



**INTERIM STATEMENTS by Fund**  
**All Funds: City-Wide**  
**For the Four Months Ending Friday, October 31, 2014**

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING REVENUE							
TAXES							
Real property - current year	\$596	\$91,921	\$3,708,500	(\$3,616,579)	2.48%	\$141,667	\$4,074,368
Public utility			50,000	(50,000)		62	59,712
Timber	42	42		42			
Real property - prior year	5,822	17,616		17,616		13,642	51,091
Motor vehicle		31,429	150,000	(118,571)	20.95%	62,442	214,398
Motor vehicle title ad valorem							
tax fee	65,769	182,402	525,000	(342,598)	34.74%	190,126	561,216
Intangible	3,476	11,154	22,000	(10,846)	50.70%	9,369	21,081
Railroad equipment		5,396	4,500	896	119.91%	5,334	5,334
Property not on digest							25
Real estate transfer (intangible)	18,412	20,126	6,500	13,626	309.63%	2,406	7,873
Franchise taxes:							
Electric			70,000	(70,000)			51,464
Gas		38,592	160,000	(121,408)	24.12%	39,703	155,479
Television cable			240,000	(240,000)		56,455	229,981
Telephone	43	242	125,000	(124,758)	0.19%	595	78,516
Payment In Lieu of Tax GHA			4,000	(4,000)			2,028
Video			20,000	(20,000)			19,831
Total franchise taxes	43	38,834	619,000	(580,166)	6.27%	96,753	537,299
Local option sales and use taxes	281,973	1,139,621	3,350,000	(2,210,379)	34.02%	1,073,138	3,321,866
Hotel/Motel	6,166	23,098	60,000	(36,902)	38.50%	20,182	57,172
Alcoholic beverage excise	52,964	165,148	637,000	(471,852)	25.93%	163,952	626,427
Total selective sales and use taxes	59,130	188,246	697,000	(508,754)	27.01%	184,134	683,599
Business taxes:							
Business and occupation taxes	810	5,514	450,000	(444,486)	1.23%	11,860	441,938
Insurance premium taxes	1,274,964	1,274,964	1,200,000	74,964	106.25%	1,219,600	1,219,600
Financial institutions taxes			88,000	(88,000)			80,274
Total business taxes	1,275,774	1,280,478	1,738,000	(457,522)	73.68%	1,231,460	1,741,812
Penalties and interest on delinquent taxes							
Real	3,700	13,982	45,000	(31,018)	31.07%	13,161	49,371
Business	7	152	2,000	(1,848)	7.60%	869	3,080
Total penalties and interest on delinquent taxes	3,707	14,134	47,000	(32,866)	30.07%	14,030	52,451
TOTAL TAXES	1,714,744	3,021,399	10,917,500	(7,896,101)	27.67%	3,024,563	11,332,125
LICENSE AND PERMITS							
Business licenses:							
Alcoholic beverages:							
Beer	42,875	75,925	44,000	31,925	172.56%	19,623	45,467
Wine			43,000	(43,000)		19,018	42,862
Liquor		2,350	115,000	(112,650)	2.04%	31,000	114,700
Total alcoholic beverage licenses	42,875	78,275	202,000	(123,725)	38.75%	69,641	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	42,875	78,350	237,000	(158,650)	33.06%	69,641	241,342
Non-business licenses and permits:							
Building and signs:							
Zoning and land use permits	300	1,645	4,500	(2,855)	36.56%	2,335	8,841
Sign permits	1,868	5,528	15,000	(9,472)	36.85%	3,905	12,735
Other permits		2,259	2,500	(241)	90.36%	1,150	30,200
Catering	175	450	600	(150)	75.00%	250	975
Total building and sign permits	2,343	9,882	22,600	(12,718)	43.73%	7,640	52,751
Regulatory fees (permits):							



**INTERIM STATEMENTS by Fund**  
**All Funds: City-Wide**  
**For the Four Months Ending Friday, October 31, 2014**

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$	Over / (Under) %	Actual	Actual
Building structures and equipment permits:							
Inspections							
Building	17,602	74,346	55,000	19,346	135.17%	18,536	38,667
Plumbing	520	1,868	7,000	(5,132)	26.69%	1,800	5,903
Electrical	1,140	4,236	14,000	(9,764)	30.26%	4,709	13,970
Gas	38	75	1,000	(925)	7.50%	478	746
Mechanical	233	1,180	6,000	(4,820)	19.67%	1,342	4,930
Total inspection permits	19,533	81,705	83,000	1,295	98.44%	26,865	64,216
Total non-business licenses and permits	21,876	91,587	105,600	(14,013)	86.73%	34,505	116,967
Penalties and interest on delinquent licenses and permits							
Interest on business licenses	11	25		25		144	1,034
Total penalties and interest on delinquent licenses and permits	11	25		25		144	1,034
<b>TOTAL LICENSES AND PERMITS</b>	<b>64,762</b>	<b>169,962</b>	<b>342,600</b>	<b>(172,638)</b>	<b>49.61%</b>	<b>104,290</b>	<b>359,343</b>
<b>CHARGES FOR SERVICES</b>							
General government:							
Fees - plan reviews	6,381	19,520	20,000	(480)	97.60%	4,959	19,772
Fees - demolition recovery	3,529	4,391	4,000	391	109.78%	4,747	5,020
Fees - zoning applications	45	395	750	(355)	52.67%	150	770
Fees - reimbursements		2,946		2,946		4,441	8,808
Information technology fees	402	3,409	15,000	(11,591)	22.73%	4,773	15,699
Indirect cost allocation	408,211	1,632,843	4,898,527	(3,265,684)	33.33%	1,633,759	4,901,278
IT equipment cost allocation	29,828	119,313	357,940	(238,627)	33.33%	149,800	449,400
Motor pool charges	70,813	255,738	991,390	(735,652)	25.80%	377,983	1,088,637
Election qualifying fees			2,000	(2,000)		2,822	2,822
Business occupation tax admin fee	140	820	25,000	(24,180)	3.28%	880	28,280
Total general government	519,349	2,039,375	6,314,607	4,275,232	32.30%	2,184,314	6,520,486
Public safety - fire inspections			200	(200)		6	6
Streets and public improvements	(59)	1,043	400	643	260.75%	917	4,457
Utilities / enterprise charges and fees							
Fees - Collection - Residential	168,357	667,765	1,987,500	(1,319,735)	33.60%	570,341	1,953,692
Fees - Collection - Commercial	78,426	310,165	960,000	(649,835)	32.31%	260,406	909,819
Fees - Transfer Station	98,763	365,029	1,082,000	(716,971)	33.74%	425,734	1,186,875
Fees - Special Handling	475	2,265	6,000	(3,735)	37.75%	2,865	8,405
Fees - Rolloff Containers	37,398	154,633	576,000	(421,367)	26.85%	187,869	493,572
Fees - Yard Waste Disposal	39,752	157,751	475,000	(317,249)	33.21%	164,590	497,881
Fees - Yard Waste Special Handling	382	856	5,000	(4,144)	17.12%	3,619	5,853
Sale of Recycled Materials	8,412	8,412	10,000	(1,588)	84.12%	3,698	14,123
Permit Fees - Commercial Hauler		200	1,500	(1,300)	13.33%	300	1,100
Fees - Landfill Use	67,617	260,307	850,000	(589,693)	30.62%	291,116	854,279
Recycling fees Cardboard		23,522	200,000	(176,478)	11.76%	61,559	130,356
Recycling Fees Residential		4,187	46,000	(41,813)	9.10%	13,947	47,987
Recycling Fees Commercial		19,181	16,000	3,181	119.88%	3,122	16,562
Recycling Fees Plastics			4,000	(4,000)		1,849	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	230,441	948,746	2,891,000	(1,942,254)	32.82%	763,096	2,685,532
Fees - Water Commercial	144,702	579,544	1,334,000	(754,456)	43.44%	484,183	1,573,868
Pass-Thru Water Spalding County	(344,418)	(1,161,288)	(3,063,000)	1,901,712	37.91%	(974,554)	(3,492,869)
Fees - Fire Hydrant Water	2,225	6,466	30,000	(23,534)	21.55%	655	9,879
Fees - Water Lock Cut	50	460	1,000	(540)	46.00%	300	1,105



**INTERIM STATEMENTS by Fund**  
**All Funds: City-Wide**  
**For the Four Months Ending Friday, October 31, 2014**

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Bulk Water - Spalding County	645,265	2,792,309	8,508,000	(5,715,691)	32.82%	2,307,126	7,794,804
Bulk Water - Williamson	3,940	18,397	60,000	(41,603)	30.66%	14,679	47,490
Bulk Water - Zebulon	20,090	82,587	300,000	(217,413)	27.53%	81,957	246,899
Bulk Water - Butts County	1,628	6,565	20,000	(13,435)	32.83%	(4,007)	8,865
Bulk Water - Coweta County	246,676	978,512	2,675,000	(1,696,488)	36.58%	896,114	2,784,323
Bulk Water - Barnesville		10		10			9
Bulk Water - Springs Water	149	248	1,000	(752)	24.80%	237	1,161
Bulk Water - City of Concord		858	2,000	(1,142)	42.90%	6	750
Fees - Water Tap		990	5,000	(4,010)	19.80%	1,740	8,475
Sewer Flat - Residential	336,592	1,397,139	4,484,000	(3,086,861)	31.16%	1,174,437	4,008,866
Sewer Flat - Commercial	220,172	879,683	2,513,000	(1,633,317)	35.01%	763,278	2,482,888
Wastewater Septic Tank	2,250	11,185	30,000	(18,815)	37.28%	9,773	27,953
Sewer Tap Fee	750	2,250	5,000	(2,750)	45.00%		2,250
Capacity Recovery Fees	28,793	112,522	322,220	(209,698)	34.92%	98,261	329,614
Stormwater - Residential Lower Tier	12,563	50,241	171,636	(121,395)	29.27%	43,707	150,845
Stormwater - Commercial Fees	148,198	591,916	1,773,850	(1,181,934)	33.37%	501,822	1,715,004
Sewer - Sun City	40,976	161,371		161,371		105,217	438,851
Sewer - Highland Mills	2,446	11,461		11,461		11,714	36,869
Fees - Electric Residential Service	924,032	5,269,872	13,670,000	(8,400,128)	38.55%	4,362,559	12,974,242
Fees - Electric Commercial Service	3,643	14,424	18,494,000	(18,479,576)	0.08%	1,691,253	12,558,002
Fees - Electric Industrial Service	1,845,683	7,812,749	5,308,000	2,504,749	147.19%	5,314,676	8,923,667
Fees - Electric Fuel Adjustment	600,265	2,742,852	7,351,000	(4,608,148)	37.31%	1,880,354	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	213,286	973,313	2,600,000	(1,626,687)	37.44%	864,153	2,605,136
Contra-Revenue Donated Services			(125,000)	125,000		(40,899)	(104,023)
Total utilities / enterprise charges and fees	5,829,979	26,259,655	76,572,206	(50,312,551)	34.29%	22,415,027	70,428,396
Other / enterprise charges and fees							
Green Fees	8,375	35,260	80,000	(44,740)	44.08%	39,976	86,143
Handicap Fees	262	907	1,000	(93)	90.70%		704
Golf Cart Rentals	10,675	44,030	125,000	(80,970)	35.22%	50,905	105,951
Merchandise Sales	862	3,736	10,000	(6,264)	37.36%	3,538	8,567
Driving Range Fees	774	2,610	7,000	(4,390)	37.29%	2,475	4,243
Senior Fees							61
Special Fees			9,000	(9,000)		1,825	1,825
Membership Fees	600	3,300	36,000	(32,700)	9.17%	3,629	7,832
Food & Beverage	1,038	4,908	17,000	(12,092)	28.87%	6,022	12,507
Beer Sales	626	2,426	6,000	(3,574)	40.43%	2,052	4,406
Pull Cart Rentals			200	(200)			
Tournament Fees			4,000	(4,000)			
Fuel Sales - AVGAS	18,783	64,606	191,100	(126,494)	33.81%	90,852	191,194
Fuel Sales - Jet A	9,113	37,661	93,550	(55,889)	40.26%	30,681	86,687
Airport Services - Tug Fees			100	(100)			
Pilot Sales		6	200	(194)	3.00%		19
Total other / enterprise charges and fees	51,108	199,450	580,150	(380,700)	34.38%	231,955	510,139
Other fees							
General Fund-Customer Service							
-Charges for Serv- -	54,152	215,296	655,100	(439,804)	32.86%	190,845	651,400
Fuel Flowage Fees	2,000	4,160	13,250	(9,090)	31.40%	2,640	8,880



