

**Minutes
Finance Committee Meeting
Wednesday, March 16, 2022**

The special meeting of the Finance Committee was held Wednesday, March 16, 2022 at 3:30 P.M. The following were notified of the time, date, and place of the meeting: Chairman Eddie Kitchen and Members of the Finance Committee, the City Staff, and the press. Present at the meeting were the following: Chairman Eddie Kitchen, Mayo Phillips, Council Member Terry Davis, and Interim City Administrator Holly Jackson.

1. Call Meeting To Order & Welcome: Chairman Eddie Kitchen called the meeting to order and welcomed all present.

2. Disclosure that local media has been informed of meeting pursuant to South Carolina Freedom of Information Act: Chairman Eddie Kitchen stated the local media had been contacted regarding the time, date, and place of the Finance Committee meeting for March 16, 2022.

3. New Business:

(a) Budget Updates

Chairman Eddie Kitchen recognized Interim City Administrator Holly Jackson. Jackson updated the Committee on the January 2022 Financials. A copy is attached.

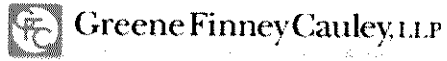
4. Adjournment:

Council Member Mayo Phillips made a motion to adjourn. Council Member Davis seconded the motion. The motion was adjourned.

Eddie Kitchen
Finance Committee Chairman

Attest:

Felicia J. Sawyer, City Clerk



Greene Finney Cauley, LLP

Monthly Performance Report

City of Mullins SC
January 2022

Published on 23 Feb 2022

Basis of Preparation

This report is prepared solely for the confidential use of City of Mullins SC. In the preparation of this report GREENE FINNEY CAULEY LLP has relied upon the unaudited financial and non-financial information provided to them. The analysis and report must not be recited or referred to in whole or in part in any other document. The analysis and report must not be made available, copied or recited to any other party without our express written permission. GREENE FINNEY CAULEY LLP neither owes nor accepts any duty to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by their reliance on the report or the analysis contained herein.

KPI Results

| | RESULT | TARGET | TREND | IMPORTANCE |
|-------------------------------|-------------|-----------|-------------|------------|
| PROFITABILITY | JAN 2022 | | vs DEC 2021 | |
| Total Revenue | \$71,618 | \$0 | ✓ ▼ -78.9% | High |
| 014087-1 PROPERTY TAX COLLECT | \$0 | \$80,000 | ✗ ▼ -100% | Low |
| LIQUIDITY | | | | |
| Cash Ratio | 4.53:1 | 0.50:1 | ✓ ▼ -0.38:1 | Low |
| CASH FLOW | | | | |
| Cash on Hand | \$2,551,464 | \$500,000 | ✓ ▼ -13.8% | Medium |

KPIs Explained

✗ 014087-1 PROPERTY TAX COLLECT \$0

A measure of the '014087-1 PROPERTY TAX COLLECT' account from your general ledger. This is an account watch KPI. For this period, the account 014087 - 1 PROPERTY TAX COLLECT is below the required target of \$80,000

✓ Cash on Hand \$2,551,464

A measure of the cash and cash equivalents in actual possession by the company at a particular time. At the end of this period the company held \$2,551,464 of cash and cash equivalents. Cash on Hand is above the required target of \$500,000.

Cash on Hand = Cash & Equivalents

✓ Cash Ratio 4.53:1

The Cash Ratio measures the availability of cash and cash equivalents there are to cover current liabilities. Few businesses have sufficient cash and cash equivalents to fully cover current liabilities. Accordingly, a cash ratio of less than 1 is often acceptable. For this period, the cash ratio was 4.53:1, down from 4.91:1 last period and above the minimum target of 0.50:1.

Cash Ratio = Cash & Equivalents ÷ Total Current Liabilities

✓ Total Revenue \$71,618

A measure of the total amount of money received by the company for goods sold or services provided. The business has earned total revenues of \$71,618. Strategies to improve revenue may include increasing prices, increasing the volume of sales through marketing initiatives or finding alternative sources of income. For this period, the revenue earned is above the required target of \$0.

Total Revenue = Revenue

Revenue Analysis

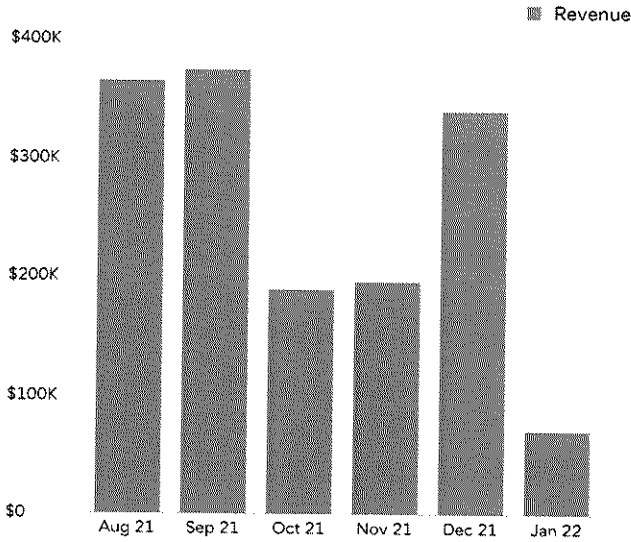
TOTAL REVENUE

\$71,618

LAST MONTH (Jan 21)

\$199,791

Last 6 months



Revenue Mix - Top 5 Accounts

| | |
|---------------------------------|----------|
| 014003-00-LOCAL OPTIONS SALES T | \$25,704 |
| 014012-00 STATE SHARED REVENUE | \$25,363 |
| 034000-00 HOSPITALITY INCOME | \$13,404 |
| 014006-00-BUSINESS LICENSE REV | \$2,536 |
| 014024-00 CANTEEN RECEIPTS | \$1,621 |

YEAR-TO-DATE ... (2021/2022 YTD)

\$2,022,746

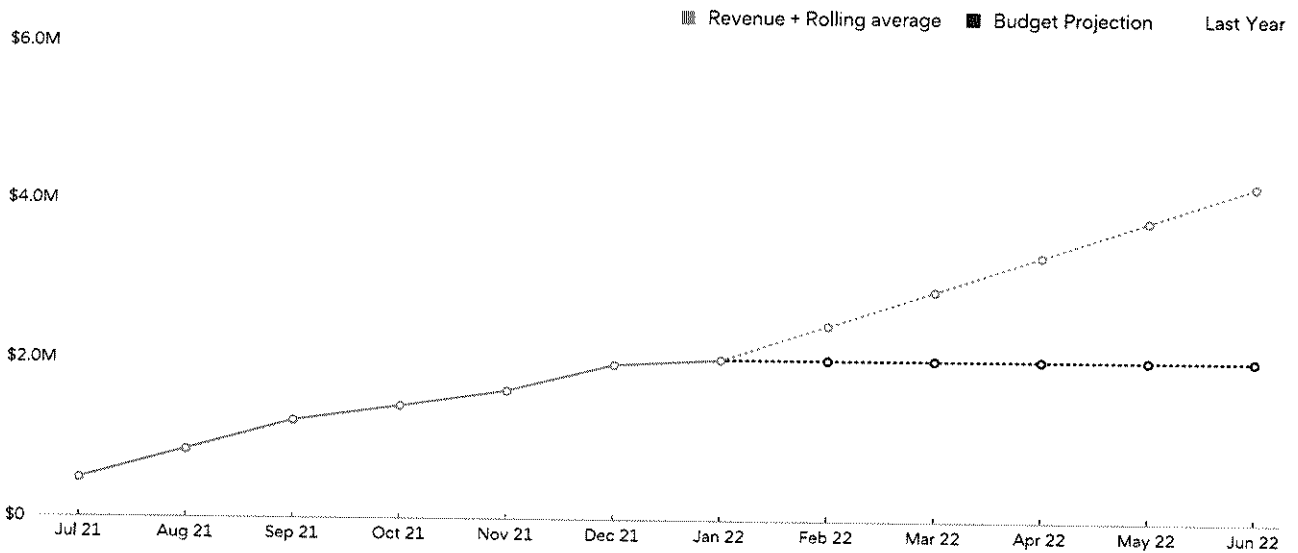
YEAR-TO-DATE ... (2021/2022 YTD)

\$4,547,411 Budget

YEAR-TO-DATE ... (2020/2021 YTD)

