11,000.00	4,809.83	6,190.17	44	8,472.94
100-1550-523850	CONTRACT LABOR	5,000.00	840.00	4,160.00	17	720.00
100-1550-531100	OFFICE SUPPLIES	2,500.00	1,790.61	709.39	72	1,009.56
100-1550-531400	BOOK & PERIODICAL-SUBSCRIPTI	11,000.00	6,262.56	4,737.44	57	4,517.66
100-1550-542401	GIS (WEB SITE MAINTENANCE)	9,000.00	4,200.00	4,800.00	47	3,500.00
100-1550-542510	COPIER LEASE	8,100.00	1,878.13	6,221.87	23	1,707.54
	1550 Tax Assessor Subtotal	**$720,014.63**	**$359,223.89**	**$360,790.74**	**50**	**$354,611.18**

REVENUE & EXPENDITURE STATEMENT

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
1560 Information Technology						
100-1560-511100	SALARIES	190,069.68	94,272.42	95,797.26	50	94,232.02
100-1560-511300	OVERTIME	0.03	0.00	0.03	0	0.00
100-1560-512100	EMPLOYEES HEALTH INSURANCE	41,675.88	20,837.94	20,837.94	50	21,195.00
100-1560-512200	PAYROLL TAXES	14,489.03	6,900.81	7,588.22	48	6,824.17
100-1560-512400	RETIREMENT CONTRIBUTION	12,879.14	6,408.38	6,470.76	50	6,538.00
100-1560-512406	FSA CARD SERVICE FEE	0.00	27.00	-27.00	*100	7.87
100-1560-512700	WORKER'S COMPENSATION	397.74	88.08	309.66	22	98.63
100-1560-512900	LTD & LIFE INS EMPLOYER COST	990.00	665.97	324.03	67	618.06
100-1560-512901	WELLNESS PROGRAM	1,145.88	770.88	375.00	67	144.00
100-1560-522201	REPAIRS & MAINTENANCE-VEHICL	3,500.00	2,104.86	1,395.14	60	1,178.72
100-1560-523100	PROPERTY-CASUALTY INSURANCI	766.00	187.17	578.83	24	160.75
100-1560-523120	PROFESSIONAL LIABILITY INSURA	439.00	87.51	351.49	20	72.26
100-1560-523140	GENERAL LIABILITY INSURANCE	757.00	154.23	602.77	20	127.35
100-1560-523211	INTERNET WEB PAGE	3,800.00	859.98	2,940.02	23	0.00
100-1560-523500	TRAVEL	150.00	0.00	150.00	0	0.00
100-1560-523700	EDUCATION & TRAINING	6,000.00	1,893.50	4,106.50	32	32.04
100-1560-531100	OFFICE SUPPLIES	400.00	709.42	-309.42	177	99.18
100-1560-542400	COMPUTER HARDWARE (PURCHA	15,000.00	1,855.94	13,144.06	12	3,480.68
100-1560-542401	SOFTWARE MAINTENANCE	39,000.00	3,561.49	35,438.51	9	13,924.00
100-1560-542402	SOFTWARE & LICENSES (PURCHA	13,000.00	7,505.39	5,494.61	58	899.58
100-1560-542403	TELECOM EXPENSES	1,150.00	445.10	704.90	39	548.79
	1560 Information Technology Subtotal	**$345,609.38**	**$149,336.07**	**$196,273.31**	**43**	**$150,181.10**

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
1565 General Government Bldg.						
100-1565-511100	SALARIES	156,118.00	83,335.06	72,782.94	53	65,826.58
100-1565-511300	OVERTIME	4,000.00	200.25	3,799.75	5	551.20
100-1565-512100	EMPLOYEES HEALTH INSURANCE	41,423.78	20,711.88	20,711.90	50	11,764.67
100-1565-512200	PAYROLL TAXES	12,249.03	6,065.13	6,183.90	50	4,850.58
100-1565-512400	RETIREMENT CONTRIBUTION	8,070.47	3,947.77	4,122.70	49	3,987.00
100-1565-512405	401(a) COUNTY MATCH	591.58	843.41	-251.83	143	75.52
100-1565-512406	FSA CARD SERVICE FEE	0.00	31.50	-31.50	*100	0.00
100-1565-512700	WORKER'S COMPENSATION	8,470.24	1,875.24	6,595.00	22	1,970.22
100-1565-512900	LTD & LIFE INS EMPLOYER COST	990.00	486.56	503.44	49	337.50
100-1565-512901	WELLNESS PROGRAM	576.00	288.00	288.00	50	288.00
100-1565-512950	UNIFORMS-PUBLIC BLDGS	1,000.00	544.50	455.50	54	364.46
100-1565-522140	LANDSCAPE MAINTENANCE	25,000.00	7,096.56	17,903.44	28	4,334.28
100-1565-522200	MAINTENANCE - REPAIRS	176,000.00	78,780.99	97,219.01	45	60,960.41
100-1565-522201	REPAIRS & MAINTENANCE-VEHICL	15,000.00	9,318.14	5,681.86	62	6,815.38
100-1565-522202	HVAC MAINTENANCE AGREEMENT	14,450.00	480.00	13,970.00	3	0.00
100-1565-522204	ELEVATOR MAINT.AGREEMENTS	6,812.00	1,706.45	5,105.55	25	3,297.48
100-1565-522210	REPAIRS & MAINT-BLDG	50,000.00	10,469.63	39,530.37	21	21,676.00
100-1565-522211	TOOLS REPLACEMENT	2,300.00	1,418.43	881.57	62	94.98
100-1565-523100	PROPERTY-CASUALTY INSURANCI	18,200.00	5,648.21	12,551.79	31	5,428.05
100-1565-523120	PROFESSIONAL LIABILITY INSURA	707.00	257.82	449.18	36	212.89
100-1565-523140	GENERAL LIABILITY INSURANCE	1,250.00	454.39	795.61	36	375.20
100-1565-523201	CELL PHONES	2,000.00	1,080.89	919.11	54	978.75
100-1565-523850	CONTRACT LABOR	68,000.00	21,948.45	46,051.55	32	0.00
100-1565-531100	SUPPLIES	300.00	195.28	104.72	65	0.00
100-1565-531230	ELECTRICITY	176,500.00	86,459.58	90,040.42	49	99,523.90
100-1565-541300	CAPITAL OUTLAYS - BUILDINGS & I	0.00	20,080.00	-20,080.00	*100	0.00
100-1565-542100	CAPITAL OUTLAYS - MACHINERY	0.00	9,087.00	-9,087.00	*100	0.00
	1565 General Government Bldg. Subtotal	**$790,008.10**	**$372,811.12**	**$417,196.98**	**47**	**$293,713.05**

REVENUE & EXPENDITURE STATEMENT

UPSON COUNTY

01/01/2023 To 06/30/2023

*100 in the % Used column indicates that no budget exists

Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
2150 Judicial & Bailiff						
100-2150-511100	BAILIFF SALARIES	13,500.00	5,360.00	8,140.00	40	4,830.00
100-2150-512200	PAYROLL TAXES	1,032.75	410.04	622.71	40	369.48
100-2150-512700	WORKERS COMPENSATION	580.50	95.56	484.94	16	85.31
100-2150-521000	DISTRICT ATTORNEY	412,761.00	206,380.72	206,380.28	50	170,726.50
100-2150-521010	GRIFFIN JUDICIAL CIRCUIT	226,435.00	103,960.00	122,475.00	46	89,949.50
100-2150-521040	PUBLIC DEFENDER	400,660.00	200,330.00	200,330.00	50	196,480.00
100-2150-521205	SUBPOENAS	225.00	0.00	225.00	0	0.00
100-2150-521300	COURT REPORTER FEES	23,500.00	21,881.20	1,618.80	93	5,520.20
100-2150-523120	PROFESSIONAL LIABILITY INSURA	1,316.00	262.50	1,053.50	20	216.75
100-2150-523140	GENERAL LIABILITY INSURANCE	2,272.00	462.63	1,809.37	20	382.01
100-2150-523200	TELEPHONE	14,500.00	9,879.62	4,620.38	68	7,290.48
100-2150-523215	POSTAGE	300.00	736.60	-436.60	246	0.00
100-2150-523640	JURY PAY/TRANSCRIPTS	20,000.00	30,000.00	-10,000.00	150	20,000.00
100-2150-531100	LIBRARY BOOKS & SUPPLIES	500.00	53.73	446.27	11	0.00
100-2150-531101	COPIER SERVICE & SUPPLIES	3,230.00	1,075.88	2,154.12	33	1,789.28
	2150 Judicial & Bailiff Subtotal	**$1,120,812.25**	**$580,888.48**	**$539,923.77**	**52**	**$497,639.51**
2180 Clerk Of Superior Court						
100-2180-511100	SALARIES	276,177.50	130,437.31	145,740.19	47	158,689.74
100-2180-511300	OVERTIME	2,000.00	0.00	2,000.00	0	384.61
100-2180-512100	EMPLOYEES HEALTH INSURANCE	48,070.00	19,655.01	28,414.99	41	19,319.83
100-2180-512200	PAYROLL TAXES	21,127.58	9,850.78	11,276.80	47	12,016.68
100-2180-512400	RETIREMENT CONTRIBUTION	17,373.32	6,473.25	10,900.07	37	10,094.00
100-2180-512405	401(a) COUNTY MATCH	0.00	529.73	-529.73	*100	94.40
100-2180-512700	WORKER'S COMPENSATION	579.97	149.39	430.58	26	165.43
100-2180-512900	LTD & LIFE INS EMPLOYER COST	1,980.00	710.03	1,269.97	36	970.50

REVENUE & EXPENDITURE STATEMENT

UPSON COUNTY

01/01/2023 To 06/30/2023

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
100-2180-512901	WELLNESS PROGRAM	847.50	172.96	674.54	20	0.00
100-2180-521300	PROGRAM SUPPORT	18,000.00	8,587.69	9,412.31	48	8,310.23
100-2180-521320	NEW JURY PROGRAM	6,600.00	3,300.00	3,300.00	50	3,850.00
100-2180-522201	COPIER SERVICE AND SUPPLIES	5,000.00	2,186.49	2,813.51	44	1,287.20
100-2180-523100	INSURANCE OTHER THAN EB	786.00	224.52	561.48	29	181.50
100-2180-523120	PROFESSIONAL LIABILITY INSURA	714.00	142.32	571.68	20	117.51
100-2180-523140	GENERAL LIABILITY INSURANCE	1,232.00	250.82	981.18	20	207.11
100-2180-523200	TELEPHONE	2,100.00	1,029.31	1,070.69	49	1,148.31
100-2180-523215	POSTAGE	9,000.00	4,510.08	4,489.92	50	4,405.31
100-2180-523600	DUES & FEES	1,000.00	600.00	400.00	60	322.95
100-2180-523700	EDUCATION & TRAINING	6,500.00	1,394.94	5,105.06	21	500.00
100-2180-524001	BOE-APPEAL ADMIN.	4,631.00	238.00	4,393.00	5	0.00
100-2180-524002	BOE-MEMBER PER DIEM	2,600.00	0.00	2,600.00	0	1,166.57
100-2180-524003	POSTAGE-BOE	750.00	0.00	750.00	0	0.00
100-2180-524004	BOE-SUPPLIES	100.00	0.00	100.00	0	0.00
100-2180-524500	ONLINE	0.00	1,977.57	-1,977.57	*100	0.00
100-2180-531100	SUPPLIES	11,000.00	4,834.87	6,165.13	44	5,248.32
100-2180-531400	BOOKS & PRD. - LEGAL DEED DOC	600.00	0.00	600.00	0	0.00
100-2180-542500	ARCHIVAL PRINT RECORDING SYS	25,000.00	7,573.16	17,426.84	30	11,393.07
	2180 Clerk Of Superior Court Subtotal	**$463,768.87**	**$204,828.23**	**$258,940.64**	**44**	**$239,873.27**

REVENUE & EXPENDITURE STATEMENT UPSON COUNTY

01/01/2023 To 06/30/2023

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
2400 Magistrate Court						
100-2400-511100	SALARIES	227,065.06	105,625.40	121,439.66	47	99,829.74
100-2400-511200	SALARY PART-TIME CONSTABLES	22,812.07	5,978.58	16,833.49	26	5,974.82
100-2400-512100	EMPLOYEES HEALTH INSURANCE	26,032.00	13,016.10	13,015.90	50	9,894.34
100-2400-512200	PAYROLL TAXES	19,115.60	8,579.22	10,536.38	45	8,135.38
100-2400-512400	RETIREMENT CONTRIBUTION	11,649.17	6,011.64	5,637.53	52	4,537.00
100-2400-512405	401(a) COUNTY MATCH	637.84	308.91	328.93	48	243.52
100-2400-512700	WORKER'S COMPENSATION	1,457.76	212.95	1,244.81	15	191.31
100-2400-512900	LTD & LIFE INS EMPLOYER COST	1,320.00	665.34	654.66	50	542.02
100-2400-512901	WELLNESS PROGRAM	615.00	600.00	15.00	98	410.00
100-2400-521201	COURT COSTS	300.00	134.08	165.92	45	17.81
100-2400-521290	SOLICITOR FEES	24,000.00	4,000.00	20,000.00	17	0.00
100-2400-522201	REPAIRS & MAINTENANCE-VEHICL	1,800.00	795.06	1,004.94	44	1,563.25
100-2400-523100	PROPERTY-CASUALTY INSURANCI	3,912.00	862.49	3,049.51	22	705.96
100-2400-523120	PROFESSIONAL LIABILITY INSURA	403.00	80.29	322.71	20	66.31
100-2400-523130	SURETY BONDS	150.00	75.00	75.00	50	0.00
100-2400-523140	GENERAL LIABILITY INSURANCE	695.00	141.50	553.50	20	116.84
100-2400-523200	TELEPHONE	1,600.00	858.58	741.42	54	951.11
100-2400-523201	CELL PHONES	1,000.00	674.35	325.65	67	557.76
100-2400-523215	POSTAGE	1,200.00	606.63	593.37	51	802.54
100-2400-523400	PRINTING	750.00	185.00	565.00	25	0.00
100-2400-523500	TRAVEL	4,800.00	3,075.63	1,724.37	64	2,400.06
100-2400-523700	EDUCATION & TRAINING	7,000.00	6,323.05	676.95	90	3,088.72
100-2400-531100	OFFICE SUPPLIES	4,000.00	1,049.97	2,950.03	26	1,901.64
100-2400-531101	COPIER SERVICE & SUPPLIES	1,800.00	543.39	1,256.61	30	604.49
100-2400-531700	COURT CLOTHING EXPENSE	500.00	17.28	482.72	3	260.68
100-2400-542300	PURCHASE FURNITURE & FIXTURE	1,000.00	0.00	1,000.00	0	0.00
100-2400-542301	NEW SOFTWARE PROGRAM	3,000.00	3,000.00	0.00	100	3,000.00
100-2400-542400	COMPUTER SYSTEM UPDATE	3,500.00	674.84	2,825.16	19	22.99
	2400 Magistrate Court Subtotal	**$372,114.50**	**$164,095.28**	**$208,019.22**	**44**	**$145,818.29**

REVENUE & EXPENDITURE STATEMENT

01/01/2023 To 06/30/2023

UPSON COUNTY

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)	
2450 Probate Court							
100-2450-511100	SALARIES	269,989.30	141,040.04	128,949.26	52	130,213.49	
100-2450-512100	EMPLOYEES HEALTH INSURANCE	76,694.48	46,563.79	30,130.69	61	23,160.34	Change in coverage one staff
100-2450-512200	PAYROLL TAXES	20,654.18	10,094.36	10,559.82	49	9,568.27	
100-2450-512400	RETIREMENT CONTRIBUTION	13,984.35	7,035.80	6,948.55	50	9,051.00	
100-2450-512405	401(a) COUNTY MATCH	1,286.74	1,333.99	-47.25	104	367.83	
100-2450-512406	FSA CARD SERVICE FEE	38.81	54.00	-15.19	139	7.87	
100-2450-512700	WORKER'S COMPENSATION	566.98	121.71	445.27	21	141.70	
100-2450-512900	LTD & LIFE INS EMPLOYER COST	1,980.00	993.95	986.05	50	880.93	
100-2450-512901	WELLNESS PROGRAM	1,716.00	932.00	784.00	54	0.00	
100-2450-521201	COURT COST	3,000.00	146.96	2,853.04	5	123.72	
100-2450-521202	SANITY HEARINGS	2,000.00	0.00	2,000.00	0	0.00	
100-2450-521205	SUBPOENAS	300.00	0.00	300.00	0	0.00	
100-2450-521210	PROFESSIONAL SVCS-LEGAL FEES	0.00	5,541.67	-5,541.67	*100	0.00	
100-2450-521290	SOLICITOR FEES	37,500.00	18,000.00	19,500.00	48	0.00	Needs additional amendment
100-2450-523120	PROFESSIONAL LIABILITY INSURA	571.00	113.93	457.07	20	94.07	
100-2450-523140	GENERAL LIABILITY INSURANCE	986.00	200.79	785.21	20	165.80	
100-2450-523200	TELEPHONE	2,004.75	922.95	1,081.80	46	1,028.69	
100-2450-523215	POSTAGE	4,000.00	1,360.25	2,639.75	34	2,209.75	
100-2450-523600	DUES & SUBSCRIPTIONS	1,500.00	758.04	741.96	51	357.00	
100-2450-523700	EDUCATION & TRAINING	25,000.00	17,185.22	7,814.78	69	11,596.42	
100-2450-531100	OFFICE SUPPLIES	9,400.00	2,943.08	6,456.92	31	3,995.78	
100-2450-531101	LEGAL DOCUMENTS & DOCKET BC	0.00	337.60	-337.60	*100	0.00	
100-2450-531400	LEGAL DOCUMENTS & DOCKET BC	1,500.00	1,387.23	112.77	92	167.00	
100-2450-531500	FIRE ARMS LICENSES	4,000.00	2,358.80	1,641.20	59	2,280.00	
100-2450-542400	COMPUTER HARDWARE PURCHAS	2,000.00	303.36	1,696.64	15	1,053.33	
100-2450-542402	SOFTWARE & LICENCES PURCHAS	4,000.00	0.00	4,000.00	0	3,750.00	
	2450 Probate Court Subtotal	**$484,672.59**	**$259,729.52**	**$224,943.07**	**54**	**$200,212.99**	

