



Southwest Georgia  
Regional Commission

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# FINANCIAL REPORTS

November 30, 2021

Prepared by: Chaei Hall Date: 1-7-2022

Approved by: [Signature] Date: 1/7/2022

Serving all of Southwest Georgia

Baker, Calhoun, Colquitt, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Seminole, Terrell, Thomas, Worth

**Southwest Georgia Regional Commission**  
**Local Fee AR Report at November 30, 2021**  
**Acct# 100-112756**

Transactions for	Balance @10/31/2021	Charges	Credits / Adjustments	Payments	Balance @11/30/2021
City of Albany	-			-	-
City of Arlington	50.00			50.00	-
City of Bainbridge	416.67	416.67		416.67	416.67
City of Blakely	-				-
City of Boston	1,500.00	750.00		-	2,250.00
City of Cairo	1,716.66	1,333.33		883.33	2,166.66
City of Camilla	-			-	-
City of Colquitt	-				-
City of Coolidge	-				-
City of Doerun	500.00			500.00	-
City of Donaldsonville	-				-
City of Edison	-				-
City of Moultrie	-				-
City of Pelham	-			-	-
City of Sylvester	-				-
City of Thomasville	-				-
Baker County	-				-
Calhoun County BOC	-				-
Colquitt County BOC	375.00	875.00		-	1,250.00
Decatur County BOC	833.33	1,333.33		833.33	1,333.33
Dougherty County BOC	-				-
Early County BOC	291.67	291.67		291.67	291.67
Grady County BOC	375.00	375.00		375.00	375.00
Lee County	-				-
Miller County BOC	-				-
Mitchell County BOC	833.33	1,333.33		833.33	1,333.33
Dville/Seminole Co COC	-				-
Seminole County	-				-
Terrell County BOC	-				-
Thomas County BOC	-				-
Worth County BOC	666.66	5,666.66		666.66	5,666.66
	7,558.32	12,374.99	-	4,849.99	15,083.32

General Fund						
Calculation of Dues Receivable and Deferred Dues (billed qtrly)						
As of November 30, 2021						
Acct# 100-112760						
	October 31, 2021	Adjustments or	Dues Billed	Dues Paid	November 30, 2021	
Member Government	A/R Balance	Refunds			A/R Balance	
City of Albany	-	-	-	-	-	-
City of Arlington	-	-	-	-	-	-
City of Bainbridge	-	-	-	-	-	-
City of Berlin	-	-	-	-	-	-
City of Blakely	-	-	-	-	-	-
City of Brinson	-	-	-	-	-	-
City of Cairo	2,576.48	-	-	2,576.48	-	-
City of Camilla	-	-	-	-	-	-
City of Climax	-	-	-	-	-	-
City of Colquitt	-	-	-	-	-	-
City of Damascus	-	-	-	-	-	-
City of Dawson	1,134.65	-	-	1,134.65	-	-
City of Doerun	-	-	-	-	-	-
City of Donaldsonville	-	-	-	-	-	-
City of Edison	0.90	-	-	-	0.90	-
City of Ellenton	-	-	-	-	-	-
City of Funston	-	-	-	-	-	-
City of Jakin	40.15	-	-	40.15	-	-
City of Leary	-	-	-	-	-	-
City of Leesburg	-	-	-	-	-	-
City of Morgan	-	-	-	-	-	-
City of Moultrie	-	-	-	-	-	-
City of Newton	158.13	-	-	158.13	-	-
City of Norman Park	-	-	-	-	-	-
City of Pelham	-	-	-	-	-	-
City of Sasser	-	-	-	-	-	-
City of Smithville	-	-	-	-	-	-
City of Sylvester	1,588.40	-	-	-	1,588.40	-
City of Thomasville	-	-	-	-	-	-
City of Whigham	-	-	-	-	-	-
Baker County	-	-	-	-	-	-
Calhoun County	-	-	-	-	-	-
Colquitt County	-	-	-	-	-	-
Decatur County	-	-	-	-	-	-
Dougherty County	13,303.35	-	-	-	13,303.35	-
Early County	-	-	-	-	-	-
Grady County	-	-	-	-	-	-
Lee County	-	-	-	-	-	-
Miller County	-	-	-	-	-	-
Mitchell County	-	-	-	-	-	-
Seminole County	-	-	-	-	-	-
Terrell County	-	-	-	-	-	-
Thomas County	-	-	-	-	-	-
Worth County	-	-	-	-	-	-
<b>Total</b>	<b>\$ 18,802.06</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,909.41</b>	<b>\$ -</b>	<b>\$ 14,892.65</b>

## Southwest Georgia Regional Commission

### Balance Sheet

For the Period Ending November 30, 2021

	General Fund	Special Revenue Fund	ISF Cost Pools	Revolving Loan Fund	Regional Transport	RPN	Total	Pension Trust Fund
<b>ASSETS</b>								
<b>Current Assets</b>								
Cash	\$26,715.65	\$20,746.88	\$50,084.56	\$210,796.08	\$2,774,673.86	\$6,583.57	\$3,089,600.60	\$0.00
Accounts Receivable	\$29,975.97	\$259,158.16	\$0.00	\$4,037.86	\$822,024.08	\$0.00	\$1,115,196.07	\$0.00
Notes Receivable	\$0.00	\$0.00	\$0.00	\$404,704.61	\$0.00	\$0.00	\$404,704.61	\$0.00
Other Receivables	\$0.00	\$0.00	\$3,570.57	\$228.53	\$0.00	\$0.00	\$3,799.10	\$0.00
Prepaid Items	\$0.00	\$0.00	\$17,444.77	\$0.00	\$0.00	\$0.00	\$17,444.77	\$0.00
<b>Total Current Assets</b>	<b>\$56,691.62</b>	<b>\$279,905.04</b>	<b>\$71,099.90</b>	<b>\$619,767.08</b>	<b>\$3,596,697.94</b>	<b>\$6,583.57</b>	<b>\$4,630,745.15</b>	<b>\$0.00</b>
<b>Non-Current Assets</b>								
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,089,427.22
Capital Assets	\$0.00	\$0.00	\$442,438.52	\$0.00	\$0.00	\$0.00	\$442,438.52	\$0.00
<b>Total Non-Current Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$442,438.52</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$442,438.52</b>	<b>\$1,089,427.22</b>
<b>TOTAL ASSETS</b>	<b>\$56,691.62</b>	<b>\$279,905.04</b>	<b>\$513,538.42</b>	<b>\$619,767.08</b>	<b>\$3,596,697.94</b>	<b>\$6,583.57</b>	<b>\$5,073,183.67</b>	<b>\$1,089,427.22</b>
<b>LIABILITIES &amp; NET POSITION</b>								
<b>LIABILITIES</b>								
<b>Current Liabilities</b>								
Current Liabilities	\$0.00	\$0.00	\$22,914.21	\$0.00	\$575,775.08	\$0.00	\$598,689.29	\$0.00
Payroll Deductions Payable	\$0.00	\$0.00	\$4,509.40	\$0.00	\$0.00	\$0.00	\$4,509.40	\$0.00
Employer's Share of Employee Benefits	\$0.00	\$0.00	\$46,767.51	\$0.00	\$0.00	\$0.00	\$46,767.51	\$0.00
Due to/from Other Funds	(\$556,759.51)	\$241,384.74	(\$54,795.92)	\$1,403.50	\$363,173.70	(\$612.51)	(\$6,206.00)	\$6,206.00
Unearned Revenue	\$29,582.71	\$38,520.30	\$0.00	\$0.00	\$0.00	\$0.00	\$68,103.01	\$0.00
Notes Payable (Current)	\$0.00	\$0.00	\$359,410.18	\$0.00	\$0.00	\$0.00	\$359,410.18	\$0.00
Capital Leases Payable (Current)	\$0.00	\$0.00	\$9,617.92	\$0.00	\$0.00	\$0.00	\$9,617.92	\$0.00
<b>Total Current Liabilities</b>	<b>(\$527,176.80)</b>	<b>\$279,905.04</b>	<b>\$388,423.30</b>	<b>\$1,403.50</b>	<b>\$938,948.78</b>	<b>(\$612.51)</b>	<b>\$1,080,891.31</b>	<b>\$6,206.00</b>