\$1,895,219

Cumulative Revenue



Cash Flow

OPERATING CASH FLOW

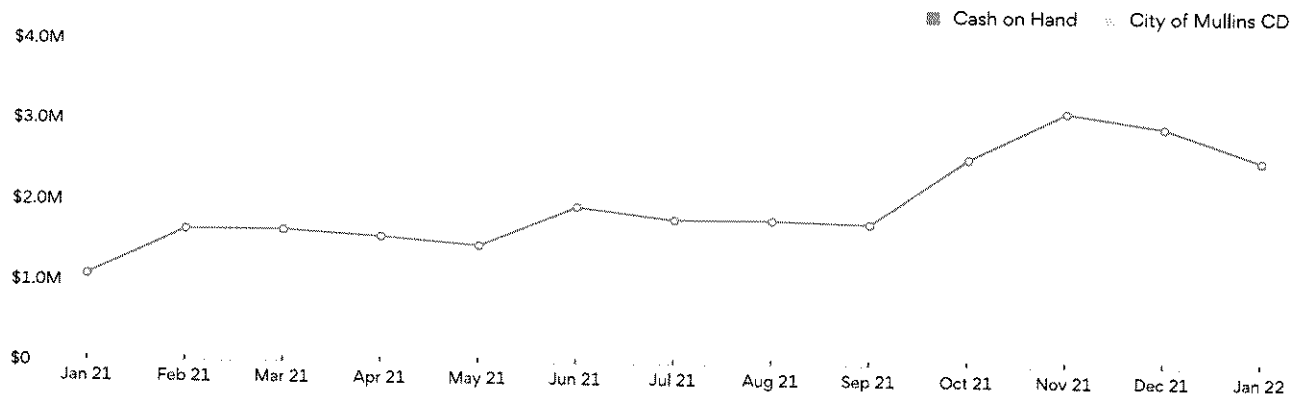
(\$409,745)

Operating cash flow is simply the cash generated by the operating activities of the business. Operating activities include the production, sales and delivery of the company's product and/or services as well as collecting payment from its customers and making payments to suppliers.

Cash Flow Charts

| | Oct 2021 | Nov 2021 | Dec 2021 | Jan 2022 |
|---------------------|-------------|-------------|-------------|-------------|
| Operating Cash Flow | \$831,461 | \$575,432 | (\$183,259) | (\$409,745) |
| Cash on Hand | \$2,569,035 | \$3,144,467 | \$2,961,208 | \$2,551,464 |

Cash



Financials

| PROFIT & LOSS | Jan 2022 | Dec 2021 | Variance % | YTD |
|---|--------------------|--------------------|-------------------|----------------------|
| Revenue | \$71,618 | \$339,712 | -78.92% | \$2,022,746 |
| Expenses | \$441,581 | \$685,628 | -35.59% | \$3,181,756 |
| Operating Profit | (\$369,963) | (\$345,916) | -6.95% | (\$1,159,010) |
| Other Income | \$0 | \$0 | - | \$1,898,952 |
| Earnings Before Interest & Tax | (\$369,963) | (\$345,916) | -6.95% | \$739,942 |
| Net Income | (\$369,963) | (\$345,916) | -6.95% | \$739,942 |
| BALANCE SHEET | | | | |
| | Jan 2022 | Dec 2021 | Variance % | YTD |
| ASSETS | | | | |
| Cash & Equivalents | \$2,551,464 | \$2,961,208 | -13.84% | \$2,551,464 |
| Total Current Assets | \$2,551,464 | \$2,961,208 | -13.84% | \$2,551,464 |
| Investments or Other Non-Current Assets | \$632,652 | \$632,652 | 0.00% | \$632,652 |
| Total Non-Current Assets | \$632,652 | \$632,652 | 0.00% | \$632,652 |
| Total Assets | \$3,184,116 | \$3,593,860 | -11.40% | \$3,184,116 |
| LIABILITIES | | | | |
| Accounts Payable | \$147,158 | \$179,301 | -17.93% | \$147,158 |
| Other Current Liabilities | \$415,626 | \$423,263 | -1.80% | \$415,626 |
| Total Current Liabilities | \$562,783 | \$602,565 | -6.60% | \$562,783 |
| Total Non-Current Liabilities | \$0 | \$0 | - | \$0 |
| Total Liabilities | \$562,783 | \$602,565 | -6.60% | \$562,783 |
| EQUITY | | | | |
| Current Earnings | \$739,942 | \$1,109,905 | -33.33% | \$739,942 |
| Other Equity | \$1,881,390 | \$1,881,390 | 0.00% | \$1,881,390 |
| Total Equity | \$2,621,332 | \$2,991,295 | -12.37% | \$2,621,332 |
| Total Liabilities & Equity | \$3,184,116 | \$3,593,860 | -11.40% | \$3,184,116 |

Balance Sheet as of Jan 2022 compared to Jan 2021

| BALANCE SHEET | 2021/2022 (YTD) | 2020/2021 (YTD) | This year vs last year (\$) | This year vs last year (%) |
|--|--------------------|--------------------|-----------------------------|----------------------------|
| ASSETS | | | | |
| Cash & Equivalents | | | | |
| 011100-01 Mullins W&S CD #1599 | \$286,732 | \$689,811 | (\$403,079) | -58.43% |
| 011101-00 Petty Cash-Recreation | \$60 | \$60 | \$0 | 0.00% |
| 011101-03 PETTY CASH | \$39 | \$39 | \$0 | 0.00% |
| 011102-00 General Fund Checking | \$167,924 | \$107,379 | \$60,545 | 56.38% |
| 011103-00 Capital Assets (0411) | \$20,690 | \$38,431 | (\$17,741) | -46.16% |
| 141102-00 MUSEUM SPECIAL DON | \$38,839 | \$38,800 | \$39 | 0.10% |
| Bill.com Money Out Clearing | (\$2,600) | (\$1,085) | (\$1,515) | -139.59% |
| Restricted Cash | \$2,039,779 | \$214,421 | \$1,825,358 | 851.30% |
| Total Cash & Equivalents | \$2,551,464 | \$1,087,856 | \$1,463,607 | 134.54% |
| Total Current Assets | \$2,551,464 | \$1,087,856 | \$1,463,607 | 134.54% |
| Investments or Other NCAs | | | | |
| Receivables | \$632,652 | \$617,784 | \$14,868 | 2.41% |
| Total Non-Current Assets | \$632,652 | \$617,784 | \$14,868 | 2.41% |
| Total Assets | \$3,184,116 | \$1,705,640 | \$1,478,476 | 86.68% |
| LIABILITIES | | | | |
| Accounts Payable | | | | |
| Accounts Payable bill.com | \$147,158 | \$262,864 | (\$115,707) | -44.02% |
| Other Current Liabilities | | | | |
| 012115-00 LOST Roll-Back | \$262,318 | \$253,267 | \$9,051 | 3.57% |
| 012200-00-ACCRUED SALARIES & ... | \$107,734 | \$92,026 | \$15,708 | 17.07% |
| 012202-00 FED WH Taxes | \$4 | \$0 | \$4 | - |
| 012203-00 SC Retirement | \$32,898 | \$32,046 | \$852 | 2.66% |
| 012204-00 Social Security | (\$100) | \$0 | (\$100) | - |
| 012205-00 SC State Tax | (\$35) | \$0 | (\$35) | - |
| 012206-00 SC Police Officer Ret | \$1,151 | \$4,875 | (\$3,724) | -76.99% |
| 012208-05 OUTSTANDING BONDS... | \$10,045 | \$13,134 | (\$3,089) | -23.52% |
| 012211-00 Amer. Family Life Ins | \$109 | (\$2,799) | \$2,908 | 103.88% |
| 012211-10 Creative Worksite Sol | \$480 | \$534 | (\$54) | -10.13% |
| 012213-00 Clerk of Court | (\$72) | (\$1,945) | \$1,873 | 96.28% |
| 012216-00 Tax Levy | \$0 | \$931 | (\$931) | -100.00% |
| 012218-00 SC Deffered Comp. | \$1,096 | (\$144) | \$1,239 | 863.43% |
| 012219-00 Bankrptcy/Garnishment | \$0 | (\$1,929) | \$1,929 | 100.00% |
| 012308-02 DUETO S/R HOSPITALI... | \$0 | (\$7,205) | \$7,205 | 100.00% |
| 012308-05 Due to Capital Fund | \$0 | (\$17,741) | \$17,741 | 100.00% |
| Total Other Current Liabilities | \$415,626 | \$365,051 | \$50,574 | 13.85% |
| Total Current Liabilities | \$562,783 | \$627,916 | (\$65,132) | -10.37% |
| Total Non-Current Liabilities | \$0 | \$0 | \$0 | - |
| Total Liabilities | \$562,783 | \$627,916 | (\$65,132) | -10.37% |
| EQUITY | | | | |
| Current Earnings | | | | |
| Net Income | \$739,942 | (\$1,100,044) | \$1,839,985 | 167.25% |
| Other Equity | | | | |
| 013002-00- FUND BALANCE | \$2,026,146 | \$2,148,134 | (\$121,988) | -5.68% |
| 033002-00 Fund Balance | \$130,932 | \$113,970 | \$16,962 | 14.88% |

