



INTERIM STATEMENTS by Fund
All Funds: City-Wide
For the Two Months Ending Sunday, August 31, 2014

10/3/2014
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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING REVENUE							
TAXES							
Real property - current year	\$53,169	\$66,323	\$3,708,500	(\$3,642,177)	1.79%	\$98,884	\$4,074,368
Public utility			50,000	(50,000)			59,712
Real property - prior year	4,294	6,771		6,771		7,023	51,091
Motor vehicle	16,175	16,175	150,000	(133,825)	10.78%	22,471	214,398
Motor vehicle title ad valorem tax fee	42,815	78,857	525,000	(446,143)	15.02%	93,646	561,216
Intangible	963	2,041	22,000	(19,959)	9.28%	6,169	21,081
Railroad equipment		5,396	4,500	896	119.91%	5,334	5,334
Property not on digest							25
Real estate transfer (intangible)	645	1,092	6,500	(5,408)	16.80%	1,052	7,873
Franchise taxes:							
Electric			70,000	(70,000)			51,464
Gas			160,000	(160,000)			155,479
Television cable			240,000	(240,000)			229,981
Telephone	(342)	80	125,000	(124,920)	0.06%	211	78,516
Payment In Lieu of Tax GHA			4,000	(4,000)			2,028
Video			20,000	(20,000)			19,831
Total franchise taxes	(342)	80	619,000	(618,920)	0.01%	211	537,299
Local option sales and use taxes	288,839	578,138	3,350,000	(2,771,862)	17.26%	528,061	3,321,866
Hotel/Motel	(2,460)	8,162	60,000	(51,838)	13.60%	10,624	57,172
Alcoholic beverage excise	55,105	55,105	637,000	(581,895)	8.65%	53,965	626,427
Total selective sales and use taxes	52,645	63,267	697,000	(633,733)	9.08%	64,589	683,599
Business taxes:							
Business and occupation taxes	904	904	450,000	(449,096)	0.20%	9,350	441,938
Insurance premium taxes			1,200,000	(1,200,000)			1,219,600
Financial institutions taxes			88,000	(88,000)			80,274
Total business taxes	904	904	1,738,000	(1,737,096)	0.05%	9,350	1,741,812
Penalties and interest on delinquent taxes							
Real	2,647	5,620	45,000	(39,380)	12.49%	7,738	49,371
Business	46	98	2,000	(1,902)	4.90%	869	3,080
Total penalties and interest on delinquent taxes	2,693	5,718	47,000	(41,282)	12.17%	8,607	52,451
TOTAL TAXES	462,800	824,762	10,917,500	(10,092,738)	7.55%	845,397	11,332,125
LICENSE AND PERMITS							
Business licenses:							
Alcoholic beverages:							
Beer	100	100	44,000	(43,900)	0.23%	100	45,467
Wine			43,000	(43,000)		100	42,862
Liquor	2,250	2,350	115,000	(112,650)	2.04%		114,700
Total alcoholic beverage licenses	2,350	2,450	202,000	(199,550)	1.21%	200	203,029
General business licenses:							
Insurance		75	35,000	(34,925)	0.21%		38,313
Total general business licenses		75	35,000	(34,925)	0.21%		38,313
Total Business licenses	2,350	2,525	237,000	(234,475)	1.07%	200	241,342
Non-business licenses and permits:							
Building and signs:							
Zoning and land use permits		700	4,500	(3,800)	15.56%	535	8,841
Sign permits		1,865	15,000	(13,135)	12.43%	1,365	12,735
Other permits		2,250	2,500	(250)	90.00%	350	30,200
Catering	25	100	600	(500)	16.67%	125	975
Total building and sign permits	25	4,915	22,600	(17,685)	21.75%	2,375	52,751
Regulatory fees (permits):							



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	Actual	Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
Building structures and equipment permits:						
Inspections						
Building		6,287	55,000	(48,713) 11.43%	5,595	38,667
Plumbing		293	7,000	(6,707) 4.19%	503	5,903
Electrical		1,225	14,000	(12,775) 8.75%	1,650	13,970
Gas			1,000	(1,000)	46	746
Mechanical		126	6,000	(5,874) 2.10%	234	4,930
Total inspection permits		7,931	83,000	75,069 9.56%	8,028	64,216
Total non-business licenses and permits	25	12,846	105,600	(92,754) 12.16%	10,403	116,967
Penalties and interest on delinquent licenses and permits						
Interest on business licenses		15		15	144	1,034
Total penalties and interest on delinquent licenses and permits		15		15	144	1,034
TOTAL LICENSES AND PERMITS	2,375	15,386	342,600	(327,214) 4.49%	10,747	359,343
CHARGES FOR SERVICES						
General government:						
Fees - plan reviews		2,455	20,000	(17,545) 12.28%	995	19,772
Fees - demolition recovery	293	573	4,000	(3,427) 14.33%	885	5,020
Fees - zoning applications		70	750	(680) 9.33%		770
Fees - reimbursements		2,231		2,231	3,018	8,808
Information technology fees	1,425	2,271	15,000	(12,729) 15.14%	2,561	15,699
Indirect cost allocation	408,211	816,422	4,898,527	(4,082,105) 16.67%	816,880	4,901,278
IT equipment cost allocation	29,828	59,657	357,940	(298,283) 16.67%	74,900	449,400
Motor pool charges	50,234	131,817	991,390	(859,573) 13.30%	179,082	1,088,637
Election qualifying fees			2,000	(2,000)		2,822
Business occupation tax admin fee	260	260	25,000	(24,740) 1.04%	420	28,280
Total general government	490,251	1,015,756	6,314,607	5,298,851 16.09%	1,078,741	6,520,486
Public safety - fire inspections			200	(200)		6
Streets and public improvements	852	1,003	400	603 250.75%	1,001	4,457
Utilities / enterprise charges and fees						
Fees - Collection - Residential	165,112	334,329	1,987,500	(1,653,171) 16.82%	249,650	1,953,692
Fees - Collection - Commercial	76,550	154,406	960,000	(805,594) 16.08%	111,100	909,819
Fees - Transfer Station	90,013	172,134	1,082,000	(909,866) 15.91%	247,125	1,186,875
Fees - Special Handling	920	1,030	6,000	(4,970) 17.17%	2,393	8,405
Fees - Rolloff Containers	41,366	81,523	576,000	(494,477) 14.15%	112,705	493,572
Fees - Yard Waste Disposal	39,008	78,972	475,000	(396,028) 16.63%	71,963	497,881
Fees - Yard Waste Special Handling	(25)	439	5,000	(4,561) 8.78%	1,312	5,853
Sale of Recycled Materials			10,000	(10,000)	626	14,123
Permit Fees - Commercial Hauler			1,500	(1,500)	100	1,100
Fees - Landfill Use	51,954	129,128	850,000	(720,872) 15.19%	130,170	854,279
Recycling fees Cardboard	10,788	20,700	200,000	(179,300) 10.35%	34,621	130,356
Recycling Fees Residential	1,875	4,187	46,000	(41,813) 9.10%	8,686	47,987
Recycling Fees Commercial	15,666	19,181	16,000	3,181 119.88%	1,022	16,562
Recycling Fees Plastics			4,000	(4,000)	868	2,802
Recycling Fees E-Waste			2,000	(2,000)		1,170
Water Institutional			439,000	(439,000)		
Fees - Water Industrial			300,000	(300,000)		
Fees - Water Residential	236,037	486,122	2,891,000	(2,404,878) 16.82%	296,927	2,685,532
Fees - Water Commercial	143,808	287,761	1,334,000	(1,046,239) 21.57%	207,178	1,573,868
Pass-Thru Water Spalding County	(275,577)	(475,577)	(3,063,000)	2,587,423 15.53%	(466,839)	(3,492,869)
Fees - Fire Hydrant Water		231	30,000	(29,769) 0.77%	63	9,879
Fees - Water Lock Cut	135	335	1,000	(665) 33.50%	175	1,105



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	Actual		Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Bulk Water - Spalding County	715,467	1,455,554	8,508,000	(7,052,446)	17.11%	914,845	7,794,804
Bulk Water - Williamson	4,334	9,815	60,000	(50,185)	16.36%	6,718	47,490
Bulk Water - Zebulon	21,601	43,214	300,000	(256,786)	14.40%	33,155	246,899
Bulk Water - Butts County	1,633	3,382	20,000	(16,618)	16.91%	(7,395)	8,865
Bulk Water - Coweta County	229,069	473,044	2,675,000	(2,201,956)	17.68%	451,484	2,784,323
Bulk Water - Barnesville		10		10			9
Bulk Water - Springs Water	34	53	1,000	(947)	5.30%	114	1,161
Bulk Water - City of Concord	2	490	2,000	(1,510)	24.50%	2	750
Fees - Water Tap	2,320	3,440	5,000	(1,560)	68.80%	580	8,475
Sewer Flat - Residential	349,397	716,798	4,484,000	(3,767,202)	15.99%	483,254	4,008,866
Sewer Flat - Commercial	211,492	438,899	2,513,000	(2,074,101)	17.47%	323,930	2,482,888
Wastewater Septic Tank	2,000	6,835	30,000	(23,165)	22.78%	7,173	27,953
Sewer Tap Fee		1,500	5,000	(3,500)	30.00%	(750)	2,250
Capacity Recovery Fees	27,379	55,808	322,220	(266,412)	17.32%	43,003	329,614
Stormwater - Residential Lower Tier	12,205	25,148	171,636	(146,488)	14.65%	18,850	150,845
Stormwater - Commercial Fees	146,814	295,454	1,773,850	(1,478,396)	16.66%	219,867	1,715,004
Sewer - Sun City	40,014	80,128		80,128		36,723	438,851
Sewer - Highland Mills	2,620	6,092		6,092		5,989	36,869
Fees - Electric Residential Service	1,433,046	2,935,269	13,670,000	(10,734,731)	21.47%	2,032,968	12,974,242
Fees - Electric Commercial Service	3,539	7,172	18,494,000	(18,486,828)	0.04%	220,662	12,558,002
Fees - Electric Industrial Service	1,945,895	3,989,583	5,308,000	(1,318,417)	75.16%	2,969,968	8,923,667
Fees - Electric Fuel Adjustment	695,559	1,438,851	7,351,000	(5,912,149)	19.57%	873,379	6,062,644
Fees - Electric Temporary Service			500	(500)			
Fees - Pole Rental Prior Year						71,608	71,608
Fees - Pole Rental Current Year			250,000	(250,000)			349,013
Fees - Installation of Underground Power							200
ECCR Adjustment	247,060	511,239	2,600,000	(2,088,761)	19.66%	400,241	2,605,136
Contra-Revenue Donated Services			(125,000)	125,000			(104,023)
Total utilities / enterprise charges and fees	6,689,110	13,792,679	76,572,206	(62,779,527)	18.01%	10,116,213	70,428,396
Other / enterprise charges and fees							
Green Fees	8,779	18,246	80,000	(61,754)	22.81%	18,962	86,143
Handicap Fees		287	1,000	(713)	28.70%		704
Golf Cart Rentals	10,781	22,550	125,000	(102,450)	18.04%	24,191	105,951
Merchandise Sales	793	1,972	10,000	(8,028)	19.72%	1,562	8,567
Driving Range Fees	525	1,302	7,000	(5,698)	18.60%	1,251	4,243
Senior Fees							61
Special Fees			9,000	(9,000)		1,825	1,825
Membership Fees	900	1,500	36,000	(34,500)	4.17%	1,500	7,832
Food & Beverage	1,325	2,765	17,000	(14,235)	16.26%	3,142	12,507
Beer Sales	714	1,300	6,000	(4,700)	21.67%	782	4,406
Pull Cart Rentals			200	(200)			
Tournament Fees			4,000	(4,000)			
Fuel Sales - AVGAS	14,633	31,404	191,100	(159,696)	16.43%	61,435	191,194
Fuel Sales - Jet A	14,772	20,648	93,550	(72,902)	22.07%	15,803	86,687
Airport Services - Tug Fees			100	(100)			
Pilot Sales			200	(200)			19
Total other / enterprise charges and fees	53,222	101,974	580,150	(478,176)	17.58%	130,453	510,139
Other fees							
General Fund-Customer Service							
-Charges for Serv--	52,953	107,541	655,100	(547,559)	16.42%	82,387	651,400
Fuel Flowage Fees	2,160	2,160	13,250	(11,090)	16.30%	1,200	8,880



