



**INTERIM STATEMENTS by Fund**  
**All Funds: City-Wide**  
**For the Three Months Ending Tuesday, September 30, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING REVENUE							
TAXES							
Real property - current year	\$25,002	\$91,325	\$3,708,500	(\$3,617,175)	2.46%	\$123,733	\$4,074,368
Public utility			50,000	(50,000)			59,712
Real property - prior year	5,023	11,794		11,794		10,083	51,091
Motor vehicle	15,254	31,429	150,000	(118,571)	20.95%	43,400	214,398
Motor vehicle title ad valorem							
tax fee	37,777	116,634	525,000	(408,366)	22.22%	139,247	561,216
Intangible	5,638	7,678	22,000	(14,322)	34.90%	8,367	21,081
Railroad equipment		5,396	4,500	896	119.91%	5,334	5,334
Property not on digest							25
Real estate transfer (intangible)	622	1,714	6,500	(4,786)	26.37%	1,506	7,873
Franchise taxes:							
Electric			70,000	(70,000)			51,464
Gas	38,592	38,592	160,000	(121,408)	24.12%	39,703	155,479
Television cable			240,000	(240,000)			229,981
Telephone	118	198	125,000	(124,802)	0.16%	427	78,516
Payment In Lieu of Tax GHA			4,000	(4,000)			2,028
Video			20,000	(20,000)			19,831
Total franchise taxes	38,710	38,790	619,000	(580,210)	6.27%	40,130	537,299
Local option sales and use taxes	279,510	857,649	3,350,000	(2,492,351)	25.60%	807,769	3,321,866
Hotel/Motel	5,517	16,932	60,000	(43,068)	28.22%	16,507	57,172
Alcoholic beverage excise	57,078	112,183	637,000	(524,817)	17.61%	110,463	626,427
Total selective sales and use taxes	62,595	129,115	697,000	(567,885)	18.52%	126,970	683,599
Business taxes:							
Business and occupation taxes	3,800	4,704	450,000	(445,296)	1.05%	11,040	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	3,800	4,704	1,738,000	(1,733,296)	0.27%	11,040	1,741,812
Penalties and interest on delinquent taxes							
Real	4,663	10,282	45,000	(34,718)	22.85%	10,074	49,371
Business	48	145	2,000	(1,855)	7.25%	869	3,080
Total penalties and interest on delinquent taxes	4,711	10,427	47,000	(36,573)	22.19%	10,943	52,451
TOTAL TAXES	478,642	1,306,655	10,917,500	(9,610,845)	11.97%	1,328,522	11,332,125
LICENSE AND PERMITS							
Business licenses:							
Alcoholic beverages:							
Beer	32,950	33,050	44,000	(10,950)	75.11%	5,850	45,467
Wine			43,000	(43,000)		5,850	42,862
Liquor		2,350	115,000	(112,650)	2.04%	9,000	114,700
Total alcoholic beverage licenses	32,950	35,400	202,000	(166,600)	17.52%	20,700	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	32,950	35,475	237,000	(201,525)	14.97%	20,700	241,342
Non-business licenses and permits:							
Building and signs:							
Zoning and land use permits	645	1,345	4,500	(3,155)	29.89%	2,535	8,841
Sign permits	1,795	3,660	15,000	(11,340)	24.40%	3,055	12,735
Other permits	9	2,259	2,500	(241)	90.36%	1,150	30,200
Catering	175	275	600	(325)	45.83%	200	975
Total building and sign permits	2,624	7,539	22,600	(15,061)	33.36%	6,940	52,751
Regulatory fees (permits):							



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	Actual		Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Building structures and equipment permits:							
Inspections							
Building	50,457	56,744	55,000	1,744	103.17%	11,850	38,667
Plumbing	1,055	1,348	7,000	(5,652)	19.26%	1,241	5,903
Electrical	1,871	3,096	14,000	(10,904)	22.11%	3,303	13,970
Gas	38	38	1,000	(962)	3.80%	257	746
Mechanical	822	947	6,000	(5,053)	15.78%	698	4,930
Total inspection permits	54,243	62,173	83,000	20,827	74.91%	17,349	64,216
Total non-business licenses and permits	56,867	69,712	105,600	(35,888)	66.02%	24,289	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
<b>TOTAL LICENSES AND PERMITS</b>	<b>89,817</b>	<b>105,202</b>	<b>342,600</b>	<b>(237,398)</b>	<b>30.71%</b>	<b>45,133</b>	<b>359,343</b>
<b>CHARGES FOR SERVICES</b>							
General government:							
Fees - plan reviews	10,684	13,139	20,000	(6,861)	65.70%	3,144	19,772
Fees - demolition recovery	289	862	4,000	(3,138)	21.55%	4,698	5,020
Fees - zoning applications	280	350	750	(400)	46.67%	140	770
Fees - reimbursements	714	2,946		2,946		4,441	8,808
Information technology fees	736	3,007	15,000	(11,993)	20.05%	4,708	15,699
Indirect cost allocation	408,211	1,224,633	4,898,527	(3,673,894)	25.00%	1,225,320	4,901,278
IT equipment cost allocation	29,828	89,485	357,940	(268,455)	25.00%	112,350	449,400
Motor pool charges	64,886	196,704	991,390	(794,686)	19.84%	270,949	1,088,637
Election qualifying fees			2,000	(2,000)		2,822	2,822
Business occupation tax admin fee	420	680	25,000	(24,320)	2.72%	700	28,280
Total general government	516,048	1,531,806	6,314,607	4,782,801	24.26%	1,629,272	6,520,486
Public safety - fire inspections			200	(200)		4	6
Streets and public improvements	99	1,102	400	702	275.50%	1,013	4,457
Utilities / enterprise charges and fees							
Fees - Collection - Residential	165,079	499,408	1,987,500	(1,488,092)	25.13%	409,457	1,953,692
Fees - Collection - Commercial	77,333	231,739	960,000	(728,261)	24.14%	184,322	909,819
Fees - Transfer Station	94,132	266,266	1,082,000	(815,734)	24.61%	328,909	1,186,875
Fees - Special Handling	760	1,790	6,000	(4,210)	29.83%	2,769	8,405
Fees - Rolloff Containers	35,711	117,235	576,000	(458,765)	20.35%	148,795	493,572
Fees - Yard Waste Disposal	39,027	117,999	475,000	(357,001)	24.84%	118,067	497,881
Fees - Yard Waste Special Handling	34	474	5,000	(4,526)	9.48%	3,021	5,853
Sale of Recycled Materials			10,000	(10,000)		626	14,123
Permit Fees - Commercial Hauler	200	200	1,500	(1,300)	13.33%	100	1,100
Fees - Landfill Use	63,562	192,690	850,000	(657,310)	22.67%	195,185	854,279
Recycling fees Cardboard	2,821	23,522	200,000	(176,478)	11.76%	47,684	130,356
Recycling Fees Residential		4,187	46,000	(41,813)	9.10%	11,377	47,987
Recycling Fees Commercial		19,181	16,000	3,181	119.88%	2,095	16,562
Recycling Fees Plastics			4,000	(4,000)		868	2,802
Recycling Fees E-Waste			2,000	(2,000)		567	1,170
Water Institutional			439,000	(439,000)			
Fees - Water Industrial			300,000	(300,000)			
Fees - Water Residential	232,182	718,304	2,891,000	(2,172,696)	24.85%	542,853	2,685,532
Fees - Water Commercial	147,081	434,842	1,334,000	(899,158)	32.60%	349,702	1,573,868
Pass-Thru Water Spalding County	(341,293)	(816,870)	(3,063,000)	2,246,130	26.67%	(743,529)	(3,492,869)
Fees - Fire Hydrant Water	4,009	4,240	30,000	(25,760)	14.13%	655	9,879
Fees - Water Lock Cut	75	410	1,000	(590)	41.00%	225	1,105



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	Actual		Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Bulk Water - Spalding County	691,490	2,147,044	8,508,000	(6,360,956)	25.24%	1,648,672	7,794,804
Bulk Water - Williamson	4,643	14,458	60,000	(45,542)	24.10%	11,147	47,490
Bulk Water - Zebulon	19,283	62,497	300,000	(237,503)	20.83%	61,029	246,899
Bulk Water - Butts County	1,554	4,937	20,000	(15,063)	24.69%	(5,897)	8,865
Bulk Water - Coweta County	258,792	731,836	2,675,000	(1,943,164)	27.36%	673,063	2,784,323
Bulk Water - Barnesville		10		10			9
Bulk Water - Springs Water	46	99	1,000	(901)	9.90%	145	1,161
Bulk Water - City of Concord	368	858	2,000	(1,142)	42.90%	4	750
Fees - Water Tap	(2,450)	990	5,000	(4,010)	19.80%	580	8,475
Sewer Flat - Residential	343,749	1,060,547	4,484,000	(3,423,453)	23.65%	848,469	4,008,866
Sewer Flat - Commercial	220,612	659,511	2,513,000	(1,853,489)	26.24%	554,138	2,482,888
Wastewater Septic Tank	2,100	8,935	30,000	(21,065)	29.78%	8,473	27,953
Sewer Tap Fee		1,500	5,000	(3,500)	30.00%		2,250
Capacity Recovery Fees	27,921	83,729	322,220	(238,491)	25.99%	70,530	329,614
Stormwater - Residential Lower Tier	12,529	37,677	171,636	(133,959)	21.95%	31,218	150,845
Stormwater - Commercial Fees	148,264	443,718	1,773,850	(1,330,132)	25.01%	359,423	1,715,004
Sewer - Sun City	40,267	120,395		120,395		70,601	438,851
Sewer - Highland Mills	2,922	9,015		9,015		9,130	36,869
Fees - Electric Residential Service	1,409,939	4,345,840	13,670,000	(9,324,160)	31.79%	3,469,448	12,974,242
Fees - Electric Commercial Service	3,609	10,781	18,494,000	(18,483,219)	0.06%	330,930	12,558,002
Fees - Electric Industrial Service	1,977,483	5,967,066	5,308,000	659,066	112.42%	4,827,576	8,923,667
Fees - Electric Fuel Adjustment	703,736	2,142,588	7,351,000	(5,208,412)	29.15%	1,424,432	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	249,788	761,027	2,600,000	(1,838,973)	29.27%	653,986	2,605,136
Contra-Revenue Donated Services			(125,000)	125,000			(104,023)
Total utilities / enterprise charges and fees	6,637,358	20,430,675	76,572,206	(56,141,531)	26.68%	16,722,453	70,428,396
Other / enterprise charges and fees							
Green Fees	8,640	26,885	80,000	(53,115)	33.61%	32,889	86,143
Handicap Fees	358	645	1,000	(355)	64.50%		704
Golf Cart Rentals	10,804	33,355	125,000	(91,645)	26.68%	42,137	105,951
Merchandise Sales	903	2,874	10,000	(7,126)	28.74%	3,002	8,567
Driving Range Fees	534	1,836	7,000	(5,164)	26.23%	2,079	4,243
Senior Fees							61
Special Fees			9,000	(9,000)		1,825	1,825
Membership Fees	1,200	2,700	36,000	(33,300)	7.50%	3,300	7,832
Food & Beverage	1,106	3,871	17,000	(13,129)	22.77%	5,051	12,507
Beer Sales	500	1,800	6,000	(4,200)	30.00%	1,658	4,406
Pull Cart Rentals			200	(200)			
Tournament Fees			4,000	(4,000)			
Fuel Sales - AVGAS	14,419	45,823	191,100	(145,277)	23.98%	76,144	191,194
Fuel Sales - Jet A	7,900	28,548	93,550	(65,002)	30.52%	24,199	86,687
Airport Services - Tug Fees			100	(100)			
Pilot Sales	6	6	200	(194)	3.00%		19
Total other / enterprise charges and fees	46,370	148,343	580,150	(431,807)	25.57%	192,284	510,139
Other fees							
General Fund-Customer Service							
-Charges for Serv--	53,602	161,144	655,100	(493,956)	24.60%	136,404	651,400
Fuel Flowage Fees		2,160	13,250	(11,090)	16.30%	2,640	8,880



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	Actual		Amended Budget	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Commercial Hauler Inspection Fee						250	850
Landfill Capital Surcharge Fee	4,160	11,128	40,000	(28,872)	27.82%	13,856	53,695
Landfill Closure Surcharge Fee	4,159	13,246	40,000	(26,754)	33.12%	13,752	53,463
Container Fees	2,550	8,550	32,000	(23,450)	26.72%	9,900	33,000
Pole Installation			2,000	(2,000)		425	11,661
After Hours Service Fee	1,125	3,115	11,000	(7,885)	28.32%	2,825	11,525
Connection Fees	13,655	43,335	167,500	(124,165)	25.87%	42,915	166,570
Surge Protection Fees	378	1,149	4,700	(3,551)	24.45%	997	4,701
Reconnect Fees	18,915	57,240	217,500	(160,260)	26.32%	52,940	225,910
Underground Trenching	654	654	6,000	(5,346)	10.90%	3,034	25,658
Fiber Optic Lease Fees	3,626	11,953	49,900	(37,947)	23.95%	10,498	50,006
Credit Card Fees	9,197	19,422	43,000	(23,578)	45.17%	12,104	30,210
Overnight Fees		18	100	(82)	18.00%	52	124
Total other fees	112,021	333,114	1,282,050	(948,936)	25.98%	302,592	1,327,653
Culture and recreation							
Pool Fees		1,994	5,250	(3,256)	37.98%	1,648	2,266
Pavilion Fees	70	230	7,000	(6,770)	3.29%	1,909	8,305
Still Branch WTP Gate Receipts		1,025	4,500	(3,475)	22.78%	2,071	7,141
Total culture and recreation	70	3,249	16,750	(13,501)	19.40%	5,628	17,712
Other charges for services							
Cemetery Opening/Closing Fee	100	200		200			200
Site Sales	1,904	9,676		9,676		9,772	41,381
Cemetery Fees	8,640	36,577	155,000	(118,423)	23.60%	40,221	131,818
Niche Engraving		75		75			275
Returned Check Fees	2,225	5,116	18,800	(13,684)	27.21%	4,540	16,665
Delinquent Penalties	130,106	393,777	1,500,000	(1,106,223)	26.25%	385,520	1,440,316
Total other charges for services	142,975	445,421	1,673,800	(1,228,379)	26.61%	440,053	1,630,655
<b>TOTAL CHARGES FOR SERVICES</b>	<b>7,454,941</b>	<b>22,893,710</b>	<b>86,440,163</b>	<b>(63,546,453)</b>	<b>26.49%</b>	<b>19,293,299</b>	<b>80,439,504</b>
<b>FINES AND FORFEITURES</b>							
Court							
Police Revenue	1,444	7,398	10,000	(2,602)	73.98%	2,220	9,233
Traffic Fines	66,156	327,554	550,000	(222,446)	59.56%	94,089	673,422
Camera Traffic Light Fines		73	100,000	(99,927)	0.07%	36,237	40,849
Ordinance Fines		1,836	2,000	(164)	91.80%	1,391	2,164
Fine Surcharge - Technology - Police	246	4,118		4,118		5,411	11,989
Fine Surcharge - Technology - Court	1,992	6,494	25,000	(18,506)	25.98%	3,145	19,863
Total court revenues and fines	69,838	347,473	687,000	(339,527)	50.58%	142,493	757,520
Bond confiscations							
Confiscations		3,749		3,749		8,535	17,192
Total Bond Confiscations		3,749		3,749		8,535	17,192
Confiscations							
State Confiscations	2,491	12,974		12,974		1,652	1,652
Federal Confiscations		558		558		970	1,260
Total state and federal confiscations	2,491	13,532		13,532		2,622	2,912
<b>TOTAL FINES AND FORFEITURES</b>	<b>72,329</b>	<b>364,754</b>	<b>687,000</b>	<b>(322,246)</b>	<b>53.09%</b>	<b>153,650</b>	<b>777,624</b>
<b>RENTS AND ROYALTIES</b>							
Rents & Royalties	1,375	3,250	10,000	(6,750)	32.50%	1,600	8,075
Property Rental	14,479	43,355	184,100	(140,745)	23.55%	45,821	178,798
Water Tower	4,767	14,300	57,200	(42,900)	25.00%	13,110	49,134