These financials have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Modified Accrual Basis
Substantially All Disclosures Omitted

| | 2021/2022 (YTD) | 2020/2021 (YTD) | This year vs last year (\$) | This year vs last year (%) |
|---------------------------------------|--------------------|--------------------|-----------------------------|----------------------------|
| 073002-00 Capital Fund Balance | \$20,690 | \$20,690 | \$0 | 0.00% |
| Retained Earnings | (\$296,377) | (\$105,026) | (\$191,352) | -182.19% |
| Total Other Equity | \$1,881,390 | \$2,177,768 | (\$296,377) | -13.61% |
| Total Equity | \$2,621,332 | \$1,077,724 | \$1,543,608 | 143.23% |
| Total Liabilities & Equity | \$3,184,116 | \$1,705,640 | \$1,478,476 | 86.68% |

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Modified Accrual Basis
Substantially All Disclosures Omitted

This month vs Budget

| PROFIT & LOSS | Jan 2022 | YTD | Budget (full FY) | YTD vs YTD budget (\$) | YTD vs YTD budget (%) |
|----------------------------------|-----------------|--------------------|--------------------|------------------------|-----------------------|
| Revenue | | | | | |
| General Fund | | | | | |
| 014001-00- INTEREST INCOME R... | \$22 | \$223 | \$1,050 | (\$827) | -78.72% |
| 014003-00-LOCAL OPTIONS SALE... | \$25,704 | \$295,453 | \$245,000 | \$50,453 | 20.59% |
| 014005-00 Police Fines Revenue | \$850 | \$8,652 | \$60,000 | (\$51,348) | -85.58% |
| 014005-10-POLICE FINES-VICTIM... | \$0 | \$0 | \$5,000 | (\$5,000) | -100.00% |
| 014005-30 PD National Night Out | \$0 | \$500 | \$0 | \$500 | - |
| 014006-00-BUSINESS LICENSE R... | \$2,536 | \$213,196 | \$200,000 | \$13,196 | 6.60% |
| 014006-10 Franchise Fees | \$0 | \$84,710 | \$450,000 | (\$365,290) | -81.18% |
| 014007-00 MISC GEN FUN | \$115 | \$32,290 | \$50,000 | (\$17,710) | -35.42% |
| 014007-20 SCMIT Reimbursement | \$0 | \$138 | \$0 | \$138 | - |
| 014007-40 GIFT SHOP REVENUE | \$158 | \$4,099 | \$5,000 | (\$901) | -18.02% |
| 014008-10 Special Revenue-PD | \$42 | \$1,435 | \$0 | \$1,435 | - |
| 014009-00 FIRE DEPT. RECEIPTS | \$20 | \$121,620 | \$10,000 | \$111,620 | 1,116.20% |
| 014009-10 FIRE DEPARTMENT D... | \$0 | \$0 | \$232,000 | (\$232,000) | -100.00% |
| 014009-30 RESCUE SQUAD FUNDS | \$0 | \$46,617 | \$100,000 | (\$53,383) | -53.38% |
| 014009-50 UNITED FUND OF MA... | \$0 | \$0 | \$3,000 | (\$3,000) | -100.00% |
| 014010-00 Recreation Receipts | \$1,171 | \$7,416 | \$20,000 | (\$12,584) | -62.92% |
| 014011-00 TRANSFER FROM OTH... | \$0 | \$0 | \$82,411 | (\$82,411) | -100.00% |
| 014012-00 STATE SHARED REVE... | \$25,363 | \$230,466 | \$300,000 | (\$69,534) | -23.18% |
| 014013-00 Sanitation Income | \$0 | \$388,127 | \$800,000 | (\$411,873) | -51.48% |
| 014014-50 TOURS AND ADMISSI... | \$0 | \$0 | \$4,000 | (\$4,000) | -100.00% |
| 014016-00 Reserve Fund Transfer | \$0 | \$0 | \$32,915 | (\$32,915) | -100.00% |
| 014021-00 ACCOMMODATIONS ... | \$0 | \$0 | \$40,000 | (\$40,000) | -100.00% |
| 014024-00 CANTEEN RECEIPTS | \$1,621 | \$2,425 | \$25,000 | (\$22,575) | -90.30% |
| 014025-00 Recreation Rental Inc | \$600 | \$10,489 | \$10,000 | \$489 | 4.89% |
| 014025-10 SCHOOL RESOURCE O... | \$0 | \$67,500 | \$135,000 | (\$67,500) | -50.00% |
| 014026-00 LOST PROP.CREDIT F... | \$0 | \$67,278 | \$350,000 | (\$282,722) | -80.78% |
| 014027-00 GRANTS PASS THRO... | \$0 | \$149,376 | \$49,624 | \$99,752 | 201.01% |
| 014070-50 DELINQUENT TAXES-... | \$0 | \$47,485 | \$120,000 | (\$72,515) | -60.43% |
| 014082-00 VEHICLE TAX COLLEC... | \$0 | \$74,590 | \$200,000 | (\$125,410) | -62.71% |
| 014087-1 PROPERTY TAX COLLE... | \$0 | \$73,080 | \$800,000 | (\$726,920) | -90.87% |
| 014099-00 SALE OF FIXED ASSES... | \$0 | \$0 | \$20,000 | (\$20,000) | -100.00% |
| 014401-00 Museum Inerest Earned | \$3 | \$23 | \$0 | \$23 | - |
| Total General Fund | \$58,204 | \$1,927,189 | \$4,350,000 | (\$2,422,811) | -55.70% |
| Hospitality Fund | | | | | |
| 034000-00 HOSPITALITY INCOME | \$13,404 | \$95,468 | \$197,411 | (\$101,943) | -51.64% |
| 034001-00 INTEREST (HOSP. TAX) | \$10 | \$89 | \$0 | \$89 | - |
| Total Hospitality Fund | \$13,414 | \$95,557 | \$197,411 | (\$101,854) | -51.59% |
| Total Revenue | \$71,618 | \$2,022,746 | \$4,547,411 | (\$2,524,665) | -55.52% |
| Expenses | | | | | |
| General Fund Expenditures | | | | | |
| Admin | | | | | |
| 015001-00 Salaries | \$12,668 | \$104,171 | \$160,982 | (\$56,811) | -35.29% |
| 015002-00 Medical/Life Ins | \$16,315 | \$81,687 | \$101,066 | (\$19,379) | -19.17% |
| 015003-00 Social Security | \$980 | \$8,062 | \$12,315 | (\$4,253) | -34.53% |
| 015004-00 SC Retirement Exp | \$3,892 | \$17,268 | \$28,268 | (\$11,000) | -38.91% |
| 015005-00 Legal & Accounting | \$3,600 | \$57,007 | \$74,900 | (\$17,893) | -23.89% |
| 015006-00 Advertising | \$108 | \$1,788 | \$4,000 | (\$2,212) | -55.31% |

These financials have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Modified Accrual Basis
Substantially All Disclosures Omitted