## Southwest Georgia Regional Commission

### Balance Sheet

For the Period Ending November 30, 2021

	General Fund	Special Revenue Fund	ISF Cost Pools	Revolving Loan Fund	Regional Transport	RPN	Total	Pension Trust Fund
<b>TOTAL LIABILITIES</b>	(\$527,176.80)	\$279,905.04	\$388,423.30	\$1,403.50	\$938,948.78	(\$612.51)	\$1,080,891.31	\$6,206.00
<b>NET POSITION</b>								
<b>Net Position (Proprietary and Fiduciary Funds)</b>								
Fund Balance - Assigned	\$0.00	\$0.00	\$125,115.12	\$618,363.58	\$2,657,749.16	\$7,196.08	\$3,408,423.94	\$1,083,221.22
Fund Balance - Unassigned	\$583,868.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$583,868.42	\$0.00
<b>Total Net Position (Proprietary and Fiduciary Funds)</b>	<b>\$583,868.42</b>	<b>\$0.00</b>	<b>\$125,115.12</b>	<b>\$618,363.58</b>	<b>\$2,657,749.16</b>	<b>\$7,196.08</b>	<b>\$3,992,292.36</b>	<b>\$1,083,221.22</b>
<b>TOTAL NET POSITION</b>	<b>\$583,868.42</b>	<b>\$0.00</b>	<b>\$125,115.12</b>	<b>\$618,363.58</b>	<b>\$2,657,749.16</b>	<b>\$7,196.08</b>	<b>\$3,992,292.36</b>	<b>\$1,083,221.22</b>
<b>TOTAL LIABILITIES &amp; NET POSITION</b>	<b>\$56,691.62</b>	<b>\$279,905.04</b>	<b>\$513,538.42</b>	<b>\$619,767.08</b>	<b>\$3,596,697.94</b>	<b>\$6,583.57</b>	<b>\$5,073,183.67</b>	<b>\$1,089,427.22</b>

**Southwest Georgia Regional Commission**  
**Consolidated Revenue & Expense Statement**  
For the Five Month Period Ending November 30, 2021

	General Fund	Special Revenue Fund	ISF Cost Pools	Revolving Loan Fund	Regional Transport	RPN	Total	Budget 6/30/2022	% of budget	Pension Trust Fund
<b>Revenues</b>										
Federal Grants & Contracts -Operating	\$0.00	\$122,567.91	\$0.00	\$7,736.20	\$0.00	\$0.00	\$130,304.11	\$316,000.00	41.24%	\$0.00
State Grants & Contracts - Operating	\$0.00	\$75,506.36	\$0.00	\$0.00	\$0.00	\$0.00	\$75,506.36	\$243,989.90	30.95%	\$0.00
DHS (Non FTA) POS Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$610,230.57	\$0.00	\$610,230.57	\$1,928,588.00	31.64%	\$0.00
DHS (Non-FTA) Transit Services Re	\$0.00	\$0.00	\$0.00	\$0.00	\$132,805.00	\$0.00	\$132,805.00	\$387,350.00	34.29%	\$0.00
DHS FTA 5310 Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$12,285.93	\$0.00	\$12,285.93	\$171,412.00	7.17%	\$0.00
DHS (FTA 5310) Transit Services Re	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,650.00	0.00%	\$0.00
NEMT POS Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$420,280.92	\$0.00	\$420,280.92	\$950,000.00	44.24%	\$0.00
Other POS Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$31,041.91	\$0.00	\$31,041.91	\$85,000.00	36.52%	\$0.00
GDOT 5311 Transit Operations Rev	\$0.00	\$0.00	\$0.00	\$0.00	\$1,180,775.00	\$0.00	\$1,180,775.00	\$2,560,000.00	46.12%	\$0.00
GDOT 5311 Mobility Management R	\$0.00	\$0.00	\$0.00	\$0.00	\$54,221.00	\$0.00	\$54,221.00	\$148,500.00	36.51%	\$0.00
GDOT 5311 Capital Reimbursement R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,760.00	0.00%	\$0.00
State Grants & Contracts - Project Del	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,000.00	0.00%	\$0.00
Local Grants & Contracts - Operating	\$0.00	\$35,032.27	\$0.00	\$0.00	\$0.00	\$0.00	\$35,032.27	\$117,000.00	29.94%	\$0.00
Local Government Dues	\$157,163.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$157,163.59	\$377,192.60	41.67%	\$0.00
Local Government Fees for Service	\$52,615.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,615.03	\$175,000.00	30.07%	\$0.00
Sale of Maps and Publications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%	\$0.00
Late Fee Income	\$0.00	\$0.00	\$0.00	\$68.77	\$0.00	\$0.00	\$68.77	\$650.00	10.58%	\$0.00
Loan Fee Income	\$0.00	\$0.00	\$0.00	\$600.00	\$0.00	\$0.00	\$600.00	\$5,000.00	12.00%	\$0.00
Public Farebox Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$28,769.11	\$0.00	\$28,769.11	\$110,000.00	26.15%	\$0.00
Application Fee Revenue	\$0.00	\$0.00	\$0.00	\$60.00	\$0.00	\$0.00	\$60.00	\$400.00	15.00%	\$0.00
Indirect Cost Recoveries	\$0.00	\$0.00	\$181,126.06	\$0.00	\$0.00	\$0.00	\$181,126.06	\$612,271.00	29.58%	\$0.00
Fringe Benefits Recoveries	\$0.00	\$0.00	\$147,021.98	\$0.00	\$0.00	\$0.00	\$147,021.98	\$425,425.39	34.56%	\$0.00
Interest Income - Banks	\$22.83	\$0.00	\$0.00	\$77.40	\$0.00	\$0.00	\$100.23	\$290.00	34.56%	\$2.39
Dividend Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$5,628.02
Interest Income - Robinison Tae Kwon	\$0.00	\$0.00	\$0.00	\$81.69	\$0.00	\$0.00	\$81.69	\$375.00	21.78%	\$0.00
Interest Income - Marvin White	\$0.00	\$0.00	\$0.00	\$106.86	\$0.00	\$0.00	\$106.86	\$500.00	21.37%	\$0.00
Interest Income - Williams Accounting	\$0.00	\$0.00	\$0.00	\$196.66	\$0.00	\$0.00	\$196.66	\$670.00	29.35%	\$0.00
Interest Income - Innovative Senior Sol	\$0.00	\$0.00	\$0.00	\$147.29	\$0.00	\$0.00	\$147.29	\$430.00	34.25%	\$0.00
Interest Income - TLM Consultants, In	\$0.00	\$0.00	\$0.00	\$1,119.75	\$0.00	\$0.00	\$1,119.75	\$2,800.00	39.99%	\$0.00
Interest Income - Mitch Willis & dba M	\$0.00	\$0.00	\$0.00	\$156.70	\$0.00	\$0.00	\$156.70	\$360.00	43.53%	\$0.00