**INTERIM STATEMENTS by Fund**  
**All Funds: City-Wide**  
**For the Four Months Ending Friday, October 31, 2014**

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Commercial Hauler Inspection Fee						250	850
Landfill Capital Surcharge Fee	4,498	15,626	40,000	(24,374)	39.07%	17,034	53,695
Landfill Closure Surcharge Fee	4,498	17,744	40,000	(22,256)	44.36%	16,930	53,463
Container Fees	2,800	11,350	32,000	(20,650)	35.47%	12,550	33,000
Pole Installation			2,000	(2,000)		425	11,661
After Hours Service Fee	1,325	4,440	11,000	(6,560)	40.36%	3,775	11,525
Connection Fees	14,650	57,985	167,500	(109,515)	34.62%	56,630	166,570
Surge Protection Fees	372	1,521	4,700	(3,179)	32.36%	1,392	4,701
Reconnect Fees	25,760	83,000	217,500	(134,500)	38.16%	75,225	225,910
Underground Trenching		654	6,000	(5,346)	10.90%	3,034	25,658
Fiber Optic Lease Fees	3,626	15,579	49,900	(34,321)	31.22%	14,662	50,006
State NPDES Fees	120	120		120			
Credit Card Fees	9,835	29,257	43,000	(13,743)	68.04%	21,424	30,210
Overnight Fees		18	100	(82)	18.00%	70	124
Total other fees	123,636	456,750	1,282,050	(825,300)	35.63%	416,886	1,327,653
Culture and recreation							
Pool Fees		1,994	5,250	(3,256)	37.98%	1,648	2,266
Pavilion Fees		230	7,000	(6,770)	3.29%	2,049	8,305
Still Branch WTP Gate Receipts	374	1,399	4,500	(3,101)	31.09%	2,583	7,141
Total culture and recreation	374	3,623	16,750	(13,127)	21.63%	6,280	17,712
Other charges for services							
Cemetery Opening/Closing Fee		200		200			200
Site Sales	658	10,334		10,334		13,735	41,381
Cemetery Fees	8,300	44,877	155,000	(110,123)	28.95%	47,874	131,818
Niche Engraving		75		75			275
Returned Check Fees	1,350	6,466	18,800	(12,334)	34.39%	7,360	16,665
Delinquent Penalties	123,002	516,778	1,500,000	(983,222)	34.45%	523,057	1,440,316
Total other charges for services	133,310	578,730	1,673,800	(1,095,070)	34.58%	592,026	1,630,655
TOTAL CHARGES FOR SERVICES	6,657,697	29,538,626	86,440,163	(56,901,537)	34.17%	25,847,411	80,439,504
FINES AND FORFEITURES							
Court							
Police Revenue	1,565	8,963	10,000	(1,037)	89.63%	2,619	9,233
Traffic Fines	86,797	414,351	550,000	(135,649)	75.34%	131,017	673,422
Camera Traffic Light Fines		73	100,000	(99,927)	0.07%	37,346	40,849
Ordinance Fines		1,836	2,000	(164)	91.80%	1,510	2,164
Fine Surcharge - Technology - Police	366	4,483		4,483		6,076	11,989
Fine Surcharge - Technology - Court	2,245	8,739	25,000	(16,261)	34.96%	4,306	19,863
Total court revenues and fines	90,973	438,445	687,000	(248,555)	63.82%	182,874	757,520
Bond confiscations							
Confiscations		3,749		3,749		11,807	17,192
Total Bond Confiscations		3,749		3,749		11,807	17,192
Confiscations							
State Confiscations		12,974		12,974		1,652	1,652
Federal Confiscations		558		558		970	1,260
Total state and federal confiscations		13,532		13,532		2,622	2,912
TOTAL FINES AND FORFEITURES	90,973	455,726	687,000	(231,274)	66.34%	197,303	777,624
RENTS AND ROYALTIES							
Rents & Royalties		3,250	10,000	(6,750)	32.50%	2,150	8,075
Property Rental	14,479	57,834	184,100	(126,266)	31.41%	60,382	178,798



**INTERIM STATEMENTS by Fund**  
*All Funds: City-Wide*  
**For the Four Months Ending Friday, October 31, 2014**

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Water Tower	4,767	19,067	57,200	(38,133)	33.33%	17,480	49,134
Sale of Excess Capacity	65,720	277,554	600,000	(322,446)	46.26%	272,635	778,714
Sale of Bricks		1,080		1,080		135	945
Equipment Rental Fees	1,065	4,250	12,540	(8,290)	33.89%	4,290	24,246
MEAG Refunding Flexible Operating	103,387	413,548	1,155,000	(741,452)	35.81%	356,516	1,726,155
MEAG Refunding Generation Trust	192,004	768,016	2,321,100	(1,553,084)	33.09%	662,080	2,118,660
AMR from MEAG Trust	550	2,200	6,600	(4,400)	33.33%	2,200	6,450
T-Hangar Rentals	990	3,960	11,880	(7,920)	33.33%	3,960	11,880
Tie Down Rentals	227	909	2,727	(1,818)	33.33%	1,159	3,476
Ground Leases	18,891	75,550	225,000	(149,450)	33.58%	74,514	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	12,175	16,172		16,172		29,482	126,162
Cash Over/Short	(23)	234		234		324	(374)
Misc Revenue	3,778	162,099	250,000	(87,901)	64.84%	12,011	98,126
<b>TOTAL RENTS AND ROYALTIES</b>	<b>418,010</b>	<b>1,816,747</b>	<b>5,476,147</b>	<b>(3,659,400)</b>	<b>33.18%</b>	<b>1,499,642</b>	<b>6,579,396</b>
<b>TOTAL OPERATING REVENUE</b>	<b>8,946,186</b>	<b>35,002,460</b>	<b>103,863,410</b>	<b>(68,860,950)</b>	<b>33.70%</b>	<b>30,673,209</b>	<b>99,487,992</b>
<b>OPERATING EXPENSE</b>							
Personal Services and Employee Benefits:							
Salaries and Wages	1,378,655	5,543,121	18,707,974	13,164,853	29.63%	5,672,195	17,495,482
Employee Benefits	650,957	2,543,911	9,007,198	6,463,287	28.24%	2,650,840	7,971,500
Allocated Payroll Costs	1,260	1,260		(1,260)			
Total Personal Services and Employee Benefits	2,030,872	8,088,292	27,715,172	19,626,880	29.18%	8,323,035	25,466,982
Purchased or Contracted Services	950,422	2,995,363	11,353,071	8,357,708	26.38%	3,012,285	9,684,204
Utilities:							
Water/Sewerage	10,258	29,914	140,640	110,726	21.27%	28,215	124,837
Natural Gas	12,555	16,125	91,950	75,825	17.54%	11,212	73,061
Electricity	148,957	449,181	2,145,560	1,696,379	20.94%	459,192	1,820,361
Propane		85	2,990	2,905	2.84%	420	1,248
Gasoline	104,217	405,187	1,518,880	1,113,693	26.68%	415,214	1,362,962
Stormwater	57,526	172,519	638,880	466,361	27.00%	170,182	684,555
Customer Service Fee	368	1,103	5,050	3,947	21.84%	1,122	4,487
Total Utilities	333,881	1,074,114	4,543,950	3,469,836	23.64%	1,085,557	4,071,511
Supplies	479,561	1,376,375	5,610,769	4,234,394	24.53%	1,446,663	4,458,109
Electricity for Resale	3,169,359	13,241,617	35,787,540	22,545,923	37.00%	12,278,397	35,092,283
Capital Outlay:							
Property (Land and Buildings)	747,809	2,859,668	22,052,991	19,193,323	12.97%	2,424,901	8,694,356
Machinery and Equipment	307,002	535,031	3,171,268	2,636,237	16.87%	112,436	1,510,330
Capital Outlay - Reclass to Balance Sheet	(699,332)	(2,497,511)	(18,633,198)	(16,135,687)	13.40%	(1,758,952)	(8,498,954)
Total Capital Outlay	355,479	897,188	6,591,061	5,693,873	13.61%	778,385	1,705,732
Depreciation Expense	398,465	1,608,762	5,528,500	3,919,738	29.10%	1,654,425	4,945,842
Bad Debt			500,000	500,000			621,976
Inter-Departmental Charges	493,265	2,042,607	5,551,468	3,508,861	36.79%	1,941,503	5,868,981
Miscellaneous	31,401	83,170	649,033	565,863	12.81%	128,507	271,017
<b>TOTAL OPERATING EXPENSE</b>	<b>8,242,705</b>	<b>31,407,488</b>	<b>103,830,564</b>	<b>72,423,076</b>	<b>30.25%</b>	<b>30,648,757</b>	<b>92,186,637</b>
<b>OPERATING INCOME (LOSS)</b>	<b>703,481</b>	<b>3,594,972</b>	<b>32,846</b>	<b>3,562,126</b>	<b>10,944.93%</b>	<b>24,452</b>	<b>7,301,355</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							



**INTERIM STATEMENTS by Fund**  
**All Funds: City-Wide**  
**For the Four Months Ending Friday, October 31, 2014**

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Federal government grants							
Operating-categorical							
Direct		13,900	336,517	(322,617)	4.13%	49,950	79,850
Total operating-categorical		13,900	336,517	(322,617)	4.13%	49,950	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%	49,950	124,163
State government grants							
Operating-categorical							
Direct							
Byrne Grant							14,125
Miscellaneous State Grant							7,405
GA DOT Grant		196,834	196,834			208,574	235,847
DNR - Funding			19,980	(19,980)		83,948	97,558
Total direct		196,834	19,980	(176,854)	985.16%	292,522	354,935
Total operating-categorical		196,834	19,980	176,854	985.16%	292,522	354,935
Direct							
LCI Grant ARC			814,953	(814,953)			
Total direct			814,953	814,953	0.00%		
Capital							
Direct (CDBG Grant Proceeds)	140,479	411,234	1,475,818	(1,064,584)	27.86%	188,399	252,706
Total Capital			279,311	(279,311)			44,313
Total state government grants	140,479	608,068	2,310,751	(1,702,683)	26.31%	480,921	607,641
Local government unit grants							
Spalding Co Board of Education			357,796	(357,796)			57,604
Board of Education - RESA		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		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%	250,496	1,926,781
Total Intergovernmental revenue	140,479	872,437	5,128,149	(4,255,712)	17.01%	804,584	2,819,516
Intergovernmental - Exp	(20,460)	(28,207)	(215,935)	187,728	13.06%	(21,303)	(179,474)
Total Intergovernmental - net	120,019	844,230	4,912,214	(4,067,984)	17.19%	783,281	2,640,042
Interest Income							
Bank Account Interest	1,325	5,737	6,500	(763)	88.26%	5,323	26,821
Bank Account Interest	38,452	190,760	190,000	760	100.40%	160,166	520,391
Dividends	35,566	113,104		113,104		92,504	290,003
Realized Gain/Loss on Investments							11
Unrealized Gain/Loss on Investments	126,582	86,448		86,448		161,912	864,550
Total Interest/Investment Income	201,925	396,049	196,500	199,549	201.55%	419,905	1,701,776
Principal	(7,420)	(29,584)	(274,430)	244,846	10.78%	(59,782)	(341,489)
Interest Expense	(5,527)	(24,230)	(2,381,740)	2,357,510	1.02%	(38,007)	(2,531,411)
Total principal and interest expense	(12,947)	(53,814)	(2,656,170)	2,602,356	2.03%	(97,789)	(2,872,900)
Contributions and donations							
Contributions & Donations	4,089	7,199		7,199		10,988	28,472
Contributions DARE	1,660	1,660	630	1,030	263.49%		5,221
Contributed Capital	658	9,409	400	9,009	2,352.25%	13,657	60,261



**INTERIM STATEMENTS by Fund**  
*All Funds: City-Wide*  
**For the Four Months Ending Friday, October 31, 2014**

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Contributed Capital - Developers			122,000	(122,000)			
GMA Safety Grant							6,000
Total contributions and donations	6,407	18,268	123,030	(104,762)	14.85%	24,645	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>315,404</b>	<b>1,215,133</b>	<b>2,638,574</b>	<b>(1,423,441)</b>	<b>46.05%</b>	<b>1,131,042</b>	<b>1,949,856</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>1,018,885</b>	<b>4,810,105</b>	<b>2,671,420</b>	<b>2,138,685</b>	<b>180.06%</b>	<b>1,155,494</b>	<b>9,251,211</b>
<b>TRANSFERS</b>							
Transfers - in	912,500	3,247,120	11,822,644	(8,575,524)	27.47%	2,699,799	9,534,944
Transfers - out	(912,500)	(3,247,120)	(11,822,644)	8,575,524	27.47%	(2,699,697)	(9,534,944)
<b>TOTAL TRANSFERS - NET</b>						<b>102</b>	
<b>CHANGE IN NET POSITION</b>	<b>\$1,018,885</b>	<b>\$4,810,105</b>	<b>\$2,671,420</b>	<b>\$2,138,685</b>	<b>180.06%</b>	<b>\$1,155,596</b>	<b>\$9,251,211</b>





**INTERIM STATEMENTS by Fund**  
**101-General Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
TAXES							
Real property - current year		\$73,460	\$3,590,000	(\$3,516,540)	2.05%	\$136,727	\$3,973,293
Public utility			50,000	(50,000)		62	59,712
Timber	42	42		42			
Real property - prior year	5,822	17,616		17,616		13,642	51,091
Motor vehicle		31,429	150,000	(118,571)	20.95%	62,442	214,398
Motor vehicle title ad valorem							
tax fee	65,769	182,402	525,000	(342,598)	34.74%	190,126	561,216
Intangible	3,476	11,154	22,000	(10,846)	50.70%	9,369	21,081
Railroad equipment		5,396	4,500	896	119.91%	5,334	5,334
Property not on digest							25
Real estate transfer (intangible)	18,412	20,126	6,500	13,626	309.63%	2,406	7,873
Franchise taxes:							
Electric			70,000	(70,000)			51,464
Gas		38,592	160,000	(121,408)	24.12%	39,703	155,479
Television cable			240,000	(240,000)		56,455	229,981
Telephone	43	242	125,000	(124,758)	0.19%	595	78,516
Payment In Lieu of Tax GHA			4,000	(4,000)			2,028
Video			20,000	(20,000)			19,831
Total franchise taxes	43	38,834	619,000	(580,166)	6.27%	96,753	537,299
Local option sales and use taxes	281,973	1,139,621	3,350,000	(2,210,379)	34.02%	1,073,138	3,321,866
Alcoholic beverage excise	52,964	165,148	637,000	(471,852)	25.93%	163,952	626,427
Total selective sales and use taxes	52,964	165,148	637,000	(471,852)	25.93%	163,952	626,427
Business taxes:							
Business and occupation taxes	810	5,514	450,000	(444,486)	1.23%	11,860	441,938
Insurance premium taxes	1,274,964	1,274,964	1,200,000	74,964	106.25%	1,219,600	1,219,600
Financial institutions taxes			88,000	(88,000)			80,274
Total business taxes	1,275,774	1,280,478	1,738,000	(457,522)	73.68%	1,231,460	1,741,812
Penalties and interest on delinquent taxes							
Real	3,700	13,982	45,000	(31,018)	31.07%	13,161	49,371
Business	7	152	2,000	(1,848)	7.60%	869	3,080
Total penalties and interest on delinquent taxes	3,707	14,134	47,000	(32,866)	30.07%	14,030	52,451
TOTAL TAXES	1,707,982	2,979,840	10,739,000	(7,759,160)	27.75%	2,999,441	11,173,878
LICENSE AND PERMITS							
Business licenses:							
Alcoholic beverages:							
Beer	42,875	75,925	44,000	31,925	172.56%	19,623	45,467
Wine			43,000	(43,000)		19,018	42,862
Liquor		2,350	115,000	(112,650)	2.04%	31,000	114,700
Total alcoholic beverage licenses	42,875	78,275	202,000	(123,725)	38.75%	69,641	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	42,875	78,350	237,000	(158,650)	33.06%	69,641	241,342
Non-business licenses and permits:							
Building and signs:							
Zoning and land use permits	300	1,645	4,500	(2,855)	36.56%	2,335	8,841
Sign permits	1,868	5,528	15,000	(9,472)	36.85%	3,905	12,735
Other permits		2,259	2,500	(241)	90.36%	1,150	30,200
Catering	175	450	600	(150)	75.00%	250	975
Total building and sign permits	2,343	9,882	22,600	(12,718)	43.73%	7,640	52,751
Regulatory fees (permits):							
Building structures and equipment permits:							





