



**INTERIM STATEMENTS by Fund**  
**All Funds: City-Wide**  
**For the Six Months Ending Wednesday, December 31, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING REVENUE							
TAXES							
Real property - current year	\$66,366	\$3,399,117	\$3,708,500	(\$309,383)	91.66%	\$2,881,719	\$4,006,875
Public utility			50,000	(50,000)		54,933	59,712
Timber		42		42			
Real property - prior year	8,048	31,855		31,855		38,194	51,091
Motor vehicle	13,105	59,781	150,000	(90,219)	39.85%	101,232	214,398
Motor vehicle title ad valorem tax fee	11,929	232,886	525,000	(292,114)	44.36%	262,962	555,638
Intangible	744	14,652	22,000	(7,348)	66.60%	11,994	21,081
Railroad equipment		5,396	4,500	896	119.91%	5,334	5,334
Property not on digest							25
Real estate transfer (intangible)	671	21,886	6,500	15,386	336.71%	3,543	7,873
Franchise taxes:							
Electric			70,000	(70,000)			51,464
Gas	39,247	77,839	160,000	(82,161)	48.65%	78,295	155,479
Television cable		53,716	240,000	(186,284)	22.38%	56,455	229,981
Telephone	41	26,334	125,000	(98,666)	21.07%	22,289	78,516
Payment In Lieu of Tax GHA			4,000	(4,000)			2,028
Video			20,000	(20,000)		3,223	19,831
Total franchise taxes	39,288	157,889	619,000	(461,111)	25.51%	160,262	537,299
Local option sales and use taxes	285,112	1,696,243	3,350,000	(1,653,757)	50.63%	1,612,196	3,345,800
Hotel/Motel	4,423	32,488	60,000	(27,512)	54.15%	24,563	57,172
Alcoholic beverage excise	46,412	263,284	637,000	(373,716)	41.33%	260,237	626,427
Total selective sales and use taxes	50,835	295,772	697,000	(401,228)	42.44%	284,800	683,599
Business taxes:							
Business and occupation taxes	44,720	82,624	450,000	(367,376)	18.36%	74,801	441,938
Insurance premium taxes		1,274,964	1,200,000	74,964	106.25%	1,228,937	1,219,600
Financial institutions taxes			88,000	(88,000)			80,274
Total business taxes	44,720	1,357,588	1,738,000	(380,412)	78.11%	1,303,738	1,741,812
Penalties and interest on deliquent taxes							
Real		17,998	45,000	(27,002)	40.00%	25,740	48,068
Business	7	166	2,000	(1,834)	8.30%	869	3,080
Total penalties and interest on deliquent taxes	7	18,164	47,000	(28,836)	38.65%	26,609	51,148
TOTAL TAXES	520,825	7,291,271	10,917,500	(3,626,229)	66.79%	6,747,516	11,281,685
LICENSE AND PERMITS							
Business licenses:							
Alcoholic beverages:							
Beer	75,350	189,075	44,000	145,075	429.72%	38,468	45,467
Wine			43,000	(43,000)		37,363	42,862
Liquor		2,350	115,000	(112,650)	2.04%	100,600	114,700
Total alcoholic beverage licenses	75,350	191,425	202,000	(10,575)	94.76%	176,431	203,029
General business licenses:							
Insurance	2,175	2,625	35,000	(32,375)	7.50%	75	38,313
Total general business licenses	2,175	2,625	35,000	(32,375)	7.50%	75	38,313
Total Business licenses	77,525	194,050	237,000	(42,950)	81.88%	176,506	241,342
Non-business licenses and permits:							
Building and signs:							
Zoning and land use permits	750	3,295	4,500	(1,205)	73.22%	2,735	8,841
Sign permits	1,160	7,473	15,000	(7,527)	49.82%	6,370	12,735
Other permits		2,259	2,500	(241)	90.36%	1,450	30,200
Catering	425	950	600	350	158.33%	425	975
Total building and sign permits	2,335	13,977	22,600	(8,623)	61.85%	10,980	52,751
Regulatory fees (permits):							



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	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
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Building structures and equipment permits:							
Inspections							
Building	4,126	79,668	55,000	24,668	144.85%	22,213	38,667
Plumbing	55	1,923	7,000	(5,077)	27.47%	2,861	5,903
Electrical	602	6,608	14,000	(7,392)	47.20%	7,124	13,970
Gas		75	1,000	(925)	7.50%	553	746
Mechanical	85	1,498	6,000	(4,502)	24.97%	2,033	4,930
Total inspection permits	4,868	89,772	83,000	(6,772)	108.16%	34,784	64,216
Total non-business licenses and permits	7,203	103,749	105,600	(1,851)	98.25%	45,764	116,967
Penalties and interest on delinquent licenses and permits							
Interest on business licenses	13	38		38		144	1,034
Total penalties and interest on delinquent licenses and permits	13	38		38		144	1,034
TOTAL LICENSES AND PERMITS	84,741	297,837	342,600	(44,763)	86.93%	222,414	359,343
CHARGES FOR SERVICES							
General government:							
Fees - plan reviews	1,231	20,966	20,000	966	104.83%	6,304	19,772
Fees - demolition recovery	421	4,919	4,000	919	122.98%	4,797	4,463
Fees - zoning applications	35	505	750	(245)	67.33%	515	770
Fees - reimbursements		4,415		4,415		7,283	8,808
Information technology fees	2,155	6,514	15,000	(8,486)	43.43%	7,156	15,699
Indirect cost allocation	408,211	2,449,265	4,898,527	(2,449,262)	50.00%	2,450,639	4,901,278
IT equipment cost allocation	29,828	178,970	357,940	(178,970)	50.00%	224,700	449,400
Motor pool charges	45,616	363,189	991,390	(628,201)	36.63%	553,381	960,842
Election qualifying fees			2,000	(2,000)		2,822	2,822
Business occupation tax admin fee	2,620	5,480	25,000	(19,520)	21.92%	4,520	28,280
Total general government	490,117	3,034,223	6,314,607	3,280,384	48.05%	3,262,117	6,392,134
Public safety - fire inspections			200	(200)		6	6
Streets and public improvements	205	1,200	400	800	300.00%	920	4,457
Utilities / enterprise charges and fees							
Fees - Collection - Residential	167,061	998,543	1,987,500	(988,957)	50.24%	892,193	1,953,692
Fees - Collection - Commercial	77,668	463,448	960,000	(496,552)	48.28%	412,907	909,819
Fees - Transfer Station	101,509	504,982	1,082,000	(577,018)	46.67%	578,607	1,186,875
Fees - Special Handling	235	2,765	6,000	(3,235)	46.08%	3,751	8,405
Fees - Rolloff Containers	43,900	233,554	576,000	(342,446)	40.55%	267,459	493,572
Fees - Yard Waste Disposal	39,519	236,856	475,000	(238,144)	49.86%	242,877	497,881
Fees - Yard Waste Special Handling	(742)	310	5,000	(4,690)	6.20%	3,600	5,853
Sale of Recycled Materials	153	8,717	10,000	(1,283)	87.17%	5,673	14,123
Permit Fees - Commercial Hauler	100	300	1,500	(1,200)	20.00%	700	1,100
Fees - Landfill Use	62,212	377,720	850,000	(472,280)	44.44%	470,735	854,279
Recycling fees Cardboard		23,522	200,000	(176,478)	11.76%	79,386	130,356
Recycling Fees Residential		4,187	46,000	(41,813)	9.10%	22,830	47,987
Recycling Fees Commercial		20,281	16,000	4,281	126.76%	7,985	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	228,994	1,392,167	2,891,000	(1,498,833)	48.16%	1,197,321	2,685,532
Fees - Water Commercial	131,463	835,908	1,334,000	(498,092)	62.66%	732,992	1,573,868
Pass-Thru Water Spalding County	(268,087)	(1,771,742)	(3,063,000)	1,291,258	57.84%	(1,504,734)	(3,492,869)
Fees - Fire Hydrant Water	806	7,272	30,000	(22,728)	24.24%	2,025	9,879
Fees - Water Lock Cut	250	760	1,000	(240)	76.00%	375	1,105



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	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Bulk Water - Spalding County	643,377	4,054,248	8,508,000	(4,453,752)	47.65%	3,545,486	7,794,804
Bulk Water - Williamson	4,007	25,645	60,000	(34,355)	42.74%	21,766	47,490
Bulk Water - Zebulon	18,335	117,938	300,000	(182,062)	39.31%	120,363	246,899
Bulk Water - Butts County	1,160	8,813	20,000	(11,187)	44.07%	(1,184)	8,865
Bulk Water - Coweta County	220,055	1,405,458	2,675,000	(1,269,542)	52.54%	1,347,564	2,784,323
Bulk Water - Barnesville		10		10			9
Bulk Water - Springs Water	145	527	1,000	(473)	52.70%	467	1,161
Bulk Water - City of Concord	2	862	2,000	(1,138)	43.10%	578	750
Fees - Water Tap	580	1,570	5,000	(3,430)	31.40%	1,740	8,475
Sewer Flat - Residential	343,190	2,063,539	4,484,000	(2,420,461)	46.02%	1,817,127	4,008,866
Sewer Flat - Commercial	204,601	1,269,969	2,513,000	(1,243,031)	50.54%	1,160,629	2,482,888
Wastewater Septic Tank	2,640	15,975	30,000	(14,025)	53.25%	13,478	27,953
Sewer Tap Fee		2,250	5,000	(2,750)	45.00%		2,250
Capacity Recovery Fees	28,089	169,030	322,220	(153,190)	52.46%	153,171	342,814
Stormwater - Residential Lower Tier	12,307	74,659	171,636	(96,977)	43.50%	68,546	150,845
Stormwater - Commercial Fees	148,300	888,692	1,773,850	(885,158)	50.10%	785,666	1,715,004
Sewer - Sun City	41,584	244,488		244,488		175,677	438,851
Sewer - Highland Mills	2,686	16,224		16,224		17,267	36,869
Fees - Electric Residential Service	981,883	7,029,713	13,670,000	(6,640,287)	51.42%	6,063,393	13,657,759
Fees - Electric Commercial Service	3,508	21,256	18,494,000	(18,472,744)	0.11%	4,411,500	12,558,002
Fees - Electric Industrial Service	1,722,129	11,140,933	5,308,000	5,832,933	209.89%	5,928,667	8,923,667
Fees - Electric Fuel Adjustment	581,351	3,811,403	7,351,000	(3,539,597)	51.85%	2,697,741	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)		128,143	349,013
Fees - Installation of Underground Power						200	200
ECCR Adjustment	206,852	1,353,406	2,600,000	(1,246,594)	52.05%	1,242,642	2,605,136
Contra-Revenue Donated Services			(125,000)	125,000		(104,023)	(104,023)
Total utilities / enterprise charges and fees	5,751,822	37,056,158	76,572,206	(39,516,048)	48.39%	33,087,310	71,125,113
Other / enterprise charges and fees							
Green Fees	4,189	42,707	80,000	(37,293)	53.38%	47,104	86,143
Handicap Fees		907	1,000	(93)	90.70%	132	704
Golf Cart Rentals	5,893	54,614	125,000	(70,386)	43.69%	60,847	105,951
Merchandise Sales	677	4,961	10,000	(5,039)	49.61%	4,514	8,567
Driving Range Fees	339	3,375	7,000	(3,625)	48.21%	2,895	4,243
Senior Fees							61
Special Fees			9,000	(9,000)		1,825	1,825
Membership Fees	300	3,900	36,000	(32,100)	10.83%	4,532	7,832
Food & Beverage	605	5,993	17,000	(11,007)	35.25%	7,262	12,507
Beer Sales	392	3,054	6,000	(2,946)	50.90%	2,554	4,406
Pull Cart Rentals			200	(200)			
Tournament Fees			4,000	(4,000)			
Fuel Sales - AVGAS	8,267	92,093	191,100	(99,007)	48.19%	111,581	191,194
Fuel Sales - Jet A	210	50,112	93,550	(43,438)	53.57%	42,964	86,687
Airport Services - Tug Fees			100	(100)			
Pilot Sales		6	200	(194)	3.00%		19
Total other / enterprise charges and fees	20,872	261,722	580,150	(318,428)	45.11%	286,210	510,139
Other fees							
General Fund-Customer Service							
-Charges for Serv- -	53,587	322,627	655,100	(332,473)	49.25%	299,499	651,400
Fuel Flowage Fees		4,160	13,250	(9,090)	31.40%	4,640	18,701