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Sale of Excess Capacity	59,556	211,834	600,000	(388,166)	35.31%	200,303	778,714
Sale of Bricks	135	1,080		1,080		45	945
Equipment Rental Fees	50	3,185	12,540	(9,355)	25.40%	4,280	24,246
MEAG Refunding Flexible							
Operating	103,387	310,161	1,155,000	(844,839)	26.85%	267,387	1,726,155
MEAG Refunding Generation							
Trust	192,004	576,012	2,321,100	(1,745,088)	24.82%	496,560	2,118,660
AMR from MEAG Trust	550	1,650	6,600	(4,950)	25.00%	1,650	6,450
T-Hangar Rentals	990	2,970	11,880	(8,910)	25.00%	2,970	11,880
Tie Down Rentals	227	682	2,727	(2,045)	25.01%	932	3,476
Ground Leases	18,960	56,659	225,000	(168,341)	25.18%	55,883	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		26,768	126,162
Cash Over/Short	498	256		256		667	(374)
Misc Revenue	146,165	158,321	250,000	(91,679)	63.33%	10,593	98,126
<b>TOTAL RENTS AND ROYALTIES</b>	<b>543,143</b>	<b>1,398,736</b>	<b>5,476,147</b>	<b>(4,077,411)</b>	<b>25.54%</b>	<b>1,128,893</b>	<b>6,579,396</b>
<b>TOTAL OPERATING REVENUE</b>	<b>8,638,872</b>	<b>26,069,057</b>	<b>103,863,410</b>	<b>(77,794,353)</b>	<b>25.10%</b>	<b>21,949,497</b>	<b>99,487,992</b>
<b>OPERATING EXPENSE</b>							
Personal Services and Employee							
Benefits:							
Salaries and Wages	1,383,505	4,164,465	18,707,974	14,543,509	22.26%	4,264,662	17,495,482
Employee Benefits	615,177	1,892,954	9,007,198	7,114,244	21.02%	1,999,489	7,971,500
Total Personal Services and							
Employee Benefits	1,998,682	6,057,419	27,715,172	21,657,753	21.86%	6,264,151	25,466,982
Purchased or Contracted Services	911,600	2,031,550	11,353,071	9,321,521	17.89%	2,118,457	9,684,204
Utilities:							
Water/Sewerage	9,196	19,657	140,640	120,983	13.98%	17,864	124,837
Natural Gas		3,569	91,950	88,381	3.88%	11,212	73,061
Electricity	141,948	300,223	2,145,560	1,845,337	13.99%	308,214	1,820,361
Propane	20	85	2,990	2,905	2.84%	19	1,248
Gasoline	112,242	300,970	1,518,880	1,217,910	19.82%	310,203	1,362,962
Stormwater	57,487	114,994	638,880	523,886	18.00%	113,379	684,555
Customer Service Fee	368	735	5,050	4,315	14.55%	748	4,487
Total Utilities	321,261	740,233	4,543,950	3,803,717	16.29%	761,639	4,071,511
Supplies	376,374	896,814	5,610,769	4,713,955	15.98%	1,080,622	4,458,109
Electricity for Resale	3,356,723	10,072,258	35,787,540	25,715,282	28.14%	9,297,034	35,092,283
Capital Outlay:							
Property (Land and Buildings)	1,172,387	2,111,858	22,052,991	19,941,133	9.58%	1,326,280	8,694,356
Machinery and Equipment	84,692	228,029	3,171,268	2,943,239	7.19%	110,769	1,510,330
Capital Outlay - Reclass to							
Balance Sheet	(809,192)	(1,798,179)	(18,633,198)	(16,835,019)	9.65%	(901,569)	(8,498,954)
Total Capital Outlay	447,887	541,708	6,591,061	6,049,353	8.22%	535,480	1,705,732
Depreciation Expense	401,229	1,210,297	5,528,500	4,318,203	21.89%	1,244,272	4,945,842
Bad Debt			500,000	500,000			621,976
Inter-Departmental Charges	440,248	1,549,342	5,551,468	4,002,126	27.91%	1,465,430	5,868,981
Miscellaneous	36,429	51,769	649,033	597,264	7.98%	34,770	271,017
<b>TOTAL OPERATING EXPENSE</b>	<b>8,290,433</b>	<b>23,151,390</b>	<b>103,830,564</b>	<b>80,679,174</b>	<b>22.30%</b>	<b>22,801,855</b>	<b>92,186,637</b>
<b>OPERATING INCOME (LOSS)</b>	<b>348,439</b>	<b>2,917,667</b>	<b>32,846</b>	<b>2,884,821</b>	<b>8,882.87%</b>	<b>(852,358)</b>	<b>7,301,355</b>
<b>NON-OPERATING INCOME</b>							
<b>(EXPENSE)</b>							
Intergovernmental							
Federal government grants							
Operating-categorical							



**INTERIM STATEMENTS by Fund**  
**All Funds: City-Wide**  
**For the Three Months Ending Tuesday, September 30, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Direct		13,900	336,517	(322,617)	4.13%		79,850
Total operating-categorical		13,900	336,517	(322,617)	4.13%		79,850
Capital							
Direct			279,311	(279,311)			44,313
Net Capital			279,311	(279,311)			44,313
Total federal government grants		13,900	615,828	(601,928)	2.26%		124,163
State government grants							
Operating-categorical							
Direct							
Byrne Grant							14,125
Miscellaneous State Grant							7,405
GA DOT Grant	196,834	196,834		196,834		192,430	235,847
DNR - Funding			19,980	(19,980)			97,558
Total direct	196,834	196,834	19,980	(176,854)	985.16%	192,430	354,935
Total operating-categorical	196,834	196,834	19,980	176,854	985.16%	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)	7,998	270,756	1,475,818	(1,205,062)	18.35%		252,706
Total Capital			279,311	(279,311)			44,313
Total state government grants	204,832	467,590	2,310,751	(1,843,161)	20.24%	192,430	607,641
Local government unit grants							
Spalding Co Board of Education			357,796	(357,796)			57,604
Board of Education - RESA	19,038	19,038	86,100	(67,062)	22.11%	19,717	86,024
OGA - Spalding County							
Reimbursement			57,977	(57,977)			
Spalding Co. Reimbursement		17,500	99,697	(82,197)	17.55%	3,500	17,303
Total local government unit grants	19,038	36,538	601,570	565,032	6.07%	23,217	160,931
Special purpose local option sales and use taxes		213,931	1,600,000	(1,386,069)	13.37%	49,895	1,926,781
Total Intergovernmental revenue	223,870	731,959	5,128,149	(4,396,190)	14.27%	265,542	2,819,516
Intergovernmental - Exp	(2,469)	(7,747)	(215,935)	208,188	3.59%	(8,054)	(179,474)
Total Intergovernmental - net	221,401	724,212	4,912,214	(4,188,002)	14.74%	257,488	2,640,042
Interest Income							
Bank Account Interest	3,266	4,412	6,500	(2,088)	67.88%	3,233	26,821
Bank Account Interest	35,407	152,308	190,000	(37,692)	80.16%	123,272	520,391
Dividends	28,234	77,538		77,538		64,079	290,003
Realized Gain/Loss on Investments							11
Unrealized Gain/Loss on Investments	(225,654)	(40,135)		(40,135)		(34,416)	864,550
Total Interest/Investment Income	(158,747)	194,123	196,500	(2,377)	98.79%	156,168	1,701,776
Principal	(7,404)	(22,164)	(274,430)	252,266	8.08%	(39,718)	(341,489)
Interest Expense	(7,483)	(18,703)	(2,381,740)	2,363,037	0.79%	(28,426)	(2,531,411)
Total principal and interest expense	(14,887)	(40,867)	(2,656,170)	2,615,303	1.54%	(68,144)	(2,872,900)
Contributions and donations							
Contributions & Donations		3,110		3,110		5,982	28,472
Contributions DARE			630	(630)			5,221
Contributed Capital	979	8,751	400	8,351	2,187.75%	9,694	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 Three Months Ending Tuesday, September 30, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Total contributions and donations	979	11,861	123,030	(111,169)	9.64%	15,676	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
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>48,746</b>	<b>899,729</b>	<b>2,638,574</b>	<b>(1,738,845)</b>	<b>34.10%</b>	<b>362,188</b>	<b>1,949,856</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>397,185</b>	<b>3,817,396</b>	<b>2,671,420</b>	<b>1,145,976</b>	<b>142.90%</b>	<b>(490,170)</b>	<b>9,251,211</b>
<b>TRANSFERS</b>							
Transfers - in	765,249	2,334,620	11,822,644	(9,488,024)	19.75%	2,009,891	9,534,944
Transfers - out	(765,249)	(2,334,620)	(11,822,644)	9,488,024	19.75%	(2,009,855)	(9,534,944)
<b>TOTAL TRANSFERS - NET</b>						<b>36</b>	
<b>CHANGE IN NET POSITION</b>	<b>\$397,185</b>	<b>\$3,817,396</b>	<b>\$2,671,420</b>	<b>\$1,145,976</b>	<b>142.90%</b>	<b>(\$490,134)</b>	<b>\$9,251,211</b>





**INTERIM STATEMENTS by Fund**  
**101-General Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
TAXES							
Real property - current year	\$24,103	\$73,460	\$3,590,000	(\$3,516,540)	2.05%	\$119,326	\$3,973,293
Public utility			50,000	(50,000)			59,712
Real property - prior year	5,023	11,794		11,794		10,083	51,091
Motor vehicle	15,254	31,429	150,000	(118,571)	20.95%	43,400	214,398
Motor vehicle title ad valorem							
tax fee	37,777	116,634	525,000	(408,366)	22.22%	139,247	561,216
Intangible	5,638	7,678	22,000	(14,322)	34.90%	8,367	21,081
Railroad equipment		5,396	4,500	896	119.91%	5,334	5,334
Property not on digest							25
Real estate transfer (intangible)	622	1,714	6,500	(4,786)	26.37%	1,506	7,873
Franchise taxes:							
Electric			70,000	(70,000)			51,464
Gas	38,592	38,592	160,000	(121,408)	24.12%	39,703	155,479
Television cable			240,000	(240,000)			229,981
Telephone	118	198	125,000	(124,802)	0.16%	427	78,516
Payment In Lieu of Tax GHA			4,000	(4,000)			2,028
Video			20,000	(20,000)			19,831
Total franchise taxes	38,710	38,790	619,000	(580,210)	6.27%	40,130	537,299
Local option sales and use taxes	279,510	857,649	3,350,000	(2,492,351)	25.60%	807,769	3,321,866
Alcoholic beverage excise	57,078	112,183	637,000	(524,817)	17.61%	110,463	626,427
Total selective sales and use taxes	57,078	112,183	637,000	(524,817)	17.61%	110,463	626,427
Business taxes:							
Business and occupation taxes	3,800	4,704	450,000	(445,296)	1.05%	11,040	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	3,800	4,704	1,738,000	(1,733,296)	0.27%	11,040	1,741,812
Penalties and interest on delinquent taxes							
Real	4,663	10,282	45,000	(34,718)	22.85%	10,074	49,371
Business	48	145	2,000	(1,855)	7.25%	869	3,080
Total penalties and interest on delinquent taxes	4,711	10,427	47,000	(36,573)	22.19%	10,943	52,451
TOTAL TAXES	472,226	1,271,858	10,739,000	(9,467,142)	11.84%	1,307,608	11,173,878
LICENSE AND PERMITS							
Business licenses:							
Alcoholic beverages:							
Beer	32,950	33,050	44,000	(10,950)	75.11%	5,850	45,467
Wine			43,000	(43,000)		5,850	42,862
Liquor		2,350	115,000	(112,650)	2.04%	9,000	114,700
Total alcoholic beverage licenses	32,950	35,400	202,000	(166,600)	17.52%	20,700	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	32,950	35,475	237,000	(201,525)	14.97%	20,700	241,342
Non-business licenses and permits:							
Building and signs:							
Zoning and land use permits	645	1,345	4,500	(3,155)	29.89%	2,535	8,841
Sign permits	1,795	3,660	15,000	(11,340)	24.40%	3,055	12,735
Other permits	9	2,259	2,500	(241)	90.36%	1,150	30,200
Catering	175	275	600	(325)	45.83%	200	975
Total building and sign permits	2,624	7,539	22,600	(15,061)	33.36%	6,940	52,751
Regulatory fees (permits):							
Building structures and equipment permits:							
Inspections							