REVENUE & EXPENDITURE STATEMENT

UPSON COUNTY

01/01/2023 To 06/30/2023

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
2600 Juvenile Court						
100-2600-511100	SALARIES	83,030.65	35,564.01	47,466.64	43	40,742.60
100-2600-512100	EMPLOYEES HEALTH INSURANCE	32,836.40	16,418.22	16,418.18	50	13,971.18
100-2600-512200	PAYROLL TAXES	6,351.84	2,501.89	3,849.95	39	2,879.91
100-2600-512400	RETIREMENT CONTRIBUTION	3,183.15	1,571.27	1,611.88	49	2,878.00
100-2600-512405	401(a) COUNTY MATCH	724.39	249.13	475.26	34	354.34
100-2600-512700	WORKER'S COMPENSATION	174.36	38.08	136.28	22	43.42
100-2600-512900	LTD & LIFE INS EMPLOYER COST	660.00	314.13	345.87	48	288.84
100-2600-521205	COURT COSTS	5,000.00	-67.10	5,067.10	-1	0.00
100-2600-521210	PROFESSIONAL SVCS-LEGAL FEES	42,000.00	13,425.50	28,574.50	32	0.00
100-2600-521260	JUNEVILE -MEDICAL EXP	1,000.00	0.00	1,000.00	0	0.00
100-2600-522210	UPGRADE RECORDING SYSTEM	1,000.00	0.00	1,000.00	0	0.00
100-2600-523100	INSURANCE OTHER THAN EB	344.00	8,238.84	-7,894.84	2,395	125.75
100-2600-523120	PROFESSIONAL LIABILITY INSURA	199.00	39.71	159.29	20	32.79
100-2600-523140	GENERAL LIABILITY INSURANCE	344.00	69.99	274.01	20	57.80
100-2600-523200	TELEPHONE	3,000.00	1,762.99	1,237.01	59	1,618.05
100-2600-523215	POSTAGE	600.00	292.50	307.50	49	344.50
100-2600-523700	EDUCATION & TRAINING	4,000.00	1,311.77	2,688.23	33	3,484.56
100-2600-531100	OFFICE SUPPLIES	3,000.00	1,704.50	1,295.50	57	928.10
100-2600-531101	COPIER SERVICE& SUPPLIES	1,500.00	0.00	1,500.00	0	0.00
100-2600-542500	PURCHASE OF EQUIPMENT	4,500.00	1,703.37	2,796.63	38	0.00
	2600 Juvenile Court Subtotal	**$193,447.79**	**$85,138.80**	**$108,308.99**	**44**	**$67,749.84**

REVENUE & EXPENDITURE STATEMENT

UPSON COUNTY

01/01/2023 To 06/30/2023

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
2800 Public Defender						
100-2800-542400	COMPUTERS & EQUIPMENT	0.00	0.00	0.00	0	0.00
3300 Sheriff						
100-3300-511100	SALARIES	1,948,423.17	1,011,821.78	936,601.39	52	972,187.46
100-3300-511300	SALARIES - OVERTIME	78,200.50	29,008.88	49,191.62	37	42,473.05
100-3300-512100	EMPLOYEES HEALTH INSURANCE	496,990.00	243,710.09	253,279.91	49	208,665.68
100-3300-512200	PAYROLL TAXES	156,884.25	75,969.94	80,914.31	48	74,042.24
100-3300-512400	RETIREMENT CONTRIBUTION	112,437.64	55,188.75	57,248.89	49	53,338.00
100-3300-512405	401(a) COUNTY MATCH	5,664.78	5,839.01	-174.23	103	647.33
100-3300-512406	FSA CARD SERVICE FEE	65.81	85.50	-19.69	130	7.87
100-3300-512700	WORKER'S COMPENSATION	83,731.64	18,911.43	64,820.21	23	20,397.62
100-3300-512900	LTD & LIFE INS EMPLOYER COST	10,890.00	6,477.03	4,412.97	59	5,565.81
100-3300-512901	WELLNESS PROGRAM	4,738.80	1,929.84	2,808.96	41	2,731.20
100-3300-512950	UNIFORMS-SHERIFF'S OFFICE	12,500.00	1,316.97	11,183.03	11	4,321.48
100-3300-521201	DRUG TESTING	1,500.00	700.00	800.00	47	461.00
100-3300-521310	INVESTIGATIONS	1,500.00	298.07	1,201.93	20	61.00
100-3300-522200	RADIO REPAIRS/OFFICE RADIOS	12,500.00	2,539.52	9,960.48	20	1,729.01
100-3300-522201	REPAIRS & MAINTENANCE-VEHICL	18,000.00	18,255.85	-255.85	101	6,896.76
100-3300-522202	GLEN NETWORK/GCIC	4,500.00	0.00	4,500.00	0	0.00
100-3300-522203	PURCHASE OF TIRES	9,000.00	5,531.88	3,468.12	61	2,395.00
100-3300-522205	REPAIRS & MAINT/COMPUTERS	0.00	996.00	-996.00	*100	0.00

REVENUE & EXPENDITURE STATEMENT

UPSON COUNTY

01/01/2023 To 06/30/2023

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
100-3300-522220	REPAIRS & MAINT/EQUIPMENT	0.00	213.00	-213.00	*100	89.00
100-3300-522300	RENT - RADIO TOWER	7,500.00	4,326.28	3,173.72	58	1,601.93
100-3300-522320	COPIER MAINTENANCE	4,500.00	2,670.15	1,829.85	59	2,700.87
100-3300-523100	PROPERTY-CASUALTY INSURANCI	72,860.00	3,603.33	69,256.67	5	8,614.88
100-3300-523110	LAW ENFORCEMENT LIABILITY INS	32,965.00	9,080.82	23,884.18	28	7,498.25
100-3300-523120	PROFESSIONAL LIABILITY INSURA	3,551.00	708.09	2,842.91	20	584.69
100-3300-523200	TELEPHONE	12,000.00	6,917.65	5,082.35	58	5,994.42
100-3300-523215	POSTAGE	2,500.00	1,183.84	1,316.16	47	881.83
100-3300-523500	TRAVEL	0.00	101.49	-101.49	*100	0.00
100-3300-523600	DUES & FEES	3,000.00	1,054.47	1,945.53	35	660.00
100-3300-523700	EDUCATION & TRAINING	3,000.00	876.79	2,123.21	29	600.00
100-3300-531100	OFFICE SUPPLIES	10,000.00	4,660.82	5,339.18	47	3,489.39
100-3300-531130	SUP-UNIFORM COLLAR BRASS BAI	500.00	0.00	500.00	0	0.00
100-3300-531132	SUPPLIES - INVESTIGATIVE	0.00	-63.71	63.71	*100	63.71
100-3300-531270	MOTOR FUEL & LUBRICANTS	140,000.00	38,315.98	101,684.02	27	64,483.78
100-3300-531400	BOOK & PERIODICAL-SUBSCRIPTI(	1,000.00	0.00	1,000.00	0	729.24
100-3300-542501	PURCH EQUIP/PISTOL-GUNS-AMM	6,000.00	6,607.17	-607.17	110	0.00
100-3300-542507	PURCH EQUIP/BODY ARMOR REPL	3,000.00	0.00	3,000.00	0	0.00
	3300 Sheriff Subtotal	**$3,259,902.59**	**$1,558,836.71**	**$1,701,065.88**	**48**	**$1,493,912.50**

REVENUE & EXPENDITURE STATEMENT

UPSON COUNTY

01/01/2023 To 06/30/2023

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
3322 Vice Control - Nef						
100-3322-522200	REPAIRS AND MAINTENANCE	0.00	449.70	-449.70	*100	0.00
100-3322-523200	TELEPHONE	0.00	620.35	-620.35	*100	0.00
100-3322-523202	ALARM MONITORING	0.00	760.25	-760.25	*100	0.00
100-3322-531100	SUPPLIES	0.00	878.35	-878.35	*100	0.00
100-3322-531101	COPIER SERVICE & SUPPLIES	0.00	124.23	-124.23	*100	0.00
100-3322-531230	UTILITIES	0.00	1,655.61	-1,655.61	*100	0.00
100-3322-571000	BYRNE-JAG INTERGOV - UPSON C	45,732.00	0.00	45,732.00	0	0.00
100-3322-571001	BYRNE-JAG INTERGOV - TAYLOR (	16,511.00	0.00	16,511.00	0	0.00
100-3322-571002	BYRNE-JAG INTERGOV - MERIWET	33,013.00	12,083.00	20,930.00	37	0.00
100-3322-571003	BYRNE-JAG INTERGOV - THOMAST	16,510.00	0.00	16,510.00	0	0.00
	3322 Vice Control - Nef Subtotal	**$111,766.00**	**$16,571.49**	**$95,194.51**	**15**	**$0.00**
3326 Jail Operations						
100-3326-511100	SALARIES	1,421,502.75	707,127.82	714,374.93	50	509,600.08
100-3326-511300	SALARIES - OVERTIME	54,246.01	11,438.48	42,807.53	21	21,901.64
100-3326-512100	EMPLOYEES HEALTH INSURANCE	348,816.35	161,801.07	187,015.28	46	72,524.19
100-3326-512200	PAYROLL TAXES	122,386.32	53,142.65	69,243.67	43	39,883.04
100-3326-512400	RETIREMENT CONTRIBUTION	50,455.86	23,627.88	26,827.98	47	42,257.00
100-3326-512405	401(a) COUNTY MATCH	14,675.02	10,729.62	3,945.40	73	1,955.76
100-3326-512406	FSA CARD SERVICE FEE	52.32	81.00	-28.68	155	7.88
100-3326-512700	WORKER'S COMPENSATION	66,996.47	10,366.38	56,630.09	15	17,512.97
100-3326-512701	PRISONER - MEDICAL CARE	315,000.00	193,209.80	121,790.20	61	116,737.41
100-3326-512900	LTD & LIFE INS EMPLOYER COST	11,550.00	5,071.04	6,478.96	44	1,546.52
100-3326-512901	WELLNESS PROGRAM	0.00	1,678.46	-1,678.46	*100	669.00
100-3326-512950	UNIFORMS-JAIL OPERATIONS	17,500.00	13,854.98	3,645.02	79	6,151.32
100-3326-512951	INMATE CLOTHING & LINENS	4,500.00	101.90	4,398.10	2	3,592.40
100-3326-522200	REPAIRS AND MAINTENANCE/EQU	45,000.00	19,653.89	25,346.11	44	21,277.78
100-3326-522201	REPAIRS & MAINTENANCE-VEHICL	0.00	20,125.65	-20,125.65	*100	888.95

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)	
100-3326-523100	PROPERTY-CASUALTY INSURANCI	17,253.53	6,222.26	11,031.27	36	5,280.09	
100-3326-523110	LAW ENFORCEMENT LIABILITY INS	17,039.69	6,222.04	10,817.65	37	5,137.75	
100-3326-523115	LAW ENFORCEMENT LIAB DEDUCT	5,550.00	0.00	5,550.00	0	0.00	
100-3326-523120	PROFESSIONAL LIABILITY INSURA	1,930.61	704.96	1,225.65	37	582.11	
100-3326-523700	EDUCATION & TRAINING	3,000.00	3,216.10	-216.10	107	488.23	
100-3326-531101	SUPPLIES - JAIL	35,000.00	17,897.46	17,102.54	51	29,855.80	
100-3326-531230	UTILITIES	150,000.00	76,944.64	73,055.36	51	76,397.67	
100-3326-531270	MOTOR FUEL & LUBRICANTS	0.00	20.00	-20.00	*100	0.00	
100-3326-531300	INMATE MEALS	200,000.00	152,236.15	47,763.85	76	88,602.04	Paid $44k to Kimble for unbilled prior year
	3326 Jail Operations Subtotal	**$2,902,454.93**	**$1,495,474.23**	**$1,406,980.70**	**52**	**$1,062,849.63**	
3328 School Resource Officers							
100-3328-511100	SALARIES	327,452.28	98,363.96	229,088.32	30	130,633.84	
100-3328-511300	SALARIES - OVERTIME	5,900.06	1,425.32	4,474.74	24	3,046.25	
100-3328-512100	EMPLOYEES HEALTH INSURANCE	119,381.94	41,096.75	78,285.19	34	42,053.40	
100-3328-512200	PAYROLL TAXES	27,372.32	7,018.09	20,354.23	26	9,562.70	
100-3328-512400	RETIREMENT CONTRIBUTION	21,004.97	6,526.26	14,478.71	31	0.00	
100-3328-512405	401(a) COUNTY MATCH	489.11	0.00	489.11	0	0.00	
100-3328-512406	FSA CARD SERVICE FEE	38.82	49.50	-10.68	128	7.88	
100-3328-512700	WORKERS COMPENSATION	13,282.56	2,629.82	10,652.74	20	3,012.75	
100-3328-512900	LTD & LIFE INS EMPLOYER COST	2,310.00	562.36	1,747.64	24	2,165.89	
100-3328-523110	LAW ENFORCEMENT LIABILITY INS	4,144.85	1,513.45	2,631.40	37	1,249.75	
100-3328-523115	LAW ENFORCEMENT INS. DEDUCT	900.00	0.00	900.00	0	0.00	
100-3328-523120	PROFESSIONAL LIABILITY INSURA	580.00	115.67	464.33	20	95.52	
100-3328-523140	GENERAL LIABILITY INSURANCE	1,001.00	203.87	797.13	20	168.34	
100-3328-523700	EDUCATION & TRAINING	3,000.00	0.00	3,000.00	0	0.00	
100-3328-531270	VEHICLE FUEL AND MAINT	4,500.00	0.00	4,500.00	0	0.00	
100-3328-542507	BODY ARMOR	1,400.00	0.00	1,400.00	0	0.00	
	3328 School Resource Officers Subtotal	**$532,757.91**	**$159,505.05**	**$373,252.86**	**30**	**$191,996.32**	

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3329 Community Service						
100-3329-511100	SALARIES-PART TIME	26,541.00	9,865.90	16,675.10	37	12,895.15
100-3329-512200	PAYROLL TAXES	2,030.39	754.75	1,275.64	37	1,003.26
100-3329-512700	WORKERS COMPENSATION	1,141.26	259.46	881.80	23	247.30
100-3329-522201	REPAIRS & MAINTENANCE-VEHICL	298.40	0.00	298.40	0	48.93
100-3329-531100	SUPPLIES	257.85	0.00	257.85	0	171.90
	3329 Community Service Subtotal	**$30,268.90**	**$10,880.11**	**$19,388.79**	**36**	**$14,366.54**
3500 Fire						
100-3500-523200	TOWER RENT-FIRE ASSOCIATION	2,900.00	1,497.04	1,402.96	52	1,432.27
	3500 Fire Subtotal	**$2,900.00**	**$1,497.04**	**$1,402.96**	**52**	**$1,432.27**
3520 Fire Fighting						
100-3520-512100	CANCER/DISABILITY INSURANCE	17,435.88	5,088.24	12,347.64	29	5,811.96
100-3520-512700	WORKERS COMPENSATION	11,303.81	2,437.75	8,866.06	22	3,571.90
100-3520-531230	UTILITIES - Rock Hill VFD	0.00	56.00	-56.00	*100	0.00
100-3520-531231	UTILITIES - Lincoln Park VFD	0.00	89.00	-89.00	*100	0.00
100-3520-571000	VOLUNTEER FIRE DEPARTMENTS	36,000.00	18,000.00	18,000.00	50	17,462.02
100-3520-571010	VFD EQUIPMENT	10,000.00	7,871.42	2,128.58	79	0.00
	3520 Fire Fighting Subtotal	**$74,739.69**	**$33,542.41**	**$41,197.28**	**45**	**$26,845.88**
3630 Ems Operations						
100-3630-531115	MISCELLANEOUS	0.00	10,072.97	-10,072.97	*100	0.00
100-3630-551200	EMS SERVICES	1,213,430.47	609,698.88	603,731.59	50	0.00
	3630 Ems Operations Subtotal	**$1,213,430.47**	**$619,771.85**	**$593,658.62**	**51**	**$0.00**

