



Bamberg County Audit Highlights FYE June 30, 2025

BAMBERG COUNTY COUNCIL MEETING

PRESENTED BY:

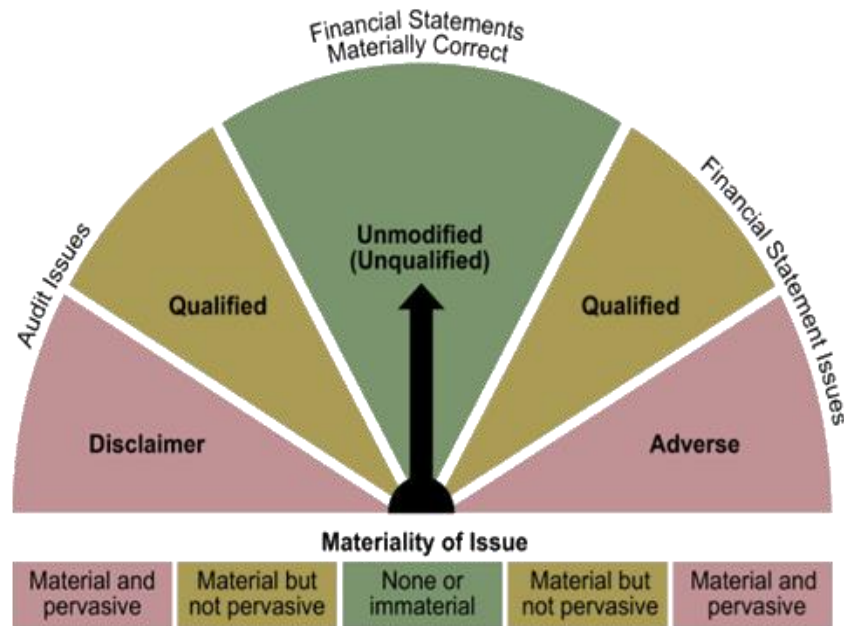
GINA SMITH, CONTROLLER

MARCH 10, 2026

Audit Results:

County Earned an unmodified (clean) audit opinion

Why does an unmodified audit opinion matter?



- Demonstrates good fiscal stewardship
- Impacts borrowing ability and rates
- Sense of pride to elected officials and employees
- The most important measure of financial stability
- Builds and confirms confidence in management

Single Audit Conducted For FY25

A single audit is an annual, entity-wide financial and compliance examination required for non-federal entities (nonprofits, governments, universities) that expend \$750,000 or more in federal funds in a fiscal year. It combines an audit of financial statements with compliance testing of federal awards, ensuring funds are spent properly and reducing the need for multiple, separate audits by different federal agencies.

Purpose: To provide assurance to the federal government that recipients are complying with laws, regulations, and grant requirements, and to evaluate internal controls.

Components: The audit includes an examination of the organization's financial statements, a review of internal controls, and testing for compliance with requirements of major federal programs.

Submission: The audit report must be submitted to the Federal Audit Clearinghouse within 30 days of receipt, or 9 months after the end of the fiscal year.

Outcome: The process concludes with a report that helps ensure accountability and transparency in the use of federal dollars, identifying any instances of noncompliance or deficiencies

Federal Awards FY25

Federal Grantor	Purpose	Amount
US Dept of Treasury	Pass-through SCDHEC	\$ 218,700
US Dept of Energy	EECBG-SC Energy Office	\$ 75,000
US Dept of Agriculture	Rural eConnectivity Program	\$ 47,990
US Dept of Agriculture	Community Facilities Grants	\$ 375,486
US Dept of Homeland Security	Disaster Grants	\$ 378,648
	Total for FY25	\$ 1,095,824

Audit results can be found in the Compliance Section of the financials and on pages 134 – 138.