| | Jan 2022 | YTD | Budget (full FY) | YTD vs YTD budget (\$) | YTD vs YTD budget (%) |
|----------------------------------|------------------|------------------|------------------|------------------------|-----------------------|
| 015007-00 Utilities | \$619 | \$4,831 | \$8,500 | (\$3,669) | -43.17% |
| 015008-00 Telephone | \$230 | \$5,854 | \$8,523 | (\$2,669) | -31.31% |
| 015009-00 Office Supplies | \$117 | \$4,132 | \$4,000 | \$132 | 3.31% |
| 015010-00 Insurance | \$1,269 | \$203,149 | \$285,000 | (\$81,851) | -28.72% |
| 015011-00 Dues & Fees | \$245 | \$1,638 | \$4,000 | (\$2,362) | -59.04% |
| 015011-10 Service Agreements | \$6,556 | \$90,492 | \$156,016 | (\$65,524) | -42.00% |
| 015015-00 Supplies & Minor Eq | \$0 | \$992 | \$5,000 | (\$4,008) | -80.17% |
| 015017-00 Maint to Building | \$39 | \$3,773 | \$5,000 | (\$1,227) | -24.54% |
| 015022-00 Travel & Meals | \$0 | \$8,411 | \$10,000 | (\$1,589) | -15.89% |
| 015023-00 Uniforms | \$0 | \$0 | \$500 | (\$500) | -100.00% |
| 015025-00 Training | \$0 | \$1,031 | \$3,000 | (\$1,969) | -65.64% |
| 015028-00 Miscellaneous | (\$22) | \$10,971 | \$5,000 | \$5,971 | 119.42% |
| 015032-00 Marion City Drug P... | \$0 | \$1,525 | \$2,500 | (\$975) | -39.00% |
| 015039-00 Emp Christmas Exp | \$0 | \$368 | \$3,000 | (\$2,632) | -87.73% |
| 015040-00 Sales & Use Tax | \$0 | \$110 | \$500 | (\$390) | -78.03% |
| 015042-00 UNEMPLOYMENT ... | \$0 | \$855 | \$250 | \$605 | 241.82% |
| 015043-00 Match for Grants | \$0 | \$0 | \$20,000 | (\$20,000) | -100.00% |
| 015044-00 Support for Agencies | \$0 | \$0 | \$2,500 | (\$2,500) | -100.00% |
| Total Admin | \$46,617 | \$608,114 | \$904,820 | (\$296,706) | -32.79% |
| Street | | | | | |
| 015101-00 Salaries | \$0 | \$1,201 | \$0 | \$1,201 | - |
| 015102-00 Medical/Life Ins | \$0 | \$2,197 | \$0 | \$2,197 | - |
| 015103-00 Social Security | \$0 | \$91 | \$0 | \$91 | - |
| 015104-00 SC Retirement | \$0 | \$370 | \$0 | \$370 | - |
| 015108-00 Telephone | \$35 | \$296 | \$0 | \$296 | - |
| 015129-00 Capital Outlay | \$38,560 | \$38,560 | \$0 | \$38,560 | - |
| 015201-00 Salaries | \$28,440 | \$237,994 | \$408,072 | (\$170,078) | -41.68% |
| 015201-10 Overtime | \$598 | \$9,119 | \$5,000 | \$4,119 | 82.38% |
| 015201-20 Street Dept-Olsen | \$1,675 | \$10,738 | \$0 | \$10,738 | - |
| 015202-00 Medical/Life Ins | \$11,441 | \$54,966 | \$96,538 | (\$41,572) | -43.06% |
| 015203-00 Social Security | \$2,184 | \$18,697 | \$31,217 | (\$12,520) | -40.11% |
| 015204-00 SC Retirement | \$6,642 | \$34,871 | \$59,415 | (\$24,544) | -41.31% |
| 015207-00 Utilities | \$8,685 | \$78,383 | \$100,000 | (\$21,617) | -21.62% |
| 015208-00 Telephone | \$427 | \$3,210 | \$5,000 | (\$1,790) | -35.81% |
| 015215-00 Supplies and Minor ... | \$1,237 | \$11,914 | \$15,000 | (\$3,086) | -20.57% |
| 015216-00 Maintenance to Equ... | \$2,264 | \$4,883 | \$1,500 | \$3,383 | 225.57% |
| 015216-10 Maintenance to Stre... | \$0 | \$811 | \$0 | \$811 | - |
| 015217-00 Maint. to Building | \$0 | \$19 | \$5,000 | (\$4,981) | -99.62% |
| 015219-00 Gas | \$15,646 | \$42,447 | \$30,000 | \$12,447 | 41.49% |
| 015219-10 Maintenance to Vehi... | \$0 | \$9,095 | \$20,000 | (\$10,905) | -54.53% |
| 015223-00 Uniforms | \$79 | \$890 | \$10,000 | (\$9,110) | -91.10% |
| 015225-00 Training | \$0 | \$100 | \$0 | \$100 | - |
| 015228-00 Misc Expense | \$0 | \$308 | \$2,000 | (\$1,692) | -84.61% |
| 015229-00 CAPITAL OUTLAY | \$0 | \$93,450 | \$0 | \$93,450 | - |
| 015230-00 Contr Services/WSA | \$43,157 | \$74,100 | \$0 | \$74,100 | - |
| 015233-00 Landfill Fees | \$5,784 | \$5,784 | \$96,000 | (\$90,216) | -93.98% |
| 015240-00 Principal | \$0 | \$119,969 | \$110,450 | \$9,519 | 8.62% |
| 015241-00 Interest | \$0 | \$10,620 | \$0 | \$10,620 | - |
| Total Street | \$166,852 | \$865,082 | \$995,192 | (\$130,110) | -13.07% |
| Police | | | | | |
| 015301-00 Salaries | \$56,783 | \$512,008 | \$769,683 | (\$257,675) | -33.48% |
| 015301-10 Overtime | \$1,781 | \$15,840 | \$15,000 | \$840 | 5.60% |
| 015302-00 Medical/Life Ins | \$27,130 | \$107,491 | \$171,048 | (\$63,557) | -37.16% |

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Modified Accrual Basis
Substantially All Disclosures Omitted

| | Jan 2022 | YTD | Budget (full FY) | YTD vs YTD budget (\$) | YTD vs YTD budget (%) |
|----------------------------------|------------------|------------------|--------------------|------------------------|-----------------------|
| 015303-00 Social Security | \$4,368 | \$39,590 | \$58,880 | (\$19,290) | -32.76% |
| 015304-00 S.C Police Retirement | \$18,897 | \$90,737 | \$140,390 | (\$49,653) | -35.37% |
| 015307-00 Utilities | \$271 | \$2,372 | \$0 | \$2,372 | - |
| 015308-00 Telephone | \$1,031 | \$7,682 | \$17,000 | (\$9,318) | -54.81% |
| 015311-00 Dues & Fees | (\$1) | \$1,277 | \$3,000 | (\$1,723) | -57.43% |
| 015311-10 Service Agreement | \$8,769 | \$90,274 | \$126,057 | (\$35,783) | -28.39% |
| 015315-00 Supplies & Minor Eq | \$23 | (\$254) | \$10,000 | (\$10,254) | -102.54% |
| 015316-00 Maintenance to Equ... | \$210 | \$356 | \$1,000 | (\$644) | -64.36% |
| 015317-00 Maintenance to BL... | \$0 | \$20 | \$0 | \$20 | - |
| 015319-00 Gas | \$4,070 | \$33,637 | \$40,000 | (\$6,364) | -15.91% |
| 015319-10 Maintenance to VEH | \$1,386 | \$8,245 | \$10,000 | (\$1,755) | -17.55% |
| 015322-00 Travel & Meals | \$0 | \$714 | \$1,500 | (\$786) | -52.37% |
| 015323-00 Uniforms | \$190 | \$1,011 | \$10,000 | (\$8,989) | -89.89% |
| 015325-00 Training | \$0 | \$1,049 | \$2,500 | (\$1,451) | -58.06% |
| 015326-00 Prisoner Expense | \$0 | \$0 | \$1,000 | (\$1,000) | -100.00% |
| 015326-10 Victims Adv- Expense | \$0 | \$1,984 | \$5,000 | (\$3,016) | -60.32% |
| 015328-00 Misc Expense | \$81 | \$1,040 | \$2,000 | (\$960) | -48.00% |
| 015331-00 National Night Out | \$0 | \$1,739 | \$0 | \$1,739 | - |
| 015341-00 Marion County Law | \$0 | \$0 | \$35,000 | (\$35,000) | -100.00% |
| Total Police | \$124,989 | \$916,814 | \$1,419,058 | (\$502,244) | -35.39% |
| Fire | | | | | |
| 015401-00 Salaries | \$24,021 | \$198,043 | \$285,502 | (\$87,459) | -30.63% |
| 015401-10 Overtime | \$1,582 | \$8,297 | \$30,000 | (\$21,703) | -72.34% |
| 015401-20 Volunteer Salaries | \$1,725 | \$7,240 | \$20,000 | (\$12,760) | -63.80% |
| 015402-00 Medical/Life Ins | \$8,190 | \$39,084 | \$62,549 | (\$23,465) | -37.51% |
| 015403-00 Social Security | \$2,049 | \$15,944 | \$21,841 | (\$5,897) | -27.00% |
| 015404-00 SC Retirement | \$5,990 | \$28,119 | \$57,785 | (\$29,666) | -51.34% |
| 015407-00 Utilities | \$1,546 | \$14,713 | \$15,244 | (\$531) | -3.49% |
| 015408-00 Telephone | \$799 | \$5,823 | \$5,000 | \$823 | 16.46% |
| 015409-00 Office Supplies QB | \$0 | \$1,569 | \$3,000 | (\$1,431) | -47.70% |
| 015411-00 Dues & Fees | \$0 | \$0 | \$3,445 | (\$3,445) | -100.00% |
| 015411-10 Service Agreement | \$0 | \$420 | \$14,623 | (\$14,203) | -97.13% |
| 015415-00 Supplies & Minor Eq | \$139 | \$12,482 | \$25,725 | (\$13,243) | -51.48% |
| 015416-00 Maintenance to EQ | \$5,661 | \$48,590 | \$30,904 | \$17,686 | 57.23% |
| 015417-00 Maintenance to BL... | \$1,976 | \$4,732 | \$10,650 | (\$5,918) | -55.57% |
| 015419-00 Gas, Oil, Tires, ETC | \$2,978 | \$21,139 | \$20,000 | \$1,139 | 5.70% |
| 015419-10 Maint. to Vehicle Rep | \$0 | \$520 | \$10,700 | (\$10,180) | -95.14% |
| 015422-00 Travel & Meals | \$0 | \$344 | \$1,500 | (\$1,157) | -77.10% |
| 015423-00 Uniforms | \$0 | \$1,290 | \$7,500 | (\$6,210) | -82.80% |
| 015425-00 Training | \$20 | \$382 | \$6,000 | (\$5,618) | -93.64% |
| 015428-00 Miscellaneous | \$592 | \$654 | \$2,000 | (\$1,346) | -67.29% |
| 015429-00 CAPITAL OUTLAY-F... | \$0 | \$5,456 | \$33,000 | (\$27,544) | -83.47% |
| 015438-00 Professional Services | \$5,827 | \$6,927 | \$12,300 | (\$5,373) | -43.68% |
| 015441-00 Marion Count law En... | \$0 | \$0 | \$35,000 | (\$35,000) | -100.00% |
| 015442-00 Debt Service Interest | \$0 | \$545 | \$0 | \$545 | - |
| 015443-00 Debit Service Princip | \$0 | \$26,621 | \$13,457 | \$13,164 | 97.82% |
| Total Fire | \$63,095 | \$448,934 | \$727,725 | (\$278,791) | -38.31% |
| Museum | | | | | |
| 015501-00 Salaries | \$3,308 | \$27,065 | \$35,200 | (\$8,135) | -23.11% |
| 015502-00 Medical/Life Ins | \$2,789 | \$12,148 | \$10,250 | \$1,898 | 18.52% |
| 015503-00 Social Security | \$228 | \$1,898 | \$2,693 | (\$795) | -29.51% |
| 015504-00 SC Retirement | \$576 | \$2,874 | \$5,268 | (\$2,394) | -45.44% |
| 015507-00 Utilities | \$825 | \$4,219 | \$4,000 | \$219 | 5.48% |