**Southwest Georgia Regional Commission**  
**Consolidated Revenue & Expense Statement**  
For the Five Month Period Ending November 30, 2021

	General Fund	Special Revenue Fund	ISF Cost Pools	Revolving Loan Fund	Regional Transport	RPN	Total	Budget 6/30/2022	% of budget	Penalton Trust Fund
Interest income - Knives	\$0.00	\$0.00	\$0.00	\$154.20	\$0.00	\$0.00	\$154.20	\$360.00	42.83%	\$0.00
Interest Income - Bee B & company Sa	\$0.00	\$0.00	\$0.00	\$94.00	\$0.00	\$0.00	\$94.00	\$300.00	31.33%	\$0.00
Interest Income - Mama Ritas Mexican	\$0.00	\$0.00	\$0.00	\$158.37	\$0.00	\$0.00	\$158.37	\$360.00	43.99%	\$0.00
interest Income - Grassroots Coffee Roa	\$0.00	\$0.00	\$0.00	\$158.37	\$0.00	\$0.00	\$158.37	\$360.00	43.99%	\$0.00
Interest Income - Grassroots Coffee Com	\$0.00	\$0.00	\$0.00	\$158.37	\$0.00	\$0.00	\$158.37	\$360.00	43.99%	\$0.00
Interest Income - Meg's Wonder Shear	\$0.00	\$0.00	\$0.00	\$157.27	\$0.00	\$0.00	\$157.27	\$360.00	43.69%	\$0.00
Interest Income - Parker Bramlett Funer	\$0.00	\$0.00	\$0.00	\$161.72	\$0.00	\$0.00	\$161.72	\$0.00	0.00%	\$0.00
Gain (loss) on Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$17,461.50
Program Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%	\$0.00
Rental Income	\$4,090.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,090.00	\$4,930.00	82.96%	\$0.00
Employer Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$42,500.00
Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00	\$0.00	0.00%	\$0.00
Operating Transfers In	\$0.00	\$31,385.75	\$0.00	\$0.00	\$0.00	\$0.00	\$31,385.75	\$42,071.00	74.60%	\$0.00
<b>Total Revenues</b>	<b>\$213,891.45</b>	<b>\$264,492.29</b>	<b>\$328,148.04</b>	<b>\$11,393.62</b>	<b>\$2,470,409.44</b>	<b>\$1.00</b>	<b>\$3,288,335.84</b>	<b>\$8,756,014.89</b>	<b>37.56%</b>	<b>\$65,591.91</b>

**Expenses**

Salaries & Wages	\$60,065.43	\$80,710.68	\$72,426.30	\$3,020.10	\$43,904.51	\$0.00	\$260,127.02	\$715,781.50	36.34%	\$0.00
Health Insurance	\$0.00	\$0.00	\$42,900.00	\$0.00	\$0.00	\$0.00	\$42,900.00	\$120,037.50	35.74%	\$0.00
Life & Disability Insurance	\$0.00	\$0.00	\$3,116.88	\$0.00	\$0.00	\$0.00	\$3,116.88	\$8,000.00	38.96%	\$0.00
FICA Contributions	\$0.00	\$0.00	\$17,204.15	\$0.00	\$0.00	\$0.00	\$17,204.15	\$48,319.35	35.61%	\$0.00
Medicare Contributions	\$0.00	\$0.00	\$4,023.54	\$0.00	\$0.00	\$0.00	\$4,023.54	\$11,219.92	35.86%	\$0.00
Defined Benefit Plan Contributions	\$0.00	\$0.00	\$42,500.00	\$0.00	\$0.00	\$0.00	\$42,500.00	\$102,000.00	41.67%	\$0.00
401(a) Retirement Plan Contributions	\$0.00	\$0.00	\$5,933.21	\$0.00	\$0.00	\$0.00	\$5,933.21	\$15,218.10	38.99%	\$0.00
Monthly Annuity Payments to Retirees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$42,084.16
Unemployment Insurance	\$0.00	\$0.00	\$2,017.57	\$0.00	\$0.00	\$0.00	\$2,017.57	\$13,640.06	14.79%	\$0.00
Workers' Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,800.00	0.00%	\$0.00
Staff Recruiting & Moving	\$0.00	\$0.00	\$321.95	\$0.00	\$0.00	\$0.00	\$321.95	\$500.00	64.39%	\$0.00
Annual Leave	\$0.00	\$0.00	\$13,526.95	\$0.00	\$0.00	\$0.00	\$13,526.95	\$40,948.59	33.03%	\$0.00
Sick Leave	\$0.00	\$0.00	\$6,501.22	\$0.00	\$0.00	\$0.00	\$6,501.22	\$30,301.96	21.45%	\$0.00
Holiday Compensation	\$0.00	\$0.00	\$5,828.60	\$0.00	\$0.00	\$0.00	\$5,828.60	\$31,939.91	18.25%	\$0.00

**Southwest Georgia Regional Commission**  
**Consolidated Revenue & Expense Statement**  
For the Five Month Period Ending November 30, 2021