General Fund Overview

Total Revenues

\$13,967,183

Includes all tax revenues, state and federal support, fees, fines, charges for services, donated assets and miscellaneous

Total Expenditures

\$ 11,107,153

Fund Balance

Fund Balance Increased

**Fund Balance Increase:
\$ 2,860,030**

Fund Balance:

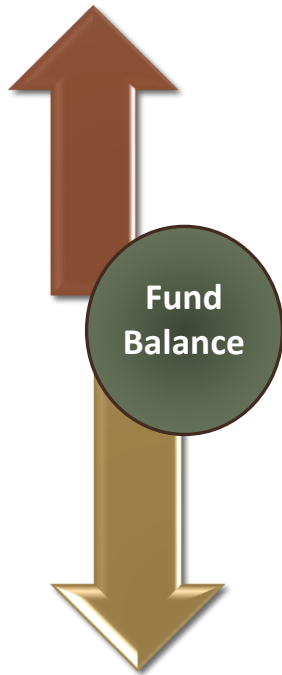
- FYE June 30, 2020 - \$3,215,362
- FYE June 30, 2021 - \$5,056,692
- FYE June 30, 2022 - \$6,312,899
- FYE June 30, 2023 - \$5,839,319
- FYE June 30, 2024 - \$6,882,109
- FYE June 30, 2025 - \$9,742,139

The information above can be found on page 36 of the Audited Financial Statements.
Also, pages 102 - 103

General Fund Overview

FUND BALANCE \neq CASH

Fund balance is the net of all assets less all liabilities.



When the Asset Account Increases

When the Liability Account Increases



More information on the fund balances can be found on pages 69 & 70 of the Audited Financial Statement.

General Fund Overview

Budget and Actual

Budgeted Revenues - \$11,202,670

**Actual Revenues & Other Financing
Sources – \$13,967,183**

Budgeted Expenditures - \$11,359,440

Actual Expenditures - \$11,107,153

The information above can be found on pages 102 - 113 of the Audited Financial Statements.