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3700 Coroner/Me						
100-3700-511100	SALARY	36,091.15	15,700.54	20,390.61	44	15,050.64
100-3700-512200	PAYROLL TAXES	2,760.97	1,224.07	1,536.90	44	1,174.35
100-3700-512700	WORKER'S COMPENSATION	194.89	34.08	160.81	17	40.91
100-3700-521320	TECH SRVCS-DEAD BODY TRANSF	1,000.00	0.00	1,000.00	0	595.00
100-3700-523120	PROFESSIONAL LIABILITY INSURA	49.00	84.84	-35.84	173	8.13
100-3700-523130	SURETY BONDS	150.00	75.00	75.00	50	75.00
100-3700-523140	GENERAL LIABILITY INSURANCE	85.00	17.35	67.65	20	14.32
100-3700-523201	CELL PHONES	400.00	190.05	209.95	48	152.04
100-3700-523700	CONTINUING ED/RECERTIFICATIOI	200.00	3,256.14	-3,056.14	1,628	150.00
100-3700-531100	SUPPLIES	1,000.00	3,840.59	-2,840.59	384	544.96
100-3700-579000	CONTINGENCY EXPENSES	600.00	300.04	299.96	50	300.04
	3700 Coroner/Me Subtotal	**$42,531.01**	**$24,722.70**	**$17,808.31**	**58**	**$18,105.39**
3910 Animal Control						
100-3910-511100	SALARIES	171,140.84	74,918.46	96,222.38	44	82,722.96
100-3910-511300	OVERTIME	7,800.00	3,716.25	4,083.75	48	4,108.23
100-3910-512100	EMPLOYEES HEALTH INSURANCE	51,182.18	16,388.38	34,793.80	32	16,157.40
100-3910-512200	PAYROLL TAXES	13,092.27	5,822.38	7,269.89	44	6,395.03
100-3910-512400	RETIREMENT CONTRIBUTION	9,468.92	4,016.91	5,452.01	42	5,549.00
100-3910-512405	401(a) COUNTY MATCH	637.84	1,125.17	-487.33	176	189.80
100-3910-512700	WORKER'S COMPENSATION	3,211.07	752.13	2,458.94	23	768.09
100-3910-512900	LTD & LIFE INS EMPLOYER COST	1,650.00	461.66	1,188.34	28	521.01
100-3910-512901	WELLNESS PROGRAM	0.00	644.00	-644.00	*100	0.00
100-3910-512950	UNIFORMS-ANIMAL SHELTER	6,000.00	2,235.92	3,764.08	37	2,995.58
100-3910-521201	DRUG TESTING	140.00	0.00	140.00	0	0.00
100-3910-522110	ANIMAL DISPOSAL	1,000.00	0.00	1,000.00	0	894.31
100-3910-522201	REPAIRS & MAINTENANCE-VEHICL	16,500.00	7,408.86	9,091.14	45	8,073.48
100-3910-522202	DOG/CAT TRAP MAINTENANCE	500.00	199.96	300.04	40	200.07

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100-3910-522240	REPAIRS & MAINT/CAGES	500.00	0.00	500.00	0	0.00
100-3910-523100	PROPERTY-CASUALTY INSURANCI	1,740.00	437.34	1,302.66	25	372.29
100-3910-523120	PROFESSIONAL LIABILITY INSURA	410.00	81.67	328.33	20	67.44
100-3910-523140	GENERAL LIABILITY INSURANCE	707.00	143.94	563.06	20	118.86
100-3910-523200	TELEPHONE	2,600.00	630.96	1,969.04	24	1,145.10
100-3910-523201	CELL PHONES	1,400.00	228.82	1,171.18	16	476.76
100-3910-523700	EDUCATION & TRAINING	1,500.00	200.00	1,300.00	13	881.84
100-3910-523910	PURCHASE OF COMPUTER HARDV	500.00	0.00	500.00	0	0.00
100-3910-531100	OFFICE SUPPLIES	1,000.00	935.33	64.67	94	422.44
100-3910-531101	COPIER SERVICE & SUPPLIES	750.00	0.00	750.00	0	0.00
100-3910-531102	FOOD EXPENSE	1,500.00	0.00	1,500.00	0	747.84
100-3910-531103	SUPPLIES (FACILITY)	8,000.00	10,851.70	-2,851.70	136	2,954.16
100-3910-531104	VET SERVICE	2,500.00	550.46	1,949.54	22	491.38
100-3910-531105	DONATION EXPENDITURE-VET SEI	0.00	636.80	-636.80	*100	0.00
100-3910-531109	Donations Expense-Animal Control	2,400.00	393.90	2,006.10	16	705.65
100-3910-531210	SEPTIC TANK MAINTENANCE	1,000.00	0.00	1,000.00	0	0.00
100-3910-531230	UTILITIES	5,000.00	2,385.00	2,615.00	48	1,794.00
100-3910-542510	ANIMAL INCINERATOR	1,000.00	24.70	975.30	2	0.00
	3910 Animal Control Subtotal	**$314,830.12**	**$135,190.70**	**$179,639.42**	**43**	**$138,752.72**

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4210 Roads And Streets Admin						
100-4210-511100	SALARIES	586,975.55	268,930.61	318,044.94	46	223,162.65
100-4210-511300	SALARIES-OVERTIME	8,000.00	1,553.43	6,446.57	19	485.07
100-4210-512100	EMPLOYEES HEALTH INSURANCE	194,892.61	74,710.56	120,182.05	38	69,199.42
100-4210-512200	PAYROLL TAXES	45,515.63	19,650.74	25,864.89	43	16,120.19
100-4210-512400	RETIREMENT CONTRIBUTION	34,680.82	15,840.64	18,840.18	46	22,084.00
100-4210-512405	401(a) COUNTY MATCH	1,699.27	1,597.22	102.05	94	0.00
100-4210-512406	FSA CARD SERVICE FEE	25.32	54.00	-28.68	213	7.88
100-4210-512700	WORKER'S COMPENSATION	62,630.40	10,858.23	51,772.17	17	13,935.66
100-4210-512900	LTD & LIFE INS EMPLOYER COST	5,940.00	1,810.87	4,129.13	30	1,610.96
100-4210-512901	WELLNESS PROGRAM	3,456.96	1,927.97	1,528.99	56	2,016.64
100-4210-512950	UNIFORMS-ROAD DEPT	7,000.00	1,156.25	5,843.75	17	309.89
100-4210-521201	DRUG TESTING	1,000.00	387.50	612.50	39	146.75
100-4210-521202	IMPACT FEES	1,200.00	0.00	1,200.00	0	2,500.00
100-4210-521300	PROFESSIONAL TECHNICAL SVC	5,500.00	0.00	5,500.00	0	0.00
100-4210-522111	TIRE DISPOSAL	1,200.00	1,229.40	-29.40	102	1,019.00
100-4210-522200	REPAIRS AND MAINTENANCE	0.00	1,499.00	-1,499.00	*100	0.00
100-4210-522235	REPAIRS & MAINT/ ROADS	7,550.00	2,722.52	4,827.48	36	2,144.25
100-4210-523100	PROPERTY-CASUALTY INSURANCI	26,212.00	6,859.48	19,352.52	26	5,882.74
100-4210-523120	PROFESSIONAL LIABILITY INSURA	1,497.00	0.00	1,497.00	0	246.57
100-4210-523130	SURETY BONDS	75.00	0.00	75.00	0	0.00
100-4210-523140	GENERAL LIABILITY INSURANCE	2,585.00	526.28	2,058.72	20	434.56
100-4210-523200	TELEPHONE	2,300.00	1,335.48	964.52	58	1,019.18
100-4210-523201	CELL PHONES	1,500.00	448.44	1,051.56	30	502.47
100-4210-523700	EDUCATION & TRAINING	1,000.00	0.00	1,000.00	0	0.00
100-4210-531100	SUPPLIES	6,300.00	2,298.68	4,001.32	36	2,105.44
100-4210-531101	COPIER SERVICE & SUPPLIES	300.00	226.09	73.91	75	113.10
100-4210-531230	UTILITIES-ELECTRICITY	15,500.00	9,887.31	5,612.69	64	6,021.74
	4210 Roads And Streets Admin Subtotal	**$1,024,535.56**	**$425,510.70**	**$599,024.86**	**42**	**$371,068.16**

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4900 Maintenance And Shop						
100-4900-511100	SALARY	142,463.06	62,903.42	79,559.64	44	66,948.88
100-4900-511300	OVERTIME	750.00	195.42	554.58	26	0.00
100-4900-512100	EMPLOYEES HEALTH INSURANCE	44,432.50	12,695.04	31,737.46	29	17,747.10
100-4900-512200	PAYROLL TAXES	10,955.80	4,634.67	6,321.13	42	4,847.19
100-4900-512400	RETIREMENT CONTRIBUTION	8,614.31	4,290.70	4,323.61	50	4,873.00
100-4900-512405	401(a) COUNTY MATCH	330.64	0.00	330.64	0	0.00
100-4900-512700	WORKER'S COMPENSATION	6,129.52	1,280.21	4,849.31	21	1,457.80
100-4900-512900	LTD & LIFE INS EMPLOYER COST	1,320.00	439.02	880.98	33	526.14
100-4900-512901	WELLNESS PROGRAM	720.00	0.00	720.00	0	0.00
100-4900-512950	UNIFORMS-SHOP	1,400.00	1,145.97	254.03	82	0.00
100-4900-522200	REPAIR & MAINT - MACHINERY	60,000.00	26,994.11	33,005.89	45	27,761.99
100-4900-522201	REPAIRS & MAINTENANCE-VEHICL	0.00	-604.80	604.80	*100	-1,271.78
100-4900-522203	PURCHASE OF TIRES	12,000.00	5,841.12	6,158.88	49	4,584.44
100-4900-522204	REPAIR & MAINT/TIRES	2,500.00	113.28	2,386.72	5	177.98
100-4900-523120	PROFESSIONAL LIABILITY INSURA	551.00	298.61	252.39	54	90.66
100-4900-523140	GENERAL LIABILITY INSURANCE	950.00	193.51	756.49	20	159.78
100-4900-523200	TELEPHONE	800.00	664.34	135.66	83	404.65
100-4900-531103	SUPPLIES - SHOP	4,000.00	1,914.01	2,085.99	48	392.76
100-4900-531270	MOTOR FUEL & LUBRICATES	0.00	16,012.21	-16,012.21	*100	36,134.53
	4900 Maintenance And Shop Subtotal	**$297,916.83**	**$139,010.84**	**$158,905.99**	**47**	**$164,835.12**
5110 Public Health Admin						
100-5110-571000	UPSON HEALTH DEPARTMENT	200,873.00	100,436.52	100,436.48	50	100,436.52
	5110 Public Health Admin Subtotal	**$200,873.00**	**$100,436.52**	**$100,436.48**	**50**	**$100,436.52**
5410 Welfare Administration						
100-5410-571000	CHILD WELFARE EXPENDITURES	40,000.00	1,623.28	38,376.72	4	612.21
	5410 Welfare Administration Subtotal	**$40,000.00**	**$1,623.28**	**$38,376.72**	**4**	**$612.21**
5540 Transportation Services						
100-5540-572000	OTHER AGENCIES - THREE RIVERS	52,568.00	0.00	52,568.00	0	0.00
	5540 Transportation Services Subtotal	**$52,568.00**	**$0.00**	**$52,568.00**	**0**	**$0.00**
6173 Art Galleries						
100-6173-571000	TUAC	5,000.00	4,500.02	499.98	90	2,083.35

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	6173 Art Galleries Subtotal	**$5,000.00**	**$4,500.02**	**$499.98**	**90**	**$2,083.35**
7110 Conservation Admin						
100-7110-521200	SOIL CONSERVATION	6,000.00	1,500.00	4,500.00	25	2,000.00
	7110 Conservation Admin Subtotal	**$6,000.00**	**$1,500.00**	**$4,500.00**	**25**	**$2,000.00**
7130 Agricultural Resources						
100-7130-511100	SALARIES	147,361.82	58,422.67	88,939.15	40	55,240.26
100-7130-512100	EMPLOYEES HEALTH INSURANCE	9,614.02	4,807.02	4,807.00	50	4,163.04
100-7130-512200	PAYROLL TAXES	8,442.68	4,360.76	4,081.92	52	4,117.63
100-7130-512400	RETIREMENT CONTRIBUTION	8,913.35	5,585.90	3,327.45	63	8,358.47
100-7130-512700	WORKER'S COMPENSATION	2,083.73	1,036.91	1,046.82	50	948.43
100-7130-512900	LTD & LIFE INS EMPLOYER COST	330.00	293.87	36.13	89	124.26
100-7130-512901	WELLNESS PROGRAM	1,042.02	288.00	754.02	28	377.01
100-7130-522201	REPAIRS & MAINTENANCE-VEHICL	5,500.00	486.44	5,013.56	9	537.78
100-7130-522220	REPAIR & MAINT/EQUIPMENT	500.00	0.00	500.00	0	0.00
100-7130-522321	COPIER SERVICE & SUPPLIES	2,500.00	888.45	1,611.55	36	808.70
100-7130-523100	PROPERTY-CASUALTY INSURANCI	1,319.00	392.36	926.64	30	336.99
100-7130-523120	PROFESSIONAL LIABILITY INSURA	155.00	30.83	124.17	20	25.46
100-7130-523140	GENERAL LIABILITY INSURANCE	267.00	54.34	212.66	20	44.87
100-7130-523200	TELEPHONE	1,400.00	561.83	838.17	40	627.94
100-7130-523201	CELL PHONES	1,800.00	170.06	1,629.94	9	334.98
100-7130-523500	TRAVEL	900.00	249.69	650.31	28	59.09
100-7130-523502	PROGRAMS AND EVENTS	5,500.00	2,181.26	3,318.74	40	1,711.90
100-7130-523610	SUBSCRIPTIONS	750.00	415.00	335.00	55	119.00
100-7130-523700	EDUCATION & TRAINING	3,500.00	1,441.29	2,058.71	41	1,463.23
100-7130-531100	OFFICE SUPPLIES	4,000.00	153.99	3,846.01	4	2,116.60
100-7130-531102	TOOLS & EQUIPMENT	750.00	150.51	599.49	20	81.51
100-7130-531105	DEMONSTRATION EXPENSES	750.00	139.81	610.19	19	36.00
100-7130-542410	STATE EQUIP./ MATCH FUNDS	1,000.00	0.00	1,000.00	0	1,000.00
100-7130-542420	EXPANSION FUND	300.00	300.00	0.00	100	0.00
100-7130-542500	PROMOTIONAL & MARKETING	1,650.00	277.39	1,372.61	17	343.00
	7130 Agricultural Resources Subtotal	**$210,328.62**	**$82,688.38**	**$127,640.24**	**39**	**$82,976.15**

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
7140 Forest Resources						
100-7140-531100	GEORGIA FORESTRY COMMISSION	15,000.00	14,791.21	208.79	99	0.00
	7140 Forest Resources Subtotal	**$15,000.00**	**$14,791.21**	**$208.79**	**99**	**$0.00**
7410 Planning And Zoning						
100-7410-511100	SALARIES	269,603.10	125,994.95	143,608.15	47	131,675.29
100-7410-512100	EMPLOYEES HEALTH INSURANCE	54,638.70	27,306.95	27,331.75	50	17,592.86
100-7410-512200	PAYROLL TAXES	24,150.04	9,489.26	14,660.78	39	9,986.46
100-7410-512400	RETIREMENT CONTRIBUTION	12,775.44	6,263.49	6,511.95	49	7,721.00
100-7410-512405	401(a) COUNTY MATCH	1,634.58	1,330.72	303.86	81	568.37
100-7410-512406	FSA SERVICE FEE	13.50	4.50	9.00	33	0.00
100-7410-512700	WORKER'S COMPENSATION	9,016.11	2,877.65	6,138.46	32	2,693.56
100-7410-512800	TEMP CLERICAL SERVICES	2,240.00	329.00	1,911.00	15	0.00
100-7410-512900	LTD & LIFE INS EMPLOYER COST	1,980.00	338.89	1,641.11	17	759.80
100-7410-512901	WELLNESS PROGRAM	432.00	0.00	432.00	0	288.00
100-7410-512950	UNIFORMS-BLDG & ZONING	1,500.00	36.99	1,463.01	2	283.12
100-7410-521130	PLANNING COMMISSIONERS	2,460.00	0.00	2,460.00	0	0.00
100-7410-521245	PROFESSIONAL SERVICES - CONS	180,000.00	36,545.32	143,454.68	20	0.00
100-7410-522200	REPAIRS & MAINTENANCE-VEHICL	12,000.00	704.73	11,295.27	6	1,019.30
100-7410-522201	VEHICLE EXPENSES-FUEL	9,000.00	5,352.11	3,647.89	59	4,727.33
100-7410-522203	COPIER RENTAL & USE FEES	1,000.00	466.00	534.00	47	224.00
100-7410-523100	PROPERTY-CASUALTY INSURANCI	5,483.00	1,549.99	3,933.01	28	1,331.23
100-7410-523120	PROFESSIONAL LIABILITY INSURA	636.00	126.89	509.11	20	104.78
100-7410-523140	GENERAL LIABILITY INSURANCE	1,098.00	223.64	874.36	20	184.67
100-7410-523200	TELEPHONE	2,300.00	922.95	1,377.05	40	1,045.09
100-7410-523201	CELL PHONES (RADIOS)	2,750.00	1,223.12	1,526.88	44	1,128.03
100-7410-523215	POSTAGE	1,000.00	178.50	821.50	18	212.00
100-7410-523300	LEGAL NOTICES-LEGAL ORGAN	900.00	2,510.50	-1,610.50	279	140.00