**INTERIM STATEMENTS by Fund**  
**101-General Fund**  
**For the Four Months Ending Friday, October 31, 2014**

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Inspections							
Building	17,602	74,346	55,000	19,346	135.17%	18,536	38,667
Plumbing	520	1,868	7,000	(5,132)	26.69%	1,800	5,903
Electrical	1,140	4,236	14,000	(9,764)	30.26%	4,709	13,970
Gas	38	75	1,000	(925)	7.50%	478	746
Mechanical	233	1,180	6,000	(4,820)	19.67%	1,342	4,930
Total inspection permits	19,533	81,705	83,000	1,295	98.44%	26,865	64,216
Total non-business licenses and permits	21,876	91,587	105,600	(14,013)	86.73%	34,505	116,967
Penalties and interest on delinquent licenses and permits							
Interest on business licenses	11	25		25		144	1,034
Total penalties and interest on delinquent licenses and permits	11	25		25		144	1,034
<b>TOTAL LICENSES AND PERMITS</b>	<b>64,762</b>	<b>169,962</b>	<b>342,600</b>	<b>(172,638)</b>	<b>49.61%</b>	<b>104,290</b>	<b>359,343</b>
<b>CHARGES FOR SERVICES</b>							
General government:							
Fees - plan reviews	6,381	19,520	20,000	(480)	97.60%	4,959	19,772
Fees - demolition recovery	3,529	4,391	4,000	391	109.78%	4,747	5,020
Fees - zoning applications	45	395	750	(355)	52.67%	150	770
Fees - reimbursements		2,946		2,946		4,441	8,808
Information technology fees	402	3,409	15,000	(11,591)	22.73%	4,773	15,699
Indirect cost allocation	408,211	1,632,843	4,898,527	(3,265,684)	33.33%	1,633,759	4,901,278
IT equipment cost allocation	29,828	119,313	357,940	(238,627)	33.33%	149,800	449,400
Election qualifying fees			2,000	(2,000)		2,822	2,822
Business occupation tax admin fee	140	820	25,000	(24,180)	3.28%	880	28,280
Total general government	448,536	1,783,637	5,323,217	3,539,580	33.51%	1,806,331	5,431,849
Public safety - fire inspections			200	(200)		6	6
Utilities / enterprise charges and fees							
Sale of Recycled Materials	874	874		874			
Total utilities / enterprise charges and fees	874	874		874			
Other fees							
Credit Card Fees						12	26
Total other fees						12	26
Culture and recreation							
Pool Fees		1,994	5,250	(3,256)	37.98%	1,648	2,266
Pavilion Fees		230	7,000	(6,770)	3.29%	2,049	8,305
Total culture and recreation		2,224	12,250	(10,026)	18.16%	3,697	10,571
Other charges for services							
Cemetery Fees	8,300	44,877	155,000	(110,123)	28.95%	47,874	131,818
Returned Check Fees		35		35		35	160
Total other charges for services	8,300	44,912	155,000	(110,088)	28.98%	47,909	131,978
<b>TOTAL CHARGES FOR SERVICES</b>	<b>457,710</b>	<b>1,831,647</b>	<b>5,490,667</b>	<b>(3,659,020)</b>	<b>33.36%</b>	<b>1,857,955</b>	<b>5,574,430</b>
<b>FINES AND FORFEITURES</b>							
Court							
Police Revenue	1,565	8,963	10,000	(1,037)	89.63%	2,619	9,233
Traffic Fines	86,797	414,351	550,000	(135,649)	75.34%	131,017	673,422
Camera Traffic Light Fines		73	100,000	(99,927)	0.07%	37,346	40,849
Ordinance Fines		1,836	2,000	(164)	91.80%	1,510	2,164
Total court revenues and fines	88,362	425,223	662,000	(236,777)	64.23%	172,492	725,668



**INTERIM STATEMENTS by Fund**  
**101-General Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
<b>TOTAL FINES AND FORFEITURES</b>	<b>88,362</b>	<b>425,223</b>	<b>662,000</b>	<b>(236,777)</b>	<b>64.23%</b>	<b>172,492</b>	<b>725,668</b>
<b>RENTS AND ROYALTIES</b>							
Property Rental	14,479	57,834	184,100	(126,266)	31.41%	60,382	175,598
MEAG Refunding Generation Trust			17,500	(17,500)			
Insurance Claims	3,675	7,672		7,672		3,714	26,059
Cash Over/Short							8
Misc Revenue	703	1,058		1,058		588	2,226
<b>TOTAL RENTS AND ROYALTIES</b>	<b>18,857</b>	<b>66,564</b>	<b>201,600</b>	<b>(135,036)</b>	<b>33.02%</b>	<b>64,684</b>	<b>203,891</b>
<b>TOTAL OPERATING REVENUE</b>	<b>2,337,673</b>	<b>5,473,236</b>	<b>17,435,867</b>	<b>(11,962,631)</b>	<b>31.39%</b>	<b>5,198,862</b>	<b>18,037,210</b>
<b>OPERATING EXPENSE</b>							
Personal Services and Employee Benefits:							
Salaries and Wages	778,505	3,114,987	10,384,744	7,269,757	30.00%	3,190,423	9,775,497
Employee Benefits	360,010	1,418,290	5,050,255	3,631,965	28.08%	1,468,896	4,424,561
Allocated Payroll Costs	(11,126)	(49,251)	(146,476)	(97,225)	33.62%	(49,699)	(138,244)
Total Personal Services and Employee Benefits	1,127,389	4,484,026	15,288,523	10,804,497	29.33%	4,609,620	14,061,814
Purchased or Contracted Services	361,135	1,052,151	3,207,204	2,155,053	32.81%	1,068,338	2,925,068
Utilities:							
Water/Sewerage	5,040	15,054	56,540	41,486	26.63%	13,548	49,099
Natural Gas	5,950	7,812	45,250	37,438	17.26%	5,609	36,395
Electricity	35,109	106,404	402,530	296,126	26.43%	103,858	388,817
Propane			1,330	1,330		401	810
Gasoline	40,245	162,097	651,240	489,143	24.89%	181,126	557,280
Stormwater	53,016	158,990	585,200	426,210	27.17%	156,737	630,981
Customer Service Fee	145	439	1,990	1,551	22.06%	439	1,798
Total Utilities	139,505	450,796	1,744,080	1,293,284	25.85%	461,718	1,665,180
Supplies	111,831	280,686	1,104,779	824,093	25.41%	168,594	901,449
Capital Outlay:							
Property (Land and Buildings)		65,000	436,920	371,920	14.88%	176,196	266,909
Machinery and Equipment	36,788	138,767	1,124,660	985,893	12.34%	44,682	233,020
Total Capital Outlay	36,788	203,767	1,561,580	1,357,813	13.05%	220,878	499,929
Inter-Departmental Charges	285,126	1,154,076	3,152,810	1,998,734	36.60%	1,070,121	3,180,309
Miscellaneous	15,037	54,892	282,517	227,625	19.43%	50,514	108,865
<b>TOTAL OPERATING EXPENSE</b>	<b>2,076,811</b>	<b>7,680,394</b>	<b>26,341,493</b>	<b>18,661,099</b>	<b>29.16%</b>	<b>7,649,783</b>	<b>23,342,614</b>
<b>OPERATING INCOME (LOSS)</b>	<b>260,862</b>	<b>(2,207,158)</b>	<b>(8,905,626)</b>	<b>6,698,468</b>	<b>24.78%</b>	<b>(2,450,921)</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		192,430	192,430
Total direct		196,834		(196,834)		192,430	206,555
Total operating-categorical		196,834		196,834		192,430	206,555
Direct (CDBG Grant Proceeds)		7,998		7,998			
Total state government grants		204,832		204,832		192,430	206,555
Local government unit grants							
Board of Education - RESA		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	144,077	125,039	13.21%	19,717	86,024



**INTERIM STATEMENTS by Fund**  
**101-General Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Total Intergovernmental revenue		223,870	144,077	79,793	155.38%	212,147	292,579
Intergovernmental - Exp	(13,740)	(20,137)	(154,100)	133,963	13.07%	(19,172)	(171,543)
Total Intergovernmental - net	(13,740)	203,733	(10,023)	213,756	(2,032.65%)	192,975	121,036
Interest Income							
Bank Account Interest	234	1,149	6,500	(5,351)	17.68%	1,871	7,894
Unrealized Gain/Loss on Investments		(80)		(80)		(3,011)	(660)
Total Interest/Investment Income	234	1,069	6,500	(5,431)	16.45%	(1,140)	7,234
Principal	(7,420)	(29,584)	(274,430)	244,846	10.78%	(59,782)	(333,954)
Interest Expense	(1,292)	(4,495)	(160,230)	155,735	2.81%	(6,151)	(173,161)
Total principal and interest expense	(8,712)	(34,079)	(434,660)	400,581	7.84%	(65,933)	(507,115)
Contributions and donations							
Contributions & Donations	811	2,321		2,321		2,618	18,129
Contributions DARE							4,590
Total contributions and donations	811	2,321		2,321		2,618	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>(21,407)</b>	<b>173,044</b>	<b>(415,183)</b>	<b>588,227</b>	<b>(41.68%)</b>	<b>129,520</b>	<b>(350,785)</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>239,455</b>	<b>(2,034,114)</b>	<b>(9,320,809)</b>	<b>7,286,695</b>	<b>21.82%</b>	<b>(2,321,401)</b>	<b>(5,656,189)</b>
<b>TRANSFERS</b>							
Transfers - in	656,166	2,623,098	10,022,402	(7,399,304)	26.17%	2,627,716	8,067,770
Transfers - out			(1,478,134)	1,478,134			44,937
<b>TOTAL TRANSFERS - NET</b>	<b>656,166</b>	<b>2,623,098</b>	<b>8,544,268</b>	<b>(5,921,170)</b>	<b>30.70%</b>	<b>2,627,716</b>	<b>8,112,707</b>
<b>CHANGE IN NET POSITION</b>	<b>\$895,621</b>	<b>\$588,984</b>	<b>(\$776,541)</b>	<b>\$1,365,525</b>	<b>(75.85%)</b>	<b>\$306,315</b>	<b>\$2,456,518</b>



**INTERIM STATEMENTS by Fund**  
**210-Confiscated Assets Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015				PRIOR FYTD		
	Actual		Amended Budget	Variance with Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
FINES AND FORFEITURES							
Bond confiscations							
Confiscations		\$3,749		\$3,749	\$11,807	\$17,192	
Total Bond Confiscations		3,749		3,749	11,807	17,192	
Confiscations							
State Confiscations		12,974		12,974	1,652	1,652	
Federal Confiscations		558		558	970	1,260	
Total state and federal confiscations		13,532		13,532	2,622	2,912	
TOTAL FINES AND FORFEITURES		17,281		17,281	14,429	20,104	
TOTAL OPERATING REVENUE		17,281		17,281	14,429	20,104	
OPERATING EXPENSE							
Purchased or Contracted Services	153	227		(227)	3,392	7,818	
Supplies		5,929		(5,929)	13,121	22,325	
Capital Outlay:							
Machinery and Equipment		26,674		(26,674)			
Total Capital Outlay		26,674		(26,674)			
TOTAL OPERATING EXPENSE	153	32,830		(32,830)	16,513	30,143	
OPERATING INCOME (LOSS)		(153)	(15,549)	(15,549)	(2,084)	(10,039)	
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Intergovernmental - Exp	(236)	(1,586)		(1,586)	(2,131)	(7,931)	
Total Intergovernmental - net	(236)	(1,586)		(1,586)	(2,131)	(7,931)	
TOTAL NON-OPERATING INCOME (EXPENSE)		(236)	(1,586)	(1,586)	(2,131)	(7,931)	
INCOME (LOSS) BEFORE TRANSFERS		(389)	(17,135)	(17,135)	(4,215)	(17,970)	
TRANSFERS							
Transfers - out			(11,574)	11,574			
TOTAL TRANSFERS - NET			(11,574)	11,574			
CHANGE IN NET POSITION		(\$389)	(\$17,135)	(\$11,574)	148.05%	(\$17,970)	



**INTERIM STATEMENTS by Fund**  
**224-Community Development Block Grant 2012**  
**For the Four Months Ending Friday, October 31, 2014**

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>OPERATING EXPENSE</b>							
Purchased or Contracted Services	\$20	\$20	\$1,000	\$980	2.00%	\$11,318	\$14,969
Capital Outlay:							
Property (Land and Buildings)		6,500	26,654	20,154	24.39%	194,724	406,757
Total Capital Outlay		6,500	26,654	20,154	24.39%	194,724	406,757
<b>TOTAL OPERATING EXPENSE</b>	<b>20</b>	<b>6,520</b>	<b>27,654</b>	<b>21,134</b>	<b>23.58%</b>	<b>206,042</b>	<b>421,726</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(20)</b>	<b>(6,520)</b>	<b>(27,654)</b>	<b>21,134</b>	<b>23.58%</b>	<b>(206,042)</b>	<b>(421,726)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							
State government grants							
Direct (CDBG Grant Proceeds)						188,399	252,706
Total state government grants						188,399	252,706
Total Intergovernmental revenue						188,399	252,706
Total Intergovernmental - net						188,399	252,706
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>						<b>188,399</b>	<b>252,706</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(20)</b>	<b>(6,520)</b>	<b>(27,654)</b>	<b>21,134</b>	<b>23.58%</b>	<b>(17,643)</b>	<b>(169,020)</b>
<b>TRANSFERS</b>							
Transfers - in		6,500	27,654	(21,154)	23.50%	26,835	206,087
<b>TOTAL TRANSFERS - NET</b>		<b>6,500</b>	<b>27,654</b>	<b>(21,154)</b>	<b>23.50%</b>	<b>26,835</b>	<b>206,087</b>
<b>CHANGE IN NET POSITION</b>	<b>(\$20)</b>	<b>(\$20)</b>		<b>(\$20)</b>	<b>0.00%</b>	<b>\$9,192</b>	<b>\$37,067</b>