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	FISCAL YEAR 2015		Amended Budget	Variance with Amended Budget		PRIOR FYTD	
	Actual					8/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Commercial Hauler Inspection Fee						250	850
Landfill Capital Surcharge Fee	3,336	6,969	40,000	(33,031) 17.42%		9,859	53,695
Landfill Closure Surcharge Fee	3,336	9,087	40,000	(30,913) 22.72%		9,736	53,463
Container Fees	3,150	6,000	32,000	(26,000) 18.75%		7,350	33,000
Pole Installation			2,000	(2,000)		425	11,661
After Hours Service Fee	1,265	1,990	11,000	(9,010) 18.09%		1,975	11,525
Connection Fees	15,700	29,680	167,500	(137,820) 17.72%		29,770	166,570
Surge Protection Fees	378	770	4,700	(3,930) 16.38%		602	4,701
Reconnect Fees	21,345	38,325	217,500	(179,175) 17.62%		37,850	225,910
Underground Trenching			6,000	(6,000)		3,034	25,658
Fiber Optic Lease Fees	4,163	8,327	49,900	(41,573) 16.69%		6,335	50,006
Credit Card Fees	(4,046)	10,224	43,000	(32,776) 23.78%		12,516	30,210
Overnight Fees	9	18	100	(82) 18.00%		34	124
Total other fees	103,749	221,091	1,282,050	(1,060,959) 17.25%		203,323	1,327,653
Culture and recreation							
Pool Fees	1,328	1,994	5,250	(3,256) 37.98%		1,648	2,266
Pavilion Fees		160	7,000	(6,840) 2.29%		621	8,305
Still Branch WTP Gate Receipts	429	1,025	4,500	(3,475) 22.78%		1,471	7,141
Total culture and recreation	1,757	3,179	16,750	(13,571) 18.98%		3,740	17,712
Other charges for services							
Cemetery Opening/Closing Fee	100	100		100			200
Site Sales	2,834	7,773		7,773		5,316	41,381
Cemetery Fees	17,517	27,937	155,000	(127,063) 18.02%		26,956	131,818
Niche Engraving	75	75		75			275
Returned Check Fees	1,031	2,891	18,800	(15,909) 15.38%		2,440	16,665
Delinquent Penalties	134,210	263,671	1,500,000	(1,236,329) 17.58%		243,914	1,440,316
Total other charges for services	155,767	302,447	1,673,800	(1,371,353) 18.07%		278,626	1,630,655
TOTAL CHARGES FOR SERVICES	7,494,708	15,438,129	86,440,163	(71,002,034) 17.86%		11,812,097	80,439,504
FINES AND FORFEITURES							
Court							
Police Revenue	2,956	5,954	10,000	(4,046) 59.54%		1,325	9,233
Traffic Fines	26,158	261,398	550,000	(288,602) 47.53%		75,292	673,422
Camera Traffic Light Fines		73	100,000	(99,927) 0.07%		33,279	40,849
Ordinance Fines		1,836	2,000	(164) 91.80%		743	2,164
Fine Surcharge - Technology - Police	240	3,872		3,872		4,381	11,989
Fine Surcharge - Technology - Court	1,233	4,501	25,000	(20,499) 18.00%		2,205	19,863
Total court revenues and fines	30,587	277,634	687,000	(409,366) 40.41%		117,225	757,520
Bond confiscations							
Confiscations		3,749		3,749		3,998	17,192
Total Bond Confiscations		3,749		3,749		3,998	17,192
Confiscations							
State Confiscations	615	10,483		10,483		1,578	1,652
Federal Confiscations		558		558		970	1,260
Total state and federal confiscations	615	11,041		11,041		2,548	2,912
TOTAL FINES AND FORFEITURES	31,202	292,424	687,000	(394,576) 42.57%		123,771	777,624
RENTS AND ROYALTIES							
Rents & Royalties		1,875	10,000	(8,125) 18.75%		1,200	8,075
Property Rental	14,438	28,876	184,100	(155,224) 15.68%		31,260	178,798
Water Tower	4,767	9,534	57,200	(47,666) 16.67%		8,740	49,134



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Sale of Excess Capacity	88,975	152,278	600,000	(447,722)	25.38%	148,127	778,714
Sale of Bricks	855	945		945			945
Equipment Rental Fees	1,035	3,135	12,540	(9,405)	25.00%	2,130	24,246
MEAG Refunding Flexible							
Operating	295,391	398,778	1,155,000	(756,222)	34.53%	178,258	1,726,155
MEAG Refunding Generation							
Trust		192,004	2,321,100	(2,129,096)	8.27%	331,040	2,118,660
AMR from MEAG Trust	550	1,100	6,600	(5,500)	16.67%	1,100	6,450
T-Hangar Rentals	990	1,980	11,880	(9,900)	16.67%	1,980	11,880
Tie Down Rentals	227	454	2,727	(2,273)	16.65%	654	3,476
Ground Leases	18,883	37,699	225,000	(187,301)	16.76%	37,252	229,208
MEAG Year End Settlement			600,000	(600,000)			1,218,635
Year End Settlement Ga Public							
Web			20,000	(20,000)			
Year End Settlement - ECG			20,000	(20,000)			
Code Violations		11,024		11,024		324	1,106
Insurance Claims	3,997	3,997		3,997		25,768	126,162
Cash Over/Short	306	(242)		(242)		618	(374)
Misc Revenue	10,994	12,156	250,000	(237,844)	4.86%	5,635	98,126
TOTAL RENTS AND ROYALTIES	441,408	855,593	5,476,147	(4,620,554)	15.62%	774,086	6,579,396
TOTAL OPERATING REVENUE	8,432,493	17,426,294	103,863,410	(86,437,116)	16.78%	13,566,098	99,487,992
OPERATING EXPENSE							
Personal Services and Employee							
Benefits:							
Salaries and Wages	2,066,216	2,780,960	18,631,769	15,850,809	14.93%	2,847,138	17,495,482
Employee Benefits	710,774	1,277,777	8,984,133	7,706,356	14.22%	1,349,566	7,971,500
Total Personal Services and							
Employee Benefits	2,776,990	4,058,737	27,615,902	23,557,165	14.70%	4,196,704	25,466,982
Purchased or Contracted Services	516,530	1,119,950	11,185,946	10,065,996	10.01%	1,233,128	9,684,204
Utilities:							
Water/Sewerage	10,461	10,461	140,640	130,179	7.44%	9,055	124,837
Natural Gas	3,569	3,569	91,950	88,381	3.88%	7,672	73,061
Electricity	157,281	158,275	2,145,560	1,987,285	7.38%	152,221	1,820,361
Propane		65	2,990	2,925	2.17%	19	1,248
Gasoline	125,789	188,728	1,518,880	1,330,152	12.43%	189,294	1,362,962
Stormwater	57,506	57,506	638,880	581,374	9.00%	56,652	684,555
Customer Service Fee	368	368	5,050	4,682	7.29%	374	4,487
Total Utilities	354,974	418,972	4,543,950	4,124,978	9.22%	415,287	4,071,511
Supplies	221,148	517,290	5,539,880	5,022,590	9.34%	707,958	4,458,109
Electricity for Resale	3,419,885	6,715,535	35,787,540	29,072,005	18.77%	6,213,690	35,092,283
Capital Outlay:							
Property (Land and Buildings)	490,193	939,472	22,006,428	21,066,956	4.27%	370,186	8,694,356
Machinery and Equipment	29,581	143,337	3,160,768	3,017,431	4.53%	39,362	1,510,330
Capital Outlay - Reclass to							
Balance Sheet	(475,173)	(988,987)	(18,594,785)	(17,605,798)	5.32%	(215,738)	(8,498,954)
Total Capital Outlay	44,601	93,822	6,572,411	6,478,589	1.43%	193,810	1,705,732
Depreciation Expense	404,131	809,068	5,528,500	4,719,432	14.63%	831,452	4,945,842
Bad Debt			500,000	500,000			621,976
Inter-Departmental Charges	442,839	1,109,095	5,541,468	4,432,373	20.01%	904,426	5,868,981
Miscellaneous	17,340	15,340	664,033	648,693	2.31%	16,010	271,017
TOTAL OPERATING EXPENSE	8,198,438	14,857,809	103,479,630	88,621,821	14.36%	14,712,465	92,186,637
OPERATING INCOME (LOSS)	234,055	2,568,485	383,780	2,184,705	669.26%	(1,146,367)	7,301,355
NON-OPERATING INCOME							
(EXPENSE)							
Intergovernmental							
Federal government grants							
Operating-categorical							



INTERIM STATEMENTS by Fund
All Funds: City-Wide
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Direct	13,900	13,900	336,517	(322,617)	4.13%		79,850
Total operating-categorical	13,900	13,900	336,517	(322,617)	4.13%		79,850
Capital							
Direct			358,645	(358,645)			44,313
Net Capital			358,645	(358,645)			44,313
Total federal government grants	13,900	13,900	695,162	(681,262)	2.00%		124,163
State government grants							
Operating-categorical							
Direct							
Byrne Grant							14,125
Miscellaneous State Grant							7,405
GA DOT Grant						192,430	235,847
DNR - Funding			19,980	(19,980)			97,558
Total direct			19,980	19,980		192,430	354,935
Total operating-categorical			19,980	(19,980)		192,430	354,935
Direct							
LCI Grant ARC			814,953	(814,953)			
Total direct			814,953	814,953	0.00%		
Capital							
Direct (CDBG Grant Proceeds)	262,758	262,758	1,489,268	(1,226,510)	17.64%		252,706
Total Capital			358,645	(358,645)			44,313
Total state government grants	262,758	262,758	2,324,201	(2,061,443)	11.31%	192,430	607,641
Local government unit grants							
Spalding Co Board of Education			357,796	(357,796)			57,604
Board of Education - RESA			86,100	(86,100)		6,542	86,024
OGA - Spalding County							
Reimbursement			57,977	(57,977)			
Spalding Co. Reimbursement		17,500	97,378	(79,878)	17.97%	3,500	17,303
Total local government unit grants		17,500	599,251	581,751	2.92%	10,042	160,931
Special purpose local option sales and use taxes		213,931	1,600,000	(1,386,069)	13.37%		1,926,781
Total Intergovernmental revenue	276,658	508,089	5,218,614	(4,710,525)	9.74%	202,472	2,819,516
Intergovernmental - Exp	(2,051)	(5,278)	(219,540)	214,262	2.40%	(5,963)	(179,474)
Total Intergovernmental - net	274,607	502,811	4,999,074	(4,496,263)	10.06%	196,509	2,640,042
Interest Income							
Bank Account Interest	859	1,146	6,500	(5,354)	17.63%	848	26,821
Bank Account Interest	68,717	116,902	190,000	(73,098)	61.53%	88,972	520,391
Dividends	25,575	49,304		49,304		42,363	290,003
Realized Gain/Loss on Investments							11
Unrealized Gain/Loss on Investments	224,873	185,519		185,519		(249,413)	864,550
Total Interest/Investment Income	320,024	352,871	196,500	156,371	179.58%	(117,230)	1,701,776
Principal	(7,388)	(14,760)	(274,430)	259,670	5.38%	(32,504)	(341,489)
Interest Expense	(5,800)	(11,220)	(2,381,740)	2,370,520	0.47%	(19,160)	(2,531,411)
Total principal and interest expense	(13,188)	(25,980)	(2,656,170)	2,630,190	0.98%	(51,664)	(2,872,900)
Contributions and donations							
Contributions & Donations		3,110		3,110		1,382	28,472
Contributions DARE			630	(630)			5,221
Contributed Capital	2,834	7,773	400	7,373	1,943.25%	5,239	60,261
Contributed Capital - Developers			122,000	(122,000)			
GMA Safety Grant							6,000

Rev and Exp by Fund FY 2015

(UNAUDITED)



INTERIM STATEMENTS by Fund
All Funds: City-Wide
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Total contributions and donations	2,834	10,883	123,030	(112,147)	8.85%	6,621	99,954
Gain (loss) on sale of capital assets							
Gain / Loss on Sale of Assets		10,400	63,000	(52,600)	16.51%	1,000	380,984
Total gain (loss) on sale of capital assets		10,400	63,000	(52,600)	16.51%	1,000	380,984
TOTAL NON-OPERATING INCOME (EXPENSE)	584,277	850,985	2,725,434	(1,874,449)	31.22%	35,236	1,949,856
INCOME (LOSS) BEFORE TRANSFERS	818,332	3,419,470	3,109,214	310,256	109.98%	(1,111,131)	9,251,211
TRANSFERS							
Transfers - in	768,141	1,573,889	11,754,746	(10,180,857)	13.39%	1,344,348	9,534,944
Transfers - out	(768,141)	(1,573,889)	(11,754,746)	10,180,857	13.39%	(1,344,312)	(9,534,944)
TOTAL TRANSFERS - NET						36	
CHANGE IN NET POSITION	\$818,332	\$3,419,470	\$3,109,214	\$310,256	109.98%	(\$1,111,095)	\$9,251,211