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100-7410-523400	PRINTING	3,400.00	772.50	2,627.50	23	597.00
100-7410-523600	DUES	1,348.00	813.50	534.50	60	382.44
100-7410-523610	CODE BOOKS	200.00	0.00	200.00	0	127.25
100-7410-523700	EDUCATION & TRAINING	19,700.00	6,663.41	13,036.59	34	4,195.09
100-7410-523860	PLANNING COMMISSION STIPEND	2,500.00	1,072.14	1,427.86	43	1,240.01
100-7410-531100	OFFICE SUPPLIES	6,000.00	3,479.36	2,520.64	58	2,589.18
100-7410-531102	ZONING MAPS	2,000.00	0.00	2,000.00	0	0.00
100-7410-531103	SPECIALIZED SUPPLIES	500.00	1,391.00	-891.00	278	0.00
100-7410-542400	COMPUTER SOFTWARE	6,000.00	10,000.00	-4,000.00	167	0.00
100-7410-542401	SOFTWARE MODIFICATIONS	3,000.00	0.00	3,000.00	0	0.00
100-7410-542405	DELAPIDATED STRUCTURES DEM(	50,000.00	0.00	50,000.00	0	0.00
	7410 Planning And Zoning Subtotal	**$691,258.47**	**$247,968.06**	**$443,290.41**	**36**	**$190,815.86**
7520 Chamber Of Commerce						
100-7520-531270	CHAMBER OF COMMERCE-MOTEL	10,000.00	1,154.71	8,845.29	12	2,293.73
	7520 Chamber Of Commerce Subtotal	**$10,000.00**	**$1,154.71**	**$8,845.29**	**12**	**$2,293.73**
	100 General Fund Subtotal	**$17,814,626.92**	**$8,199,422.34**	**$9,615,204.58**	**46**	**$6,789,337.89**
	Expenditure Subtotal	**$17,814,626.92**	**$8,199,422.34**	**$9,615,204.58**	**46**	**$6,789,337.89**
Before Transfers	**Deficiency Of Revenue Subtotal**	**-$627,387.40**	**-$3,972,957.31**		**633**	**-$3,626,432.78**
Other Financing Source						
100 General Fund						
100-0000-311020	TRANS FROM UNICORP FD-PROP.	754,244.00	0.00	754,244.00	0	28,549.07
100-0000-392100	SALE OF GENERAL FIXED ASSETS	20,000.00	0.00	20,000.00	0	0.00
100-0000-392200	SALE OF PROPERTY	100,000.00	42,170.00	57,830.00	42	272,775.00
	100 General Fund Subtotal	**$874,244.00**	**$42,170.00**	**$832,074.00**	**5**	**$301,324.07**
	Other Financing Source Subtotal	**$874,244.00**	**$42,170.00**	**$832,074.00**	**5**	**$301,324.07**
Other Financing Use						
100 General Fund						
6100 Recreation - County Parks						
100-6100-571010	SPREWELL BLUFF APPROPRIATIO	97,856.60	97,856.60	0.00	100	0.00
100-6100-571020	COUNTY PARKS	149,000.00	95,858.87	53,141.13	64	13,859.20
	6100 Recreation - County Parks Subtotal	**$246,856.60**	**$193,715.47**	**$53,141.13**	**78**	**$13,859.20**

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9000 Interfund Transfers Out						
100-9000-611001	INTERFUND TRANSFER JP FUND	0.00	6,876.25	-6,876.25	*100	0.00
100-9000-611003	INTERFUND TRANSFER-RECREATI	0.00	-4,248.92	4,248.92	*100	0.00
	9000 Interfund Transfers Out Subtotal	**$0.00**	**$2,627.33**	**-$2,627.33**	***100**	**$0.00**
	100 General Fund Subtotal	**$246,856.60**	**$196,342.80**	**$50,513.80**	**80**	**$13,859.20**
	Other Financing Use Subtotal	**$246,856.60**	**$196,342.80**	**$50,513.80**	**80**	**$13,859.20**
After Transfers	**Deficiency Of Revenue Subtotal**	**$0.00**	**-$4,127,130.11**		***100**	**-$3,338,967.91**

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)	
205 Joint Projects Fund							
Revenue							
205 Joint Projects Fund							
205-0000-311010	JOINT PROJECTS REVENUE-TAXES	1,898,791.00	17,820.20	1,880,970.80	1	112,866.82	
205-0000-311020	JOINT PROJ CITY RECEIPTS-ARCH	76,380.36	29,094.00	47,286.36	38	40,940.56	
205-0000-311030	JOINT PROJ CITY RECEIPTS-EMA	32,882.33	10,160.00	22,722.33	31	14,002.98	
205-0000-311040	JOINT PROJ CITY RECEIPTS-SENIC	108,652.31	54,460.50	54,191.81	50	46,577.90	
205-0000-311120	JP-REAL PROPERTY-TIMBER	0.00	5,325.58	-5,325.58	*100	0.00	
205-0000-311200	JP-REAL PROPERTY-PRIOR YR	0.00	307,242.37	-307,242.37	*100	0.00	
205-0000-311310	JP-MOTOR VEHICLE TAXES	0.00	10,092.88	-10,092.88	*100	0.00	
205-0000-311320	JP-MOBILE HOME TAXES	0.00	11,321.08	-11,321.08	*100	0.00	
205-0000-311400	JP-PERSONAL PROP-PRIOR YR	0.00	1,048.99	-1,048.99	*100	0.00	
205-0000-311500	JP-PROPERTY NOT ON DIGEST (NC	0.00	20.77	-20.77	*100	0.00	
205-0000-319000	JP-PENALTIES & INT DELINQUENT	0.00	2,918.88	-2,918.88	*100	0.00	
205-0000-330000	INTERGOVERNMENTAL REVENUES	0.00	728.21	-728.21	*100	0.00	
205-0000-331150	INDIRECT FED/STATE GRANTS	8,896.00	8,007.00	889.00	90	0.00	
205-0000-334124	EMA GRANTS	20,400.00	40.00	20,360.00	0	0.00	
205-0000-334125	EMA DONATIONS	0.00	700.00	-700.00	*100	0.00	
205-0000-343970	SR CENTER-MEALS REIMB(INVOIC	468,000.00	148,622.49	319,377.51	32	188,519.94	Only received reimbursements through March.
205-0000-343975	SENIOR CENTER-OTHER FOOD RE	3,594.00	2,658.13	935.87	74	1,463.61	
205-0000-347100	ARCHIVES-CONTRIBUTIONS/DONA	0.00	6,000.00	-6,000.00	*100	0.00	
205-0000-361000	INTEREST REVENUE	0.00	50,514.98	-50,514.98	*100	0.00	
205-0000-371000	CONTRIBUTIONS - ARCHIVES	16,000.00	0.00	16,000.00	0	0.00	
205-0000-383000	Reimb. for Damaged Property	0.00	3,187.90	-3,187.90	*100	0.00	
	205 Joint Projects Fund Subtotal	**$2,633,596.00**	**$669,963.96**	**$1,963,632.04**	**25**	**$404,371.81**	
	Revenue Subtotal	**$2,633,596.00**	**$669,963.96**	**$1,963,632.04**	**25**	**$404,371.81**	
Expenditure							
205 Joint Projects Fund							
1570 Senior Center							
205-1570-511100	SALARIES-SENIOR CENTER	195,876.12	83,053.50	112,822.62	42	82,590.15	
205-1570-512100	EMPLOYEES HEALTH INSURANCE	37,665.40	15,619.76	22,045.64	41	16,187.04	

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205-1570-512200	PAYROLL TAXES	14,984.52	6,255.36	8,729.16	42	6,198.35
205-1570-512400	RETIREMENT CONTRIBUTIONS	2,885.43	0.00	2,885.43	0	1,516.00
205-1570-512700	WORKER'S COMPENSATION	8,206.26	1,532.85	6,673.41	19	1,782.70
205-1570-512900	LTD & LIFE INS EMPLOYER COST	330.00	53.60	276.40	16	153.96
205-1570-512901	WELLNESS PROGRAM	576.00	144.00	432.00	25	144.00
205-1570-521600	CENTRAL ADMIN SERVICES	19,286.00	9,643.00	9,643.00	50	8,896.50
205-1570-522200	REPAIRS & MAINTENANCE	1,000.00	1,732.69	-732.69	173	75.00
205-1570-522201	DELIVERY COSTS	15,000.00	2,435.17	12,564.83	16	4,337.79
205-1570-522202	VEHICLE MAINTENANCE	3,000.00	15,375.95	-12,375.95	513	1,034.04
205-1570-522301	BUS RENTAL	0.00	265.30	-265.30	*100	0.00
205-1570-523100	PROPERTY-CASUALTY INSURANCI	4,592.00	1,639.51	2,952.49	36	1,376.78

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
205-1570-523120	PROFESSIONAL LIABILLITY INSUR/	69.00	153.26	-84.26	222	126.55
205-1570-523140	GENERAL LIABILITY INSURANCE	1,327.00	270.11	1,056.89	20	223.04
205-1570-523200	TELEPHONE EXPENSE	2,700.00	2,148.31	551.69	80	2,744.31
205-1570-523215	POSTAGE	60.00	0.00	60.00	0	0.00
205-1570-523300	DUES & SUBSCRIPTIONS	87.00	35.00	52.00	40	0.00
205-1570-523850	CONTRACT LABOR	0.00	100.00	-100.00	*100	0.00
205-1570-531100	SUPPLIES-OFFICE / SENIOR CENTI	3,500.00	1,502.81	1,997.19	43	14,356.11
205-1570-531101	COPIER SERVICE & SUPPLIES	1,000.00	516.92	483.08	52	0.00
205-1570-531110	SUPPLIES-EVENTS-SENIOR CENTE	0.00	1,429.17	-1,429.17	*100	0.00
205-1570-531300	FOOD&FOOD SUPPLIES-THREE RI\	468,000.00	198,476.31	269,523.69	42	226,622.16
205-1570-531320	FOOD&FOOD SUPPLIES-OTHER	0.00	2,136.58	-2,136.58	*100	0.00
205-1570-542300	FURNITURE & FIXTURES	1,000.00	0.00	1,000.00	0	0.00
205-1570-542400	COMPUTER EQUIPMENT-SENIOR (	0.00	495.56	-495.56	*100	0.00
	1570 Senior Center Subtotal	**$781,144.73**	**$345,014.72**	**$436,130.01**	**44**	**$368,364.48**
3920 Emergency Management						
205-3920-511100	SALARIES-EMA	12,975.03	7,087.28	5,887.75	55	7,536.88
205-3920-512200	PAYROLL TAXES	992.59	542.21	450.38	55	576.61
205-3920-512700	WORKERS' COMPENSATION	27.25	7.04	20.21	26	7.64
205-3920-512950	UNIFORMS-EMA	400.00	0.00	400.00	0	0.00
205-3920-521202	IMPACT FEES	200.00	0.00	200.00	0	200.00
205-3920-521210	AGREED UPON PROCEDURES	850.00	0.00	850.00	0	0.00
205-3920-521600	CENTRAL ADMIN. SERVICES-COUN	12,054.00	6,027.00	6,027.00	50	1,263.00
205-3920-522200	EQUIPMENT REPAIR & MAINTENAN	1,200.00	280.00	920.00	23	1,209.50
205-3920-522201	VEHICLE & EQUIP MAINT & REPAIR	3,000.00	167.53	2,832.47	6	195.69
205-3920-522202	EVERBRIDGE ALERT SYSTEM	9,400.00	0.00	9,400.00	0	0.00
205-3920-523100	PROPERTY-CASUALTY INSURANCI	931.00	1,111.71	-180.71	119	941.34
205-3920-523120	PROFESSIONAL LIABILITY INSURA	112.00	22.33	89.67	20	18.44
205-3920-523140	GENERAL LIABILITY INSURANCE	3,700.00	39.35	3,660.65	1	32.49
205-3920-523200	TELEPHONE	1,100.00	455.48	644.52	41	678.31
205-3920-523205	CELL PHONE	3,000.00	1,021.15	1,978.85	34	687.79
205-3920-523500	TRAVEL	1,500.00	0.00	1,500.00	0	274.95
205-3920-523600	DUES & FEES	500.00	0.00	500.00	0	0.00
205-3920-523700	EDUCATION & TRAINING	3,000.00	0.00	3,000.00	0	707.06
205-3920-531100	SUPPLIES & MATERIALS	7,000.00	93.39	6,906.61	1	0.00

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205-3920-531600	SMALL EQUIPMENT	4,000.00	0.00	4,000.00	0	0.00	
205-3920-531605	FIRST AID SUPPLIES - IRMA-FEMA	2,244.00	1,577.08	666.92	70	0.00	
205-3920-541400	NEW EQUIP PURCHASES	24,000.00	0.00	24,000.00	0	4,209.00	
205-3920-542700	MATCHING FUNDS EQUIPMENT	17,792.00	3,336.96	14,455.04	19	35,439.03	
205-3920-571000	EMERGENCY MANAGEMENT AGEN	4,000.00	1,999.98	2,000.02	50	1,999.98	
205-3920-572000	WNG/COMMO-EMA-COUNTY SIREN	2,500.00	0.00	2,500.00	0	1,200.00	
205-3920-572040	EMA - CITY SIREN REPAIR	2,500.00	908.50	1,591.50	36	0.00	
205-3920-575000	SWIFT WATER RESCUE	4,000.00	0.00	4,000.00	0	0.00	
	3920 Emergency Management Subtotal	**$122,977.87**	**$24,676.99**	**$98,300.88**	**20**	**$57,177.71**	
6510 Archives							
205-6510-511100	SALARIES-ARCHIVES	120,042.53	58,905.72	61,136.81	49	58,493.18	
205-6510-511300	OVERTIME	0.00	69.70	-69.70	*100	0.00	
205-6510-512100	EMPLOYEES HEALTH INSURANCE	41,833.10	25,032.24	16,800.86	60	17,673.76	Under-budgeted. No change in dependency.
205-6510-512200	PAYROLL TAXES	9,183.25	4,083.24	5,100.01	44	4,105.63	
205-6510-512400	RETIREMENT CONTRIBUTION	8,162.89	4,010.39	4,152.50	49	4,011.00	
205-6510-512700	WORKERS COMPENSATION	252.09	54.67	197.42	22	59.57	
205-6510-512900	LTD & LIFE INS EMPLOYER COST	990.00	1,261.03	-271.03	127	424.32	
205-6510-521300	SECURITY	775.00	0.00	775.00	0	395.40	

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205-6510-521600	CENTRAL ADMIN SERVICES-COUN	12,054.00	6,027.00	6,027.00	50	3,005.50	
205-6510-522200	REPAIRS & MAINTENANCE EQUIPM	0.00	3,755.00	-3,755.00	*100	0.00	Issues arose with HVAC. Sensor issues in control board.
205-6510-522201	WHEELCHAIR MAINT AGREEMENT	3,987.00	1,898.58	2,088.42	48	1,898.59	
205-6510-522220	REPAIRS & MAINT BUILDING	0.00	296.30	-296.30	*100	0.00	
205-6510-522230	MICROFILM READER LEASE	3,640.00	1,465.43	2,174.57	40	296.03	
205-6510-523100	PROPERTY & CASUALTY INSURAN	780.00	224.22	555.78	29	181.25	
205-6510-523120	PROFESSIONAL LIABILITY INSURA	260.00	51.78	208.22	20	42.75	
205-6510-523140	GENERAL LIABILITY INSURANCE	448.00	91.25	356.75	20	75.35	
205-6510-523200	TELEPHONE	1,100.00	455.48	644.52	41	508.35	
205-6510-523700	EDUCATION & TRAINING	2,000.00	0.00	2,000.00	0	309.00	
205-6510-531100	OFFICE SUPPLIES	7,400.00	4,157.58	3,242.42	56	3,041.04	
205-6510-531110	COPIER SERVICE & SUPPLIES	2,500.00	1,439.23	1,060.77	58	1,503.53	
205-6510-531230	UTILITIES	18,200.00	4,148.08	14,051.92	23	0.00	
205-6510-542300	PURCHASE OF FURNITURE&FIXTU	0.00	6,821.60	-6,821.60	*100	0.00	
	6510 Archives Subtotal	**$233,607.86**	**$124,248.52**	**$109,359.34**	**53**	**$96,024.25**	
6590 Branch Libraries							
205-6590-571000	HIGHTOWER MEMORIAL REGIONA	152,943.00	73,083.00	79,860.00	48	66,799.50	
	6590 Branch Libraries Subtotal	**$152,943.00**	**$73,083.00**	**$79,860.00**	**48**	**$66,799.50**	
	205 Joint Projects Fund Subtotal	**$1,290,673.46**	**$567,023.23**	**$723,650.23**	**44**	**$588,365.94**	
	Expenditure Subtotal	**$1,290,673.46**	**$567,023.23**	**$723,650.23**	**44**	**$588,365.94**	
Before Transfers	**Excess Of Revenue Subtotal**	**$1,342,922.54**	**$102,940.73**		**8**	**-$183,994.13**	
Other Financing Source							
205 Joint Projects Fund							
205-0000-391001	INTERFUND TRANSFER IN	0.00	6,876.25	-6,876.25	*100	0.00	
	205 Joint Projects Fund Subtotal	**$0.00**	**$6,876.25**	**-$6,876.25**	***100**	**$0.00**	
	Other Financing Source Subtotal	**$0.00**	**$6,876.25**	**-$6,876.25**	***100**	**$0.00**	
Other Financing Use							
205 Joint Projects Fund							
Interfund Transfers Out							
205-9000-611000	INTERFUND TRNS - RECREATION	1,000,716.38	500,358.20	500,358.18	50	526,595.48	