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Modified Accrual Basis
Substantially All Disclosures Omitted

| | Jan 2022 | YTD | Budget (full FY) | YTD vs YTD budget (\$) | YTD vs YTD budget (%) |
|---------------------------------|-----------------|------------------|------------------|------------------------|-----------------------|
| 015508-00 Telephone | \$0 | \$198 | \$600 | (\$402) | -67.01% |
| 015509-00 Office Supplies | \$0 | (\$2,127) | \$200 | (\$2,327) | -1,163.36% |
| 015515-00 Supplies | \$116 | \$578 | \$2,000 | (\$1,422) | -71.08% |
| 015517-00 Maintenance to BL... | \$0 | \$220 | \$20,000 | (\$19,780) | -98.90% |
| 015518-00 EXHIBITIONS | \$0 | \$148 | \$500 | (\$352) | -70.34% |
| 015522-00 TRAVEL&MEALS | \$0 | \$448 | \$200 | \$248 | 123.87% |
| 015525-00 Museum Purchases | \$156 | \$1,886 | \$1,000 | \$886 | 88.60% |
| 015535-00 Marketing | \$0 | \$275 | \$500 | (\$225) | -44.91% |
| Total Museum | \$7,998 | \$49,832 | \$82,411 | (\$32,579) | -39.53% |
| Recreation | | | | | |
| 015601-00 SALARIES | \$8,513 | \$72,541 | \$117,603 | (\$45,062) | -38.32% |
| 015601-30 1099 EMPLOYEES | \$0 | \$6,090 | \$30,000 | (\$23,910) | -79.70% |
| 015602-00 Medical/Life Ins. | \$1,070 | \$4,834 | \$12,933 | (\$8,099) | -62.62% |
| 015603-00 Social Security | \$636 | \$5,443 | \$9,490 | (\$4,047) | -42.65% |
| 015604-00 SC Retirement | \$1,920 | \$9,046 | \$17,839 | (\$8,793) | -49.29% |
| 015607-00 Utilities | \$2,146 | \$18,076 | \$20,000 | (\$1,924) | -9.62% |
| 015608-00 Telephone | \$72 | \$611 | \$1,000 | (\$389) | -38.91% |
| 015609-00 OFFICE SUPPLIES | \$0 | \$0 | \$100 | (\$100) | -100.00% |
| 015611-00 Dues & Fees | \$0 | \$598 | \$1,000 | (\$402) | -40.16% |
| 015611-10 Service Contracts | \$0 | \$0 | \$250 | (\$250) | -100.00% |
| 015615-00 Supplies & Minor EQ | \$3,586 | \$19,240 | \$20,000 | (\$760) | -3.80% |
| 015616-00 Maintenance to Equ... | \$0 | \$643 | \$2,000 | (\$1,357) | -67.83% |
| 015617-00 Maintenance to BL... | \$81 | \$2,389 | \$1,000 | \$1,389 | 138.85% |
| 015619-00 Gas | \$42 | \$1,126 | \$2,000 | (\$874) | -43.68% |
| 015619-10 Maint. to VehicleRep | \$0 | \$2,667 | \$2,000 | \$667 | 33.33% |
| 015622-00 Travel & Meals | \$414 | \$1,069 | \$2,500 | (\$1,431) | -57.26% |
| 015622-10 Training | \$0 | \$375 | \$500 | (\$125) | -25.00% |
| 015623-00 Uniforms | \$0 | \$0 | \$100 | (\$100) | -100.00% |
| 015625-00 Canteen Purchases | \$611 | \$913 | \$6,000 | (\$5,087) | -84.79% |
| 015628-00 Miscellaneous | \$56 | \$1,276 | \$1,000 | \$276 | 27.63% |
| Total Recreation | \$19,147 | \$146,936 | \$247,315 | (\$100,379) | -40.59% |
| Court | | | | | |
| 015801-00 Salaries | \$1,110 | \$7,406 | \$10,145 | (\$2,739) | -27.00% |
| 015802-00 Medical/Life Ins | \$1 | \$76 | \$16,300 | (\$16,224) | -99.53% |
| 015803-00 Social Security | \$26 | \$129 | \$776 | (\$647) | -83.39% |
| 015804-00 SC Retirement Exp | \$64 | \$1,442 | \$1,781 | (\$339) | -19.02% |
| 015805-00 Legal Cost-Jury Trial | \$0 | \$253 | \$1,000 | (\$747) | -74.70% |
| 015811-00 Dues & Fees | \$0 | \$0 | \$200 | (\$200) | -100.00% |
| 015811-10 Service Contracts | \$0 | \$0 | \$9,900 | (\$9,900) | -100.00% |
| 015822-00 Travel & Meals | \$0 | \$780 | \$2,000 | (\$1,220) | -61.02% |
| 015825-00 Training | \$0 | \$250 | \$1,000 | (\$750) | -75.00% |
| 015828-00 Micellaneous Expen... | \$19 | \$162 | \$200 | (\$38) | -19.09% |
| Total Court | \$1,221 | \$10,498 | \$43,302 | (\$32,804) | -75.76% |
| Maintenance | | | | | |
| 016101-00 SALARIES | \$1,848 | \$17,404 | \$24,032 | (\$6,628) | -27.58% |
| 016101-10 Overtime | \$52 | \$621 | \$1,000 | (\$379) | -37.91% |
| 016102-00 MEDICAL/LIFE IN... | \$1,057 | \$4,767 | \$6,467 | (\$1,700) | -26.29% |
| 016103-00 SOCIAL SECURITY | \$143 | \$1,364 | \$1,838 | (\$474) | -25.79% |
| 016104-00 SC RETIREMENT | \$463 | \$2,482 | \$3,739 | (\$1,257) | -33.62% |
| 016107-00 Utilities | \$161 | \$1,053 | \$2,000 | (\$947) | -47.33% |
| 016108-00 Telephone | \$0 | \$66 | \$200 | (\$134) | -67.25% |
| 016115-00 Supplies & Minor EQ | \$0 | \$813 | \$4,000 | (\$3,187) | -79.68% |
| 016116-00 Maintenance to EQ | \$785 | \$1,373 | \$1,000 | \$373 | 37.29% |

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Modified Accrual Basis
Substantially All Disclosures Omitted

| | Jan 2022 | YTD | Budget (full FY) | YTD vs YTD budget (\$) | YTD vs YTD budget (%) |
|--|--------------------|----------------------|--------------------|---------------------------|--------------------------|
| 016119-00 Gas | \$0 | \$49 | \$500 | (\$451) | -90.26% |
| 016123-00 Uniforms | \$0 | \$0 | \$500 | (\$500) | -100.00% |
| Total Maintenance | \$4,510 | \$29,992 | \$45,276 | (\$15,284) | -33.76% |
| ASK MULLINS STAFF | \$7,151 | \$16,064 | \$0 | \$16,064 | - |
| Total General Fund Expenditures | \$441,581 | \$3,092,266 | \$4,465,099 | (\$1,372,833) | -30.75% |
| Hospitality Fund Expenditures | | | | | |
| 035076-00 Chamber of Commerce | \$0 | \$0 | \$7,500 | (\$7,500) | -100.00% |
| 035077-00 Golden Leaf Festival | \$0 | \$0 | \$5,000 | (\$5,000) | -100.00% |
| 035079-00 Pee Dee RTA | \$0 | \$5,800 | \$5,800 | \$0 | 0.00% |
| 035080-00 NAACP Freedom Fund... | \$0 | \$0 | \$600 | (\$600) | -100.00% |
| 035083-00 Trans GF for Museum | \$0 | \$0 | \$82,411 | (\$82,411) | -100.00% |
| 035084-00 Wildlife Action | \$0 | \$2,000 | \$2,000 | \$0 | 0.00% |
| 035086-00 Debt Service Park (P) | \$0 | \$63,000 | \$55,000 | \$8,000 | 14.55% |
| 035087-00 Debt Service Park (I) | \$0 | \$14,490 | \$22,600 | (\$8,110) | -35.88% |
| 035088-00 Marketing and Branding | \$0 | \$4,200 | \$15,000 | (\$10,800) | -72.00% |
| 035090-00 BBQ Cook Off | \$0 | \$0 | \$1,500 | (\$1,500) | -100.00% |
| Total Hospitality Fund Expenditures | \$0 | \$89,490 | \$197,411 | (\$107,921) | -54.67% |
| Total Expenses | \$441,581 | \$3,181,756 | \$4,662,510 | (\$1,480,754) | -31.76% |
| Operating Profit | (\$369,963) | (\$1,159,010) | (\$115,099) | (\$1,043,911) | -906.97% |
| Other Income | | | | | |
| 014027-70 Federal Grant | \$0 | \$1,898,952 | \$0 | \$1,898,952 | - |
| Earnings Before Interest & Tax | (\$369,963) | \$739,942 | (\$115,099) | \$855,041 | 742.87% |
| Net Income | (\$369,963) | \$739,942 | (\$115,099) | \$855,041 | 742.87% |