**INTERIM STATEMENTS by Fund**  
**225-Community Development Block Grant 2013**  
**For the Four Months Ending Friday, October 31, 2014**

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>OPERATING EXPENSE</b>							
Purchased or Contracted Services	\$1,200	\$5,200	\$13,000	\$7,800	40.00%	\$3,800	\$18,000
Capital Outlay:							
Property (Land and Buildings)	290,768	604,468	734,308	129,840	82.32%		64,853
Total Capital Outlay	290,768	604,468	734,308	129,840	82.32%		64,853
<b>TOTAL OPERATING EXPENSE</b>	<b>291,968</b>	<b>609,668</b>	<b>747,308</b>	<b>137,640</b>	<b>81.58%</b>	<b>3,800</b>	<b>82,853</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(291,968)</b>	<b>(609,668)</b>	<b>(747,308)</b>	<b>137,640</b>	<b>81.58%</b>	<b>(3,800)</b>	<b>(82,853)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							
State government grants							
Direct (CDBG Grant Proceeds)	140,479	403,236	500,000	(96,764)	80.65%		
Total state government grants	140,479	403,236	500,000	(96,764)	80.65%		
Total Intergovernmental revenue	140,479	403,236	500,000	(96,764)	80.65%		
Total Intergovernmental - net	140,479	403,236	500,000	(96,764)	80.65%		
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>140,479</b>	<b>403,236</b>	<b>500,000</b>	<b>(96,764)</b>	<b>80.65%</b>		
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(151,489)</b>	<b>(206,432)</b>	<b>(247,308)</b>	<b>40,876</b>	<b>83.47%</b>	<b>(3,800)</b>	<b>(82,853)</b>
<b>TRANSFERS</b>							
Transfers - in	152,809	169,852	247,308	(77,456)	68.68%	3,800	79,226
<b>TOTAL TRANSFERS - NET</b>	<b>152,809</b>	<b>169,852</b>	<b>247,308</b>	<b>(77,456)</b>	<b>68.68%</b>	<b>3,800</b>	<b>79,226</b>
<b>CHANGE IN NET POSITION</b>	<b>\$1,320</b>	<b>(\$36,580)</b>		<b>(\$36,580)</b>	<b>0.00%</b>		<b>(\$3,627)</b>



**INTERIM STATEMENTS by Fund**  
**226-Community Development Block Grant 2014**  
**For the Four Months Ending Friday, October 31, 2014**

12/2/2014  
3:05 PM

	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		10/31/2013	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 Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							
Interest Income							
Bank Account Interest	\$3	\$11		\$11		\$11	\$31
Total Interest/Investment Income	3	11		11		11	31
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>3</b>	<b>11</b>		<b>11</b>		<b>11</b>	<b>31</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>3</b>	<b>11</b>		<b>11</b>		<b>11</b>	<b>31</b>
<b>CHANGE IN NET POSITION</b>	<b>\$3</b>	<b>\$11</b>		<b>\$11</b>	<b>0.00%</b>	<b>\$11</b>	<b>\$31</b>



**INTERIM STATEMENTS by Fund**  
**252-Community Housing Improvement Program**  
**For the Four Months Ending Friday, October 31, 2014**

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>OPERATING EXPENSE</b>							
Miscellaneous	\$6,000	\$19,900	\$114,250	\$94,350	17.42%		
<b>TOTAL OPERATING EXPENSE</b>	<b>6,000</b>	<b>19,900</b>	<b>114,250</b>	<b>94,350</b>	<b>17.42%</b>		
<b>OPERATING INCOME (LOSS)</b>	<b>(6,000)</b>	<b>(19,900)</b>	<b>(114,250)</b>	<b>94,350</b>	<b>17.42%</b>		
<b>NON-OPERATING INCOME (EXPENSE)</b>							
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%		
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>		<b>13,900</b>	<b>114,250</b>	<b>(100,350)</b>	<b>12.17%</b>		
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(6,000)</b>	<b>(6,000)</b>		<b>(6,000)</b>			
<b>CHANGE IN NET POSITION</b>	<b>(\$6,000)</b>	<b>(\$6,000)</b>		<b>(\$6,000)</b>	<b>0.00%</b>		



**INTERIM STATEMENTS by Fund**  
**253-Neighborhood Stabilization Program**  
For the Four Months Ending Friday, October 31, 2014

12/2/2014  
3:05 PM

	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		10/31/2013	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	28,043
<b>TOTAL OPERATING EXPENSE</b>			<b>181,927</b>	<b>181,927</b>	<b>28,043</b>	<b>28,079</b>
<b>OPERATING INCOME (LOSS)</b>			<b>(181,927)</b>	<b>181,927</b>	<b>(28,043)</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>(28,043)</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 Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
<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 Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
<b>OPERATING EXPENSE</b>						
Miscellaneous			\$40,340	\$40,340	\$49,950	\$127,052
<b>TOTAL OPERATING EXPENSE</b>			<b>40,340</b>	<b>40,340</b>	<b>49,950</b>	<b>127,052</b>
<b>OPERATING INCOME (LOSS)</b>			<b>(40,340)</b>	<b>40,340</b>	<b>(49,950)</b>	<b>(127,052)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>						
Intergovernmental						
Federal government grants						
Operating-categorical						
Direct			40,340	(40,340)	49,950	79,850
Total operating-categorical			40,340	(40,340)	49,950	79,850
Total federal government grants			40,340	(40,340)	49,950	79,850
Total Intergovernmental revenue			40,340	(40,340)	49,950	79,850
Total Intergovernmental - net			40,340	(40,340)	49,950	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>49,950</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 Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
<b>TAXES</b>							
Real property - current year	\$207	\$746	\$5,500	(\$4,754)	13.56%	\$974	\$5,188
<b>TOTAL TAXES</b>	<b>207</b>	<b>746</b>	<b>5,500</b>	<b>(4,754)</b>	<b>13.56%</b>	<b>974</b>	<b>5,188</b>
<b>TOTAL OPERATING REVENUE</b>	<b>207</b>	<b>746</b>	<b>5,500</b>	<b>(4,754)</b>	<b>13.56%</b>	<b>974</b>	<b>5,188</b>
<b>OPERATING INCOME (LOSS)</b>	<b>207</b>	<b>746</b>	<b>5,500</b>	<b>(4,754)</b>	<b>13.56%</b>	<b>974</b>	<b>5,188</b>
Intergovernmental							
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>207</b>	<b>746</b>	<b>5,500</b>	<b>(4,754)</b>	<b>13.56%</b>	<b>974</b>	<b>5,188</b>
<b>CHANGE IN NET POSITION</b>	<b>\$207</b>	<b>\$746</b>	<b>\$5,500</b>	<b>(\$4,754)</b>	<b>13.56%</b>	<b>\$974</b>	<b>\$5,188</b>



**INTERIM STATEMENTS by Fund**  
**271-Tax Allocation District (TAD #1)**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
<b>TAXES</b>							
Real property - current year	\$389	\$1,073	\$13,500	(\$12,427)	7.95%	\$1,054	\$11,429
<b>TOTAL TAXES</b>	<b>389</b>	<b>1,073</b>	<b>13,500</b>	<b>(12,427)</b>	<b>7.95%</b>	<b>1,054</b>	<b>11,429</b>
<b>TOTAL OPERATING REVENUE</b>	<b>389</b>	<b>1,073</b>	<b>13,500</b>	<b>(12,427)</b>	<b>7.95%</b>	<b>1,054</b>	<b>11,429</b>
<b>OPERATING INCOME (LOSS)</b>	<b>389</b>	<b>1,073</b>	<b>13,500</b>	<b>(12,427)</b>	<b>7.95%</b>	<b>1,054</b>	<b>11,429</b>
Intergovernmental							
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>389</b>	<b>1,073</b>	<b>13,500</b>	<b>(12,427)</b>	<b>7.95%</b>	<b>1,054</b>	<b>11,429</b>
<b>CHANGE IN NET POSITION</b>	<b>\$389</b>	<b>\$1,073</b>	<b>\$13,500</b>	<b>(\$12,427)</b>	<b>7.95%</b>	<b>\$1,054</b>	<b>\$11,429</b>





**INTERIM STATEMENTS by Fund**  
**272-Tax Allocation District (TAD #2)**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual	Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
<b>TAXES</b>						
Real property - current year		\$16,642	\$99,500	(\$82,858) 16.73%	\$2,913	\$84,458
<b>TOTAL TAXES</b>		<b>16,642</b>	<b>99,500</b>	<b>(82,858) 16.73%</b>	<b>2,913</b>	<b>84,458</b>
<b>TOTAL OPERATING REVENUE</b>		<b>16,642</b>	<b>99,500</b>	<b>(82,858) 16.73%</b>	<b>2,913</b>	<b>84,458</b>
<b>OPERATING INCOME (LOSS)</b>		<b>16,642</b>	<b>99,500</b>	<b>(82,858) 16.73%</b>	<b>2,913</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>16,642</b>	<b>99,500</b>	<b>(82,858) 16.73%</b>	<b>2,913</b>	<b>42,267</b>
<b>CHANGE IN NET POSITION</b>		<b>\$16,642</b>	<b>\$99,500</b>	<b>(\$82,858) 16.73%</b>	<b>\$2,913</b>	<b>\$42,267</b>



**INTERIM STATEMENTS by Fund**  
**275-Hotel / Motel Tax Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
TAXES							
Hotel/Motel	\$6,166	\$23,098	\$60,000	(\$36,902)	38.50%	\$20,182	\$57,172
Total selective sales and use taxes	6,166	23,098	60,000	(36,902)	38.50%	20,182	57,172
TOTAL TAXES	6,166	23,098	60,000	(36,902)	38.50%	20,182	57,172
TOTAL OPERATING REVENUE	6,166	23,098	60,000	(36,902)	38.50%	20,182	57,172
OPERATING INCOME (LOSS)	6,166	23,098	60,000	(36,902)	38.50%	20,182	57,172
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	6,166	23,098	60,000	(36,902)	38.50%	20,182	57,172
TRANSFERS							
Transfers - out	(6,166)	(23,098)	(60,000)	36,902	38.50%	(27,614)	(68,224)
TOTAL TRANSFERS - NET	(6,166)	(23,098)	(60,000)	36,902	38.50%	(27,614)	(68,224)
CHANGE IN NET POSITION					0.00%	(\$7,432)	(\$11,052)



**INTERIM STATEMENTS by Fund**  
**281-Police Technology Fund**  
For the Four Months Ending Friday, October 31, 2014

12/2/2014  
3:05 PM

	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
<b>FINES AND FORFEITURES</b>						
Court						
Fine Surcharge - Technology - Police	\$366	\$4,483		\$4,483	\$6,076	\$11,989
Total court revenues and fines	366	4,483		4,483	6,076	11,989
<b>TOTAL FINES AND FORFEITURES</b>	<b>366</b>	<b>4,483</b>		<b>4,483</b>	<b>6,076</b>	<b>11,989</b>
<b>TOTAL OPERATING REVENUE</b>	<b>366</b>	<b>4,483</b>		<b>4,483</b>	<b>6,076</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>366</b>	<b>4,483</b>		<b>4,483</b>	<b>6,076</b>	<b>4,796</b>
Intergovernmental						
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>366</b>	<b>4,483</b>		<b>4,483</b>	<b>6,076</b>	<b>4,796</b>
<b>CHANGE IN NET POSITION</b>	<b>\$366</b>	<b>\$4,483</b>		<b>\$4,483</b> <b>0.00%</b>	<b>\$6,076</b>	<b>\$4,796</b>



**INTERIM STATEMENTS by Fund**  
**282-Court Technology Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>FINES AND FORFEITURES</b>							
Court							
Fine Surcharge - Technology - Court	\$2,245	\$8,739	\$25,000	(\$16,261)	34.96%	\$4,306	\$19,863
Total court revenues and fines	2,245	8,739	25,000	(16,261)	34.96%	4,306	19,863
<b>TOTAL FINES AND FORFEITURES</b>	<b>2,245</b>	<b>8,739</b>	<b>25,000</b>	<b>(16,261)</b>	<b>34.96%</b>	<b>4,306</b>	<b>19,863</b>
<b>TOTAL OPERATING REVENUE</b>	<b>2,245</b>	<b>8,739</b>	<b>25,000</b>	<b>(16,261)</b>	<b>34.96%</b>	<b>4,306</b>	<b>19,863</b>
<b>OPERATING INCOME (LOSS)</b>	<b>2,245</b>	<b>8,739</b>	<b>25,000</b>	<b>(16,261)</b>	<b>34.96%</b>	<b>4,306</b>	<b>19,863</b>
Intergovernmental							
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>2,245</b>	<b>8,739</b>	<b>25,000</b>	<b>(16,261)</b>	<b>34.96%</b>	<b>4,306</b>	<b>19,863</b>
<b>CHANGE IN NET POSITION</b>	<b>\$2,245</b>	<b>\$8,739</b>	<b>\$25,000</b>	<b>(\$16,261)</b>	<b>34.96%</b>	<b>\$4,306</b>	<b>\$19,863</b>



**INTERIM STATEMENTS by Fund**  
**283-Police Donations Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
<b>OPERATING EXPENSE</b>							
Purchased or Contracted Services			\$1,870	\$1,870			
Supplies		(35)	700	735	(5.00%)		
<b>TOTAL OPERATING EXPENSE</b>		(35)	2,570	2,605	(1.36%)		
<b>OPERATING INCOME (LOSS)</b>		35	(2,570)	2,605	(1.36%)		
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental Contributions and donations							
Contributions DARE	1,660	1,660	630	1,030	263.49%		631
Contributed Capital			400	(400)			400
Total contributions and donations	1,660	1,660	1,030	630	161.17%		1,031
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	1,660	1,660	1,030	630	161.17%		1,031
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	1,660	1,695	(1,540)	3,235	(110.06%)		1,031
<b>CHANGE IN NET POSITION</b>	\$1,660	\$1,695	(\$1,540)	\$3,235	(110.06%)		\$1,031