**INTERIM STATEMENTS by Fund**  
**101-General Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Building	50,457	56,744	55,000	1,744	103.17%	11,850	38,667
Plumbing	1,055	1,348	7,000	(5,652)	19.26%	1,241	5,903
Electrical	1,871	3,096	14,000	(10,904)	22.11%	3,303	13,970
Gas	38	38	1,000	(962)	3.80%	257	746
Mechanical	822	947	6,000	(5,053)	15.78%	698	4,930
Total inspection permits	54,243	62,173	83,000	20,827	74.91%	17,349	64,216
Total non-business licenses and permits	56,867	69,712	105,600	(35,888)	66.02%	24,289	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
<b>TOTAL LICENSES AND PERMITS</b>	<b>89,817</b>	<b>105,202</b>	<b>342,600</b>	<b>(237,398)</b>	<b>30.71%</b>	<b>45,133</b>	<b>359,343</b>
<b>CHARGES FOR SERVICES</b>							
General government:							
Fees - plan reviews	10,684	13,139	20,000	(6,861)	65.70%	3,144	19,772
Fees - demolition recovery	289	862	4,000	(3,138)	21.55%	4,698	5,020
Fees - zoning applications	280	350	750	(400)	46.67%	140	770
Fees - reimbursements	714	2,946		2,946		4,441	8,808
Information technology fees	736	3,007	15,000	(11,993)	20.05%	4,708	15,699
Indirect cost allocation	408,211	1,224,633	4,898,527	(3,673,894)	25.00%	1,225,320	4,901,278
IT equipment cost allocation	29,828	89,485	357,940	(268,455)	25.00%	112,350	449,400
Election qualifying fees			2,000	(2,000)		2,822	2,822
Business occupation tax admin fee	420	680	25,000	(24,320)	2.72%	700	28,280
Total general government	451,162	1,335,102	5,323,217	3,988,115	25.08%	1,358,323	5,431,849
Public safety - fire inspections			200	(200)		4	6
Other fees							
Credit Card Fees						4	26
Total other fees						4	26
Culture and recreation							
Pool Fees		1,994	5,250	(3,256)	37.98%	1,648	2,266
Pavilion Fees	70	230	7,000	(6,770)	3.29%	1,909	8,305
Total culture and recreation	70	2,224	12,250	(10,026)	18.16%	3,557	10,571
Other charges for services							
Cemetery Fees	8,640	36,577	155,000	(118,423)	23.60%	40,221	131,818
Returned Check Fees	35	35		35		35	160
Total other charges for services	8,675	36,612	155,000	(118,388)	23.62%	40,256	131,978
<b>TOTAL CHARGES FOR SERVICES</b>	<b>459,907</b>	<b>1,373,938</b>	<b>5,490,667</b>	<b>(4,116,729)</b>	<b>25.02%</b>	<b>1,402,144</b>	<b>5,574,430</b>
<b>FINES AND FORFEITURES</b>							
Court							
Police Revenue	1,444	7,398	10,000	(2,602)	73.98%	2,220	9,233
Traffic Fines	66,156	327,554	550,000	(222,446)	59.56%	94,089	673,422
Camera Traffic Light Fines		73	100,000	(99,927)	0.07%	36,237	40,849
Ordinance Fines		1,836	2,000	(164)	91.80%	1,391	2,164
Total court revenues and fines	67,600	336,861	662,000	(325,139)	50.89%	133,937	725,668
<b>TOTAL FINES AND FORFEITURES</b>	<b>67,600</b>	<b>336,861</b>	<b>662,000</b>	<b>(325,139)</b>	<b>50.89%</b>	<b>133,937</b>	<b>725,668</b>
<b>RENTS AND ROYALTIES</b>							
Property Rental	14,479	43,355	184,100	(140,745)	23.55%	45,821	175,598
MEAG Refunding Generation Trust			17,500	(17,500)			
Insurance Claims		3,997		3,997		1,000	26,059



**INTERIM STATEMENTS by Fund**  
**101-General Fund**  
**For the Three Months Ending Tuesday, September 30, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Cash Over/Short							8
Misc Revenue	186	355		355		583	2,226
<b>TOTAL RENTS AND ROYALTIES</b>	<b>14,665</b>	<b>47,707</b>	<b>201,600</b>	<b>(153,893)</b>	<b>23.66%</b>	<b>47,404</b>	<b>203,891</b>
<b>TOTAL OPERATING REVENUE</b>	<b>1,104,215</b>	<b>3,135,566</b>	<b>17,435,867</b>	<b>(14,300,301)</b>	<b>17.98%</b>	<b>2,936,226</b>	<b>18,037,210</b>
<b>OPERATING EXPENSE</b>							
Personal Services and Employee Benefits:							
Salaries and Wages	778,647	2,336,482	10,384,744	8,048,262	22.50%	2,397,405	9,775,497
Employee Benefits	344,520	1,058,280	5,050,255	3,991,975	20.95%	1,107,980	4,424,561
Allocated Payroll Costs	(11,126)	(38,125)	(146,476)	(108,351)	26.03%	(38,731)	(138,244)
Total Personal Services and Employee Benefits	1,112,041	3,356,637	15,288,523	11,931,886	21.96%	3,466,654	14,061,814
Purchased or Contracted Services	293,356	690,396	3,207,204	2,516,808	21.53%	796,628	2,925,068
Utilities:							
Water/Sewerage	4,367	10,014	56,540	46,526	17.71%	8,761	49,099
Natural Gas		1,862	45,250	43,388	4.11%	5,609	36,395
Electricity	33,585	71,295	402,530	331,235	17.71%	69,938	388,817
Propane			1,330	1,330			810
Gasoline	44,170	121,853	651,240	529,387	18.71%	134,416	557,280
Stormwater	52,977	105,974	585,200	479,226	18.11%	104,416	630,981
Customer Service Fee	145	294	1,990	1,696	14.77%	290	1,798
Total Utilities	135,244	311,292	1,744,080	1,432,788	17.85%	323,430	1,665,180
Supplies	72,387	168,855	1,104,779	935,924	15.28%	112,851	901,449
Capital Outlay:							
Property (Land and Buildings)	53,000	65,000	436,920	371,920	14.88%	176,196	266,909
Machinery and Equipment	39,574	101,979	1,124,660	1,022,681	9.07%	44,682	233,020
Total Capital Outlay	92,574	166,979	1,561,580	1,394,601	10.69%	220,878	499,929
Inter-Departmental Charges	238,984	868,950	3,152,810	2,283,860	27.56%	807,306	3,180,309
Miscellaneous	36,415	39,855	282,517	242,662	14.11%	34,770	108,865
<b>TOTAL OPERATING EXPENSE</b>	<b>1,981,001</b>	<b>5,602,964</b>	<b>26,341,493</b>	<b>20,738,529</b>	<b>21.27%</b>	<b>5,762,517</b>	<b>23,342,614</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(876,786)</b>	<b>(2,467,398)</b>	<b>(8,905,626)</b>	<b>6,438,228</b>	<b>27.71%</b>	<b>(2,826,291)</b>	<b>(5,305,404)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							
State government grants							
Operating-categorical							
Direct							
Byrne Grant							14,125
GA DOT Grant	196,834	196,834		196,834		192,430	192,430
Total direct	196,834	196,834		(196,834)		192,430	206,555
Total operating-categorical	196,834	196,834		196,834		192,430	206,555
Direct (CDBG Grant Proceeds)	7,998	7,998		7,998			
Total state government grants	204,832	204,832		204,832		192,430	206,555
Local government unit grants							
Board of Education - RESA	19,038	19,038	86,100	(67,062)	22.11%	19,717	86,024
OGA - Spalding County Reimbursement			57,977	(57,977)			
Total local government unit grants	19,038	19,038	144,077	125,039	13.21%	19,717	86,024
Total Intergovernmental revenue	223,870	223,870	144,077	79,793	155.38%	212,147	292,579
Intergovernmental - Exp	(2,168)	(6,396)	(154,100)	147,704	4.15%	(6,063)	(171,543)
Total Intergovernmental - net	221,702	217,474	(10,023)	227,497	(2,169.75%)	206,084	121,036
Interest Income							



**INTERIM STATEMENTS by Fund**  
**101-General Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Bank Account Interest	194	914	6,500	(5,586)	14.06%	872	7,894
Unrealized Gain/Loss on Investments	(1,617)	(80)		(80)		(2,106)	(660)
Total Interest/Investment Income	(1,423)	834	6,500	(5,666)	12.83%	(1,234)	7,234
Principal	(7,404)	(22,164)	(274,430)	252,266	8.08%	(39,718)	(333,954)
Interest Expense	(1,070)	(3,203)	(160,230)	157,027	2.00%	(4,405)	(173,161)
Total principal and interest expense	(8,474)	(25,367)	(434,660)	409,293	5.84%	(44,123)	(507,115)
Contributions and donations							
Contributions & Donations		1,510		1,510		2,562	18,129
Contributions DARE							4,590
Total contributions and donations		1,510		1,510		2,562	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
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>211,805</b>	<b>194,451</b>	<b>(415,183)</b>	<b>609,634</b>	<b>(46.84%)</b>	<b>164,289</b>	<b>(350,785)</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(664,981)</b>	<b>(2,272,947)</b>	<b>(9,320,809)</b>	<b>7,047,862</b>	<b>24.39%</b>	<b>(2,662,002)</b>	<b>(5,656,189)</b>
<b>TRANSFERS</b>							
Transfers - in	655,517	1,966,931	10,022,402	(8,055,471)	19.63%	1,972,227	8,067,770
Transfers - out			(1,478,134)	1,478,134			44,937
<b>TOTAL TRANSFERS - NET</b>	<b>655,517</b>	<b>1,966,931</b>	<b>8,544,268</b>	<b>(6,577,337)</b>	<b>23.02%</b>	<b>1,972,227</b>	<b>8,112,707</b>
<b>CHANGE IN NET POSITION</b>	<b>(\$9,464)</b>	<b>(\$306,016)</b>	<b>(\$776,541)</b>	<b>\$470,525</b>	<b>39.41%</b>	<b>(\$689,775)</b>	<b>\$2,456,518</b>



**INTERIM STATEMENTS by Fund**  
**210-Confiscated Assets Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
FINES AND FORFEITURES							
Bond confiscations							
Confiscations		\$3,749		\$3,749		\$8,535	\$17,192
Total Bond Confiscations		3,749		3,749		8,535	17,192
Confiscations							
State Confiscations	2,491	12,974		12,974		1,652	1,652
Federal Confiscations		558		558		970	1,260
Total state and federal confiscations	2,491	13,532		13,532		2,622	2,912
TOTAL FINES AND FORFEITURES	2,491	17,281		17,281		11,157	20,104
TOTAL OPERATING REVENUE	2,491	17,281		17,281		11,157	20,104
OPERATING EXPENSE							
Purchased or Contracted Services	4	74		(74)		3,392	7,818
Supplies	3,529	5,929		(5,929)		11,716	22,325
Capital Outlay:							
Machinery and Equipment	26,674	26,674		(26,674)			
Total Capital Outlay	26,674	26,674		(26,674)			
TOTAL OPERATING EXPENSE	30,207	32,677		(32,677)		15,108	30,143
OPERATING INCOME (LOSS)	(27,716)	(15,396)		(15,396)		(3,951)	(10,039)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Intergovernmental - Exp	(301)	(1,350)		(1,350)		(1,991)	(7,931)
Total Intergovernmental - net	(301)	(1,350)		(1,350)		(1,991)	(7,931)
TOTAL NON-OPERATING INCOME (EXPENSE)	(301)	(1,350)		(1,350)		(1,991)	(7,931)
INCOME (LOSS) BEFORE TRANSFERS	(28,017)	(16,746)		(16,746)		(5,942)	(17,970)
TRANSFERS							
Transfers - out			(11,574)	11,574			
TOTAL TRANSFERS - NET			(11,574)	11,574			
CHANGE IN NET POSITION	(28,017)	(16,746)	(11,574)	(5,172)	144.69%	(5,942)	(17,970)



**INTERIM STATEMENTS by Fund**  
**224-Community Development Block Grant 2012**  
**For the Three Months Ending Tuesday, September 30, 2014**

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual	Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	\$ Over / (Under) %		Actual	Actual
<b>OPERATING EXPENSE</b>						
Purchased or Contracted Services			\$1,000	\$1,000	\$8,818	\$14,969
Capital Outlay:						
Property (Land and Buildings)		6,500	26,654	20,154 24.39%	4,874	406,757
Total Capital Outlay		6,500	26,654	20,154 24.39%	4,874	406,757
<b>TOTAL OPERATING EXPENSE</b>		<b>6,500</b>	<b>27,654</b>	<b>21,154 23.50%</b>	<b>13,692</b>	<b>421,726</b>
<b>OPERATING INCOME (LOSS)</b>		<b>(6,500)</b>	<b>(27,654)</b>	<b>21,154 23.50%</b>	<b>(13,692)</b>	<b>(421,726)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>						
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
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>						<b>252,706</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>		<b>(6,500)</b>	<b>(27,654)</b>	<b>21,154 23.50%</b>	<b>(13,692)</b>	<b>(169,020)</b>
<b>TRANSFERS</b>						
Transfers - in		6,500	27,654	(21,154) 23.50%	23,433	206,087
<b>TOTAL TRANSFERS - NET</b>		<b>6,500</b>	<b>27,654</b>	<b>(21,154) 23.50%</b>	<b>23,433</b>	<b>206,087</b>
<b>CHANGE IN NET POSITION</b>				<b>0.00%</b>	<b>\$9,741</b>	<b>\$37,067</b>



**INTERIM STATEMENTS by Fund**  
**225-Community Development Block Grant 2013**  
**For the Three Months Ending Tuesday, September 30, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>OPERATING EXPENSE</b>							
Purchased or Contracted Services	\$1,000	\$4,000	\$13,000	\$9,000	30.77%		\$18,000
Capital Outlay:							
Property (Land and Buildings)	303,283	313,700	734,308	420,608	42.72%		64,853
Total Capital Outlay	303,283	313,700	734,308	420,608	42.72%		64,853
<b>TOTAL OPERATING EXPENSE</b>	<b>304,283</b>	<b>317,700</b>	<b>747,308</b>	<b>429,608</b>	<b>42.51%</b>		<b>82,853</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(304,283)</b>	<b>(317,700)</b>	<b>(747,308)</b>	<b>429,608</b>	<b>42.51%</b>		<b>(82,853)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							
State government grants							
Direct (CDBG Grant Proceeds)		262,758	500,000	(237,242)	52.55%		
Total state government grants		262,758	500,000	(237,242)	52.55%		
Total Intergovernmental revenue		262,758	500,000	(237,242)	52.55%		
Total Intergovernmental - net		262,758	500,000	(237,242)	52.55%		
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>		<b>262,758</b>	<b>500,000</b>	<b>(237,242)</b>	<b>52.55%</b>		
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(304,283)</b>	<b>(54,942)</b>	<b>(247,308)</b>	<b>192,366</b>	<b>22.22%</b>		<b>(82,853)</b>
<b>TRANSFERS</b>							
Transfers - in	6,579	17,043	247,308	(230,265)	6.89%		79,226
<b>TOTAL TRANSFERS - NET</b>	<b>6,579</b>	<b>17,043</b>	<b>247,308</b>	<b>(230,265)</b>	<b>6.89%</b>		<b>79,226</b>
<b>CHANGE IN NET POSITION</b>	<b>(\$297,704)</b>	<b>(\$37,899)</b>		<b>(\$37,899)</b>	<b>0.00%</b>		<b>(\$3,627)</b>