These financials have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Profit & Loss Summary by Fund

| PROFIT & LOSS | Jan 2022 | YTD |
|---|--------------------|----------------------|
| Revenue | | |
| General Fund | \$58,204 | \$1,927,189 |
| Hospitality Fund | \$13,414 | \$95,557 |
| Total Revenue | \$71,618 | \$2,022,746 |
| Expenses | | |
| General Fund Expenditures | \$441,581 | \$3,092,266 |
| Hospitality Fund Expenditures | \$0 | \$89,490 |
| Total Expenses | \$441,581 | \$3,181,756 |
| Operating Profit | (\$369,963) | (\$1,159,010) |
| Other Income | | |
| 014027-70 Federal Grant | \$0 | \$1,898,952 |
| Earnings Before Interest & Tax | (\$369,963) | \$739,942 |
| Net Income | (\$369,963) | \$739,942 |

General Fund Net Income (Loss) for Jan is (\$383,377) and Year to date thru Jan is (\$1,165,077).

Hospitality Fund Net Income (Loss) for Jan is \$13,414 and Year to date thru Jan is \$6,067.

Capital Fund Net Income (Loss) for Jan is (\$0) and Year to date thru Jan is (\$0)

Note: the above amounts exclude the Federal Grants

Modified Accrual Basis
Substantially All Disclosures Omitted

Year To Date Compared to Prior Year Totals

| PROFIT & LOSS | 2021/2022 (YTD) | 2020/2021 | This year vs last year (\$) | This year vs last year (%) |
|----------------------------------|--------------------|--------------------|-----------------------------|----------------------------|
| Revenue | | | | |
| General Fund | | | | |
| 011100-05 Interest on CD's | \$0 | \$12,920 | (\$12,920) | -100.00% |
| 014001-00- INTEREST INCOME R... | \$223 | \$363 | (\$140) | -38.46% |
| 014003-00-LOCAL OPTIONS SALE... | \$295,453 | \$241,130 | \$54,323 | 22.53% |
| 014005-00 Police Fines Revenue | \$8,652 | \$31,031 | (\$22,378) | -72.12% |
| 014005-30 PD National Night Out | \$500 | \$0 | \$500 | - |
| 014006-00-BUSINESS LICENSE R... | \$213,196 | \$580,305 | (\$367,109) | -63.26% |
| 014006-10 Franchise Fees | \$84,710 | \$401,699 | (\$316,989) | -78.91% |
| 014007-00 MISC GEN FUN | \$32,290 | \$44,227 | (\$11,937) | -26.99% |
| 014007-20 SCMIT Reimbursement | \$138 | \$60 | \$78 | 129.14% |
| 014007-40 GIFT SHOP REVENUE | \$4,099 | \$1,027 | \$3,072 | 299.04% |
| 014008-00 SPECIAL REVENUE-SD | \$0 | \$1,350 | (\$1,350) | -100.00% |
| 014008-10 Special Revenue-PD | \$1,435 | \$306 | \$1,129 | 368.95% |
| 014009-00 FIRE DEPT. RECEIPTS | \$121,620 | \$118,310 | \$3,311 | 2.80% |
| 014009-10 FIRE DEPARTMENT D... | \$0 | \$121,181 | (\$121,181) | -100.00% |
| 014009-30 RESCUE SQUAD FUNDS | \$46,617 | \$89,167 | (\$42,550) | -47.72% |
| 014010-00 Recreation Receipts | \$7,416 | \$23,733 | (\$16,317) | -68.75% |
| 014012-00 STATE SHARED REVE... | \$230,466 | \$288,571 | (\$58,105) | -20.14% |
| 014013-00 Sanitation Income | \$388,127 | \$778,967 | (\$390,839) | -50.17% |
| 014014-50 TOURS AND ADMISSI... | \$0 | \$2,077 | (\$2,077) | -100.00% |
| 014021-00 ACCOMMODATIONS ... | \$0 | \$29,646 | (\$29,646) | -100.00% |
| 014024-00 CANTEEN RECEIPTS | \$2,425 | \$13,830 | (\$11,405) | -82.46% |
| 014025-00 Recreation Rental Inc | \$10,489 | \$6,108 | \$4,382 | 71.74% |
| 014025-10 SCHOOL RESOURCE O... | \$67,500 | \$101,250 | (\$33,750) | -33.33% |
| 014026-00 LOST PROP.CREDIT F... | \$67,278 | \$442,533 | (\$375,256) | -84.80% |
| 014026-01 LOST Roll-back | \$0 | (\$9,051) | \$9,051 | 100.00% |
| 014027-00 GRANTS PASS THRO... | \$149,376 | \$17,337 | \$132,039 | 761.62% |
| 014070-50 DELINQUENT TAXES-... | \$47,485 | \$98,507 | (\$51,022) | -51.80% |
| 014082-00 VEHICLE TAX COLLEC... | \$74,590 | \$211,234 | (\$136,644) | -64.69% |
| 014087-1 PROPERTY TAX COLLE... | \$73,080 | \$777,341 | (\$704,261) | -90.60% |
| 014099-10 Insurance Proceeds | \$0 | \$162,653 | (\$162,653) | -100.00% |
| 014100-00 Lease Agreements | \$0 | \$420,115 | (\$420,115) | -100.00% |
| 014401-00 Museum Interest Earned | \$23 | \$50 | (\$27) | -54.55% |
| Total General Fund | \$1,927,189 | \$5,007,976 | (\$3,080,787) | -61.52% |
| Hospitality Fund | | | | |
| 034000-00 HOSPITALITY INCOME | \$95,468 | \$154,139 | (\$58,671) | -38.06% |
| 034001-00 INTEREST (HOSP. TAX) | \$89 | \$192 | (\$103) | -53.75% |
| Total Hospitality Fund | \$95,557 | \$154,331 | (\$58,774) | -38.08% |
| Total Revenue | \$2,022,746 | \$5,162,307 | (\$3,139,561) | -60.82% |
| Expenses | | | | |
| General Fund Expenditures | | | | |
| Admin | | | | |
| 015001-00 Salaries | \$104,171 | \$145,573 | (\$41,402) | -28.44% |
| 015002-00 Medical/Life Ins | \$81,687 | \$119,490 | (\$37,803) | -31.64% |
| 015003-00 Social Security | \$8,062 | \$11,206 | (\$3,144) | -28.06% |
| 015004-00 SC Retirement Exp | \$17,268 | \$25,094 | (\$7,826) | -31.19% |
| 015005-00 Legal & Accounting | \$57,007 | \$75,586 | (\$18,579) | -24.58% |
| 015006-00 Advertising | \$1,788 | \$1,419 | \$369 | 26.03% |

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Modified Accrual Basis
Substantially All Disclosures Omitted

