



**INTERIM STATEMENTS by Fund**  
**All Funds: City-Wide**  
**For the Ten Months Ending Thursday, April 30, 2015**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING REVENUE							
TAXES							
Real property - current year	\$89,314	\$3,886,054	\$3,708,500	\$177,554	104.79%	\$3,966,033	\$4,006,875
Public utility		53,970	50,000	3,970	107.94%	59,712	59,712
Timber		42		42			
Real property - prior year	6,271	48,742		48,742		45,495	51,091
Motor vehicle	12,522	111,848	150,000	(38,152)	74.57%	172,563	214,398
Motor vehicle title ad valorem							
tax fee	60,638	428,758	525,000	(96,242)	81.67%	472,528	555,638
Intangible	1,330	18,607	22,000	(3,393)	84.58%	19,060	21,081
Railroad equipment		5,396	4,500	896	119.91%	5,334	5,334
Property not on digest		407		407		25	25
Real estate transfer (intangible)	489	8,239	6,500	1,739	126.75%	7,485	7,873
Franchise taxes:							
Electric		46,702	70,000	(23,298)	66.72%	51,464	51,464
Gas		117,087	160,000	(42,913)	73.18%	116,887	155,479
Television cable		107,723	240,000	(132,277)	44.88%	170,391	229,981
Telephone	88	31,211	125,000	(93,789)	24.97%	41,250	78,516
Payment In Lieu of Tax GHA		5,512	4,000	1,512	137.80%	2,028	2,028
Video		18,841	20,000	(1,159)	94.21%	8,325	19,831
Total franchise taxes	88	327,076	619,000	(291,924)	52.84%	390,345	537,299
Local option sales and use taxes	300,749	2,876,181	3,350,000	(473,819)	85.86%	2,757,451	3,345,800
Hotel/Motel	5,762	50,969	60,000	(9,031)	84.95%	44,484	57,172
Alcoholic beverage excise	52,307	471,635	637,000	(165,365)	74.04%	458,440	626,427
Total selective sales and use taxes	58,069	522,604	697,000	(174,396)	74.98%	502,924	683,599
Business taxes:							
Business and occupation taxes	96,965	388,399	450,000	(61,601)	86.31%	418,938	441,938
Insurance premium taxes	(1,050)	1,271,064	1,200,000	71,064	105.92%	1,219,600	1,219,600
Financial institutions taxes		71,032	88,000	(16,968)	80.72%	80,274	80,274
Total business taxes	95,915	1,730,495	1,738,000	(7,505)	99.57%	1,718,812	1,741,812
Penalties and interest on delinquent taxes							
Real	5,570	35,877	45,000	(9,123)	79.73%	39,208	48,068
Business	1,083	1,319	2,000	(681)	65.95%	1,613	3,080
Total penalties and interest on delinquent taxes	6,653	37,196	47,000	(9,804)	79.14%	40,821	51,148
TOTAL TAXES	632,038	10,055,615	10,917,500	(861,885)	92.11%	10,158,588	11,281,685
LICENSE AND PERMITS							
Business licenses:							
Alcoholic beverages:							
Beer	700	45,538	44,000	1,538	103.50%	44,634	45,467
Wine	700	43,238	43,000	238	100.55%	42,779	42,862
Liquor		112,100	115,000	(2,900)	97.48%	114,667	114,700
Total alcoholic beverage licenses	1,400	200,876	202,000	(1,124)	99.44%	202,080	203,029
General business licenses:							
Insurance	2,100	42,258	35,000	7,258	120.74%	38,163	38,313
Total general business licenses	2,100	42,258	35,000	7,258	120.74%	38,163	38,313
Total Business licenses	3,500	243,134	237,000	6,134	102.59%	240,243	241,342
Non-business licenses and permits:							
Building and signs:							
Zoning and land use permits	1,200	4,845	4,500	345	107.67%	6,985	8,841
Sign permits	1,085	12,273	15,000	(2,727)	81.82%	9,610	12,735
Other permits	1,750	4,759	2,500	2,259	190.36%	19,000	30,200
Catering	75	1,550	600	950	258.33%	775	975
Total building and sign permits	4,110	23,427	22,600	827	103.66%	36,370	52,751
Regulatory fees (permits):							