**INTERIM STATEMENTS by Fund**  
**226-Community Development Block Grant 2014**  
**For the Three Months Ending Tuesday, September 30, 2014**

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual	Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
<b>OPERATING EXPENSE</b>						
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		
<b>TOTAL OPERATING EXPENSE</b>			<b>710,795</b>	<b>710,795</b>		
<b>OPERATING INCOME (LOSS)</b>			<b>(710,795)</b>	<b>710,795</b>		
<b>NON-OPERATING INCOME (EXPENSE)</b>						
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)		
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>			<b>500,000</b>	<b>(500,000)</b>		
<b>INCOME (LOSS) BEFORE TRANSFERS</b>			<b>(210,795)</b>	<b>210,795</b>		
<b>TRANSFERS</b>						
Transfers - in			210,795	(210,795)		
<b>TOTAL TRANSFERS - NET</b>			<b>210,795</b>	<b>(210,795)</b>		





**INTERIM STATEMENTS by Fund**  
**251-Multiple Grant Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Interest Income							
Bank Account Interest	\$3	\$8		\$8		\$8	\$31
Total Interest/Investment Income	3	8		8		8	31
TOTAL NON-OPERATING INCOME (EXPENSE)	3	8		8		8	31
INCOME (LOSS) BEFORE TRANSFERS	3	8		8		8	31
CHANGE IN NET POSITION	\$3	\$8		\$8	0.00%	\$8	\$31



**INTERIM STATEMENTS by Fund**  
**252-Community Housing Improvement Program**  
**For the Three Months Ending Tuesday, September 30, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Miscellaneous		\$13,900	\$114,250	\$100,350	12.17%		
TOTAL OPERATING EXPENSE		13,900	114,250	100,350	12.17%		
OPERATING INCOME (LOSS)		(13,900)	(114,250)	100,350	12.17%		
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Federal government grants							
Operating-categorical							
Direct		13,900	114,250	(100,350)	12.17%		
Total operating-categorical		13,900	114,250	(100,350)	12.17%		
Total federal government grants		13,900	114,250	(100,350)	12.17%		
Total Intergovernmental revenue		13,900	114,250	(100,350)	12.17%		
Total Intergovernmental - net		13,900	114,250	(100,350)	12.17%		
TOTAL NON-OPERATING INCOME (EXPENSE)		13,900	114,250	(100,350)	12.17%		



**INTERIM STATEMENTS by Fund**  
**253-Neighborhood Stabilization Program**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
<b>OPERATING EXPENSE</b>						
Purchased or Contracted Services						\$36
Miscellaneous			181,927	181,927		28,043
<b>TOTAL OPERATING EXPENSE</b>			<b>181,927</b>	<b>181,927</b>		<b>28,079</b>
<b>OPERATING INCOME (LOSS)</b>			<b>(181,927)</b>	<b>181,927</b>		<b>(28,079)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>						
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
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>		<b>10,400</b>	<b>181,927</b>	<b>(171,527)</b>	<b>5.72%</b>	<b>13,100</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>		<b>10,400</b>		<b>10,400</b>		<b>(14,979)</b>
<b>CHANGE IN NET POSITION</b>		<b>\$10,400</b>		<b>\$10,400</b>	<b>0.00%</b>	<b>(\$14,979)</b>



**INTERIM STATEMENTS by Fund**  
**254-Spalding Tornado - April 2011**  
**For the Three Months Ending Tuesday, September 30, 2014**

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget		Actual	Actual
			\$ Over / (Under) %			
<b>OPERATING EXPENSE</b>						
Personal Services and Employee Benefits:						
Salaries and Wages			\$76,205	\$76,205		
Employee Benefits			23,065	23,065		
Total Personal Services and Employee Benefits			99,270	99,270		
Purchased or Contracted Services			82,580	82,580		84,027
Supplies			16,090	16,090		16,581
Inter-Departmental Charges			10,000	10,000		10,000
<b>TOTAL OPERATING EXPENSE</b>			<b>207,940</b>	<b>207,940</b>		<b>110,608</b>
<b>OPERATING INCOME (LOSS)</b>			<b>(207,940)</b>	<b>207,940</b>		<b>(110,608)</b>
Intergovernmental						
<b>INCOME (LOSS) BEFORE TRANSFERS</b>			<b>(207,940)</b>	<b>207,940</b>		<b>(110,608)</b>
<b>TRANSFERS</b>						
Transfers - in			26,005	(26,005)		
<b>TOTAL TRANSFERS - NET</b>			<b>26,005</b>	<b>(26,005)</b>		
<b>CHANGE IN NET POSITION</b>			<b>(\$181,935)</b>	<b>\$181,935</b>	<b>0.00%</b>	<b>(\$110,608)</b>



**INTERIM STATEMENTS by Fund**  
**255-Neighborhood Stabilization Program-3**  
**For the Three Months Ending Tuesday, September 30, 2014**

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
<b>OPERATING EXPENSE</b>						
Miscellaneous			\$40,340	\$40,340		\$127,052
<b>TOTAL OPERATING EXPENSE</b>			<b>40,340</b>	<b>40,340</b>		<b>127,052</b>
<b>OPERATING INCOME (LOSS)</b>			<b>(40,340)</b>	<b>40,340</b>		<b>(127,052)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>						
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
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>			<b>40,340</b>	<b>(40,340)</b>		<b>189,414</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>						<b>62,362</b>
<b>CHANGE IN NET POSITION</b>				<b>0.00%</b>		<b>\$62,362</b>



**INTERIM STATEMENTS by Fund**  
**270-Tax Incentive Program (TIP)**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>TAXES</b>							
Real property - current year	\$116	\$539	\$5,500	(\$4,961)	9.80%	\$516	\$5,188
<b>TOTAL TAXES</b>	<b>116</b>	<b>539</b>	<b>5,500</b>	<b>(4,961)</b>	<b>9.80%</b>	<b>516</b>	<b>5,188</b>
<b>TOTAL OPERATING REVENUE</b>	<b>116</b>	<b>539</b>	<b>5,500</b>	<b>(4,961)</b>	<b>9.80%</b>	<b>516</b>	<b>5,188</b>
<b>OPERATING INCOME (LOSS)</b>	<b>116</b>	<b>539</b>	<b>5,500</b>	<b>(4,961)</b>	<b>9.80%</b>	<b>516</b>	<b>5,188</b>
Intergovernmental							
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>116</b>	<b>539</b>	<b>5,500</b>	<b>(4,961)</b>	<b>9.80%</b>	<b>516</b>	<b>5,188</b>
<b>CHANGE IN NET POSITION</b>	<b>\$116</b>	<b>\$539</b>	<b>\$5,500</b>	<b>(\$4,961)</b>	<b>9.80%</b>	<b>\$516</b>	<b>\$5,188</b>



**INTERIM STATEMENTS by Fund**  
**271-Tax Allocation District (TAD #1)**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
<b>TAXES</b>							
Real property - current year	\$536	\$684	\$13,500	(\$12,816)	5.07%	\$1,026	\$11,429
<b>TOTAL TAXES</b>	<b>536</b>	<b>684</b>	<b>13,500</b>	<b>(12,816)</b>	<b>5.07%</b>	<b>1,026</b>	<b>11,429</b>
<b>TOTAL OPERATING REVENUE</b>	<b>536</b>	<b>684</b>	<b>13,500</b>	<b>(12,816)</b>	<b>5.07%</b>	<b>1,026</b>	<b>11,429</b>
<b>OPERATING INCOME (LOSS)</b>	<b>536</b>	<b>684</b>	<b>13,500</b>	<b>(12,816)</b>	<b>5.07%</b>	<b>1,026</b>	<b>11,429</b>
Intergovernmental							
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>536</b>	<b>684</b>	<b>13,500</b>	<b>(12,816)</b>	<b>5.07%</b>	<b>1,026</b>	<b>11,429</b>
<b>CHANGE IN NET POSITION</b>	<b>\$536</b>	<b>\$684</b>	<b>\$13,500</b>	<b>(\$12,816)</b>	<b>5.07%</b>	<b>\$1,026</b>	<b>\$11,429</b>





**INTERIM STATEMENTS by Fund**  
**272-Tax Allocation District (TAD #2)**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>TAXES</b>							
Real property - current year	\$247	\$16,642	\$99,500	(\$82,858)	16.73%	\$2,865	\$84,458
<b>TOTAL TAXES</b>	<b>247</b>	<b>16,642</b>	<b>99,500</b>	<b>(82,858)</b>	<b>16.73%</b>	<b>2,865</b>	<b>84,458</b>
<b>TOTAL OPERATING REVENUE</b>	<b>247</b>	<b>16,642</b>	<b>99,500</b>	<b>(82,858)</b>	<b>16.73%</b>	<b>2,865</b>	<b>84,458</b>
<b>OPERATING INCOME (LOSS)</b>	<b>247</b>	<b>16,642</b>	<b>99,500</b>	<b>(82,858)</b>	<b>16.73%</b>	<b>2,865</b>	<b>84,458</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							
Principal							(7,535)
Interest Expense							(34,656)
Total principal and interest expense							(42,191)
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>							<b>(42,191)</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>247</b>	<b>16,642</b>	<b>99,500</b>	<b>(82,858)</b>	<b>16.73%</b>	<b>2,865</b>	<b>42,267</b>
<b>CHANGE IN NET POSITION</b>	<b>\$247</b>	<b>\$16,642</b>	<b>\$99,500</b>	<b>(\$82,858)</b>	<b>16.73%</b>	<b>\$2,865</b>	<b>\$42,267</b>



**INTERIM STATEMENTS by Fund**  
**275-Hotel / Motel Tax Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
<b>TAXES</b>							
Hotel/Motel	\$5,517	\$16,932	\$60,000	(\$43,068)	28.22%	\$16,507	\$57,172
Total selective sales and use taxes	5,517	16,932	60,000	(43,068)	28.22%	16,507	57,172
<b>TOTAL TAXES</b>	<b>5,517</b>	<b>16,932</b>	<b>60,000</b>	<b>(43,068)</b>	<b>28.22%</b>	<b>16,507</b>	<b>57,172</b>
<b>TOTAL OPERATING REVENUE</b>	<b>5,517</b>	<b>16,932</b>	<b>60,000</b>	<b>(43,068)</b>	<b>28.22%</b>	<b>16,507</b>	<b>57,172</b>
<b>OPERATING INCOME (LOSS)</b>	<b>5,517</b>	<b>16,932</b>	<b>60,000</b>	<b>(43,068)</b>	<b>28.22%</b>	<b>16,507</b>	<b>57,172</b>
Intergovernmental							
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>5,517</b>	<b>16,932</b>	<b>60,000</b>	<b>(43,068)</b>	<b>28.22%</b>	<b>16,507</b>	<b>57,172</b>
<b>TRANSFERS</b>							
Transfers - out	(5,517)	(16,931)	(60,000)	43,069	28.22%	(22,191)	(68,224)
<b>TOTAL TRANSFERS - NET</b>	<b>(5,517)</b>	<b>(16,931)</b>	<b>(60,000)</b>	<b>43,069</b>	<b>28.22%</b>	<b>(22,191)</b>	<b>(68,224)</b>
<b>CHANGE IN NET POSITION</b>		<b>\$1</b>		<b>\$1</b>	<b>0.00%</b>	<b>(\$5,684)</b>	<b>(\$11,052)</b>



**INTERIM STATEMENTS by Fund**  
**281-Police Technology Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget		Actual	Actual
			\$ Over / (Under) %			
<b>FINES AND FORFEITURES</b>						
Court						
Fine Surcharge - Technology - Police	\$246	\$4,118		\$4,118	\$5,411	\$11,989
Total court revenues and fines	246	4,118		4,118	5,411	11,989
<b>TOTAL FINES AND FORFEITURES</b>	<b>246</b>	<b>4,118</b>		<b>4,118</b>	<b>5,411</b>	<b>11,989</b>
<b>TOTAL OPERATING REVENUE</b>	<b>246</b>	<b>4,118</b>		<b>4,118</b>	<b>5,411</b>	<b>11,989</b>
<b>OPERATING EXPENSE</b>						
Supplies						7,193
<b>TOTAL OPERATING EXPENSE</b>						<b>7,193</b>
<b>OPERATING INCOME (LOSS)</b>	<b>246</b>	<b>4,118</b>		<b>4,118</b>	<b>5,411</b>	<b>4,796</b>
Intergovernmental						
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>246</b>	<b>4,118</b>		<b>4,118</b>	<b>5,411</b>	<b>4,796</b>
<b>CHANGE IN NET POSITION</b>	<b>\$246</b>	<b>\$4,118</b>		<b>\$4,118</b>	<b>\$5,411</b>	<b>\$4,796</b>



**INTERIM STATEMENTS by Fund**  
**282-Court Technology Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
<b>FINES AND FORFEITURES</b>							
Court							
Fine Surcharge - Technology - Court	\$1,992	\$6,494	\$25,000	(\$18,506)	25.98%	\$3,145	\$19,863
Total court revenues and fines	1,992	6,494	25,000	(18,506)	25.98%	3,145	19,863
<b>TOTAL FINES AND FORFEITURES</b>	<b>1,992</b>	<b>6,494</b>	<b>25,000</b>	<b>(18,506)</b>	<b>25.98%</b>	<b>3,145</b>	<b>19,863</b>
<b>TOTAL OPERATING REVENUE</b>	<b>1,992</b>	<b>6,494</b>	<b>25,000</b>	<b>(18,506)</b>	<b>25.98%</b>	<b>3,145</b>	<b>19,863</b>
<b>OPERATING INCOME (LOSS)</b>	<b>1,992</b>	<b>6,494</b>	<b>25,000</b>	<b>(18,506)</b>	<b>25.98%</b>	<b>3,145</b>	<b>19,863</b>
Intergovernmental							
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>1,992</b>	<b>6,494</b>	<b>25,000</b>	<b>(18,506)</b>	<b>25.98%</b>	<b>3,145</b>	<b>19,863</b>
<b>CHANGE IN NET POSITION</b>	<b>\$1,992</b>	<b>\$6,494</b>	<b>\$25,000</b>	<b>(\$18,506)</b>	<b>25.98%</b>	<b>\$3,145</b>	<b>\$19,863</b>