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	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$	Over / (Under) %	Actual	Actual
Commercial Hauler Inspection Fee		350		350		250	850
Landfill Capital Surcharge Fee	4,054	22,874	40,000	(17,126)	57.19%	27,514	53,695
Landfill Closure Surcharge Fee	3,571	24,032	40,000	(15,968)	60.08%	27,410	53,463
Container Fees	1,100	14,500	32,000	(17,500)	45.31%	16,600	33,000
Pole Installation	880	880	2,000	(1,120)	44.00%	705	11,661
After Hours Service Fee	975	6,040	11,000	(4,960)	54.91%	5,550	11,525
Connection Fees	11,340	79,175	167,500	(88,325)	47.27%	83,610	166,570
Surge Protection Fees	392	2,299	4,700	(2,401)	48.91%	2,188	4,701
Reconnect Fees	12,105	105,905	217,500	(111,595)	48.69%	108,695	225,910
Underground Trenching	2,094	2,748	6,000	(3,252)	45.80%	3,784	25,658
Fiber Optic Lease Fees	3,626	22,830	49,900	(27,070)	45.75%	22,989	50,006
State NPDES Fees		120		120			
Credit Card Fees	742	36,574	43,000	(6,426)	85.06%	19,561	30,210
Overnight Fees	18	36	100	(64)	36.00%	70	124
Total other fees	94,484	645,150	1,282,050	(636,900)	50.32%	623,065	1,337,474
Culture and recreation							
Pool Fees		1,994	5,250	(3,256)	37.98%	1,648	2,266
Pavilion Fees		555	7,000	(6,445)	7.93%	2,159	8,305
Still Branch WTP Gate Receipts	12	1,662	4,500	(2,838)	36.93%	2,982	7,141
Total culture and recreation	12	4,211	16,750	(12,539)	25.14%	6,789	17,712
Other charges for services							
Cemetery Opening/Closing Fee		400		400		100	200
Site Sales	1,670	18,920		18,920		18,285	41,381
Cemetery Fees	8,305	68,357	155,000	(86,643)	44.10%	65,661	131,818
Niche Engraving		325		325		250	275
Returned Check Fees	1,080	8,671	18,800	(10,129)	46.12%	9,520	16,665
Delinquent Penalties	126,649	733,811	1,500,000	(766,189)	48.92%	750,548	1,440,316
Total other charges for services	137,704	830,484	1,673,800	(843,316)	49.62%	844,364	1,630,655
<b>TOTAL CHARGES FOR SERVICES</b>	<b>6,495,216</b>	<b>41,833,148</b>	<b>86,440,163</b>	<b>(44,607,015)</b>	<b>48.40%</b>	<b>38,110,781</b>	<b>81,017,690</b>
<b>FINES AND FORFEITURES</b>							
Court							
Police Revenue	1,253	11,773	10,000	1,773	117.73%	3,289	9,233
Traffic Fines	56,027	517,606	550,000	(32,394)	94.11%	180,837	517,304
Camera Traffic Light Fines		73	100,000	(99,927)	0.07%	38,348	40,849
Ordinance Fines		1,836	2,000	(164)	91.80%	1,687	2,164
Fine Surcharge - Technology - Police	148	5,136		5,136		6,601	11,989
Fine Surcharge - Technology - Court	2,029	12,927	25,000	(12,073)	51.71%	6,815	19,863
Total court revenues and fines	59,457	549,351	687,000	(137,649)	79.96%	237,577	601,402
Bond confiscations							
Confiscations		30,674		30,674		13,893	17,192
Total Bond Confiscations		30,674		30,674		13,893	17,192
Confiscations							
State Confiscations		12,974	25,000	(12,026)	51.90%	1,652	1,652
Federal Confiscations		14,124		14,124		1,260	1,260
Total state and federal confiscations		27,098	25,000	2,098	108.39%	2,912	2,912
<b>TOTAL FINES AND FORFEITURES</b>	<b>59,457</b>	<b>607,123</b>	<b>712,000</b>	<b>(104,877)</b>	<b>85.27%</b>	<b>254,382</b>	<b>621,506</b>
<b>RENTS AND ROYALTIES</b>							
Rents & Royalties	525	3,775	10,000	(6,225)	37.75%	5,025	8,075
Property Rental	14,479	86,792	184,100	(97,308)	47.14%	89,686	178,798



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Water Tower	4,767	28,601	57,200	(28,599)	50.00%	23,575	49,134
Sale of Excess Capacity	41,045	352,185	600,000	(247,815)	58.70%	377,358	778,714
Sale of Bricks		1,080		1,080		450	945
Equipment Rental Fees	10	6,350	12,540	(6,190)	50.64%	6,380	24,246
MEAG Refunding Flexible Operating	103,387	620,322	1,155,000	(534,678)	53.71%	594,604	1,726,155
MEAG Refunding Generation Trust	192,004	1,152,024	2,321,100	(1,169,076)	49.63%	993,120	2,118,660
AMR from MEAG Trust		2,750	6,600	(3,850)	41.67%	3,300	6,450
T-Hangar Rentals		4,950	11,880	(6,930)	41.67%	5,940	11,880
Tie Down Rentals		1,136	2,727	(1,591)	41.66%	1,863	3,476
Ground Leases		98,823	225,000	(126,177)	43.92%	116,140	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			26,113	(26,113)			
Code Violations		11,024		11,024		324	1,106
Insurance Claims		16,172		16,172		36,007	126,162
Cash Over/Short	(99)	316		316		169	(374)
Misc Revenue	37,821	203,740	250,000	(46,260)	81.50%	16,943	96,189
<b>TOTAL RENTS AND ROYALTIES</b>	<b>393,939</b>	<b>2,590,040</b>	<b>5,482,260</b>	<b>(2,892,220)</b>	<b>47.24%</b>	<b>2,270,884</b>	<b>6,577,459</b>
<b>TOTAL OPERATING REVENUE</b>	<b>7,554,178</b>	<b>52,619,419</b>	<b>103,894,523</b>	<b>(51,275,104)</b>	<b>50.65%</b>	<b>47,605,977</b>	<b>99,857,683</b>
<b>OPERATING EXPENSE</b>							
Personal Services and Employee Benefits:							
Salaries and Wages	2,064,914	8,977,147	18,762,974	9,785,827	47.85%	8,511,520	18,211,124
Employee Benefits	701,052	3,886,736	9,021,508	5,134,772	43.08%	3,969,626	8,176,357
Total Personal Services and Employee Benefits	2,765,966	12,863,883	27,784,482	14,920,599	46.30%	12,481,146	26,387,481
Purchased or Contracted Services	1,022,772	4,628,802	11,422,764	6,793,962	40.52%	4,604,763	9,737,340
Utilities:							
Water/Sewerage	7,521	46,162	140,640	94,478	32.82%	43,960	124,837
Natural Gas	8,600	30,939	91,950	61,011	33.65%	19,421	73,061
Electricity	135,003	725,861	2,145,560	1,419,699	33.83%	723,844	1,820,361
Propane	549	634	2,990	2,356	21.20%	471	1,248
Gasoline	75,515	628,707	1,516,480	887,773	41.46%	675,877	1,362,962
Stormwater	57,487	287,513	638,880	351,367	45.00%	283,637	684,555
Customer Service Fee	371	1,845	5,050	3,205	36.53%	1,869	4,487
Total Utilities	285,046	1,721,661	4,541,550	2,819,889	37.91%	1,749,079	4,071,511
Supplies	277,183	2,122,004	5,604,589	3,482,585	37.86%	2,189,703	4,369,645
Electricity for Resale	2,824,543	18,878,675	35,787,540	16,908,865	52.75%	17,524,838	35,155,112
Capital Outlay:							
Property (Land and Buildings)	1,071,723	5,195,021	21,983,681	16,788,660	23.63%	3,350,004	8,603,233
Machinery and Equipment	212,463	799,343	3,173,268	2,373,925	25.19%	376,222	1,465,745
Capital Outlay - Reclass to Balance Sheet	(1,050,987)	(4,728,980)	(18,565,888)	(13,836,908)	25.47%	(2,835,238)	(8,390,883)
Total Capital Outlay	233,199	1,265,384	6,591,061	5,325,677	19.20%	890,988	1,678,095
Depreciation Expense	396,585	2,363,308	5,528,500	3,165,192	42.75%	2,474,454	4,948,580
Bad Debt			500,000	500,000			666,393
Inter-Departmental Charges	438,039	3,017,598	5,551,468	2,533,870	54.36%	2,957,166	5,793,566
Miscellaneous	131,898	216,494	649,033	432,539	33.36%	130,564	271,017
<b>TOTAL OPERATING EXPENSE</b>	<b>8,375,231</b>	<b>47,077,809</b>	<b>103,960,987</b>	<b>56,883,178</b>	<b>45.28%</b>	<b>45,002,701</b>	<b>93,078,740</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(821,053)</b>	<b>5,541,610</b>	<b>(66,464)</b>	<b>5,608,074</b>	<b>(8,337.76%)</b>	<b>2,603,276</b>	<b>6,778,943</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							
Federal government grants							



**INTERIM STATEMENTS by Fund**  
**All Funds: City-Wide**  
**For the Six Months Ending Wednesday, December 31, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
Operating-categorical							
Direct	28,000	41,900	336,517	(294,617)	12.45%	49,950	185,021
Total operating-categorical	28,000	41,900	336,517	(294,617)	12.45%	49,950	185,021
Capital							
Direct			279,311	(279,311)			44,313
Net Capital			279,311	(279,311)			44,313
Total federal government grants	28,000	41,900	615,828	(573,928)	6.80%	49,950	229,334
State government grants							
Operating-categorical							
Direct							
Byrne Grant							14,125
Miscellaneous State Grant			20,000	(20,000)			7,405
GA DOT Grant		196,834		196,834		220,252	235,847
DNR - Funding			19,980	(19,980)		83,948	97,558
Total direct		196,834	39,980	(156,854)	492.33%	304,200	354,935
Total operating-categorical		196,834	39,980	156,854	492.33%	304,200	354,935
Direct							
LCI Grant ARC			814,953	(814,953)			
Total direct			814,953	814,953	0.00%		
Capital							
Direct (CDBG Grant Proceeds)	61,675	472,909	1,475,818	(1,002,909)	32.04%	252,706	252,706
Total Capital			279,311	(279,311)			44,313
Total state government grants	61,675	669,743	2,330,751	(1,661,008)	28.74%	556,906	607,641
Local government unit grants							
Spalding Co. Contribution			357,796	(357,796)			110,550
Board of Education - RESA	16,971	36,009	86,100	(50,091)	41.82%	42,914	86,024
Spalding Co. Contribution			57,977	(57,977)			34,258
Spalding Co. Contribution		17,500	99,697	(82,197)	17.55%	3,500	17,303
Total local government unit grants	16,971	53,509	601,570	548,061	8.89%	46,414	248,135
Special purpose local option sales and use taxes		213,931	1,600,000	(1,386,069)	13.37%	657,436	2,140,712
Total Intergovernmental revenue	106,646	979,083	5,148,149	(4,169,066)	19.02%	1,310,706	3,225,822
Intergovernmental - Exp	(2,471)	(109,404)	(215,935)	106,531	50.67%	(117,767)	(178,055)
Total Intergovernmental - net	104,175	869,679	4,932,214	(4,062,535)	17.63%	1,192,939	3,047,767
Interest Income							
Bank Account Interest	2,829	12,160	6,500	5,660	187.08%	12,115	26,821
Bank Account Interest	63,229	293,748	190,000	103,748	154.60%	255,094	520,391
Dividends	27,739	164,003		164,003		139,748	290,003
Realized Gain/Loss on Investments							11
Unrealized Gain/Loss on Investments	(71,721)	131,188		131,188		(148,704)	864,550
Total Interest/Investment Income	22,076	601,099	196,500	404,599	305.90%	258,253	1,701,776
Principal	(7,452)	(135,825)	(274,430)	138,605	49.49%	(161,419)	(341,489)
Interest Expense	(1,097,721)	(1,168,699)	(2,381,740)	1,213,041	49.07%	(1,264,399)	(2,408,808)
Total principal and interest expense	(1,105,173)	(1,304,524)	(2,656,170)	1,351,646	49.11%	(1,425,818)	(2,750,297)
Contributions and donations							
Contributions & Donations	10,393	27,592	10,000	17,592	275.92%	11,419	28,472
Contributions DARE		1,660	630	1,030	263.49%	131	5,221
Contributed Capital	1,670	16,395	400	15,995	4,098.75%	16,608	60,261
Contributed Capital - Developers			122,000	(122,000)			
GMA Safety Grant							6,000



**INTERIM STATEMENTS by Fund**  
*All Funds: City-Wide*  
**For the Six Months Ending Wednesday, December 31, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Total contributions and donations	12,063	45,647	133,030	(87,383)	34.31%	28,158	99,954
Gain (loss) on sale of capital assets							
Gain / Loss on Sale of Assets		10,400	65,000	(54,600)	16.00%	63,743	260,796
Total gain (loss) on sale of capital assets		10,400	65,000	(54,600)	16.00%	63,743	260,796
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(966,859)</b>	<b>222,301</b>	<b>2,670,574</b>	<b>(2,448,273)</b>	<b>8.32%</b>	<b>117,275</b>	<b>2,359,996</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(1,787,912)</b>	<b>5,763,911</b>	<b>2,604,110</b>	<b>3,159,801</b>	<b>221.34%</b>	<b>2,720,551</b>	<b>9,138,939</b>
<b>TRANSFERS</b>							
Transfers - in	718,392	4,743,532	11,822,644	(7,079,112)	40.12%	4,118,379	11,096,002
Transfers - out	(718,392)	(4,743,532)	(11,822,644)	7,079,112	40.12%	(4,073,340)	(11,097,944)
<b>TOTAL TRANSFERS - NET</b>						<b>45,039</b>	<b>(1,942)</b>
<b>CHANGE IN NET POSITION</b>	<b>(1,787,912)</b>	<b>\$5,763,911</b>	<b>\$2,604,110</b>	<b>\$3,159,801</b>	<b>221.34%</b>	<b>\$2,765,590</b>	<b>\$9,136,997</b>





**INTERIM STATEMENTS by Fund**  
**101-General Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
TAXES							
Real property - current year	\$65,772	\$3,214,145	\$3,590,000	(\$375,855)	89.53%	\$2,817,822	\$3,927,231
Public utility			50,000	(50,000)		54,933	59,712
Timber		42		42			
Real property - prior year	8,048	31,855		31,855		38,194	51,091
Motor vehicle	13,105	59,781	150,000	(90,219)	39.85%	101,232	214,398
Motor vehicle title ad valorem							
tax fee	11,929	232,886	525,000	(292,114)	44.36%	262,962	555,638
Intangible	744	14,652	22,000	(7,348)	66.60%	11,994	21,081
Railroad equipment		5,396	4,500	896	119.91%	5,334	5,334
Property not on digest							25
Real estate transfer (intangible)	671	21,886	6,500	15,386	336.71%	3,543	7,873
Franchise taxes:							
Electric			70,000	(70,000)			51,464
Gas	39,247	77,839	160,000	(82,161)	48.65%	78,295	155,479
Television cable		53,716	240,000	(186,284)	22.38%	56,455	229,981
Telephone	41	26,334	125,000	(98,666)	21.07%	22,289	78,516
Payment In Lieu of Tax GHA			4,000	(4,000)			2,028
Video			20,000	(20,000)		3,223	19,831
Total franchise taxes	39,288	157,889	619,000	(461,111)	25.51%	160,262	537,299
Local option sales and use taxes	285,112	1,696,243	3,350,000	(1,653,757)	50.63%	1,612,196	3,345,800
Hotel/Motel	(15)	(15)		(15)			
Alcoholic beverage excise	46,412	263,284	637,000	(373,716)	41.33%	260,237	626,427
Total selective sales and use taxes	46,397	263,269	637,000	(373,731)	41.33%	260,237	626,427
Business taxes:							
Business and occupation taxes	44,720	82,624	450,000	(367,376)	18.36%	74,801	441,938
Insurance premium taxes		1,274,964	1,200,000	74,964	106.25%	1,228,937	1,219,600
Financial institutions taxes			88,000	(88,000)			80,274
Total business taxes	44,720	1,357,588	1,738,000	(380,412)	78.11%	1,303,738	1,741,812
Penalties and interest on delinquent taxes							
Real		17,998	45,000	(27,002)	40.00%	25,740	48,068
Business	7	166	2,000	(1,834)	8.30%	869	3,080
Total penalties and interest on delinquent taxes	7	18,164	47,000	(28,836)	38.65%	26,609	51,148
TOTAL TAXES	515,793	7,073,796	10,739,000	(3,665,204)	65.87%	6,659,056	11,144,869
LICENSE AND PERMITS							
Business licenses:							
Alcoholic beverages:							
Beer	75,350	189,075	44,000	145,075	429.72%	38,468	45,467
Wine			43,000	(43,000)		37,363	42,862
Liquor		2,350	115,000	(112,650)	2.04%	100,600	114,700
Total alcoholic beverage licenses	75,350	191,425	202,000	(10,575)	94.76%	176,431	203,029
General business licenses:							
Insurance	2,175	2,625	35,000	(32,375)	7.50%	75	38,313
Total general business licenses	2,175	2,625	35,000	(32,375)	7.50%	75	38,313
Total Business licenses	77,525	194,050	237,000	(42,950)	81.88%	176,506	241,342
Non-business licenses and permits:							
Building and signs:							
Zoning and land use permits	750	3,295	4,500	(1,205)	73.22%	2,735	8,841
Sign permits	1,160	7,473	15,000	(7,527)	49.82%	6,370	12,735
Other permits		2,259	2,500	(241)	90.36%	1,450	30,200
Catering	425	950	600	350	158.33%	425	975
Total building and sign permits	2,335	13,977	22,600	(8,623)	61.85%	10,980	52,751
Regulatory fees (permits):							