Other Funds

Fund 020 – C Funds and Other Grants

Fund 021 – E911

Fund 023 – Public Works/Road Maintenance

Fund 025 – Rural Fire

Fund 030 – Capital Projects Sales Tax

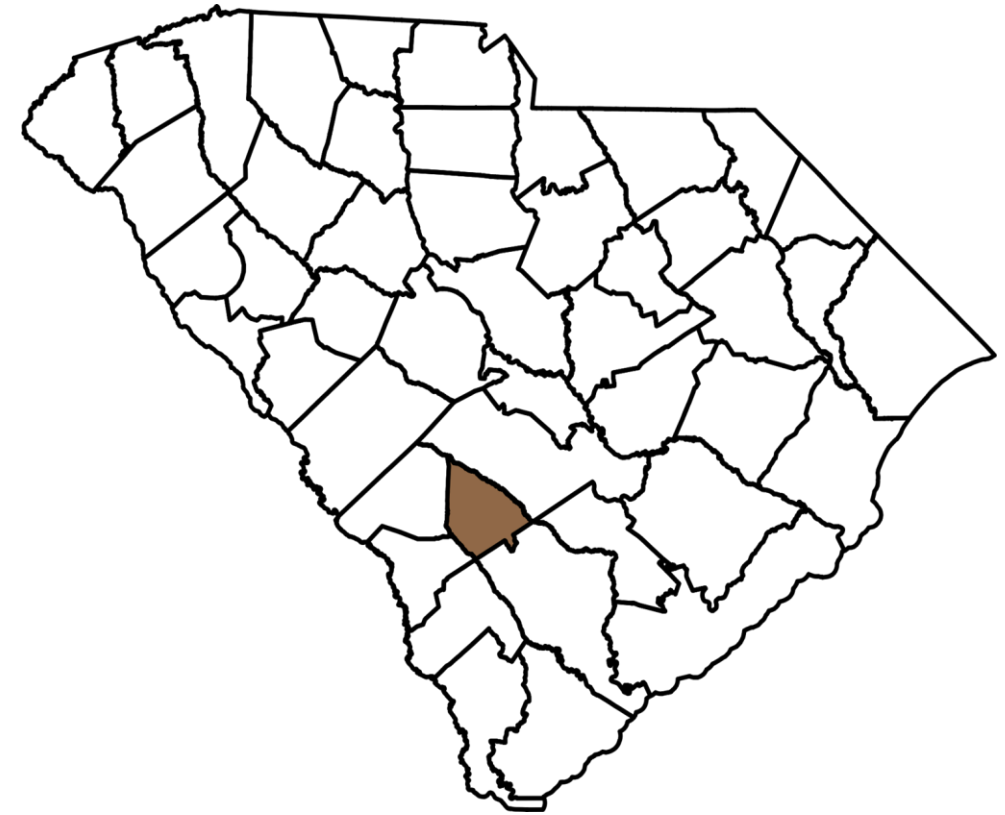
Fund 033 – Capital Reserve Fund

Fund 034 – RecoverSC

Fund 080 – Debt Service Fund

Fund 090 – Enterprise Fund

Fund 095 – Broadband Fund



Descriptions of funds can be found on pages 5-6 and pages 46 - 47 of the Audited Financial Statement.

Capital Assets

Government Funds

GOVERNMENTAL FUNDS

Total Capital Assets as of 6/30/2024		\$ 26,169,826
FY25 Additions and Changes	\$ 2,855,332	
Changes in Accumulated Depreciation	<u>\$ (863,416)</u>	
Net - Asset Balance Increase for FY25		<u>\$ 1,991,916</u>
Total Capital Assets as of 6/30/2025		<u>\$ 28,161,742</u>



Note 8 – Capital Assets begins on page 59 of the Audited Financial Statements.

Note: Governmental Funds includes General Fund, Capital Project Sales Tax Fund, All Special Revenue Funds, All Capital Project Funds and Debt Service Fund.

Capital Assets

Business-Type Activities

PROPRIETARY FUND (SOLID WASTE/LANDFILL)

Total Capital Assets as of 6/30/2024		\$ 592,968
FY25 Additions and Changes	\$ 11,385	
Changes in Accumulated Depreciation	\$ <u>(68,479)</u>	
Net - Asset Balance Decrease for FY25		\$ <u>(57,094)</u>
Total Capital Assets as of 6/30/2025		\$ <u>535,874</u>



Note 8 – Capital Assets begins on page 60 of the Audited Financial Statements.

Internal Control Issues Resolved

Audit Schedule of Findings														
	FY25	FY24	FY23	FY22	FY21	FY20	FY19	FY18	FY17	FY16	FY15	FY14	FY13	FY12
Material Weakness														
1. Accounting System											X	X	X	X
2. General Ledger Deficiencies & Material Audit Adjustments								X	X	X	X	X	X	X
3. Omission of Component Unit													X	X
4. Preparation of Financial Statements									X	X		X	X	X
5. Detention Center Inmate Funds												X	X	X
6. Capital Assets								X	X	X			X	X
7. Uncollateralized/Uninsured Deposits													X	
8. Internal Control over Family Court Collections							X	X	X					
9. Proper Recording of Transactions								X						
Significant Deficiencies														
1. Segregation of Duties												X	X	X
2. Inadquate Controls Over Assessed Values														X
3. Payroll Issues														X
4. Delinquent Tax Sale Funds								X	X	X				
5. Magistrate Collections			X	X	X	X	X	X						
6. Clerk of Court Funds Held					X	X	X	X						
7. Approved Purchasing Policy								X						
Total County of Internal Control Issues	0	0	1	1	2	2	3	8	5	4	2	5	8	9




Material weakness:

A deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Significant Deficiencies:

A deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

History of Audit Opinions

Audit Opinion History				
Year	Gov-Wide Financial Statements	Fund Financial Statements	# of Issues preventing "Clean" Opinion	Description of Issues
FY25	Unmodified	Unmodified	0	None 
FY24	Unmodified	Unmodified	0	None
FY23	Unmodified	Unmodified	0	None
FY22	Unmodified	Unmodified	0	None
FY21	Unmodified	Unmodified	0	None
FY20	Unmodified	Unmodified	0	None
FY19	Unmodified	Unmodified	0	None
FY18	Unmodified	Unmodified	0	None
FY17	Unmodified	Unmodified	0	None
FY16	Unmodified	Unmodified	0	None
FY15	Unmodified	Unmodified	0	None
FY14	Qualified	Qualified	2	1) Del Tax Sale Accounts, and 2) OPEB Liability (GASB #45)
FY13	Qualified	Qualified	4	1) Hospital, 2) Capital Asset Records, 3) Del Tax Sale Accounts, and 4) Inmate Funds
FY12	Adverse	Qualified	4	1) Hospital, 2) Capital Asset Records, 3) Del Tax Sale Accounts, and 4) Inmate Funds
FY11	Adverse	Unqualified	2	1) Hospital and 2) Capital Asset Records
FY10	Adverse	Unqualified	2	1) Hospital and 2) Capital Asset Records
FY09	Adverse	Unqualified	2	1) Hospital and 2) Capital Asset Records

Unmodified

Formerly called unqualified, means “clean.”
This is what you want to have.

Types of modified opinions (qualified)

Qualified	Adverse	Disclaimer
There is an issue that prevents a “clean” or unqualified opinion.	Negative opinion	No opinion

Fund Balance History

Fund Balance History														
Fund #	Fund	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	Net Change FY24 to FY25
010	General Fund	\$ 2,784,163	\$ 3,238,564	\$ 3,208,164	\$ 3,308,323	\$ 2,898,202	\$ 3,253,838	\$ 3,215,362	\$ 5,056,692	\$ 6,312,899	\$ 5,839,319	\$ 6,882,109	\$ 9,742,139	\$ 3,902,820
020	Special Revenue - C Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 276,600	\$ 967,677	\$ 1,142,955	\$ 3,089,705	\$ 4,144,108	\$ 1,943,786	\$ 2,429,217	\$ (1,714,891)
021	E911 Tariff	\$ 276,615	\$ 342,157	\$ 265,526	\$ 113,687	\$ 51,450	\$ (14,260)	\$ (85,901)	\$ (148,662)	\$ (297,720)	\$ (280,652)	\$ (241,934)	\$ (90,139)	\$ 190,513
023	Road Maintenance Fund	\$ (205,808)	\$ (215,180)	\$ (181,959)	\$ (257,192)	\$ (349,447)	\$ (239,456)	\$ (276,744)	\$ (300,657)	\$ (595,052)	\$ (890,856)	\$ (1,055,853)	\$ (1,176,840)	\$ (285,984)
025	Rural Fire Fund	\$ 64,386	\$ 112,972	\$ 173,702	\$ 253,486	\$ 321,598	\$ 520,041	\$ 585,869	\$ 501,891	\$ 485,488	\$ 387,657	\$ 372,060	\$ 388,134	\$ 477
030	CPST	\$ 5,436,735	\$ 5,012,874	\$ 3,514,053	\$ 3,963,488	\$ 4,738,858	\$ 6,930,774	\$ 7,265,414	\$ 7,381,550	\$ 14,469,329	\$ 13,764,852	\$ 12,550,558	\$ 12,767,377	\$ (997,475)
031	Hospital Fund	\$ (38,123)	\$ (38,123)	\$ (25,268)	\$ (25,268)	\$ (12,268)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
032	DHEC Grant Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156	\$ -	\$ -	\$ -	\$ -	\$ -
033	Capital Reserve Fund	\$ 418,366	\$ 827,715	\$ 533,315	\$ 558,426	\$ 372,066	\$ 184,139	\$ 433,124	\$ 755,537	\$ 964,500	\$ 644,482	\$ 1,202,023	\$ 3,230,521	\$ 2,586,039
034	RecoverSC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 778,129	\$ 6,606	\$ -	\$ -	\$ -	\$ -
080	Debt Service Fund	\$ 65,194	\$ 75,155	\$ 92,023	\$ 150,885	\$ 195,490	\$ 266,558	\$ 277,719	\$ 290,644	\$ 428,636	\$ 422,669	\$ 276,124	\$ 179,021	\$ (243,648)
	Total Governmental Funds	\$ 8,801,528	\$ 9,356,134	\$ 7,579,556	\$ 8,065,835	\$ 8,215,949	\$ 11,178,234	\$ 12,382,520	\$ 15,458,235	\$ 24,864,391	\$ 24,031,579	\$ 21,928,873	\$ 27,469,430	\$ 5,540,557
090	Landfill/Solid Waste	\$ 273,298	\$ (426,018)	\$ (403,059)	\$ (411,843)	\$ (357,989)	\$ (436,839)	\$ (358,789)	\$ (522,950)	\$ (694,082)	\$ (783,720)	\$ (836,535)	\$ (1,320,950)	\$ (484,415)
095	Broadband	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (32,182)	\$ (120,281)	\$ (88,099)