**INTERIM STATEMENTS by Fund**  
**283-Police Donations Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
<b>OPERATING EXPENSE</b>							
Purchased or Contracted Services			\$1,870	\$1,870			
Supplies	(35)	(35)	700	735	(5.00%)		
<b>TOTAL OPERATING EXPENSE</b>	<b>(35)</b>	<b>(35)</b>	<b>2,570</b>	<b>2,605</b>	<b>(1.36%)</b>		
<b>OPERATING INCOME (LOSS)</b>	<b>35</b>	<b>35</b>	<b>(2,570)</b>	<b>2,605</b>	<b>(1.36%)</b>		
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental Contributions and donations							
Contributions DARE			630	(630)			631
Contributed Capital			400	(400)			400
Total contributions and donations			1,030	(1,030)			1,031
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>			<b>1,030</b>	<b>(1,030)</b>			<b>1,031</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>35</b>	<b>35</b>	<b>(1,540)</b>	<b>1,575</b>	<b>(2.27%)</b>		<b>1,031</b>
<b>CHANGE IN NET POSITION</b>	<b>\$35</b>	<b>\$35</b>	<b>(\$1,540)</b>	<b>\$1,575</b>	<b>(2.27%)</b>		<b>\$1,031</b>



**INTERIM STATEMENTS by Fund**  
**284-Livable Centers Initiative (LCI) Fund**  
**For the Three Months Ending Tuesday, September 30, 2014**

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	\$ Over / (Under) %		Actual	Actual
<b>NON-OPERATING INCOME (EXPENSE)</b>						
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
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>						<b>43,416</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>						<b>43,416</b>
<b>TRANSFERS</b>						
Transfers - out		(27,272)	(27,272)			(40,394)
<b>TOTAL TRANSFERS - NET</b>		(27,272)	(27,272)			(40,394)
<b>CHANGE IN NET POSITION</b>		<b>(\$27,272)</b>	<b>(\$27,272)</b>	<b>0.00%</b>		<b>\$3,022</b>



**INTERIM STATEMENTS by Fund**  
**320-SPLOST Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services							\$229,099
Capital Outlay:							
Property (Land and Buildings)	22,855	22,855	3,588,724	3,565,869	0.64%	19,785	444,067
Total Capital Outlay	22,855	22,855	3,588,724	3,565,869	0.64%	19,785	444,067
TOTAL OPERATING EXPENSE	22,855	22,855	3,588,724	3,565,869	0.64%	19,785	673,166
OPERATING INCOME (LOSS)	(22,855)	(22,855)	(3,588,724)	3,565,869	0.64%	(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%	49,895	1,926,781
Total Intergovernmental revenue		213,931	2,772,453	(2,558,522)	7.72%	49,895	1,926,781
Total Intergovernmental - net		213,931	2,772,453	(2,558,522)	7.72%	49,895	1,926,781
Interest Income							
Dividends		31		31		46	109
Total Interest/Investment Income		31		31		46	109
TOTAL NON-OPERATING INCOME (EXPENSE)		213,962	2,772,453	(2,558,491)	7.72%	49,941	1,926,890
INCOME (LOSS) BEFORE TRANSFERS	(22,855)	191,107	(816,271)	1,007,378	(23.41%)	30,156	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	(22,855)	\$183,911	(\$816,271)	\$1,000,182	(22.53%)	\$28,629	\$1,256,232





**INTERIM STATEMENTS by Fund**  
**351-Capital Projects Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
<b>OPERATING EXPENSE</b>						
Capital Outlay:						
Property (Land and Buildings)					\$289,944	\$289,944
Total Capital Outlay					289,944	289,944
<b>TOTAL OPERATING EXPENSE</b>					<b>289,944</b>	<b>289,944</b>
<b>OPERATING INCOME (LOSS)</b>					<b>(289,944)</b>	<b>(289,944)</b>
Intergovernmental						
<b>INCOME (LOSS) BEFORE TRANSFERS</b>					<b>(289,944)</b>	<b>(289,944)</b>
<b>TRANSFERS</b>						
Transfers - in		34,468		34,468	1,527	(7,051)
<b>TOTAL TRANSFERS - NET</b>		<b>34,468</b>		<b>34,468</b>	<b>1,527</b>	<b>(7,051)</b>
<b>CHANGE IN NET POSITION</b>		<b>\$34,468</b>		<b>\$34,468</b>	<b>0.00%</b>	<b>(\$288,417)</b>



**INTERIM STATEMENTS by Fund**  
**505-Water/Wastewater Utility Fund**  
**For the Three Months Ending Tuesday, September 30, 2014**

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
<b>CHARGES FOR SERVICES</b>						
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	232,182	718,304	2,891,000	(2,172,696)	542,853	2,685,532
Fees - Water Commercial	147,081	434,842	1,334,000	(899,158)	349,702	1,573,868
Pass-Thru Water Spalding County	(341,293)	(816,870)	(3,063,000)	2,246,130	(743,529)	(3,492,869)
Fees - Fire Hydrant Water	4,009	4,240	30,000	(25,760)	655	9,879
Fees - Water Lock Cut	75	410	1,000	(590)	225	1,105
Bulk Water - Spalding County	691,490	2,147,044	8,508,000	(6,360,956)	1,648,672	7,794,804
Bulk Water - Williamson	4,643	14,458	60,000	(45,542)	11,147	47,490
Bulk Water - Zebulon	19,283	62,497	300,000	(237,503)	61,029	246,899
Bulk Water - Butts County	1,554	4,937	20,000	(15,063)	(5,897)	8,865
Bulk Water - Coweta County	258,792	731,836	2,675,000	(1,943,164)	673,063	2,784,323
Bulk Water - Barnesville		10		10		9
Bulk Water - Springs Water	46	99	1,000	(901)	145	1,161
Bulk Water - City of Concord	368	858	2,000	(1,142)	4	750
Fees - Water Tap	(2,450)	990	5,000	(4,010)	580	8,475
Sewer Flat - Residential	343,749	1,060,547	4,484,000	(3,423,453)	848,469	4,008,866
Sewer Flat - Commercial	220,612	659,511	2,513,000	(1,853,489)	554,138	2,482,888
Wastewater Septic Tank	2,100	8,935	30,000	(21,065)	8,473	27,953
Sewer Tap Fee		1,500	5,000	(3,500)		2,250
Sewer - Sun City	40,267	120,395		120,395	70,601	438,851
Sewer - Highland Mills	2,922	9,015		9,015	9,130	36,869
Total utilities / enterprise charges and fees	1,625,430	5,163,558	20,545,000	(15,381,442)	4,030,086	18,682,091
Other fees						
Commercial Hauler Inspection Fee					250	850
Total other fees					250	850
Culture and recreation						
Still Branch WTP Gate Receipts		1,025	4,500	(3,475)	2,071	7,141
Total culture and recreation		1,025	4,500	(3,475)	2,071	7,141
<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,625,430</b>	<b>5,164,583</b>	<b>20,549,500</b>	<b>(15,384,917)</b>	<b>4,032,407</b>	<b>18,690,082</b>
<b>RENTS AND ROYALTIES</b>						
Water Tower	4,767	14,300	57,200	(42,900)	13,110	49,134
Misc Revenue	340	340		340	167	4,511
<b>TOTAL RENTS AND ROYALTIES</b>	<b>5,107</b>	<b>14,640</b>	<b>57,200</b>	<b>(42,560)</b>	<b>13,277</b>	<b>53,645</b>
<b>TOTAL OPERATING REVENUE</b>	<b>1,630,537</b>	<b>5,179,223</b>	<b>20,606,700</b>	<b>(15,427,477)</b>	<b>4,045,684</b>	<b>18,743,727</b>
<b>OPERATING EXPENSE</b>						
Personal Services and Employee Benefits:						
Salaries and Wages	193,621	580,974	2,756,107	2,175,133	587,388	2,455,702
Employee Benefits	89,578	277,985	1,392,459	1,114,474	298,999	1,197,341
Allocated Payroll Costs	30,105	102,528	394,497	291,969	102,261	370,265
Total Personal Services and Employee Benefits	313,304	961,487	4,543,063	3,581,576	988,648	4,023,308
Purchased or Contracted Services	179,214	328,522	2,729,160	2,400,638	411,542	1,527,242
Utilities:						
Water/Sewerage	3,242	6,068	47,740	41,672	6,027	52,358
Natural Gas		439	25,700	25,261	1,939	13,449
Electricity	99,031	208,183	1,626,430	1,418,247	218,134	1,311,457



**INTERIM STATEMENTS by Fund**  
**505-Water/Wastewater Utility Fund**  
**For the Three Months Ending Tuesday, September 30, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Propane	20	85	1,060	975	8.02%	19	58
Gasoline	10,375	27,546	214,170	186,624	12.86%	30,937	156,563
Stormwater	589	1,178	7,320	6,142	16.09%	1,161	6,827
Customer Service Fee	114	226	1,870	1,644	12.09%	235	1,375
Total Utilities	113,371	243,725	1,924,290	1,680,565	12.67%	258,452	1,542,087
Supplies	165,195	364,004	2,467,860	2,103,856	14.75%	588,229	1,837,012
Capital Outlay:							
Property (Land and Buildings)	193,570	877,524	11,172,170	10,294,646	7.85%	109,300	5,246,130
Machinery and Equipment		44,584	433,180	388,596	10.29%		258,112
Capital Outlay - Reclass to Balance Sheet	(193,570)	(922,108)	(11,605,350)	(10,683,242)	7.95%	(109,300)	(5,504,241)
Total Capital Outlay							1
Depreciation Expense	253,210	760,097	3,515,510	2,755,413	21.62%	765,566	3,053,725
Inter-Departmental Charges	64,869	245,098	763,566	518,468	32.10%	224,519	918,560
Miscellaneous			30,000	30,000			2,500
<b>TOTAL OPERATING EXPENSE</b>	<b>1,089,163</b>	<b>2,902,933</b>	<b>15,973,449</b>	<b>13,070,516</b>	<b>18.17%</b>	<b>3,236,956</b>	<b>12,904,435</b>
<b>OPERATING INCOME (LOSS)</b>	<b>541,374</b>	<b>2,276,290</b>	<b>4,633,251</b>	<b>(2,356,961)</b>	<b>49.13%</b>	<b>808,728</b>	<b>5,839,292</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
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	10,361	55,536	190,000	(134,464)	29.23%	44,536	193,466
Realized Gain/Loss on Investments							11
Unrealized Gain/Loss on Investments	(52,988)	(24,922)		(24,922)		(61,875)	136,943
Total Interest/Investment Income	(42,627)	30,614	190,000	(159,386)	16.11%	(17,339)	330,420
Interest Expense	(158)	3,172	(2,168,530)	2,171,702	(0.15%)	(3,599)	(2,246,553)
Total principal and interest expense	(158)	3,172	(2,168,530)	2,171,702	(0.15%)	(3,599)	(2,246,553)
Contributions and donations							
Contributed Capital - Developers			122,000	(122,000)			
Total contributions and donations			122,000	(122,000)			
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(42,785)</b>	<b>33,786</b>	<b>(1,402,530)</b>	<b>1,436,316</b>	<b>(2.41%)</b>	<b>(20,938)</b>	<b>(1,916,133)</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>498,589</b>	<b>2,310,076</b>	<b>3,230,721</b>	<b>(920,645)</b>	<b>71.50%</b>	<b>787,790</b>	<b>3,923,159</b>
<b>TRANSFERS</b>							
Transfers - in			28,000	(28,000)			
Transfers - out	(156,579)	(473,543)	(2,286,052)	1,812,509	20.71%	(473,433)	(2,085,314)
<b>TOTAL TRANSFERS - NET</b>	<b>(156,579)</b>	<b>(473,543)</b>	<b>(2,258,052)</b>	<b>1,784,509</b>	<b>20.97%</b>	<b>(473,433)</b>	<b>(2,085,314)</b>
<b>CHANGE IN NET POSITION</b>	<b>\$342,010</b>	<b>\$1,836,533</b>	<b>\$972,669</b>	<b>\$863,864</b>	<b>188.81%</b>	<b>\$314,357</b>	<b>\$1,837,845</b>



INTERIM STATEMENTS by Fund  
*505-Water/Wastewater Utility Fund*  
For the Three Months Ending Tuesday, September 30, 2014

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FISCAL YEAR 2015			Variance with	PRIOR FYTD	
Actual		Amended	Amended Budget	9/30/2013	6/30/2014
MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual



**INTERIM STATEMENTS by Fund**  
**510-Electric Utility Fund**  
**For the Three Months Ending Tuesday, September 30, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
OPERATING REVENUE							
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Fees - Electric Residential Service	\$1,409,939	\$4,345,840	\$13,670,000	(\$9,324,160)	31.79%	\$3,469,448	\$12,974,242
Fees - Electric Commercial Service	3,609	10,781	18,494,000	(18,483,219)	0.06%	330,930	12,558,002
Fees - Electric Industrial Service	1,977,483	5,967,066	5,308,000	659,066	112.42%	4,827,576	8,923,667
Fees - Electric Fuel Adjustment	703,736	2,142,588	7,351,000	(5,208,412)	29.15%	1,424,432	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	249,788	761,027	2,600,000	(1,838,973)	29.27%	653,986	2,605,136
Total utilities / enterprise charges and fees	4,344,555	13,227,302	47,673,500	(34,446,198)	27.75%	10,777,980	43,544,512
Other fees							
General Fund-Customer Service							
-Charges for Serv- - Pole Installation	53,602	161,144	655,100	(493,956)	24.60%	136,404	651,400
After Hours Service Fee	1,125	3,115	11,000	(7,885)	28.32%	2,825	11,525
Connection Fees	13,655	43,335	167,500	(124,165)	25.87%	42,915	166,570
Surge Protection Fees	378	1,149	4,700	(3,551)	24.45%	997	4,701
Reconnect Fees	18,915	57,240	217,500	(160,260)	26.32%	52,940	225,910
Underground Trenching	654	654	6,000	(5,346)	10.90%	3,034	25,658
Fiber Optic Lease Fees	3,626	11,953	49,900	(37,947)	23.95%	10,498	50,006
Credit Card Fees	9,197	19,422	43,000	(23,578)	45.17%	12,100	30,184
Total other fees	101,152	298,012	1,156,700	(858,688)	25.76%	262,138	1,177,615
Other charges for services							
Returned Check Fees	2,160	4,980	18,800	(13,820)	26.49%	4,470	16,410
Delinquent Penalties	130,106	393,777	1,500,000	(1,106,223)	26.25%	385,520	1,440,316
Total other charges for services	132,266	398,757	1,518,800	(1,120,043)	26.25%	389,990	1,456,726
TOTAL CHARGES FOR SERVICES	4,577,973	13,924,071	50,349,000	(36,424,929)	27.66%	11,430,108	46,178,853
RENTS AND ROYALTIES							
Sale of Excess Capacity	59,556	211,834	600,000	(388,166)	35.31%	200,303	778,714
Equipment Rental Fees		3,135	12,540	(9,405)	25.00%	4,180	24,116
MEAG Refunding Flexible Operating	103,387	310,161	1,155,000	(844,839)	26.85%	267,387	1,726,155
MEAG Refunding Generation Trust	192,004	576,012	2,303,600	(1,727,588)	25.00%	496,560	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	20	(574)		(574)		113	(1,603)
Misc Revenue	145,638	156,621	250,000	(93,379)	62.65%	8,158	83,976
TOTAL RENTS AND ROYALTIES	500,605	1,268,213	4,961,140	(3,692,927)	25.56%	977,025	5,949,759
TOTAL OPERATING REVENUE	5,078,578	15,192,284	55,310,140	(40,117,856)	27.47%	12,407,133	52,128,612