REVENUE & EXPENDITURE STATEMENT

UPSON COUNTY

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*100 in the % Used column indicates that no budget exists

Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
205-9000-611001	INTERFUND TRNS - 911	342,205.73	171,102.85	171,102.88	50	168,594.48
	9000 Interfund Transfers Out	**$1,342,922.11**	**$671,461.05**	**$671,461.06**	**50**	**$695,189.96**
	205 Joint Projects Fund Subtotal	**$1,342,922.11**	**$671,461.05**	**$671,461.06**	**50**	**$695,189.96**
	Other Financing Use Subtotal	**$1,342,922.11**	**$671,461.05**	**$671,461.06**	**50**	**$695,189.96**
After Transfers	**Deficiency Of Revenue Subtotal**	**$0.43**	**-$561,644.07**		**-130,614,900**	**-$879,184.09**

REVENUE & EXPENDITURE STATEMENT

UPSON COUNTY

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*100 in the % Used column indicates that no budget exists

Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
212 Drug Abuse Treatment Fund						
Revenue						
212 Drug Abuse Treatment Fund						
212-0000-341100	SUPERIOR CT. CLERK FEE	1,000.00	3,339.59	-2,339.59	334	878.00
212-0000-351150	PROBATE COURT FINES	0.00	2,473.41	-2,473.41	*100	4,141.16
212-0000-361000	INTEREST REVENUE	0.00	3,315.99	-3,315.99	*100	0.00
	212 Drug Abuse Treatment Fund Subtotal	**$1,000.00**	**$9,128.99**	**-$8,128.99**	**913**	**$5,019.16**
	Revenue Subtotal	**$1,000.00**	**$9,128.99**	**-$8,128.99**	**913**	**$5,019.16**
Expenditure						
212 Drug Abuse Treatment Fund						
2100 Drug Treatment Fund						
212-2100-531100	SUPPLIES	1,000.00	8,268.26	-7,268.26	827	171.90
	2100 Drug Treatment Fund Subtotal	**$1,000.00**	**$8,268.26**	**-$7,268.26**	**827**	**$171.90**
	212 Drug Abuse Treatment Fund Subtotal	**$1,000.00**	**$8,268.26**	**-$7,268.26**	**827**	**$171.90**
	Expenditure Subtotal	**$1,000.00**	**$8,268.26**	**-$7,268.26**	**827**	**$171.90**
Before Transfers	**Excess Of Revenue Subtotal**	**$0.00**	**$860.73**		***100**	**$4,847.26**
After Transfers	**Excess Of Revenue Subtotal**	**$0.00**	**$860.73**		***100**	**$4,847.26**

REVENUE & EXPENDITURE STATEMENT UPSON COUNTY

01/01/2023 To 06/30/2023

*100 in the % Used column indicates that no budget exists

Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
215 E-911						
Revenue						
215 E-911						
215-0000-342500	EMERGENCY 911 DEPOSITS	529,633.50	258,156.08	271,477.42	49	264,231.18
215-0000-361000	INTEREST REVENUE	20.15	9,184.50	-9,164.35	45,581	13.40
215-0000-572000	INTERGOVERNMENTAL REVENUE	185,075.83	74,319.49	110,756.34	40	91,181.52
	215 E-911 Subtotal	**$714,729.48**	**$341,660.07**	**$373,069.41**	**48**	**$355,426.10**
	Revenue Subtotal	**$714,729.48**	**$341,660.07**	**$373,069.41**	**48**	**$355,426.10**
Expenditure						
215 E-911						
3800 E-911						
215-3800-511100	SALARIES	564,131.86	233,293.51	330,838.35	41	240,418.50
215-3800-511300	SALARIES - OVERTIME	76,609.73	29,241.07	47,368.66	38	29,271.38
215-3800-512100	EMPLOYEES HEALTH INSURANCE	163,334.71	61,865.19	101,469.52	38	60,131.81
215-3800-512200	PAYROLL TAXES	51,620.89	19,333.65	32,287.24	37	19,733.90
215-3800-512400	RETIREMENT CONTRIBUTION	37,641.88	14,781.57	22,860.31	39	16,844.00
215-3800-512405	401(a) COUNTY MATCH	1,743.69	893.36	850.33	51	264.88
215-3800-512406	FSA CARD SERVICE FEE	0.00	27.00	-27.00	*100	0.00
215-3800-512700	WORKER'S COMPENSATION	1,417.04	241.99	1,175.05	17	277.25
215-3800-512900	LTD & LIFE INS EMPLOYER COST	4,290.00	1,694.23	2,595.77	39	1,596.37
215-3800-512901	WELLNESS PROGRAM	3,051.68	1,160.00	1,891.68	38	1,065.51
215-3800-521205	AGREED UPON PROCEDURES	850.00	0.00	850.00	0	0.00
215-3800-521600	CENTRAL ADMIN SERVICES	36,162.00	18,080.00	18,082.00	50	13,471.50
215-3800-522200	REPAIRS AND MAINTENANCE	0.00	149.90	-149.90	*100	6,963.59
215-3800-522202	GLEN NETWORK - GCIC	600.00	0.00	600.00	0	0.00
215-3800-522205	REPAIRS & MAINT./COMPUTERS	0.00	8,010.00	-8,010.00	*100	0.00
215-3800-522265	SOFTWARE MAINTENANCE	7,200.00	0.00	7,200.00	0	129.97
215-3800-523120	PROFESSIONAL LIABILITY INSURA	299.00	291.76	7.24	98	240.91
215-3800-523140	GENERAL LIABILITY INSURANCE	515.00	514.20	0.80	100	424.59
215-3800-523200	TELEPHONE	88,467.72	33,005.48	55,462.24	37	42,095.23
215-3800-523600	DUES & FEES	300.00	0.00	300.00	0	0.00
215-3800-523700	EDUCATION & TRAINING	2,000.00	0.00	2,000.00	0	1,200.00
215-3800-531100	OFFICE SUPPLIES	2,500.00	274.31	2,225.69	11	179.90

REVENUE & EXPENDITURE STATEMENT UPSON COUNTY

01/01/2023 To 06/30/2023

*100 in the % Used column indicates that no budget exists

Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
215-3800-531101	UNIFORMS-E911	2,500.00	0.00	2,500.00	0	0.00
215-3800-531120	BANK CHARGES	0.00	48.00	-48.00	*100	0.00
215-3800-531270	MOTOR FUEL & LUBRICANTS	1,500.00	0.00	1,500.00	0	0.00
215-3800-542410	COMPUTER SERVICE - EQUIPMEN	3,000.00	7,200.00	-4,200.00	240	0.00
215-3800-542420	MOTOROLA MAINTENANCE CONTF	7,200.00	0.00	7,200.00	0	0.00
	3800 E-911 Subtotal	**$1,056,935.20**	**$430,105.22**	**$626,829.98**	**41**	**$434,309.29**
	215 E-911 Subtotal	**$1,056,935.20**	**$430,105.22**	**$626,829.98**	**41**	**$434,309.29**
	Expenditure Subtotal	**$1,056,935.20**	**$430,105.22**	**$626,829.98**	**41**	**$434,309.29**
Before Transfers	**Deficiency Of Revenue Subtotal**	**-$342,205.72**	**-$88,445.15**		**26**	**-$78,883.19**
Other Financing Source						
215 E-911						
215-0000-391001	INTERFUND TRANSFERS IN	342,205.73	0.00	342,205.73	0	0.00
	215 E-911 Subtotal	**$342,205.73**	**$0.00**	**$342,205.73**	**0**	**$0.00**
	Other Financing Source Subtotal	**$342,205.73**	**$0.00**	**$342,205.73**	**0**	**$0.00**
After Transfers	**Deficiency Of Revenue Subtotal**	**$0.01**	**-$88,445.15**		**-884,451,500**	**-$78,883.19**
216 Jail Construction Fund						
Revenue						
216 Jail Construction Fund						
216-0000-361000	INTEREST REVENUE	0.00	9,467.10	-9,467.10	*100	0.00
216-0000-389000	JAIL FUND REVENUES	59,000.00	26,673.90	32,326.10	45	32,254.54
	216 Jail Construction Fund Subtotal	**$59,000.00**	**$36,141.00**	**$22,859.00**	**61**	**$32,254.54**
	Revenue Subtotal	**$59,000.00**	**$36,141.00**	**$22,859.00**	**61**	**$32,254.54**
Expenditure						
216 Jail Construction Fund						
3326 Jail Operations						
216-3326-542500	OTHER EQUIPMENT	0.00	90,831.73	-90,831.73	*100	0.00
	3326 Jail Operations Subtotal	**$0.00**	**$90,831.73**	**-$90,831.73**	***100**	**$0.00**
3420 Jail Fund						
216-3420-522200	REPAIRS & MAINTENANCE/EQUIPM	15,000.00	0.00	15,000.00	0	0.00

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
216-3420-531100 SUPPLIES		44,000.00	0.00	44,000.00	0	171.90
	3420 Jail Fund Subtotal	**$59,000.00**	**$0.00**	**$59,000.00**	**0**	**$171.90**
	216 Jail Construction Fund Subtotal	**$59,000.00**	**$90,831.73**	**-$31,831.73**	**154**	**$171.90**
	Expenditure Subtotal	**$59,000.00**	**$90,831.73**	**-$31,831.73**	**154**	**$171.90**
Before Transfers	**Deficiency Of Revenue Subtotal**	**$0.00**	**-$54,690.73**		***100**	**$32,082.64**
After Transfers	**Deficiency Of Revenue Subtotal**	**$0.00**	**-$54,690.73**		***100**	**$32,082.64**
225 Debt Service Fund 2019 Series						
Revenue						
225 Debt Service Fund 2019 Series						
225-0000-313300 T-SPLOST 2019-2024 TAXES RECEI		4,400,000.00	2,289,129.36	2,110,870.64	52	2,055,452.21
225-0000-360000 T-SPLOST INVESTMENT REVENUE		300.00	25,402.29	-25,102.29	8,467	161.87
	225 Debt Service Fund 2019 Series Subtotal	**$4,400,300.00**	**$2,314,531.65**	**$2,085,768.35**	**53**	**$2,055,614.08**
	Revenue Subtotal	**$4,400,300.00**	**$2,314,531.65**	**$2,085,768.35**	**53**	**$2,055,614.08**
Expenditure						
225 Debt Service Fund 2019 Series						
0000						
225-0000-571000 INTERGOV PMTS-CITY OF THOMAS		1,912,000.00	2,041,983.90	-129,983.90	107	0.00
225-0000-581300 2019 T-SPLOST BONDS DEBT SER		1,290,000.00	60,000.00	1,230,000.00	5	87,875.00
	0000 Subtotal	**$3,202,000.00**	**$2,101,983.90**	**$1,100,016.10**	**66**	**$87,875.00**
	225 Debt Service Fund 2019 Series Subtotal	**$3,202,000.00**	**$2,101,983.90**	**$1,100,016.10**	**66**	**$87,875.00**
	Expenditure Subtotal	**$3,202,000.00**	**$2,101,983.90**	**$1,100,016.10**	**66**	**$87,875.00**
Before Transfers	**Excess Of Revenue Subtotal**	**$1,198,300.00**	**$212,547.75**		**18**	**$1,967,739.08**
Other Financing Use						
225 Debt Service Fund 2019 Series						
9000 Interfund Transfers Out						
225-9000-611000 INTERFUND TRANSFERS OUT- TSF		1,198,300.00	0.00	1,198,300.00	0	0.00
	9000 Interfund Transfers Out Subtotal	**$1,198,300.00**	**$0.00**	**$1,198,300.00**	**0**	**$0.00**
	225 Debt Service Fund 2019 Series Subtotal	**$1,198,300.00**	**$0.00**	**$1,198,300.00**	**0**	**$0.00**

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
	Other Financing Use Subtotal	**$1,198,300.00**	**$0.00**	**$1,198,300.00**	**0**	**$0.00**
After Transfers	**Excess Of Revenue Subtotal**	**$0.00**	**$212,547.75**		***100**	**$1,967,739.08**
230 American Rescue Plan (Arp) Act 2021 Fund						
Revenue						
230 American Rescue Plan (Arp) Act 2021 Fund						
230-0000-332000	INTERGOVERNMENTAL REVENUES	2,556,175.60	0.00	2,556,175.60	0	0.00
230-0000-361000	INTEREST REVENUE	0.00	63,053.49	-63,053.49	*100	0.00
230-0000-389001	MISCELLANEOUS REVENUE - FB A	1,195,124.40	0.00	1,195,124.40	0	0.00
	230 American Rescue Plan (Arp) Act 2021 Fund Subtot	**$3,751,300.00**	**$63,053.49**	**$3,688,246.51**	**2**	**$0.00**
	Revenue Subtotal	**$3,751,300.00**	**$63,053.49**	**$3,688,246.51**	**2**	**$0.00**
Expenditure						
230 American Rescue Plan (Arp) Act 2021 Fund						
4310 Wastewater Administration						
230-4310-571000	INTERGOVERNMENTAL PAYMENTS	2,651,300.00	0.00	2,651,300.00	0	0.00
	4310 Wastewater Administration Subtotal	**$2,651,300.00**	**$0.00**	**$2,651,300.00**	**0**	**$0.00**
4750 Telecom Broadband						
230-4750-521300	PURCHASED PROFESSIONAL TECI	1,100,000.00	0.00	1,100,000.00	0	0.00
	4750 Telecom Broadband Subtotal	**$1,100,000.00**	**$0.00**	**$1,100,000.00**	**0**	**$0.00**
	230 American Rescue Plan (Arp) Act 2021 Fund Subtot	**$3,751,300.00**	**$0.00**	**$3,751,300.00**	**0**	**$0.00**
	Expenditure Subtotal	**$3,751,300.00**	**$0.00**	**$3,751,300.00**	**0**	**$0.00**
Before Transfers	**Excess Of Revenue Subtotal**	**$0.00**	**$63,053.49**		***100**	**$0.00**
After Transfers	**Excess Of Revenue Subtotal**	**$0.00**	**$63,053.49**		***100**	**$0.00**
322 Capital Projects Fund 2016 Splost						
Revenue						
322 Capital Projects Fund 2016 Splost						
322-0000-361000	INTEREST REVENUE	0.00	115,400.49	-115,400.49	*100	101.22
	322 Capital Projects Fund 2016 Splost Subtotal	**$0.00**	**$115,400.49**	**-$115,400.49**	***100**	**$101.22**
	Revenue Subtotal	**$0.00**	**$115,400.49**	**-$115,400.49**	***100**	**$101.22**

REVENUE & EXPENDITURE STATEMENT UPSON COUNTY

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Account	Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
Expenditure					
322 Capital Projects Fund 2016 Splost					
1560 Information Technology					
322-1560-542500 OTHER EQUIPMENT	0.00	2,277.72	-2,277.72	*100	0.00
1560 Information Technology Subtotal	**$0.00**	**$2,277.72**	**-$2,277.72**	***100**	**$0.00**
1565 General Government Bldg					
322-1565-541200 SITE IMPROVEMENTS	0.00	131,048.39	-131,048.39	*100	0.00
1565 General Government Bldg. Subtotal	**$0.00**	**$131,048.39**	**-$131,048.39**	***100**	**$0.00**
3300 Sheriff					
322-3300-542200 VEHICLES	0.00	267,002.35	-267,002.35	*100	6,818.76
322-3300-542500 OTHER EQUIPMENT	0.00	77,652.80	-77,652.80	*100	0.00
3300 Sheriff Subtotal	**$0.00**	**$344,655.15**	**-$344,655.15**	***100**	**$6,818.76**
4210 Roads And Streets Admin					
322-4210-541400 INFRASTRUCTURE	0.00	19,045.11	-19,045.11	*100	31,433.88
4210 Roads And Streets Admin Subtotal	**$0.00**	**$19,045.11**	**-$19,045.11**	***100**	**$31,433.88**
4410 Water Administration					
322-4410-542200 VEHICLES	0.00	4,433.42	-4,433.42	*100	0.00
4410 Water Administration Subtotal	**$0.00**	**$4,433.42**	**-$4,433.42**	***100**	**$0.00**
6110 Culture & Recreation					
322-6110-542300 FURNITURE AND FIXTURES	0.00	4,300.70	-4,300.70	*100	0.00
6110 Culture & Recreation Subtotal	**$0.00**	**$4,300.70**	**-$4,300.70**	***100**	**$0.00**
6220 Sprewell Bluff Park					
322-6220-541200 SITE IMPROVEMENTS	0.00	19,500.00	-19,500.00	*100	1,000.00
6220 Sprewell Bluff Park Subtotal	**$0.00**	**$19,500.00**	**-$19,500.00**	***100**	**$1,000.00**
322 Capital Projects Fund 2016 Splost Subtotal	**$0.00**	**$525,260.49**	**-$525,260.49**	***100**	**$39,252.64**
Expenditure Subtotal	**$0.00**	**$525,260.49**	**-$525,260.49**	***100**	**$39,252.64**
Before Transfers **Deficiency Of Revenue Subtotal**	**$0.00**	**-$409,860.00**		***100**	**-$39,151.42**
After Transfers **Deficiency Of Revenue Subtotal**	**$0.00**	**-$409,860.00**		***100**	**-$39,151.42**
323 Capital Projects Fund 2019 Tsplost					