FY25 Fund Balance information can be found on pages 36, 102-103, 114, 115, 116,118 119, 120, 121, 123 . Historical information can be found in prior financial statements.

Fund Balance Category History

General Fund

General Fund-Fund Balance by Category

Category	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Restricted	\$ 649,723	\$ 639,094	\$ 805,499	\$ 808,593	\$ 828,161	\$ 604,958	\$ 604,306	\$ 749,354	\$ 982,692	\$ 1,163,037	\$ 983,490	\$ 1,330,222
Assigned	\$ 286,156	\$ 230,404	\$ 397,915	\$ 341,815	\$ 253,650	\$ 537,865	\$ 250,000	\$ -	\$ 1,739,340	\$ 1,862,230	\$ 560,835	\$ 555,610
Unassigned(Deficit)	\$ 1,848,284	\$ 2,369,066	\$ 2,004,750	\$ 2,157,915	\$ 1,816,391	\$ 2,111,015	\$ 2,427,426	\$ 4,307,338	\$ 3,590,867	\$ 2,940,822	\$ 5,337,784	\$ 7,856,307
Total Fund Balance	\$ 2,784,163	\$ 3,238,564	\$ 3,208,164	\$ 3,308,323	\$ 2,898,202	\$ 3,253,838	\$ 3,281,732	\$ 5,056,692	\$ 6,312,899	\$ 5,966,089	\$ 6,882,109	\$ 9,742,139

Category definitions:

(as defined on page 47-48 of the audit)

Restricted – Amounts that are restricted for specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of the resource providers.

Assigned – Includes amounts that contain self-imposed constraints of the government to be used for a particular purpose such as a subsequent year project budget deficit expected to be covered through fund balance reserves.

Unassigned – Includes amounts that are not considered for any particular purpose. They appear only in the general fund or in another fund as negative fund balances.

General Fund Revenues

Local Sources

Revenues		
Local Sources		
	Property Taxes-Real	5,600,038
	Property Taxes- Motor Vehicle	693,734
	Delinquent Taxes	208,293
	LOST	375,204
	Watercraft	24,892
	Denmark Tech	25,409
	Delinquent Tax Execution Cost	133,466
	Vehicle Decal Income	9,068
	Payment in lieu of taxes	642,484
	Municipal tax collection fees	28,339
	State motor carrier	174,155
	Manufacturer exemption reimbursement	84,396
	Merchant's inventory tax	26,475
	Homestead exemption reimbursement	368,986
	Total Taxes	8,394,939

Local Revenue Sources on Page 102 of Audited Financial Statements.

General Fund Revenues Intergovernmental

State Sources		
	Accommodations Tax	15,739
	Local Gov't Fund	729,313
	State Assistance	2,294,348
	Salary Assistance	-
	State Election Board stipened reimbursement	10,500
	Reimbursement for election costs	-
	Service Officer Supplement	5,439
	Grants	399,791
Federal Sources		
	DSS Clerk of Court	3,541
	DSS-Sheriff	1,089
	DSS IVD Incentives	52,782
	DSS-Rent/Utilities reimbursement	6,144
	FEMA	504,865
	Total Intergovernmental	4,023,551

Intergovernmental Revenue Sources on Page 102 of Audited Financial Statements.