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Building structures and equipment permits:							
Inspections							
Building	10,316	97,511	55,000	42,511	177.29%	33,184	38,667
Plumbing	4,057	9,365	7,000	2,365	133.79%	4,578	5,903
Electrical	6,778	17,043	14,000	3,043	121.74%	11,129	13,970
Gas	46	411	1,000	(589)	41.10%	683	746
Mechanical	35	2,071	6,000	(3,929)	34.52%	3,840	4,930
Total inspection permits	21,232	126,401	83,000	(43,401)	152.29%	53,414	64,216
Total non-business licenses and permits	25,342	149,828	105,600	44,228	141.88%	89,784	116,967
Penalties and interest on delinquent licenses and permits							
Interest on business licenses	196	443		443		438	1,034
Total penalties and interest on delinquent licenses and permits	196	443		443		438	1,034
<b>TOTAL LICENSES AND PERMITS</b>	<b>29,038</b>	<b>393,405</b>	<b>342,600</b>	<b>50,805</b>	<b>114.83%</b>	<b>330,465</b>	<b>359,343</b>
<b>CHARGES FOR SERVICES</b>							
General government:							
Fees - plan reviews	1,460	22,636	20,000	2,636	113.18%	18,844	19,772
Fees - demolition recovery	4,950	10,639	4,000	6,639	265.98%	4,797	4,463
Fees - zoning applications	1,105	3,020	750	2,270	402.67%	700	770
Fees - reimbursements	1,115	6,912		6,912		7,283	8,808
Information technology fees	1,077	17,172	15,000	2,172	114.48%	11,425	15,699
Indirect cost allocation	408,211	4,082,109	4,898,527	(816,418)	83.33%	4,084,398	4,901,278
IT equipment cost allocation	29,828	268,455	357,940	(89,485)	75.00%	374,500	449,400
Motor pool charges	65,556	622,606	991,390	(368,784)	62.80%	822,545	960,842
Election qualifying fees			2,000	(2,000)		2,822	2,822
Business occupation tax admin fee	5,520	24,580	25,000	(420)	98.32%	26,360	28,280
Total general government	518,822	5,058,129	6,314,607	1,256,478	80.10%	5,353,674	6,392,134
Public safety - fire inspections			200	(200)		6	6
Streets and public improvements	473	1,849	400	1,449	462.25%	1,197	4,457
Utilities / enterprise charges and fees							
Fees - Collection - Residential	170,385	1,672,166	1,987,500	(315,334)	84.13%	1,543,130	1,953,692
Fees - Collection - Commercial	75,799	770,001	960,000	(189,999)	80.21%	717,422	909,819
Fees - Transfer Station	99,240	921,862	1,082,000	(160,138)	85.20%	961,861	1,186,875
Fees - Special Handling	771	5,322	6,000	(678)	88.70%	6,854	8,405
Fees - Rolloff Containers	39,343	380,863	576,000	(195,137)	66.12%	400,551	493,572
Fees - Yard Waste Disposal	40,382	397,078	475,000	(77,922)	83.60%	399,726	497,881
Fees - Yard Waste Special Handling	435	1,009	5,000	(3,991)	20.18%	5,192	5,853
Sale of Recycled Materials	2,261	16,922	10,000	6,922	169.22%	14,123	14,123
Permit Fees - Commercial Hauler		900	1,500	(600)	60.00%	1,100	1,100
Fees - Landfill Use	58,811	612,792	850,000	(237,208)	72.09%	723,654	854,279
Recycling fees Cardboard		23,522	200,000	(176,478)	11.76%	118,940	130,356
Recycling Fees Residential		4,187	46,000	(41,813)	9.10%	43,079	47,987
Recycling Fees Commercial		20,281	16,000	4,281	126.76%	16,462	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	25	87	300,000	(299,913)	0.03%		
Fees - Water Residential	207,644	2,267,870	2,891,000	(623,130)	78.45%	2,113,989	2,685,532
Fees - Water Commercial	144,507	1,381,993	1,334,000	47,993	103.60%	1,242,177	1,573,868
Pass-Thru Water Spalding County	(296,206)	(2,919,058)	(3,063,000)	143,942	95.30%	(2,612,890)	(3,492,869)
Fees - Fire Hydrant Water	5,001	17,708	30,000	(12,292)	59.03%	8,320	9,879
Fees - Water Lock Cut	125	1,035	1,000	35	103.50%	600	1,105



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	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
Bulk Water - Spalding County	579,722	6,475,790	8,508,000	(2,032,210)	76.11%	6,029,931	7,794,804
Bulk Water - Williamson	4,107	40,467	60,000	(19,533)	67.45%	37,277	47,490
Bulk Water - Zebulon	21,038	195,847	300,000	(104,153)	65.28%	198,373	246,899
Bulk Water - Butts County	1,287	14,444	20,000	(5,556)	72.22%	4,999	8,865
Bulk Water - Coweta County	224,325	2,249,327	2,675,000	(425,673)	84.09%	2,302,447	2,784,323
Bulk Water - Barnesville		11		11			9
Bulk Water - Springs Water	13	625	1,000	(375)	62.50%	1,054	1,161
Bulk Water - City of Concord	415	1,691	2,000	(309)	84.55%	584	750
Fees - Water Tap	1,160	4,060	5,000	(940)	81.20%	6,960	8,475
Sewer Flat - Residential	317,159	3,380,167	4,484,000	(1,103,833)	75.38%	3,148,211	4,008,866
Sewer Flat - Commercial	220,247	2,114,012	2,513,000	(398,988)	84.12%	1,963,847	2,482,888
Wastewater Septic Tank	2,470	25,025	30,000	(4,975)	83.42%	22,718	27,953
Sewer Tap Fee	3,750	10,500	5,000	5,500	210.00%	2,250	2,250
Capacity Recovery Fees	28,295	282,090	322,220	(40,130)	87.55%	261,075	342,814
Stormwater - Residential Lower Tier	12,531	123,287	171,636	(48,349)	71.83%	120,136	150,845
Stormwater - Commercial Fees	155,867	1,497,074	1,773,850	(276,776)	84.40%	1,360,010	1,715,004
Sewer - Sun City	44,762	419,799		419,799		324,740	438,851
Sewer - Highland Mills	2,700	27,535		27,535		30,132	36,869
Fees - Electric Residential Service	772,446	10,997,945	13,670,000	(2,672,055)	80.45%	10,142,942	13,657,759
Fees - Electric Commercial Service	3,769	38,805	18,494,000	(18,455,195)	0.21%	9,854,100	12,558,002
Fees - Electric Industrial Service	1,626,307	17,977,670	5,308,000	12,669,670	338.69%	7,263,233	8,923,667
Fees - Electric Fuel Adjustment	504,550	6,134,532	7,351,000	(1,216,468)	83.45%	4,606,545	6,062,644
Fees - Electric Temporary Service	37	58	500	(442)	11.60%		
Fees - Pole Rental Prior Year						71,608	71,608
Fees - Pole Rental Current Year		125,377	250,000	(124,623)	50.15%	348,388	349,013
Fees - Installation of Underground Power						200	200
ECCR Adjustment	178,942	2,180,099	2,600,000	(419,901)	83.85%	2,079,132	2,605,136
Contra-Revenue Donated Services			(125,000)	125,000		(104,023)	(104,023)
Total utilities / enterprise charges and fees	5,254,422	59,892,777	76,572,206	(16,679,429)	78.22%	55,783,575	71,125,113
Other / enterprise charges and fees							
Green Fees	7,395	60,816	80,000	(19,184)	76.02%	68,961	86,143
Handicap Fees		907	1,000	(93)	90.70%	704	704
Golf Cart Rentals	10,017	78,854	125,000	(46,146)	63.08%	84,563	105,951
Merchandise Sales	882	7,277	10,000	(2,723)	72.77%	6,699	8,567
Driving Range Fees	678	5,136	7,000	(1,864)	73.37%	3,483	4,243
Senior Fees							61
Special Fees			9,000	(9,000)		1,825	1,825
Membership Fees		10,500	36,000	(25,500)	29.17%	6,632	7,832
Food & Beverage	1,290	9,083	17,000	(7,917)	53.43%	10,185	12,507
Beer Sales	424	4,336	6,000	(1,664)	72.27%	3,546	4,406
Pull Cart Rentals			200	(200)			
Tournament Fees			4,000	(4,000)			
Fuel Sales - AVGAS	11,888	137,975	191,100	(53,125)	72.20%	161,481	191,194
Fuel Sales - Jet A	7,359	80,533	93,550	(13,017)	86.09%	67,767	86,687
Airport Services - Tug Fees			100	(100)			
Pilot Sales		6	200	(194)	3.00%		19
Total other / enterprise charges and fees	39,933	395,423	580,150	(184,727)	68.16%	415,846	510,139
Other fees							
General Fund-Customer Service							
-Charges for Serv- -	53,510	536,491	655,100	(118,609)	81.89%	515,224	651,400
Fuel Flowage Fees		7,670	13,250	(5,580)	57.89%	6,880	18,701