REVENUE & EXPENDITURE STATEMENT UPSON COUNTY

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
Expenditure						
323 Capital Projects Fund 2019 Tsplost						
4210 Roads And Streets Admin						
323-4210-521200	RESURFACING PROGRAM	0.00	5,000.00	-5,000.00	*100	18,139.57
323-4210-521201	ROAD/BRIDGE MAINT. & REPAIR	0.00	157,327.86	-157,327.86	*100	0.00
	4210 Roads And Streets Admin Subtotal	**$0.00**	**$162,327.86**	**-$162,327.86**	***100**	**$18,139.57**
	323 Capital Projects Fund 2019 Tsplost Subtotal	**$0.00**	**$162,327.86**	**-$162,327.86**	***100**	**$18,139.57**
	Expenditure Subtotal	**$0.00**	**$162,327.86**	**-$162,327.86**	***100**	**$18,139.57**
Before Transfers	**Deficiency Of Revenue Subtotal**	**$0.00**	**-$162,327.86**		***100**	**-$18,139.57**
After Transfers	**Deficiency Of Revenue Subtotal**	**$0.00**	**-$162,327.86**		***100**	**-$18,139.57**
325 Capital Projects Fund 2022 Splost						
Revenue						
325 Capital Projects Fund 2022 Splost						
325-0000-361100	SPLOST FUND INVESTMENT INTEF	0.00	294,747.17	-294,747.17	*100	8,595.26
	325 Capital Projects Fund 2022 Splost Subtotal	**$0.00**	**$294,747.17**	**-$294,747.17**	***100**	**$8,595.26**
	Revenue Subtotal	**$0.00**	**$294,747.17**	**-$294,747.17**	***100**	**$8,595.26**
Expenditure						
325 Capital Projects Fund 2022 Splost						
1565 General Government Bldg.						
325-1565-541200	SITE IMPROVEMENTS	0.00	649,746.65	-649,746.65	*100	3,400.00
325-1565-541300	BUILDINGS AND IMPROVEMENTS	0.00	479,593.10	-479,593.10	*100	192,750.00
	1565 General Government Bldg. Subtotal	**$0.00**	**$1,129,339.75**	**-$1,129,339.75**	***100**	**$196,150.00**
	325 Capital Projects Fund 2022 Splost Subtotal	**$0.00**	**$1,129,339.75**	**-$1,129,339.75**	***100**	**$196,150.00**
	Expenditure Subtotal	**$0.00**	**$1,129,339.75**	**-$1,129,339.75**	***100**	**$196,150.00**
Before Transfers	**Deficiency Of Revenue Subtotal**	**$0.00**	**-$834,592.58**		***100**	**-$187,554.74**
After Transfers	**Deficiency Of Revenue Subtotal**	**$0.00**	**-$834,592.58**		***100**	**-$187,554.74**

REVENUE & EXPENDITURE STATEMENT UPSON COUNTY

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Account	Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
341 Grant Fund - Telecom(Broadband)					
Revenue					
341 Grant Fund - Telecom(Broadband)					
341-0000-334310 STATE CAPITAL GRANT REVENUE	0.00	832,724.31	-832,724.31	*100	0.00
341 Grant Fund - Telecom(Broadband) Subtotal	**$0.00**	**$832,724.31**	**-$832,724.31**	***100**	**$0.00**
Revenue Subtotal	**$0.00**	**$832,724.31**	**-$832,724.31**	***100**	**$0.00**
Expenditure					
341 Grant Fund - Telecom(Broadband)					
4750 Telecom Broadband					
341-4750-521300 PROFESSIONAL TECHNICAL SVCS	0.00	832,724.31	-832,724.31	*100	0.00
4750 Telecom Broadband Subtotal	**$0.00**	**$832,724.31**	**-$832,724.31**	***100**	**$0.00**
341 Grant Fund - Telecom(Broadband) Subtotal	**$0.00**	**$832,724.31**	**-$832,724.31**	***100**	**$0.00**
Expenditure Subtotal	**$0.00**	**$832,724.31**	**-$832,724.31**	***100**	**$0.00**
Before Transfers **Deficiency Of Revenue Subtotal**	**$0.00**	**$0.00**		**0**	**$0.00**
After Transfers **Deficiency Of Revenue Subtotal**	**$0.00**	**$0.00**		**0**	**$0.00**
342 Grant Fund - Lmig					
Revenue					
342 Grant Fund - Lmig					
342-0000-334310 STATE LMIG GRANTS	0.00	624,452.27	-624,452.27	*100	612,274.94
342-0000-361400 OTHER INTEREST REVENUE	0.00	22,340.23	-22,340.23	*100	9.05
342 Grant Fund - Lmig Subtotal	**$0.00**	**$646,792.50**	**-$646,792.50**	***100**	**$612,283.99**
Revenue Subtotal	**$0.00**	**$646,792.50**	**-$646,792.50**	***100**	**$612,283.99**
After Transfers **Excess Of Revenue Subtotal**	**$0.00**	**$646,792.50**		***100**	**$612,283.99**

REVENUE & EXPENDITURE STATEMENT

UPSON COUNTY

01/01/2023 To 06/30/2023

*100 in the % Used column indicates that no budget exists

Account	Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
430 Debt Service Fund 2022 Series					
Revenue					
430 Debt Service Fund 2022 Series					
430-0000-313200 SPLOST REVENUES	4,600,000.00	2,433,100.42	2,166,899.58	53	0.00
430-0000-361100 SPLOST FUND INTEREST REVENUI	90,000.00	16,954.71	73,045.29	19	0.00
430 Debt Service Fund 2022 Series Subtotal	**$4,690,000.00**	**$2,450,055.13**	**$2,239,944.87**	**52**	**$0.00**
Revenue Subtotal	**$4,690,000.00**	**$2,450,055.13**	**$2,239,944.87**	**52**	**$0.00**
Expenditure					
430 Debt Service Fund 2022 Series					
4961 Intergov. Pmt. Splost					
430-4961-571000 INTERGOV - CITY OF THOMASTON	1,626,261.00	716,910.50	909,350.50	44	0.00
4961 Intergov. Pmt. Splost Subtotal	**$1,626,261.00**	**$716,910.50**	**$909,350.50**	**44**	**$0.00**
8000 Debt Service					
430-8000-581100 DEBT SERVICE - BOND PRINCIPAL	1,457,200.00	0.00	1,457,200.00	0	0.00
8000 Debt Service Subtotal	**$1,457,200.00**	**$0.00**	**$1,457,200.00**	**0**	**$0.00**
430 Debt Service Fund 2022 Series Subtotal	**$3,083,461.00**	**$716,910.50**	**$2,366,550.50**	**23**	**$0.00**
Expenditure Subtotal	**$3,083,461.00**	**$716,910.50**	**$2,366,550.50**	**23**	**$0.00**
Before Transfers **Excess Of Revenue Subtotal**	**$1,606,539.00**	**$1,733,144.63**		**108**	**$0.00**
Other Financing Use					
430 Debt Service Fund 2022 Series					
9000 Interfund Transfers Out					
430-9000-611000 INTERFUND TRANSFERS OUT - 202	1,606,539.00	0.00	1,606,539.00	0	0.00
9000 Interfund Transfers Out	**$1,606,539.00**	**$0.00**	**$1,606,539.00**	**0**	**$0.00**
430 Debt Service Fund 2022 Series Subtotal	**$1,606,539.00**	**$0.00**	**$1,606,539.00**	**0**	**$0.00**
Other Financing Use Subtotal	**$1,606,539.00**	**$0.00**	**$1,606,539.00**	**0**	**$0.00**
After Transfers **Excess Of Revenue Subtotal**	**$0.00**	**$1,733,144.63**		***100**	**$0.00**

REVENUE & EXPENDITURE STATEMENT

UPSON COUNTY

01/01/2023 To 06/30/2023

*100 in the % Used column indicates that no budget exists

Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
505 Water Fund						
Revenue						
505 Water Fund						
505-0000-344210	SALE OF WATER	1,420,000.00	698,863.89	721,136.11	49	691,403.37
505-0000-344211	WATER TAP FEES	38,000.00	3,000.00	35,000.00	8	27,600.00
505-0000-344250	RECONNECTS	19,000.00	12,300.00	6,700.00	65	8,790.00
505-0000-344255	SEWERAGE CHARGES	170,000.00	83,128.30	86,871.70	49	79,404.32
505-0000-344280	MISCELLANEOUS	73.32	-123.48	196.80	-168	122.01
505-0000-344290	LATE FEES WATER & SEWER	66,000.00	46,760.84	19,239.16	71	26,530.00
505-0000-349300	BAD CHECK FEES	600.00	660.00	-60.00	110	219.75
505-0000-361000	INTEREST REVENUE	61.00	34,083.03	-34,022.03	55,874	45.61
	505 Water Fund Subtotal	**$1,713,734.32**	**$878,672.58**	**$835,061.74**	**51**	**$834,115.06**
	Revenue Subtotal	**$1,713,734.32**	**$878,672.58**	**$835,061.74**	**51**	**$834,115.06**
Expenditure						
505 Water Fund						
4410 Water Administration						
505-4410-511100	SALARIES	306,685.89	156,846.85	149,839.04	51	155,765.29
505-4410-511300	SALARIES - OVERTIME	12,000.00	7,177.81	4,822.19	60	7,079.51
505-4410-512100	EMPLOYEES HEALTH INSURANCE	96,064.60	42,908.40	53,156.20	45	35,156.46
505-4410-512200	PAYROLL TAXES	24,702.69	12,139.62	12,563.07	49	12,058.58
505-4410-512400	RETIREMENT CONTRIBUTION	17,544.74	7,833.41	9,711.33	45	8,365.00
505-4410-512405	401(a) COUNTY MATCH	973.50	1,388.27	-414.77	143	457.97
505-4410-512406	FSA CARD SERVICE FEE	0.00	27.00	-27.00	*100	0.00
505-4410-512700	WORKER'S COMPENSATION	10,616.48	2,597.30	8,019.18	24	2,957.17
505-4410-512900	LTD & LIFE INS EMPLOYER COST	2,640.00	1,046.19	1,593.81	40	1,044.49
505-4410-512901	WELLNESS PROGRAM	96.00	500.00	-404.00	521	48.00
505-4410-521200	PROFESSIONAL FEES	12,000.00	1,267.20	10,732.80	11	612.00
505-4410-521220	PROFESSIONAL SRVCS-ACCOUNT	7,500.00	0.00	7,500.00	0	0.00
505-4410-521230	CENTRAL ADMIN FEES	82,484.00	41,242.00	41,242.00	50	0.00
505-4410-521240	PROFESSIONAL SRVCS-ENGINEEF	25,000.00	4,000.00	21,000.00	16	0.00

REVENUE & EXPENDITURE STATEMENT
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UPSON COUNTY

*100 in the % Used column indicates that no budget exists

Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)	
505-4410-522200	REPAIRS/MATERIALS/SUPPLIES	110,000.00	86,872.01	23,127.99	79	80,377.88	Water Super. restocked bench supplies. Supplies were low and often having to wait for delivery of certain parts when issues arise. Restocked large portion of pipe gallery from rusted pipe to stainless.
505-4410-522201	REPAIRS & MAINTENANCE-VEHICL	13,000.00	5,879.23	7,120.77	45	4,314.02	
505-4410-522210	REPAIRS & MAINT/BUILDING	10,000.00	93.49	9,906.51	1	9,530.82	
505-4410-522220	REPAIRS & MAINT/EQUIPMENT	5,000.00	1,793.95	3,206.05	36	248.64	
505-4410-522230	BLDG. MAINT. & REPAIR	7,000.00	21,803.91	-14,803.91	311	4,666.53	$4,000 for a Mini split. Large window unit went out in Thurston wellhouse.
505-4410-522240	REPAIRS & MAINT-WATER TANK	33,500.00	7,510.91	25,989.09	22	6,642.99	
505-4410-523100	PROPERTY-CASUALTY INSURANCI	7,010.00	1,579.77	5,430.23	23	1,335.11	
505-4410-523120	PROFESSIONAL LIABILITY INSURA	2,057.00	410.27	1,646.73	20	338.77	
505-4410-523140	GENERAL LIABILITY INSURANCE	3,551.00	723.07	2,827.93	20	597.06	
505-4410-523210	POSTAGE	15,000.00	3,213.19	11,786.81	21	5,883.65	
505-4410-523300	ADVERTISING	0.00	1,324.50	-1,324.50	*100	0.00	
505-4410-523500	TRAVEL	3,500.00	336.85	3,163.15	10	0.00	
505-4410-523600	DUES & FEES	2,000.00	837.00	1,163.00	42	0.00	
505-4410-523700	EDUCATION & TRAINING	12,000.00	5,293.60	6,706.40	44	5,056.80	
505-4410-531102	BANK CHARGES	3,000.00	1,617.17	1,382.83	54	1,311.83	
505-4410-531110	OFFICE SUPPLIES & EXPENSES	10,000.00	2,511.71	7,488.29	25	7,333.95	
505-4410-531120	SAFE DRINKING WATER PERMITS	15,000.00	0.00	15,000.00	0	0.00	
505-4410-531130	UNIFORMS-WATER DEPT	5,000.00	3,461.70	1,538.30	69	2,029.38	
505-4410-531200	TELEPHONE	6,500.00	5,898.62	601.38	91	3,045.15	
505-4410-531210	WATER PURCHASED - SEWERAGE	37,000.00	28,337.50	8,662.50	77	15,040.80	
505-4410-531230	UTILITIES	65,000.00	26,332.07	38,667.93	41	31,702.28	
505-4410-531270	MOTOR FUEL & LUBRICATES	20,000.00	10,636.18	9,363.82	53	12,103.62	
505-4410-531280	CHEMICALS FOR WATER	55,000.00	31,212.40	23,787.60	57	27,165.25	
505-4410-531510	PURCHASES OF WATER - RESALE	120,000.00	144,371.36	-24,371.36	120	60,457.25	Well pump issue down at Thurston approx. one month. Busted mains.
505-4410-531520	CUSTOMER DEPOSIT REFUND	0.00	0.00	0.00	0	6,332.62	

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)	
505-4410-542100	CAPITAL OUTLAY - MACHINERY	0.00	30,588.59	-30,588.59	*100	0.00	New SCADA System
505-4410-542401	SOFTWARE MAINTENANCE	8,000.00	0.00	8,000.00	0	8,000.00	
	4410 Water Administration Subtotal	**$1,166,425.90**	**$701,613.10**	**$464,812.80**	**60**	**$517,058.87**	
	505 Water Fund Subtotal	**$1,166,425.90**	**$701,613.10**	**$464,812.80**	**60**	**$517,058.87**	
	Expenditure Subtotal	**$1,166,425.90**	**$701,613.10**	**$464,812.80**	**60**	**$517,058.87**	
Before Transfers	**Excess Of Revenue Subtotal**	**$547,308.42**	**$177,059.48**		**30**	**$317,056.19**	

REVENUE & EXPENDITURE STATEMENT

UPSON COUNTY

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
Other Financing Use						
505 Water Fund						
4410 Water Administration						
505-4410-581200	REFUND DEBT SERVICE PAYMENT	225,000.00	126,057.54	98,942.46	56	112,416.63
505-4410-581300	GEFA LOAN PAYMENT	72,652.00	39,281.17	33,370.83	54	36,325.92
	4410 Water Administration Subtotal	**$297,652.00**	**$165,338.71**	**$132,313.29**	**56**	**$148,742.55**
	505 Water Fund Subtotal	**$297,652.00**	**$165,338.71**	**$132,313.29**	**56**	**$148,742.55**
	Other Financing Use Subtotal	**$297,652.00**	**$165,338.71**	**$132,313.29**	**56**	**$148,742.55**
After Transfers	**Excess Of Revenue Subtotal**	**$249,656.42**	**$11,720.77**		**0**	**$168,313.64**
542 Waste Billing Services Fund						
Revenue						
542 Waste Billing Services Fund						
542-0000-344110	WASTE SERVICES-REGULAR FEES	1,046,385.15	525,872.68	520,512.47	50	523,088.24
542-0000-344120	WASTE SEVICES-DISCOUNTED FE	12,276.37	6,192.22	6,084.15	50	6,127.38
542-0000-344130	WASTE SEVICES D-T-D-NC	9,509.31	5,865.67	3,643.64	62	4,718.61
542-0000-344140	WAST SERVICES-D-T-D DIS	2,291.01	1,394.06	896.95	61	1,102.28
542-0000-344150	WASTE SERVICES-XTRA CART	37,617.25	19,404.90	18,212.35	52	19,074.84
542-0000-344190	WASTE SERVICES-LATE PAYMENT	8,258.53	0.00	8,258.53	0	5,366.55
542-0000-344200	ON LINE PAYMENT FEES	0.00	205.06	-205.06	*100	0.00
542-0000-344220	MISC OVER/UNDER REVENUE	457.23	0.00	457.23	0	117.95
542-0000-361000	INTEREST REVENUE	0.00	30,459.36	-30,459.36	*100	26.33
	542 Waste Billing Services Fund Subtotal	**$1,116,794.85**	**$589,393.95**	**$527,400.90**	**53**	**$559,622.18**
	Revenue Subtotal	**$1,116,794.85**	**$589,393.95**	**$527,400.90**	**53**	**$559,622.18**