INTERIM STATEMENTS by Fund
101-General Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
TAXES							
Real property - current year	\$16,133	\$49,357	\$3,590,000	(\$3,540,643)	1.37%	\$97,078	\$3,973,293
Public utility			50,000	(50,000)			59,712
Real property - prior year	4,294	6,771		6,771		7,023	51,091
Motor vehicle	16,175	16,175	150,000	(133,825)	10.78%	22,471	214,398
Motor vehicle title ad valorem							
tax fee	42,815	78,857	525,000	(446,143)	15.02%	93,646	561,216
Intangible	963	2,041	22,000	(19,959)	9.28%	6,169	21,081
Railroad equipment		5,396	4,500	896	119.91%	5,334	5,334
Property not on digest							25
Real estate transfer (intangible)	645	1,092	6,500	(5,408)	16.80%	1,052	7,873
Franchise taxes:							
Electric			70,000	(70,000)			51,464
Gas			160,000	(160,000)			155,479
Television cable			240,000	(240,000)			229,981
Telephone	(342)	80	125,000	(124,920)	0.06%	211	78,516
Payment In Lieu of Tax GHA			4,000	(4,000)			2,028
Video			20,000	(20,000)			19,831
Total franchise taxes	(342)	80	619,000	(618,920)	0.01%	211	537,299
Local option sales and use taxes	288,839	578,138	3,350,000	(2,771,862)	17.26%	528,061	3,321,866
Hotel/Motel	(5,517)	(6,128)		(6,128)			
Alcoholic beverage excise	55,105	55,105	637,000	(581,895)	8.65%	53,965	626,427
Total selective sales and use taxes	49,588	48,977	637,000	(588,023)	7.69%	53,965	626,427
Business taxes:							
Business and occupation taxes	904	904	450,000	(449,096)	0.20%	9,350	441,938
Insurance premium taxes			1,200,000	(1,200,000)			1,219,600
Financial institutions taxes			88,000	(88,000)			80,274
Total business taxes	904	904	1,738,000	(1,737,096)	0.05%	9,350	1,741,812
Penalties and interest on delinquent taxes							
Real	2,647	5,620	45,000	(39,380)	12.49%	7,738	49,371
Business	46	98	2,000	(1,902)	4.90%	869	3,080
Total penalties and interest on delinquent taxes	2,693	5,718	47,000	(41,282)	12.17%	8,607	52,451
TOTAL TAXES	422,707	793,506	10,739,000	(9,945,494)	7.39%	832,967	11,173,878
LICENSE AND PERMITS							
Business licenses:							
Alcoholic beverages:							
Beer	100	100	44,000	(43,900)	0.23%	100	45,467
Wine			43,000	(43,000)		100	42,862
Liquor	2,250	2,350	115,000	(112,650)	2.04%		114,700
Total alcoholic beverage licenses	2,350	2,450	202,000	(199,550)	1.21%	200	203,029
General business licenses:							
Insurance		75	35,000	(34,925)	0.21%		38,313
Total general business licenses		75	35,000	(34,925)	0.21%		38,313
Total Business licenses	2,350	2,525	237,000	(234,475)	1.07%	200	241,342
Non-business licenses and permits:							
Building and signs:							
Zoning and land use permits		700	4,500	(3,800)	15.56%	535	8,841
Sign permits		1,865	15,000	(13,135)	12.43%	1,365	12,735
Other permits		2,250	2,500	(250)	90.00%	350	30,200
Catering	25	100	600	(500)	16.67%	125	975
Total building and sign permits	25	4,915	22,600	(17,685)	21.75%	2,375	52,751
Regulatory fees (permits):							
Building structures and equipment permits:							



INTERIM STATEMENTS by Fund
101-General Fund
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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Inspections							
Building		6,287	55,000	(48,713)	11.43%	5,595	38,667
Plumbing		293	7,000	(6,707)	4.19%	503	5,903
Electrical		1,225	14,000	(12,775)	8.75%	1,650	13,970
Gas			1,000	(1,000)		46	746
Mechanical		126	6,000	(5,874)	2.10%	234	4,930
Total inspection permits		7,931	83,000	75,069	9.56%	8,028	64,216
Total non-business licenses and permits	25	12,846	105,600	(92,754)	12.16%	10,403	116,967
Penalties and interest on delinquent licenses and permits							
Interest on business licenses		15		15		144	1,034
Total penalties and interest on delinquent licenses and permits		15		15		144	1,034
TOTAL LICENSES AND PERMITS	2,375	15,386	342,600	(327,214)	4.49%	10,747	359,343
CHARGES FOR SERVICES							
General government:							
Fees - plan reviews		2,455	20,000	(17,545)	12.28%	995	19,772
Fees - demolition recovery	293	573	4,000	(3,427)	14.33%	885	5,020
Fees - zoning applications		70	750	(680)	9.33%		770
Fees - reimbursements		2,231		2,231		3,018	8,808
Information technology fees	1,425	2,271	15,000	(12,729)	15.14%	2,561	15,699
Indirect cost allocation	408,211	816,422	4,898,527	(4,082,105)	16.67%	816,880	4,901,278
IT equipment cost allocation	29,828	59,657	357,940	(298,283)	16.67%	74,900	449,400
Election qualifying fees			2,000	(2,000)			2,822
Business occupation tax admin fee	260	260	25,000	(24,740)	1.04%	420	28,280
Total general government	440,017	883,939	5,323,217	4,439,278	16.61%	899,659	5,431,849
Public safety - fire inspections			200	(200)			6
Other fees							
Credit Card Fees						3	26
Total other fees						3	26
Culture and recreation							
Pool Fees	1,328	1,994	5,250	(3,256)	37.98%	1,648	2,266
Pavilion Fees		160	7,000	(6,840)	2.29%	621	8,305
Total culture and recreation	1,328	2,154	12,250	(10,096)	17.58%	2,269	10,571
Other charges for services							
Cemetery Fees	17,517	27,937	155,000	(127,063)	18.02%	26,956	131,818
Returned Check Fees						35	160
Total other charges for services	17,517	27,937	155,000	(127,063)	18.02%	26,991	131,978
TOTAL CHARGES FOR SERVICES	458,862	914,030	5,490,667	(4,576,637)	16.65%	928,922	5,574,430
FINES AND FORFEITURES							
Court							
Police Revenue	2,956	5,954	10,000	(4,046)	59.54%	1,325	9,233
Traffic Fines	26,158	261,398	550,000	(288,602)	47.53%	75,292	673,422
Camera Traffic Light Fines		73	100,000	(99,927)	0.07%	33,279	40,849
Ordinance Fines		1,836	2,000	(164)	91.80%	743	2,164
Total court revenues and fines	29,114	269,261	662,000	(392,739)	40.67%	110,639	725,668
TOTAL FINES AND FORFEITURES	29,114	269,261	662,000	(392,739)	40.67%	110,639	725,668
RENTS AND ROYALTIES							
Property Rental	14,438	28,876	184,100	(155,224)	15.68%	31,260	175,598
MEAG Refunding Generation Trust			17,500	(17,500)			



INTERIM STATEMENTS by Fund
101-General Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Insurance Claims	3,997	3,997		3,997			26,059
Cash Over/Short							8
Misc Revenue	12	168		168		583	2,226
TOTAL RENTS AND ROYALTIES	18,447	33,041	201,600	(168,559)	16.39%	31,843	203,891
TOTAL OPERATING REVENUE	931,505	2,025,224	17,435,867	(15,410,643)	11.62%	1,915,118	18,037,210
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	1,152,738	1,557,835	10,384,744	8,826,909	15.00%	1,595,548	9,775,497
Employee Benefits	397,027	713,761	5,050,255	4,336,494	14.13%	746,717	4,424,561
Allocated Payroll Costs	(15,872)	(26,998)	(146,476)	(119,478)	18.43%	(27,762)	(138,244)
Total Personal Services and Employee Benefits	1,533,893	2,244,598	15,288,523	13,043,925	14.68%	2,314,503	14,061,814
Purchased or Contracted Services	95,580	397,040	3,207,204	2,810,164	12.38%	508,049	2,925,068
Utilities:							
Water/Sewerage	5,647	5,647	56,540	50,893	9.99%	4,465	49,099
Natural Gas	1,862	1,862	45,250	43,388	4.11%	3,764	36,395
Electricity	37,710	37,710	402,530	364,820	9.37%	34,141	388,817
Propane			1,330	1,330			810
Gasoline	54,000	77,683	651,240	573,557	11.93%	82,050	557,280
Stormwater	52,997	52,997	585,200	532,203	9.06%	52,170	630,981
Customer Service Fee	148	148	1,990	1,842	7.44%	145	1,798
Total Utilities	152,364	176,047	1,744,080	1,568,033	10.09%	176,735	1,665,180
Supplies	66,356	96,468	1,017,980	921,512	9.48%	57,841	901,449
Capital Outlay:							
Property (Land and Buildings)	12,000	12,000	400,770	388,770	2.99%	128,344	266,909
Machinery and Equipment	14,427	62,405	1,142,160	1,079,755	5.46%	28,000	233,020
Total Capital Outlay	26,427	74,405	1,542,930	1,468,525	4.82%	156,344	499,929
Inter-Departmental Charges	243,784	629,966	3,152,810	2,522,844	19.98%	476,028	3,180,309
Miscellaneous	3,440	3,440	282,517	279,077	1.22%	16,010	108,865
TOTAL OPERATING EXPENSE	2,121,844	3,621,964	26,236,044	22,614,080	13.81%	3,705,510	23,342,614
OPERATING INCOME (LOSS)	(1,190,339)	(1,596,740)	(8,800,177)	7,203,437	18.14%	(1,790,392)	(5,305,404)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Operating-categorical							
Direct							
Byrne Grant							14,125
GA DOT Grant						192,430	192,430
Total direct						192,430	206,555
Total operating-categorical						192,430	206,555
Total state government grants						192,430	206,555
Local government unit grants							
Board of Education - RESA			86,100	(86,100)		6,542	86,024
OGA - Spalding County Reimbursement			57,977	(57,977)			
Total local government unit grants			144,077	144,077		6,542	86,024
Total Intergovernmental revenue			144,077	(144,077)		198,972	292,579
Intergovernmental - Exp	(2,051)	(4,228)	(154,100)	149,872	2.74%	(4,852)	(171,543)
Total Intergovernmental - net	(2,051)	(4,228)	(10,023)	5,795	42.18%	194,120	121,036
Interest Income							
Bank Account Interest	446	721	6,500	(5,779)	11.09%	660	7,894



INTERIM STATEMENTS by Fund
101-General Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Unrealized Gain/Loss on Investments	1,536	1,536		1,536		(3,105)	(660)
Total Interest/Investment Income	1,982	2,257	6,500	(4,243)	34.72%	(2,445)	7,234
Principal	(7,388)	(14,760)	(274,430)	259,670	5.38%	(32,504)	(333,954)
Interest Expense	(1,067)	(2,133)	(160,230)	158,097	1.33%	(3,178)	(173,161)
Total principal and interest expense	(8,455)	(16,893)	(434,660)	417,767	3.89%	(35,682)	(507,115)
Contributions and donations							
Contributions & Donations		1,510		1,510		62	18,129
Contributions DARE							4,590
Total contributions and donations		1,510		1,510		62	22,719
Gain (loss) on sale of capital assets							
Gain / Loss on Sale of Assets			23,000	(23,000)		1,000	5,341
Total gain (loss) on sale of capital assets			23,000	(23,000)		1,000	5,341
TOTAL NON-OPERATING INCOME (EXPENSE)	(8,524)	(17,354)	(415,183)	397,829	4.18%	157,055	(350,785)
INCOME (LOSS) BEFORE TRANSFERS	(1,198,863)	(1,614,094)	(9,215,360)	7,601,266	17.52%	(1,633,337)	(5,656,189)
TRANSFERS							
Transfers - in	653,057	1,314,290	10,010,828	(8,696,538)	13.13%	1,316,154	8,067,770
Transfers - out			(1,447,815)	1,447,815			44,937
TOTAL TRANSFERS - NET	653,057	1,314,290	8,563,013	(7,248,723)	15.35%	1,316,154	8,112,707
CHANGE IN NET POSITION	(\$545,806)	(\$299,804)	(\$652,347)	\$352,543	45.96%	(\$317,183)	\$2,456,518



INTERIM STATEMENTS by Fund
210-Confiscated Assets Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
FINES AND FORFEITURES						
Bond confiscations						
Confiscations		\$3,749		\$3,749	\$3,998	\$17,192
Total Bond Confiscations		3,749		3,749	3,998	17,192
Confiscations						
State Confiscations	615	10,483		10,483	1,578	1,652
Federal Confiscations		558		558	970	1,260
Total state and federal confiscations	615	11,041		11,041	2,548	2,912
TOTAL FINES AND FORFEITURES	615	14,790		14,790	6,546	20,104
TOTAL OPERATING REVENUE	615	14,790		14,790	6,546	20,104
OPERATING EXPENSE						
Purchased or Contracted Services	70	70		(70)	3,272	7,818
Supplies	2,400	2,400		(2,400)	10,575	22,325
TOTAL OPERATING EXPENSE	2,470	2,470		(2,470)	13,847	30,143
OPERATING INCOME (LOSS)	(1,855)	12,320		12,320	(7,301)	(10,039)
NON-OPERATING INCOME (EXPENSE)						
Intergovernmental						
Intergovernmental - Exp		(1,050)		(1,050)	(1,111)	(7,931)
Total Intergovernmental - net		(1,050)		(1,050)	(1,111)	(7,931)
TOTAL NON-OPERATING INCOME (EXPENSE)		(1,050)		(1,050)	(1,111)	(7,931)
INCOME (LOSS) BEFORE TRANSFERS	(1,855)	11,270		11,270	(8,412)	(17,970)
CHANGE IN NET POSITION	(\$1,855)	\$11,270		\$11,270	0.00%	(\$17,970)



INTERIM STATEMENTS by Fund
224-Community Development Block Grant 2012
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services			\$1,000	\$1,000		\$8,800	\$14,969
Capital Outlay:							
Property (Land and Buildings)	6,500	6,500	26,654	20,154	24.39%	4,874	406,757
Total Capital Outlay	6,500	6,500	26,654	20,154	24.39%	4,874	406,757
TOTAL OPERATING EXPENSE	6,500	6,500	27,654	21,154	23.50%	13,674	421,726
OPERATING INCOME (LOSS)	(6,500)	(6,500)	(27,654)	21,154	23.50%	(13,674)	(421,726)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Direct (CDBG Grant Proceeds)							252,706
Total state government grants							252,706
Total Intergovernmental revenue							252,706
Total Intergovernmental - net							252,706
TOTAL NON-OPERATING INCOME (EXPENSE)							252,706
INCOME (LOSS) BEFORE TRANSFERS	(6,500)	(6,500)	(27,654)	21,154	23.50%	(13,674)	(169,020)
TRANSFERS							
Transfers - in	6,500	6,500	27,654	(21,154)	23.50%	17,433	206,087
TOTAL TRANSFERS - NET	6,500	6,500	27,654	(21,154)	23.50%	17,433	206,087
CHANGE IN NET POSITION					0.00%	\$3,759	\$37,067