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	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$	Over / (Under) %	Actual	Actual
Commercial Hauler Inspection Fee	850	1,200		1,200		600	850
Landfill Capital Surcharge Fee	3,525	36,901	40,000	(3,099)	92.25%	44,756	53,695
Landfill Closure Surcharge Fee	2,804	37,339	40,000	(2,661)	93.35%	44,645	53,463
Container Fees	2,050	25,000	32,000	(7,000)	78.13%	27,350	33,000
Pole Installation		880	2,000	(1,120)	44.00%	6,261	11,661
After Hours Service Fee	680	10,045	11,000	(955)	91.32%	9,325	11,525
Connection Fees	12,700	134,725	167,500	(32,775)	80.43%	138,295	166,570
Surge Protection Fees	380	3,851	4,700	(849)	81.94%	3,768	4,701
Reconnect Fees	13,625	166,380	217,500	(51,120)	76.50%	174,100	225,910
Underground Trenching		4,176	6,000	(1,824)	69.60%	16,841	25,658
Fiber Optic Lease Fees	3,626	37,334	49,900	(12,566)	74.82%	39,642	50,006
State NPDES Fees		304		304			
Taxicab Inspection Fees		35		35			
Credit Card Fees	3,151	47,576	43,000	4,576	110.64%	42,252	30,210
Power Resoration Aid	11,886	11,886		11,886			
Overnight Fees		45	100	(55)	45.00%	97	124
Total other fees	108,787	1,061,838	1,282,050	(220,212)	82.82%	1,070,036	1,337,474
Culture and recreation							
Pool Fees		1,994	5,250	(3,256)	37.98%	1,648	2,266
Pavilion Fees	395	1,990	7,000	(5,010)	28.43%	5,784	8,305
Still Branch WTP Gate Receipts	316	2,533	4,500	(1,967)	56.29%	5,107	7,141
Total culture and recreation	711	6,517	16,750	(10,233)	38.91%	12,539	17,712
Other charges for services							
Cemetery Opening/Closing Fee	100	500		500		100	200
Site Sales	7,465	37,181		37,181		33,059	41,381
Cemetery Fees	9,704	118,340	155,000	(36,660)	76.35%	108,345	131,818
Niche Engraving	125	450		450		150	275
Returned Check Fees	1,410	12,791	18,800	(6,009)	68.04%	14,530	16,665
Delinquent Penalties	100,390	1,163,253	1,500,000	(336,747)	77.55%	1,218,372	1,440,316
Total other charges for services	119,194	1,332,515	1,673,800	(341,285)	79.61%	1,374,556	1,630,655
<b>TOTAL CHARGES FOR SERVICES</b>	<b>6,042,342</b>	<b>67,749,048</b>	<b>86,440,163</b>	<b>(18,691,115)</b>	<b>78.38%</b>	<b>64,011,429</b>	<b>81,017,690</b>
<b>FINES AND FORFEITURES</b>							
Court							
Police Revenue	2,032	19,237	10,000	9,237	192.37%	6,134	9,233
Traffic Fines	56,021	727,481	550,000	177,481	132.27%	392,846	517,304
Camera Traffic Light Fines		73	100,000	(99,927)	0.07%	40,522	40,849
Ordinance Fines	2,000	4,672	2,000	2,672	233.60%	1,687	2,164
Fine Surcharge - Technology - Police	246	5,861		5,861		7,805	11,989
Fine Surcharge - Technology - Court	1,819	20,974	25,000	(4,026)	83.90%	14,605	19,863
Total court revenues and fines	62,118	778,298	687,000	91,298	113.29%	463,599	601,402
Bond confiscations							
Confiscations	1,683	59,319	27,000	32,319	219.70%	15,963	17,192
Total Bond Confiscations	1,683	59,319	27,000	32,319	219.70%	15,963	17,192
Confiscations							
State Confiscations	3,588	20,761	25,000	(4,239)	83.04%	1,652	1,652
Federal Confiscations	14,808	28,932	14,125	14,807	204.83%	1,260	1,260
Total state and federal confiscations	18,396	49,693	39,125	10,568	127.01%	2,912	2,912
<b>TOTAL FINES AND FORFEITURES</b>	<b>82,197</b>	<b>887,310</b>	<b>753,125</b>	<b>134,185</b>	<b>117.82%</b>	<b>482,474</b>	<b>621,506</b>
<b>RENTS AND ROYALTIES</b>							