REVENUE & EXPENDITURE STATEMENT

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
Expenditure						
542 Waste Billing Services Fund						
1520 Waste Billing Services						
542-1520-511100	SALARIES	32,450.09	15,859.88	16,590.21	49	11,997.58
542-1520-511300	SALARIES-OVERTIME	0.00	387.47	-387.47	*100	254.59
542-1520-512100	EMPLOYEES HEALTH INSURANCE	9,614.02	4,807.02	4,807.00	50	2,775.36
542-1520-512200	PAYROLL TAXES	2,482.43	1,219.27	1,263.16	49	920.88
542-1520-512405	401(a) COUNTY MATCH	649.00	324.93	324.07	50	245.05
542-1520-512700	WORKERS' COMPENSATION	68.15	11.37	56.78	17	19.66
542-1520-512900	LTD & LIFE INS EMPLOYER COST	330.00	128.76	201.24	39	83.16
542-1520-512901	WELLNESS PROGRAM	0.00	288.00	-288.00	*100	0.00
542-1520-521100	SOLID WASTE CONTRACT	1,008,000.00	425,658.17	582,341.83	42	250,431.70
542-1520-521230	CENTRAL ADMIN FEES	28,224.00	14,112.00	14,112.00	50	0.00
542-1520-523120	PROFESSIONAL LIABILITY INSURA	0.00	267.18	-267.18	*100	220.62
542-1520-523140	GENERAL LIABILITY INSURANCE	0.00	470.88	-470.88	*100	388.82
542-1520-523210	POSTAGE	11,500.00	1,833.39	9,666.61	16	2,599.32
542-1520-523600	DUES & FEES	0.00	718.75	-718.75	*100	0.00
542-1520-523700	EDUCATION & TRAINING	1,200.00	438.00	762.00	37	0.00
542-1520-531100	OFFICE SUPPLIES	10,000.00	7,287.38	2,712.62	73	661.97
542-1520-531102	BANK CHARGES	1,000.00	0.00	1,000.00	0	847.12
542-1520-542401	SOFTWARE UTILITY BILLING	2,000.00	0.00	2,000.00	0	0.00
	1520 Waste Billing Services Subtotal	**$1,107,517.69**	**$473,812.45**	**$633,705.24**	**43**	**$271,445.83**
	542 Waste Billing Services Fund Subtotal	**$1,107,517.69**	**$473,812.45**	**$633,705.24**	**43**	**$271,445.83**
	Expenditure Subtotal	**$1,107,517.69**	**$473,812.45**	**$633,705.24**	**43**	**$271,445.83**
Before Transfers	**Excess Of Revenue Subtotal**	**$9,277.16**	**$115,581.50**		**1,246**	**$288,176.35**
After Transfers	**Excess Of Revenue Subtotal**	**$9,277.16**	**$115,581.50**		**1,246**	**$288,176.35**

REVENUE & EXPENDITURE STATEMENT

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
550 Thomaston-Upson Co. Airport Fund						
Revenue						
550 Thomaston-Upson Co. Airport Fund						
550-0000-334000	RECEIVE FROM STATE DOT	724,375.00	24,806.22	699,568.78	3	0.00
550-0000-344410	FUEL SALES	700,000.00	449,258.23	250,741.77	64	394,671.60
550-0000-345320	AIRPORT MISCELLANEOUS SALES	2,000.00	10,893.72	-8,893.72	545	12,466.92
550-0000-345330	AIRPORT HANGAR RENT	233,220.00	115,461.02	117,758.98	50	122,949.29
550-0000-345335	AIRPORT CORPORATE HANGAR RI	198,420.00	98,715.00	99,705.00	50	96,550.00
550-0000-345410	TIE DOWN FEES	150.00	331.16	-181.16	221	2,798.47
550-0000-361000	INTEREST REVENUE	100.00	58.79	41.21	59	50.36
	550 Thomaston-Upson Co. Airport Fund Subtotal	**$1,858,265.00**	**$699,524.14**	**$1,158,740.86**	**38**	**$629,486.64**
	Revenue Subtotal	**$1,858,265.00**	**$699,524.14**	**$1,158,740.86**	**38**	**$629,486.64**
Expenditure						
550 Thomaston-Upson Co. Airport Fund						
7563 Airport						
550-7563-511100	SALARY	201,732.25	99,094.89	102,637.36	49	101,376.37
550-7563-512100	EMPLOYEES HEALTH INSURANCE	34,392.00	17,195.70	17,196.30	50	15,630.20
550-7563-512200	PAYROLL TAXES	15,432.52	7,339.88	8,092.64	48	7,467.42
550-7563-512400	RETIREMENT CONTRIBUTION	12,183.30	6,020.45	6,162.85	49	6,107.00
550-7563-512406	FSA CARD SERVICE FEE	25.32	27.00	-1.68	107	7.88
550-7563-512700	WORKERS COMPENSATION	10,369.04	2,436.01	7,933.03	23	2,623.53
550-7563-512900	LTD & LIFE INS EMPLOYER COST	990.00	131.36	858.64	13	534.54
550-7563-512901	WELLNESS PROGRAM	722.25	0.00	722.25	0	481.50
550-7563-521000	PROFESSIONAL SERVICES-OTHER	2,000.00	2,343.30	-343.30	117	5,685.00
550-7563-521200	PROFESSIONAL SERVICES- AUDIT	14,000.00	0.00	14,000.00	0	0.00
550-7563-521210	AGREED UPON PROCEDURES	850.00	0.00	850.00	0	0.00
550-7563-521240	PROFESSIONAL SRVCS-ENGINEEF	77,500.00	31,103.85	46,396.15	40	0.00
550-7563-521600	CENTRAL ADMIN FEES	40,983.00	20,491.50	20,491.50	50	0.00
550-7563-522200	MAINTENANCE CONTRACTS	20,000.00	13,549.15	6,450.85	68	10,287.68
550-7563-522210	R/M - BUILDING	750.00	390.00	360.00	52	380.00

REVENUE & EXPENDITURE STATEMENT

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
550-7563-522215	TUG MAINTENANCE	500.00	1,330.32	-830.32	266	0.00
550-7563-522220	GROUNDS MAINTENANCE	1,000.00	1,070.43	-70.43	107	509.83
550-7563-522225	REMOTE PROPERTY MAINTENANC	9,050.00	8,702.00	348.00	96	9,002.00
550-7563-522230	BUILDING MAINTENANCE	2,000.00	34,894.80	-32,894.80	1,745	18,411.40
550-7563-522240	EQUIPMENT MAINTENANCE	1,000.00	1,342.36	-342.36	134	1,117.73
550-7563-522250	RUNWAY, TAXIWAY, NAVAID MAIN	6,000.00	760.85	5,239.15	13	4,593.34
550-7563-522260	FUEL FARM, FUEL TRUCK MAINT	6,000.00	6,466.01	-466.01	108	729.15
550-7563-522270	HANGER MAINTENANCE	2,000.00	475.00	1,525.00	24	378.83
550-7563-522290	STORM DAMAGE	1,000.00	0.00	1,000.00	0	0.00
550-7563-522295	R& M VEHICLES	1,000.00	165.49	834.51	17	1,793.50
550-7563-523100	PROPERTY-CASUALTY INSURANCI	14,439.00	4,589.73	9,849.27	32	3,757.11
550-7563-523120	PROFESSIONAL LIABILITY INSURA	1,013.00	327.93	685.07	32	270.78
550-7563-523140	GENERAL LIABILITY INSURANCE	14,356.00	0.00	14,356.00	0	0.00
550-7563-523200	TELEPHONE	7,000.00	1,217.14	5,782.86	17	2,503.99
550-7563-523300	ADVERTISING	500.00	195.00	305.00	39	1,322.69
550-7563-523310	FREIGHT & POSTAGE	500.00	0.00	500.00	0	117.36
550-7563-523600	DUES & FEES	500.00	518.00	-18.00	104	212.00
550-7563-523700	EDUCATION & TRAINING	3,000.00	4,580.05	-1,580.05	153	4,090.68
550-7563-531100	SUPPLIES	2,000.00	1,654.95	345.05	83	1,425.55

REVENUE & EXPENDITURE STATEMENT UPSON COUNTY

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550-7563-531110	SHOP EQUIP, TOOLS & SUPPLIES	500.00	120.00	380.00	24	355.97
550-7563-531230	UTILITIES	50,000.00	30,413.84	19,586.16	61	34,383.11
550-7563-531500	SUPPLIES- PILOT RESALE	1,500.00	749.05	750.95	50	746.75
550-7563-531510	GEORGIA SALES TAX	4,000.00	2,429.86	1,570.14	61	2,448.55
550-7563-531520	PURCHASE OF FUEL - RESALE	540,000.00	346,296.15	193,703.85	64	379,570.51
550-7563-531521	CREDIT CARD FEES	15,000.00	10,621.85	4,378.15	71	9,866.50
550-7563-541120	NEW HANGAR NOTE	75,000.00	40,000.00	35,000.00	53	0.00
550-7563-541600	RAMP/TAXIWAY RENOVATION	750,000.00	0.00	750,000.00	0	0.00
550-7563-581220	WELLS FARGO EQUIP FINACE DEB	253.00	252.70	0.30	100	1,516.02
550-7563-581225	JD FINANCE DEBT SVC	326.00	0.00	326.00	0	1,957.74
550-7563-581230	KS STATE BANK DEBT SERVICE	2,296.26	2,296.26	0.00	100	2,296.26
	7563 Airport Subtotal	**$1,943,662.94**	**$701,592.86**	**$1,242,070.08**	**36**	**$633,958.47**
	550 Thomaston-Upson Co. Airport Fund Subtotal	**$1,943,662.94**	**$701,592.86**	**$1,242,070.08**	**36**	**$633,958.47**
	Expenditure Subtotal	**$1,943,662.94**	**$701,592.86**	**$1,242,070.08**	**36**	**$633,958.47**
Before Transfers	**Deficiency Of Revenue Subtotal**	**-$85,397.94**	**-$2,068.72**		**2**	**-$4,471.83**
Other Financing Source						
550 Thomaston-Upson Co. Airport Fund						
550-0000-391100	SPLOST FUNDING FOR LOCAL MAT	103,125.00	0.00	103,125.00	0	0.00
	550 Thomaston-Upson Co. Airport Fund Subtotal	**$103,125.00**	**$0.00**	**$103,125.00**	**0**	**$0.00**
	Other Financing Source Subtotal	**$103,125.00**	**$0.00**	**$103,125.00**	**0**	**$0.00**
After Transfers	**Deficiency Of Revenue Subtotal**	**$17,727.06**	**-$2,068.72**		**-12**	**-$4,471.83**

REVENUE & EXPENDITURE STATEMENT UPSON COUNTY

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*100 in the % Used column indicates that no budget exists

Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
555 Thomaston-Upson Co.Recreation Fund						
Revenue						
555 Thomaston-Upson Co.Recreation Fund						
555-0000-347200	INTERGOVERNMENTAL-COT JOINT	541,219.49	213,247.75	327,971.74	39	239,371.50
555-0000-347220	RECREATION RECEIPTS-POOL	7,000.00	5,167.50	1,832.50	74	4,853.35
555-0000-347221	RECEIPTS-YOUTH SPRING SOCCE	7,650.00	14,540.66	-6,890.66	190	1,280.00
555-0000-347222	RECEIPTS-YOUTH WINTER BASKE	14,490.00	10,609.25	3,880.75	73	3,668.41
555-0000-347223	RECEIPTS-YOUTH SPRING SOFTB/	2,000.00	-7.50	2,007.50	0	535.00
555-0000-347224	RECEIPTS-YOUTH FALL BASEBALL	4,950.00	4,215.45	734.55	85	6,855.00
555-0000-347225	RECEIPTS-YOUTH SPRING BASEB/	7,830.00	9,710.92	-1,880.92	124	450.00
555-0000-347226	RECEIPTS-YOUTH FALL SOCCER	8,775.00	6,022.72	2,752.28	69	2,930.01
555-0000-347227	RECEIPTS-YOUTH FLAG/TACKLE F	10,440.00	11,849.71	-1,409.71	114	15,011.00
555-0000-347229	RECEIPTS-YOUTH CHEERLEADING	10,540.00	14,099.76	-3,559.76	134	11,980.00
555-0000-347230	RECEIPTS-YOUTH FALL SOFTBALL	0.00	2,207.00	-2,207.00	*100	2,625.00
555-0000-347231	RECEIPTS-YOUTH T-BALL	11,200.00	11,902.22	-702.22	106	2,430.00
555-0000-347232	RECEIPTS-YOUTH SUMMER BASKE	1,890.00	3,233.00	-1,343.00	171	9,633.90
555-0000-347234	RECEIPTS-YOUTH FLAG FOOTBALI	3,375.00	0.00	3,375.00	0	810.00
555-0000-347235	RECEIPTS-ADULT BASKETBALL	1,023.00	0.00	1,023.00	0	300.00
555-0000-347237	RECEIPTS-YOUTH-FALL T-BALL	3,570.00	2,733.36	836.64	77	3,775.00
555-0000-347239	RECEIPTS-7V7 SUMMER FLAG FOC	2,000.00	3,035.00	-1,035.00	152	0.00
555-0000-347280	RECEIPTS-ADULT SOFTBALL	3,000.00	1,175.00	1,825.00	39	0.00
555-0000-347500	CLASSES FEES-INSTRUCTIONAL	0.00	2,165.00	-2,165.00	*100	0.00
555-0000-347900	OTHER FEES-CONCESSIONS & MIS	17,000.00	9,077.91	7,922.09	53	16,323.56
555-0000-347930	CONTRACTED CONCESSIONS	0.00	1,850.00	-1,850.00	*100	0.00
555-0000-361000	INTEREST REVENUE	219.90	11,242.33	-11,022.43	5,112	138.56
555-0000-381000	RENTAL INCOME	13,000.00	9,372.50	3,627.50	72	-1,776.00
555-0000-381020	DONATIONS-YOUTH SPORTS	0.00	600.00	-600.00	*100	0.00
555-0000-381100	RENT - FACILITIES	0.00	43.00	-43.00	*100	6,600.00
555-0000-389000	MISCELLANEOUS INCOME	2,000.00	1,482.25	517.75	74	2,218.70
	555 Thomaston-Upson Co.Recreation Fund Subtotal	**$673,172.39**	**$349,574.79**	**$323,597.60**	**52**	**$330,012.99**
	Revenue Subtotal	**$673,172.39**	**$349,574.79**	**$323,597.60**	**52**	**$330,012.99**
Expenditure						
555 Thomaston-Upson Co.Recreation Fund						

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
6110 Culture & Recreation						
555-6110-511100	SALARIES	607,018.37	273,114.73	333,903.64	45	254,218.12
555-6110-511300	OVERTIME	30,386.99	20,018.27	10,368.72	66	10,660.35
555-6110-512100	EMPLOYEES HEALTH INSURANCE	123,832.97	63,621.22	60,211.75	51	50,667.85
555-6110-512200	PAYROLL TAXES	48,761.51	21,708.67	27,052.84	45	19,801.52
555-6110-512400	RETIREMENT CONTRIBUTION	23,279.42	10,903.02	12,376.40	47	15,034.00
555-6110-512405	401(a) COUNTY MATCH	2,553.74	3,669.91	-1,116.17	144	500.74
555-6110-512406	FSA CARD SERVICE FEE	0.00	4.50	-4.50	*100	0.00
555-6110-512700	WORKERS COMPENSATION	24,703.16	5,108.58	19,594.58	21	5,892.41
555-6110-512900	LTD & LIFE INS EMPLOYER COST	3,960.00	1,287.55	2,672.45	33	1,459.85
555-6110-512901	WELLNESS PROGRAM	660.00	773.42	-113.42	117	296.00
555-6110-521210	AGREED UPON PROCEDURES	850.00	0.00	850.00	0	0.00
555-6110-521300	CONTRACTED SERVICES	63,610.00	28,373.50	35,236.50	45	7,708.00
555-6110-521600	CENTRAL ADMIN FEES	108,486.00	54,243.00	54,243.00	50	58,774.00
555-6110-522200	REPAIRS & MAINTENANCE-VEHICL	8,500.00	6,570.12	1,929.88	77	2,271.33
555-6110-522201	VEHICLE EXPENSE - GAS	19,200.00	9,235.11	9,964.89	48	8,217.04
555-6110-522202	R&M-BLDGS, GR. & POOL	50,000.00	35,822.77	14,177.23	72	13,654.02
555-6110-523100	PROPERTY-CASUALTY INSURANCI	15,420.00	4,039.10	11,380.90	26	3,319.83
555-6110-523120	PROFESSIONAL LIABILITY INSURA	1,303.62	729.31	574.31	56	511.55
555-6110-523140	GENERAL LIABILITY INSURANCE	2,249.98	1,091.83	1,158.15	49	958.01
555-6110-523200	TELEPHONE	10,000.00	3,081.99	6,918.01	31	4,441.33
555-6110-523215	POSTAGE	500.00	57.75	442.25	12	59.29
555-6110-523300	ADVERTISING	9,000.00	3,803.80	5,196.20	42	4,724.47
555-6110-523500	TRAVEL & CONFERENCES	8,000.00	194.03	7,805.97	2	501.21
555-6110-523501	EDUCATION & TRAINING EXPENSE	3,000.00	1,741.65	1,258.35	58	1,940.25
555-6110-523505	TRAVEL & PER DIEM-ATHLETIC PR	15,000.00	5,984.00	9,016.00	40	0.00
555-6110-523600	DUES & ENTRANCE FEES	18,000.00	9,447.61	8,552.39	52	4,611.59
555-6110-523700	INSTRUCTIONAL PROGRAMS	4,000.00	1,309.00	2,691.00	33	0.00
555-6110-523701	SUMMER PARK PROGRAMS	7,000.00	0.00	7,000.00	0	6,324.74
555-6110-531040	SUPPLIES-ADULT BASKETBALL	2,500.00	0.00	2,500.00	0	0.00
555-6110-531050	SUPPLIES-YOUTH SPRING BASEBA	9,500.00	11,658.93	-2,158.93	123	11,416.00
555-6110-531051	SUPPLIES-YOUTH FALL SOFTBALL	1,500.00	0.00	1,500.00	0	0.00
555-6110-531052	SUPPLIES-YOUTH SUMMER BASKE	3,500.00	636.00	2,864.00	18	0.00
555-6110-531054	SUPPLIES-ADULT SOFTBALL	3,000.00	0.00	3,000.00	0	0.00