| | 2021/2022 (YTD) | 2020/2021 | This year vs last year (\$) | This year vs last year (%) |
|----------------------------------|------------------|------------------|-----------------------------|----------------------------|
| 015007-00 Utilities | \$4,831 | \$8,344 | (\$3,513) | -42.11% |
| 015008-00 Telephone | \$5,854 | \$33,912 | (\$28,058) | -82.74% |
| 015009-00 Office Supplies | \$4,132 | \$9,007 | (\$4,875) | -54.12% |
| 015010-00 Insurance | \$203,149 | \$253,380 | (\$50,230) | -19.82% |
| 015011-00 Dues & Fees | \$1,638 | \$2,528 | (\$890) | -35.19% |
| 015011-10 Service Agreements | \$90,492 | \$61,302 | \$29,190 | 47.62% |
| 015015-00 Supplies & Minor Eq | \$992 | \$6,750 | (\$5,758) | -85.31% |
| 015017-00 Maint to Building | \$3,773 | \$19,997 | (\$16,224) | -81.13% |
| 015022-00 Travel & Meals | \$8,411 | \$6,959 | \$1,452 | 20.87% |
| 015025-00 Training | \$1,031 | \$1,190 | (\$159) | -13.37% |
| 015028-00 Miscellaneous | \$10,971 | \$17,221 | (\$6,250) | -36.29% |
| 015029-00 CAPITAL OUTLAY ... | \$0 | \$13,873 | (\$13,873) | -100.00% |
| 015032-00 Marion City Drug P... | \$1,525 | \$3,045 | (\$1,520) | -49.92% |
| 015039-00 Emp Christmas Exp | \$368 | \$628 | (\$260) | -41.44% |
| 015040-00 Sales & Use Tax | \$110 | \$0 | \$110 | - |
| 015042-00 UNEMPLOYMENT ... | \$855 | \$0 | \$855 | - |
| 015044-00 Support for Agencies | \$0 | \$2,500 | (\$2,500) | -100.00% |
| 015045-00 Interest | \$0 | \$713 | (\$713) | -100.00% |
| 015046-00 Principal | \$0 | \$3,692 | (\$3,692) | -100.00% |
| Total Admin | \$608,114 | \$823,408 | (\$215,294) | -26.15% |
| Street | | | | |
| 015101-00 Salaries | \$1,201 | \$31,694 | (\$30,493) | -96.21% |
| 015101-10 Overtime | \$0 | \$642 | (\$642) | -100.00% |
| 015102-00 Medical/Life Ins | \$2,197 | \$6,674 | (\$4,477) | -67.08% |
| 015103-00 Social Security | \$91 | \$2,449 | (\$2,359) | -96.29% |
| 015104-00 SC Retirement | \$370 | \$4,309 | (\$3,939) | -91.41% |
| 015108-00 Telephone | \$296 | \$652 | (\$357) | -54.68% |
| 015115-00 Supplies and Minor ... | \$0 | \$644 | (\$644) | -100.00% |
| 015119-00 Gas | \$0 | \$14,600 | (\$14,600) | -100.00% |
| 015123-00 Uniforms | \$0 | \$426 | (\$426) | -100.00% |
| 015129-00 Capital Outlay | \$38,560 | \$34,148 | \$4,412 | 12.92% |
| 015201-00 Salaries | \$237,994 | \$245,606 | (\$7,612) | -3.10% |
| 015201-10 Overtime | \$9,119 | \$13,224 | (\$4,105) | -31.04% |
| 015201-20 Street Dept-Olsen | \$10,738 | \$20,336 | (\$9,598) | -47.20% |
| 015202-00 Medical/Life Ins | \$54,966 | \$53,918 | \$1,049 | 1.94% |
| 015203-00 Social Security | \$18,697 | \$19,453 | (\$755) | -3.88% |
| 015204-00 SC Retirement | \$34,871 | \$38,225 | (\$3,354) | -8.77% |
| 015207-00 Utilities | \$78,383 | \$142,244 | (\$63,861) | -44.90% |
| 015208-00 Telephone | \$3,210 | \$5,039 | (\$1,830) | -36.31% |
| 015215-00 Supplies and Minor ... | \$11,914 | \$153,940 | (\$142,026) | -92.26% |
| 015216-00 Maintenance to Equ... | \$4,883 | \$7,794 | (\$2,911) | -37.34% |
| 015216-10 Maintenance to Stre... | \$811 | \$0 | \$811 | - |
| 015217-00 Maint. to Building | \$19 | \$361 | (\$341) | -94.67% |
| 015219-00 Gas | \$42,447 | \$35,020 | \$7,427 | 21.21% |
| 015219-10 Maintenance to Vehi... | \$9,095 | \$50,478 | (\$41,383) | -81.98% |
| 015223-00 Uniforms | \$890 | \$6,986 | (\$6,096) | -87.26% |
| 015225-00 Training | \$100 | \$35 | \$65 | 185.71% |
| 015228-00 Misc Expense | \$308 | \$10,343 | (\$10,035) | -97.02% |
| 015229-00 CAPITAL OUTLAY | \$93,450 | \$553,172 | (\$459,722) | -83.11% |
| 015230-00 Contr Services/WSA | \$74,100 | \$518,450 | (\$444,351) | -85.71% |
| 015233-00 Landfill Fees | \$5,784 | \$0 | \$5,784 | - |
| 015240-00 Principal | \$119,969 | \$20,022 | \$99,948 | 499.20% |
| 015241-00 Interest | \$10,620 | \$0 | \$10,620 | - |

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Modified Accrual Basis
Substantially All Disclosures Omitted

| | 2021/2022 (YTD) | 2020/2021 | This year vs last year (\$) | This year vs last year (%) |
|----------------------------------|------------------|--------------------|-----------------------------|----------------------------|
| Total Street | \$865,082 | \$1,990,885 | (\$1,125,803) | -56.55% |
| Police | | | | |
| 015301-00 Salaries | \$512,008 | \$732,284 | (\$220,276) | -30.08% |
| 015301-10 Overtime | \$15,840 | \$29,311 | (\$13,471) | -46.96% |
| 015302-00 Medical/Life Ins | \$107,491 | \$151,020 | (\$43,529) | -28.82% |
| 015303-00 Social Security | \$39,590 | \$56,972 | (\$17,382) | -30.51% |
| 015304-00 S.C Police Retirement | \$90,737 | \$134,965 | (\$44,228) | -32.77% |
| 015307-00 Utilities | \$2,372 | \$1,837 | \$535 | 29.11% |
| 015308-00 Telephone | \$7,682 | \$14,431 | (\$6,749) | -46.77% |
| 015311-00 Dues & Fees | \$1,277 | \$4,320 | (\$3,043) | -70.44% |
| 015311-10 Service Agreement | \$90,274 | \$39,758 | \$50,517 | 127.06% |
| 015315-00 Supplies & Minor Eq | (\$254) | \$4,259 | (\$4,513) | -105.95% |
| 015316-00 Maintenance to Equ... | \$356 | \$210 | \$146 | 69.71% |
| 015317-00 Maintenance to BL... | \$20 | \$120 | (\$100) | -83.33% |
| 015319-00 Gas | \$33,637 | \$38,634 | (\$4,997) | -12.94% |
| 015319-10 Maintenance to VEH | \$8,245 | \$15,893 | (\$7,648) | -48.12% |
| 015322-00 Travel & Meals | \$714 | \$816 | (\$102) | -12.47% |
| 015323-00 Uniforms | \$1,011 | \$30,631 | (\$29,619) | -96.70% |
| 015325-00 Training | \$1,049 | \$1,472 | (\$424) | -28.77% |
| 015326-10 Victims Adv- Expense | \$1,984 | \$2,551 | (\$568) | -22.25% |
| 015328-00 Misc Expense | \$1,040 | \$1,703 | (\$663) | -38.94% |
| 015329-00 CAPITAL OUTLAY | \$0 | \$22,666 | (\$22,666) | -100.00% |
| 015331-00 National Night Out | \$1,739 | \$0 | \$1,739 | - |
| 015341-00 Marion County Law | \$0 | \$35,000 | (\$35,000) | -100.00% |
| 015345-00 Interest | \$0 | \$7,852 | (\$7,852) | -100.00% |
| 015346-00 Principal | \$0 | \$46,144 | (\$46,144) | -100.00% |
| Total Police | \$916,814 | \$1,372,851 | (\$456,037) | -33.22% |
| Fire | | | | |
| 015401-00 Salaries | \$198,043 | \$243,009 | (\$44,966) | -18.50% |
| 015401-10 Overtime | \$8,297 | \$11,692 | (\$3,395) | -29.04% |
| 015401-20 Volunteer Salaries | \$7,240 | \$0 | \$7,240 | - |
| 015402-00 Medical/Life Ins | \$39,084 | \$57,736 | (\$18,652) | -32.31% |
| 015403-00 Social Security | \$16,944 | \$18,946 | (\$3,001) | -15.84% |
| 015404-00 SC Retirement | \$28,119 | \$43,301 | (\$15,182) | -35.06% |
| 015407-00 Utilities | \$14,713 | \$25,664 | (\$10,952) | -42.67% |
| 015408-00 Telephone | \$5,823 | \$5,623 | \$200 | 3.55% |
| 015409-00 Office Supplies QB | \$1,569 | \$4,977 | (\$3,408) | -68.48% |
| 015411-00 Dues & Fees | \$0 | \$1,416 | (\$1,416) | -100.00% |
| 015411-10 Service Agreement | \$420 | \$915 | (\$495) | -54.10% |
| 015415-00 Supplies & Minor Eq | \$12,482 | \$55,829 | (\$43,346) | -77.64% |
| 015416-00 Maintenance to EQ | \$48,590 | \$131,511 | (\$82,921) | -63.05% |
| 015417-00 Maintenance to BL... | \$4,732 | \$19,705 | (\$14,973) | -75.98% |
| 015419-00 Gas, Oil, Tires, ETC | \$21,139 | \$24,434 | (\$3,295) | -13.49% |
| 015419-10 Maint. to Vehicle Rep | \$520 | \$16,914 | (\$16,395) | -96.93% |
| 015422-00 Travel & Meals | \$344 | \$1,561 | (\$1,218) | -78.00% |
| 015423-00 Uniforms | \$1,290 | \$4,781 | (\$3,491) | -73.02% |
| 015425-00 Training | \$382 | \$3,022 | (\$2,640) | -87.36% |
| 015428-00 Miscellaneous | \$654 | \$1,298 | (\$644) | -49.60% |
| 015429-00 CAPITAL OUTLAY-F... | \$5,456 | \$8,765 | (\$3,308) | -37.74% |
| 015438-00 Professional Services | \$6,927 | \$7,632 | (\$705) | -9.24% |
| 015441-00 Marion Count law En... | \$0 | \$38,600 | (\$38,600) | -100.00% |
| 015442-00 Debt Service Interest | \$545 | \$3,779 | (\$3,234) | -85.56% |
| 015443-00 Debit Service Prinicip | \$26,621 | \$82,608 | (\$55,986) | -67.77% |