**INTERIM STATEMENTS by Fund**  
**101-General Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Building structures and equipment permits:							
Inspections							
Building	4,126	79,668	55,000	24,668	144.85%	22,213	38,667
Plumbing	55	1,923	7,000	(5,077)	27.47%	2,861	5,903
Electrical	602	6,608	14,000	(7,392)	47.20%	7,124	13,970
Gas		75	1,000	(925)	7.50%	553	746
Mechanical	85	1,498	6,000	(4,502)	24.97%	2,033	4,930
Total inspection permits	4,868	89,772	83,000	(6,772)	108.16%	34,784	64,216
Total non-business licenses and permits	7,203	103,749	105,600	(1,851)	98.25%	45,764	116,967
Penalties and interest on delinquent licenses and permits							
Interest on business licenses	13	38		38		144	1,034
Total penalties and interest on delinquent licenses and permits	13	38		38		144	1,034
<b>TOTAL LICENSES AND PERMITS</b>	<b>84,741</b>	<b>297,837</b>	<b>342,600</b>	<b>(44,763)</b>	<b>86.93%</b>	<b>222,414</b>	<b>359,343</b>
<b>CHARGES FOR SERVICES</b>							
General government:							
Fees - plan reviews	1,231	20,966	20,000	966	104.83%	6,304	19,772
Fees - demolition recovery	421	4,919	4,000	919	122.98%	4,797	4,463
Fees - zoning applications	35	505	750	(245)	67.33%	515	770
Fees - reimbursements		4,415		4,415		7,283	8,808
Information technology fees	2,155	6,514	15,000	(8,486)	43.43%	7,156	15,699
Indirect cost allocation	408,211	2,449,265	4,898,527	(2,449,262)	50.00%	2,450,639	4,901,278
IT equipment cost allocation	29,828	178,970	357,940	(178,970)	50.00%	224,700	449,400
Election qualifying fees			2,000	(2,000)		2,822	2,822
Business occupation tax admin fee	2,620	5,480	25,000	(19,520)	21.92%	4,520	28,280
Total general government	444,501	2,671,034	5,323,217	2,652,183	50.18%	2,708,736	5,431,292
Public safety - fire inspections			200	(200)		6	6
Utilities / enterprise charges and fees							
Sale of Recycled Materials		874		874			
Total utilities / enterprise charges and fees		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		555	7,000	(6,445)	7.93%	2,159	8,305
Total culture and recreation		2,549	12,250	(9,701)	20.81%	3,807	10,571
Other charges for services							
Cemetery Fees	8,305	68,357	155,000	(86,643)	44.10%	65,661	131,818
Returned Check Fees		140		140		65	160
Total other charges for services	8,305	68,497	155,000	(86,503)	44.19%	65,726	131,978
<b>TOTAL CHARGES FOR SERVICES</b>	<b>452,806</b>	<b>2,742,954</b>	<b>5,490,667</b>	<b>(2,747,713)</b>	<b>49.96%</b>	<b>2,778,287</b>	<b>5,573,873</b>
<b>FINES AND FORFEITURES</b>							
Court							
Police Revenue	1,253	11,773	10,000	1,773	117.73%	3,289	9,233
Traffic Fines	56,027	517,606	550,000	(32,394)	94.11%	180,837	517,304
Camera Traffic Light Fines		73	100,000	(99,927)	0.07%	38,348	40,849
Ordinance Fines		1,836	2,000	(164)	91.80%	1,687	2,164



**INTERIM STATEMENTS by Fund**  
**101-General Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Total court revenues and fines	57,280	531,288	662,000	(130,712)	80.25%	224,161	569,550
TOTAL FINES AND FORFEITURES	57,280	531,288	662,000	(130,712)	80.25%	224,161	569,550
RENTS AND ROYALTIES							
Property Rental	14,479	86,792	184,100	(97,308)	47.14%	89,686	175,598
MEAG Refunding Generation Trust			17,500	(17,500)			
Insurance Claims		7,672		7,672		10,239	26,059
Cash Over/Short						8	8
Misc Revenue	25	3,709		3,709		668	2,226
TOTAL RENTS AND ROYALTIES	14,504	98,173	201,600	(103,427)	48.70%	100,601	203,891
TOTAL OPERATING REVENUE	1,125,124	10,744,048	17,435,867	(6,691,819)	61.62%	9,984,519	17,851,526
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	1,154,018	5,032,865	10,384,744	5,351,879	48.46%	4,796,284	10,160,786
Employee Benefits	392,504	2,168,284	5,050,255	2,881,971	42.93%	2,205,858	4,490,016
Allocated Payroll Costs	(15,879)	(76,257)	(146,476)	(70,219)	52.06%	(71,617)	(138,244)
Total Personal Services and Employee Benefits	1,530,643	7,124,892	15,288,523	8,163,631	46.60%	6,930,525	14,512,558
Purchased or Contracted Services	129,956	1,435,419	3,270,784	1,835,365	43.89%	1,458,308	2,810,271
Utilities:							
Water/Sewerage	3,139	22,000	56,540	34,540	38.91%	20,925	49,099
Natural Gas	4,273	15,284	45,250	29,966	33.78%	10,075	36,395
Electricity	27,877	166,981	402,530	235,549	41.48%	162,220	388,817
Propane			1,330	1,330		452	810
Gasoline	27,434	247,429	648,840	401,411	38.13%	292,306	557,280
Stormwater	53,097	265,083	585,200	320,117	45.30%	261,228	630,981
Customer Service Fee	151	739	1,990	1,251	37.14%	735	1,798
Total Utilities	115,971	717,516	1,741,680	1,024,164	41.20%	747,941	1,665,180
Supplies	38,375	434,650	1,073,599	638,949	40.49%	314,724	901,449
Capital Outlay:							
Property (Land and Buildings)	16,896	118,039	436,920	318,881	27.02%	176,196	266,909
Machinery and Equipment	113,149	281,765	1,124,660	842,895	25.05%	44,682	233,020
Total Capital Outlay	130,045	399,804	1,561,580	1,161,776	25.60%	220,878	499,929
Inter-Departmental Charges	238,984	1,679,243	3,152,810	1,473,567	53.26%	1,609,015	3,141,024
Miscellaneous	14,750	71,067	282,517	211,450	25.15%	50,514	108,865
TOTAL OPERATING EXPENSE	2,198,724	11,862,591	26,371,493	14,508,902	44.98%	11,331,905	23,639,276
OPERATING INCOME (LOSS)	(1,073,600)	(1,118,543)	(8,935,626)	7,817,083	12.52%	(1,347,386)	(5,787,750)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Federal government grants							
Operating-categorical							
Direct							105,172
Total operating-categorical							105,172
Total federal government grants							105,172
State government grants							
Operating-categorical							
Direct							
Byrne Grant							14,125
Miscellaneous State Grant			20,000	(20,000)			
GA DOT Grant		196,834		196,834		192,430	192,430
Total direct		196,834	20,000	(176,834)	984.17%	192,430	206,555
Total operating-categorical		196,834	20,000	176,834	984.17%	192,430	206,555



**INTERIM STATEMENTS by Fund**  
**101-General Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$	Over / (Under) %	Actual	Actual
Direct (CDBG Grant Proceeds)		7,998		7,998			
Total state government grants		204,832	20,000	184,832	1,024.16%	192,430	206,555
Local government unit grants							
Board of Education - RESA	16,971	36,009	86,100	(50,091)	41.82%	42,914	86,024
Spalding Co. Contribution			57,977	(57,977)			34,258
Total local government unit grants	16,971	36,009	144,077	108,068	24.99%	42,914	120,282
Total Intergovernmental revenue	16,971	240,841	164,077	76,764	146.79%	235,344	432,009
Intergovernmental - Exp	(2,471)	(101,077)	(154,100)	53,023	65.59%	(115,588)	(170,124)
Total Intergovernmental - net	14,500	139,764	9,977	129,787	1,400.86%	119,756	261,885
Interest Income							
Bank Account Interest	313	1,733	6,500	(4,767)	26.66%	3,624	7,894
Unrealized Gain/Loss on Investments		(80)		(80)		(5,599)	(660)
Total Interest/Investment Income	313	1,653	6,500	(4,847)	25.43%	(1,975)	7,234
Principal	(7,452)	(135,825)	(274,430)	138,605	49.49%	(161,419)	(333,954)
Interest Expense	(985)	(81,860)	(160,230)	78,370	51.09%	(88,099)	(173,161)
Total principal and interest expense	(8,437)	(217,685)	(434,660)	216,975	50.08%	(249,518)	(507,115)
Contributions and donations							
Contributions & Donations	10,393	22,714	10,000	12,714	227.14%	2,749	18,129
Contributions DARE							4,590
Total contributions and donations	10,393	22,714	10,000	12,714	227.14%	2,749	22,719
Gain (loss) on sale of capital assets							
Gain / Loss on Sale of Assets			25,000	(25,000)		3,743	5,341
Total gain (loss) on sale of capital assets			25,000	(25,000)		3,743	5,341
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>16,769</b>	<b>(53,554)</b>	<b>(383,183)</b>	<b>329,629</b>	<b>13.98%</b>	<b>(125,245)</b>	<b>(209,936)</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(1,056,831)</b>	<b>(1,172,097)</b>	<b>(9,318,809)</b>	<b>8,146,712</b>	<b>12.58%</b>	<b>(1,472,631)</b>	<b>(5,997,686)</b>
<b>TRANSFERS</b>							
Transfers - in	654,438	3,932,502	10,022,402	(6,089,900)	39.24%	3,935,702	8,024,493
Transfers - out			(1,478,134)	1,478,134		44,937	(1,739,711)
<b>TOTAL TRANSFERS - NET</b>	<b>654,438</b>	<b>3,932,502</b>	<b>8,544,268</b>	<b>(4,611,766)</b>	<b>46.03%</b>	<b>3,980,639</b>	<b>6,284,782</b>
<b>CHANGE IN NET POSITION</b>	<b>(\$402,393)</b>	<b>\$2,760,405</b>	<b>(\$774,541)</b>	<b>\$3,534,946</b>	<b>(356.39%)</b>	<b>\$2,508,008</b>	<b>\$287,096</b>



**INTERIM STATEMENTS by Fund**  
**210-Confiscated Assets Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
FINES AND FORFEITURES							
Bond confiscations							
Confiscations		\$30,674		\$30,674		\$13,893	\$17,192
Total Bond Confiscations		30,674		30,674		13,893	17,192
Confiscations							
State Confiscations		12,974	25,000	(12,026)	51.90%	1,652	1,652
Federal Confiscations		14,124		14,124		1,260	1,260
Total state and federal confiscations		27,098	25,000	2,098	108.39%	2,912	2,912
TOTAL FINES AND FORFEITURES		57,772	25,000	32,772	231.09%	16,805	20,104
TOTAL OPERATING REVENUE		57,772	25,000	32,772	231.09%	16,805	20,104
OPERATING EXPENSE							
Purchased or Contracted Services		386		(386)		4,404	7,818
Supplies	2,584	33,513	25,000	(8,513)	134.05%	15,999	22,325
Capital Outlay:							
Machinery and Equipment		26,674		(26,674)			
Total Capital Outlay		26,674		(26,674)			
TOTAL OPERATING EXPENSE	2,584	60,573	25,000	(35,573)	242.29%	20,403	30,143
OPERATING INCOME (LOSS)	(2,584)	(2,801)		(2,801)		(3,598)	(10,039)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Intergovernmental - Exp		(1,842)		(1,842)		(2,179)	(7,931)
Total Intergovernmental - net		(1,842)		(1,842)		(2,179)	(7,931)
TOTAL NON-OPERATING INCOME (EXPENSE)		(1,842)		(1,842)		(2,179)	(7,931)
INCOME (LOSS) BEFORE TRANSFERS	(2,584)	(4,643)		(4,643)		(5,777)	(17,970)
TRANSFERS							
Transfers - out			(11,574)	11,574			
TOTAL TRANSFERS - NET			(11,574)	11,574			
CHANGE IN NET POSITION	(\$2,584)	(\$4,643)	(\$11,574)	\$6,931	40.12%	(\$5,777)	(\$17,970)