INTERIM STATEMENTS by Fund
225-Community Development Block Grant 2013
For the Two Months Ending Sunday, August 31, 2014

10/3/2014
8:04 AM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services	\$3,000	\$3,000	\$13,000	\$10,000	23.08%		\$18,000
Capital Outlay:							
Property (Land and Buildings)	9,173	10,416	734,308	723,892	1.42%		64,853
Total Capital Outlay	9,173	10,416	734,308	723,892	1.42%		64,853
TOTAL OPERATING EXPENSE	12,173	13,416	747,308	733,892	1.80%		82,853
OPERATING INCOME (LOSS)	(12,173)	(13,416)	(747,308)	733,892	1.80%		(82,853)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Direct (CDBG Grant Proceeds)	262,758	262,758	500,000	(237,242)	52.55%		
Total state government grants	262,758	262,758	500,000	(237,242)	52.55%		
Total Intergovernmental revenue	262,758	262,758	500,000	(237,242)	52.55%		
Total Intergovernmental - net	262,758	262,758	500,000	(237,242)	52.55%		
TOTAL NON-OPERATING INCOME (EXPENSE)	262,758	262,758	500,000	(237,242)	52.55%		
INCOME (LOSS) BEFORE TRANSFERS	250,585	249,342	(247,308)	496,650	(100.82%)		(82,853)
TRANSFERS							
Transfers - in	6,837	10,463	247,308	(236,845)	4.23%		79,226
TOTAL TRANSFERS - NET	6,837	10,463	247,308	(236,845)	4.23%		79,226
CHANGE IN NET POSITION	\$257,422	\$259,805		\$259,805	0.00%		(\$3,627)



INTERIM STATEMENTS by Fund
226-Community Development Block Grant 2014
For the Two Months Ending Sunday, August 31, 2014

10/3/2014
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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual	Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
OPERATING EXPENSE						
Purchased or Contracted Services			\$31,000	\$31,000		
Capital Outlay:						
Property (Land and Buildings)			679,795	679,795		
Total Capital Outlay			679,795	679,795		
TOTAL OPERATING EXPENSE			710,795	710,795		
OPERATING INCOME (LOSS)			(710,795)	710,795		
NON-OPERATING INCOME (EXPENSE)						
Intergovernmental						
State government grants						
Direct (CDBG Grant Proceeds)			500,000	(500,000)		
Total state government grants			500,000	(500,000)		
Total Intergovernmental revenue			500,000	(500,000)		
Total Intergovernmental - net			500,000	(500,000)		
TOTAL NON-OPERATING INCOME (EXPENSE)			500,000	(500,000)		
INCOME (LOSS) BEFORE TRANSFERS			(210,795)	210,795		
TRANSFERS						
Transfers - in			210,795	(210,795)		
TOTAL TRANSFERS - NET			210,795	(210,795)		



INTERIM STATEMENTS by Fund
251-Multiple Grant Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Interest Income							
Bank Account Interest	\$3	\$5		\$5		\$5	\$31
Total Interest/Investment Income	3	5		5		5	31
TOTAL NON-OPERATING INCOME (EXPENSE)	3	5		5		5	31
INCOME (LOSS) BEFORE TRANSFERS	3	5		5		5	31
CHANGE IN NET POSITION	\$3	\$5		\$5	0.00%	\$5	\$31



INTERIM STATEMENTS by Fund
252-Community Housing Improvement Program
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Miscellaneous	\$13,900	\$13,900	\$114,250	\$100,350	12.17%		
TOTAL OPERATING EXPENSE	13,900	13,900	114,250	100,350	12.17%		
OPERATING INCOME (LOSS)	(13,900)	(13,900)	(114,250)	100,350	12.17%		
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Federal government grants							
Operating-categorical							
Direct	13,900	13,900	114,250	(100,350)	12.17%		
Total operating-categorical	13,900	13,900	114,250	(100,350)	12.17%		
Total federal government grants	13,900	13,900	114,250	(100,350)	12.17%		
Total Intergovernmental revenue	13,900	13,900	114,250	(100,350)	12.17%		
Total Intergovernmental - net	13,900	13,900	114,250	(100,350)	12.17%		
TOTAL NON-OPERATING INCOME (EXPENSE)	13,900	13,900	114,250	(100,350)	12.17%		



INTERIM STATEMENTS by Fund
253-Neighborhood Stabilization Program
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
OPERATING EXPENSE						
Purchased or Contracted Services						\$36
Miscellaneous			181,927	181,927		28,043
TOTAL OPERATING EXPENSE			181,927	181,927		28,079
OPERATING INCOME (LOSS)			(181,927)	181,927		(28,079)
NON-OPERATING INCOME (EXPENSE)						
Intergovernmental						
Federal government grants						
Operating-categorical						
Direct			181,927	(181,927)		
Total operating-categorical			181,927	(181,927)		
Total federal government grants			181,927	(181,927)		
Total Intergovernmental revenue			181,927	(181,927)		
Total Intergovernmental - net			181,927	(181,927)		
Gain (loss) on sale of capital assets						
Gain / Loss on Sale of Assets		10,400		10,400		13,100
Total gain (loss) on sale of capital assets		10,400		10,400		13,100
TOTAL NON-OPERATING INCOME (EXPENSE)		10,400	181,927	(171,527)	5.72%	13,100
INCOME (LOSS) BEFORE TRANSFERS		10,400		10,400		(14,979)
CHANGE IN NET POSITION		\$10,400		\$10,400	0.00%	(\$14,979)



INTERIM STATEMENTS by Fund
254-Spalding Tornado - April 2011
For the Two Months Ending Sunday, August 31, 2014

10/3/2014
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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
OPERATING EXPENSE						
Purchased or Contracted Services						\$84,027
Supplies						16,581
Inter-Departmental Charges						10,000
TOTAL OPERATING EXPENSE						110,608
OPERATING INCOME (LOSS)						(110,608)
Intergovernmental						
INCOME (LOSS) BEFORE TRANSFERS						(110,608)
CHANGE IN NET POSITION				0.00%		(\$110,608)



INTERIM STATEMENTS by Fund
255-Neighborhood Stabilization Program-3
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
OPERATING EXPENSE						
Miscellaneous			\$40,340	\$40,340		\$127,052
TOTAL OPERATING EXPENSE			40,340	40,340		127,052
OPERATING INCOME (LOSS)			(40,340)	40,340		(127,052)
NON-OPERATING INCOME (EXPENSE)						
Intergovernmental						
Federal government grants						
Operating-categorical						
Direct			40,340	(40,340)		79,850
Total operating-categorical			40,340	(40,340)		79,850
Total federal government grants			40,340	(40,340)		79,850
Total Intergovernmental revenue			40,340	(40,340)		79,850
Total Intergovernmental - net			40,340	(40,340)		79,850
Gain (loss) on sale of capital assets						
Gain / Loss on Sale of Assets						109,564
Total gain (loss) on sale of capital assets						109,564
TOTAL NON-OPERATING INCOME (EXPENSE)			40,340	(40,340)		189,414
INCOME (LOSS) BEFORE TRANSFERS						62,362
CHANGE IN NET POSITION				0.00%		\$62,362



INTERIM STATEMENTS by Fund
270-Tax Incentive Program (TIP)
For the Two Months Ending Sunday, August 31, 2014

10/3/2014
8:04 AM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
TAXES							
Real property - current year	\$159	\$423	\$5,500	(\$5,077)	7.69%	\$369	\$5,188
TOTAL TAXES	159	423	5,500	(5,077)	7.69%	369	5,188
TOTAL OPERATING REVENUE	159	423	5,500	(5,077)	7.69%	369	5,188
OPERATING INCOME (LOSS)	159	423	5,500	(5,077)	7.69%	369	5,188
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	159	423	5,500	(5,077)	7.69%	369	5,188
CHANGE IN NET POSITION	\$159	\$423	\$5,500	(\$5,077)	7.69%	\$369	\$5,188



INTERIM STATEMENTS by Fund
271-Tax Allocation District (TAD #1)
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
TAXES							
Real property - current year	\$45	\$147	\$13,500	(\$13,353)	1.09%	\$843	\$11,429
TOTAL TAXES	45	147	13,500	(13,353)	1.09%	843	11,429
TOTAL OPERATING REVENUE	45	147	13,500	(13,353)	1.09%	843	11,429
OPERATING INCOME (LOSS)	45	147	13,500	(13,353)	1.09%	843	11,429
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	45	147	13,500	(13,353)	1.09%	843	11,429
CHANGE IN NET POSITION	\$45	\$147	\$13,500	(\$13,353)	1.09%	\$843	\$11,429



INTERIM STATEMENTS by Fund
272-Tax Allocation District (TAD #2)
For the Two Months Ending Sunday, August 31, 2014

10/3/2014
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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
TAXES							
Real property - current year	\$36,831	\$16,396	\$99,500	(\$83,104)	16.48%	\$594	\$84,458
TOTAL TAXES	36,831	16,396	99,500	(83,104)	16.48%	594	84,458
TOTAL OPERATING REVENUE	36,831	16,396	99,500	(83,104)	16.48%	594	84,458
OPERATING INCOME (LOSS)	36,831	16,396	99,500	(83,104)	16.48%	594	84,458
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Principal							(7,535)
Interest Expense							(34,656)
Total principal and interest expense							(42,191)
TOTAL NON-OPERATING INCOME (EXPENSE)							(42,191)
INCOME (LOSS) BEFORE TRANSFERS	36,831	16,396	99,500	(83,104)	16.48%	594	42,267
CHANGE IN NET POSITION	\$36,831	\$16,396	\$99,500	(\$83,104)	16.48%	\$594	\$42,267



INTERIM STATEMENTS by Fund
275-Hotel / Motel Tax Fund
For the Two Months Ending Sunday, August 31, 2014

10/3/2014
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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
TAXES							
Hotel/Motel	\$3,057	\$14,290	\$60,000	(\$45,710)	23.82%	\$10,624	\$57,172
Total selective sales and use taxes	3,057	14,290	60,000	(45,710)	23.82%	10,624	57,172
TOTAL TAXES	3,057	14,290	60,000	(45,710)	23.82%	10,624	57,172
TOTAL OPERATING REVENUE	3,057	14,290	60,000	(45,710)	23.82%	10,624	57,172
OPERATING INCOME (LOSS)	3,057	14,290	60,000	(45,710)	23.82%	10,624	57,172
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	3,057	14,290	60,000	(45,710)	23.82%	10,624	57,172
TRANSFERS							
Transfers - out	(3,057)	(14,290)	(60,000)	45,710	23.82%	(16,118)	(68,224)
TOTAL TRANSFERS - NET	(3,057)	(14,290)	(60,000)	45,710	23.82%	(16,118)	(68,224)
CHANGE IN NET POSITION					0.00%	(\$5,494)	(\$11,052)



INTERIM STATEMENTS by Fund
281-Police Technology Fund
For the Two Months Ending Sunday, August 31, 2014

10/3/2014
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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
FINES AND FORFEITURES						
Court						
Fine Surcharge - Technology - Police	\$240	\$3,872		\$3,872	\$4,381	\$11,989
Total court revenues and fines	240	3,872		3,872	4,381	11,989
TOTAL FINES AND FORFEITURES	240	3,872		3,872	4,381	11,989
TOTAL OPERATING REVENUE	240	3,872		3,872	4,381	11,989
OPERATING EXPENSE						
Supplies						7,193
TOTAL OPERATING EXPENSE						7,193
OPERATING INCOME (LOSS)	240	3,872		3,872	4,381	4,796
Intergovernmental						
INCOME (LOSS) BEFORE TRANSFERS	240	3,872		3,872	4,381	4,796
CHANGE IN NET POSITION	\$240	\$3,872		\$3,872 0.00%	\$4,381	\$4,796



INTERIM STATEMENTS by Fund
282-Court Technology Fund
For the Two Months Ending Sunday, August 31, 2014

10/3/2014
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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
FINES AND FORFEITURES							
Court							
Fine Surcharge - Technology - Court	\$1,233	\$4,501	\$25,000	(\$20,499)	18.00%	\$2,205	\$19,863
Total court revenues and fines	1,233	4,501	25,000	(20,499)	18.00%	2,205	19,863
TOTAL FINES AND FORFEITURES	1,233	4,501	25,000	(20,499)	18.00%	2,205	19,863
TOTAL OPERATING REVENUE	1,233	4,501	25,000	(20,499)	18.00%	2,205	19,863
OPERATING INCOME (LOSS)	1,233	4,501	25,000	(20,499)	18.00%	2,205	19,863
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	1,233	4,501	25,000	(20,499)	18.00%	2,205	19,863
CHANGE IN NET POSITION	\$1,233	\$4,501	\$25,000	(\$20,499)	18.00%	\$2,205	\$19,863