	General Fund	Special Revenue Fund	ISF Cost Pools	Revolving Loan Fund	Regional Transport	RPN	Total	Budget 6/30/2022	% of budget	Pension Trust Fund
Accrued Compensated Absences	\$0.00	\$0.00	\$3,469.86	\$0.00	\$0.00	\$0.00	\$3,469.86	\$0.00	0.00%	\$0.00
Administrative Fees	\$0.00	\$0.00	\$533.75	\$0.00	\$0.00	\$0.00	\$533.75	\$1,350.00	39.54%	\$0.00
Professional Fees	\$700.00	\$1,485.00	\$1,508.38	\$61.00	\$52.50	\$0.00	\$3,806.88	\$24,000.00	15.86%	\$6,051.00
Technical Fees	\$0.00	\$0.00	\$15,571.15	\$0.00	\$0.00	\$0.00	\$15,571.15	\$34,500.00	45.13%	\$0.00
Custodial Services	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$3,550.00	42.25%	\$0.00
Lawn/Grounds Services	\$0.00	\$0.00	\$3,664.57	\$0.00	\$0.00	\$0.00	\$3,664.57	\$9,000.00	40.72%	\$0.00
Building Repairs & Maintenance	\$180.00	\$0.00	\$1,083.52	\$0.00	\$0.00	\$0.00	\$1,263.52	\$10,800.00	11.70%	\$0.00
Vehicle Repairs & Maintenance	\$0.00	\$0.00	\$792.55	\$0.00	\$0.00	\$0.00	\$792.55	\$3,000.00	26.42%	\$0.00
Equipment Repairs & Maintenance	\$0.00	\$0.00	\$3,938.22	\$0.00	\$0.00	\$0.00	\$3,938.22	\$10,000.00	39.38%	\$0.00
Building Lease	\$4,783.35	\$0.00	\$3,790.66	\$0.00	\$0.00	\$0.00	\$8,574.01	\$14,300.00	59.96%	\$0.00
Storage Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00	0.00%	\$0.00
Equipment Rental	\$0.00	\$0.00	\$12,068.42	\$0.00	\$0.00	\$0.00	\$12,068.42	\$30,000.00	40.23%	\$0.00
Insurance & Bonding	\$0.00	\$0.00	(\$17,787.00)	\$575.51	\$0.00	\$0.00	(\$17,211.49)	\$600.00	0.00%	\$0.00
Communications	\$119.50	\$0.00	\$9,620.71	\$0.00	\$0.00	\$0.00	\$9,740.21	\$27,500.00	35.42%	\$0.00
Printing & Publications	\$78.50	\$421.00	\$360.00	\$0.00	\$175.00	\$0.00	\$1,034.50	\$2,500.00	41.38%	\$0.00
Travel	\$0.00	\$696.99	\$497.06	\$0.00	\$0.00	\$0.00	\$1,194.05	\$20,500.00	5.82%	\$0.00
Dues & Fees	\$5,273.40	\$0.00	\$1,174.33	\$190.54	\$0.00	\$0.00	\$6,638.27	\$21,150.00	31.39%	\$0.00
Alarm & Security Services	\$0.00	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	\$500.00	15.00%	\$0.00
Education & Training	\$0.00	\$978.25	\$0.00	\$0.00	\$500.00	\$0.00	\$1,478.25	\$13,800.00	10.71%	\$0.00
Licenses	\$0.00	\$0.00	\$0.00	\$0.00	\$63.00	\$0.00	\$63.00	\$200.00	31.50%	\$0.00
Contracts	\$0.00	\$56,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,100.00	\$113,000.00	49.65%	\$0.00
DHS Transportation Services	\$0.00	\$0.00	\$0.00	\$0.00	\$132,805.00	\$0.00	\$132,805.00	\$420,000.00	31.62%	\$0.00
5311 Purchased Transit	\$0.00	\$0.00	\$0.00	\$0.00	\$2,351,064.11	\$0.00	\$2,351,064.11	\$5,600,000.00	41.98%	\$0.00
General Supplies & Materials	\$0.00	\$0.00	\$4,898.62	\$0.00	\$0.00	\$0.00	\$4,898.62	\$16,055.00	30.51%	\$0.00
Electricity	\$0.00	\$0.00	\$8,111.57	\$0.00	\$0.00	\$0.00	\$8,111.57	\$25,500.00	31.81%	\$0.00
Gasoline	\$0.00	\$0.00	\$878.73	\$0.00	\$0.00	\$0.00	\$878.73	\$3,000.00	29.29%	\$0.00
Council Meetings	\$960.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$960.00	\$7,500.00	12.80%	\$0.00
Other Public Meetings	\$46.06	\$360.00	\$0.00	\$106.11	\$0.00	\$0.00	\$512.17	\$2,900.00	17.66%	\$0.00
Postage & Freight	\$0.00	\$0.00	\$2,024.95	\$0.00	\$0.00	\$0.00	\$2,024.95	\$6,000.00	33.75%	\$0.00
Capital Outlay - Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	0.00%	\$0.00
Capital Outlay - Computers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,400.00	0.00%	\$0.00



**Southwest Georgia Regional Commission  
Consolidated Revenue & Expense Statement**

For the Five Month Period Ending November 30, 2021

	General Fund	Special Revenue Fund	ISF Cost Pools	Revolving Loan Fund	Regional Transport	RPN	Total	Budget 6/30/2022	% of budget	Pension Trust Fund
Fringe Benefits Allocated	\$33,928.51	\$45,676.98	\$40,910.68	\$1,705.94	\$24,799.87	\$0.00	\$147,021.98	\$425,425.40	34.56%	\$0.00
Indirect Costs Allocated	\$57,860.56	\$78,063.39	\$0.00	\$2,909.24	\$42,292.87	\$0.00	\$181,126.06	\$612,270.99	29.58%	\$0.00
Depreciation Expense	\$0.00	\$0.00	\$13,161.94	\$0.00	\$0.00	\$0.00	\$13,161.94	\$32,000.00	41.13%	\$0.00
Late Fees, Fines & Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$0.00	\$2.50	\$0.00	0.00%	\$0.00
Interest Expense	\$36.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36.38	\$0.00	0.00%	\$0.00
Administrative/Fiscal Agent Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$5,308.26
Operating Transfers Out	\$31,385.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,385.75	\$42,071.00	74.60%	\$0.00
<b>Total Expenses</b>	<b>\$195,417.44</b>	<b>\$264,492.29</b>	<b>\$328,148.04</b>	<b>\$8,568.44</b>	<b>\$2,595,659.36</b>	<b>\$0.00</b>	<b>\$3,392,285.57</b>	<b>\$8,711,779.28</b>	<b>38.94%</b>	<b>\$53,443.42</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$565,394.41</b>	<b>\$0.00</b>	<b>\$125,115.12</b>	<b>\$575,538.40</b>	<b>\$2,782,999.08</b>	<b>\$7,195.08</b>	<b>\$4,056,242.09</b>	<b>\$4,056,242.09</b>	<b>79.11%</b>	<b>\$1,071,072.73</b>
<b>ADJUSTMENTS TO FUND BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$40,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>100.00%</b>	<b>\$0.00</b>
<b>TOTAL ADJUSTED FUND BALANCE</b>	<b>\$565,394.41</b>	<b>\$0.00</b>	<b>\$125,115.12</b>	<b>\$615,538.40</b>	<b>\$2,782,999.08</b>	<b>\$7,195.08</b>	<b>\$4,096,242.09</b>	<b>\$4,096,242.09</b>	<b>79.27%</b>	<b>\$1,071,072.73</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$18,474.01</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,825.18</b>	<b>(\$125,249.92)</b>	<b>\$1.00</b>	<b>(\$103,949.73)</b>	<b>\$44,235.61</b>	<b>(234.99)%</b>	<b>\$12,148.49</b>
<b>ENDING FUND BALANCE</b>	<b>\$583,868.42</b>	<b>\$0.00</b>	<b>\$125,115.12</b>	<b>\$618,363.58</b>	<b>\$2,657,749.16</b>	<b>\$7,196.08</b>	<b>\$3,992,292.36</b>	<b>\$4,140,477.70</b>	<b>76.60%</b>	<b>\$1,083,221.22</b>

FY22 Minimum Unassigned Balance per policy \$365,652.97

Actual Unassigned Fund Balance In Excess Of Minimum \$218,215.45

**Financial Commentary**  
**November 30, 2021**

This commentary is to address revenues and/or expenses that are 10% or more above where they would normally be at this period of the fiscal cycle. At end of November (month 5 of 12), you would typically see revenues and expenses at approximately 41.67% if they are evenly distributed through the fiscal year.

Revenues or Expenses > 10% of Budget

Account	Percent of Budget	Explanation
<b>REVENUES:</b>		
Rental Income	82.96%	Rental income for the retail shop has ended November 30, 2021 so that amount was not computed for the entire 12 month fiscal period. Also, rental income for the parking lot was paid in July for a six month period.
Operating Transfers In	74.60%	Operating Transfers will increase and decrease over the 12 month period due to which particular projects are being worked on.
<b>EXPENSES:</b>		
Staff Recruiting & Moving	64.39%	Expenses for hiring Finance Director and Planner.
Building Lease	59.96%	Building lease is higher because we have satisfied our lease requirement on the retail shop in November.
Operating Transfers Out	74.60%	Operating Transfers will increase and decrease over the 12 month period due to which particular projects are being worked on.