General Fund Revenues

Other Sources

Licenses & Permits		
	Moving and other permits	16,155
	Franchise fees	7,028
	Building permits	62,992
	Total licenses & permits	86,175
Charges for Services		
	Probate fees	25,794
	Municipal inmate housing	17,954
	Tower rent	80,246
	Total charges for services	123,994

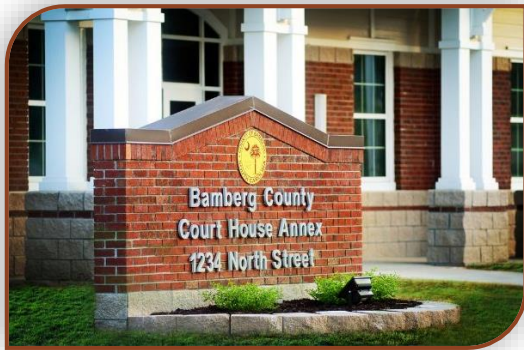
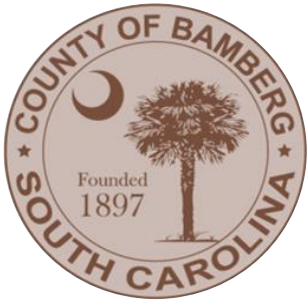
Fines & Forfeitures		
	Clerk of Court fines & fees	120,962
	Magistrate fines & fees	106,680
	Sex offender registration fees	1,932
	Victim's Advocate funds	9,493
	Service fees	690
	Total fines & forfeitures	239,757
Miscellaneous		
	Investment Income	34,160
	Misc revenue	145,811
	Forfeited Land Commission sales & interest	56,578
	GIS mapping	1,819
	Reimbursement from Municipal Judge	27,126
	Detention Center phone	13,572
	Detention Center concessions commissions	16,036
	Animal Control	2,448
	Other Financing Sources & PP Adjustment	801,217
	Total Miscellaneous	1,098,767

Other Revenue Sources on Page
102 and 103 of Audited Financial Statements.

Total of all General Fund Revenues 13,967,183

General Fund Expenditures

General Government



<u>Expenditures</u>		
General Government		
	Administration	314,081
	Auditor	168,897
	Treasurer	275,956
	Assessor	385,439
	Building/Planning	117,277
	Voter Registration	200,483
	Delinquent Tax Collector	216,613
	Finance	597,284
	County Attorney	184,990
	Contingency	148,960
	Central Services & Utilities	1,010,383
	Unallocated Benefits	7,285
	County Council	278,813
	Buildings & Grounds	831,950
	Veterans Affairs	45,740
	Information Technology	319,891
	ARPA-Program Expenditures	-
	Mosquito Control	4,818
	Total General Government	5,108,860

General Government Expenditures on
Page 104-108 of Audited Financial
Statements.

General Fund Expenditures

Judicial & Public Safety



Judicial		
	Clerk of Court	375,351
	Probate Judge	158,241
	Magistrate	286,142
	Public Defender	63,750
	Solicitor	91,730
	Total Judicial	975,214
	Public Safety	
	Sheriff	1,259,772
	Detention Center	1,526,289
	Coroner	165,999
	E911	173,497
	Dispatching	582,564
	Total Public Safety	3,708,121

Judicial and Public Safety Expenditures on Page 109-110
of Audited Financial Statements.

General Fund Expenditures

Economic Development, Culture & Recreation, and Health & Welfare

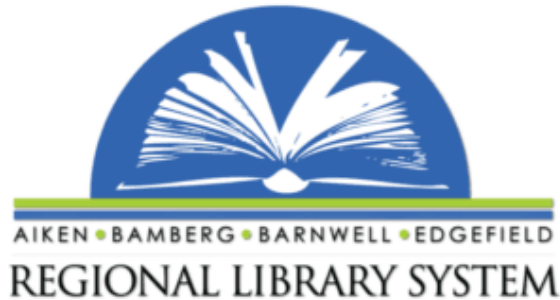
Economic Development		
	Southern Carolina Alliance	50,000
Culture & Recreation		
	Local recreation & tourism	15,200
	ABBE Regional Library	172,525
	Total Culture & Recreation	187,725
Health & Welfare		
	EMS/Rescue	554,041
	Tornado Recovery	172,849
	Landfill	550
	Total Health & Welfare	727,440

Found on Pages 112 - 113
of Audited Financial Statements.