REVENUE & EXPENDITURE STATEMENT

UPSON COUNTY

01/01/2023 To 06/30/2023

*100 in the % Used column indicates that no budget exists

Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
555-6110-531055	SUPPLIES-YOUTH FALL BASEBALL	7,000.00	-22.00	7,022.00	0	0.00
555-6110-531060	SUPPLIES-YOUTH SPRING SOFTBA	3,000.00	1,644.30	1,355.70	55	979.00
555-6110-531065	SUPPLIES-YOUTH WINTER BASKET	18,000.00	15,784.00	2,216.00	88	22,778.75
555-6110-531070	SUPPLIES-YOUTH SPRING SOCCE	8,000.00	17,721.02	-9,721.02	222	6,458.00
555-6110-531075	SUPPLIES-YOUTH FALL SOCCER	9,000.00	22.00	8,978.00	0	0.00
555-6110-531076	SUPPLIES -7V7-SUMMER FLAG FO	3,000.00	0.00	3,000.00	0	0.00
555-6110-531080	SUPPLIES-YOUTH FLAG/TACKLE F	18,000.00	472.78	17,527.22	3	0.00
555-6110-531095	SUPPLIES-YOUTH TRACK	3,300.00	0.00	3,300.00	0	0.00
555-6110-531096	SUPPLIES-YOUTH CHEERLEADING	13,000.00	1,173.91	11,826.09	9	975.99
555-6110-531097	SUPPLIES-YOUTH-FALL T-BALL	6,000.00	0.00	6,000.00	0	0.00
555-6110-531098	SUPPLIES-YOUTH T-BALL SPRING	14,000.00	12,717.49	1,282.51	91	12,893.72
555-6110-531100	OFFICE SUPPLIES & PRINTING	12,000.00	5,286.64	6,713.36	44	3,003.41
555-6110-531102	SUPPLIES (FERT, SEED & SOIL	2,000.00	0.00	2,000.00	0	23,205.00
555-6110-531103	POOL SUPPLIES	40,000.00	9,050.25	30,949.75	23	19,896.22
555-6110-531104	UNIFORMS-RECREATION	7,000.00	2,680.83	4,319.17	38	2,521.21
555-6110-531105	FACILITY SUPPLIES	22,000.00	9,778.92	12,221.08	44	12,380.25
555-6110-531106	FUN DAY SUPPLIES	45,000.00	14,764.35	30,235.65	33	27,499.38
555-6110-531107	MISCELLANEOUS	10,000.00	5,862.17	4,137.83	59	3,910.80
555-6110-531120	SUPPLIES - AFTER SCHOOL	0.00	15.75	-15.75	*100	0.00
555-6110-531130	COMPUTER LAB EXPENSE	2,000.00	0.00	2,000.00	0	0.00
555-6110-531230	UTILITIES	160,000.00	63,541.94	96,458.06	40	53,516.46
555-6110-531601	REPAIRS & MAINT - EQUIPMENT	60,000.00	34,347.78	25,652.22	57	10,387.07
555-6110-531602	R&M - OTHER EQUIPMENT	0.00	800.00	-800.00	*100	13,649.97
555-6110-542402	SOFTWARE PROGRAM MAINTENAI	13,300.00	1,575.00	11,725.00	12	0.00
555-6110-542500	PURCHASE OF EQUIPMENT	20,000.00	0.00	20,000.00	0	0.00
	6110 Culture & Recreation Subtotal	**$1,724,875.76**	**$775,446.50**	**$949,429.26**	**45**	**$702,018.73**
	555 Thomaston-Upson Co.Recreation Fund Subtotal	**$1,724,875.76**	**$775,446.50**	**$949,429.26**	**45**	**$702,018.73**
	Expenditure Subtotal	**$1,724,875.76**	**$775,446.50**	**$949,429.26**	**45**	**$702,018.73**

REVENUE & EXPENDITURE STATEMENT UPSON COUNTY

01/01/2023 To 06/30/2023

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
Before Transfers	**Deficiency Of Revenue Subtotal**	**-$1,051,703.37**	**-$425,871.71**		**40**	**-$372,005.74**
Other Financing Source						
555 Thomaston-Upson Co.Recreation Fund						
555-0000-391000	INTERFUND TRANSFERS IN-JP	1,000,716.38	583,751.23	416,965.15	58	0.00
555-0000-391200	INTERFUND TRANSFERS IN GF JP	0.00	-83,393.03	83,393.03	*100	526,572.48
555-0000-391220	INTERFUND TRANSFERS IN - GF	50,987.00	25,493.48	25,493.52	50	0.00
	555 Thomaston-Upson Co.Recreation Fund Subtotal	**$1,051,703.38**	**$525,851.68**	**$525,851.70**	**50**	**$526,572.48**
	Other Financing Source Subtotal	**$1,051,703.38**	**$525,851.68**	**$525,851.70**	**50**	**$526,572.48**
After Transfers	**Excess Of Revenue Subtotal**	**$0.01**	**$99,979.97**		**999,799,700**	**$154,566.74**
560 Sprewell Bluff Recreation Area Fund						
Revenue						
560 Sprewell Bluff Recreation Area Fund						
560-0000-361000	INTEREST REVENUE	0.00	3,638.57	-3,638.57	*100	0.00
560-0000-371000	TRAIL MAINTENANCE DONATIONS	379.50	36.00	343.50	9	161.00
560-0000-389120	STORE SALES	96,395.13	39,032.87	57,362.26	40	48,407.86
560-0000-389130	RESERVATIONS	122,601.12	61,716.05	60,885.07	50	63,893.41
560-0000-389135	PARKING PASSES	68,190.00	22,419.17	45,770.83	33	31,709.00
560-0000-389140	ANNUAL PARKING PASSES	4,485.00	1,695.00	2,790.00	38	2,630.00
560-0000-389145	PROGRAMS AND EVENTS	6,233.73	5,803.00	430.73	93	3,870.82
	560 Sprewell Bluff Recreation Area Fund Subtotal	**$298,284.48**	**$134,340.66**	**$163,943.82**	**45**	**$150,672.09**
	Revenue Subtotal	**$298,284.48**	**$134,340.66**	**$163,943.82**	**45**	**$150,672.09**
Expenditure						
560 Sprewell Bluff Recreation Area Fund						
0000						
560-0000-411100	STORE COST OF SALES	41,589.00	19,087.82	22,501.18	46	17,279.81
	0000 Subtotal	**$41,589.00**	**$19,087.82**	**$22,501.18**	**46**	**$17,279.81**
6220 Sprewell Bluff Park						
560-6220-511100	SALARIES	125,132.35	72,650.20	52,482.15	58	61,017.93

REVENUE & EXPENDITURE STATEMENT

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
560-6220-511300	OVERTIME	0.00	322.45	-322.45	*100	0.00
560-6220-512100	EMPLOYEES HEALTH INSURANCE	34,350.44	12,497.14	21,853.30	36	11,669.28
560-6220-512200	PAYROLL TAXES	9,572.62	5,411.40	4,161.22	57	4,436.23
560-6220-512400	RETIREMENT CONTRIBUTION	5,091.09	1,738.26	3,352.83	34	1,437.00
560-6220-512405	401(a) COUNTY MATCH	0.00	420.48	-420.48	*100	116.90
560-6220-512406	FSA CARD SERVICE FEE	0.00	4.50	-4.50	*100	0.00
560-6220-512700	WORKERS' COMPENSATION	6,343.58	1,532.40	4,811.18	24	1,702.79
560-6220-512900	LTD & LIFE INS EMPLOYER COST	660.00	533.47	126.53	81	193.30
560-6220-512901	WELLNESS PROGRAM	0.00	339.00	-339.00	*100	0.00
560-6220-521200	PROFESSIONAL SERVICES	0.00	1,800.00	-1,800.00	*100	0.00
560-6220-522201	VEHICLE EXPENSES (FUEL & REP	5,000.00	5,759.47	-759.47	115	1,727.41
560-6220-522210	REPAIRS & MAINT.-BUILDING	35,000.00	10,964.41	24,035.59	31	7,811.84
560-6220-522215	REPAIRS & MAINT.-GROUNDS	14,000.00	7,354.84	6,645.16	53	7,009.33
560-6220-522220	REPAIRS & MAINT.-EQUIPMENT	8,500.00	7,097.12	1,402.88	83	4,381.32
560-6220-522240	TRAIL MAINTENANCE EXPENSES	15,000.00	608.26	14,391.74	4	4,261.83
560-6220-522310	RENT EXPENSE	9,000.00	2,211.50	6,788.50	25	3,241.24
560-6220-523100	PROPERTY-CASUALTY INSURANCI	2,642.00	693.21	1,948.79	26	580.21
560-6220-523120	PROFESSIONAL LIABILITY INSURA	462.00	92.17	369.83	20	76.11
560-6220-523140	GENERAL LIABILITY INSURANCE	798.00	162.45	635.55	20	134.14
560-6220-523200	TELEPHONE	2,600.00	786.71	1,813.29	30	843.39
560-6220-523201	CELL PHONES (RADIOS)	2,500.00	524.66	1,975.34	21	765.99
560-6220-523500	TRAVEL	1,000.00	809.71	190.29	81	780.89
560-6220-523600	SOFTWARE MAINTENANCE	5,000.00	1,331.94	3,668.06	27	1,202.01
560-6220-523605	SAFETY ADDITIONS	2,000.00	230.00	1,770.00	12	0.00
560-6220-523620	ADVERTISING	10,000.00	3,371.46	6,628.54	34	4,099.38
560-6220-523700	EDUCATION & TRAINING	1,000.00	496.38	503.62	50	432.34
560-6220-523800	EMPLOYEES APPRECIATION	1,000.00	101.07	898.93	10	75.00
560-6220-531100	SUPPLIES	18,000.00	12,065.08	5,934.92	67	6,394.71
560-6220-531110	EVENT EXPENSES	12,000.00	4,899.39	7,100.61	41	5,137.15
560-6220-531230	UTILITIES	14,500.00	4,624.59	9,875.41	32	6,354.37
560-6220-531530	GA SALES TAX-RESALE	13,400.00	6,526.86	6,873.14	49	6,571.68
560-6220-541200	CAPITAL OUTLAY-SITE IMPROVEM	0.00	1,500.00	-1,500.00	*100	5,550.00
	6220 Sprewell Bluff Park Subtotal	**$354,552.08**	**$169,460.58**	**$185,091.50**	**48**	**$148,003.77**
	560 Sprewell Bluff Recreation Area Fund Subtotal	**$396,141.08**	**$188,548.40**	**$207,592.68**	**48**	**$165,283.58**

REVENUE & EXPENDITURE STATEMENT

UPSON COUNTY

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Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
	Expenditure Subtotal	**$396,141.08**	**$188,548.40**	**$207,592.68**	**48**	**$165,283.58**
Before Transfers	**Deficiency Of Revenue Subtotal**	**-$97,856.60**	**-$54,207.74**		**55**	**-$14,611.49**

REVENUE & EXPENDITURE STATEMENT
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UPSON COUNTY

*100 in the % Used column indicates that no budget exists

Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
Other Financing Source						
560 Sprewell Bluff Recreation Area Fund						
560-0000-391000	INTERFUND TRANSFERS IN - GF	97,856.60	97,856.60	0.00	100	0.00
	560 Sprewell Bluff Recreation Area Fund Subtotal	**$97,856.60**	**$97,856.60**	**$0.00**	**100**	**$0.00**
	Other Financing Source Subtotal	**$97,856.60**	**$97,856.60**	**$0.00**	**100**	**$0.00**
After Transfers	**Excess Of Revenue Subtotal**	**$0.00**	**$43,648.86**		***100**	**-$14,611.49**
580 Thomaston-Upson County Ida Fund						
Revenue						
580 Thomaston-Upson County Ida Fund						
580-0000-361000	INTEREST REVENUE	256.76	4,695.36	-4,438.60	1,829	112.19
580-9000-701000	INTERGOVERNMENTAL REVENUE-	0.00	52,263.66	-52,263.66	*100	73,819.50
	580 Thomaston-Upson County Ida Fund Subtotal	**$256.76**	**$56,959.02**	**-$56,702.26**	**22,184**	**$73,931.69**
	Revenue Subtotal	**$256.76**	**$56,959.02**	**-$56,702.26**	**22,184**	**$73,931.69**
Expenditure						
580 Thomaston-Upson County Ida Fund						
9000 Industrial Development						
580-9000-511100	SALARIES	115,009.97	56,832.99	58,176.98	49	57,266.54
580-9000-512100	EMPLOYEES HEALTH INSURANCE	26,032.00	9,614.04	16,417.96	37	11,111.34
580-9000-512200	PAYROLL TAXES	8,798.26	4,290.16	4,508.10	49	4,215.36
580-9000-512400	RETIREMENT CONTRIBUTION	7,820.68	3,864.60	3,956.08	49	4,066.00
580-9000-512700	WORKER'S COMPENSATION	241.52	53.53	187.99	22	59.75
580-9000-512900	LTD & LIFE INS EMPLOYER COST	660.00	401.30	258.70	61	372.60
580-9000-512901	WELLNESS PROGRAM	864.00	288.00	576.00	33	288.00
580-9000-521225	LEGAL FEES	19,000.00	7,053.75	11,946.25	37	3,477.25
580-9000-521500	CONSULTING FEES-ENGINEERING	20,000.00	20,780.00	-780.00	104	13,502.50
580-9000-521600	CENTRAL ADMIN. SERVICES-COUN	12,054.00	6,027.00	6,027.00	50	21,156.00
580-9000-523100	PROPERTY-CASUALTY INSURANCI	1,533.00	196.90	1,336.10	13	169.09
580-9000-523120	PROFESSIONAL LIABILITY INSURA	419.00	166.92	252.08	40	137.83
580-9000-523130	BOARD LIABILITY INSURANCE	1,510.00	1,510.00	0.00	100	1,510.00
580-9000-523140	GENERAL LIABILITY INSURANCE	723.00	294.18	428.82	41	242.91
580-9000-523200	TELEPHONE/CELL	2,800.00	874.52	1,925.48	31	951.46

REVENUE & EXPENDITURE STATEMENT

UPSON COUNTY

01/01/2023 To 06/30/2023

*100 in the % Used column indicates that no budget exists

Account		Budget ($)	YTD ($)	Remaining Balance ($)	% Used	Prior Year YTD ($)
580-9000-523300	ADVERTISING & MARKETING	10,000.00	1,521.41	8,478.59	15	749.16
580-9000-523400	AUTO ALLOWANCE	1,400.00	490.60	909.40	35	562.83
580-9000-523500	TRAVEL	3,500.00	0.00	3,500.00	0	0.00
580-9000-523600	DUES, SUBSCRIPTIONS & FEES	1,000.00	313.85	686.15	31	373.00
580-9000-523700	EDUCATION & TRAINING	16,000.00	390.00	15,610.00	2	4,687.57
580-9000-523800	MEETINGS & MEALS	1,000.00	591.63	408.37	59	89.03
580-9000-531100	OFFICE SUPPLIES & EXPENSE	1,460.00	246.01	1,213.99	17	62.95
580-9000-531200	COPIER RENTAL & SUPPLIES	1,600.00	819.27	780.73	51	685.68
580-9000-531230	PARK UTILITIES	1,500.00	462.57	1,037.43	31	450.36
580-9000-531250	PARK MAINTENANCE	6,000.00	0.00	6,000.00	0	0.00
580-9000-531300	OFFICE RENTAL	14,400.00	0.00	14,400.00	0	3,600.00
580-9000-532000	PROSPECT RECRUITMENT	15,000.00	0.00	15,000.00	0	34,793.82
580-9000-532010	BUSINESS RETENTION & EXPANSI	5,000.00	0.00	5,000.00	0	0.00
580-9000-532020	WORKFORCE DEVELOPMENT	1,200.00	5,063.87	-3,863.87	422	59.35
	9000 Industrial Development Subtotal	**$296,525.43**	**$122,147.10**	**$174,378.33**	**41**	**$164,640.38**
	580 Thomaston-Upson County Ida Fund Subtotal	**$296,525.43**	**$122,147.10**	**$174,378.33**	**41**	**$164,640.38**
	Expenditure Subtotal	**$296,525.43**	**$122,147.10**	**$174,378.33**	**41**	**$164,640.38**
Before Transfers	**Deficiency Of Revenue Subtotal**	**-$296,268.67**	**-$65,188.08**		**22**	**-$90,708.69**
After Transfers	**Deficiency Of Revenue Subtotal**	**-$296,268.67**	**-$65,188.08**		**22**	**-$90,708.69**