**INTERIM STATEMENTS by Fund**  
**224-Community Development Block Grant 2012**  
**For the Six Months Ending Wednesday, December 31, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
OPERATING EXPENSE							
Purchased or Contracted Services	\$56	\$146	\$1,000	\$854	14.60%	\$13,320	\$14,969
Capital Outlay:							
Property (Land and Buildings)		6,500	26,654	20,154	24.39%	269,171	406,757
Total Capital Outlay		6,500	26,654	20,154	24.39%	269,171	406,757
TOTAL OPERATING EXPENSE	56	6,646	27,654	21,008	24.03%	282,491	421,726
OPERATING INCOME (LOSS)	(56)	(6,646)	(27,654)	21,008	24.03%	(282,491)	(421,726)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Direct (CDBG Grant Proceeds)						252,706	252,706
Total state government grants						252,706	252,706
Total Intergovernmental revenue						252,706	252,706
Total Intergovernmental - net						252,706	252,706
TOTAL NON-OPERATING INCOME (EXPENSE)						252,706	252,706
INCOME (LOSS) BEFORE TRANSFERS	(56)	(6,646)	(27,654)	21,008	24.03%	(29,785)	(169,020)
TRANSFERS							
Transfers - in		6,500	27,654	(21,154)	23.50%	56,137	206,087
TOTAL TRANSFERS - NET		6,500	27,654	(21,154)	23.50%	56,137	206,087
CHANGE IN NET POSITION	(\$56)	(\$146)		(\$146)	0.00%	\$26,352	\$37,067



**INTERIM STATEMENTS by Fund**  
**225-Community Development Block Grant 2013**  
**For the Six Months Ending Wednesday, December 31, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
OPERATING EXPENSE							
Purchased or Contracted Services	\$1,800	\$7,000	\$13,000	\$6,000	53.85%	\$39,402	\$18,000
Capital Outlay:							
Property (Land and Buildings)	102,482	707,967	734,308	26,341	96.41%		64,853
Total Capital Outlay	102,482	707,967	734,308	26,341	96.41%		64,853
TOTAL OPERATING EXPENSE	104,282	714,967	747,308	32,341	95.67%	39,402	82,853
OPERATING INCOME (LOSS)	(104,282)	(714,967)	(747,308)	32,341	95.67%	(39,402)	(82,853)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Direct (CDBG Grant Proceeds)	61,675	464,911	500,000	(35,089)	92.98%		
Total state government grants	61,675	464,911	500,000	(35,089)	92.98%		
Total Intergovernmental revenue	61,675	464,911	500,000	(35,089)	92.98%		
Total Intergovernmental - net	61,675	464,911	500,000	(35,089)	92.98%		
TOTAL NON-OPERATING INCOME (EXPENSE)	61,675	464,911	500,000	(35,089)	92.98%		
INCOME (LOSS) BEFORE TRANSFERS	(42,607)	(250,056)	(247,308)	(2,748)	101.11%	(39,402)	(82,853)
TRANSFERS							
Transfers - in	44,543	218,644	247,308	(28,664)	88.41%	39,402	79,226
TOTAL TRANSFERS - NET	44,543	218,644	247,308	(28,664)	88.41%	39,402	79,226
CHANGE IN NET POSITION	\$1,936	(\$31,412)		(\$31,412)	0.00%		(\$3,627)



**INTERIM STATEMENTS by Fund**  
**226-Community Development Block Grant 2014**  
**For the Six Months Ending Wednesday, December 31, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
OPERATING EXPENSE							
Purchased or Contracted Services	\$1,300	\$4,900	\$31,000	\$26,100	15.81%		
Capital Outlay:							
Property (Land and Buildings)	75	17,605	679,795	662,190	2.59%		
Total Capital Outlay	75	17,605	679,795	662,190	2.59%		
TOTAL OPERATING EXPENSE	1,375	22,505	710,795	688,290	3.17%		
OPERATING INCOME (LOSS)	(1,375)	(22,505)	(710,795)	688,290	3.17%		
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Direct (CDBG Grant Proceeds)			500,000	(500,000)			
Total state government grants			500,000	(500,000)			
Total Intergovernmental revenue			500,000	(500,000)			
Total Intergovernmental - net			500,000	(500,000)			
TOTAL NON-OPERATING INCOME (EXPENSE)			500,000	(500,000)			
INCOME (LOSS) BEFORE TRANSFERS	(1,375)	(22,505)	(210,795)	188,290	10.68%		
TRANSFERS							
Transfers - in	16,875	22,505	210,795	(188,290)	10.68%		
TOTAL TRANSFERS - NET	16,875	22,505	210,795	(188,290)	10.68%		
CHANGE IN NET POSITION	\$15,500				0.00%		





**INTERIM STATEMENTS by Fund**  
**251-Multiple Grant Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Interest Income							
Bank Account Interest	\$3	\$16		\$16		\$16	\$31
Total Interest/Investment Income	3	16		16		16	31
TOTAL NON-OPERATING INCOME (EXPENSE)	3	16		16		16	31
INCOME (LOSS) BEFORE TRANSFERS	3	16		16		16	31
CHANGE IN NET POSITION	\$3	\$16		\$16	0.00%	\$16	\$31



**INTERIM STATEMENTS by Fund**  
**252-Community Housing Improvement Program**  
**For the Six Months Ending Wednesday, December 31, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Miscellaneous	\$25,000	\$44,900	\$114,250	\$69,350	39.30%		
TOTAL OPERATING EXPENSE	25,000	44,900	114,250	69,350	39.30%		
OPERATING INCOME (LOSS)	(25,000)	(44,900)	(114,250)	69,350	39.30%		
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Federal government grants							
Operating-categorical							
Direct	28,000	41,900	114,250	(72,350)	36.67%		
Total operating-categorical	28,000	41,900	114,250	(72,350)	36.67%		
Total federal government grants	28,000	41,900	114,250	(72,350)	36.67%		
Total Intergovernmental revenue	28,000	41,900	114,250	(72,350)	36.67%		
Total Intergovernmental - net	28,000	41,900	114,250	(72,350)	36.67%		
TOTAL NON-OPERATING INCOME (EXPENSE)	28,000	41,900	114,250	(72,350)	36.67%		
INCOME (LOSS) BEFORE TRANSFERS	3,000	(3,000)		(3,000)			
CHANGE IN NET POSITION	\$3,000	(\$3,000)		(\$3,000)	0.00%		



**INTERIM STATEMENTS by Fund**  
**253-Neighborhood Stabilization Program**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services							\$36
Miscellaneous	92,148	92,148	181,927	89,779	50.65%	28,043	28,043
TOTAL OPERATING EXPENSE	92,148	92,148	181,927	89,779	50.65%	28,043	28,079
OPERATING INCOME (LOSS)	(92,148)	(92,148)	(181,927)	89,779	50.65%	(28,043)	(28,079)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Federal government grants							
Operating-categorical							
Direct			181,927	(181,927)			
Total operating-categorical			181,927	(181,927)			
Total federal government grants			181,927	(181,927)			
Total Intergovernmental revenue			181,927	(181,927)			
Total Intergovernmental - net			181,927	(181,927)			
Gain (loss) on sale of capital assets							
Gain / Loss on Sale of Assets		10,400		10,400			13,100
Total gain (loss) on sale of capital assets		10,400		10,400			13,100
TOTAL NON-OPERATING INCOME (EXPENSE)		10,400	181,927	(171,527)	5.72%		13,100
INCOME (LOSS) BEFORE TRANSFERS	(92,148)	(81,748)		(81,748)		(28,043)	(14,979)
CHANGE IN NET POSITION	(92,148)	(81,748)		(81,748)	0.00%	(28,043)	(14,979)



**INTERIM STATEMENTS by Fund**  
**254-FEMA Grants Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		12/31/2013	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		\$76,199
Employee Benefits			23,065	23,065		23,058
Total Personal Services and Employee Benefits			99,270	99,270		99,257
Purchased or Contracted Services			82,580	82,580		82,579
Supplies			16,090	16,090		16,090
Inter-Departmental Charges			10,000	10,000		10,000
<b>TOTAL OPERATING EXPENSE</b>			<b>207,940</b>	<b>207,940</b>		<b>207,926</b>
<b>OPERATING INCOME (LOSS)</b>			<b>(207,940)</b>	<b>207,940</b>		<b>(207,926)</b>
Intergovernmental						
<b>INCOME (LOSS) BEFORE TRANSFERS</b>			<b>(207,940)</b>	<b>207,940</b>		<b>(207,926)</b>
<b>TRANSFERS</b>						
Transfers - in			26,005	(26,005)		39,137
<b>TOTAL TRANSFERS - NET</b>			<b>26,005</b>	<b>(26,005)</b>		<b>39,137</b>
<b>CHANGE IN NET POSITION</b>			<b>(\$181,935)</b>	<b>\$181,935</b>	<b>0.00%</b>	<b>(\$168,789)</b>



**INTERIM STATEMENTS by Fund**  
**255-Neighborhood Stabilization Program-3**  
**For the Six Months Ending Wednesday, December 31, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Miscellaneous			\$40,340	\$40,340		\$49,950	\$127,052
TOTAL OPERATING EXPENSE			40,340	40,340		49,950	127,052
OPERATING INCOME (LOSS)			(40,340)	40,340		(49,950)	(127,052)
NON-OPERATING INCOME (EXPENSE)							
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
TOTAL NON-OPERATING INCOME (EXPENSE)			40,340	(40,340)		49,950	189,414
INCOME (LOSS) BEFORE TRANSFERS							62,362
CHANGE IN NET POSITION					0.00%		\$62,362



**INTERIM STATEMENTS by Fund**  
**270-Tax Incentive Program (TIP)**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
TAXES							
Real property - current year	\$275	\$1,320	\$5,500	(\$4,180)	24.00%	\$1,780	\$4,962
TOTAL TAXES	275	1,320	5,500	(4,180)	24.00%	1,780	4,962
TOTAL OPERATING REVENUE	275	1,320	5,500	(4,180)	24.00%	1,780	4,962
OPERATING INCOME (LOSS)	275	1,320	5,500	(4,180)	24.00%	1,780	4,962
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	275	1,320	5,500	(4,180)	24.00%	1,780	4,962
CHANGE IN NET POSITION	\$275	\$1,320	\$5,500	(\$4,180)	24.00%	\$1,780	\$4,962



**INTERIM STATEMENTS by Fund**  
**271-Tax Allocation District (TAD #1)**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
<b>TAXES</b>							
Real property - current year	\$208	\$21,719	\$13,500	\$8,219	160.88%	\$7,196	\$11,161
<b>TOTAL TAXES</b>	<b>208</b>	<b>21,719</b>	<b>13,500</b>	<b>8,219</b>	<b>160.88%</b>	<b>7,196</b>	<b>11,161</b>
<b>TOTAL OPERATING REVENUE</b>	<b>208</b>	<b>21,719</b>	<b>13,500</b>	<b>8,219</b>	<b>160.88%</b>	<b>7,196</b>	<b>11,161</b>
<b>OPERATING INCOME (LOSS)</b>	<b>208</b>	<b>21,719</b>	<b>13,500</b>	<b>8,219</b>	<b>160.88%</b>	<b>7,196</b>	<b>11,161</b>
Intergovernmental							
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>208</b>	<b>21,719</b>	<b>13,500</b>	<b>8,219</b>	<b>160.88%</b>	<b>7,196</b>	<b>11,161</b>
<b>CHANGE IN NET POSITION</b>	<b>\$208</b>	<b>\$21,719</b>	<b>\$13,500</b>	<b>\$8,219</b>	<b>160.88%</b>	<b>\$7,196</b>	<b>\$11,161</b>





**INTERIM STATEMENTS by Fund**  
**272-Tax Allocation District (TAD #2)**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
TAXES							
Real property - current year	\$111	\$161,933	\$99,500	\$62,433	162.75%	\$54,920	\$63,521
TOTAL TAXES	111	161,933	99,500	62,433	162.75%	54,920	63,521
TOTAL OPERATING REVENUE	111	161,933	99,500	62,433	162.75%	54,920	63,521
OPERATING INCOME (LOSS)	111	161,933	99,500	62,433	162.75%	54,920	63,521
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Principal							(7,535)
Interest Expense							(34,656)
Total principal and interest expense							(42,191)
TOTAL NON-OPERATING INCOME (EXPENSE)							(42,191)
INCOME (LOSS) BEFORE TRANSFERS	111	161,933	99,500	62,433	162.75%	54,920	21,330
CHANGE IN NET POSITION	\$111	\$161,933	\$99,500	\$62,433	162.75%	\$54,920	\$21,330



**INTERIM STATEMENTS by Fund**  
**275-Hotel / Motel Tax Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
<b>TAXES</b>							
Hotel/Motel	\$4,438	\$32,502	\$60,000	(\$27,498)	54.17%	\$24,563	\$57,172
Total selective sales and use taxes	4,438	32,502	60,000	(27,498)	54.17%	24,563	57,172
<b>TOTAL TAXES</b>	<b>4,438</b>	<b>32,502</b>	<b>60,000</b>	<b>(27,498)</b>	<b>54.17%</b>	<b>24,563</b>	<b>57,172</b>
<b>TOTAL OPERATING REVENUE</b>	<b>4,438</b>	<b>32,502</b>	<b>60,000</b>	<b>(27,498)</b>	<b>54.17%</b>	<b>24,563</b>	<b>57,172</b>
<b>OPERATING INCOME (LOSS)</b>	<b>4,438</b>	<b>32,502</b>	<b>60,000</b>	<b>(27,498)</b>	<b>54.17%</b>	<b>24,563</b>	<b>57,172</b>
Intergovernmental							
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>4,438</b>	<b>32,502</b>	<b>60,000</b>	<b>(27,498)</b>	<b>54.17%</b>	<b>24,563</b>	<b>57,172</b>
<b>TRANSFERS</b>							
Transfers - out	(4,438)	(32,502)	(60,000)	27,498	54.17%	(35,600)	(57,172)
<b>TOTAL TRANSFERS - NET</b>	<b>(4,438)</b>	<b>(32,502)</b>	<b>(60,000)</b>	<b>27,498</b>	<b>54.17%</b>	<b>(35,600)</b>	<b>(57,172)</b>
<b>CHANGE IN NET POSITION</b>					<b>0.00%</b>	<b>(\$11,037)</b>	