**INTERIM STATEMENTS by Fund**  
**510-Electric Utility Fund**  
**For the Three Months Ending Tuesday, September 30, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Personal Services and Employee Benefits:							
Salaries and Wages	221,436	660,333	2,888,296	2,227,963	22.86%	640,540	2,720,834
Employee Benefits	92,518	284,273	1,289,932	1,005,659	22.04%	292,987	1,173,058
Allocated Payroll Costs	(17,495)	(58,987)	(228,238)	(169,251)	25.84%	(58,468)	(213,716)
Total Personal Services and Employee Benefits	296,459	885,619	3,949,990	3,064,371	22.42%	875,059	3,680,176
Purchased or Contracted Services	128,438	311,922	1,775,880	1,463,958	17.56%	319,691	1,551,209
Utilities:							
Water/Sewerage	210	382	4,800	4,418	7.96%	354	2,204
Natural Gas		459	9,600	9,141	4.78%	1,460	8,371
Electricity	1,268	2,388	13,800	11,412	17.30%	2,615	11,813
Gasoline	9,881	29,255	164,540	135,285	17.78%	28,820	129,379
Stormwater	249	498	3,000	2,502	16.60%	566	3,340
Customer Service Fee	12	25	80	55	31.25%	31	179
Total Utilities	11,620	33,007	195,820	162,813	16.86%	33,846	155,286
Supplies	18,425	46,341	474,960	428,619	9.76%	36,484	284,367
Electricity for Resale	3,356,723	10,072,258	35,787,540	25,715,282	28.14%	9,297,034	35,092,283
Capital Outlay:							
Property (Land and Buildings)	509,512	733,614	4,588,039	3,854,425	15.99%	708,700	1,523,529
Machinery and Equipment	18,444	54,792	1,066,540	1,011,748	5.14%	5,774	409,584
Capital Outlay - Reclass to Balance Sheet	(527,956)	(788,406)	(5,654,579)	(4,866,173)	13.94%	(714,474)	(1,932,931)
Total Capital Outlay							182
Depreciation Expense	73,616	222,100	1,074,260	852,160	20.67%	223,058	904,897
Bad Debt			500,000	500,000			621,976
Inter-Departmental Charges	60,220	194,040	722,640	528,600	26.85%	175,772	715,728
<b>TOTAL OPERATING EXPENSE</b>	<b>3,945,501</b>	<b>11,765,287</b>	<b>44,481,090</b>	<b>32,715,803</b>	<b>26.45%</b>	<b>10,960,944</b>	<b>43,006,104</b>
<b>OPERATING INCOME (LOSS)</b>	<b>1,133,077</b>	<b>3,426,997</b>	<b>10,829,050</b>	<b>(7,402,053)</b>	<b>31.65%</b>	<b>1,446,189</b>	<b>9,122,508</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							
Interest Income							
Bank Account Interest							705
Bank Account Interest	25,045	96,772		96,772		78,737	326,925
Dividends	19,930	59,149		59,149		46,965	214,200
Unrealized Gain/Loss on Investments	(114,735)	(23,014)		(23,014)		(58,951)	369,976
Total Interest/Investment Income	(69,760)	132,907		132,907		66,751	911,806
Interest Expense	(1,574)	(4,600)		(4,600)		(3,736)	(15,683)
Total principal and interest expense	(1,574)	(4,600)		(4,600)		(3,736)	(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
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(71,334)</b>	<b>128,307</b>		<b>128,307</b>		<b>63,015</b>	<b>936,316</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>1,061,743</b>	<b>3,555,304</b>	<b>10,829,050</b>	<b>(7,273,746)</b>	<b>32.83%</b>	<b>1,509,204</b>	<b>10,058,824</b>
<b>TRANSFERS</b>							



**INTERIM STATEMENTS by Fund**  
**510-Electric Utility Fund**  
**For the Three Months Ending Tuesday, September 30, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Transfers - out	(600,000)	(1,800,000)	(7,966,731)	6,166,731	22.59%	(1,500,000)	(7,394,478)
<b>TOTAL TRANSFERS - NET</b>	<b>(600,000)</b>	<b>(1,800,000)</b>	<b>(7,966,731)</b>	<b>6,166,731</b>	<b>22.59%</b>	<b>(1,500,000)</b>	<b>(7,394,478)</b>
 <b>CHANGE IN NET POSITION</b>	 <b>\$461,743</b>	 <b>\$1,755,304</b>	 <b>\$2,862,319</b>	 <b>(\$1,107,015)</b>	 <b>61.32%</b>	 <b>\$9,204</b>	 <b>\$2,664,346</b>





**INTERIM STATEMENTS by Fund**  
**540-Solid Waste Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Fees - Collection - Residential	\$165,079	\$499,408	\$1,987,500	(\$1,488,092)	25.13%	\$409,457	\$1,953,692
Fees - Collection - Commercial	77,333	231,739	960,000	(728,261)	24.14%	184,322	909,819
Fees - Transfer Station	94,132	266,266	1,082,000	(815,734)	24.61%	328,909	1,186,875
Fees - Special Handling	760	1,790	6,000	(4,210)	29.83%	2,769	8,405
Fees - Rolloff Containers	35,711	117,235	576,000	(458,765)	20.35%	148,795	493,572
Fees - Yard Waste Disposal	39,027	117,999	475,000	(357,001)	24.84%	118,067	497,881
Fees - Yard Waste Special Handling	34	474	5,000	(4,526)	9.48%	3,021	5,853
Permit Fees - Commercial Hauler	200	200	1,500	(1,300)	13.33%	100	1,100
Fees - Landfill Use	63,562	192,690	850,000	(657,310)	22.67%	195,185	854,279
Recycling fees Cardboard	2,821	23,522	200,000	(176,478)	11.76%	47,684	130,356
Recycling Fees Residential		4,187	46,000	(41,813)	9.10%	11,377	47,987
Recycling Fees Commercial		19,181	16,000	3,181	119.88%	2,095	16,562
Recycling Fees Plastics			4,000	(4,000)		868	2,802
Recycling Fees E-Waste			2,000	(2,000)		567	1,170
Contra-Revenue Donated Services			(125,000)	125,000			(104,023)
Total utilities / enterprise charges and fees	478,659	1,474,691	6,086,000	(4,611,309)	24.23%	1,453,216	6,006,330
Other fees							
Landfill Capital Surcharge Fee	4,160	11,128	40,000	(28,872)	27.82%	13,856	53,695
Landfill Closure Surcharge Fee	4,159	13,246	40,000	(26,754)	33.12%	13,752	53,463
Container Fees	2,550	8,550	32,000	(23,450)	26.72%	9,900	33,000
Total other fees	10,869	32,924	112,000	(79,076)	29.40%	37,508	140,158
Other charges for services							
Returned Check Fees		71		71			60
Total other charges for services		71		71			60
TOTAL CHARGES FOR SERVICES	489,528	1,507,686	6,198,000	(4,690,314)	24.33%	1,490,724	6,146,548
RENTS AND ROYALTIES							
Insurance Claims						25,768	25,768
TOTAL RENTS AND ROYALTIES						25,768	25,768
TOTAL OPERATING REVENUE	489,528	1,507,686	6,198,000	(4,690,314)	24.33%	1,516,492	6,172,316
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	93,871	284,679	1,243,133	958,454	22.90%	334,717	1,304,491
Employee Benefits	48,456	147,572	661,243	513,671	22.32%	174,633	668,896
Allocated Payroll Costs	(3,550)	(12,284)	(46,930)	(34,646)	26.18%	(12,192)	(43,963)
Total Personal Services and Employee Benefits	138,777	419,967	1,857,446	1,437,479	22.61%	497,158	1,929,424
Purchased or Contracted Services	253,716	584,623	2,653,085	2,068,462	22.04%	469,939	2,647,837
Utilities:							
Water/Sewerage	295	633	6,600	5,967	9.59%	574	6,598
Electricity	1,808	4,614	23,000	18,386	20.06%	4,521	22,371
Gasoline	41,832	104,311	397,910	293,599	26.21%	98,859	439,925
Stormwater	273	546	3,360	2,814	16.25%	538	3,021
Customer Service Fee	22	43	200	157	21.50%	43	251
Total Utilities	44,230	110,147	431,070	320,923	25.55%	104,535	472,166
Supplies	7,325	16,289	229,530	213,241	7.10%	16,335	136,472
Machinery and Equipment			343,000	343,000			346,086



**INTERIM STATEMENTS by Fund**  
**540-Solid Waste Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		9/30/2013	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	77,810	319,970	242,160	24.32%	100,753	365,463
Inter-Departmental Charges	33,158	109,235	386,258	277,023	28.28%	128,860	497,160
<b>TOTAL OPERATING EXPENSE</b>	<b>503,143</b>	<b>1,318,071</b>	<b>5,877,359</b>	<b>4,559,288</b>	<b>22.43%</b>	<b>1,317,580</b>	<b>6,048,522</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(13,615)</b>	<b>189,615</b>	<b>320,641</b>	<b>(131,026)</b>	<b>59.14%</b>	<b>198,912</b>	<b>123,794</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							
Intergovernmental - Exp			(33,835)	33,835			
Total Intergovernmental - net			(33,835)	33,835			
Interest Income							
Dividends	1,077	2,213		2,213		2,210	10,876
Unrealized Gain/Loss on Investments	(1,909)	486		486		(2,132)	3,416
Total Interest/Investment Income	(832)	2,699		2,699		78	14,292
Interest Expense	(427)	(1,309)	(4,720)	3,411	27.73%	(2,307)	(6,998)
Total principal and interest expense	(427)	(1,309)	(4,720)	3,411	27.73%	(2,307)	(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
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(1,259)</b>	<b>1,390</b>	<b>1,445</b>	<b>(55)</b>	<b>96.19%</b>	<b>(2,229)</b>	<b>246,500</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(14,874)</b>	<b>191,005</b>	<b>322,086</b>	<b>(131,081)</b>	<b>59.30%</b>	<b>196,683</b>	<b>370,294</b>
<b>TRANSFERS</b>							
Transfers - out			(241,313)	241,313			
<b>TOTAL TRANSFERS - NET</b>			<b>(241,313)</b>	<b>241,313</b>			
<b>CHANGE IN NET POSITION</b>	<b>(\$14,874)</b>	<b>\$191,005</b>	<b>\$80,773</b>	<b>\$110,232</b>	<b>236.47%</b>	<b>\$196,683</b>	<b>\$370,294</b>



**INTERIM STATEMENTS by Fund**  
**550-Airport Fund**  
**For the Three Months Ending Tuesday, September 30, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>CHARGES FOR SERVICES</b>							
Other / enterprise charges and fees							
Fuel Sales - AVGAS	\$14,419	\$45,823	\$191,100	(\$145,277)	23.98%	\$76,144	\$191,194
Fuel Sales - Jet A	7,900	28,548	93,550	(65,002)	30.52%	24,199	86,687
Airport Services - Tug Fees			100	(100)			
Pilot Sales	6	6	200	(194)	3.00%		19
Total other / enterprise charges and fees	22,325	74,377	284,950	(210,573)	26.10%	100,343	277,900
Other fees							
Fuel Flowage Fees		2,160	13,250	(11,090)	16.30%	2,640	8,880
Overnight Fees		18	100	(82)	18.00%	52	124
Total other fees		2,178	13,350	(11,172)	16.31%	2,692	9,004
Other charges for services							
Returned Check Fees						35	35
Total other charges for services						35	35
<b>TOTAL CHARGES FOR SERVICES</b>	<b>22,325</b>	<b>76,555</b>	<b>298,300</b>	<b>(221,745)</b>	<b>25.66%</b>	<b>103,070</b>	<b>286,939</b>
<b>RENTS AND ROYALTIES</b>							
AMR from MEAG Trust	550	1,650	6,600	(4,950)	25.00%	1,650	6,450
T-Hangar Rentals	990	2,970	11,880	(8,910)	25.00%	2,970	11,880
Tie Down Rentals	227	682	2,727	(2,045)	25.01%	932	3,476
Ground Leases	18,960	56,659	225,000	(168,341)	25.18%	55,883	229,208
Misc Revenue		575		575		1,685	1,835
<b>TOTAL RENTS AND ROYALTIES</b>	<b>20,727</b>	<b>62,536</b>	<b>246,207</b>	<b>(183,671)</b>	<b>25.40%</b>	<b>63,120</b>	<b>252,849</b>
<b>TOTAL OPERATING REVENUE</b>	<b>43,052</b>	<b>139,091</b>	<b>544,507</b>	<b>(405,416)</b>	<b>25.54%</b>	<b>166,190</b>	<b>539,788</b>
<b>OPERATING EXPENSE</b>							
Personal Services and Employee Benefits:							
Salaries and Wages	9,956	31,298	145,565	114,267	21.50%	32,617	134,869
Employee Benefits	4,070	13,147	59,381	46,234	22.14%	14,083	56,703
Total Personal Services and Employee Benefits	14,026	44,445	204,946	160,501	21.69%	46,700	191,572
Purchased or Contracted Services	19,271	36,993	151,482	114,489	24.42%	19,584	102,998
Utilities:							
Water/Sewerage	194	647	3,600	2,953	17.97%	501	3,091
Natural Gas		133	2,400	2,267	5.54%	373	2,832
Electricity	1,380	2,865	15,600	12,735	18.37%	2,441	14,285
Gasoline	94	536	4,650	4,114	11.53%	1,065	2,867
Stormwater	2,091	4,182	26,700	22,518	15.66%	4,121	24,846
Customer Service Fee	34	68	440	372	15.45%	68	408
Total Utilities	3,793	8,431	53,390	44,959	15.79%	8,569	48,329
Supplies	25,681	72,640	263,940	191,300	27.52%	85,856	256,940
Property (Land and Buildings)	3,241	3,241	275,116	271,875	1.18%	7,758	211,268
Machinery and Equipment			34,388	34,388			50,500
Capital Outlay - Reclass to Balance Sheet	(3,241)	(3,241)	(309,504)	(306,263)	1.05%	(7,758)	(261,768)
Depreciation Expense	11,057	33,172	152,750	119,578	21.72%	33,173	132,690
Inter-Departmental Charges	3,281	9,842	39,370	29,528	25.00%	9,585	38,340
<b>TOTAL OPERATING EXPENSE</b>	<b>77,109</b>	<b>205,523</b>	<b>865,878</b>	<b>660,355</b>	<b>23.74%</b>	<b>203,467</b>	<b>770,869</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(34,057)</b>	<b>(66,432)</b>	<b>(321,371)</b>	<b>254,939</b>	<b>20.67%</b>	<b>(37,277)</b>	<b>(231,081)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							