Southwest Georgia  
Regional Commission

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# FINANCIAL REPORTS

December 31, 2021

Prepared by: Jessie Wall Date: 1-20-22

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_

Serving all of Southwest Georgia

Baker, Calhoun, Colquitt, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Seminole, Terrell, Thomas, Worth

**Southwest Georgia Regional Commission**  
**Local Fee AR Report at December 31, 2021**  
**Acct# 100-112756**

Transactions for	Balance @11/30/2021	Charges	Credits / Adjustments	Payments	Balance @12/31/2021
City of Albany	-				-
City of Arlington	-	50.00			50.00
City of Bainbridge	416.67	416.63		416.67	416.63
City of Blakely	-				-
City of Boston	2,250.00				2,250.00
City of Cairo	2,166.66	4,333.33		833.33	5,666.66
City of Camilla	-				-
City of Colquitt	-				-
City of Coolidge	-				-
City of Doerun	-				-
City of Donaldsonville	-				-
City of Edison	-				-
City of Moultrie	-				-
City of Pelham	-				-
City of Sylvester	-	500.00			500.00
City of Thomasville	-				-
Baker County	-				-
Calhoun County BOC	-				-
Colquitt County BOC	1,250.00	3,875.00		1,250.00	3,875.00
Decatur County BOC	1,333.33	833.33		1,333.33	833.33
Dougherty County BOC	-				-
Early County BOC	291.67	291.67		291.67	291.67
Grady County BOC	375.00	375.00		375.00	375.00
Lee County	-	75.00			75.00
Miller County BOC	-				-
Mitchell County BOC	1,333.33	4,333.33		1,333.33	4,333.33
Dville/Seminole Co COC	-				-
Seminole County	-	500.00			500.00
Terrell County BOC	-				-
Thomas County BOC	-				-
Worth County BOC	5,666.66	9,416.66		5,666.66	9,416.66
	15,083.32	24,999.95	-	11,499.99	28,583.28

**General Fund**  
**Calculation of Dues Receivable and Deferred Dues (billed qtrly)**  
**As of December 31, 2021**  
**Acct# 100-112760**

<b>Member Government</b>	<b>November 30, 2021</b>		<b>Adjustments or</b>		<b>December 31, 2021</b>	
	<b>A/R Balance</b>	<b>Refunds</b>	<b>Dues Billed</b>	<b>Dues Paid</b>	<b>A/R Balance</b>	
City of Albany	-	-	-	-	-	-
City of Arlington	-	-	-	-	-	-
City of Bainbridge	-	-	-	-	-	-
City of Berlin	-	-	-	-	-	-
City of Blakely	-	-	-	-	-	-
City of Brinson	-	-	-	-	-	-
City of Cairo	-	-	-	-	-	-
City of Camilla	-	-	-	-	-	-
City of Climax	-	-	-	-	-	-
City of Colquitt	-	-	-	-	-	-
City of Damascus	-	-	-	-	-	-
City of Dawson	-	-	-	-	-	-
City of Doerun	-	-	-	-	-	-
City of Donalsonville	-	-	-	-	-	-
City of Edison	0.90	-	-	-	0.90	-
City of Ellenonton	-	-	-	-	-	-
City of Funston	-	-	-	-	-	-
City of Jakin	-	-	-	-	-	-
City of Leary	-	-	-	-	-	-
City of Leesburg	-	-	-	-	-	-
City of Morgan	-	-	-	-	-	-
City of Moultrie	-	-	-	-	-	-
City of Newton	-	-	-	-	-	-
City of Norman Park	-	-	-	-	-	-
City of Pelham	-	-	-	-	-	-
City of Sasser	-	-	-	-	-	-
City of Smithville	-	-	-	-	-	-
City of Sylvester	1,588.40	-	-	1,588.40	-	-
City of Thomasville	-	-	-	-	-	-
City of Whigham	-	-	-	-	-	-
Baker County	-	-	-	-	-	-
Calhoun County	-	-	-	-	-	-
Colquitt County	-	-	-	-	-	-
Decatur County	-	-	-	-	-	-
Dougherty County	13,303.35	-	-	13,303.35	-	-
Early County	-	-	-	-	-	-
Grady County	-	-	-	-	-	-
Lee County	-	-	-	-	-	-
Miller County	-	-	-	-	-	-
Mitchell County	-	-	-	-	-	-
Seminole County	-	-	-	-	-	-
Terrell County	-	-	-	-	-	-
Thomas County	-	-	-	-	-	-
Worth County	-	-	-	-	-	-
<b>Total</b>	<b>\$ 14,892.65</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,891.75</b>	<b>\$ -</b>	<b>\$ 0.90</b>

## Southwest Georgia Regional Commission

### Balance Sheet

For the Period Ending December 31, 2021

	General Fund	Special Revenue Fund	ISF Cost Pools	Revolving Loan Fund	Regional Transport	RPN	Total	Pension Trust Fund
<b>ASSETS</b>								
<b>Current Assets</b>								
Cash	\$2,509.62	\$3,546.88	\$33,992.06	\$218,114.37	\$2,688,074.12	\$6,583.57	\$2,952,820.62	\$0.00
Accounts Receivable	\$28,584.18	\$298,154.78	\$0.00	\$6,174.85	\$678,564.65	\$0.00	\$1,011,478.46	\$0.00
Notes Receivable	\$0.00	\$0.00	\$0.00	\$398,034.13	\$0.00	\$0.00	\$398,034.13	\$0.00
Other Receivables	\$0.00	\$0.00	\$3,570.57	\$148.24	\$2,324.02	\$0.00	\$6,042.83	\$0.00
Prepaid Items	\$0.00	\$0.00	\$14,381.22	\$0.00	\$0.00	\$0.00	\$14,381.22	\$0.00
<b>Total Current Assets</b>	<b>\$31,093.80</b>	<b>\$301,701.66</b>	<b>\$51,943.85</b>	<b>\$622,471.59</b>	<b>\$3,368,962.79</b>	<b>\$6,583.57</b>	<b>\$4,382,757.26</b>	<b>\$0.00</b>
<b>Non-Current Assets</b>								
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$887,508.86
Capital Assets	\$0.00	\$0.00	\$439,851.95	\$0.00	\$0.00	\$0.00	\$439,851.95	\$0.00
<b>Total Non-Current Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$439,851.95</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$439,851.95</b>	<b>\$887,508.86</b>
<b>TOTAL ASSETS</b>	<b>\$31,093.80</b>	<b>\$301,701.66</b>	<b>\$491,795.80</b>	<b>\$622,471.59</b>	<b>\$3,368,962.79</b>	<b>\$6,583.57</b>	<b>\$4,822,609.21</b>	<b>\$887,508.86</b>
<b>LIABILITIES &amp; NET POSITION</b>								
<b>LIABILITIES</b>								
<b>Current Liabilities</b>								
Current Liabilities	\$0.00	\$0.00	\$35,138.60	\$0.00	\$243,214.21	\$0.00	\$278,352.81	\$0.00
Payroll Deductions Payable	\$0.00	\$0.00	\$6,850.09	\$0.00	\$0.00	\$0.00	\$6,850.09	\$0.00
Employer's Share of Employee Benefits	\$0.00	\$0.00	\$47,116.37	\$0.00	\$0.00	\$0.00	\$47,116.37	\$0.00
Due to/from Other Funds	(\$555,601.52)	\$263,181.36	(\$89,120.05)	\$3,570.58	\$372,376.14	(\$612.51)	(\$6,206.00)	\$6,206.00
Unearned Revenue	\$0.00	\$38,520.30	\$0.00	\$0.00	\$0.00	\$0.00	\$38,520.30	\$0.00
Notes Payable (Current)	\$0.00	\$0.00	\$357,904.88	\$0.00	\$0.00	\$0.00	\$357,904.88	\$0.00
Capital Leases Payable (Current)	\$0.00	\$0.00	\$8,790.79	\$0.00	\$0.00	\$0.00	\$8,790.79	\$0.00
<b>Total Current Liabilities</b>	<b>(\$555,601.52)</b>	<b>\$301,701.66</b>	<b>\$366,680.68</b>	<b>\$3,570.58</b>	<b>\$615,590.35</b>	<b>(\$612.51)</b>	<b>\$731,329.24</b>	<b>\$6,206.00</b>