**INTERIM STATEMENTS by Fund**  
**281-Police Technology Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
FINES AND FORFEITURES							
Court							
Fine Surcharge - Technology - Police	\$148	\$5,136		\$5,136		\$6,601	\$11,989
Total court revenues and fines	148	5,136		5,136		6,601	11,989
TOTAL FINES AND FORFEITURES	148	5,136		5,136		6,601	11,989
TOTAL OPERATING REVENUE	148	5,136		5,136		6,601	11,989
OPERATING EXPENSE							
Supplies		2,000	2,000		100.00%		7,193
TOTAL OPERATING EXPENSE		2,000	2,000		100.00%		7,193
OPERATING INCOME (LOSS)	148	3,136	(2,000)	5,136	(156.80%)	6,601	4,796
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	148	3,136	(2,000)	5,136	(156.80%)	6,601	4,796
CHANGE IN NET POSITION	\$148	\$3,136	(\$2,000)	\$5,136	(156.80%)	\$6,601	\$4,796



**INTERIM STATEMENTS by Fund**  
**282-Court Technology Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
FINES AND FORFEITURES							
Court							
Fine Surcharge - Technology - Court	\$2,029	\$12,927	\$25,000	(\$12,073)	51.71%	\$6,815	\$19,863
Total court revenues and fines	2,029	12,927	25,000	(12,073)	51.71%	6,815	19,863
TOTAL FINES AND FORFEITURES	2,029	12,927	25,000	(12,073)	51.71%	6,815	19,863
TOTAL OPERATING REVENUE	2,029	12,927	25,000	(12,073)	51.71%	6,815	19,863
OPERATING INCOME (LOSS)	2,029	12,927	25,000	(12,073)	51.71%	6,815	19,863
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	2,029	12,927	25,000	(12,073)	51.71%	6,815	19,863
CHANGE IN NET POSITION	\$2,029	\$12,927	\$25,000	(\$12,073)	51.71%	\$6,815	\$19,863



**INTERIM STATEMENTS by Fund**  
**283-Police Donations Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services			\$1,870	\$1,870			
Supplies		9	700	691	1.29%		
TOTAL OPERATING EXPENSE		9	2,570	2,561	0.35%		
OPERATING INCOME (LOSS)		(9)	(2,570)	2,561	0.35%		
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Contributions and donations							
Contributions DARE		1,660	630	1,030	263.49%	131	631
Contributed Capital			400	(400)			400
Total contributions and donations		1,660	1,030	630	161.17%	131	1,031
TOTAL NON-OPERATING INCOME (EXPENSE)		1,660	1,030	630	161.17%	131	1,031
INCOME (LOSS) BEFORE TRANSFERS		1,651	(1,540)	3,191	(107.21%)	131	1,031
CHANGE IN NET POSITION		\$1,651	(\$1,540)	\$3,191	(107.21%)	\$131	\$1,031



**INTERIM STATEMENTS by Fund**  
**284-Livable Centers Initiative (LCI) Fund**  
**For the Six Months Ending Wednesday, December 31, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Operating-categorical							
Direct							
GA DOT Grant						\$27,822	\$43,416
Total direct						27,822	43,416
Total operating-categorical						27,822	43,416
Total state government grants						27,822	43,416
Total Intergovernmental revenue						27,822	43,416
Total Intergovernmental - net						27,822	43,416
TOTAL NON-OPERATING INCOME (EXPENSE)						27,822	43,416
INCOME (LOSS) BEFORE TRANSFERS						27,822	43,416
TRANSFERS							
Transfers - out		(27,272)		(27,272)		(40,394)	(40,394)
TOTAL TRANSFERS - NET		(27,272)		(27,272)		(40,394)	(40,394)
CHANGE IN NET POSITION		(\$27,272)		(\$27,272)	0.00%	(\$12,572)	\$3,022



**INTERIM STATEMENTS by Fund**  
**320-SPLOST Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>OPERATING EXPENSE</b>							
Purchased or Contracted Services							\$227,156
Capital Outlay:							
Property (Land and Buildings)	597	73,544	3,588,724	3,515,180	2.05%	35,444	416,431
Total Capital Outlay	597	73,544	3,588,724	3,515,180	2.05%	35,444	416,431
<b>TOTAL OPERATING EXPENSE</b>	<b>597</b>	<b>73,544</b>	<b>3,588,724</b>	<b>3,515,180</b>	<b>2.05%</b>	<b>35,444</b>	<b>643,587</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(597)</b>	<b>(73,544)</b>	<b>(3,588,724)</b>	<b>3,515,180</b>	<b>2.05%</b>	<b>(35,444)</b>	<b>(643,587)</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. Contribution			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%	657,436	2,140,712
Total Intergovernmental revenue		213,931	2,772,453	(2,558,522)	7.72%	657,436	2,140,712
Total Intergovernmental - net		213,931	2,772,453	(2,558,522)	7.72%	657,436	2,140,712
Interest Income							
Dividends	26	57		57		83	109
Total Interest/Investment Income	26	57		57		83	109
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>26</b>	<b>213,988</b>	<b>2,772,453</b>	<b>(2,558,465)</b>	<b>7.72%</b>	<b>657,519</b>	<b>2,140,821</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(571)</b>	<b>140,444</b>	<b>(816,271)</b>	<b>956,715</b>	<b>(17.21%)</b>	<b>622,075</b>	<b>1,497,234</b>
<b>TRANSFERS</b>							
Transfers - in							(1,943)
Transfers - out		(17,531)		(17,531)		(25,643)	19,808
<b>TOTAL TRANSFERS - NET</b>		<b>(17,531)</b>		<b>(17,531)</b>		<b>(25,643)</b>	<b>17,865</b>
<b>CHANGE IN NET POSITION</b>	<b>(\$571)</b>	<b>\$122,913</b>	<b>(\$816,271)</b>	<b>\$939,184</b>	<b>(15.06%)</b>	<b>\$596,432</b>	<b>\$1,515,099</b>





**INTERIM STATEMENTS by Fund**  
**351-Capital Projects Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Capital Outlay:							
Property (Land and Buildings)		\$9,100		(\$9,100)		\$365,496	\$289,944
Total Capital Outlay		9,100		(9,100)		365,496	289,944
TOTAL OPERATING EXPENSE		9,100		(9,100)		365,496	289,944
OPERATING INCOME (LOSS)		(9,100)		(9,100)		(365,496)	(289,944)
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS		(9,100)		(9,100)		(365,496)	(289,944)
TRANSFERS							
Transfers - in		44,803		44,803		66,037	311,570
TOTAL TRANSFERS - NET		44,803		44,803		66,037	311,570
CHANGE IN NET POSITION		\$35,703		\$35,703	0.00%	(\$299,459)	\$21,626



**INTERIM STATEMENTS by Fund**  
**505-Water/Wastewater Utility Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under)	%	Actual	Actual
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Sale of Recycled Materials		\$7,539	\$10,000	(\$2,461)	75.39%	\$5,673	\$14,123
Water Institutional			439,000	(439,000)			
Fees - Water Industrial			300,000	(300,000)			
Fees - Water Residential	228,994	1,392,167	2,891,000	(1,498,833)	48.16%	1,197,321	2,685,532
Fees - Water Commercial	131,463	835,908	1,334,000	(498,092)	62.66%	732,992	1,573,868
Pass-Thru Water Spalding County	(268,087)	(1,771,742)	(3,063,000)	1,291,258	57.84%	(1,504,734)	(3,492,869)
Fees - Fire Hydrant Water	806	7,272	30,000	(22,728)	24.24%	2,025	9,879
Fees - Water Lock Cut	250	760	1,000	(240)	76.00%	375	1,105
Bulk Water - Spalding County	643,377	4,054,248	8,508,000	(4,453,752)	47.65%	3,545,486	7,794,804
Bulk Water - Williamson	4,007	25,645	60,000	(34,355)	42.74%	21,766	47,490
Bulk Water - Zebulon	18,335	117,938	300,000	(182,062)	39.31%	120,363	246,899
Bulk Water - Butts County	1,160	8,813	20,000	(11,187)	44.07%	(1,184)	8,865
Bulk Water - Coweta County	220,055	1,405,458	2,675,000	(1,269,542)	52.54%	1,347,564	2,784,323
Bulk Water - Barnesville		10	10				9
Bulk Water - Springs Water	145	527	1,000	(473)	52.70%	467	1,161
Bulk Water - City of Concord	2	862	2,000	(1,138)	43.10%	578	750
Fees - Water Tap	580	1,570	5,000	(3,430)	31.40%	1,740	8,475
Sewer Flat - Residential	343,190	2,063,539	4,484,000	(2,420,461)	46.02%	1,817,127	4,008,866
Sewer Flat - Commercial	204,601	1,269,969	2,513,000	(1,243,031)	50.54%	1,160,629	2,482,888
Wastewater Septic Tank	2,640	15,975	30,000	(14,025)	53.25%	13,478	27,953
Sewer Tap Fee		2,250	5,000	(2,750)	45.00%		2,250
Capacity Recovery Fees							13,200
Sewer - Sun City	41,584	244,488		244,488		175,677	438,851
Sewer - Highland Mills	2,686	16,224		16,224		17,267	36,869
Total utilities / enterprise charges and fees	1,575,788	9,699,420	20,545,000	(10,845,580)	47.21%	8,654,610	18,695,291
Other fees							
Commercial Hauler Inspection Fee		350		350		250	850
Total other fees		350		350		250	850
Culture and recreation							
Still Branch WTP Gate Receipts	12	1,662	4,500	(2,838)	36.93%	2,982	7,141
Total culture and recreation	12	1,662	4,500	(2,838)	36.93%	2,982	7,141
TOTAL CHARGES FOR SERVICES	1,575,800	9,701,432	20,549,500	(10,848,068)	47.21%	8,657,842	18,703,282
RENTS AND ROYALTIES							
Water Tower	4,767	28,601	57,200	(28,599)	50.00%	23,575	49,134
Insurance Claims		8,500		8,500			
Misc Revenue	5,506	5,863		5,863		74	4,511
TOTAL RENTS AND ROYALTIES	10,273	42,964	57,200	(14,236)	75.11%	23,649	53,645
TOTAL OPERATING REVENUE	1,586,073	9,744,396	20,606,700	(10,862,304)	47.29%	8,681,491	18,756,927
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	289,660	1,259,822	2,756,107	1,496,285	45.71%	1,180,503	2,558,861
Employee Benefits	102,755	571,899	1,392,459	820,560	41.07%	593,989	1,215,042
Allocated Payroll Costs	43,097	205,816	394,497	188,681	52.17%	190,834	370,265
Total Personal Services and Employee Benefits	435,512	2,037,537	4,543,063	2,505,526	44.85%	1,965,326	4,144,168
Purchased or Contracted Services	132,848	701,906	2,729,160	2,027,254	25.72%	788,423	1,556,158
Utilities:							
Water/Sewerage	3,052	15,449	47,740	32,291	32.36%	14,529	52,358



**INTERIM STATEMENTS by Fund**  
**505-Water/Wastewater Utility Fund**  
For the Six Months Ending Wednesday, December 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Natural Gas	1,950	6,681	25,700	19,019	26.00%	3,028	13,449
Electricity	97,927	509,151	1,626,430	1,117,279	31.30%	514,966	1,311,457
Propane	35	120	1,060	940	11.32%	19	58
Gasoline	9,579	67,224	214,170	146,946	31.39%	68,337	156,563
Stormwater	589	2,946	7,320	4,374	40.25%	2,903	6,827
Customer Service Fee	114	569	1,870	1,301	30.43%	578	1,375
Total Utilities	113,246	602,140	1,924,290	1,322,150	31.29%	604,360	1,542,087
Supplies	142,926	878,025	2,467,860	1,589,835	35.58%	1,120,864	1,721,472
Capital Outlay:							
Property (Land and Buildings)	513,367	2,070,160	11,172,170	9,102,010	18.53%	1,508,945	5,246,130
Machinery and Equipment	22,978	81,612	433,180	351,568	18.84%	21,000	213,527
Capital Outlay - Reclass to							
Balance Sheet	(536,345)	(2,151,772)	(11,605,350)	(9,453,578)	18.54%	(1,529,944)	(5,459,657)
Total Capital Outlay						1	
Depreciation Expense	251,045	1,513,233	3,515,510	2,002,277	43.04%	1,529,216	3,065,161
Inter-Departmental Charges	63,630	441,700	763,566	321,866	57.85%	464,331	909,057
Miscellaneous		10,364	30,000	19,636	34.55%		2,500
<b>TOTAL OPERATING EXPENSE</b>	<b>1,139,207</b>	<b>6,184,905</b>	<b>15,973,449</b>	<b>9,788,544</b>	<b>38.72%</b>	<b>6,472,521</b>	<b>12,940,603</b>
<b>OPERATING INCOME (LOSS)</b>	<b>446,866</b>	<b>3,559,491</b>	<b>4,633,251</b>	<b>(1,073,760)</b>	<b>76.82%</b>	<b>2,208,970</b>	<b>5,816,324</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)	(16,000)	12,758	20.26%		
Total Intergovernmental - net		(3,242)	454,000	(457,242)	(0.71%)		
Interest Income							
Bank Account Interest	24,493	110,524	190,000	(79,476)	58.17%	92,834	193,466
Realized Gain/Loss on Investments							11
Unrealized Gain/Loss on Investments	(24,688)	6,808		6,808		(108,235)	136,943
Total Interest/Investment Income	(195)	117,332	190,000	(72,668)	61.75%	(15,401)	330,420
Interest Expense	(1,091,142)	(1,050,146)	(2,168,530)	1,118,384	48.43%	(1,136,103)	(2,123,950)
Total principal and interest expense	(1,091,142)	(1,050,146)	(2,168,530)	1,118,384	48.43%	(1,136,103)	(2,123,950)
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>(1,091,337)</b>	<b>(936,056)</b>	<b>(1,402,530)</b>	<b>466,474</b>	<b>66.74%</b>	<b>(1,151,504)</b>	<b>(1,793,530)</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(644,471)</b>	<b>2,623,435</b>	<b>3,230,721</b>	<b>(607,286)</b>	<b>81.20%</b>	<b>1,057,466</b>	<b>4,022,794</b>
<b>TRANSFERS</b>							
Transfers - in			28,000	(28,000)			
Transfers - out	(211,418)	(1,147,649)	(2,286,052)	1,138,403	50.20%	(995,539)	(2,085,314)
<b>TOTAL TRANSFERS - NET</b>	<b>(211,418)</b>	<b>(1,147,649)</b>	<b>(2,258,052)</b>	<b>1,110,403</b>	<b>50.82%</b>	<b>(995,539)</b>	<b>(2,085,314)</b>
<b>CHANGE IN NET POSITION</b>	<b>(\$855,889)</b>	<b>\$1,475,786</b>	<b>\$972,669</b>	<b>\$503,117</b>	<b>151.73%</b>	<b>\$61,927</b>	<b>\$1,937,480</b>