**INTERIM STATEMENTS by Fund**  
**550-Airport Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Federal government grants							
Capital							
Direct			279,311	(279,311)			44,313
Net Capital			279,311	(279,311)			44,313
Total federal government grants			279,311	(279,311)			44,313
State government grants							
Capital							
Direct (CDBG Grant Proceeds)			5,818	(5,818)			
Total Capital			279,311	(279,311)			44,313
Total state government grants			5,818	(5,818)			
Local government unit grants							
Spalding Co Board of Education			296	(296)			57,604
Spalding Co. Reimbursement			82,197	(82,197)			
Total local government unit grants			82,493	82,493			57,604
Total Intergovernmental revenue			367,622	(367,622)			101,917
Total Intergovernmental - net			367,622	(367,622)			101,917
Interest Income							
Bank Account Interest		239		239			735
Total Interest/Investment Income		239		239			735
Interest Expense						(3)	(64)
Total principal and interest expense						(3)	(64)
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>		<b>239</b>	<b>367,622</b>	<b>(367,383)</b>	<b>0.07%</b>	<b>(3)</b>	<b>102,588</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(34,057)</b>	<b>(66,193)</b>	<b>46,251</b>	<b>(112,444)</b>	<b>(143.12%)</b>	<b>(37,280)</b>	<b>(128,493)</b>
<b>TRANSFERS</b>							
Transfers - in			82,493	(82,493)			
<b>TOTAL TRANSFERS - NET</b>			<b>82,493</b>	<b>(82,493)</b>			
<b>CHANGE IN NET POSITION</b>	<b>(\$34,057)</b>	<b>(\$66,193)</b>	<b>\$128,744</b>	<b>(\$194,937)</b>	<b>(51.41%)</b>	<b>(\$37,280)</b>	<b>(\$128,493)</b>



**INTERIM STATEMENTS by Fund**  
**555-Welcome Center Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>RENTS AND ROYALTIES</b>							
Rents & Royalties	\$1,375	\$3,250	\$10,000	(\$6,750)	32.50%	\$1,600	\$8,075
<b>TOTAL RENTS AND ROYALTIES</b>	<b>1,375</b>	<b>3,250</b>	<b>10,000</b>	<b>(6,750)</b>	<b>32.50%</b>	<b>1,600</b>	<b>8,075</b>
<b>TOTAL OPERATING REVENUE</b>	<b>1,375</b>	<b>3,250</b>	<b>10,000</b>	<b>(6,750)</b>	<b>32.50%</b>	<b>1,600</b>	<b>8,075</b>
<b>OPERATING EXPENSE</b>							
Purchased or Contracted Services	5,377	7,062	29,230	22,168	24.16%	5,738	25,952
Utilities:							
Water/Sewerage	160	389	5,400	5,011	7.20%	448	4,824
Electricity	2,235	4,994	30,000	25,006	16.65%	5,145	40,360
Stormwater	57	115	650	535	17.69%	113	683
Customer Service Fee	3	6	40	34	15.00%	6	37
Total Utilities	2,455	5,504	36,090	30,586	15.25%	5,712	45,904
Supplies			3,580	3,580		359	2,804
Depreciation Expense	3,510	10,530	42,130	31,600	24.99%	10,649	42,240
Inter-Departmental Charges						1,500	6,000
<b>TOTAL OPERATING EXPENSE</b>	<b>11,342</b>	<b>23,096</b>	<b>111,030</b>	<b>87,934</b>	<b>20.80%</b>	<b>23,958</b>	<b>122,900</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(9,967)</b>	<b>(19,846)</b>	<b>(101,030)</b>	<b>81,184</b>	<b>19.64%</b>	<b>(22,358)</b>	<b>(114,825)</b>
Intergovernmental							
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(9,967)</b>	<b>(19,846)</b>	<b>(101,030)</b>	<b>81,184</b>	<b>19.64%</b>	<b>(22,358)</b>	<b>(114,825)</b>
<b>TRANSFERS</b>							
Transfers - in	1,577	4,839	58,900	(54,061)	8.22%	6,352	19,686
Transfers - out	(1,577)	(4,839)		(4,839)		(6,352)	(19,459)
<b>TOTAL TRANSFERS - NET</b>			<b>58,900</b>	<b>(58,900)</b>			<b>227</b>
<b>CHANGE IN NET POSITION</b>	<b>(\$9,967)</b>	<b>(\$19,846)</b>	<b>(\$42,130)</b>	<b>\$22,284</b>	<b>47.11%</b>	<b>(\$22,358)</b>	<b>(\$114,598)</b>



**INTERIM STATEMENTS by Fund**  
**560-Stormwater Utility Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
<b>CHARGES FOR SERVICES</b>							
Utilities / enterprise charges and fees							
Capacity Recovery Fees	\$27,921	\$83,729	\$322,220	(\$238,491)	25.99%	\$70,530	\$329,614
Stormwater - Residential Lower Tier	12,529	37,677	171,636	(133,959)	21.95%	31,218	150,845
Stormwater - Commercial Fees	148,264	443,718	1,773,850	(1,330,132)	25.01%	359,423	1,715,004
Total utilities / enterprise charges and fees	188,714	565,124	2,267,706	(1,702,582)	24.92%	461,171	2,195,463
<b>TOTAL CHARGES FOR SERVICES</b>	<b>188,714</b>	<b>565,124</b>	<b>2,267,706</b>	<b>(1,702,582)</b>	<b>24.92%</b>	<b>461,171</b>	<b>2,195,463</b>
<b>RENTS AND ROYALTIES</b>							
Misc Revenue		430		430			5,429
<b>TOTAL RENTS AND ROYALTIES</b>		<b>430</b>		<b>430</b>			<b>5,429</b>
<b>TOTAL OPERATING REVENUE</b>	<b>188,714</b>	<b>565,554</b>	<b>2,267,706</b>	<b>(1,702,152)</b>	<b>24.94%</b>	<b>461,171</b>	<b>2,200,892</b>
<b>OPERATING EXPENSE</b>							
Personal Services and Employee Benefits:							
Salaries and Wages	34,450	109,172	484,211	375,039	22.55%	108,671	445,837
Employee Benefits	16,100	50,981	228,028	177,047	22.36%	47,847	194,069
Allocated Payroll Costs	1,108	3,551	14,490	10,939	24.51%	3,838	13,788
Total Personal Services and Employee Benefits	51,658	163,704	726,729	563,025	22.53%	160,356	653,694
Purchased or Contracted Services	23,129	36,268	459,140	422,872	7.90%	47,999	295,459
Utilities:							
Water/Sewerage	139	324	960	636	33.75%	57	621
Electricity	107	225	1,200	975	18.75%	213	1,111
Propane			600	600			379
Gasoline	2,253	7,454	41,490	34,036	17.97%	7,842	32,013
Stormwater	244	489	2,740	2,251	17.85%	481	2,905
Customer Service Fee	6	12	80	68	15.00%	12	74
Total Utilities	2,749	8,504	47,070	38,566	18.07%	8,605	37,103
Supplies	18,162	41,392	188,730	147,338	21.93%	39,740	162,804
Property (Land and Buildings)	84,425	84,425	448,165	363,740	18.84%	9,724	240,898
Machinery and Equipment			68,000	68,000		11,362	94,322
Capital Outlay - Reclass to Balance Sheet	(84,425)	(84,425)	(516,165)	(431,740)	16.36%	(21,086)	(335,220)
Depreciation Expense	25,443	76,329	316,500	240,171	24.12%	74,293	303,463
Inter-Departmental Charges	14,583	46,719	174,993	128,274	26.70%	43,218	202,026
Miscellaneous		(2,000)		2,000			2,000
<b>TOTAL OPERATING EXPENSE</b>	<b>135,724</b>	<b>370,916</b>	<b>1,913,162</b>	<b>1,542,246</b>	<b>19.39%</b>	<b>374,211</b>	<b>1,656,549</b>
<b>OPERATING INCOME (LOSS)</b>	<b>52,990</b>	<b>194,638</b>	<b>354,544</b>	<b>(159,906)</b>	<b>54.90%</b>	<b>86,960</b>	<b>544,343</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
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 Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		9/30/2013	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	(4,238)	(12,698)	(48,160)	35,462 26.37%	(14,157)	(53,661)
Total principal and interest expense	(4,238)	(12,698)	(48,160)	35,462 26.37%	(14,157)	(53,661)
Contributions and donations						
Contributions & Donations					2,100	7,059
Total contributions and donations					2,100	7,059
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(4,238)</b>	<b>(12,698)</b>	<b>(40,180)</b>	<b>27,482 31.60%</b>	<b>(12,057)</b>	<b>58,361</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>48,752</b>	<b>181,940</b>	<b>314,364</b>	<b>(132,424) 57.88%</b>	<b>74,903</b>	<b>602,704</b>
<b>TRANSFERS</b>						
Transfers - in	100,000	300,000		300,000		1,194,478
<b>TOTAL TRANSFERS - NET</b>	<b>100,000</b>	<b>300,000</b>		<b>300,000</b>		<b>1,194,478</b>
<b>CHANGE IN NET POSITION</b>	<b>\$148,752</b>	<b>\$481,940</b>	<b>\$314,364</b>	<b>\$167,576 153.31%</b>	<b>\$74,903</b>	<b>\$1,797,182</b>



**INTERIM STATEMENTS by Fund**  
**591-Golf Course Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
<b>CHARGES FOR SERVICES</b>							
Streets and public improvements	\$99	\$1,102	\$400	\$702	275.50%	\$1,013	\$4,457
Other / enterprise charges and fees							
Green Fees	8,640	26,885	80,000	(53,115)	33.61%	32,889	86,143
Handicap Fees	358	645	1,000	(355)	64.50%		704
Golf Cart Rentals	10,804	33,355	125,000	(91,645)	26.68%	42,137	105,951
Merchandise Sales	903	2,874	10,000	(7,126)	28.74%	3,002	8,567
Driving Range Fees	534	1,836	7,000	(5,164)	26.23%	2,079	4,243
Senior Fees							61
Special Fees			9,000	(9,000)		1,825	1,825
Membership Fees	1,200	2,700	36,000	(33,300)	7.50%	3,300	7,832
Food & Beverage	1,106	3,871	17,000	(13,129)	22.77%	5,051	12,507
Beer Sales	500	1,800	6,000	(4,200)	30.00%	1,658	4,406
Pull Cart Rentals			200	(200)			
Tournament Fees			4,000	(4,000)			
Total other / enterprise charges and fees	24,045	73,966	295,200	(221,234)	25.06%	91,941	232,239
Other charges for services							
Returned Check Fees	30	30		30			
Total other charges for services	30	30		30			
<b>TOTAL CHARGES FOR SERVICES</b>	<b>24,174</b>	<b>75,098</b>	<b>295,600</b>	<b>(220,502)</b>	<b>25.41%</b>	<b>92,954</b>	<b>236,696</b>
<b>RENTS AND ROYALTIES</b>							
Equipment Rental Fees	50	50		50		100	130
Insurance Claims							74,300
Cash Over/Short	478	830		830		554	1,220
<b>TOTAL RENTS AND ROYALTIES</b>	<b>528</b>	<b>880</b>		<b>880</b>		<b>654</b>	<b>75,650</b>
<b>TOTAL OPERATING REVENUE</b>	<b>24,702</b>	<b>75,978</b>	<b>295,600</b>	<b>(219,622)</b>	<b>25.70%</b>	<b>93,608</b>	<b>312,346</b>
<b>OPERATING EXPENSE</b>							
Personal Services and Employee Benefits:							
Salaries and Wages	16,153	51,317	223,679	172,362	22.94%	47,873	185,095
Employee Benefits	4,624	14,305	64,587	50,282	22.15%	11,851	53,030
Allocated Payroll Costs	(1,260)	(4,361)	(16,675)	(12,314)	26.15%	(4,328)	(15,607)
Total Personal Services and Employee Benefits	19,517	61,261	271,591	210,330	22.56%	55,396	222,518
Purchased or Contracted Services	1,048	11,863	103,720	91,857	11.44%	15,283	76,321
Utilities:							
Water/Sewerage			600	600			
Electricity	669	1,375	9,000	7,625	15.28%	1,120	6,492
Gasoline	2,315	6,381	31,000	24,619	20.58%	5,174	31,770
Stormwater	642	1,284	5,300	4,016	24.23%	1,265	7,627
Customer Service Fee	19	37	230	193	16.09%	37	216
Total Utilities	3,645	9,077	46,130	37,053	19.68%	7,596	46,105
Supplies	12,151	29,614	92,480	62,866	32.02%	18,382	64,269
Machinery and Equipment			60,500	60,500		48,951	118,706
Capital Outlay - Reclass to Balance Sheet			(60,500)	(60,500)		(48,951)	(118,706)
Depreciation Expense	3,687	13,894	58,380	44,486	23.80%	15,311	69,714
Inter-Departmental Charges	11,682	35,045	140,180	105,135	25.00%	32,634	139,624
Miscellaneous	14	14		(14)			57
<b>TOTAL OPERATING EXPENSE</b>	<b>51,744</b>	<b>160,768</b>	<b>712,481</b>	<b>551,713</b>	<b>22.56%</b>	<b>144,602</b>	<b>618,608</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(27,042)</b>	<b>(84,790)</b>	<b>(416,881)</b>	<b>332,091</b>	<b>20.34%</b>	<b>(50,994)</b>	<b>(306,262)</b>





**INTERIM STATEMENTS by Fund**  
**591-Golf Course Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							
Interest Expense	(18)	(66)	(100)	34	66.00%	(220)	(626)
Total principal and interest expense	(18)	(66)	(100)	34	66.00%	(220)	(626)
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	(18)	(66)	(100)	34	66.00%	(220)	(626)
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	(27,060)	(84,856)	(416,981)	332,125	20.35%	(51,214)	(306,888)
<b>TRANSFERS</b>							
Transfers - in			411,811	(411,811)			
Transfers - out			(2,790)	2,790			
<b>TOTAL TRANSFERS - NET</b>			409,021	(409,021)			
<b>CHANGE IN NET POSITION</b>	(\$27,060)	(\$84,856)	(\$7,960)	(\$76,896)	1,066.03%	(\$51,214)	(\$306,888)