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Rents & Royalties	1,700	8,400	10,000	(1,600)	84.00%	7,050	8,075
Property Rental	29,712	169,603	184,100	(14,497)	92.13%	146,855	178,798
Water Tower	4,767	53,751	57,200	(3,449)	93.97%	39,600	49,134
Sale of Excess Capacity	30,258	504,878	600,000	(95,122)	84.15%	683,174	778,714
Sale of Bricks	45	1,395		1,395		900	945
Equipment Rental Fees	1,045	22,141	12,540	9,601	176.56%	22,156	24,246
MEAG Refunding Flexible							
Operating	73,422	943,974	1,155,000	(211,026)	81.73%	1,519,381	1,726,155
MEAG Refunding Generation							
Trust	136,354	1,753,091	2,321,100	(568,009)	75.53%	1,734,652	2,118,660
AMR from MEAG Trust	550	5,500	6,600	(1,100)	83.33%	5,450	6,450
T-Hangar Rentals	990	9,900	11,880	(1,980)	83.33%	9,900	11,880
Tie Down Rentals	150	2,118	2,727	(609)	77.67%	2,972	3,476
Ground Leases	19,464	193,918	225,000	(31,082)	86.19%	191,691	229,208
MEAG Year End Settlement	1,002,654	1,002,654	600,000	402,654	167.11%	1,218,635	1,218,635
Year End Settlement Ga Public							
Web			20,000	(20,000)			
Year End Settlement - ECG			26,113	(26,113)			
Code Violations		23,992		23,992		1,106	1,106
Insurance Claims		47,822	50,000	(2,178)	95.64%	120,912	126,162
Cash Over/Short	(61)	3		3		(36)	(374)
Misc Revenue	6,738	232,609	250,000	(17,391)	93.04%	25,610	96,189
TOTAL RENTS AND ROYALTIES	1,307,788	4,975,749	5,532,260	(556,511)	89.94%	5,730,008	6,577,459
TOTAL OPERATING REVENUE	8,093,403	84,061,127	103,985,648	(19,924,521)	80.84%	80,712,964	99,857,683
OPERATING EXPENSE							
Personal Services and Employee							
Benefits:							
Salaries and Wages	1,373,307	14,458,064	18,762,974	4,304,910	77.06%	14,753,389	18,211,124
Employee Benefits	652,178	6,518,989	9,021,508	2,502,519	72.26%	6,671,910	8,176,357
Total Personal Services and							
Employee Benefits	2,025,485	20,977,053	27,784,482	6,807,429	75.50%	21,425,299	26,387,481
Purchased or Contracted Services	940,349	8,007,110	11,728,679	3,721,569	68.27%	7,711,219	9,737,340
Utilities:							
Water/Sewerage	10,494	86,125	137,760	51,635	62.52%	80,346	124,837
Natural Gas	5,172	66,350	91,950	25,600	72.16%	59,333	73,061
Electricity	134,223	1,340,590	1,998,260	657,670	67.09%	1,346,020	1,820,361
Propane		1,355	2,990	1,635	45.32%	1,228	1,248
Gasoline	78,879	935,648	1,482,256	546,608	63.12%	1,127,281	1,362,962
Stormwater	58,038	517,980	638,880	120,900	81.08%	512,322	684,555
Customer Service Fee	362	3,325	5,050	1,725	65.84%	3,390	4,487
Total Utilities	287,168	2,951,373	4,357,146	1,405,773	67.74%	3,129,920	4,071,511
Supplies	338,525	3,392,827	5,633,417	2,240,590	60.23%	3,796,640	4,369,645
Electricity for Resale	2,857,657	29,970,112	35,787,540	5,817,428	83.74%	28,867,809	35,155,112
Capital Outlay:							
Property (Land and Buildings)	703,617	8,134,880	22,333,981	14,199,101	36.42%	5,894,062	8,603,233
Machinery and Equipment	127,399	1,337,530	3,316,396	1,978,866	40.33%	988,849	1,465,745
Capital Outlay - Reclass to							
Balance Sheet	(557,212)	(7,317,669)	(18,916,188)	(11,598,519)	38.68%	(5,500,704)	(8,390,883)
Total Capital Outlay	273,804	2,154,741	6,734,189	4,579,448	32.00%	1,382,207	1,678,095
Depreciation Expense	416,855	4,196,100	5,528,500	1,332,400	75.90%	4,122,979	4,948,580
Bad Debt			500,000	500,000			666,393
Inter-Departmental Charges	440,514	4,829,002	5,551,468	722,466	86.99%	4,815,871	5,793,566
Miscellaneous		225,656	584,033	358,377	38.64%	248,443	271,017
TOTAL OPERATING EXPENSE	7,580,357	76,703,974	104,189,454	27,485,480	73.62%	75,500,387	93,078,740
OPERATING INCOME (LOSS)	513,046	7,357,153	(203,806)	7,560,959	(3,609.88%)	5,212,577	6,778,943
NON-OPERATING INCOME							
(EXPENSE)							



**INTERIM STATEMENTS by Fund**  
**All Funds: City-Wide**  
**For the Ten Months Ending Thursday, April 30, 2015**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$	Over / (Under) %	Actual	Actual
Intergovernmental							
Federal government grants							
Operating-categorical							
Direct	12,477	54,377	336,517	(282,140)	16.16%	79,850	185,021
Total operating-categorical	12,477	54,377	336,517	(282,140)	16.16%	79,850	185,021
Capital							
Direct	22,602	75,435	279,311	(203,876)	27.01%	44,313	44,313
Net Capital	22,602	75,435	279,311	(203,876)	27.01%	44,313	44,313
Total federal government grants	35,079	129,812	615,828	(486,016)	21.08%	124,163	229,334
State government grants							
Operating-categorical							
Direct							
Byrne Grant						14,125	14,125
Miscellaneous State Grant		16,000	20,000	(4,000)	80.00%	7,405	7,405
GA DOT Grant		204,114		204,114		233,252	235,847
DNR - Funding			19,980	(19,980)		83,948	97,558
Total direct		220,114	39,980	(180,134)	550.56%	338,730	354,935
Total operating-categorical		220,114	39,980	180,134	550.56%	338,730	354,935
Capital							
Direct (CDBG Grant Proceeds)		507,998	1,475,818	(967,820)	34.42%	252,706	252,706
Total Capital	22,602	75,435	279,311	(203,876)	27.01%	44,313	44,313
Total state government grants		728,112	2,330,751	(1,602,639)	31.24%	591,436	607,641
Local government unit grants							
Spalding Co. Contribution			357,796	(357,796)		57,604	110,550
Board of Education - RESA		52,740	86,100	(33,360)	61.25%	62,651	86,024
Spalding Co. Contribution			57,977	(57,977)			34,258
Spalding Co. Contribution		17,500	99,697	(82,197)	17.55%	17,303	17,303
Total local government unit grants		70,240	601,570	531,330	11.68%	137,558	248,135
Special purpose local option sales and use taxes	4,566	461,464	1,600,000	(1,138,536)	28.84%	1,494,406	2,140,712
Total Intergovernmental revenue	39,645	1,389,628	5,148,149	(3,758,521)	26.99%	2,347,563	3,225,822
Intergovernmental - Exp	(4,256)	(178,452)	(218,135)	39,683	81.81%	(162,644)	(178,055)
Total Intergovernmental - net	35,389	1,211,176	4,930,014	(3,718,838)	24.57%	2,184,919	3,047,767
Interest Income							
Bank Account Interest	358	13,659	6,500	7,159	210.14%	19,847	26,821
Bank Account Interest	39,965	465,229	190,000	275,229	244.86%	414,584	520,391
Dividends	28,235	271,925		271,925		241,914	290,003
Realized Gain/Loss on Investments						11	11
Unrealized Gain/Loss on Investments	(136,619)	272,980		272,980		652,700	864,550
Total Interest/Investment Income	(68,061)	1,023,793	196,500	827,293	521.01%	1,329,056	1,701,776
Principal	(7,518)	(173,634)	(274,430)	100,796	63.27%	(237,577)	(341,489)
Interest Expense	(191,780)	(1,393,278)	(2,381,740)	988,462	58.50%	(1,334,508)	(2,408,808)
Total principal and interest expense	(199,298)	(1,566,912)	(2,656,170)	1,089,258	58.99%	(1,572,085)	(2,750,297)
Contributions and donations							
Contributions & Donations	1,200	29,953	21,737	8,216	137.80%	16,598	28,472
Contributions DARE		2,462	630	1,832	390.79%	5,221	5,221
Contributed Capital	6,665	33,856	400	33,456	8,464.00%	52,739	60,261