**INTERIM STATEMENTS by Fund**  
**284-Livable Centers Initiative (LCI) Fund**  
For the Four Months Ending Friday, October 31, 2014

12/2/2014  
3:05 PM

	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		10/31/2013	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					\$16,144	\$43,416
Total direct					16,144	43,416
Total operating-categorical					16,144	43,416
Total state government grants					16,144	43,416
Total Intergovernmental revenue					16,144	43,416
Total Intergovernmental - net					16,144	43,416
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>					<b>16,144</b>	<b>43,416</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>					<b>16,144</b>	<b>43,416</b>
<b>TRANSFERS</b>						
Transfers - out		(27,272)	(27,272)			(40,394)
<b>TOTAL TRANSFERS - NET</b>		<b>(27,272)</b>	<b>(27,272)</b>			<b>(40,394)</b>
<b>CHANGE IN NET POSITION</b>		<b>(\$27,272)</b>	<b>(\$27,272)</b>	<b>0.00%</b>	<b>\$16,144</b>	<b>\$3,022</b>



**INTERIM STATEMENTS by Fund**  
**320-SPLOST Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>OPERATING EXPENSE</b>							
Purchased or Contracted Services							\$229,099
Capital Outlay:							
Property (Land and Buildings)	27,923	50,779	3,588,724	3,537,945	1.41%	22,285	444,067
Total Capital Outlay	27,923	50,779	3,588,724	3,537,945	1.41%	22,285	444,067
<b>TOTAL OPERATING EXPENSE</b>	<b>27,923</b>	<b>50,779</b>	<b>3,588,724</b>	<b>3,537,945</b>	<b>1.41%</b>	<b>22,285</b>	<b>673,166</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(27,923)</b>	<b>(50,779)</b>	<b>(3,588,724)</b>	<b>3,537,945</b>	<b>1.41%</b>	<b>(22,285)</b>	<b>(673,166)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
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%	250,496	1,926,781
Total Intergovernmental revenue		213,931	2,772,453	(2,558,522)	7.72%	250,496	1,926,781
Total Intergovernmental - net		213,931	2,772,453	(2,558,522)	7.72%	250,496	1,926,781
Interest Income							
Dividends		31		31		61	109
Total Interest/Investment Income		31		31		61	109
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>		<b>213,962</b>	<b>2,772,453</b>	<b>(2,558,491)</b>	<b>7.72%</b>	<b>250,557</b>	<b>1,926,890</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(27,923)</b>	<b>163,183</b>	<b>(816,271)</b>	<b>979,454</b>	<b>(19.99%)</b>	<b>228,272</b>	<b>1,253,724</b>
<b>TRANSFERS</b>							
Transfers - in							(44,937)
Transfers - out		(7,196)		(7,196)		(25,643)	47,445
<b>TOTAL TRANSFERS - NET</b>		<b>(7,196)</b>		<b>(7,196)</b>		<b>(25,643)</b>	<b>2,508</b>
<b>CHANGE IN NET POSITION</b>	<b>(\$27,923)</b>	<b>\$155,987</b>	<b>(\$816,271)</b>	<b>\$972,258</b>	<b>(19.11%)</b>	<b>\$202,629</b>	<b>\$1,256,232</b>





**INTERIM STATEMENTS by Fund**  
**351-Capital Projects Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	\$ Over / (Under) %		Actual	Actual
<b>OPERATING EXPENSE</b>						
Capital Outlay:						
Property (Land and Buildings)					\$340,499	\$289,944
Total Capital Outlay					340,499	289,944
<b>TOTAL OPERATING EXPENSE</b>					<b>340,499</b>	<b>289,944</b>
<b>OPERATING INCOME (LOSS)</b>					<b>(340,499)</b>	<b>(289,944)</b>
Intergovernmental						
<b>INCOME (LOSS) BEFORE TRANSFERS</b>					<b>(340,499)</b>	<b>(289,944)</b>
<b>TRANSFERS</b>						
Transfers - in		34,468	34,468		25,643	(7,051)
<b>TOTAL TRANSFERS - NET</b>		<b>34,468</b>	<b>34,468</b>		<b>25,643</b>	<b>(7,051)</b>
<b>CHANGE IN NET POSITION</b>		<b>\$34,468</b>	<b>\$34,468</b>	<b>0.00%</b>	<b>(\$314,856)</b>	<b>(\$296,995)</b>



**INTERIM STATEMENTS by Fund**  
**505-Water/Wastewater Utility Fund**  
**For the Four Months Ending Friday, October 31, 2014**

12/2/2014  
3:05 PM

	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
<b>CHARGES FOR SERVICES</b>						
Utilities / enterprise charges and fees						
Sale of Recycled Materials	\$7,539	\$7,539	\$10,000	(\$2,461) 75.39%	\$3,698	\$14,123
Water Institutional			439,000	(439,000)		
Fees - Water Industrial			300,000	(300,000)		
Fees - Water Residential	230,441	948,746	2,891,000	(1,942,254) 32.82%	763,096	2,685,532
Fees - Water Commercial	144,702	579,544	1,334,000	(754,456) 43.44%	484,183	1,573,868
Pass-Thru Water Spalding County	(344,418)	(1,161,288)	(3,063,000)	1,901,712 37.91%	(974,554)	(3,492,869)
Fees - Fire Hydrant Water	2,225	6,466	30,000	(23,534) 21.55%	655	9,879
Fees - Water Lock Cut	50	460	1,000	(540) 46.00%	300	1,105
Bulk Water - Spalding County	645,265	2,792,309	8,508,000	(5,715,691) 32.82%	2,307,126	7,794,804
Bulk Water - Williamson	3,940	18,397	60,000	(41,603) 30.66%	14,679	47,490
Bulk Water - Zebulon	20,090	82,587	300,000	(217,413) 27.53%	81,957	246,899
Bulk Water - Butts County	1,628	6,565	20,000	(13,435) 32.83%	(4,007)	8,865
Bulk Water - Coweta County	246,676	978,512	2,675,000	(1,696,488) 36.58%	896,114	2,784,323
Bulk Water - Barnesville		10	10			9
Bulk Water - Springs Water	149	248	1,000	(752) 24.80%	237	1,161
Bulk Water - City of Concord		858	2,000	(1,142) 42.90%	6	750
Fees - Water Tap		990	5,000	(4,010) 19.80%	1,740	8,475
Sewer Flat - Residential	336,592	1,397,139	4,484,000	(3,086,861) 31.16%	1,174,437	4,008,866
Sewer Flat - Commercial	220,172	879,683	2,513,000	(1,633,317) 35.01%	763,278	2,482,888
Wastewater Septic Tank	2,250	11,185	30,000	(18,815) 37.28%	9,773	27,953
Sewer Tap Fee	750	2,250	5,000	(2,750) 45.00%		2,250
Sewer - Sun City	40,976	161,371		161,371	105,217	438,851
Sewer - Highland Mills	2,446	11,461		11,461	11,714	36,869
Total utilities / enterprise charges and fees	1,561,473	6,725,032	20,545,000	(13,819,968) 32.73%	5,639,649	18,682,091
Other fees						
Commercial Hauler Inspection Fee					250	850
Total other fees					250	850
Culture and recreation						
Still Branch WTP Gate Receipts	374	1,399	4,500	(3,101) 31.09%	2,583	7,141
Total culture and recreation	374	1,399	4,500	(3,101) 31.09%	2,583	7,141
<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,561,847</b>	<b>6,726,431</b>	<b>20,549,500</b>	<b>(13,823,069) 32.73%</b>	<b>5,642,482</b>	<b>18,690,082</b>
<b>RENTS AND ROYALTIES</b>						
Water Tower	4,767	19,067	57,200	(38,133) 33.33%	17,480	49,134
Insurance Claims	8,500	8,500		8,500		
Misc Revenue	17	357		357	74	4,511
<b>TOTAL RENTS AND ROYALTIES</b>	<b>13,284</b>	<b>27,924</b>	<b>57,200</b>	<b>(29,276) 48.82%</b>	<b>17,554</b>	<b>53,645</b>
<b>TOTAL OPERATING REVENUE</b>	<b>1,575,131</b>	<b>6,754,355</b>	<b>20,606,700</b>	<b>(13,852,345) 32.78%</b>	<b>5,660,036</b>	<b>18,743,727</b>
<b>OPERATING EXPENSE</b>						
Personal Services and Employee Benefits:						
Salaries and Wages	195,595	776,570	2,756,107	1,979,537 28.18%	783,707	2,455,702
Employee Benefits	96,092	374,077	1,392,459	1,018,382 26.86%	397,250	1,197,341
Allocated Payroll Costs	30,084	132,613	394,497	261,884 33.62%	131,792	370,265
Total Personal Services and Employee Benefits	321,771	1,283,260	4,543,063	3,259,803 28.25%	1,312,749	4,023,308
Purchased or Contracted Services	119,262	453,345	2,729,160	2,275,815 16.61%	580,638	1,527,242
Utilities:						
Water/Sewerage	3,625	9,693	47,740	38,047 20.30%	9,324	52,358
Natural Gas	2,715	3,154	25,700	22,546 12.27%	1,939	13,449



**INTERIM STATEMENTS by Fund**  
**505-Water/Wastewater Utility Fund**  
**For the Four Months Ending Friday, October 31, 2014**

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Electricity	103,420	311,602	1,626,430	1,314,828	19.16%	325,669	1,311,457
Propane		85	1,060	975	8.02%	19	58
Gasoline	13,115	40,661	214,170	173,509	18.99%	41,231	156,563
Stormwater	589	1,768	7,320	5,552	24.15%	1,742	6,827
Customer Service Fee	114	340	1,870	1,530	18.18%	349	1,375
Total Utilities	123,578	367,303	1,924,290	1,556,987	19.09%	380,273	1,542,087
Supplies	203,099	567,103	2,467,860	1,900,757	22.98%	777,101	1,837,012
Capital Outlay:							
Property (Land and Buildings)	211,183	1,088,707	11,172,170	10,083,463	9.74%	889,268	5,246,130
Machinery and Equipment		44,584	433,180	388,596	10.29%		258,112
Capital Outlay - Reclass to Balance Sheet	(211,183)	(1,133,291)	(11,605,350)	(10,472,059)	9.77%	(889,268)	(5,504,241)
Total Capital Outlay							1
Depreciation Expense	251,046	1,011,143	3,515,510	2,504,367	28.76%	1,020,709	3,053,725
Inter-Departmental Charges	63,973	309,071	763,566	454,495	40.48%	295,164	918,560
Miscellaneous	10,364	10,364	30,000	19,636	34.55%		2,500
<b>TOTAL OPERATING EXPENSE</b>	<b>1,093,093</b>	<b>4,001,589</b>	<b>15,973,449</b>	<b>11,971,860</b>	<b>25.05%</b>	<b>4,366,634</b>	<b>12,904,435</b>
<b>OPERATING INCOME (LOSS)</b>	<b>482,038</b>	<b>2,752,766</b>	<b>4,633,251</b>	<b>(1,880,485)</b>	<b>59.41%</b>	<b>1,293,402</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	(3,242)	(3,242)	(16,000)	12,758	20.26%		
Total Intergovernmental - net	(3,242)	(3,242)	454,000	(457,242)	(0.71%)		
Interest Income							
Bank Account Interest	13,531	69,068	190,000	(120,932)	36.35%	54,941	193,466
Realized Gain/Loss on Investments							11
Unrealized Gain/Loss on Investments	33,344	8,422		8,422		(28,332)	136,943
Total Interest/Investment Income	46,875	77,490	190,000	(112,510)	40.78%	26,609	330,420
Interest Expense	1,848	5,020	(2,168,530)	2,173,550	(0.23%)	(4,619)	(2,246,553)
Total principal and interest expense	1,848	5,020	(2,168,530)	2,173,550	(0.23%)	(4,619)	(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>45,481</b>	<b>79,268</b>	<b>(1,402,530)</b>	<b>1,481,798</b>	<b>(5.65%)</b>	<b>21,990</b>	<b>(1,916,133)</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>527,519</b>	<b>2,832,034</b>	<b>3,230,721</b>	<b>(398,687)</b>	<b>87.66%</b>	<b>1,315,392</b>	<b>3,923,159</b>
<b>TRANSFERS</b>							
Transfers - in			28,000	(28,000)			
Transfers - out	(302,809)	(776,352)	(2,286,052)	1,509,700	33.96%	(630,635)	(2,085,314)
<b>TOTAL TRANSFERS - NET</b>	<b>(302,809)</b>	<b>(776,352)</b>	<b>(2,258,052)</b>	<b>1,481,700</b>	<b>34.38%</b>	<b>(630,635)</b>	<b>(2,085,314)</b>
<b>CHANGE IN NET POSITION</b>	<b>\$224,710</b>	<b>\$2,055,682</b>	<b>\$972,669</b>	<b>\$1,083,013</b>	<b>211.34%</b>	<b>\$684,757</b>	<b>\$1,837,845</b>



**INTERIM STATEMENTS by Fund**  
**505-Water/Wastewater Utility Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
 3:05 PM

FISCAL YEAR 2015			Variance with	PRIOR FYTD	
Actual		Amended	Amended Budget	10/31/2013	6/30/2014
MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual



**INTERIM STATEMENTS by Fund**  
**510-Electric Utility Fund**  
**For the Four Months Ending Friday, October 31, 2014**

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
OPERATING REVENUE							
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Fees - Electric Residential Service	\$924,032	\$5,269,872	\$13,670,000	(\$8,400,128)	38.55%	\$4,362,559	\$12,974,242
Fees - Electric Commercial Service	3,643	14,424	18,494,000	(18,479,576)	0.08%	1,691,253	12,558,002
Fees - Electric Industrial Service	1,845,683	7,812,749	5,308,000	2,504,749	147.19%	5,314,676	8,923,667
Fees - Electric Fuel Adjustment	600,265	2,742,852	7,351,000	(4,608,148)	37.31%	1,880,354	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	213,286	973,313	2,600,000	(1,626,687)	37.44%	864,153	2,605,136
Total utilities / enterprise charges and fees	3,586,909	16,813,210	47,673,500	(30,860,290)	35.27%	14,184,603	43,544,512
Other fees							
General Fund-Customer Service							
-Charges for Serv- - Pole Installation	54,152	215,296	655,100	(439,804)	32.86%	190,845	651,400
After Hours Service Fee	1,325	4,440	11,000	(6,560)	40.36%	3,775	11,525
Connection Fees	14,650	57,985	167,500	(109,515)	34.62%	56,630	166,570
Surge Protection Fees	372	1,521	4,700	(3,179)	32.36%	1,392	4,701
Reconnect Fees	25,760	83,000	217,500	(134,500)	38.16%	75,225	225,910
Underground Trenching		654	6,000	(5,346)	10.90%	3,034	25,658
Fiber Optic Lease Fees	3,626	15,579	49,900	(34,321)	31.22%	14,662	50,006
Credit Card Fees	9,835	29,257	43,000	(13,743)	68.04%	21,413	30,184
Total other fees	109,720	407,732	1,156,700	(748,968)	35.25%	367,401	1,177,615
Other charges for services							
Returned Check Fees	1,350	6,330	18,800	(12,470)	33.67%	7,260	16,410
Delinquent Penalties	123,002	516,778	1,500,000	(983,222)	34.45%	523,057	1,440,316
Total other charges for services	124,352	523,108	1,518,800	(995,692)	34.44%	530,317	1,456,726
TOTAL CHARGES FOR SERVICES	3,820,981	17,744,050	50,349,000	(32,604,950)	35.24%	15,082,321	46,178,853
RENTS AND ROYALTIES							
Sale of Excess Capacity	65,720	277,554	600,000	(322,446)	46.26%	272,635	778,714
Equipment Rental Fees	1,045	4,180	12,540	(8,360)	33.33%	4,180	24,116
MEAG Refunding Flexible Operating	103,387	413,548	1,155,000	(741,452)	35.81%	356,516	1,726,155
MEAG Refunding Generation Trust	192,004	768,016	2,303,600	(1,535,584)	33.34%	662,080	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	(39)	(612)		(612)		(391)	(1,603)
Misc Revenue	3,006	159,627	250,000	(90,373)	63.85%	9,114	83,976
TOTAL RENTS AND ROYALTIES	365,123	1,633,337	4,961,140	(3,327,803)	32.92%	1,304,458	5,949,759
TOTAL OPERATING REVENUE	4,186,104	19,377,387	55,310,140	(35,932,753)	35.03%	16,386,779	52,128,612

**OPERATING EXPENSE**



**INTERIM STATEMENTS by Fund**  
**510-Electric Utility Fund**  
**For the Four Months Ending Friday, October 31, 2014**

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Personal Services and Employee Benefits:							
Salaries and Wages	217,790	878,123	2,888,296	2,010,173	30.40%	851,705	2,720,834
Employee Benefits	96,614	380,886	1,289,932	909,046	29.53%	387,459	1,173,058
Allocated Payroll Costs	(17,475)	(76,462)	(228,238)	(151,776)	33.50%	(75,574)	(213,716)
Total Personal Services and Employee Benefits	296,929	1,182,547	3,949,990	2,767,443	29.94%	1,163,590	3,680,176
Purchased or Contracted Services	168,998	486,380	1,775,880	1,289,500	27.39%	467,715	1,551,209
Utilities:							
Water/Sewerage	188	569	4,800	4,231	11.85%	559	2,204
Natural Gas	1,374	1,834	9,600	7,766	19.10%	1,460	8,371
Electricity	1,183	3,571	13,800	10,229	25.88%	4,157	11,813
Gasoline	9,331	38,587	164,540	125,953	23.45%	39,360	129,379
Stormwater	249	747	3,000	2,253	24.90%	850	3,340
Customer Service Fee	12	37	80	43	46.25%	46	179
Total Utilities	12,337	45,345	195,820	150,475	23.16%	46,432	155,286
Supplies	15,878	62,219	474,960	412,741	13.10%	52,928	284,367
Electricity for Resale	3,169,359	13,241,617	35,787,540	22,545,923	37.00%	12,278,397	35,092,283
Capital Outlay:							
Property (Land and Buildings)	216,102	949,716	4,588,039	3,638,323	20.70%	766,076	1,523,529
Machinery and Equipment	227,290	282,082	1,066,540	784,458	26.45%	7,441	409,584
Capital Outlay - Reclass to Balance Sheet	(443,392)	(1,231,798)	(5,654,579)	(4,422,781)	21.78%	(773,517)	(1,932,931)
Total Capital Outlay							182
Depreciation Expense	73,016	295,117	1,074,260	779,143	27.47%	297,248	904,897
Bad Debt			500,000	500,000			621,976
Inter-Departmental Charges	61,865	255,906	722,640	466,734	35.41%	233,948	715,728
<b>TOTAL OPERATING EXPENSE</b>	<b>3,798,382</b>	<b>15,569,131</b>	<b>44,481,090</b>	<b>28,911,959</b>	<b>35.00%</b>	<b>14,540,258</b>	<b>43,006,104</b>
<b>OPERATING INCOME (LOSS)</b>	<b>387,722</b>	<b>3,808,256</b>	<b>10,829,050</b>	<b>(7,020,794)</b>	<b>35.17%</b>	<b>1,846,521</b>	<b>9,122,508</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							
Interest Income							
Bank Account Interest							705
Bank Account Interest	24,920	121,692		121,692		105,224	326,925
Dividends	20,240	79,389		79,389		64,076	214,200
Unrealized Gain/Loss on Investments	62,454	39,440		39,440		33,393	369,976
Total Interest/Investment Income	107,614	240,521		240,521		202,693	911,806
Interest Expense	(1,592)	(6,191)		(6,191)		(5,155)	(15,683)
Total principal and interest expense	(1,592)	(6,191)		(6,191)		(5,155)	(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>106,022</b>	<b>234,330</b>		<b>234,330</b>		<b>197,538</b>	<b>936,316</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>493,744</b>	<b>4,042,586</b>	<b>10,829,050</b>	<b>(6,786,464)</b>	<b>37.33%</b>	<b>2,044,059</b>	<b>10,058,824</b>
<b>TRANSFERS</b>							



**INTERIM STATEMENTS by Fund**  
**510-Electric Utility Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
 3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Transfers - out	(600,000)	(2,400,000)	(7,966,731)	5,566,731	30.13%	(2,000,000)	(7,394,478)
<b>TOTAL TRANSFERS - NET</b>	<b>(600,000)</b>	<b>(2,400,000)</b>	<b>(7,966,731)</b>	<b>5,566,731</b>	<b>30.13%</b>	<b>(2,000,000)</b>	<b>(7,394,478)</b>
 <b>CHANGE IN NET POSITION</b>	 <b>(\$106,256)</b>	 <b>\$1,642,586</b>	 <b>\$2,862,319</b>	 <b>(\$1,219,733)</b>	 <b>57.39%</b>	 <b>\$44,059</b>	 <b>\$2,664,346</b>





**INTERIM STATEMENTS by Fund**  
**540-Solid Waste Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Fees - Collection - Residential	\$168,357	\$667,765	\$1,987,500	(\$1,319,735)	33.60%	\$570,341	\$1,953,692
Fees - Collection - Commercial	78,426	310,165	960,000	(649,835)	32.31%	260,406	909,819
Fees - Transfer Station	98,763	365,029	1,082,000	(716,971)	33.74%	425,734	1,186,875
Fees - Special Handling	475	2,265	6,000	(3,735)	37.75%	2,865	8,405
Fees - Rolloff Containers	37,398	154,633	576,000	(421,367)	26.85%	187,869	493,572
Fees - Yard Waste Disposal	39,752	157,751	475,000	(317,249)	33.21%	164,590	497,881
Fees - Yard Waste Special Handling	382	856	5,000	(4,144)	17.12%	3,619	5,853
Permit Fees - Commercial Hauler		200	1,500	(1,300)	13.33%	300	1,100
Fees - Landfill Use	67,617	260,307	850,000	(589,693)	30.62%	291,116	854,279
Recycling fees Cardboard		23,522	200,000	(176,478)	11.76%	61,559	130,356
Recycling Fees Residential		4,187	46,000	(41,813)	9.10%	13,947	47,987
Recycling Fees Commercial		19,181	16,000	3,181	119.88%	3,122	16,562
Recycling Fees Plastics			4,000	(4,000)		1,849	2,802
Recycling Fees E-Waste			2,000	(2,000)		567	1,170
Contra-Revenue Donated Services			(125,000)	125,000		(40,899)	(104,023)
Total utilities / enterprise charges and fees	491,170	1,965,861	6,086,000	(4,120,139)	32.30%	1,946,985	6,006,330
Other fees							
Landfill Capital Surcharge Fee	4,498	15,626	40,000	(24,374)	39.07%	17,034	53,695
Landfill Closure Surcharge Fee	4,498	17,744	40,000	(22,256)	44.36%	16,930	53,463
Container Fees	2,800	11,350	32,000	(20,650)	35.47%	12,550	33,000
Total other fees	11,796	44,720	112,000	(67,280)	39.93%	46,514	140,158
Other charges for services							
Returned Check Fees		71		71		30	60
Total other charges for services		71		71		30	60
TOTAL CHARGES FOR SERVICES	502,966	2,010,652	6,198,000	(4,187,348)	32.44%	1,993,529	6,146,548
RENTS AND ROYALTIES							
Insurance Claims						25,768	25,768
TOTAL RENTS AND ROYALTIES						25,768	25,768
TOTAL OPERATING REVENUE	502,966	2,010,652	6,198,000	(4,187,348)	32.44%	2,019,297	6,172,316
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	91,668	376,347	1,243,133	866,786	30.27%	441,988	1,304,491
Employee Benefits	58,724	206,295	661,243	454,948	31.20%	231,208	668,896
Allocated Payroll Costs	(3,550)	(15,835)	(46,930)	(31,095)	33.74%	(15,696)	(43,963)
Total Personal Services and Employee Benefits	146,842	566,807	1,857,446	1,290,639	30.52%	657,500	1,929,424
Purchased or Contracted Services	241,716	826,339	2,653,085	1,826,746	31.15%	619,417	2,647,837
Utilities:							
Water/Sewerage	445	1,077	6,600	5,523	16.32%	1,542	6,598
Electricity	2,352	6,966	23,000	16,034	30.29%	6,067	22,371
Gasoline	36,737	141,048	397,910	256,862	35.45%	125,717	439,925
Stormwater	273	819	3,360	2,541	24.38%	807	3,021
Customer Service Fee	22	65	200	135	32.50%	65	251
Total Utilities	39,829	149,975	431,070	281,095	34.79%	134,198	472,166
Supplies	14,219	30,509	229,530	199,021	13.29%	19,287	136,472
Machinery and Equipment			343,000	343,000			346,086



**INTERIM STATEMENTS by Fund**  
**540-Solid Waste Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Capital Outlay - Reclass to Balance Sheet			(343,000)	(343,000)			(346,086)
Depreciation Expense	25,937	103,746	319,970	216,224	32.42%	130,524	365,463
Inter-Departmental Charges	35,375	144,610	386,258	241,648	37.44%	169,004	497,160
<b>TOTAL OPERATING EXPENSE</b>	<b>503,918</b>	<b>1,821,986</b>	<b>5,877,359</b>	<b>4,055,373</b>	<b>31.00%</b>	<b>1,729,930</b>	<b>6,048,522</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(952)</b>	<b>188,666</b>	<b>320,641</b>	<b>(131,975)</b>	<b>58.84%</b>	<b>289,367</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	1,056	3,268		3,268		3,267	10,876
Unrealized Gain/Loss on Investments	1,769	2,256		2,256		(977)	3,416
Total Interest/Investment Income	2,825	5,524		5,524		2,290	14,292
Interest Expense	(417)	(1,726)	(4,720)	2,994	36.57%	(3,049)	(6,998)
Total principal and interest expense	(417)	(1,726)	(4,720)	2,994	36.57%	(3,049)	(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>2,408</b>	<b>3,798</b>	<b>1,445</b>	<b>2,353</b>	<b>262.84%</b>	<b>(759)</b>	<b>246,500</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>1,456</b>	<b>192,464</b>	<b>322,086</b>	<b>(129,622)</b>	<b>59.76%</b>	<b>288,608</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>\$1,456</b>	<b>\$192,464</b>	<b>\$80,773</b>	<b>\$111,691</b>	<b>238.28%</b>	<b>\$288,608</b>	<b>\$370,294</b>