**Southwest Georgia Regional Commission  
Balance Sheet**

For the Period Ending December 31, 2021

	General Fund	Special Revenue Fund	ISF Cost Pools	Revolving Loan Fund	Regional Transport	RPN	Total	Pension Trust Fund
<b>TOTAL LIABILITIES</b>	(\$555,601.52)	\$301,701.66	\$366,680.68	\$3,570.58	\$615,590.35	(\$612.51)	\$731,329.24	\$6,206.00
<b>NET POSITION</b>								
<b>Net Position (Proprietary and Fiduciary Funds)</b>								
Fund Balance - Assigned	\$0.00	\$0.00	\$125,115.12	\$618,901.01	\$2,753,372.44	\$7,196.08	\$3,504,584.65	\$881,302.86
Fund Balance - Unassigned	\$586,695.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$586,695.32	\$0.00
<b>Total Net Position (Proprietary and Fiduciary Funds)</b>	<b>\$586,695.32</b>	<b>\$0.00</b>	<b>\$125,115.12</b>	<b>\$618,901.01</b>	<b>\$2,753,372.44</b>	<b>\$7,196.08</b>	<b>\$4,091,279.97</b>	<b>\$881,302.86</b>
<b>TOTAL NET POSITION</b>	<b>\$586,695.32</b>	<b>\$0.00</b>	<b>\$125,115.12</b>	<b>\$618,901.01</b>	<b>\$2,753,372.44</b>	<b>\$7,196.08</b>	<b>\$4,091,279.97</b>	<b>\$881,302.86</b>
<b>TOTAL LIABILITIES &amp; NET POSITION</b>	<b>\$31,093.80</b>	<b>\$301,701.66</b>	<b>\$491,795.80</b>	<b>\$622,471.59</b>	<b>\$3,368,962.79</b>	<b>\$6,583.57</b>	<b>\$4,822,609.21</b>	<b>\$887,508.86</b>

**Southwest Georgia Regional Commission**  
**Consolidated Revenue & Expense Statement**  
For the Six Month Period Ending December 31, 2021

	General Fund	Special Revenue Fund	ISF Cost Pools	Revolving Loan Fund	Regional Transport	RPN	Total	Budget 6/30/2022	% of budget	Pension Trust Fund
<b>Revenues</b>										
Federal Grants & Contracts -Operating	\$0.00	\$141,586.71	\$0.00	\$9,873.19	\$0.00	\$0.00	\$151,459.90	\$316,000.00	47.93%	\$0.00
State Grants & Contracts - Operating	\$0.00	\$96,223.46	\$0.00	\$0.00	\$0.00	\$0.00	\$96,223.46	\$243,989.90	39.44%	\$0.00
DHS (Non FTA) POS Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$723,047.57	\$0.00	\$723,047.57	\$1,928,588.00	37.49%	\$0.00
DHS (Non-FTA) Transit Services Re	\$0.00	\$0.00	\$0.00	\$0.00	\$163,841.00	\$0.00	\$163,841.00	\$387,350.00	42.30%	\$0.00
DHS FTA 5310 Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$12,285.93	\$0.00	\$12,285.93	\$171,412.00	7.17%	\$0.00
DHS (FTA 5310) Transit Services Re	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,650.00	0.00%	\$0.00
NEMT POS Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$420,280.92	\$0.00	\$420,280.92	\$950,000.00	44.24%	\$0.00
Other POS Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$31,041.91	\$0.00	\$31,041.91	\$85,000.00	36.52%	\$0.00
GDOT 5311 Transit Operations Rev	\$0.00	\$0.00	\$0.00	\$0.00	\$1,180,775.00	\$0.00	\$1,180,775.00	\$2,560,000.00	46.12%	\$0.00
GDOT 5311 Mobility Management R	\$0.00	\$0.00	\$0.00	\$0.00	\$72,548.00	\$0.00	\$72,548.00	\$148,500.00	48.85%	\$0.00
GDOT 5311 Capital Reimbursement R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,760.00	0.00%	\$0.00
State Grants & Contracts - Project Del	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,000.00	0.00%	\$0.00
Local Grants & Contracts - Operating	\$0.00	\$48,592.99	\$0.00	\$0.00	\$0.00	\$0.00	\$48,592.99	\$117,000.00	41.53%	\$0.00
Local Government Dues	\$188,596.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$188,596.30	\$377,192.60	50.00%	\$0.00
Local Government Fees for Service	\$75,114.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,114.98	\$175,000.00	42.92%	\$0.00
Sale of Maps and Publications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%	\$0.00
Late Fee Income	\$0.00	\$0.00	\$0.00	\$68.77	\$0.00	\$0.00	\$68.77	\$650.00	10.58%	\$0.00
Loan Fee Income	\$0.00	\$0.00	\$0.00	\$600.00	\$0.00	\$0.00	\$600.00	\$5,000.00	12.00%	\$0.00
Public Farebox Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$28,769.11	\$0.00	\$28,769.11	\$110,000.00	26.15%	\$0.00
Application Fee Revenue	\$0.00	\$0.00	\$0.00	\$60.00	\$0.00	\$0.00	\$60.00	\$400.00	15.00%	\$0.00
Indirect Cost Recoveries	\$0.00	\$0.00	\$233,566.68	\$0.00	\$0.00	\$0.00	\$233,566.68	\$612,271.00	38.15%	\$0.00
Fringe Benefits Recoveries	\$0.00	\$0.00	\$199,283.24	\$0.00	\$0.00	\$0.00	\$199,283.24	\$425,425.39	46.84%	\$0.00
Interest Income - Banks	\$26.14	\$0.00	\$0.00	\$84.42	\$0.00	\$0.00	\$110.56	\$290.00	38.12%	\$2.93
Dividend Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$9,363.49
Interest Income - Robinison Tae Kwon	\$0.00	\$0.00	\$0.00	\$81.69	\$0.00	\$0.00	\$81.69	\$375.00	21.78%	\$0.00
Interest Income - Marvin White	\$0.00	\$0.00	\$0.00	\$122.09	\$0.00	\$0.00	\$122.09	\$500.00	24.42%	\$0.00
Interest Income - Williams Accounting	\$0.00	\$0.00	\$0.00	\$232.77	\$0.00	\$0.00	\$232.77	\$670.00	34.74%	\$0.00
Interest Income - Innovative Senior Sol	\$0.00	\$0.00	\$0.00	\$174.60	\$0.00	\$0.00	\$174.60	\$430.00	40.60%	\$0.00
Interest Income - TLM Consultants, In	\$0.00	\$0.00	\$0.00	\$1,337.06	\$0.00	\$0.00	\$1,337.06	\$2,800.00	47.75%	\$0.00



**Southwest Georgia Regional Commission**  
**Consolidated Revenue & Expense Statement**  
For the Six Month Period Ending December 31, 2021