**INTERIM STATEMENTS by Fund**  
*All Funds: City-Wide*  
**For the Ten Months Ending Thursday, April 30, 2015**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Contributed Capital - Developers			122,000	(122,000)			
GMA Safety Grant		12,000		12,000		6,000	6,000
Total contributions and donations	7,865	78,271	144,767	(66,496)	54.07%	80,558	99,954
Gain (loss) on sale of capital assets							
Gain / Loss on Sale of Assets		37,649	93,360	(55,711)	40.33%	276,861	260,796
Total gain (loss) on sale of capital assets		37,649	93,360	(55,711)	40.33%	276,861	260,796
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(224,105)</b>	<b>783,977</b>	<b>2,708,471</b>	<b>(1,924,494)</b>	<b>28.95%</b>	<b>2,299,309</b>	<b>2,359,996</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>288,941</b>	<b>8,141,130</b>	<b>2,504,665</b>	<b>5,636,465</b>	<b>325.04%</b>	<b>7,511,886</b>	<b>9,138,939</b>
<b>TRANSFERS</b>							
Transfers - in	863,506	8,231,975	11,822,644	(3,590,669)	69.63%	7,237,810	11,096,002
Transfers - out	(863,506)	(8,231,975)	(11,822,644)	3,590,669	69.63%	(7,192,771)	(11,097,944)
<b>TOTAL TRANSFERS - NET</b>						<b>45,039</b>	<b>(1,942)</b>
<b>CHANGE IN NET POSITION</b>	<b>\$288,941</b>	<b>\$8,141,130</b>	<b>\$2,504,665</b>	<b>\$5,636,465</b>	<b>325.04%</b>	<b>\$7,556,925</b>	<b>\$9,136,997</b>





**INTERIM STATEMENTS by Fund**  
**101-General Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
TAXES							
Real property - current year	\$85,233	\$3,688,158	\$3,590,000	\$98,158	102.73%	\$3,874,433	\$3,927,231
Public utility		53,970	50,000	3,970	107.94%	59,712	59,712
Timber		42		42			
Real property - prior year	6,271	48,742		48,742		45,495	51,091
Motor vehicle	12,522	111,848	150,000	(38,152)	74.57%	172,563	214,398
Motor vehicle title ad valorem							
tax fee	60,638	428,758	525,000	(96,242)	81.67%	472,528	555,638
Intangible	1,330	18,607	22,000	(3,393)	84.58%	19,060	21,081
Railroad equipment		5,396	4,500	896	119.91%	5,334	5,334
Property not on digest		407		407		25	25
Real estate transfer (intangible)	489	8,239	6,500	1,739	126.75%	7,485	7,873
Franchise taxes:							
Electric		46,702	70,000	(23,298)	66.72%	51,464	51,464
Gas		117,087	160,000	(42,913)	73.18%	116,887	155,479
Television cable		107,723	240,000	(132,277)	44.88%	170,391	229,981
Telephone	88	31,211	125,000	(93,789)	24.97%	41,250	78,516
Payment In Lieu of Tax GHA		5,512	4,000	1,512	137.80%	2,028	2,028
Video		18,841	20,000	(1,159)	94.21%	8,325	19,831
Total franchise taxes	88	327,076	619,000	(291,924)	52.84%	390,345	537,299
Local option sales and use taxes	300,749	2,876,181	3,350,000	(473,819)	85.86%	2,757,451	3,345,800
Alcoholic beverage excise	52,307	471,635	637,000	(165,365)	74.04%	458,440	626,427
Total selective sales and use taxes	52,307	471,635	637,000	(165,365)	74.04%	458,440	626,427
Business taxes:							
Business and occupation taxes	96,965	388,399	450,000	(61,601)	86.31%	418,938	441,938
Insurance premium taxes	(1,050)	1,271,064	1,200,000	71,064	105.92%	1,219,600	1,219,600
Financial institutions taxes		71,032	88,000	(16,968)	80.72%	80,274	80,274
Total business taxes	95,915	1,730,495	1,738,000	(7,505)	99.57%	1,718,812	1,741,812
Penalties and interest on delinquent taxes							
Real	5,570	35,877	45,000	(9,123)	79.73%	39,208	48,068
Business	1,083	1,319	2,000	(681)	65.95%	1,613	3,080
Total penalties and interest on delinquent taxes	6,653	37,196	47,000	(9,804)	79.14%	40,821	51,148
TOTAL TAXES	622,195	9,806,750	10,739,000	(932,250)	91.32%	10,022,504	11,144,869
LICENSE AND PERMITS							
Business licenses:							
Alcoholic beverages:							
Beer	700	45,538	44,000	1,538	103.50%	44,634	45,467
Wine	700	43,238	43,000	238	100.55%	42,779	42,862
Liquor		112,100	115,000	(2,900)	97.48%	114,667	114,700
Total alcoholic beverage licenses	1,400	200,876	202,000	(1,124)	99.44%	202,080	203,029
General business licenses:							
Insurance	2,100	42,258	35,000	7,258	120.74%	38,163	38,313
Total general business licenses	2,100	42,258	35,000	7,258	120.74%	38,163	38,313
Total Business licenses	3,500	243,134	237,000	6,134	102.59%	240,243	241,342
Non-business licenses and permits:							
Building and signs:							
Zoning and land use permits	1,200	4,845	4,500	345	107.67%	6,985	8,841
Sign permits	1,085	12,273	15,000	(2,727)	81.82%	9,610	12,735
Other permits	1,750	4,759	2,500	2,259	190.36%	19,000	30,200
Catering	75	1,550	600	950	258.33%	775	975
Total building and sign permits	4,110	23,427	22,600	827	103.66%	36,370	52,751
Regulatory fees (permits):							
Building structures and equipment permits:							