INTERIM STATEMENTS by Fund  
*505-Water/Wastewater Utility Fund*  
For the Six Months Ending Wednesday, December 31, 2014

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FISCAL YEAR 2015			Variance with	PRIOR FYTD	
Actual		Amended	Amended Budget	12/31/2013	6/30/2014
MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual



**INTERIM STATEMENTS by Fund**  
**510-Electric Utility Fund**  
**For the Six Months Ending Wednesday, December 31, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
OPERATING REVENUE							
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Fees - Electric Residential Service	\$981,883	\$7,029,713	\$13,670,000	(\$6,640,287)	51.42%	\$6,063,393	\$13,657,759
Fees - Electric Commercial Service	3,508	21,256	18,494,000	(18,472,744)	0.11%	4,411,500	12,558,002
Fees - Electric Industrial Service	1,722,129	11,140,933	5,308,000	5,832,933	209.89%	5,928,667	8,923,667
Fees - Electric Fuel Adjustment	581,351	3,811,403	7,351,000	(3,539,597)	51.85%	2,697,741	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)		128,143	349,013
Fees - Installation of Underground Power						200	200
ECCR Adjustment	206,852	1,353,406	2,600,000	(1,246,594)	52.05%	1,242,642	2,605,136
Total utilities / enterprise charges and fees	3,495,723	23,356,711	47,673,500	(24,316,789)	48.99%	20,543,894	44,228,029
Other fees							
General Fund-Customer Service							
-Charges for Serv- - Pole Installation	53,587	322,627	655,100	(332,473)	49.25%	299,499	651,400
After Hours Service Fee	880	880	2,000	(1,120)	44.00%	705	11,661
Connection Fees	975	6,040	11,000	(4,960)	54.91%	5,550	11,525
Surge Protection Fees	11,340	79,175	167,500	(88,325)	47.27%	83,610	166,570
Reconnect Fees	392	2,299	4,700	(2,401)	48.91%	2,188	4,701
Underground Trenching	12,105	105,905	217,500	(111,595)	48.69%	108,695	225,910
Fiber Optic Lease Fees	2,094	2,748	6,000	(3,252)	45.80%	3,784	25,658
Credit Card Fees	3,626	22,830	49,900	(27,070)	45.75%	22,989	50,006
Total other fees	742	36,574	43,000	(6,426)	85.06%	19,549	30,184
Other charges for services							
Returned Check Fees	85,741	579,078	1,156,700	(577,622)	50.06%	546,569	1,177,615
Delinquent Penalties	1,080	8,430	18,800	(10,370)	44.84%	9,390	16,410
Total other charges for services	126,649	733,811	1,500,000	(766,189)	48.92%	750,548	1,440,316
TOTAL CHARGES FOR SERVICES	3,709,193	24,678,030	50,349,000	(25,670,970)	49.01%	21,850,401	46,862,370
RENTS AND ROYALTIES							
Sale of Excess Capacity	41,045	352,185	600,000	(247,815)	58.70%	377,358	778,714
Equipment Rental Fees		6,270	12,540	(6,270)	50.00%	6,270	24,116
MEAG Refunding Flexible Operating	103,387	620,322	1,155,000	(534,678)	53.71%	594,604	1,726,155
MEAG Refunding Generation Trust	192,004	1,152,024	2,303,600	(1,151,576)	50.01%	993,120	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			26,113	(26,113)			
Code Violations		11,024		11,024		324	1,106
Cash Over/Short	(94)	(604)		(604)		(641)	(1,603)
Misc Revenue	32,351	192,862	250,000	(57,138)	77.14%	13,680	82,039
TOTAL RENTS AND ROYALTIES	368,693	2,334,083	4,967,253	(2,633,170)	46.99%	1,984,715	5,947,822
TOTAL OPERATING REVENUE	4,077,886	27,012,113	55,316,253	(28,304,140)	48.83%	23,835,116	52,810,192



**INTERIM STATEMENTS by Fund**  
**510-Electric Utility Fund**  
**For the Six Months Ending Wednesday, December 31, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Personal Services and Employee Benefits:							
Salaries and Wages	332,561	1,431,577	2,943,296	1,511,719	48.64%	1,281,771	2,773,708
Employee Benefits	105,626	582,487	1,304,242	721,755	44.66%	577,551	1,249,644
Allocated Payroll Costs	(24,994)	(118,952)	(228,238)	(109,286)	52.12%	(109,786)	(213,716)
Total Personal Services and Employee Benefits	413,193	1,895,112	4,019,300	2,124,188	47.15%	1,749,536	3,809,636
Purchased or Contracted Services	124,239	724,782	1,781,993	1,057,211	40.67%	745,615	1,519,788
Utilities:							
Water/Sewerage	177	912	4,800	3,888	19.00%	920	2,204
Natural Gas	807	3,119	9,600	6,481	32.49%	2,400	8,371
Electricity	697	5,238	13,800	8,562	37.96%	5,811	11,813
Gasoline	7,579	59,220	164,540	105,320	35.99%	63,505	129,379
Stormwater	249	1,245	3,000	1,755	41.50%	1,416	3,340
Customer Service Fee	12	62	80	18	77.50%	77	179
Total Utilities	9,521	69,796	195,820	126,024	35.64%	74,129	155,286
Supplies	12,446	75,074	474,960	399,886	15.81%	96,304	286,188
Electricity for Resale	2,824,543	18,878,675	35,787,540	16,908,865	52.75%	17,524,838	35,155,112
Capital Outlay:							
Property (Land and Buildings)	173,834	1,760,613	4,518,729	2,758,116	38.96%	958,898	1,523,529
Machinery and Equipment	61,112	343,194	1,066,540	723,346	32.18%	153,143	409,584
Capital Outlay - Reclass to Balance Sheet	(234,946)	(2,134,818)	(5,585,269)	(3,450,451)	38.22%	(1,112,042)	(1,932,931)
Total Capital Outlay		(31,011)		31,011		(1)	182
Depreciation Expense	71,100	439,233	1,074,260	635,027	40.89%	446,429	904,924
Bad Debt			500,000	500,000			666,393
Inter-Departmental Charges	60,220	387,500	722,640	335,140	53.62%	366,552	715,728
<b>TOTAL OPERATING EXPENSE</b>	<b>3,515,262</b>	<b>22,439,161</b>	<b>44,556,513</b>	<b>22,117,352</b>	<b>50.36%</b>	<b>21,003,402</b>	<b>43,213,237</b>
<b>OPERATING INCOME (LOSS)</b>	<b>562,624</b>	<b>4,572,952</b>	<b>10,759,740</b>	<b>(6,186,788)</b>	<b>42.50%</b>	<b>2,831,714</b>	<b>9,596,955</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							
Interest Income							
Bank Account Interest							705
Bank Account Interest	38,736	183,224		183,224		162,261	326,925
Dividends	19,690	118,880		118,880		101,167	214,200
Unrealized Gain/Loss on Investments	(25,222)	76,249		76,249		(239,509)	369,976
Total Interest/Investment Income	33,204	378,353		378,353		23,919	911,806
Interest Expense	(1,212)	(9,177)		(9,177)		(7,584)	(15,683)
Total principal and interest expense	(1,212)	(9,177)		(9,177)		(7,584)	(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>31,992</b>	<b>369,176</b>		<b>369,176</b>		<b>16,335</b>	<b>936,316</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>594,616</b>	<b>4,942,128</b>	<b>10,759,740</b>	<b>(5,817,612)</b>	<b>45.93%</b>	<b>2,848,049</b>	<b>10,533,271</b>
<b>TRANSFERS</b>							



**INTERIM STATEMENTS by Fund**  
**510-Electric Utility Fund**  
**For the Six Months Ending Wednesday, December 31, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Transfers - out	(500,000)	(3,500,000)	(7,966,731)	4,466,731	43.93%	(3,000,000)	(7,416,407)
<b>TOTAL TRANSFERS - NET</b>	<b>(500,000)</b>	<b>(3,500,000)</b>	<b>(7,966,731)</b>	<b>4,466,731</b>	<b>43.93%</b>	<b>(3,000,000)</b>	<b>(7,416,407)</b>
 <b>CHANGE IN NET POSITION</b>	 <b>\$94,616</b>	 <b>\$1,442,128</b>	 <b>\$2,793,009</b>	 <b>(\$1,350,881)</b>	 <b>51.63%</b>	 <b>(\$151,951)</b>	 <b>\$3,116,864</b>



**INTERIM STATEMENTS by Fund**  
**540-Solid Waste Fund**  
**For the Six Months Ending Wednesday, December 31, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Fees - Collection - Residential	\$167,061	\$998,543	\$1,987,500	(\$988,957)	50.24%	\$892,193	\$1,953,692
Fees - Collection - Commercial	77,668	463,448	960,000	(496,552)	48.28%	412,907	909,819
Fees - Transfer Station	101,509	504,982	1,082,000	(577,018)	46.67%	578,607	1,186,875
Fees - Special Handling	235	2,765	6,000	(3,235)	46.08%	3,751	8,405
Fees - Rolloff Containers	43,900	233,554	576,000	(342,446)	40.55%	267,459	493,572
Fees - Yard Waste Disposal	39,519	236,856	475,000	(238,144)	49.86%	242,877	497,881
Fees - Yard Waste Special Handling	(742)	310	5,000	(4,690)	6.20%	3,600	5,853
Permit Fees - Commercial Hauler	100	300	1,500	(1,200)	20.00%	700	1,100
Fees - Landfill Use	62,212	377,720	850,000	(472,280)	44.44%	470,735	854,279
Recycling fees Cardboard		23,522	200,000	(176,478)	11.76%	79,386	130,356
Recycling Fees Residential		4,187	46,000	(41,813)	9.10%	22,830	47,987
Recycling Fees Commercial		20,281	16,000	4,281	126.76%	7,985	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		(104,023)	(104,023)
Total utilities / enterprise charges and fees	491,462	2,866,468	6,086,000	(3,219,532)	47.10%	2,881,423	6,006,330
Other fees							
Landfill Capital Surcharge Fee	4,054	22,874	40,000	(17,126)	57.19%	27,514	53,695
Landfill Closure Surcharge Fee	3,571	24,032	40,000	(15,968)	60.08%	27,410	53,463
Container Fees	1,100	14,500	32,000	(17,500)	45.31%	16,600	33,000
Total other fees	8,725	61,406	112,000	(50,594)	54.83%	71,524	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	500,187	2,927,945	6,198,000	(3,270,055)	47.24%	2,952,977	6,146,548
RENTS AND ROYALTIES							
Insurance Claims						25,768	25,768
Misc Revenue	54	54		54			
TOTAL RENTS AND ROYALTIES	54	54		54		25,768	25,768
TOTAL OPERATING REVENUE	500,241	2,927,999	6,198,000	(3,270,001)	47.24%	2,978,745	6,172,316
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	145,025	613,624	1,243,133	629,509	49.36%	653,389	1,358,164
Employee Benefits	54,564	311,383	661,243	349,860	47.09%	342,505	676,242
Allocated Payroll Costs	(5,184)	(24,569)	(46,930)	(22,361)	52.35%	(22,703)	(43,963)
Total Personal Services and Employee Benefits	194,405	900,438	1,857,446	957,008	48.48%	973,191	1,990,443
Purchased or Contracted Services	495,014	1,402,720	2,653,085	1,250,365	52.87%	1,274,944	2,723,300
Utilities:							
Water/Sewerage	320	1,765	6,600	4,835	26.74%	2,402	6,598
Electricity	2,589	11,738	23,000	11,262	51.03%	9,075	22,371
Gasoline	27,178	220,531	397,910	177,379	55.42%	209,825	439,925
Stormwater	273	1,365	3,360	1,995	40.63%	1,345	3,021
Customer Service Fee	22	108	200	92	54.00%	108	251
Total Utilities	30,382	235,507	431,070	195,563	54.63%	222,755	472,166
Supplies	6,687	70,862	229,530	158,668	30.87%	32,768	136,472
Machinery and Equipment			343,000	343,000		40,084	346,086





**INTERIM STATEMENTS by Fund**  
**540-Solid Waste Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$	Over / (Under) %	Actual	Actual
Capital Outlay - Reclass to Balance Sheet			(343,000)	(343,000)		(40,084)	(346,086)
Depreciation Expense	50,501	154,247	319,970	165,723	48.21%	190,088	348,233
Inter-Departmental Charges	32,188	241,571	386,258	144,687	62.54%	259,700	494,097
<b>TOTAL OPERATING EXPENSE</b>	<b>809,177</b>	<b>3,005,345</b>	<b>5,877,359</b>	<b>2,872,014</b>	<b>51.13%</b>	<b>2,953,446</b>	<b>6,164,711</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(308,936)</b>	<b>(77,346)</b>	<b>320,641</b>	<b>(397,987)</b>	<b>(24.12%)</b>	<b>25,299</b>	<b>7,605</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							
Intergovernmental - Exp			(33,835)	33,835			
Total Intergovernmental - net			(33,835)	33,835			
Interest Income							
Dividends	2,290	6,160		6,160		5,439	10,876
Unrealized Gain/Loss on Investments	(2,628)	584		584		(5,078)	3,416
Total Interest/Investment Income	(338)	6,744		6,744		361	14,292
Interest Expense	(398)	(2,531)	(4,720)	2,189	53.62%	(4,291)	(6,998)
Total principal and interest expense	(398)	(2,531)	(4,720)	2,189	53.62%	(4,291)	(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)		60,000	114,356
Total gain (loss) on sale of capital assets			40,000	(40,000)		60,000	114,356
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(736)</b>	<b>4,213</b>	<b>1,445</b>	<b>2,768</b>	<b>291.56%</b>	<b>56,070</b>	<b>126,311</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(309,672)</b>	<b>(73,133)</b>	<b>322,086</b>	<b>(395,219)</b>	<b>(22.71%)</b>	<b>81,369</b>	<b>133,916</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>(\$309,672)</b>	<b>(\$73,133)</b>	<b>\$80,773</b>	<b>(\$153,906)</b>	<b>(90.54%)</b>	<b>\$81,369</b>	<b>\$133,916</b>