**INTERIM STATEMENTS by Fund**  
**550-Airport Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual	Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
<b>CHARGES FOR SERVICES</b>						
Other / enterprise charges and fees						
Fuel Sales - AVGAS	\$18,783	\$64,606	\$191,100	(\$126,494) 33.81%	\$90,852	\$191,194
Fuel Sales - Jet A	9,113	37,661	93,550	(55,889) 40.26%	30,681	86,687
Airport Services - Tug Fees			100	(100)		
Pilot Sales		6	200	(194) 3.00%		19
Total other / enterprise charges and fees	27,896	102,273	284,950	(182,677) 35.89%	121,533	277,900
Other fees						
Fuel Flowage Fees	2,000	4,160	13,250	(9,090) 31.40%	2,640	8,880
Overnight Fees		18	100	(82) 18.00%	70	124
Total other fees	2,000	4,178	13,350	(9,172) 31.30%	2,710	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>29,896</b>	<b>106,451</b>	<b>298,300</b>	<b>(191,849) 35.69%</b>	<b>124,278</b>	<b>286,939</b>
<b>RENTS AND ROYALTIES</b>						
AMR from MEAG Trust	550	2,200	6,600	(4,400) 33.33%	2,200	6,450
T-Hangar Rentals	990	3,960	11,880	(7,920) 33.33%	3,960	11,880
Tie Down Rentals	227	909	2,727	(1,818) 33.33%	1,159	3,476
Ground Leases	18,891	75,550	225,000	(149,450) 33.58%	74,514	229,208
Misc Revenue		575		575	1,735	1,835
<b>TOTAL RENTS AND ROYALTIES</b>	<b>20,658</b>	<b>83,194</b>	<b>246,207</b>	<b>(163,013) 33.79%</b>	<b>83,568</b>	<b>252,849</b>
<b>TOTAL OPERATING REVENUE</b>	<b>50,554</b>	<b>189,645</b>	<b>544,507</b>	<b>(354,862) 34.83%</b>	<b>207,846</b>	<b>539,788</b>
<b>OPERATING EXPENSE</b>						
Personal Services and Employee Benefits:						
Salaries and Wages	9,988	41,287	145,565	104,278 28.36%	43,486	134,869
Employee Benefits	4,522	17,668	59,381	41,713 29.75%	18,743	56,703
Total Personal Services and Employee Benefits	14,510	58,955	204,946	145,991 28.77%	62,229	191,572
Purchased or Contracted Services	12,519	49,513	151,482	101,969 32.69%	25,268	102,998
Utilities:						
Water/Sewerage	197	844	3,600	2,756 23.44%	716	3,091
Natural Gas	550	683	2,400	1,717 28.46%	373	2,832
Electricity	1,380	4,244	15,600	11,356 27.21%	3,645	14,285
Gasoline	405	941	4,650	3,709 20.24%	1,580	2,867
Stormwater	2,091	6,272	26,700	20,428 23.49%	6,181	24,846
Customer Service Fee	34	102	440	338 23.18%	102	408
Total Utilities	4,657	13,086	53,390	40,304 24.51%	12,597	48,329
Supplies	28,609	101,249	263,940	162,691 38.36%	102,868	256,940
Property (Land and Buildings)		3,241	275,116	271,875 1.18%	23,656	211,268
Machinery and Equipment	27,974	27,974	34,388	6,414 81.35%		50,500
Capital Outlay - Reclass to Balance Sheet	(27,974)	(31,215)	(309,504)	(278,289) 10.09%	(23,656)	(261,768)
Depreciation Expense	11,057	44,229	152,750	108,521 28.96%	44,230	132,690
Inter-Departmental Charges	3,281	13,123	39,370	26,247 33.33%	12,780	38,340
<b>TOTAL OPERATING EXPENSE</b>	<b>74,633</b>	<b>280,155</b>	<b>865,878</b>	<b>585,723 32.36%</b>	<b>259,972</b>	<b>770,869</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(24,079)</b>	<b>(90,510)</b>	<b>(321,371)</b>	<b>230,861 28.16%</b>	<b>(52,126)</b>	<b>(231,081)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>						
Intergovernmental						



**INTERIM STATEMENTS by Fund**  
**550-Airport Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	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						(29)	(64)
Total principal and interest expense						(29)	(64)
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>		<b>239</b>	<b>367,622</b>	<b>(367,383)</b>	<b>0.07%</b>	<b>(29)</b>	<b>102,588</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(24,079)</b>	<b>(90,271)</b>	<b>46,251</b>	<b>(136,522)</b>	<b>(195.18%)</b>	<b>(52,155)</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>(\$24,079)</b>	<b>(\$90,271)</b>	<b>\$128,744</b>	<b>(\$219,015)</b>	<b>(70.12%)</b>	<b>(\$52,155)</b>	<b>(\$128,493)</b>



**INTERIM STATEMENTS by Fund**  
**555-Welcome Center Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>RENTS AND ROYALTIES</b>							
Rents & Royalties		\$3,250	\$10,000	(\$6,750)	32.50%	\$2,150	\$8,075
<b>TOTAL RENTS AND ROYALTIES</b>		<b>3,250</b>	<b>10,000</b>	<b>(6,750)</b>	<b>32.50%</b>	<b>2,150</b>	<b>8,075</b>
<b>TOTAL OPERATING REVENUE</b>		<b>3,250</b>	<b>10,000</b>	<b>(6,750)</b>	<b>32.50%</b>	<b>2,150</b>	<b>8,075</b>
<b>OPERATING EXPENSE</b>							
Purchased or Contracted Services	1,999	9,061	29,230	20,169	31.00%	7,809	25,952
Utilities:							
Water/Sewerage	170	559	5,400	4,841	10.35%	772	4,824
Electricity	2,599	7,593	30,000	22,407	25.31%	7,608	40,360
Stormwater	57	172	650	478	26.46%	170	683
Customer Service Fee	3	9	40	31	22.50%	9	37
Total Utilities	2,829	8,333	36,090	27,757	23.09%	8,559	45,904
Supplies	66	66	3,580	3,514	1.84%	440	2,804
Depreciation Expense	3,510	14,040	42,130	28,090	33.33%	14,159	42,240
Inter-Departmental Charges						2,000	6,000
<b>TOTAL OPERATING EXPENSE</b>	<b>8,404</b>	<b>31,500</b>	<b>111,030</b>	<b>79,530</b>	<b>28.37%</b>	<b>32,967</b>	<b>122,900</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(8,404)</b>	<b>(28,250)</b>	<b>(101,030)</b>	<b>72,780</b>	<b>27.96%</b>	<b>(30,817)</b>	<b>(114,825)</b>
Intergovernmental							
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(8,404)</b>	<b>(28,250)</b>	<b>(101,030)</b>	<b>72,780</b>	<b>27.96%</b>	<b>(30,817)</b>	<b>(114,825)</b>
<b>TRANSFERS</b>							
Transfers - in	1,762	6,601	58,900	(52,299)	11.21%	7,902	19,686
Transfers - out	(1,762)	(6,601)		(6,601)		(7,902)	(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>(\$8,404)</b>	<b>(\$28,250)</b>	<b>(\$42,130)</b>	<b>\$13,880</b>	<b>67.05%</b>	<b>(\$30,817)</b>	<b>(\$114,598)</b>



**INTERIM STATEMENTS by Fund**  
**560-Stormwater Utility Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>CHARGES FOR SERVICES</b>							
Utilities / enterprise charges and fees							
Capacity Recovery Fees	\$28,793	\$112,522	\$322,220	(\$209,698)	34.92%	\$98,261	\$329,614
Stormwater - Residential Lower Tier	12,563	50,241	171,636	(121,395)	29.27%	43,707	150,845
Stormwater - Commercial Fees	148,198	591,916	1,773,850	(1,181,934)	33.37%	501,822	1,715,004
Total utilities / enterprise charges and fees	189,554	754,679	2,267,706	(1,513,027)	33.28%	643,790	2,195,463
Other fees							
State NPDES Fees	120	120		120			
Total other fees	120	120		120			
<b>TOTAL CHARGES FOR SERVICES</b>	<b>189,674</b>	<b>754,799</b>	<b>2,267,706</b>	<b>(1,512,907)</b>	<b>33.28%</b>	<b>643,790</b>	<b>2,195,463</b>
<b>RENTS AND ROYALTIES</b>							
Misc Revenue		430		430		500	5,429
<b>TOTAL RENTS AND ROYALTIES</b>		<b>430</b>		<b>430</b>		<b>500</b>	<b>5,429</b>
<b>TOTAL OPERATING REVENUE</b>	<b>189,674</b>	<b>755,229</b>	<b>2,267,706</b>	<b>(1,512,477)</b>	<b>33.30%</b>	<b>644,290</b>	<b>2,200,892</b>
<b>OPERATING EXPENSE</b>							
Personal Services and Employee Benefits:							
Salaries and Wages	33,840	143,011	484,211	341,200	29.53%	144,002	445,837
Employee Benefits	14,749	65,730	228,028	162,298	28.83%	63,153	194,069
Allocated Payroll Costs	1,108	4,660	14,490	9,830	32.16%	4,939	13,788
Total Personal Services and Employee Benefits	49,697	213,401	726,729	513,328	29.36%	212,094	653,694
Purchased or Contracted Services	25,364	63,770	459,140	395,370	13.89%	118,431	295,459
Utilities:							
Water/Sewerage	52	376	960	584	39.17%	86	621
Electricity	104	329	1,200	871	27.42%	320	1,111
Propane			600	600			379
Gasoline	2,533	9,987	41,490	31,503	24.07%	10,486	32,013
Stormwater	244	733	2,740	2,007	26.75%	722	2,905
Customer Service Fee	6	19	80	61	23.75%	19	74
Total Utilities	2,939	11,444	47,070	35,626	24.31%	11,633	37,103
Supplies	18,142	59,534	188,730	129,196	31.54%	48,951	162,804
Property (Land and Buildings)	1,833	86,258	448,165	361,907	19.25%	12,199	240,898
Machinery and Equipment			68,000	68,000		11,362	94,322
Capital Outlay - Reclass to Balance Sheet	(1,833)	(86,258)	(516,165)	(429,907)	16.71%	(23,561)	(335,220)
Depreciation Expense	25,443	101,771	316,500	214,729	32.16%	99,057	303,463
Inter-Departmental Charges	18,492	65,211	174,993	109,782	37.26%	59,793	202,026
Miscellaneous		(2,000)		2,000			2,000
<b>TOTAL OPERATING EXPENSE</b>	<b>140,077</b>	<b>513,131</b>	<b>1,913,162</b>	<b>1,400,031</b>	<b>26.82%</b>	<b>549,959</b>	<b>1,656,549</b>
<b>OPERATING INCOME (LOSS)</b>	<b>49,597</b>	<b>242,098</b>	<b>354,544</b>	<b>(112,446)</b>	<b>68.28%</b>	<b>94,331</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)		83,948	97,558
Total direct			19,980	19,980		83,948	104,963
Total operating-categorical			19,980	(19,980)		83,948	104,963



**INTERIM STATEMENTS by Fund**  
**560-Stormwater Utility Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Total state government grants			19,980	(19,980)		83,948	104,963
Total Intergovernmental revenue			19,980	(19,980)		83,948	104,963
Intergovernmental - Exp	(3,242)	(3,242)	(12,000)	8,758	27.02%		
Total Intergovernmental - net	(3,242)	(3,242)	7,980	(11,222)	(40.63%)	83,948	104,963
Interest Expense	(4,061)	(16,759)	(48,160)	31,401	34.80%	(18,719)	(53,661)
Total principal and interest expense	(4,061)	(16,759)	(48,160)	31,401	34.80%	(18,719)	(53,661)
Contributions and donations							
Contributions & Donations						7,050	7,059
Total contributions and donations						7,050	7,059
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(7,303)</b>	<b>(20,001)</b>	<b>(40,180)</b>	<b>20,179</b>	<b>49.78%</b>	<b>72,279</b>	<b>58,361</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>42,294</b>	<b>222,097</b>	<b>314,364</b>	<b>(92,267)</b>	<b>70.65%</b>	<b>166,610</b>	<b>602,704</b>
<b>TRANSFERS</b>							
Transfers - in	100,000	400,000		400,000			1,194,478
<b>TOTAL TRANSFERS - NET</b>	<b>100,000</b>	<b>400,000</b>		<b>400,000</b>			<b>1,194,478</b>
<b>CHANGE IN NET POSITION</b>	<b>\$142,294</b>	<b>\$622,097</b>	<b>\$314,364</b>	<b>\$307,733</b>	<b>197.89%</b>	<b>\$166,610</b>	<b>\$1,797,182</b>



**INTERIM STATEMENTS by Fund**  
**591-Golf Course Fund**  
**For the Four Months Ending Friday, October 31, 2014**

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
<b>CHARGES FOR SERVICES</b>							
Streets and public improvements	(\$59)	\$1,043	\$400	\$643	260.75%	\$917	\$4,457
Other / enterprise charges and fees							
Green Fees	8,375	35,260	80,000	(44,740)	44.08%	39,976	86,143
Handicap Fees	262	907	1,000	(93)	90.70%		704
Golf Cart Rentals	10,675	44,030	125,000	(80,970)	35.22%	50,905	105,951
Merchandise Sales	862	3,736	10,000	(6,264)	37.36%	3,538	8,567
Driving Range Fees	774	2,610	7,000	(4,390)	37.29%	2,475	4,243
Senior Fees							61
Special Fees			9,000	(9,000)		1,825	1,825
Membership Fees	600	3,300	36,000	(32,700)	9.17%	3,629	7,832
Food & Beverage	1,038	4,908	17,000	(12,092)	28.87%	6,022	12,507
Beer Sales	626	2,426	6,000	(3,574)	40.43%	2,052	4,406
Pull Cart Rentals			200	(200)			
Tournament Fees			4,000	(4,000)			
Total other / enterprise charges and fees	23,212	97,177	295,200	(198,023)	32.92%	110,422	232,239
Other charges for services							
Returned Check Fees		30		30			
Total other charges for services		30		30			
<b>TOTAL CHARGES FOR SERVICES</b>	<b>23,153</b>	<b>98,250</b>	<b>295,600</b>	<b>(197,350)</b>	<b>33.24%</b>	<b>111,339</b>	<b>236,696</b>
<b>RENTS AND ROYALTIES</b>							
Equipment Rental Fees	20	70		70		110	130
Insurance Claims							74,300
Cash Over/Short	16	846		846		715	1,220
<b>TOTAL RENTS AND ROYALTIES</b>	<b>36</b>	<b>916</b>		<b>916</b>		<b>825</b>	<b>75,650</b>
<b>TOTAL OPERATING REVENUE</b>	<b>23,189</b>	<b>99,166</b>	<b>295,600</b>	<b>(196,434)</b>	<b>33.55%</b>	<b>112,164</b>	<b>312,346</b>
<b>OPERATING EXPENSE</b>							
Personal Services and Employee Benefits:							
Salaries and Wages	14,227	65,544	223,679	158,135	29.30%	62,677	185,095
Employee Benefits	4,626	18,932	64,587	45,655	29.31%	15,675	53,030
Allocated Payroll Costs		(4,361)	(16,675)	(12,314)	26.15%	(5,572)	(15,607)
Total Personal Services and Employee Benefits	18,853	80,115	271,591	191,476	29.50%	72,780	222,518
Purchased or Contracted Services	7,684	19,547	103,720	84,173	18.85%	24,180	76,321
Utilities:							
Water/Sewerage			600	600			
Electricity	708	2,083	9,000	6,917	23.14%	1,853	6,492
Gasoline	580	6,961	31,000	24,039	22.45%	11,903	31,770
Stormwater	642	1,926	5,300	3,374	36.34%	1,897	7,627
Customer Service Fee	19	56	230	174	24.35%	56	216
Total Utilities	1,949	11,026	46,130	35,104	23.90%	15,709	46,105
Supplies	5,022	34,636	92,480	57,844	37.45%	25,147	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	17,581	58,380	40,799	30.11%	21,231	69,714
Inter-Departmental Charges	11,682	46,727	140,180	93,453	33.33%	43,410	139,624
Miscellaneous		14		(14)			57
<b>TOTAL OPERATING EXPENSE</b>	<b>48,877</b>	<b>209,646</b>	<b>712,481</b>	<b>502,835</b>	<b>29.42%</b>	<b>202,457</b>	<b>618,608</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(25,688)</b>	<b>(110,480)</b>	<b>(416,881)</b>	<b>306,401</b>	<b>26.50%</b>	<b>(90,293)</b>	<b>(306,262)</b>