General Fund Expenditures

Miscellaneous



Miscellaneous		
Contract Agencies:		
Lower Savannah Council of Gov'ts		9,831
SC Association of Counties		6,697
National Association of Counties		
Soil & Water Conservation District		450
Mary Ann Morris Animal Society		6,500
Non-Contract Agencies:		
Medically Indigent Assistance Fund		50,000
Health Department		12,027
Chamber of Commerce		162
Tri-County Comm. Alcohol & Drug Abuse		800
OCAB-Community Action		3,500
Denmark Technical College		4,000
Bamberg Co. Disabilities & Special Needs		12,500
CASA		4,000
Clemson Extension		2,500
Bamberg County Council on Aging		2,250
Bamberg Co. DSS-Emergency Relief		64,000
BC Family and Community Leader		9,322
Shop Her Closet Outreach Ministry		3,500
Little Swamp Community Center		3,500
Miscellaneous		2,400
Total Miscellaneous		151,854
		349,793



Total of all General Fund Expenditures \$11,107,153

Found on Page 113
of Audited Financial Statements.

General Fund

Comparing Revenue to Expenditures

Fund Balance at 6/30/24			\$ 6,882,109
<u>Revenues</u>			
Local Sources		\$ 8,394,939	
Intergovernmental		\$ 4,023,551	
Licenses & Permits		\$ 86,175	
Charges for Services		\$ 123,994	
Fines & Forfeitures		\$ 239,757	
Miscellaneous & PPAAdj		\$ 353,017	
Other Financing Sources		\$ 745,750	
	Total Revenues		\$ 13,967,183
<u>Expenditures</u>			
General Government		\$ 4,985,289	
Judicial		\$ 975,214	
Public Safety		\$ 3,592,473	
Economic Development		\$ 50,000	
Culture & Recreation		\$ 187,725	
Capital Outlay		\$ 123,571	
Miscellaneous/Debt Service		\$ 465,441	
Health & Welfare		\$ 727,440	
	Toal Expenditures		\$ 11,107,153
Fund Balance at 6/30/25			\$ 9,742,139



From pages 36, and 97of Audited Financials.

Fund 020

C Fund and Other Grants

FUND 020: C Funds, Grants				
Fund Balance at 6/30/24				\$ 1,943,786
<u>Revenues</u>				
	C Funds		2,880,840	
	LEMPG		32,518	
	Insurance Proceeds		2,000	
	Interest Income		81,058	2,996,416
<u>Expenditures</u>				
	LEMPG		(13,940)	
	C FUNDS		(1,680,114)	
	Capital outlay - C Funds		(808,386)	
	Transfer Out		(8,545)	(2,510,985)
Fund Balance at 6/30/25				\$ 2,429,217
Page 114 of the audited financial statements				

Fund 021

E911

FUND 021 E911 FUND				
Fund Balance at 6/30/24				\$ (241,934)
<u>Revenues</u>				
	Charges for services		26,876	
	Intergovernmental-State		168,275	
	Interest Income		6,561	
	Lease Proceeds		191,771	393,483
<u>Expenditures</u>				
	Departmental Expenses		(241,688)	
Fund Balance at 6/30/25				\$ (90,139)
Page 120 of audited financials				