**INTERIM STATEMENTS by Fund**  
**550-Airport Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>CHARGES FOR SERVICES</b>							
Other / enterprise charges and fees							
Fuel Sales - AVGAS	\$8,267	\$92,093	\$191,100	(\$99,007)	48.19%	\$111,581	\$191,194
Fuel Sales - Jet A	210	50,112	93,550	(43,438)	53.57%	42,964	86,687
Airport Services - Tug Fees			100	(100)			
Pilot Sales		6	200	(194)	3.00%		19
Total other / enterprise charges and fees	8,477	142,211	284,950	(142,739)	49.91%	154,545	277,900
Other fees							
Fuel Flowage Fees		4,160	13,250	(9,090)	31.40%	4,640	18,701
Overnight Fees	18	36	100	(64)	36.00%	70	124
Total other fees	18	4,196	13,350	(9,154)	31.43%	4,710	18,825
Other charges for services							
Returned Check Fees						35	35
Total other charges for services						35	35
<b>TOTAL CHARGES FOR SERVICES</b>	<b>8,495</b>	<b>146,407</b>	<b>298,300</b>	<b>(151,893)</b>	<b>49.08%</b>	<b>159,290</b>	<b>296,760</b>
<b>RENTS AND ROYALTIES</b>							
AMR from MEAG Trust		2,750	6,600	(3,850)	41.67%	3,300	6,450
T-Hangar Rentals		4,950	11,880	(6,930)	41.67%	5,940	11,880
Tie Down Rentals		1,136	2,727	(1,591)	41.66%	1,863	3,476
Ground Leases		98,823	225,000	(126,177)	43.92%	116,140	229,208
Misc Revenue		575		575		1,770	1,835
<b>TOTAL RENTS AND ROYALTIES</b>		<b>108,234</b>	<b>246,207</b>	<b>(137,973)</b>	<b>43.96%</b>	<b>129,013</b>	<b>252,849</b>
<b>TOTAL OPERATING REVENUE</b>	<b>8,495</b>	<b>254,641</b>	<b>544,507</b>	<b>(289,866)</b>	<b>46.77%</b>	<b>288,303</b>	<b>549,609</b>
<b>OPERATING EXPENSE</b>							
Personal Services and Employee Benefits:							
Salaries and Wages	15,010	66,246	145,565	79,319	45.51%	65,226	140,648
Employee Benefits	4,920	27,087	59,381	32,294	45.62%	27,992	57,325
Total Personal Services and Employee Benefits	19,930	93,333	204,946	111,613	45.54%	93,218	197,973
Purchased or Contracted Services	12,660	67,332	151,482	84,150	44.45%	34,456	201,361
Utilities:							
Water/Sewerage	170	1,211	3,600	2,389	33.64%	1,121	3,091
Natural Gas	405	1,324	2,400	1,076	55.17%	660	2,832
Electricity	999	6,470	15,600	9,130	41.47%	5,911	14,285
Gasoline	149	1,321	4,650	3,329	28.41%	2,124	2,867
Stormwater	2,091	10,454	26,700	16,246	39.15%	10,301	24,846
Customer Service Fee	34	170	440	270	38.64%	170	408
Total Utilities	3,848	20,950	53,390	32,440	39.24%	20,287	48,329
Supplies	1,923	132,599	263,940	131,341	50.24%	135,855	270,497
Property (Land and Buildings)	3,209	8,398	275,116	266,718	3.05%	23,656	157,506
Machinery and Equipment		27,974	34,388	6,414	81.35%		50,500
Capital Outlay - Reclass to Balance Sheet	(3,209)	(36,372)	(309,504)	(273,132)	11.75%	(23,656)	(208,006)
Depreciation Expense	11,057	55,287	152,750	97,463	36.19%	66,345	132,690
Inter-Departmental Charges	3,281	19,685	39,370	19,685	50.00%	19,170	38,340
<b>TOTAL OPERATING EXPENSE</b>	<b>52,699</b>	<b>389,186</b>	<b>865,878</b>	<b>476,692</b>	<b>44.95%</b>	<b>369,331</b>	<b>889,190</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(44,204)</b>	<b>(134,545)</b>	<b>(321,371)</b>	<b>186,826</b>	<b>41.87%</b>	<b>(81,028)</b>	<b>(339,581)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							



**INTERIM STATEMENTS by Fund**  
**550-Airport Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
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. Contribution			296	(296)			110,550
Spalding Co. Contribution			82,197	(82,197)			
Total local government unit grants			82,493	82,493			110,550
Total Intergovernmental revenue			367,622	(367,622)			154,863
Total Intergovernmental - net			367,622	(367,622)			154,863
Interest Income							
Bank Account Interest		239		239			735
Total Interest/Investment Income		239		239			735
Interest Expense						(64)	(64)
Total principal and interest expense						(64)	(64)
TOTAL NON-OPERATING INCOME (EXPENSE)		239	367,622	(367,383)	0.07%	(64)	155,534
INCOME (LOSS) BEFORE TRANSFERS	(44,204)	(134,306)	46,251	(180,557)	(290.39%)	(81,092)	(184,047)
TRANSFERS							
Transfers - in			82,493	(82,493)			165,646
TOTAL TRANSFERS - NET			82,493	(82,493)			165,646
CHANGE IN NET POSITION	(\$44,204)	(\$134,306)	\$128,744	(\$263,050)	(104.32%)	(\$81,092)	(\$18,401)



**INTERIM STATEMENTS by Fund**  
**555-Welcome Center Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
RENTS AND ROYALTIES							
Rents & Royalties	\$525	\$3,775	\$10,000	(\$6,225)	37.75%	\$5,025	\$8,075
TOTAL RENTS AND ROYALTIES	525	3,775	10,000	(6,225)	37.75%	5,025	8,075
TOTAL OPERATING REVENUE	525	3,775	10,000	(6,225)	37.75%	5,025	8,075
OPERATING EXPENSE							
Purchased or Contracted Services	1,470	11,745	29,230	17,485	40.18%	10,397	25,952
Utilities:							
Water/Sewerage	156	1,185	5,400	4,215	21.94%	1,247	4,824
Electricity	2,799	12,841	30,000	17,159	42.80%	12,953	40,360
Stormwater	57	287	650	363	44.15%	283	683
Customer Service Fee	3	15	40	25	37.50%	15	37
Total Utilities	3,015	14,328	36,090	21,762	39.70%	14,498	45,904
Supplies		420	3,580	3,160	11.73%	649	2,804
Depreciation Expense	3,510	17,550	42,130	24,580	41.66%	21,179	42,240
Inter-Departmental Charges						3,000	6,000
TOTAL OPERATING EXPENSE	7,995	44,043	111,030	66,987	39.67%	49,723	122,900
OPERATING INCOME (LOSS)	(7,470)	(40,268)	(101,030)	60,762	39.86%	(44,698)	(114,825)
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	(7,470)	(40,268)	(101,030)	60,762	39.86%	(44,698)	(114,825)
TRANSFERS							
Transfers - in	1,268	9,289	58,900	(49,611)	15.77%	10,551	73,394
Transfers - out	(1,268)	(9,289)		(9,289)		(10,551)	
TOTAL TRANSFERS - NET			58,900	(58,900)			73,394
CHANGE IN NET POSITION	(\$7,470)	(\$40,268)	(\$42,130)	\$1,862	95.58%	(\$44,698)	(\$41,431)



**INTERIM STATEMENTS by Fund**  
**560-Stormwater Utility Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Sale of Recycled Materials	\$153	\$153		\$153			
Capacity Recovery Fees	28,089	169,030	322,220	(153,190)	52.46%	153,171	329,614
Stormwater - Residential Lower Tier	12,307	74,659	171,636	(96,977)	43.50%	68,546	150,845
Stormwater - Commercial Fees	148,300	888,692	1,773,850	(885,158)	50.10%	785,666	1,715,004
Total utilities / enterprise charges and fees	188,849	1,132,534	2,267,706	(1,135,172)	49.94%	1,007,383	2,195,463
Other fees							
State NPDES Fees		120		120			
Total other fees		120		120			
TOTAL CHARGES FOR SERVICES	188,849	1,132,654	2,267,706	(1,135,052)	49.95%	1,007,383	2,195,463
RENTS AND ROYALTIES							
Misc Revenue		738		738		750	5,429
TOTAL RENTS AND ROYALTIES		738		738		750	5,429
TOTAL OPERATING REVENUE	188,849	1,133,392	2,267,706	(1,134,314)	49.98%	1,008,133	2,200,892
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	53,979	232,372	484,211	251,839	47.99%	213,655	455,693
Employee Benefits	18,134	100,541	228,028	127,487	44.09%	94,608	205,511
Allocated Payroll Costs	1,560	7,328	14,490	7,162	50.57%	7,141	13,788
Total Personal Services and Employee Benefits	73,673	340,241	726,729	386,488	46.82%	315,404	674,992
Purchased or Contracted Services	112,333	185,020	459,140	274,120	40.30%	159,856	295,459
Utilities:							
Water/Sewerage	85	946	960	14	98.54%	153	621
Electricity	91	508	1,200	692	42.33%	510	1,111
Propane	514	514	600	86	85.67%		379
Gasoline	2,431	15,203	41,490	26,287	36.64%	15,694	32,013
Stormwater	125	1,102	2,740	1,638	40.22%	1,204	2,905
Customer Service Fee	3	28	80	52	35.00%	31	74
Total Utilities	3,249	18,301	47,070	28,769	38.88%	17,592	37,103
Supplies	23,626	108,861	188,730	79,869	57.68%	69,928	162,804
Capital Outlay:							
Property (Land and Buildings)	261,263	418,096	448,165	30,069	93.29%	12,199	231,175
Machinery and Equipment	8,605	16,555	68,000	51,445	24.35%	68,362	94,322
Capital Outlay - Reclass to Balance Sheet	(269,868)	(384,450)	(516,165)	(131,715)	74.48%	(80,561)	(325,497)
Total Capital Outlay		50,201		(50,201)			
Depreciation Expense		127,214	316,500	189,286	40.19%	149,264	312,068
Inter-Departmental Charges	14,583	96,572	174,993	78,421	55.19%	88,595	188,462
Miscellaneous		(2,000)		2,000		2,000	2,000
TOTAL OPERATING EXPENSE	227,464	924,410	1,913,162	988,752	48.32%	802,639	1,672,888
OPERATING INCOME (LOSS)	(38,615)	208,982	354,544	(145,562)	58.94%	205,494	528,004
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Operating-categorical							
Direct							
Miscellaneous State Grant							7,405



**INTERIM STATEMENTS by Fund**  
**560-Stormwater Utility Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
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
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)	(12,000)	8,758	27.02%		
Total Intergovernmental - net		(3,242)	7,980	(11,222)	(40.63%)	83,948	104,963
Interest Expense	(3,979)	(24,892)	(48,160)	23,268	51.69%	(27,856)	(53,661)
Total principal and interest expense	(3,979)	(24,892)	(48,160)	23,268	51.69%	(27,856)	(53,661)
Contributions and donations							
Contributions & Donations						7,250	7,059
Total contributions and donations						7,250	7,059
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(3,979)</b>	<b>(28,134)</b>	<b>(40,180)</b>	<b>12,046</b>	<b>70.02%</b>	<b>63,342</b>	<b>58,361</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(42,594)</b>	<b>180,848</b>	<b>314,364</b>	<b>(133,516)</b>	<b>57.53%</b>	<b>268,836</b>	<b>586,365</b>
<b>TRANSFERS</b>							
Transfers - in		500,000		500,000			1,194,478
<b>TOTAL TRANSFERS - NET</b>		<b>500,000</b>		<b>500,000</b>			<b>1,194,478</b>
<b>CHANGE IN NET POSITION</b>	<b>(\$42,594)</b>	<b>\$680,848</b>	<b>\$314,364</b>	<b>\$366,484</b>	<b>216.58%</b>	<b>\$268,836</b>	<b>\$1,780,843</b>



**INTERIM STATEMENTS by Fund**  
**591-Golf Course Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
<b>CHARGES FOR SERVICES</b>							
Streets and public improvements	\$205	\$1,200	\$400	\$800	300.00%	\$920	\$4,457
Other / enterprise charges and fees							
Green Fees	4,189	42,707	80,000	(37,293)	53.38%	47,104	86,143
Handicap Fees		907	1,000	(93)	90.70%	132	704
Golf Cart Rentals	5,893	54,614	125,000	(70,386)	43.69%	60,847	105,951
Merchandise Sales	677	4,961	10,000	(5,039)	49.61%	4,514	8,567
Driving Range Fees	339	3,375	7,000	(3,625)	48.21%	2,895	4,243
Senior Fees							61
Special Fees			9,000	(9,000)		1,825	1,825
Membership Fees	300	3,900	36,000	(32,100)	10.83%	4,532	7,832
Food & Beverage	605	5,993	17,000	(11,007)	35.25%	7,262	12,507
Beer Sales	392	3,054	6,000	(2,946)	50.90%	2,554	4,406
Pull Cart Rentals			200	(200)			
Tournament Fees			4,000	(4,000)			
Total other / enterprise charges and fees	12,395	119,511	295,200	(175,689)	40.48%	131,665	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>12,600</b>	<b>120,741</b>	<b>295,600</b>	<b>(174,859)</b>	<b>40.85%</b>	<b>132,585</b>	<b>236,696</b>
<b>RENTS AND ROYALTIES</b>							
Equipment Rental Fees	10	80		80		110	130
Insurance Claims							74,300
Cash Over/Short	(5)	920		920		802	1,220
<b>TOTAL RENTS AND ROYALTIES</b>	<b>5</b>	<b>1,000</b>		<b>1,000</b>		<b>912</b>	<b>75,650</b>
<b>TOTAL OPERATING REVENUE</b>	<b>12,605</b>	<b>121,741</b>	<b>295,600</b>	<b>(173,859)</b>	<b>41.18%</b>	<b>133,497</b>	<b>312,346</b>
<b>OPERATING EXPENSE</b>							
Personal Services and Employee Benefits:							
Salaries and Wages	21,934	103,342	223,679	120,337	46.20%	87,960	194,405
Employee Benefits	5,142	29,195	64,587	35,392	45.20%	24,323	53,678
Allocated Payroll Costs	(1,840)	(8,721)	(16,675)	(7,954)	52.30%	(8,060)	(15,607)
Total Personal Services and Employee Benefits	25,236	123,816	271,591	147,775	45.59%	104,223	232,476
Purchased or Contracted Services	5,021	38,820	103,720	64,900	37.43%	36,704	76,321
Utilities:							
Water/Sewerage			600	600			
Electricity	554	3,237	9,000	5,763	35.97%	2,996	6,492
Gasoline	299	10,508	31,000	20,492	33.90%	18,073	31,770
Stormwater	642	3,209	5,300	2,091	60.55%	3,162	7,627
Customer Service Fee	19	93	230	137	40.43%	93	216
Total Utilities	1,514	17,047	46,130	29,083	36.95%	24,324	46,105
Supplies	12,366	51,015	92,480	41,465	55.16%	32,406	84,234
Machinery and Equipment	6,619	6,619	60,500	53,881	10.94%	48,951	118,706
Capital Outlay - Reclass to Balance Sheet	(6,619)	(6,619)	(60,500)	(53,881)	10.94%	(48,951)	(118,706)
Depreciation Expense	4,602	25,869	58,380	32,511	44.31%	33,070	69,615
Inter-Departmental Charges	11,682	70,090	140,180	70,090	50.00%	64,964	129,624
Miscellaneous		14		(14)		57	57
<b>TOTAL OPERATING EXPENSE</b>	<b>60,421</b>	<b>326,671</b>	<b>712,481</b>	<b>385,810</b>	<b>45.85%</b>	<b>295,748</b>	<b>638,432</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(47,816)</b>	<b>(204,930)</b>	<b>(416,881)</b>	<b>211,951</b>	<b>49.16%</b>	<b>(162,251)</b>	<b>(326,086)</b>