INTERIM STATEMENTS by Fund
283-Police Donations Fund
For the Two Months Ending Sunday, August 31, 2014

10/3/2014
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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE						
Purchased or Contracted Services			\$1,870	\$1,870		
Supplies			700	700		
TOTAL OPERATING EXPENSE			2,570	2,570		
OPERATING INCOME (LOSS)			(2,570)	2,570		
NON-OPERATING INCOME (EXPENSE)						
Intergovernmental Contributions and donations						
Contributions DARE			630	(630)		631
Contributed Capital			400	(400)		400
Total contributions and donations			1,030	(1,030)		1,031
TOTAL NON-OPERATING INCOME (EXPENSE)			1,030	(1,030)		1,031
INCOME (LOSS) BEFORE TRANSFERS			(1,540)	1,540		1,031
CHANGE IN NET POSITION			(\$1,540)	\$1,540	0.00%	\$1,031



INTERIM STATEMENTS by Fund
284-Livable Centers Initiative (LCI) Fund
For the Two Months Ending Sunday, August 31, 2014

10/3/2014
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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Operating-categorical							
Direct							
GA DOT Grant							\$43,416
Total direct							43,416
Total operating-categorical							43,416
Total state government grants							43,416
Total Intergovernmental revenue							43,416
Total Intergovernmental - net							43,416
TOTAL NON-OPERATING INCOME (EXPENSE)							43,416
INCOME (LOSS) BEFORE TRANSFERS							43,416
TRANSFERS							
Transfers - out		(27,272)		(27,272)			(40,394)
TOTAL TRANSFERS - NET		(27,272)		(27,272)			(40,394)
CHANGE IN NET POSITION		(\$27,272)		(\$27,272)	0.00%		\$3,022



INTERIM STATEMENTS by Fund
320-SPLOST Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual	Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE						
Purchased or Contracted Services						\$229,099
Capital Outlay:						
Property (Land and Buildings)			3,588,724	3,588,724	19,785	444,067
Total Capital Outlay			3,588,724	3,588,724	19,785	444,067
TOTAL OPERATING EXPENSE			3,588,724	3,588,724	19,785	673,166
OPERATING INCOME (LOSS)			(3,588,724)	3,588,724	(19,785)	(673,166)
NON-OPERATING INCOME (EXPENSE)						
Intergovernmental						
State government grants						
Direct						
LCI Grant ARC			814,953	(814,953)		
Total direct			814,953	814,953	0.00%	
Total state government grants			814,953	(814,953)		
Local government unit grants						
Spalding Co Board of Education			357,500	(357,500)		
Total local government unit grants			357,500	357,500		
Special purpose local option sales and use taxes		213,931	1,600,000	(1,386,069)	13.37%	1,926,781
Total Intergovernmental revenue		213,931	2,772,453	(2,558,522)	7.72%	1,926,781
Total Intergovernmental - net		213,931	2,772,453	(2,558,522)	7.72%	1,926,781
Interest Income						
Dividends	10	31		31	30	109
Total Interest/Investment Income	10	31		31	30	109
TOTAL NON-OPERATING INCOME (EXPENSE)	10	213,962	2,772,453	(2,558,491)	7.72%	1,926,890
INCOME (LOSS) BEFORE TRANSFERS	10	213,962	(816,271)	1,030,233	(26.21%)	1,253,724
TRANSFERS						
Transfers - in						(44,937)
Transfers - out		(7,196)		(7,196)	(1,527)	47,445
TOTAL TRANSFERS - NET		(7,196)		(7,196)	(1,527)	2,508
CHANGE IN NET POSITION	\$10	\$206,766	(\$816,271)	\$1,023,037	(25.33%)	\$1,256,232



INTERIM STATEMENTS by Fund
351-Capital Projects Fund
For the Two Months Ending Sunday, August 31, 2014

10/3/2014
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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Capital Outlay:							
Property (Land and Buildings)						\$12,807	\$289,944
Total Capital Outlay						12,807	289,944
TOTAL OPERATING EXPENSE						12,807	289,944
OPERATING INCOME (LOSS)						(12,807)	(289,944)
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS						(12,807)	(289,944)
TRANSFERS							
Transfers - in		34,468		34,468		1,527	(7,051)
TOTAL TRANSFERS - NET		34,468		34,468		1,527	(7,051)
CHANGE IN NET POSITION		\$34,468		\$34,468	0.00%	(\$11,280)	(\$296,995)



INTERIM STATEMENTS by Fund
505-Water/Wastewater Utility Fund
For the Two Months Ending Sunday, August 31, 2014

10/3/2014
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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Sale of Recycled Materials			\$10,000	(\$10,000)		\$626	\$14,123
Water Institutional			439,000	(439,000)			
Fees - Water Industrial			300,000	(300,000)			
Fees - Water Residential	236,037	486,122	2,891,000	(2,404,878)	16.82%	296,927	2,685,532
Fees - Water Commercial	143,808	287,761	1,334,000	(1,046,239)	21.57%	207,178	1,573,868
Pass-Thru Water Spalding County	(275,577)	(475,577)	(3,063,000)	2,587,423	15.53%	(466,839)	(3,492,869)
Fees - Fire Hydrant Water		231	30,000	(29,769)	0.77%	63	9,879
Fees - Water Lock Cut	135	335	1,000	(665)	33.50%	175	1,105
Bulk Water - Spalding County	715,467	1,455,554	8,508,000	(7,052,446)	17.11%	914,845	7,794,804
Bulk Water - Williamson	4,334	9,815	60,000	(50,185)	16.36%	6,718	47,490
Bulk Water - Zebulon	21,601	43,214	300,000	(256,786)	14.40%	33,155	246,899
Bulk Water - Butts County	1,633	3,382	20,000	(16,618)	16.91%	(7,395)	8,865
Bulk Water - Coweta County	229,069	473,044	2,675,000	(2,201,956)	17.68%	451,484	2,784,323
Bulk Water - Barnesville		10		10			9
Bulk Water - Springs Water	34	53	1,000	(947)	5.30%	114	1,161
Bulk Water - City of Concord	2	490	2,000	(1,510)	24.50%	2	750
Fees - Water Tap	2,320	3,440	5,000	(1,560)	68.80%	580	8,475
Sewer Flat - Residential	349,397	716,798	4,484,000	(3,767,202)	15.99%	483,254	4,008,866
Sewer Flat - Commercial	211,492	438,899	2,513,000	(2,074,101)	17.47%	323,930	2,482,888
Wastewater Septic Tank	2,000	6,835	30,000	(23,165)	22.78%	7,173	27,953
Sewer Tap Fee		1,500	5,000	(3,500)	30.00%	(750)	2,250
Sewer - Sun City	40,014	80,128		80,128		36,723	438,851
Sewer - Highland Mills	2,620	6,092		6,092		5,989	36,869
Total utilities / enterprise charges and fees	1,684,386	3,538,126	20,545,000	(17,006,874)	17.22%	2,293,952	18,682,091
Other fees							
Commercial Hauler Inspection Fee						250	850
Total other fees						250	850
Culture and recreation							
Still Branch WTP Gate Receipts	429	1,025	4,500	(3,475)	22.78%	1,471	7,141
Total culture and recreation	429	1,025	4,500	(3,475)	22.78%	1,471	7,141
TOTAL CHARGES FOR SERVICES	1,684,815	3,539,151	20,549,500	(17,010,349)	17.22%	2,295,673	18,690,082
RENTS AND ROYALTIES							
Water Tower	4,767	9,534	57,200	(47,666)	16.67%	8,740	49,134
Misc Revenue						92	4,511
TOTAL RENTS AND ROYALTIES	4,767	9,534	57,200	(47,666)	16.67%	8,832	53,645
TOTAL OPERATING REVENUE	1,689,582	3,548,685	20,606,700	(17,058,015)	17.22%	2,304,505	18,743,727
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	290,363	387,353	2,756,107	2,368,754	14.05%	390,384	2,455,702
Employee Benefits	105,014	188,407	1,392,459	1,204,052	13.53%	200,857	1,197,341
Allocated Payroll Costs	42,403	72,423	394,497	322,074	18.36%	72,730	370,265
Total Personal Services and Employee Benefits	437,780	648,183	4,543,063	3,894,880	14.27%	663,971	4,023,308
Purchased or Contracted Services	109,436	149,308	2,729,160	2,579,852	5.47%	163,027	1,527,242
Utilities:							
Water/Sewerage	2,826	2,826	47,740	44,914	5.92%	2,967	52,358
Natural Gas	439	439	25,700	25,261	1.71%	1,508	13,449
Electricity	109,152	109,152	1,626,430	1,517,278	6.71%	107,849	1,311,457



INTERIM STATEMENTS by Fund
505-Water/Wastewater Utility Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Propane		65	1,060	995	6.13%	19	58
Gasoline	12,554	17,171	214,170	196,999	8.02%	17,194	156,563
Stormwater	589	589	7,320	6,731	8.05%	581	6,827
Customer Service Fee	111	111	1,870	1,759	5.94%	117	1,375
Total Utilities	125,671	130,353	1,924,290	1,793,937	6.77%	130,235	1,542,087
Supplies	50,142	198,809	2,467,860	2,269,051	8.06%	419,947	1,837,012
Capital Outlay:							
Property (Land and Buildings)	331,049	683,954	11,172,170	10,488,216	6.12%	70,029	5,246,130
Machinery and Equipment		44,584	433,180	388,596	10.29%		258,112
Capital Outlay - Reclass to Balance Sheet	(331,049)	(728,538)	(11,605,350)	(10,876,812)	6.28%	(70,029)	(5,504,241)
Total Capital Outlay							1
Depreciation Expense	253,211	506,887	3,515,510	3,008,623	14.42%	510,377	3,053,725
Inter-Departmental Charges	63,630	180,229	763,566	583,337	23.60%	143,477	918,560
Miscellaneous			30,000	30,000			2,500
TOTAL OPERATING EXPENSE	1,039,870	1,813,769	15,973,449	14,159,680	11.35%	2,031,034	12,904,435
OPERATING INCOME (LOSS)	649,712	1,734,916	4,633,251	(2,898,335)	37.44%	273,471	5,839,292
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Direct (CDBG Grant Proceeds)			470,000	(470,000)			
Total state government grants			470,000	(470,000)			
Total Intergovernmental revenue			470,000	(470,000)			
Intergovernmental - Exp			(16,000)	16,000			
Total Intergovernmental - net			454,000	(454,000)			
Interest Income							
Bank Account Interest	30,706	45,175	190,000	(144,825)	23.78%	34,869	193,466
Realized Gain/Loss on Investments							11
Unrealized Gain/Loss on Investments	37,998	28,066		28,066		(85,605)	136,943
Total Interest/Investment Income	68,704	73,241	190,000	(116,759)	38.55%	(50,736)	330,420
Interest Expense	1,727	3,330	(2,168,530)	2,171,860	(0.15%)	(2,420)	(2,246,553)
Total principal and interest expense	1,727	3,330	(2,168,530)	2,171,860	(0.15%)	(2,420)	(2,246,553)
Contributions and donations							
Contributed Capital - Developers			122,000	(122,000)			
Total contributions and donations			122,000	(122,000)			
TOTAL NON-OPERATING INCOME (EXPENSE)	70,431	76,571	(1,402,530)	1,479,101	(5.46%)	(53,156)	(1,916,133)
INCOME (LOSS) BEFORE TRANSFERS	720,143	1,811,487	3,230,721	(1,419,234)	56.07%	220,315	3,923,159
TRANSFERS							
Transfers - out	(163,337)	(316,963)	(2,285,757)	1,968,794	13.87%	(317,433)	(2,085,314)
TOTAL TRANSFERS - NET	(163,337)	(316,963)	(2,285,757)	1,968,794	13.87%	(317,433)	(2,085,314)
CHANGE IN NET POSITION	\$556,806	\$1,494,524	\$944,964	\$549,560	158.16%	(\$97,118)	\$1,837,845



INTERIM STATEMENTS by Fund
505-Water/Wastewater Utility Fund
For the Two Months Ending Sunday, August 31, 2014

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FISCAL YEAR 2015			Variance with	PRIOR FYTD	
Actual		Amended	Amended Budget	8/31/2013	6/30/2014
MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual



INTERIM STATEMENTS by Fund
510-Electric Utility Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
OPERATING REVENUE							
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Fees - Electric Residential Service	\$1,433,046	\$2,935,269	\$13,670,000	(\$10,734,731)	21.47%	\$2,032,968	\$12,974,242
Fees - Electric Commercial Service	3,539	7,172	18,494,000	(18,486,828)	0.04%	220,662	12,558,002
Fees - Electric Industrial Service	1,945,895	3,989,583	5,308,000	(1,318,417)	75.16%	2,969,968	8,923,667
Fees - Electric Fuel Adjustment	695,559	1,438,851	7,351,000	(5,912,149)	19.57%	873,379	6,062,644
Fees - Electric Temporary Service			500	(500)			
Fees - Pole Rental Prior Year						71,608	71,608
Fees - Pole Rental Current Year			250,000	(250,000)			349,013
Fees - Installation of Underground Power							200
ECCR Adjustment	247,060	511,239	2,600,000	(2,088,761)	19.66%	400,241	2,605,136
Total utilities / enterprise charges and fees	4,325,099	8,882,114	47,673,500	(38,791,386)	18.63%	6,568,826	43,544,512
Other fees							
General Fund-Customer Service							
-Charges for Serv- - Pole Installation	52,953	107,541	655,100	(547,559)	16.42%	82,387	651,400
After Hours Service Fee	1,265	1,990	11,000	(9,010)	18.09%	1,975	11,525
Connection Fees	15,700	29,680	167,500	(137,820)	17.72%	29,770	166,570
Surge Protection Fees	378	770	4,700	(3,930)	16.38%	602	4,701
Reconnect Fees	21,345	38,325	217,500	(179,175)	17.62%	37,850	225,910
Underground Trenching			6,000	(6,000)		3,034	25,658
Fiber Optic Lease Fees	4,163	8,327	49,900	(41,573)	16.69%	6,335	50,006
Credit Card Fees	(4,046)	10,224	43,000	(32,776)	23.78%	12,513	30,184
Total other fees	91,758	196,857	1,156,700	(959,843)	17.02%	174,891	1,177,615
Other charges for services							
Returned Check Fees	960	2,820	18,800	(15,980)	15.00%	2,370	16,410
Delinquent Penalties	134,210	263,671	1,500,000	(1,236,329)	17.58%	243,914	1,440,316
Total other charges for services	135,170	266,491	1,518,800	(1,252,309)	17.55%	246,284	1,456,726
TOTAL CHARGES FOR SERVICES	4,552,027	9,345,462	50,349,000	(41,003,538)	18.56%	6,990,001	46,178,853
RENTS AND ROYALTIES							
Sale of Excess Capacity	88,975	152,278	600,000	(447,722)	25.38%	148,127	778,714
Equipment Rental Fees	1,045	3,135	12,540	(9,405)	25.00%	2,090	24,116
MEAG Refunding Flexible Operating	295,391	398,778	1,155,000	(756,222)	34.53%	178,258	1,726,155
MEAG Refunding Generation Trust		192,004	2,303,600	(2,111,596)	8.33%	331,040	2,118,660
MEAG Year End Settlement			600,000	(600,000)			1,218,635
Year End Settlement Ga Public Web			20,000	(20,000)			
Year End Settlement - ECG			20,000	(20,000)			
Code Violations		11,024		11,024		324	1,106
Cash Over/Short	(50)	(594)		(594)		270	(1,603)
Misc Revenue	10,602	10,983	250,000	(239,017)	4.39%	4,814	83,976
TOTAL RENTS AND ROYALTIES	395,963	767,608	4,961,140	(4,193,532)	15.47%	664,923	5,949,759
TOTAL OPERATING REVENUE	4,947,990	10,113,070	55,310,140	(45,197,070)	18.28%	7,654,924	52,128,612



INTERIM STATEMENTS by Fund
510-Electric Utility Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Personal Services and Employee Benefits:							
Salaries and Wages	327,316	438,897	2,888,296	2,449,399	15.20%	432,397	2,720,834
Employee Benefits	106,885	191,755	1,289,932	1,098,177	14.87%	199,001	1,173,058
Allocated Payroll Costs	(24,082)	(41,492)	(228,238)	(186,746)	18.18%	(41,363)	(213,716)
Total Personal Services and Employee Benefits	410,119	589,160	3,949,990	3,360,830	14.92%	590,035	3,680,176
Purchased or Contracted Services	105,640	183,484	1,775,880	1,592,396	10.33%	174,221	1,551,209
Utilities:							
Water/Sewerage	172	172	4,800	4,628	3.58%	181	2,204
Natural Gas	459	459	9,600	9,141	4.78%	1,003	8,371
Electricity	1,121	1,121	13,800	12,679	8.12%	1,253	11,813
Gasoline	14,529	19,374	164,540	145,166	11.77%	18,068	129,379
Stormwater	249	249	3,000	2,751	8.30%	283	3,340
Customer Service Fee	12	12	80	68	15.00%	15	179
Total Utilities	16,542	21,387	195,820	174,433	10.92%	20,803	155,286
Supplies	13,044	27,916	474,960	447,044	5.88%	20,060	284,367
Electricity for Resale	3,419,885	6,715,535	35,787,540	29,072,005	18.77%	6,213,690	35,092,283
Capital Outlay:							
Property (Land and Buildings)	128,971	224,102	4,572,000	4,347,898	4.90%	134,347	1,523,529
Machinery and Equipment	15,153	36,348	1,066,540	1,030,192	3.41%		409,584
Capital Outlay - Reclass to Balance Sheet	(144,124)	(260,450)	(5,638,540)	(5,378,090)	4.62%	(134,347)	(1,932,931)
Total Capital Outlay							182
Depreciation Expense	74,073	148,485	1,074,260	925,775	13.82%	148,868	904,897
Bad Debt			500,000	500,000			621,976
Inter-Departmental Charges	60,220	133,820	722,640	588,820	18.52%	116,352	715,728
TOTAL OPERATING EXPENSE	4,099,523	7,819,787	44,481,090	36,661,303	17.58%	7,284,029	43,006,104
OPERATING INCOME (LOSS)	848,467	2,293,283	10,829,050	(8,535,767)	21.18%	370,895	9,122,508
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Interest Income							
Bank Account Interest							705
Bank Account Interest	38,011	71,727		71,727		54,103	326,925
Dividends	19,701	39,219		39,219		30,559	214,200
Unrealized Gain/Loss on Investments	115,153	91,721		91,721		(223,638)	369,976
Total Interest/Investment Income	172,865	202,667		202,667		(138,976)	911,806
Interest Expense	(1,722)	(3,026)		(3,026)		(2,431)	(15,683)
Total principal and interest expense	(1,722)	(3,026)		(3,026)		(2,431)	(15,683)
Contributions and donations							
Contributed Capital							21,758
Total contributions and donations							21,758
Gain (loss) on sale of capital assets							
Gain / Loss on Sale of Assets							18,435
Total gain (loss) on sale of capital assets							18,435
TOTAL NON-OPERATING INCOME (EXPENSE)	171,143	199,641		199,641		(141,407)	936,316
INCOME (LOSS) BEFORE TRANSFERS	1,019,610	2,492,924	10,829,050	(8,336,126)	23.02%	229,488	10,058,824
TRANSFERS							



INTERIM STATEMENTS by Fund
510-Electric Utility Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Transfers - out	(600,000)	(1,200,000)	(7,950,981)	6,750,981	15.09%	(1,000,000)	(7,394,478)
TOTAL TRANSFERS - NET	(600,000)	(1,200,000)	(7,950,981)	6,750,981	15.09%	(1,000,000)	(7,394,478)
 CHANGE IN NET POSITION	 \$419,610	 \$1,292,924	 \$2,878,069	 (\$1,585,145)	 44.92%	 (\$770,512)	 \$2,664,346



INTERIM STATEMENTS by Fund
540-Solid Waste Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Fees - Collection - Residential	\$165,112	\$334,329	\$1,987,500	(\$1,653,171)	16.82%	\$249,650	\$1,953,692
Fees - Collection - Commercial	76,550	154,406	960,000	(805,594)	16.08%	111,100	909,819
Fees - Transfer Station	90,013	172,134	1,082,000	(909,866)	15.91%	247,125	1,186,875
Fees - Special Handling	920	1,030	6,000	(4,970)	17.17%	2,393	8,405
Fees - Rolloff Containers	41,366	81,523	576,000	(494,477)	14.15%	112,705	493,572
Fees - Yard Waste Disposal	39,008	78,972	475,000	(396,028)	16.63%	71,963	497,881
Fees - Yard Waste Special Handling	(25)	439	5,000	(4,561)	8.78%	1,312	5,853
Permit Fees - Commercial Hauler			1,500	(1,500)		100	1,100
Fees - Landfill Use	51,954	129,128	850,000	(720,872)	15.19%	130,170	854,279
Recycling fees Cardboard	10,788	20,700	200,000	(179,300)	10.35%	34,621	130,356
Recycling Fees Residential	1,875	4,187	46,000	(41,813)	9.10%	8,686	47,987
Recycling Fees Commercial	15,666	19,181	16,000	3,181	119.88%	1,022	16,562
Recycling Fees Plastics			4,000	(4,000)		868	2,802
Recycling Fees E-Waste			2,000	(2,000)			1,170
Contra-Revenue Donated Services			(125,000)	125,000			(104,023)
Total utilities / enterprise charges and fees	493,227	996,029	6,086,000	(5,089,971)	16.37%	971,715	6,006,330
Other fees							
Landfill Capital Surcharge Fee	3,336	6,969	40,000	(33,031)	17.42%	9,859	53,695
Landfill Closure Surcharge Fee	3,336	9,087	40,000	(30,913)	22.72%	9,736	53,463
Container Fees	3,150	6,000	32,000	(26,000)	18.75%	7,350	33,000
Total other fees	9,822	22,056	112,000	(89,944)	19.69%	26,945	140,158
Other charges for services							
Returned Check Fees	71	71		71			60
Total other charges for services	71	71		71			60
TOTAL CHARGES FOR SERVICES	503,120	1,018,156	6,198,000	(5,179,844)	16.43%	998,660	6,146,548
RENTS AND ROYALTIES							
Insurance Claims						25,768	25,768
TOTAL RENTS AND ROYALTIES						25,768	25,768
TOTAL OPERATING REVENUE	503,120	1,018,156	6,198,000	(5,179,844)	16.43%	1,024,428	6,172,316
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	141,044	190,808	1,243,133	1,052,325	15.35%	225,069	1,304,491
Employee Benefits	54,330	99,115	661,243	562,128	14.99%	118,311	668,896
Allocated Payroll Costs	(5,184)	(8,734)	(46,930)	(38,196)	18.61%	(8,688)	(43,963)
Total Personal Services and Employee Benefits							
Employee Benefits	190,190	281,189	1,857,446	1,576,257	15.14%	334,692	1,929,424
Purchased or Contracted Services	173,166	330,906	2,589,130	2,258,224	12.78%	308,365	2,647,837
Utilities:							
Water/Sewerage	338	338	6,600	6,262	5.12%	294	6,598
Electricity	1,813	2,807	23,000	20,193	12.20%	2,810	22,371
Gasoline	35,540	62,479	397,910	335,431	15.70%	60,616	439,925
Stormwater	273	273	3,360	3,087	8.13%	269	3,021
Customer Service Fee	22	22	200	178	11.00%	22	251
Total Utilities	37,986	65,919	431,070	365,151	15.29%	64,011	472,166
Supplies	5,348	8,964	261,530	252,566	3.43%	6,289	136,472
Machinery and Equipment			343,000	343,000			346,086



INTERIM STATEMENTS by Fund
540-Solid Waste Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Capital Outlay - Reclass to Balance Sheet			(343,000)	(343,000)			(346,086)
Depreciation Expense	25,937	51,873	319,970	268,097	16.21%	67,546	365,463
Inter-Departmental Charges	32,188	76,077	386,258	310,181	19.70%	84,542	497,160
TOTAL OPERATING EXPENSE	464,815	814,928	5,845,404	5,030,476	13.94%	865,445	6,048,522
OPERATING INCOME (LOSS)	38,305	203,228	352,596	(149,368)	57.64%	158,983	123,794
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Intergovernmental - Exp			(37,440)	37,440			
Total Intergovernmental - net			(37,440)	37,440			
Interest Income							
Dividends	372	1,135		1,135		1,134	10,876
Unrealized Gain/Loss on Investments	2,648	2,395		2,395		(2,903)	3,416
Total Interest/Investment Income	3,020	3,530		3,530		(1,769)	14,292
Interest Expense	(436)	(882)	(4,720)	3,838	18.69%	(1,551)	(6,998)
Total principal and interest expense	(436)	(882)	(4,720)	3,838	18.69%	(1,551)	(6,998)
Contributions and donations							
GMA Safety Grant							4,661
Total contributions and donations							4,661
Gain (loss) on sale of capital assets							
Gain / Loss on Sale of Assets			40,000	(40,000)			234,545
Total gain (loss) on sale of capital assets			40,000	(40,000)			234,545
TOTAL NON-OPERATING INCOME (EXPENSE)	2,584	2,648	(2,160)	4,808	(122.59%)	(3,320)	246,500
INCOME (LOSS) BEFORE TRANSFERS	40,889	205,876	350,436	(144,560)	58.75%	155,663	370,294
TRANSFERS							
Transfers - out			(234,143)	234,143			
TOTAL TRANSFERS - NET			(234,143)	234,143			
CHANGE IN NET POSITION	\$40,889	\$205,876	\$116,293	\$89,583	177.03%	\$155,663	\$370,294