**INTERIM STATEMENTS by Fund**  
**591-Golf Course Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
<b>NON-OPERATING INCOME (EXPENSE)</b>						
Intergovernmental						
Interest Expense	(13)	(79)	(100)	21 79.00%	(285)	(626)
Total principal and interest expense	(13)	(79)	(100)	21 79.00%	(285)	(626)
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	(13)	(79)	(100)	21 79.00%	(285)	(626)
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	(25,701)	(110,559)	(416,981)	306,422 26.51%	(90,578)	(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>	(\$25,701)	(\$110,559)	(\$7,960)	(\$102,599) 1,388.93%	(\$90,578)	(\$306,888)



**INTERIM STATEMENTS by Fund**  
**601-Motor Pool Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>CHARGES FOR SERVICES</b>							
General government:							
Motor pool charges	\$70,813	\$255,738	\$991,390	(\$735,652)	25.80%	\$377,983	\$1,088,637
Total general government	70,813	255,738	991,390	735,652	25.80%	377,983	1,088,637
<b>TOTAL CHARGES FOR SERVICES</b>	<b>70,813</b>	<b>255,738</b>	<b>991,390</b>	<b>(735,652)</b>	<b>25.80%</b>	<b>377,983</b>	<b>1,088,637</b>
<b>RENTS AND ROYALTIES</b>							
Insurance Claims							35
Misc Revenue	53	53		53			150
<b>TOTAL RENTS AND ROYALTIES</b>	<b>53</b>	<b>53</b>		<b>53</b>			<b>185</b>
<b>TOTAL OPERATING REVENUE</b>	<b>70,866</b>	<b>255,791</b>	<b>991,390</b>	<b>(735,599)</b>	<b>25.80%</b>	<b>377,983</b>	<b>1,088,822</b>
<b>OPERATING EXPENSE</b>							
Personal Services and Employee Benefits:							
Salaries and Wages	28,752	114,089	396,528	282,439	28.77%	121,564	365,452
Employee Benefits	12,288	48,671	193,011	144,340	25.22%	54,990	161,925
Allocated Payroll Costs	2,219	9,897	29,331	19,434	33.74%	9,810	27,477
Total Personal Services and Employee Benefits	43,259	172,657	618,870	446,213	27.90%	186,364	554,854
Purchased or Contracted Services	8,468	18,464	59,210	40,746	31.18%	71,644	152,644
Utilities:							
Water/Sewerage	543	1,743	14,400	12,657	12.10%	1,669	6,040
Natural Gas	1,965	2,641	9,000	6,359	29.34%	1,830	12,015
Electricity	2,103	6,388	24,000	17,612	26.62%	6,016	23,655
Gasoline	1,271	4,904	12,000	7,096	40.87%	3,811	13,164
Stormwater	335	1,006	4,200	3,194	23.95%	991	3,984
Customer Service Fee	9	28	80	52	35.00%	28	111
Total Utilities	6,226	16,710	63,680	46,970	26.24%	14,345	58,969
Supplies	80,891	225,266	756,150	530,884	29.79%	237,992	729,871
Machinery and Equipment	14,950	14,950	41,000	26,050	36.46%		
Capital Outlay - Reclass to Balance Sheet	(14,950)	(14,950)	(41,000)	(26,050)	36.46%		
Depreciation Expense	4,553	20,269	46,400	26,131	43.68%	26,400	71,051
Inter-Departmental Charges	9,410	37,640	112,920	75,280	33.33%	39,293	113,268
<b>TOTAL OPERATING EXPENSE</b>	<b>152,807</b>	<b>491,006</b>	<b>1,657,230</b>	<b>1,166,224</b>	<b>29.63%</b>	<b>576,038</b>	<b>1,680,657</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(81,941)</b>	<b>(235,215)</b>	<b>(665,840)</b>	<b>430,625</b>	<b>35.33%</b>	<b>(198,055)</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>(81,941)</b>	<b>(235,215)</b>	<b>(665,840)</b>	<b>430,625</b>	<b>35.33%</b>	<b>(198,055)</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 Four Months Ending Friday, October 31, 2014*

12/2/2014  
 3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
CHANGE IN NET POSITION	<u><u>(\$81,941)</u></u>	<u><u>(\$235,215)</u></u>	<u><u>(\$5,400)</u></u>	<u><u>(\$229,815)</u></u>	<u><u>4,355.83%</u></u>	<u><u>(\$198,055)</u></u>	<u><u>(\$590,504)</u></u>



**INTERIM STATEMENTS by Fund**  
**791-Cemetery Trust Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual	Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
<b>CHARGES FOR SERVICES</b>						
Other charges for services						
Cemetery Opening/Closing Fee		\$200		\$200		\$200
Site Sales	658	10,334		10,334	13,735	41,381
Niche Engraving		75		75		275
Total other charges for services	658	10,609		10,609	13,735	41,856
<b>TOTAL CHARGES FOR SERVICES</b>	<b>658</b>	<b>10,609</b>		<b>10,609</b>	<b>13,735</b>	<b>41,856</b>
<b>RENTS AND ROYALTIES</b>						
Sale of Bricks		1,080		1,080	135	945
<b>TOTAL RENTS AND ROYALTIES</b>		<b>1,080</b>		<b>1,080</b>	<b>135</b>	<b>945</b>
<b>TOTAL OPERATING REVENUE</b>	<b>658</b>	<b>11,689</b>		<b>11,689</b>	<b>13,870</b>	<b>42,801</b>
<b>OPERATING EXPENSE</b>						
Purchased or Contracted Services	15	46		(46)	333	850
Supplies						25,623
<b>TOTAL OPERATING EXPENSE</b>	<b>15</b>	<b>46</b>		<b>(46)</b>	<b>333</b>	<b>26,473</b>
<b>OPERATING INCOME (LOSS)</b>	<b>643</b>	<b>11,643</b>		<b>11,643</b>	<b>13,537</b>	<b>16,328</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>						
Intergovernmental						
Interest Income						
Dividends	14,271	30,417		30,417	25,101	64,819
Unrealized Gain/Loss on Investments	25,427	31,976		31,976	163,515	341,011
Total Interest/Investment Income	39,698	62,393		62,393	188,616	405,830
Contributions and donations						
Contributed Capital	658	9,409		9,409	13,657	38,103
Total contributions and donations	658	9,409		9,409	13,657	38,103
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>40,356</b>	<b>71,802</b>		<b>71,802</b>	<b>202,273</b>	<b>443,933</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>40,999</b>	<b>83,445</b>		<b>83,445</b>	<b>215,810</b>	<b>460,261</b>
<b>CHANGE IN NET POSITION</b>	<b>\$40,999</b>	<b>\$83,445</b>		<b>\$83,445</b>	<b>\$215,810</b>	<b>\$460,261</b>



**INTERIM STATEMENTS by Fund**  
**792-Mausoleum Trust Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	\$ Over / (Under) %		Actual	Actual
<b>OPERATING EXPENSE</b>						
Purchased or Contracted Services	\$48	\$211		(\$211)	\$1,560	\$2,241
<b>TOTAL OPERATING EXPENSE</b>	<b>48</b>	<b>211</b>		<b>(211)</b>	<b>1,560</b>	<b>2,241</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(48)</b>	<b>(211)</b>		<b>(211)</b>	<b>(1,560)</b>	<b>(2,241)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>						
Intergovernmental						
Interest Income						
Bank Account Interest	1,079	4,303		4,303	3,404	17,343
Unrealized Gain/Loss on Investments	3,588	4,435		4,435	(2,677)	13,864
Total Interest/Investment Income	4,667	8,738		8,738	727	31,207
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>4,667</b>	<b>8,738</b>		<b>8,738</b>	<b>727</b>	<b>31,207</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>4,619</b>	<b>8,527</b>		<b>8,527</b>	<b>(833)</b>	<b>28,966</b>
<b>CHANGE IN NET POSITION</b>	<b>\$4,619</b>	<b>\$8,527</b>		<b>\$8,527</b>	<b>0.00%</b>	<b>(\$833)</b>



**INTERIM STATEMENTS by Fund**  
**951-Griffin Business and Tourism Association Fund**  
**For the Four Months Ending Friday, October 31, 2014**

12/2/2014  
3:05 PM

	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		10/31/2013	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	8,945	26,836	17,891 33.33%	9,515	28,546
<b>TOTAL OPERATING EXPENSE</b>	<b>2,236</b>	<b>9,034</b>	<b>46,836</b>	<b>37,802 19.29%</b>	<b>9,632</b>	<b>28,748</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(2,236)</b>	<b>(9,034)</b>	<b>(46,836)</b>	<b>37,802 19.29%</b>	<b>(9,632)</b>	<b>(28,748)</b>
Intergovernmental						
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(2,236)</b>	<b>(9,034)</b>	<b>(46,836)</b>	<b>37,802 19.29%</b>	<b>(9,632)</b>	<b>(28,748)</b>
<b>TRANSFERS</b>						
Transfers - in	1,762	6,601	46,836	(40,235) 14.09%	7,902	19,686
Transfers - out	(1,762)	(6,601)		(6,601)	(7,902)	(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>(\$9,034)</b>		<b>(\$9,034) 0.00%</b>	<b>(\$9,632)</b>	<b>(\$28,521)</b>



**INTERIM STATEMENTS by Fund**  
**952-Main Street Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		10/31/2013	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	11,885	38,627	26,742	30.77%	11,885	38,715
Employee Benefits	1,108	4,426	14,989	10,563	29.53%	4,737	14,715
Total Personal Services and Employee Benefits	4,079	16,311	53,616	37,305	30.42%	16,622	53,430
Purchased or Contracted Services	1,670	6,470	26,230	19,760	24.67%	4,491	13,766
Supplies	1,803	9,050	10,970	1,920	82.50%	236	9,763
Depreciation Expense	217	866	2,600	1,734	33.31%	866	2,599
Inter-Departmental Charges	851	3,403	10,210	6,807	33.33%	3,237	9,710
<b>TOTAL OPERATING EXPENSE</b>	<b>8,620</b>	<b>36,100</b>	<b>103,626</b>	<b>67,526</b>	<b>34.84%</b>	<b>25,452</b>	<b>89,268</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(8,620)</b>	<b>(36,100)</b>	<b>(103,626)</b>	<b>67,526</b>	<b>34.84%</b>	<b>(25,452)</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	3,278	4,878		4,878		1,320	3,284
Total contributions and donations	3,278	4,878		4,878		1,320	3,284
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>3,278</b>	<b>22,378</b>	<b>17,500</b>	<b>4,878</b>	<b>127.87%</b>	<b>4,820</b>	<b>20,587</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(5,342)</b>	<b>(13,722)</b>	<b>(86,126)</b>	<b>72,404</b>	<b>15.93%</b>	<b>(20,632)</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>(\$5,342)</b>	<b>(\$13,722)</b>	<b>(\$2,600)</b>	<b>(\$11,122)</b>	<b>527.77%</b>	<b>(\$20,632)</b>	<b>(\$68,481)</b>



**INTERIM STATEMENTS by Fund**  
**953-Downtown Development Fund**  
*For the Four Months Ending Friday, October 31, 2014*

12/2/2014  
3:05 PM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		10/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ 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	21,277	70,880	49,603	30.02%	20,758	68,989
Employee Benefits	2,224	8,936	30,249	21,313	29.54%	8,613	27,085
Total Personal Services and Employee Benefits	7,543	30,213	101,129	70,916	29.88%	29,371	96,074
Purchased or Contracted Services	170	4,531	9,280	4,749	48.83%	3,951	8,581
Utilities:							
Gasoline			1,880	1,880			
Stormwater	29	86	410	324	20.98%	85	342
Customer Service Fee	3	9	40	31	22.50%	9	37
Total Utilities	32	95	2,330	2,235	4.08%	94	379
Supplies		164	1,000	836	16.40%		634
Capital Outlay:							
Property (Land and Buildings)		5,000	103,100	98,100	4.85%		
Capital Outlay - Reclass to Balance Sheet			(103,100)	(103,100)			
Total Capital Outlay		5,000		(5,000)			
Inter-Departmental Charges	974	3,895	11,685	7,790	33.33%	3,237	9,710
Miscellaneous							2,500
<b>TOTAL OPERATING EXPENSE</b>	<b>8,719</b>	<b>43,898</b>	<b>125,424</b>	<b>81,526</b>	<b>35.00%</b>	<b>36,653</b>	<b>117,878</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(8,719)</b>	<b>(43,898)</b>	<b>(125,424)</b>	<b>81,526</b>	<b>35.00%</b>	<b>(36,653)</b>	<b>(114,878)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental Interest Income							
Bank Account Interest	9	36		36		38	113
Total Interest/Investment Income	9	36		36		38	113
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>9</b>	<b>36</b>		<b>36</b>		<b>38</b>	<b>113</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(8,710)</b>	<b>(43,862)</b>	<b>(125,424)</b>	<b>81,562</b>	<b>34.97%</b>	<b>(36,615)</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>(\$8,710)</b>	<b>(\$43,862)</b>	<b>\$15,000</b>	<b>(\$58,862)</b>	<b>(292.41%)</b>	<b>(\$36,615)</b>	<b>(\$114,765)</b>





**INTERIM STATEMENTS by Fund**  
*All Funds: City-Wide*  
**For the Four Months Ending Friday, October 31, 2014**  
Duplicate Accounts Report

12/2/2014  
3:05 PM

<u>Account Code</u>	<u>Occurrences</u>	<u>Row Code (duplicates)</u>
---------------------	--------------------	------------------------------

This report doesn't have any duplicate accounts.