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Modified Accrual Basis
Substantially All Disclosures Omitted

| | 2021/2022 (YTD) | 2020/2021 | This year vs last year (\$) | This year vs last year (%) |
|----------------------------------|------------------|------------------|-----------------------------|----------------------------|
| Total Fire | \$448,934 | \$813,717 | (\$364,783) | -44.83% |
| Museum | | | | |
| 015501-00 Salaries | \$27,065 | \$18,261 | \$8,804 | 48.21% |
| 015502-00 Medical/Life Ins | \$12,148 | \$5,857 | \$6,291 | 107.42% |
| 015503-00 Social Security | \$1,898 | \$1,255 | \$643 | 51.26% |
| 015504-00 SC Retirement | \$2,874 | \$2,175 | \$699 | 32.13% |
| 015507-00 Utilities | \$4,219 | \$6,845 | (\$2,626) | -38.36% |
| 015508-00 Telephone | \$198 | \$504 | (\$306) | -60.69% |
| 015509-00 Office Supplies | (\$2,127) | \$154 | (\$2,281) | -1,481.43% |
| 015515-00 Supplies | \$578 | \$3,900 | (\$3,322) | -85.17% |
| 015516-00 MAINTENANCE TO ... | \$0 | \$48 | (\$48) | -100.00% |
| 015517-00 Maintenance to BL... | \$220 | \$481 | (\$260) | -54.18% |
| 015518-00 EXHIBITIONS | \$148 | \$0 | \$148 | - |
| 015522-00 TRAVEL&MEALS | \$448 | \$42 | \$406 | 968.85% |
| 015525-00 Museum Purchases | \$1,886 | \$2,877 | (\$991) | -34.44% |
| 015535-00 Marketing | \$275 | \$500 | (\$225) | -44.91% |
| Total Museum | \$49,832 | \$42,899 | \$6,934 | 16.16% |
| Recreation | | | | |
| 015601-00 SALARIES | \$72,541 | \$103,275 | (\$30,734) | -29.76% |
| 015601-30 1099 EMPLOYEES | \$6,090 | \$22,675 | (\$16,585) | -73.14% |
| 015602-00 Medical/Life Ins. | \$4,834 | \$6,458 | (\$1,624) | -25.14% |
| 015603-00 Social Security | \$5,443 | \$7,739 | (\$2,297) | -29.67% |
| 015604-00 SC Retirement | \$9,046 | \$14,889 | (\$5,843) | -39.25% |
| 015607-00 Utilities | \$18,076 | \$28,262 | (\$10,186) | -36.04% |
| 015608-00 Telephone | \$611 | \$1,280 | (\$669) | -52.29% |
| 015609-00 OFFICE SUPPLIES | \$0 | \$616 | (\$616) | -100.00% |
| 015611-00 Dues & Fees | \$598 | \$1,515 | (\$917) | -60.50% |
| 015615-00 Supplies & Minor EQ | \$19,240 | \$24,307 | (\$5,067) | -20.85% |
| 015616-00 Maintenance to Equ... | \$643 | \$3,859 | (\$3,215) | -83.33% |
| 015617-00 Maintenance to BL... | \$2,389 | \$3,344 | (\$955) | -28.57% |
| 015619-00 Gas | \$1,126 | \$331 | \$796 | 240.58% |
| 015619-10 Maint. to VehicleRep | \$2,667 | \$7,100 | (\$4,434) | -62.44% |
| 015622-00 Travel & Meals | \$1,069 | \$2,627 | (\$1,559) | -59.33% |
| 015622-10 Training | \$375 | \$0 | \$375 | - |
| 015625-00 Canteen Purchases | \$913 | \$4,707 | (\$3,794) | -60.51% |
| 015628-00 Miscellaneous | \$1,276 | \$1,280 | (\$4) | -0.29% |
| 015629-00 Capital Outlay | \$0 | \$4,920 | (\$4,920) | -100.00% |
| Total Recreation | \$146,936 | \$239,184 | (\$92,248) | -38.57% |
| Court | | | | |
| 015801-00 Salaries | \$7,406 | \$17,182 | (\$9,776) | -56.90% |
| 015802-00 Medical/Life Ins | \$76 | \$297 | (\$221) | -74.34% |
| 015803-00 Social Security | \$129 | \$196 | (\$67) | -34.36% |
| 015804-00 SC Retirement Exp | \$1,442 | \$1,077 | \$366 | 33.95% |
| 015805-00 Legal Cost-Jury Trial | \$253 | \$0 | \$253 | - |
| 015811-00 Dues & Fees | \$0 | \$50 | (\$50) | -100.00% |
| 015822-00 Travel & Meals | \$780 | \$937 | (\$158) | -16.81% |
| 015825-00 Training | \$250 | \$952 | (\$702) | -73.74% |
| 015828-00 Miscellaneous Expen... | \$162 | \$172 | (\$10) | -5.75% |
| Total Court | \$10,498 | \$20,864 | (\$10,366) | -49.68% |
| Maintenance | | | | |
| 016101-00 SALARIES | \$17,404 | \$23,206 | (\$5,802) | -25.00% |
| 016101-10 Overtime | \$621 | \$1,414 | (\$793) | -56.09% |
| 016102-00 MEDICAL/LIFE IN... | \$4,767 | \$6,351 | (\$1,584) | -24.94% |

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Substantially All Disclosures Omitted

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|--|----------------------|--------------------|-----------------------------|----------------------------|
| 016103-00 SOCIAL SECURITY | \$1,364 | \$1,859 | (\$495) | -26.63% |
| 016104-00 SC RETIREMENT | \$2,482 | \$3,783 | (\$1,301) | -34.39% |
| 016107-00 Utilities | \$1,053 | \$2,000 | (\$947) | -47.33% |
| 016108-00 Telephone | \$66 | \$196 | (\$131) | -66.63% |
| 016115-00 Supplies & Minor EQ | \$813 | \$5,666 | (\$4,853) | -85.66% |
| 016116-00 Maintenance to EQ | \$1,373 | \$180 | \$1,193 | 662.72% |
| 016119-00 Gas | \$49 | \$506 | (\$457) | -90.38% |
| 016123-00 Uniforms | \$0 | \$426 | (\$426) | -100.00% |
| Total Maintenance | \$29,992 | \$45,588 | (\$15,596) | -34.21% |
| ASK MULLINS STAFF | \$16,064 | \$0 | \$16,064 | - |
| Total General Fund Expenditures | \$3,092,266 | \$5,349,395 | (\$2,257,129) | -42.19% |
| Hospitality Fund Expenditures | | | | |
| 035076-00 Chamber of Commerce | \$0 | \$7,500 | (\$7,500) | -100.00% |
| 035077-00 Golden Leaf Festival | \$0 | \$5,000 | (\$5,000) | -100.00% |
| 035078-00 Channel 8 QB | \$0 | \$7,800 | (\$7,800) | -100.00% |
| 035079-00 Pee Dee RTA | \$5,800 | \$5,800 | \$0 | 0.00% |
| 035084-00 Wildlife Action | \$2,000 | \$4,000 | (\$2,000) | -50.00% |
| 035086-00 Debt Service Park (P) | \$63,000 | \$61,000 | \$2,000 | 3.28% |
| 035087-00 Debt Service Park (I) | \$14,490 | \$16,690 | (\$2,200) | -13.18% |
| 035088-00 Marketing and Branding | \$4,200 | \$0 | \$4,200 | - |
| 035090-00 BBQ Cook Off | \$0 | \$1,500 | (\$1,500) | -100.00% |
| Total Hospitality Fund Expenditures | \$89,490 | \$109,290 | (\$19,800) | -18.12% |
| Total Expenses | \$3,181,756 | \$5,458,685 | (\$2,276,929) | -41.71% |
| Operating Profit | (\$1,159,010) | (\$296,377) | (\$862,632) | -291.06% |
| Other Income | | | | |
| 014027-70 Federal Grant | \$1,898,952 | \$0 | \$1,898,952 | - |
| Earnings Before Interest & Tax | \$739,942 | (\$296,377) | \$1,036,319 | 349.66% |
| Net Income | \$739,942 | (\$296,377) | \$1,036,319 | 349.66% |

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