**INTERIM STATEMENTS by Fund**  
**591-Golf Course Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Interest Expense	(4)	(92)	(100)	8	92.00%	(403)	(626)
Total principal and interest expense	(4)	(92)	(100)	8	92.00%	(403)	(626)
TOTAL NON-OPERATING INCOME (EXPENSE)	(4)	(92)	(100)	8	92.00%	(403)	(626)
INCOME (LOSS) BEFORE TRANSFERS	(47,820)	(205,022)	(416,981)	211,959	49.17%	(162,654)	(326,712)
TRANSFERS							
Transfers - in			411,811	(411,811)			388,786
Transfers - out			(2,790)	2,790			(2,349)
TOTAL TRANSFERS - NET			409,021	(409,021)			386,437
CHANGE IN NET POSITION	(\$47,820)	(\$205,022)	(\$7,960)	(\$197,062)	2,575.65%	(\$162,654)	\$59,725





**INTERIM STATEMENTS by Fund**  
**601-Motor Pool Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
CHARGES FOR SERVICES							
General government:							
Motor pool charges	\$45,616	\$363,189	\$991,390	(\$628,201)	36.63%	\$553,381	\$960,842
Total general government	45,616	363,189	991,390	628,201	36.63%	553,381	960,842
Utilities / enterprise charges and fees							
Sale of Recycled Materials		152		152			
Total utilities / enterprise charges and fees		152		152			
TOTAL CHARGES FOR SERVICES	45,616	363,341	991,390	(628,049)	36.65%	553,381	960,842
RENTS AND ROYALTIES							
Insurance Claims							35
Misc Revenue	(115)	(62)		(62)			150
TOTAL RENTS AND ROYALTIES	(115)	(62)		(62)			185
TOTAL OPERATING REVENUE	45,501	363,279	991,390	(628,111)	36.64%	553,381	961,027
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	39,564	182,685	396,528	213,843	46.07%	183,369	380,590
Employee Benefits	13,810	75,547	193,011	117,464	39.14%	82,500	165,032
Allocated Payroll Costs	3,240	15,356	29,331	13,975	52.35%	14,189	27,477
Total Personal Services and Employee Benefits	56,614	273,588	618,870	345,282	44.21%	280,058	573,099
Purchased or Contracted Services	4,392	31,455	59,210	27,755	53.12%	26,151	152,644
Utilities:							
Water/Sewerage	422	2,693	14,400	11,707	18.70%	2,664	6,040
Natural Gas	1,165	4,531	9,000	4,469	50.34%	3,258	12,015
Electricity	1,468	9,698	24,000	14,302	40.41%	9,402	23,655
Gasoline	866	7,272	12,000	4,728	60.60%	6,014	13,164
Stormwater	335	1,677	4,200	2,523	39.93%	1,652	3,984
Customer Service Fee	9	46	80	34	57.50%	46	111
Total Utilities	4,265	25,917	63,680	37,763	40.70%	23,036	58,969
Supplies	35,870	324,628	754,150	429,522	43.05%	369,816	729,871
Machinery and Equipment		14,950	43,000	28,050	34.77%		
Capital Outlay - Reclass to Balance Sheet		(14,950)	(43,000)	(28,050)	34.77%		
Depreciation Expense	4,553	29,375	46,400	17,025	63.31%	37,563	71,051
Inter-Departmental Charges	9,410	56,872	112,920	56,048	50.36%	57,857	113,268
TOTAL OPERATING EXPENSE	115,104	741,835	1,655,230	913,395	44.82%	794,481	1,698,902
OPERATING INCOME (LOSS)	(69,603)	(378,556)	(663,840)	285,284	57.03%	(241,100)	(737,875)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Interest Expense							(8)
Total principal and interest expense							(8)
Contributions and donations							
GMA Safety Grant							1,339
Total contributions and donations							1,339
TOTAL NON-OPERATING INCOME (EXPENSE)							1,331
INCOME (LOSS) BEFORE TRANSFERS	(69,603)	(378,556)	(663,840)	285,284	57.03%	(241,100)	(736,544)



**INTERIM STATEMENTS by Fund**  
**601-Motor Pool Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
TRANSFERS						
Transfers - in			660,440	(660,440)		598,787
TOTAL TRANSFERS - NET			660,440	(660,440)		598,787
CHANGE IN NET POSITION	(\$69,603)	(\$378,556)	(\$3,400)	(\$375,156) 11,134.00%	(\$241,100)	(\$137,757)



**INTERIM STATEMENTS by Fund**  
**791-Cemetery Trust Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
CHARGES FOR SERVICES							
Other charges for services							
Cemetery Opening/Closing Fee		\$400		\$400		\$100	\$200
Site Sales	1,670	18,920		18,920		18,285	41,381
Niche Engraving		325		325		250	275
Total other charges for services	1,670	19,645		19,645		18,635	41,856
TOTAL CHARGES FOR SERVICES	1,670	19,645		19,645		18,635	41,856
RENTS AND ROYALTIES							
Sale of Bricks		1,080		1,080		450	945
TOTAL RENTS AND ROYALTIES		1,080		1,080		450	945
TOTAL OPERATING REVENUE	1,670	20,725		20,725		19,085	42,801
OPERATING EXPENSE							
Purchased or Contracted Services	15	1,296		(1,296)		363	850
Supplies							17,848
TOTAL OPERATING EXPENSE	15	1,296		(1,296)		363	18,698
OPERATING INCOME (LOSS)	1,655	19,429		19,429		18,722	24,103
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Interest Income							
Dividends	5,733	38,906		38,906		33,059	64,819
Unrealized Gain/Loss on Investments	(19,186)	43,690		43,690		221,738	341,011
Total Interest/Investment Income	(13,453)	82,596		82,596		254,797	405,830
Contributions and donations							
Contributed Capital	1,670	16,395		16,395		16,608	38,103
Total contributions and donations	1,670	16,395		16,395		16,608	38,103
TOTAL NON-OPERATING INCOME (EXPENSE)	(11,783)	98,991		98,991		271,405	443,933
INCOME (LOSS) BEFORE TRANSFERS	(10,128)	118,420		118,420		290,127	468,036
CHANGE IN NET POSITION	(\$10,128)	\$118,420		\$118,420	0.00%	\$290,127	\$468,036



**INTERIM STATEMENTS by Fund**  
**792-Mausoleum Trust Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services	\$114	\$376		(\$376)		\$1,862	\$2,241
TOTAL OPERATING EXPENSE	114	376		(376)		1,862	2,241
OPERATING INCOME (LOSS)	(114)	(376)		(376)		(1,862)	(2,241)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Interest Income							
Bank Account Interest	2,505	10,119		10,119		8,417	17,343
Unrealized Gain/Loss on Investments	3	3,937		3,937		(12,021)	13,864
Total Interest/Investment Income	2,508	14,056		14,056		(3,604)	31,207
TOTAL NON-OPERATING INCOME (EXPENSE)	2,508	14,056		14,056		(3,604)	31,207
INCOME (LOSS) BEFORE TRANSFERS	2,394	13,680		13,680		(5,466)	28,966
CHANGE IN NET POSITION	\$2,394	\$13,680		\$13,680	0.00%	(\$5,466)	\$28,966



**INTERIM STATEMENTS by Fund**  
**951-Griffin Business and Tourism Association Fund**  
**For the Six Months Ending Wednesday, December 31, 2014**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Employee Benefits						\$117	
Total Personal Services and Employee Benefits						117	
Purchased or Contracted Services		89	20,000	19,911	0.45%		85
Inter-Departmental Charges	2,236	13,418	26,836	13,418	50.00%	14,273	28,546
TOTAL OPERATING EXPENSE	2,236	13,507	46,836	33,329	28.84%	14,390	28,631
OPERATING INCOME (LOSS)	(2,236)	(13,507)	(46,836)	33,329	28.84%	(14,390)	(28,631)
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	(2,236)	(13,507)	(46,836)	33,329	28.84%	(14,390)	(28,631)
TRANSFERS							
Transfers - in	1,268	9,289	46,836	(37,547)	19.83%	10,551	16,340
Transfers - out	(1,268)	(9,289)		(9,289)		(10,551)	28,750
TOTAL TRANSFERS - NET			46,836	(46,836)			45,090
CHANGE IN NET POSITION	(\$2,236)	(\$13,507)		(\$13,507)	0.00%	(\$14,390)	\$16,459



**INTERIM STATEMENTS by Fund**  
**952-Main Street Fund**  
*For the Six Months Ending Wednesday, December 31, 2014*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
RENTS AND ROYALTIES							
Property Rental							\$200
TOTAL RENTS AND ROYALTIES							200
TOTAL OPERATING REVENUE							
OPERATING EXPENSE							200
Personal Services and Employee Benefits:							
Salaries and Wages	5,126	19,983	38,627	18,644	51.73%	17,850	40,288
Employee Benefits	1,210	6,753	14,989	8,236	45.05%	7,158	13,540
Total Personal Services and Employee Benefits	6,336	26,736	53,616	26,880	49.87%	25,008	53,828
Purchased or Contracted Services	1,378	9,960	26,230	16,270	37.97%	6,335	13,769
Supplies	369	10,150	10,970	820	92.53%	390	9,763
Depreciation Expense	217	1,299	2,600	1,301	49.96%	1,300	2,599
Inter-Departmental Charges	851	5,105	10,210	5,105	50.00%	4,855	9,710
TOTAL OPERATING EXPENSE	9,151	53,250	103,626	50,376	51.39%	37,888	89,669
OPERATING INCOME (LOSS)	(9,151)	(53,250)	(103,626)	50,376	51.39%	(37,888)	(89,469)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Local government unit grants							
Spalding Co. Contribution		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		4,878		4,878		1,420	3,284
Total contributions and donations		4,878		4,878		1,420	3,284
TOTAL NON-OPERATING INCOME (EXPENSE)		22,378	17,500	4,878	127.87%	4,920	20,587
INCOME (LOSS) BEFORE TRANSFERS	(9,151)	(30,872)	(86,126)	55,254	35.85%	(32,968)	(68,882)
TRANSFERS							
Transfers - out			83,526	(83,526)			75,107
TOTAL TRANSFERS - NET			83,526	(83,526)			75,107
CHANGE IN NET POSITION	(\$9,151)	(\$30,872)	(\$2,600)	(\$28,272)	1,187.38%	(\$32,968)	\$6,225



**INTERIM STATEMENTS by Fund**  
**953-Downtown Development Fund**  
For the Six Months Ending Wednesday, December 31, 2014

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2013	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
RENTS AND ROYALTIES							
Property Rental							\$3,000
TOTAL RENTS AND ROYALTIES							3,000
TOTAL OPERATING REVENUE							3,000
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	8,036	34,633	70,880	36,247	48.86%	31,513	71,781
Employee Benefits	2,388	13,559	30,249	16,690	44.82%	13,024	27,270
Total Personal Services and Employee Benefits	10,424	48,192	101,129	52,937	47.65%	44,537	99,051
Purchased or Contracted Services	177	5,451	9,280	3,829	58.74%	4,223	8,581
Utilities:							
Gasoline			1,880	1,880			
Stormwater	29	144	410	266	35.12%	142	342
Customer Service Fee	3	15	40	25	37.50%	15	37
Total Utilities	32	159	2,330	2,171	6.82%	157	379
Supplies	10	200	1,000	800	20.00%		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	5,843	11,685	5,842	50.00%	4,855	9,710
Miscellaneous							2,500
TOTAL OPERATING EXPENSE	11,617	64,845	125,424	60,579	51.70%	53,772	120,855
OPERATING INCOME (LOSS)	(11,617)	(64,845)	(125,424)	60,579	51.70%	(53,772)	(117,855)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Interest Income							
Bank Account Interest	9	54		54		57	113
Total Interest/Investment Income	9	54		54		57	113
TOTAL NON-OPERATING INCOME (EXPENSE)	9	54		54		57	113
INCOME (LOSS) BEFORE TRANSFERS	(11,608)	(64,791)	(125,424)	60,633	51.66%	(53,715)	(117,742)
TRANSFERS							
Transfers - out			140,424	(140,424)			119,737
TOTAL TRANSFERS - NET			140,424	(140,424)			119,737
CHANGE IN NET POSITION	(11,608)	(64,791)	\$15,000	(79,791)	(431.94%)	(53,715)	\$1,995



**INTERIM STATEMENTS by Fund**  
*All Funds: City-Wide*  
***For the Six Months Ending Wednesday, December 31, 2014***  
Duplicate Accounts Report

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