

CITY OF HOGANSVILLE, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019

	General Fund			Variance with Final budget Over (Under)
	Original Budget	Final Budget	Actual	
REVENUES				
Taxes	\$ 1,611,444	\$ 1,867,989	\$ 1,867,989	\$ -
Fines and forfeitures	288,095	253,022	253,022	-
Intergovernmental	-	1,748	1,748	-
Licenses and permits	57,556	71,010	71,010	-
Charges for services	55,610	49,498	49,498	-
Contributions	333	87,819	87,819	-
Other	35,570	35,545	35,545	-
Investment return	<u>184</u>	<u>1,703</u>	<u>1,703</u>	<u>-</u>
Total revenues	<u>2,048,792</u>	<u>2,368,334</u>	<u>2,368,334</u>	<u>-</u>
EXPENDITURES				
Current operating				
General government	923,925	713,122	713,122	-
Public safety	1,485,341	1,391,358	1,391,358	-
Public services	630,744	560,714	560,714	-
Debt service	<u>25,823</u>	<u>22,978</u>	<u>22,978</u>	<u>-</u>
Total expenditures	<u>3,065,833</u>	<u>2,688,172</u>	<u>2,688,172</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,017,041)</u>	<u>(319,838)</u>	<u>(319,838)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Sales of surplus property	483	-	-	-
Compensation for loss of capital assets	-	12,900	12,900	-
Transfers in	-	1,032,305	1,032,305	-
Transfers out	<u>-</u>	<u>(136,937)</u>	<u>(136,937)</u>	<u>-</u>
Net other financing sources (uses)	<u>483</u>	<u>908,268</u>	<u>908,268</u>	<u>-</u>
Net change in fund balance	<u>(1,016,558)</u>	<u>588,430</u>	<u>588,430</u>	<u>-</u>
Fund balance - beginning of year	<u>(280,242)</u>	<u>(280,242)</u>	<u>(280,242)</u>	<u>-</u>
Fund balance - end of year	\$ <u>(1,296,800)</u>	\$ <u>308,188</u>	\$ <u>308,188</u>	\$ <u>-</u>

SEE NOTES TO FINANCIAL STATEMENTS.

CITY OF HOGANSVILLE, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – CONFISCATED ASSETS FUND
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Confiscated Assets Fund</u>			Variance with Final budget Over (Under)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
REVENUES				
Fines and forfeitures	\$ <u>25,729</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total revenues	<u>25,729</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current operating				
Public safety	<u>25,729</u>	<u>27,472</u>	<u>27,472</u>	<u>-</u>
Total expenditures	<u>25,729</u>	<u>27,472</u>	<u>27,472</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	(27,472)	(27,472)	-
Fund balance - beginning of year	<u>28,017</u>	<u>28,017</u>	<u>28,017</u>	<u>-</u>
Fund balance - end of year	\$ <u>28,017</u>	\$ <u>545</u>	\$ <u>545</u>	\$ <u>-</u>

NOTE: The budgetary basis of accounting used is modified accrual.

CITY OF HOGANSVILLE, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – HOTEL/MOTEL TAX FUND
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Hotel/Motel Tax Fund</u>			Variance with Final budget Over (Under)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ <u>30,052</u>	\$ <u>31,646</u>	\$ <u>31,646</u>	\$ -
Total revenues	<u>30,052</u>	<u>31,646</u>	<u>31,646</u>	-
EXPENDITURES				
Current operating				
Tourism	<u>18,782</u>	<u>19,779</u>	<u>19,779</u>	-
Total expenditures	<u>18,782</u>	<u>19,779</u>	<u>19,779</u>	-
Excess (deficiency) of revenues over (under) expenditures	<u>11,269</u>	<u>11,867</u>	<u>11,867</u>	-
OTHER FINANCING SOURCES (USES)				
Transfers out	(<u>11,269</u>)	(<u>11,867</u>)	(<u>11,867</u>)	-
Net other financing sources (uses)	(<u>11,269</u>)	(<u>11,867</u>)	(<u>11,867</u>)	-
Net changes in fund balance	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

NOTE: The budgetary basis of accounting used is modified accrual.

Mayor Bill Stankiewicz
Reginald Jackson, Post 1
Marichal Price, Post 2
Fred Higgins, Post 3
George Bailey, Post 4
Theresa Strickland, Post 5

City of Hogansville



David Milliron, City Manager
Lisa Kelly, City Clerk
Jeff Todd, City Attorney

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GASB 54 Items...

Department	Description	Amount
Police	0001-00533-521 Police - Bldg Repair/Maintenance 1/5 yrs	\$ 20,000
Streets	0001-00578-533 Equipment, Backhoe (Year 1 of 5 year loan)	\$ 18,400
Streets	0001-00602-533 Capital-Vehicle, F-150 (Yr 1 of 5 year loan)	\$ 4,384
Streets	0001-00602-533 Capital-Vehicle, F-250 (Yr 1 of 5 year loan)	\$ 4,306
Streets	0001-00602-533 Capital-Repair Barn, (Yr 1 of 5 \$20,000)	\$ 4,000