**INTERIM STATEMENTS by Fund**  
**601-Motor Pool Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
<b>CHARGES FOR SERVICES</b>							
General government:							
Motor pool charges	\$64,886	\$196,704	\$991,390	(\$794,686)	19.84%	\$270,949	\$1,088,637
Total general government	64,886	196,704	991,390	794,686	19.84%	270,949	1,088,637
<b>TOTAL CHARGES FOR SERVICES</b>	<b>64,886</b>	<b>196,704</b>	<b>991,390</b>	<b>(794,686)</b>	<b>19.84%</b>	<b>270,949</b>	<b>1,088,637</b>
<b>RENTS AND ROYALTIES</b>							
Insurance Claims							35
Misc Revenue							150
<b>TOTAL RENTS AND ROYALTIES</b>							<b>185</b>
<b>TOTAL OPERATING REVENUE</b>	<b>64,886</b>	<b>196,704</b>	<b>991,390</b>	<b>(794,686)</b>	<b>19.84%</b>	<b>270,949</b>	<b>1,088,822</b>
<b>OPERATING EXPENSE</b>							
Personal Services and Employee Benefits:							
Salaries and Wages	27,080	85,338	396,528	311,190	21.52%	90,969	365,452
Employee Benefits	12,007	36,383	193,011	156,628	18.85%	41,041	161,925
Allocated Payroll Costs	2,219	7,678	29,331	21,653	26.18%	7,620	27,477
Total Personal Services and Employee Benefits	41,306	129,399	618,870	489,471	20.91%	139,630	554,854
Purchased or Contracted Services	4,032	9,996	59,210	49,214	16.88%	11,334	152,644
Utilities:							
Water/Sewerage	589	1,200	14,400	13,200	8.33%	1,141	6,040
Natural Gas		676	9,000	8,324	7.51%	1,830	12,015
Electricity	1,866	4,285	24,000	19,715	17.85%	4,088	23,655
Gasoline	1,322	3,633	12,000	8,367	30.28%	3,090	13,164
Stormwater	335	671	4,200	3,529	15.98%	661	3,984
Customer Service Fee	9	19	80	61	23.75%	19	111
Total Utilities	4,121	10,484	63,680	53,196	16.46%	10,829	58,969
Supplies	53,171	144,375	756,150	611,775	19.09%	170,637	729,871
Machinery and Equipment			41,000	41,000			
Capital Outlay - Reclass to Balance Sheet			(41,000)	(41,000)			
Depreciation Expense	4,553	15,716	46,400	30,684	33.87%	20,819	71,051
Inter-Departmental Charges	9,410	28,230	112,920	84,690	25.00%	30,046	113,268
<b>TOTAL OPERATING EXPENSE</b>	<b>116,593</b>	<b>338,200</b>	<b>1,657,230</b>	<b>1,319,030</b>	<b>20.41%</b>	<b>383,295</b>	<b>1,680,657</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(51,707)</b>	<b>(141,496)</b>	<b>(665,840)</b>	<b>524,344</b>	<b>21.25%</b>	<b>(112,346)</b>	<b>(591,835)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental Interest Expense							(8)
Total principal and interest expense							(8)
Contributions and donations							
GMA Safety Grant							1,339
Total contributions and donations							1,339
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>							<b>1,331</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(51,707)</b>	<b>(141,496)</b>	<b>(665,840)</b>	<b>524,344</b>	<b>21.25%</b>	<b>(112,346)</b>	<b>(590,504)</b>
<b>TRANSFERS</b>							
Transfers - in			660,440	(660,440)			
<b>TOTAL TRANSFERS - NET</b>			<b>660,440</b>	<b>(660,440)</b>			



**INTERIM STATEMENTS by Fund**  
**601-Motor Pool Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
	CHANGE IN NET POSITION					
	<u>(\$51,707)</u>	<u>(\$141,496)</u>	<u>(\$5,400)</u>	<u>(\$136,096)</u> 2,620.30%	<u>(\$112,346)</u>	<u>(\$590,504)</u>



**INTERIM STATEMENTS by Fund**  
**791-Cemetery Trust Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual	Amended	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
<b>CHARGES FOR SERVICES</b>						
Other charges for services						
Cemetery Opening/Closing Fee	\$100	\$200		\$200		\$200
Site Sales	1,904	9,676		9,676	9,772	41,381
Niche Engraving		75		75		275
Total other charges for services	2,004	9,951		9,951	9,772	41,856
<b>TOTAL CHARGES FOR SERVICES</b>	<b>2,004</b>	<b>9,951</b>		<b>9,951</b>	<b>9,772</b>	<b>41,856</b>
<b>RENTS AND ROYALTIES</b>						
Sale of Bricks	135	1,080		1,080	45	945
<b>TOTAL RENTS AND ROYALTIES</b>	<b>135</b>	<b>1,080</b>		<b>1,080</b>	<b>45</b>	<b>945</b>
<b>TOTAL OPERATING REVENUE</b>	<b>2,139</b>	<b>11,031</b>		<b>11,031</b>	<b>9,817</b>	<b>42,801</b>
<b>OPERATING EXPENSE</b>						
Purchased or Contracted Services	16	31		(31)	283	850
Supplies						25,623
<b>TOTAL OPERATING EXPENSE</b>	<b>16</b>	<b>31</b>		<b>(31)</b>	<b>283</b>	<b>26,473</b>
<b>OPERATING INCOME (LOSS)</b>	<b>2,123</b>	<b>11,000</b>		<b>11,000</b>	<b>9,534</b>	<b>16,328</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>						
Intergovernmental						
Interest Income						
Dividends	7,226	16,146		16,146	14,858	64,819
Unrealized Gain/Loss on Investments	(46,922)	6,549		6,549	96,400	341,011
Total Interest/Investment Income	(39,696)	22,695		22,695	111,258	405,830
Contributions and donations						
Contributed Capital	979	8,751		8,751	9,694	38,103
Total contributions and donations	979	8,751		8,751	9,694	38,103
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(38,717)</b>	<b>31,446</b>		<b>31,446</b>	<b>120,952</b>	<b>443,933</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(36,594)</b>	<b>42,446</b>		<b>42,446</b>	<b>130,486</b>	<b>460,261</b>
<b>CHANGE IN NET POSITION</b>	<b>(\$36,594)</b>	<b>\$42,446</b>		<b>\$42,446</b>	<b>0.00%</b>	<b>\$130,486</b>
					<b>\$460,261</b>	



**INTERIM STATEMENTS by Fund**  
**792-Mausoleum Trust Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	\$ Over / (Under) %		Actual	Actual
<b>OPERATING EXPENSE</b>						
Purchased or Contracted Services	\$52	\$163		(\$163)	\$1,120	\$2,241
<b>TOTAL OPERATING EXPENSE</b>	<b>52</b>	<b>163</b>		<b>(163)</b>	<b>1,120</b>	<b>2,241</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(52)</b>	<b>(163)</b>		<b>(163)</b>	<b>(1,120)</b>	<b>(2,241)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>						
Intergovernmental						
Interest Income						
Bank Account Interest	3,061	3,224		3,224	2,325	17,343
Unrealized Gain/Loss on						
Investments	(7,484)	846		846	(5,752)	13,864
Total Interest/Investment Income	(4,423)	4,070		4,070	(3,427)	31,207
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(4,423)</b>	<b>4,070</b>		<b>4,070</b>	<b>(3,427)</b>	<b>31,207</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(4,475)</b>	<b>3,907</b>		<b>3,907</b>	<b>(4,547)</b>	<b>28,966</b>
<b>CHANGE IN NET POSITION</b>	<b>(\$4,475)</b>	<b>\$3,907</b>		<b>\$3,907</b>	<b>0.00%</b>	<b>\$28,966</b>



**INTERIM STATEMENTS by Fund**  
**951-Griffin Business and Tourism Association Fund**  
**For the Three Months Ending Tuesday, September 30, 2014**

11/3/2014  
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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
<b>OPERATING EXPENSE</b>						
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	6,709	26,836	20,127 25.00%	7,136	28,546
<b>TOTAL OPERATING EXPENSE</b>	<b>2,236</b>	<b>6,798</b>	<b>46,836</b>	<b>40,038 14.51%</b>	<b>7,253</b>	<b>28,748</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(2,236)</b>	<b>(6,798)</b>	<b>(46,836)</b>	<b>40,038 14.51%</b>	<b>(7,253)</b>	<b>(28,748)</b>
Intergovernmental						
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(2,236)</b>	<b>(6,798)</b>	<b>(46,836)</b>	<b>40,038 14.51%</b>	<b>(7,253)</b>	<b>(28,748)</b>
<b>TRANSFERS</b>						
Transfers - in	1,577	4,839	46,836	(41,997) 10.33%	6,352	19,686
Transfers - out	(1,577)	(4,839)		(4,839)	(6,352)	(19,459)
<b>TOTAL TRANSFERS - NET</b>			<b>46,836</b>	<b>(46,836)</b>		<b>227</b>
<b>CHANGE IN NET POSITION</b>	<b>(\$2,236)</b>	<b>(\$6,798)</b>		<b>(\$6,798) 0.00%</b>	<b>(\$7,253)</b>	<b>(\$28,521)</b>



**INTERIM STATEMENTS by Fund**  
**952-Main Street Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

11/3/2014  
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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>RENTS AND ROYALTIES</b>							
Property Rental							\$200
<b>TOTAL RENTS AND ROYALTIES</b>							<b>200</b>
<b>TOTAL OPERATING REVENUE</b>							<b>200</b>
<b>OPERATING EXPENSE</b>							
Personal Services and Employee Benefits:							
Salaries and Wages	2,971	8,914	38,627	29,713	23.08%	8,914	38,715
Employee Benefits	1,095	3,317	14,989	11,672	22.13%	3,517	14,715
Total Personal Services and Employee Benefits	4,066	12,231	53,616	41,385	22.81%	12,431	53,430
Purchased or Contracted Services	1,147	4,800	26,230	21,430	18.30%	3,585	13,766
Supplies	340	7,247	10,970	3,723	66.06%	34	9,763
Depreciation Expense	217	649	2,600	1,951	24.96%	650	2,599
Inter-Departmental Charges	851	2,552	10,210	7,658	25.00%	2,428	9,710
<b>TOTAL OPERATING EXPENSE</b>	<b>6,621</b>	<b>27,479</b>	<b>103,626</b>	<b>76,147</b>	<b>26.52%</b>	<b>19,128</b>	<b>89,268</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(6,621)</b>	<b>(27,479)</b>	<b>(103,626)</b>	<b>76,147</b>	<b>26.52%</b>	<b>(19,128)</b>	<b>(89,068)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
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
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>		<b>19,100</b>	<b>17,500</b>	<b>1,600</b>	<b>109.14%</b>	<b>4,820</b>	<b>20,587</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(6,621)</b>	<b>(8,379)</b>	<b>(86,126)</b>	<b>77,747</b>	<b>9.73%</b>	<b>(14,308)</b>	<b>(68,481)</b>
<b>TRANSFERS</b>							
Transfers - out			83,526	(83,526)			
<b>TOTAL TRANSFERS - NET</b>			<b>83,526</b>	<b>(83,526)</b>			
<b>CHANGE IN NET POSITION</b>	<b>(\$6,621)</b>	<b>(\$8,379)</b>	<b>(\$2,600)</b>	<b>(\$5,779)</b>	<b>322.27%</b>	<b>(\$14,308)</b>	<b>(\$68,481)</b>



**INTERIM STATEMENTS by Fund**  
**953-Downtown Development Fund**  
*For the Three Months Ending Tuesday, September 30, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		9/30/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>RENTS AND ROYALTIES</b>							
Property Rental							\$3,000
<b>TOTAL RENTS AND ROYALTIES</b>							<b>3,000</b>
<b>TOTAL OPERATING REVENUE</b>							<b>3,000</b>
<b>OPERATING EXPENSE</b>							
Personal Services and Employee Benefits:							
Salaries and Wages	5,319	15,958	70,880	54,922	22.51%	15,569	68,989
Employee Benefits	2,209	6,712	30,249	23,537	22.19%	6,435	27,085
Total Personal Services and Employee Benefits	7,528	22,670	101,129	78,459	22.42%	22,004	96,074
Purchased or Contracted Services	1,799	4,749	9,280	4,531	51.17%	3,522	8,581
Utilities:							
Gasoline			1,880	1,880			
Stormwater	29	57	410	353	13.90%	57	342
Customer Service Fee	3	6	40	34	15.00%	6	37
Total Utilities	32	63	2,330	2,267	2.70%	63	379
Supplies	43	164	1,000	836	16.40%		634
Capital Outlay:							
Property (Land and Buildings)	2,500	5,000	103,100	98,100	4.85%		
Capital Outlay - Reclass to Balance Sheet			(103,100)	(103,100)			
Total Capital Outlay	2,500	5,000		(5,000)			
Inter-Departmental Charges	974	2,921	11,685	8,764	25.00%	2,428	9,710
Miscellaneous							2,500
<b>TOTAL OPERATING EXPENSE</b>	<b>12,876</b>	<b>35,567</b>	<b>125,424</b>	<b>89,857</b>	<b>28.36%</b>	<b>28,017</b>	<b>117,878</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(12,876)</b>	<b>(35,567)</b>	<b>(125,424)</b>	<b>89,857</b>	<b>28.36%</b>	<b>(28,017)</b>	<b>(114,878)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							
Interest Income							
Bank Account Interest	9	27		27		29	113
Total Interest/Investment Income	9	27		27		29	113
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>9</b>	<b>27</b>		<b>27</b>		<b>29</b>	<b>113</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(12,867)</b>	<b>(35,540)</b>	<b>(125,424)</b>	<b>89,884</b>	<b>28.34%</b>	<b>(27,988)</b>	<b>(114,765)</b>
<b>TRANSFERS</b>							
Transfers - out			140,424	(140,424)			
<b>TOTAL TRANSFERS - NET</b>			<b>140,424</b>	<b>(140,424)</b>			
<b>CHANGE IN NET POSITION</b>	<b>(\$12,867)</b>	<b>(\$35,540)</b>	<b>\$15,000</b>	<b>(\$50,540)</b>	<b>(236.93%)</b>	<b>(\$27,988)</b>	<b>(\$114,765)</b>





**INTERIM STATEMENTS by Fund**  
*All Funds: City-Wide*  
**For the Three Months Ending Tuesday, September 30, 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.