Fund 023

Public Works/ Road Maintenance

FUND 023 PUBLIC WORKS/ROAD MAINTENANCE				
Fund Balance at 6/30/24				\$ (1,055,853)
Revenues				
	Road User Fee		406,155	
	Aviation Fuel Sales		17,348	
	Hangar Lease revenue		5,625	
	Transfer In		13,342	
	Interest income		138	442,608
Expenditures				
	Departmental Expenditures		(560,260)	
	Debt Service-Principal		(3,311)	
	Debt Service-Interest		(24)	(563,595)
Fund Balance at 6/30/25				(1,176,840)
Pages 119 of audited financials				



Fund 025

Rural Fire



FUND 025 RURAL FIRE FUND			
Fund Balance at 6/30/24			\$ 372,060
<u>Revenues</u>			
	Property Taxes	557,017	
	Interest Income & Misc	2,509	559,526
<u>Expenditures</u>			
	Operational expenditures	(116,471)	
	Fire Service contracts	(273,583)	
	Capital outlay	(176,064)	
	Debt service-Principal	(39,756)	
	Debt service-Interest	(66,353)	(672,227)
<u>Other Financing Sources</u>			
	Debt Proceeds		128,775
Fund Balance at 6/30/25			\$ 388,134
Pages 118 and 121 of the audited financial statements			

Fund 030

Capital Projects Sales Tax



FUND 030 CAPITAL PROJECTS SALES TAX FUND			
Fund Balance at 6/30/24			\$ 12,550,558
Revenues			
Debt Proceeds-Mini Bond		400,000	
FILOT Collections		346,825	
CPST Collections		1,338,218	
Interest Income		466,899	2,551,942
Expenditures			
Projects:			
DSS/HD/LEC Project		(143,376)	
Little Swamp		(15,000)	
Govan Projects		(780)	
City of Bamberg Projects		(123,860)	
Historic Courthouse-Non CPST Project		(480,178)	
Debt Issuance costs & account service fees		(59,160)	(822,354)
Debt Service			
Principal		(1,010,000)	
Interest		(502,769)	(1,512,769)
Fund Balance at 6/30/25			\$ 12,767,377
Page 115 of audited financials			

Fund 033

Capital Reserve Fund

FUND 033 CAPITAL RESERVE FUND			
Fund Balance at 6/30/24			\$ 1,202,023
Revenues			
Lease Proceeds		1,825,000	
Property Taxes		1,265,922	
Debt Proceeds		135,000	
Grant Income		375,486	
Interest Income		3,310	3,604,718
Expenditures			
General Government		(356,402)	
Capital expenditures		(832,246)	
Debt Issuance Costs		(80,000)	
Debt Service - Principal		(150,475)	
Debt Service - Interest		(33,895)	(1,453,018)
Transfer Out			
To Fund 090 for lease payments on eqpt			(123,202)
Fund Balance at 6/30/25			\$ 3,230,521
Page 36 and 116 of the audited financial statements.			



Fund 080

Debt Service Fund

FUND 080 DEBT SERVICE FUND			
Fund Balance at 6/30/24			\$ 276,124
Revenues			
	Property Taxes	333,596	
	Interest Income	-	333,596
Expenditures			
	Debt Service:		
	Principal Payments	(406,520)	
	Interest Payments	(24,179)	(430,699)
Fund Balance at 6/30/25			\$ 179,021
	Page 123 and 118 of audited financials		



Fund 090

Proprietary Funds

FUND 090 LANDFILL/SOLID WASTE			
Net Position at 6/30/24			
			\$ (807,897)
Revenues			
	Landfill Fees	530,955	
	Solid Waste Fee	475,559	
	Operating Grants-Solid Waste/KAB	14,738	
	Misc	5,000	
			1,026,252
Expenditures			
	Landfill/Solid Waste Dept Expenditures	(1,298,113)	
	Litter Control	(192,368)	
	KAB & Litter Control Dept Expenditures	(82,565)	
	Interest Expense	(4,056)	(1,577,102)
Transfers			
	Transfer In from Fund 033- Eqpt lease pmts	37,797	37,797
Net Position at 6/30/25			
			\$ (1,320,950)
More detail on pages 38 - 41 of audited financials			



Thank you
for your continued support and guidance.