**INTERIM STATEMENTS by Fund**  
**101-General Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
Inspections							
Building	10,316	97,511	55,000	42,511	177.29%	33,184	38,667
Plumbing	4,057	9,365	7,000	2,365	133.79%	4,578	5,903
Electrical	6,778	17,043	14,000	3,043	121.74%	11,129	13,970
Gas	46	411	1,000	(589)	41.10%	683	746
Mechanical	35	2,071	6,000	(3,929)	34.52%	3,840	4,930
Total inspection permits	21,232	126,401	83,000	(43,401)	152.29%	53,414	64,216
Total non-business licenses and permits	25,342	149,828	105,600	44,228	141.88%	89,784	116,967
Penalties and interest on delinquent licenses and permits							
Interest on business licenses	196	443		443		438	1,034
Total penalties and interest on delinquent licenses and permits	196	443		443		438	1,034
TOTAL LICENSES AND PERMITS	29,038	393,405	342,600	50,805	114.83%	330,465	359,343
CHARGES FOR SERVICES							
General government:							
Fees - plan reviews	1,460	22,636	20,000	2,636	113.18%	18,844	19,772
Fees - demolition recovery	4,950	10,639	4,000	6,639	265.98%	4,797	4,463
Fees - zoning applications	1,105	3,020	750	2,270	402.67%	700	770
Fees - reimbursements	1,115	6,912		6,912		7,283	8,808
Information technology fees	1,077	17,172	15,000	2,172	114.48%	11,425	15,699
Indirect cost allocation	408,211	4,082,109	4,898,527	(816,418)	83.33%	4,084,398	4,901,278
IT equipment cost allocation	29,828	268,455	357,940	(89,485)	75.00%	374,500	449,400
Election qualifying fees			2,000	(2,000)		2,822	2,822
Business occupation tax admin fee	5,520	24,580	25,000	(420)	98.32%	26,360	28,280
Total general government	453,266	4,435,523	5,323,217	887,694	83.32%	4,531,129	5,431,292
Public safety - fire inspections			200	(200)		6	6
Utilities / enterprise charges and fees							
Sale of Recycled Materials		1,336		1,336			
Total utilities / enterprise charges and fees		1,336		1,336			
Other fees							
Credit Card Fees						15	26
Total other fees						15	26
Culture and recreation							
Pool Fees		1,994	5,250	(3,256)	37.98%	1,648	2,266
Pavilion Fees	395	1,990	7,000	(5,010)	28.43%	5,784	8,305
Total culture and recreation	395	3,984	12,250	(8,266)	32.52%	7,432	10,571
Other charges for services							
Cemetery Fees	9,704	118,340	155,000	(36,660)	76.35%	108,345	131,818
Returned Check Fees		140		140		95	160
Total other charges for services	9,704	118,480	155,000	(36,520)	76.44%	108,440	131,978
TOTAL CHARGES FOR SERVICES	463,365	4,559,323	5,490,667	(931,344)	83.04%	4,647,022	5,573,873
FINES AND FORFEITURES							
Court							
Police Revenue	2,032	19,237	10,000	9,237	192.37%	6,134	9,233
Traffic Fines	56,021	727,481	550,000	177,481	132.27%	392,846	517,304
Camera Traffic Light Fines		73	100,000	(99,927)	0.07%	40,522	40,849
Ordinance Fines	2,000	4,672	2,000	2,672	233.60%	1,687	2,164
Total court revenues and fines	60,053	751,463	662,000	89,463	113.51%	441,189	569,550



**INTERIM STATEMENTS by Fund**  
**101-General Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
TOTAL FINES AND FORFEITURES	60,053	751,463	662,000	89,463	113.51%	441,189	569,550
RENTS AND ROYALTIES							
Property Rental	29,712	169,603	184,100	(14,497)	92.13%	146,855	175,598
MEAG Refunding Generation Trust			17,500	(17,500)			
Insurance Claims		7,672		7,672		20,809	26,059
Cash Over/Short	1	1		1		8	8
Misc Revenue	335	4,114		4,114		1,452	2,226
TOTAL RENTS AND ROYALTIES	30,048	181,390	201,600	(20,210)	89.98%	169,124	203,891
TOTAL OPERATING REVENUE	1,204,699	15,692,331	17,435,867	(1,743,536)	90.00%	15,610,304	17,851,526
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	772,081	8,087,968	10,384,744	2,296,776	77.88%	8,249,180	10,160,786
Employee Benefits	367,635	3,628,872	5,050,255	1,421,383	71.86%	3,704,045	4,490,016
Allocated Payroll Costs	(11,126)	(120,742)	(146,476)	(25,734)	82.43%	(115,980)	(138,244)
Total Personal Services and Employee Benefits	1,128,590	11,596,098	15,288,523	3,692,425	75.85%	11,837,245	14,512,558
Purchased or Contracted Services	404,762	2,411,505	3,370,349	958,844	71.55%	2,342,652	2,810,271
Utilities:							
Water/Sewerage	3,053	37,478	56,540	19,062	66.29%	33,559	49,099
Natural Gas	2,544	31,590	45,250	13,660	69.81%	29,300	36,395
Electricity	30,081	292,808	402,530	109,722	72.74%	288,283	388,817
Propane		681	1,330	649	51.20%	810	810
Gasoline	33,361	363,842	615,856	252,014	59.08%	463,609	557,280
Stormwater	53,593	477,912	585,200	107,288	81.67%	471,992	630,981
Customer Service Fee	145	1,335	1,990	655	67.09%	1,363	1,798
Total Utilities	122,777	1,205,646	1,708,696	503,050	70.56%	1,288,916	1,665,180
Supplies	69,981	850,651	1,050,727	200,076	80.96%	683,512	901,449
Capital Outlay:							
Property (Land and Buildings)	7,974	131,427	436,920	305,493	30.08%	258,519	266,909
Machinery and Equipment	20,949	409,896	1,157,688	747,792	35.41%	124,237	233,020
Total Capital Outlay	28,923	541,323	1,594,608	1,053,285	33.95%	382,756	499,929
Inter-Departmental Charges	238,862	2,658,760	3,152,810	494,050	84.33%	2,625,339	3,141,024
Miscellaneous		78,035	217,517	139,482	35.88%	86,292	108,865
TOTAL OPERATING EXPENSE	1,993,895	19,342,018	26,383,230	7,041,212	73.31%	19,246,712	23,639,276
OPERATING INCOME (LOSS)	(789,196)	(3,649,687)	(8,947,363)	5,297,676	40.79%	(3,636,408)	(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	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%	206,555	206,555
Total operating-categorical		196,834	20,000	176,834	984.17%	206,555	206,555
Direct (CDBG Grant Proceeds)		7,998		7,998			
Total state government grants		204,832	20,000	184,832	1,024.16%	206,555	206,555