	General Fund	Special Revenue Fund	ISF Cost Pools	Revolving Loan Fund	Regional Transport	RPN	Total	Budget 6/30/2022	% of budget	Pension Trust Fund
Interest Income - Mitch Willis & dba M	\$0.00	\$0.00	\$0.00	\$187.03	\$0.00	\$0.00	\$187.03	\$360.00	51.95%	\$0.00
Interest income - Knives	\$0.00	\$0.00	\$0.00	\$183.92	\$0.00	\$0.00	\$183.92	\$360.00	51.09%	\$0.00
Interest Income - Bee B & company Sa	\$0.00	\$0.00	\$0.00	\$111.78	\$0.00	\$0.00	\$111.78	\$300.00	37.26%	\$0.00
Interest Income - Mama Ritas Mexican	\$0.00	\$0.00	\$0.00	\$189.04	\$0.00	\$0.00	\$189.04	\$360.00	52.51%	\$0.00
interest Income - Grassroots Coffee Roa	\$0.00	\$0.00	\$0.00	\$189.04	\$0.00	\$0.00	\$189.04	\$360.00	52.51%	\$0.00
Interest Income - Grassroots Coffee Com	\$0.00	\$0.00	\$0.00	\$189.04	\$0.00	\$0.00	\$189.04	\$360.00	52.51%	\$0.00
Interest Income - Meg's Wonder Shear	\$0.00	\$0.00	\$0.00	\$187.30	\$0.00	\$0.00	\$187.30	\$360.00	52.03%	\$0.00
Interest Income - Parker Bramlett Funer	\$0.00	\$0.00	\$0.00	\$193.06	\$0.00	\$0.00	\$193.06	\$0.00	0.00%	\$0.00
Interest Income - Wheeler Hardware &	\$0.00	\$0.00	\$0.00	\$33.33	\$0.00	\$0.00	\$33.33	\$0.00	0.00%	\$0.00
Capital Gains	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$960.28
Gain (loss) on Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$35,989.59
Program Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%	\$0.00
Rental Income	\$4,090.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,090.00	\$4,930.00	82.96%	\$0.00
Employer Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$51,000.00
Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00	\$0.00	0.00%	\$0.00
Operating Transfers in	\$0.00	\$33,550.97	\$0.00	\$0.00	\$0.00	\$0.00	\$33,550.97	\$42,071.00	79.75%	\$0.00
<b>Total Revenues</b>	<b>\$267,827.42</b>	<b>\$319,954.13</b>	<b>\$432,849.92</b>	<b>\$14,098.13</b>	<b>\$2,632,589.44</b>	<b>\$1.00</b>	<b>\$3,667,320.04</b>	<b>\$8,756,014.89</b>	<b>41.88%</b>	<b>\$97,316.29</b>

**Expenses**

Salaries & Wages	\$74,810.85	\$97,642.73	\$91,823.67	\$3,718.20	\$54,989.61	\$0.00	\$322,985.06	\$715,781.50	45.12%	\$0.00
Health Insurance	\$0.00	\$0.00	\$51,150.00	\$0.00	\$0.00	\$0.00	\$51,150.00	\$120,037.50	42.61%	\$0.00
Life & Disability Insurance	\$0.00	\$0.00	\$3,766.28	\$0.00	\$0.00	\$0.00	\$3,766.28	\$8,000.00	47.08%	\$0.00
FICA Contributions	\$0.00	\$0.00	\$22,484.61	\$0.00	\$0.00	\$0.00	\$22,484.61	\$48,319.35	46.53%	\$0.00
Medicare Contributions	\$0.00	\$0.00	\$5,274.09	\$0.00	\$0.00	\$0.00	\$5,274.09	\$11,219.92	47.01%	\$0.00
Defined Benefit Plan Contributions	\$0.00	\$0.00	\$51,000.00	\$0.00	\$0.00	\$0.00	\$51,000.00	\$102,000.00	50.00%	\$0.00
401(a) Retirement Plan Contributions	\$0.00	\$0.00	\$7,554.71	\$0.00	\$0.00	\$0.00	\$7,554.71	\$15,218.10	49.64%	\$0.00
Monthly Annuity Payments to Retirees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$49,079.62
Lump Sum Distributions to Retirees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$226,647.28
Unemployment Insurance	\$0.00	\$0.00	\$4,434.62	\$0.00	\$0.00	\$0.00	\$4,434.62	\$13,640.06	32.51%	\$0.00

**Southwest Georgia Regional Commission**  
**Consolidated Revenue & Expense Statement**  
For the Six Month Period Ending December 31, 2021

	General Fund	Special Revenue Fund	ISF Cost Pools	Revolving Loan Fund	Regional Transport	RPN	Total	Budget 6/30/2022	% of budget	Pension Trust Fund
Workers' Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,800.00	0.00%	\$0.00
Staff Recruiting & Moving	\$0.00	\$0.00	\$321.95	\$0.00	\$0.00	\$0.00	\$321.95	\$500.00	64.39%	\$0.00
Annual Leave	\$0.00	\$0.00	\$18,843.59	\$0.00	\$0.00	\$0.00	\$18,843.59	\$40,948.59	46.02%	\$0.00
Sick Leave	\$0.00	\$0.00	\$7,715.22	\$0.00	\$0.00	\$0.00	\$7,715.22	\$30,301.96	25.46%	\$0.00
Holiday Compensation	\$0.00	\$0.00	\$21,938.99	\$0.00	\$0.00	\$0.00	\$21,938.99	\$31,939.91	68.69%	\$0.00
Accrued Compensated Absences	\$0.00	\$0.00	\$3,278.22	\$0.00	\$0.00	\$0.00	\$3,278.22	\$0.00	0.00%	\$0.00
Other Leave	\$0.00	\$0.00	\$1,776.28	\$0.00	\$0.00	\$0.00	\$1,776.28	\$0.00	0.00%	\$0.00
Administrative Fees	\$0.00	\$0.00	\$640.00	\$0.00	\$0.00	\$0.00	\$640.00	\$1,350.00	47.41%	\$0.00
Professional Fees	\$700.00	\$1,485.00	\$2,680.26	\$61.00	\$52.50	\$0.00	\$4,978.76	\$24,000.00	20.74%	\$6,051.00
Technical Fees	\$0.00	\$0.00	\$18,833.64	\$0.00	\$0.00	\$0.00	\$18,833.64	\$34,500.00	54.59%	\$0.00
Custodial Services	\$0.00	\$0.00	\$1,800.00	\$0.00	\$0.00	\$0.00	\$1,800.00	\$3,550.00	50.70%	\$0.00
Lawn/Grounds Services	\$0.00	\$0.00	\$4,014.57	\$0.00	\$0.00	\$0.00	\$4,014.57	\$9,000.00	44.61%	\$0.00
Building Repairs & Maintenance	\$180.00	\$0.00	\$1,083.52	\$0.00	\$0.00	\$0.00	\$1,263.52	\$10,800.00	11.70%	\$0.00
Vehicle Repairs & Maintenance	\$0.00	\$0.00	\$822.55	\$0.00	\$0.00	\$0.00	\$822.55	\$3,000.00	27.42%	\$0.00
Equipment Repairs & Maintenance	\$0.00	\$0.00	\$4,765.98	\$0.00	\$0.00	\$0.00	\$4,765.98	\$10,000.00	47.66%	\$0.00
Building Lease	\$4,783.35	\$0.00	\$4,539.43	\$0.00	\$0.00	\$0.00	\$9,322.78	\$14,300.00	65.19%	\$0.00
Storage Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00	0.00%	\$0.00
Equipment Rental	\$0.00	\$0.00	\$14,066.53	\$0.00	\$0.00	\$0.00	\$14,066.53	\$30,000.00	46.89%	\$0.00
Insurance & Bonding	\$0.00	\$0.00	(\$17,787.00)	\$575.51	\$0.00	\$0.00	(\$17,211.49)	\$600.00	0.00%	\$0.00
Communications	\$143.40	\$0.00	\$11,591.71	\$0.00	\$0.00	\$0.00	\$11,735.11	\$27,500.00	42.67%	\$0.00
Printing & Publications	\$78.50	\$466.00	\$360.00	\$0.00	\$175.00	\$0.00	\$1,079.50	\$2,500.00	43.18%	\$0.00
Travel	\$0.00	\$696.99	\$608.28	\$0.00	\$1,920.78	\$0.00	\$3,226.05	\$20,500.00	15.74%	\$0.00
Dues & Fees	\$5,940.07	\$405.00	\$1,261.68	\$225.90	\$0.00	\$0.00	\$7,832.65	\$21,150.00	37.03%	\$0.00
Alarm & Security Services	\$0.00	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	\$500.00	15.00%	\$0.00
Education & Training	\$0.00	\$1,046.25	\$0.00	\$0.00	\$650.00	\$0.00	\$1,696.25	\$13,800.00	12.29%	\$0.00
Licenses	\$0.00	\$0.00	\$0.00	\$0.00	\$63.00	\$0.00	\$63.00	\$200.00	31.50%	\$0.00
Contracts	\$0.00	\$58,884.90	\$0.00	\$0.00	\$0.00	\$0.00	\$58,884.90	\$113,000.00	52.11%	\$0.00
DHS Transportation Services	\$0.00	\$0.00	\$0.00	\$0.00	\$163,841.00	\$0.00	\$163,841.00	\$420,000.00	39.01%	\$0.00
5311 Purchased Transit	\$0.00	\$0.00	\$0.00	\$0.00	\$2,351,064.11	\$0.00	\$2,351,064.11	\$5,600,000.00	41.98%	\$0.00
General Supplies & Materials	\$2,576.74	\$0.00	\$6,605.90	\$0.00	\$0.00	\$0.00	\$9,182.64	\$16,055.00	57.19%	\$0.00
Electricity	\$0.00	\$0.00	\$9,520.34	\$0.00	\$0.00	\$0.00	\$9,520.34	\$25,500.00	37.33%	\$0.00