INTERIM STATEMENTS by Fund
550-Airport Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
CHARGES FOR SERVICES							
Other / enterprise charges and fees							
Fuel Sales - AVGAS	\$14,633	\$31,404	\$191,100	(\$159,696)	16.43%	\$61,435	\$191,194
Fuel Sales - Jet A	14,772	20,648	93,550	(72,902)	22.07%	15,803	86,687
Airport Services - Tug Fees			100	(100)			
Pilot Sales			200	(200)			19
Total other / enterprise charges and fees	29,405	52,052	284,950	(232,898)	18.27%	77,238	277,900
Other fees							
Fuel Flowage Fees	2,160	2,160	13,250	(11,090)	16.30%	1,200	8,880
Overnight Fees	9	18	100	(82)	18.00%	34	124
Total other fees	2,169	2,178	13,350	(11,172)	16.31%	1,234	9,004
Other charges for services							
Returned Check Fees						35	35
Total other charges for services						35	35
TOTAL CHARGES FOR SERVICES	31,574	54,230	298,300	(244,070)	18.18%	78,507	286,939
RENTS AND ROYALTIES							
AMR from MEAG Trust	550	1,100	6,600	(5,500)	16.67%	1,100	6,450
T-Hangar Rentals	990	1,980	11,880	(9,900)	16.67%	1,980	11,880
Tie Down Rentals	227	454	2,727	(2,273)	16.65%	654	3,476
Ground Leases	18,883	37,699	225,000	(187,301)	16.76%	37,252	229,208
Misc Revenue		575		575		145	1,835
TOTAL RENTS AND ROYALTIES	20,650	41,808	246,207	(204,399)	16.98%	41,131	252,849
TOTAL OPERATING REVENUE	52,224	96,038	544,507	(448,469)	17.64%	119,638	539,788
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	15,649	21,342	145,565	124,223	14.66%	21,750	134,869
Employee Benefits	5,082	9,077	59,381	50,304	15.29%	9,477	56,703
Total Personal Services and Employee Benefits	20,731	30,419	204,946	174,527	14.84%	31,227	191,572
Purchased or Contracted Services	7,147	17,723	130,892	113,169	13.54%	8,894	102,998
Utilities:							
Water/Sewerage	453	453	3,600	3,147	12.58%	250	3,091
Natural Gas	133	133	2,400	2,267	5.54%	242	2,832
Electricity	1,485	1,485	15,600	14,115	9.52%	1,165	14,285
Gasoline	288	443	4,650	4,207	9.53%	812	2,867
Stormwater	2,091	2,091	26,700	24,609	7.83%	2,060	24,846
Customer Service Fee	34	34	440	406	7.73%	34	408
Total Utilities	4,484	4,639	53,390	48,751	8.69%	4,563	48,329
Supplies	26,981	46,959	263,940	216,981	17.79%	65,135	256,940
Property (Land and Buildings)			383,842	383,842			211,268
Machinery and Equipment			6,388	6,388			50,500
Capital Outlay - Reclass to Balance Sheet			(390,230)	(390,230)			(261,768)
Depreciation Expense	11,057	22,115	152,750	130,635	14.48%	22,115	132,690
Inter-Departmental Charges	3,281	6,562	39,370	32,808	16.67%	6,390	38,340
TOTAL OPERATING EXPENSE	73,681	128,417	845,288	716,871	15.19%	138,324	770,869
OPERATING INCOME (LOSS)	(21,457)	(32,379)	(300,781)	268,402	10.76%	(18,686)	(231,081)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							



INTERIM STATEMENTS by Fund
550-Airport Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Federal government grants							
Capital							
Direct			358,645	(358,645)			44,313
Net Capital			358,645	(358,645)			44,313
Total federal government grants			358,645	(358,645)			44,313
State government grants							
Capital							
Direct (CDBG Grant Proceeds)			19,268	(19,268)			
Total Capital			358,645	(358,645)			44,313
Total state government grants			19,268	(19,268)			
Local government unit grants							
Spalding Co Board of Education			296	(296)			57,604
Spalding Co. Reimbursement			79,878	(79,878)			
Total local government unit grants			80,174	80,174			57,604
Total Intergovernmental revenue			458,087	(458,087)			101,917
Total Intergovernmental - net			458,087	(458,087)			101,917
Interest Income							
Bank Account Interest	239	239		239			735
Total Interest/Investment Income	239	239		239			735
Interest Expense						(3)	(64)
Total principal and interest expense						(3)	(64)
TOTAL NON-OPERATING INCOME (EXPENSE)	239	239	458,087	(457,848)	0.05%	(3)	102,588
INCOME (LOSS) BEFORE TRANSFERS	(21,218)	(32,140)	157,306	(189,446)	(20.43%)	(18,689)	(128,493)
TRANSFERS							
Transfers - in			80,174	(80,174)			
TOTAL TRANSFERS - NET			80,174	(80,174)			
CHANGE IN NET POSITION	(\$21,218)	(\$32,140)	\$237,480	(\$269,620)	(13.53%)	(\$18,689)	(\$128,493)



INTERIM STATEMENTS by Fund
555-Welcome Center Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
RENTS AND ROYALTIES							
Rents & Royalties		\$1,875	\$10,000	(\$8,125)	18.75%	\$1,200	\$8,075
TOTAL RENTS AND ROYALTIES		1,875	10,000	(8,125)	18.75%	1,200	8,075
TOTAL OPERATING REVENUE		1,875	10,000	(8,125)	18.75%	1,200	8,075
OPERATING EXPENSE							
Purchased or Contracted Services	669	1,685	29,230	27,545	5.76%	1,869	25,952
Utilities:							
Water/Sewerage	229	229	5,400	5,171	4.24%	277	4,824
Electricity	2,759	2,759	30,000	27,241	9.20%	2,426	40,360
Stormwater	57	57	650	593	8.77%	57	683
Customer Service Fee	3	3	40	37	7.50%	3	37
Total Utilities	3,048	3,048	36,090	33,042	8.45%	2,763	45,904
Supplies			3,580	3,580		359	2,804
Depreciation Expense	3,510	7,020	42,130	35,110	16.66%	7,139	42,240
Inter-Departmental Charges						1,000	6,000
TOTAL OPERATING EXPENSE	7,227	11,753	111,030	99,277	10.59%	13,130	122,900
OPERATING INCOME (LOSS)	(7,227)	(9,878)	(101,030)	91,152	9.78%	(11,930)	(114,825)
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	(7,227)	(9,878)	(101,030)	91,152	9.78%	(11,930)	(114,825)
TRANSFERS							
Transfers - in	874	4,084	58,900	(54,816)	6.93%	4,617	19,686
Transfers - out	(874)	(4,084)		(4,084)		(4,617)	(19,459)
TOTAL TRANSFERS - NET			58,900	(58,900)			227
CHANGE IN NET POSITION	(\$7,227)	(\$9,878)	(\$42,130)	\$32,252	23.45%	(\$11,930)	(\$114,598)



INTERIM STATEMENTS by Fund
560-Stormwater Utility Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Capacity Recovery Fees	\$27,379	\$55,808	\$322,220	(\$266,412)	17.32%	\$43,003	\$329,614
Stormwater - Residential Lower Tier	12,205	25,148	171,636	(146,488)	14.65%	18,850	150,845
Stormwater - Commercial Fees	146,814	295,454	1,773,850	(1,478,396)	16.66%	219,867	1,715,004
Total utilities / enterprise charges and fees	186,398	376,410	2,267,706	(1,891,296)	16.60%	281,720	2,195,463
TOTAL CHARGES FOR SERVICES	186,398	376,410	2,267,706	(1,891,296)	16.60%	281,720	2,195,463
RENTS AND ROYALTIES							
Misc Revenue	380	430		430			5,429
TOTAL RENTS AND ROYALTIES	380	430		430			5,429
TOTAL OPERATING REVENUE	186,778	376,840	2,267,706	(1,890,866)	16.62%	281,720	2,200,892
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	56,192	74,722	484,211	409,489	15.43%	73,516	445,837
Employee Benefits	19,327	34,881	228,028	193,147	15.30%	33,090	194,069
Allocated Payroll Costs	1,334	2,443	14,490	12,047	16.86%	2,737	13,788
Total Personal Services and Employee Benefits	76,853	112,046	726,729	614,683	15.42%	109,343	653,694
Purchased or Contracted Services	11,072	13,139	459,140	446,001	2.86%	31,891	295,459
Utilities:							
Water/Sewerage	185	185	960	775	19.27%	29	621
Electricity	117	117	1,200	1,083	9.75%	100	1,111
Propane			600	600			379
Gasoline	3,758	5,200	41,490	36,290	12.53%	4,901	32,013
Stormwater	244	244	2,740	2,496	8.91%	241	2,905
Customer Service Fee	6	6	80	74	7.50%	6	74
Total Utilities	4,310	5,752	47,070	41,318	12.22%	5,277	37,103
Supplies	16,823	23,231	188,730	165,499	12.31%	21,012	162,804
Property (Land and Buildings)			448,165	448,165			240,898
Machinery and Equipment			68,000	68,000		11,362	94,322
Capital Outlay - Reclass to Balance Sheet			(516,165)	(516,165)		(11,362)	(335,220)
Depreciation Expense	25,443	50,886	316,500	265,614	16.08%	49,529	303,463
Inter-Departmental Charges	14,583	32,136	174,993	142,857	18.36%	28,620	202,026
Miscellaneous		(2,000)		2,000			2,000
TOTAL OPERATING EXPENSE	149,084	235,190	1,913,162	1,677,972	12.29%	245,672	1,656,549
OPERATING INCOME (LOSS)	37,694	141,650	354,544	(212,894)	39.95%	36,048	544,343
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Operating-categorical							
Direct							
Miscellaneous State Grant							7,405
DNR - Funding			19,980	(19,980)			97,558
Total direct			19,980	19,980			104,963
Total operating-categorical			19,980	(19,980)			104,963
Total state government grants			19,980	(19,980)			104,963
Total Intergovernmental revenue			19,980	(19,980)			104,963



INTERIM STATEMENTS by Fund
560-Stormwater Utility Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Intergovernmental - Exp			(12,000)	12,000			
Total Intergovernmental - net			7,980	(7,980)			104,963
Interest Expense	(4,279)	(8,461)	(48,160)	39,699	17.57%	(9,426)	(53,661)
Total principal and interest expense	(4,279)	(8,461)	(48,160)	39,699	17.57%	(9,426)	(53,661)
Contributions and donations							7,059
Contributions & Donations							7,059
Total contributions and donations							7,059
TOTAL NON-OPERATING INCOME (EXPENSE)	(4,279)	(8,461)	(40,180)	31,719	21.06%	(9,426)	58,361
INCOME (LOSS) BEFORE TRANSFERS	33,415	133,189	314,364	(181,175)	42.37%	26,622	602,704
TRANSFERS							
Transfers - in	100,000	200,000		200,000			1,194,478
TOTAL TRANSFERS - NET	100,000	200,000		200,000			1,194,478
CHANGE IN NET POSITION	\$133,415	\$333,189	\$314,364	\$18,825	105.99%	\$26,622	\$1,797,182



INTERIM STATEMENTS by Fund
591-Golf Course Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
CHARGES FOR SERVICES							
Streets and public improvements	\$852	\$1,003	\$400	\$603	250.75%	\$1,001	\$4,457
Other / enterprise charges and fees							
Green Fees	8,779	18,246	80,000	(61,754)	22.81%	18,962	86,143
Handicap Fees		287	1,000	(713)	28.70%		704
Golf Cart Rentals	10,781	22,550	125,000	(102,450)	18.04%	24,191	105,951
Merchandise Sales	793	1,972	10,000	(8,028)	19.72%	1,562	8,567
Driving Range Fees	525	1,302	7,000	(5,698)	18.60%	1,251	4,243
Senior Fees							61
Special Fees			9,000	(9,000)		1,825	1,825
Membership Fees	900	1,500	36,000	(34,500)	4.17%	1,500	7,832
Food & Beverage	1,325	2,765	17,000	(14,235)	16.26%	3,142	12,507
Beer Sales	714	1,300	6,000	(4,700)	21.67%	782	4,406
Pull Cart Rentals			200	(200)			
Tournament Fees			4,000	(4,000)			
Total other / enterprise charges and fees	23,817	49,922	295,200	(245,278)	16.91%	53,215	232,239
TOTAL CHARGES FOR SERVICES	24,669	50,925	295,600	(244,675)	17.23%	54,216	236,696
RENTS AND ROYALTIES							
Equipment Rental Fees	(10)					40	130
Insurance Claims							74,300
Cash Over/Short	356	352		352		348	1,220
TOTAL RENTS AND ROYALTIES	346	352		352		388	75,650
TOTAL OPERATING REVENUE	25,015	51,277	295,600	(244,323)	17.35%	54,604	312,346
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	26,352	35,165	223,679	188,514	15.72%	31,632	185,095
Employee Benefits	5,458	9,681	64,587	54,906	14.99%	7,969	53,030
Allocated Payroll Costs	(1,840)	(3,100)	(16,675)	(13,575)	18.59%	(3,084)	(15,607)
Total Personal Services and Employee Benefits	29,970	41,746	271,591	229,845	15.37%	36,517	222,518
Purchased or Contracted Services	4,500	10,814	103,720	92,906	10.43%	10,277	76,321
Utilities:							
Water/Sewerage			600	600			
Electricity	706	706	9,000	8,294	7.84%	512	6,492
Gasoline	3,448	4,066	31,000	26,934	13.12%	3,951	31,770
Stormwater	642	642	5,300	4,658	12.11%	632	7,627
Customer Service Fee	19	19	230	211	8.26%	19	216
Total Utilities	4,815	5,433	46,130	40,697	11.78%	5,114	46,105
Supplies	5,988	17,463	92,480	75,017	18.88%	11,415	64,269
Machinery and Equipment			60,500	60,500			118,706
Capital Outlay - Reclass to Balance Sheet			(60,500)	(60,500)			(118,706)
Depreciation Expense	5,104	10,207	58,380	48,173	17.48%	10,207	69,714
Inter-Departmental Charges	11,682	23,363	140,180	116,817	16.67%	21,553	139,624
Miscellaneous							57
TOTAL OPERATING EXPENSE	62,059	109,026	712,481	603,455	15.30%	95,083	618,608
OPERATING INCOME (LOSS)	(37,044)	(57,749)	(416,881)	359,132	13.85%	(40,479)	(306,262)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Interest Expense	(22)	(48)	(100)	52	48.00%	(151)	(626)