**INTERIM STATEMENTS by Fund**  
**101-General Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Local government unit grants							
Board of Education - RESA		52,740	86,100	(33,360)	61.25%	62,651	86,024
Spalding Co. Contribution			57,977	(57,977)			34,258
Total local government unit grants		52,740	144,077	91,337	36.61%	62,651	120,282
Total Intergovernmental revenue		257,572	164,077	93,495	156.98%	269,206	432,009
Intergovernmental - Exp	(4,256)	(142,928)	(154,100)	11,172	92.75%	(155,831)	(170,124)
Total Intergovernmental - net	(4,256)	114,644	9,977	104,667	1,149.08%	113,375	261,885
Interest Income							
Bank Account Interest	347	3,186	6,500	(3,314)	49.02%	5,957	7,894
Unrealized Gain/Loss on Investments		(80)		(80)		(1,161)	(660)
Total Interest/Investment Income	347	3,106	6,500	(3,394)	47.78%	4,796	7,234
Principal	(7,518)	(165,798)	(274,430)	108,632	60.42%	(230,042)	(333,954)
Interest Expense	(1,001)	(85,748)	(160,230)	74,482	53.52%	(93,387)	(173,161)
Total principal and interest expense	(8,519)	(251,546)	(434,660)	183,114	57.87%	(323,429)	(507,115)
Contributions and donations							
Contributions & Donations	1,200	24,075	21,737	2,338	110.76%	8,119	18,129
Contributions DARE						4,590	4,590
Total contributions and donations	1,200	24,075	21,737	2,338	110.76%	12,709	22,719
Gain (loss) on sale of capital assets							
Gain / Loss on Sale of Assets		27,249	25,000	2,249	109.00%	3,743	5,341
Total gain (loss) on sale of capital assets		27,249	25,000	2,249	109.00%	3,743	5,341
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(11,228)</b>	<b>(82,472)</b>	<b>(371,446)</b>	<b>288,974</b>	<b>22.20%</b>	<b>(188,806)</b>	<b>(209,936)</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(800,424)</b>	<b>(3,732,159)</b>	<b>(9,318,809)</b>	<b>5,586,650</b>	<b>40.05%</b>	<b>(3,825,214)</b>	<b>(5,997,686)</b>
<b>TRANSFERS</b>							
Transfers - in	755,762	6,950,969	10,022,402	(3,071,433)	69.35%	6,555,622	8,024,493
Transfers - out	1,700	1,700	(1,478,134)	1,479,834	(0.12%)	44,937	(1,739,711)
<b>TOTAL TRANSFERS - NET</b>	<b>757,462</b>	<b>6,952,669</b>	<b>8,544,268</b>	<b>(1,591,599)</b>	<b>81.37%</b>	<b>6,600,559</b>	<b>6,284,782</b>
<b>CHANGE IN NET POSITION</b>	<b>(\$42,962)</b>	<b>\$3,220,510</b>	<b>(\$774,541)</b>	<b>\$3,995,051</b>	<b>(415.80%)</b>	<b>\$2,775,345</b>	<b>\$287,096</b>



**INTERIM STATEMENTS by Fund**  
**210-Confiscated Assets Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
FINES AND FORFEITURES							
Bond confiscations							
Confiscations	\$1,683	\$59,319	\$27,000	\$32,319	219.70%	\$15,963	\$17,192
Total Bond Confiscations	1,683	59,319	27,000	32,319	219.70%	15,963	17,192
Confiscations							
State Confiscations	3,588	20,761	25,000	(4,239)	83.04%	1,652	1,652
Federal Confiscations	14,808	28,932	14,125	14,807	204.83%	1,260	1,260
Total state and federal confiscations	18,396	49,693	39,125	10,568	127.01%	2,912	2,912
TOTAL FINES AND FORFEITURES	20,079	109,012	66,125	42,887	164.86%	18,875	20,104
TOTAL OPERATING REVENUE	20,079	109,012	66,125	42,887	164.86%	18,875	20,104
OPERATING EXPENSE							
Purchased or Contracted Services	3,733	4,128	520	(3,608)	793.85%	5,857	7,818
Supplies	695	40,940	40,500	(440)	101.09%	19,614	22,325
Capital Outlay:							
Machinery and Equipment		80,070	110,100	30,030	72.72%		
Total Capital Outlay		80,070	110,100	30,030	72.72%		
TOTAL OPERATING EXPENSE	4,428	125,138	151,120	25,982	82.81%	25,471	30,143
OPERATING INCOME (LOSS)	15,651	(16,126)	(84,995)	68,869	18.97%	(6,596)	(10,039)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Intergovernmental - Exp		(1,842)	(2,200)	358	83.73%	(6,813)	(7,931)
Total Intergovernmental - net		(1,842)	(2,200)	358	83.73%	(6,813)	(7,931)
Gain (loss) on sale of capital assets							
Gain / Loss on Sale of Assets			28,360	(28,360)			
Total gain (loss) on sale of capital assets			28,360	(28,360)			
TOTAL NON-OPERATING INCOME (EXPENSE)		(1,842)	26,160	(28,002)	(7.04%)	(6,813)	(7,931)
INCOME (LOSS) BEFORE TRANSFERS	15,651	(17,968)	(58,835)	40,867	30.54%	(13,409)	(17,970)
TRANSFERS							
Transfers - out			(11,574)	11,574			
TOTAL TRANSFERS - NET			(11,574)	11,574			
CHANGE IN NET POSITION	\$15,651	(\$17,968)	(\$70,409)	\$52,441	25.52%	(\$13,409)	(\$17,970)