**Southwest Georgia Regional Commission**  
**Consolidated Revenue & Expense Statement**  
For the Six Month Period Ending December 31, 2021

	General Fund	Special Revenue Fund	ISF Cost Pools	Revolving Loan Fund	Regional Transport	RPN	Total	Budget 6/30/2022	% of budget	Pension Trust Fund
Gasoline	\$0.00	\$0.00	\$1,058.51	\$0.00	\$0.00	\$0.00	\$1,058.51	\$3,000.00	35.28%	\$0.00
Council Meetings	\$1,785.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,785.00	\$7,500.00	23.80%	\$0.00
Other Public Meetings	\$238.30	\$360.00	\$0.00	\$106.11	\$0.00	\$0.00	\$704.41	\$2,900.00	24.29%	\$0.00
Postage & Freight	\$0.00	\$0.00	\$2,524.95	\$0.00	\$0.00	\$0.00	\$2,524.95	\$6,000.00	42.08%	\$0.00
Capital Outlay - Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	0.00%	\$0.00
Capital Outlay - Computers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,400.00	0.00%	\$0.00
Fringe Benefits Allocated	\$46,173.06	\$60,202.55	\$56,673.33	\$2,294.86	\$33,939.44	\$0.00	\$199,283.24	\$425,425.40	46.84%	\$0.00
Indirect Costs Allocated	\$75,529.89	\$98,764.71	\$0.00	\$3,753.94	\$55,518.14	\$0.00	\$233,566.68	\$612,270.99	38.15%	\$0.00
Depreciation Expense	\$0.00	\$0.00	\$15,748.51	\$0.00	\$0.00	\$0.00	\$15,748.51	\$32,000.00	49.21%	\$0.00
Late Fees, Fines & Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$0.00	\$2.50	\$0.00	0.00%	\$0.00
Interest Expense	\$36.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36.38	\$0.00	0.00%	\$0.00
Administrative/Fiscal Agent Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$5,308.26
Operating Transfers Out	\$33,550.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,550.97	\$42,071.00	79.75%	\$0.00
<b>Total Expenses</b>	<b>\$246,526.51</b>	<b>\$319,954.13</b>	<b>\$432,849.92</b>	<b>\$10,735.52</b>	<b>\$2,662,216.08</b>	<b>\$0.00</b>	<b>\$3,672,282.16</b>	<b>\$8,711,779.28</b>	<b>42.15%</b>	<b>\$287,086.16</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$565,394.41</b>	<b>\$0.00</b>	<b>\$125,115.12</b>	<b>\$575,538.40</b>	<b>\$2,782,999.08</b>	<b>\$7,195.08</b>	<b>\$4,056,242.09</b>	<b>\$4,056,242.09</b>	<b>79.11%</b>	<b>\$1,071,072.73</b>
<b>ADJUSTMENTS TO FUND BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$40,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>100.00%</b>	<b>\$0.00</b>
<b>TOTAL ADJUSTED FUND BALANCE</b>	<b>\$565,394.41</b>	<b>\$0.00</b>	<b>\$125,115.12</b>	<b>\$615,538.40</b>	<b>\$2,782,999.08</b>	<b>\$7,195.08</b>	<b>\$4,096,242.09</b>	<b>\$4,096,242.09</b>	<b>79.27%</b>	<b>\$1,071,072.73</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$21,300.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,362.61</b>	<b>(\$29,626.64)</b>	<b>\$1.00</b>	<b>(\$4,962.12)</b>	<b>\$44,235.61</b>	<b>(11.22)%</b>	<b>(\$189,769.87)</b>
<b>ENDING FUND BALANCE</b>	<b>\$586,695.32</b>	<b>\$0.00</b>	<b>\$125,115.12</b>	<b>\$618,901.01</b>	<b>\$2,753,372.44</b>	<b>\$7,196.08</b>	<b>\$4,091,279.97</b>	<b>\$4,140,477.70</b>	<b>78.50%</b>	<b>\$881,302.86</b>

FY22 Minimum Unassigned Balance per policy \$365,652.97

Actual Unassigned Fund Balance In Excess Of Minimum \$221,042.35

**Financial Commentary  
December 31, 2021**

This commentary is to address revenues and/or expenses that are 10% or more above where they would normally be at this period of the fiscal cycle. At end of December (month 6 of 12), you would typically see revenues and expenses at approximately 50% if they are evenly distributed through the fiscal year.

Revenues or Expenses > 10% of Budget

<b>REVENUES:</b>		
<b>Account</b>	<b>Percent of Budget</b>	<b>Explanation</b>
Rental Income	82.96%	Rental income for the retail shop has ended November 30, 2021 so that amount was not computed for the entire 12 month fiscal period. Also, rental income for the parking lot was paid in July for a six month period.
Operating Transfers In	79.75%	Operating Transfers will increase and decrease over the 12 month period due to which particular projects are being worked on.
<b>EXPENSES:</b>		
Staff Recruiting & Moving	64.39%	Expenses for hiring Finance Director and Planner.
Holiday Compensation	68.69%	Though December, 6 of the 10 holidays have been taken for the year. The budget also includes only 9 holidays. Juneteenth holiday was added after budget was complete.
Building Lease	65.19%	Building lease is higher because we have satisfied our lease requirement on the retail shop in November.
Operating Transfers Out	79.75%	Operating Transfers will increase and decrease over the 12 month period due to which particular projects are being worked on.