INTERIM STATEMENTS by Fund
591-Golf Course Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Total principal and interest expense	(22)	(48)	(100)	52	48.00%	(151)	(626)
TOTAL NON-OPERATING INCOME (EXPENSE)	(22)	(48)	(100)	52	48.00%	(151)	(626)
INCOME (LOSS) BEFORE TRANSFERS	(37,066)	(57,797)	(416,981)	359,184	13.86%	(40,630)	(306,888)
TRANSFERS							
Transfers - in			411,811	(411,811)			
TOTAL TRANSFERS - NET			411,811	(411,811)			
CHANGE IN NET POSITION	(\$37,066)	(\$57,797)	(\$5,170)	(\$52,627)	1,117.93%	(\$40,630)	(\$306,888)



INTERIM STATEMENTS by Fund
601-Motor Pool Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
CHARGES FOR SERVICES							
General government:							
Motor pool charges	\$50,234	\$131,817	\$991,390	(\$859,573)	13.30%	\$179,082	\$1,088,637
Total general government	50,234	131,817	991,390	859,573	13.30%	179,082	1,088,637
TOTAL CHARGES FOR SERVICES	50,234	131,817	991,390	(859,573)	13.30%	179,082	1,088,637
RENTS AND ROYALTIES							
Insurance Claims							35
Misc Revenue							150
TOTAL RENTS AND ROYALTIES							185
TOTAL OPERATING REVENUE	50,234	131,817	991,390	(859,573)	13.30%	179,082	1,088,822
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	44,125	58,257	396,528	338,271	14.69%	60,520	365,452
Employee Benefits	14,013	24,376	193,011	168,635	12.63%	27,435	161,925
Allocated Payroll Costs	3,240	5,459	29,331	23,872	18.61%	5,430	27,477
Total Personal Services and Employee Benefits	61,378	88,092	618,870	530,778	14.23%	93,385	554,854
Purchased or Contracted Services	2,592	5,964	59,210	53,246	10.07%	7,373	152,644
Utilities:							
Water/Sewerage	611	611	14,400	13,789	4.24%	592	6,040
Natural Gas	676	676	9,000	8,324	7.51%	1,155	12,015
Electricity	2,418	2,418	24,000	21,582	10.08%	1,966	23,655
Gasoline	1,672	2,311	12,000	9,689	19.26%	1,701	13,164
Stormwater	335	335	4,200	3,865	7.98%	330	3,984
Customer Service Fee	9	9	80	71	11.25%	9	111
Total Utilities	5,721	6,360	63,680	57,320	9.99%	5,753	58,969
Supplies	33,506	91,204	756,150	664,946	12.06%	95,308	729,871
Machinery and Equipment			41,000	41,000			
Capital Outlay - Reclass to Balance Sheet			(41,000)	(41,000)			
Depreciation Expense	5,581	11,163	46,400	35,237	24.06%	15,238	71,051
Inter-Departmental Charges	9,410	18,820	112,920	94,100	16.67%	18,468	113,268
TOTAL OPERATING EXPENSE	118,188	221,603	1,657,230	1,435,627	13.37%	235,525	1,680,657
OPERATING INCOME (LOSS)	(67,954)	(89,786)	(665,840)	576,054	13.48%	(56,443)	(591,835)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Interest Expense							(8)
Total principal and interest expense							(8)
Contributions and donations							
GMA Safety Grant							1,339
Total contributions and donations							1,339
TOTAL NON-OPERATING INCOME (EXPENSE)							1,331
INCOME (LOSS) BEFORE TRANSFERS	(67,954)	(89,786)	(665,840)	576,054	13.48%	(56,443)	(590,504)
TRANSFERS							
Transfers - in			660,440	(660,440)			
TOTAL TRANSFERS - NET			660,440	(660,440)			



INTERIM STATEMENTS by Fund
601-Motor Pool Fund
For the Two Months Ending Sunday, August 31, 2014

10/3/2014
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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
CHANGE IN NET POSITION	<u>(\$67,954)</u>	<u>(\$89,786)</u>	<u>(\$5,400)</u>	<u>(\$84,386)</u>	<u>1,662.70%</u>	<u>(\$56,443)</u>	<u>(\$590,504)</u>



INTERIM STATEMENTS by Fund
791-Cemetery Trust Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual	Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
CHARGES FOR SERVICES						
Other charges for services						
Cemetery Opening/Closing Fee	\$100	\$100		\$100		\$200
Site Sales	2,834	7,773		7,773	5,316	41,381
Niche Engraving	75	75		75		275
Total other charges for services	3,009	7,948		7,948	5,316	41,856
TOTAL CHARGES FOR SERVICES	3,009	7,948		7,948	5,316	41,856
RENTS AND ROYALTIES						
Sale of Bricks	855	945		945		945
TOTAL RENTS AND ROYALTIES	855	945		945		945
TOTAL OPERATING REVENUE	3,864	8,893		8,893	5,316	42,801
OPERATING EXPENSE						
Purchased or Contracted Services		15		(15)	15	850
Supplies						25,623
TOTAL OPERATING EXPENSE		15		(15)	15	26,473
OPERATING INCOME (LOSS)	3,864	8,878		8,878	5,301	16,328
NON-OPERATING INCOME (EXPENSE)						
Intergovernmental						
Interest Income						
Dividends	5,492	8,920		8,920	10,640	64,819
Unrealized Gain/Loss on Investments	59,208	53,471		53,471	72,539	341,011
Total Interest/Investment Income	64,700	62,391		62,391	83,179	405,830
Contributions and donations						
Contributed Capital	2,834	7,773		7,773	5,239	38,103
Total contributions and donations	2,834	7,773		7,773	5,239	38,103
TOTAL NON-OPERATING INCOME (EXPENSE)	67,534	70,164		70,164	88,418	443,933
INCOME (LOSS) BEFORE TRANSFERS	71,398	79,042		79,042	93,719	460,261
CHANGE IN NET POSITION	\$71,398	\$79,042		\$79,042	\$93,719	\$460,261



INTERIM STATEMENTS by Fund
792-Mausoleum Trust Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE						
Purchased or Contracted Services	\$57	\$112		(\$112)	\$828	\$2,241
TOTAL OPERATING EXPENSE	57	112		(112)	828	2,241
OPERATING INCOME (LOSS)	(57)	(112)		(112)	(828)	(2,241)
NON-OPERATING INCOME (EXPENSE)						
Intergovernmental						
Interest Income						
Bank Account Interest	163	163	163		163	17,343
Unrealized Gain/Loss on Investments	8,330	8,330	8,330		(6,702)	13,864
Total Interest/Investment Income	8,493	8,493	8,493		(6,539)	31,207
TOTAL NON-OPERATING INCOME (EXPENSE)	8,493	8,493	8,493		(6,539)	31,207
INCOME (LOSS) BEFORE TRANSFERS	8,436	8,381	8,381		(7,367)	28,966
CHANGE IN NET POSITION	\$8,436	\$8,381	\$8,381	0.00%	(\$7,367)	\$28,966



INTERIM STATEMENTS by Fund
951-Griffin Business and Tourism Association Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
OPERATING EXPENSE						
Personal Services and Employee Benefits:						
Employee Benefits					\$117	\$117
Total Personal Services and Employee Benefits					117	117
Purchased or Contracted Services		89	20,000	19,911 0.45%		85
Inter-Departmental Charges	2,236	4,473	26,836	22,363 16.67%	4,758	28,546
TOTAL OPERATING EXPENSE	2,236	4,562	46,836	42,274 9.74%	4,875	28,748
OPERATING INCOME (LOSS)	(2,236)	(4,562)	(46,836)	42,274 9.74%	(4,875)	(28,748)
Intergovernmental						
INCOME (LOSS) BEFORE TRANSFERS	(2,236)	(4,562)	(46,836)	42,274 9.74%	(4,875)	(28,748)
TRANSFERS						
Transfers - in	874	4,084	46,836	(42,752) 8.72%	4,617	19,686
Transfers - out	(874)	(4,084)		(4,084)	(4,617)	(19,459)
TOTAL TRANSFERS - NET			46,836	(46,836)		227
CHANGE IN NET POSITION	(\$2,236)	(\$4,562)		(\$4,562) 0.00%	(\$4,875)	(\$28,521)



INTERIM STATEMENTS by Fund
952-Main Street Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015		Amended Budget	Variance with Amended Budget		PRIOR FYTD	
	Actual					8/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under)	%	Actual	Actual
RENTS AND ROYALTIES							
Property Rental							\$200
TOTAL RENTS AND ROYALTIES							200
TOTAL OPERATING REVENUE							200
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	4,457	5,943	38,627	32,684	15.39%	5,943	38,715
Employee Benefits	1,222	2,222	14,989	12,767	14.82%	2,313	14,715
Total Personal Services and Employee Benefits	5,679	8,165	53,616	45,451	15.23%	8,256	53,430
Purchased or Contracted Services	2,764	3,653	26,230	22,577	13.93%	2,560	13,766
Supplies	559	3,757	10,970	7,213	34.25%	17	9,763
Depreciation Expense	216	433	2,600	2,167	16.65%	433	2,599
Inter-Departmental Charges	851	1,702	10,210	8,508	16.67%	1,618	9,710
TOTAL OPERATING EXPENSE	10,069	17,710	103,626	85,916	17.09%	12,884	89,268
OPERATING INCOME (LOSS)	(10,069)	(17,710)	(103,626)	85,916	17.09%	(12,884)	(89,068)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Local government unit grants							
Spalding Co. Reimbursement		17,500	17,500		100.00%	3,500	17,303
Total local government unit grants		17,500	17,500		100.00%	3,500	17,303
Total Intergovernmental revenue		17,500	17,500		100.00%	3,500	17,303
Total Intergovernmental - net		17,500	17,500		100.00%	3,500	17,303
Contributions and donations							
Contributions & Donations		1,600		1,600		1,320	3,284
Total contributions and donations		1,600		1,600		1,320	3,284
TOTAL NON-OPERATING INCOME (EXPENSE)		19,100	17,500	1,600	109.14%	4,820	20,587
INCOME (LOSS) BEFORE TRANSFERS	(10,069)	1,390	(86,126)	87,516	(1.61%)	(8,064)	(68,481)
TRANSFERS							
Transfers - out			83,526	(83,526)			
TOTAL TRANSFERS - NET			83,526	(83,526)			
CHANGE IN NET POSITION	(\$10,069)	\$1,390	(\$2,600)	\$3,990	(53.46%)	(\$8,064)	(\$68,481)



INTERIM STATEMENTS by Fund
953-Downtown Development Fund
For the Two Months Ending Sunday, August 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		8/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
RENTS AND ROYALTIES							
Property Rental							\$3,000
TOTAL RENTS AND ROYALTIES							3,000
TOTAL OPERATING REVENUE							3,000
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	7,979	10,639	70,880	60,241	15.01%	10,379	68,989
Employee Benefits	2,416	4,503	30,249	25,746	14.89%	4,277	27,085
Total Personal Services and Employee Benefits	10,395	15,142	101,129	85,987	14.97%	14,656	96,074
Purchased or Contracted Services	838	2,950	9,280	6,330	31.79%	3,686	8,581
Utilities:							
Gasoline			1,880	1,880			
Stormwater	29	29	410	381	7.07%	28	342
Customer Service Fee	3	3	40	37	7.50%	3	37
Total Utilities	32	32	2,330	2,298	1.37%	31	379
Supplies		120	1,000	880	12.00%		634
Capital Outlay:							
Property (Land and Buildings)	2,500	2,500		(2,500)			
Total Capital Outlay	2,500	2,500		(2,500)			
Inter-Departmental Charges	974	1,948	11,685	9,737	16.67%	1,618	9,710
Miscellaneous			15,000	15,000			2,500
TOTAL OPERATING EXPENSE	14,739	22,692	140,424	117,732	16.16%	19,991	117,878
OPERATING INCOME (LOSS)	(14,739)	(22,692)	(140,424)	117,732	16.16%	(19,991)	(114,878)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental Interest Income							
Bank Account Interest	9	18		18		19	113
Total Interest/Investment Income	9	18		18		19	113
TOTAL NON-OPERATING INCOME (EXPENSE)	9	18		18		19	113
INCOME (LOSS) BEFORE TRANSFERS	(14,730)	(22,674)	(140,424)	117,750	16.15%	(19,972)	(114,765)
TRANSFERS							
Transfers - out			140,424	(140,424)			
TOTAL TRANSFERS - NET			140,424	(140,424)			
CHANGE IN NET POSITION	(\$14,730)	(\$22,674)		(\$22,674)	0.00%	(\$19,972)	(\$114,765)



INTERIM STATEMENTS by Fund
All Funds: City-Wide
For the Two Months Ending Sunday, August 31, 2014
Duplicate Accounts Report

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<u>Account Code</u>	<u>Occurrences</u>	<u>Row Code (duplicates)</u>
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This report doesn't have any duplicate accounts.