**INTERIM STATEMENTS by Fund**  
**224-Community Development Block Grant 2012**  
**For the Ten Months Ending Thursday, April 30, 2015**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
OPERATING EXPENSE							
Purchased or Contracted Services	\$42	\$229	\$1,000	\$771	22.90%	\$14,339	\$14,969
Capital Outlay:							
Property (Land and Buildings)		6,500	26,654	20,154	24.39%	274,016	406,757
Total Capital Outlay		6,500	26,654	20,154	24.39%	274,016	406,757
TOTAL OPERATING EXPENSE	42	6,729	27,654	20,925	24.33%	288,355	421,726
OPERATING INCOME (LOSS)	(42)	(6,729)	(27,654)	20,925	24.33%	(288,355)	(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	(42)	(6,729)	(27,654)	20,925	24.33%	(35,649)	(169,020)
TRANSFERS							
Transfers - in		6,500	27,654	(21,154)	23.50%	61,982	206,087
TOTAL TRANSFERS - NET		6,500	27,654	(21,154)	23.50%	61,982	206,087
CHANGE IN NET POSITION	(\$42)	(\$229)		(\$229)	0.00%	\$26,333	\$37,067



**INTERIM STATEMENTS by Fund**  
**225-Community Development Block Grant 2013**  
**For the Ten Months Ending Thursday, April 30, 2015**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services		\$8,500	\$13,000	\$4,500	65.38%	\$10,000	\$18,000
Capital Outlay:							
Property (Land and Buildings)		708,373	734,308	25,935	96.47%	58,980	64,853
Total Capital Outlay		708,373	734,308	25,935	96.47%	58,980	64,853
TOTAL OPERATING EXPENSE		716,873	747,308	30,435	95.93%	68,980	82,853
OPERATING INCOME (LOSS)		(716,873)	(747,308)	30,435	95.93%	(68,980)	(82,853)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Direct (CDBG Grant Proceeds)		500,000	500,000		100.00%		
Total state government grants		500,000	500,000		100.00%		
Total Intergovernmental revenue		500,000	500,000		100.00%		
Total Intergovernmental - net		500,000	500,000		100.00%		
TOTAL NON-OPERATING INCOME (EXPENSE)		500,000	500,000		100.00%		
INCOME (LOSS) BEFORE TRANSFERS		(216,873)	(247,308)	30,435	87.69%	(68,980)	(82,853)
TRANSFERS							
Transfers - in		224,000	247,308	(23,308)	90.58%	68,980	79,226
TOTAL TRANSFERS - NET		224,000	247,308	(23,308)	90.58%	68,980	79,226
CHANGE IN NET POSITION		\$7,127		\$7,127	0.00%		(\$3,627)



**INTERIM STATEMENTS by Fund**  
**226-Community Development Block Grant 2014**  
**For the Ten Months Ending Thursday, April 30, 2015**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
OPERATING EXPENSE							
Purchased or Contracted Services	\$3,650	\$11,100	\$31,000	\$19,900	35.81%		
Capital Outlay:							
Property (Land and Buildings)	2,500	55,210	679,795	624,585	8.12%		
Total Capital Outlay	2,500	55,210	679,795	624,585	8.12%		
TOTAL OPERATING EXPENSE	6,150	66,310	710,795	644,485	9.33%		
OPERATING INCOME (LOSS)	(6,150)	(66,310)	(710,795)	644,485	9.33%		
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	(6,150)	(66,310)	(210,795)	144,485	31.46%		
TRANSFERS							
Transfers - in	6,150	66,310	210,795	(144,485)	31.46%		
TOTAL TRANSFERS - NET	6,150	66,310	210,795	(144,485)	31.46%		





**INTERIM STATEMENTS by Fund**  
**251-Multiple Grant Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Interest Income							
Bank Account Interest	\$3	\$26		\$26		\$26	\$31
Total Interest/Investment Income	3	26		26		26	31
TOTAL NON-OPERATING INCOME (EXPENSE)	3	26		26		26	31
INCOME (LOSS) BEFORE TRANSFERS	3	26		26		26	31
CHANGE IN NET POSITION	\$3	\$26		\$26	0.00%	\$26	\$31



**INTERIM STATEMENTS by Fund**  
**252-Community Housing Improvement Program**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Miscellaneous		\$44,900	\$114,250	\$69,350	39.30%		
TOTAL OPERATING EXPENSE		44,900	114,250	69,350	39.30%		
OPERATING INCOME (LOSS)		(44,900)	(114,250)	69,350	39.30%		
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Federal government grants							
Operating-categorical							
Direct		41,900	114,250	(72,350)	36.67%		
Total operating-categorical		41,900	114,250	(72,350)	36.67%		
Total federal government grants		41,900	114,250	(72,350)	36.67%		
Total Intergovernmental revenue		41,900	114,250	(72,350)	36.67%		
Total Intergovernmental - net		41,900	114,250	(72,350)	36.67%		
TOTAL NON-OPERATING INCOME (EXPENSE)		41,900	114,250	(72,350)	36.67%		
INCOME (LOSS) BEFORE TRANSFERS		(3,000)		(3,000)			
CHANGE IN NET POSITION		(\$3,000)		(\$3,000)	0.00%		



**INTERIM STATEMENTS by Fund**  
**253-Neighborhood Stabilization Program**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD	Budget	<u>\$ Over / (Under) %</u>		Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services	\$1	\$1		(\$1)			\$36
Miscellaneous		92,148	181,927	89,779	50.65%	28,043	28,043
TOTAL OPERATING EXPENSE	1	92,149	181,927	89,778	50.65%	28,043	28,079
OPERATING INCOME (LOSS)	(1)	(92,149)	(181,927)	89,778	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	13,100
Total gain (loss) on sale of capital assets		10,400		10,400		13,100	13,100
TOTAL NON-OPERATING INCOME (EXPENSE)		10,400	181,927	(171,527)	5.72%	13,100	13,100
INCOME (LOSS) BEFORE TRANSFERS	(1)	(81,749)		(81,749)		(14,943)	(14,979)
CHANGE IN NET POSITION	(\$1)	(\$81,749)		(\$81,749)	0.00%	(\$14,943)	(\$14,979)



**INTERIM STATEMENTS by Fund**  
**254-FEMA Grants Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
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		84,027	82,579
Supplies			16,090	16,090		13,877	16,090
Inter-Departmental Charges			10,000	10,000			10,000
TOTAL OPERATING EXPENSE			207,940	207,940		97,904	207,926
OPERATING INCOME (LOSS)			(207,940)	207,940		(97,904)	(207,926)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Federal government grants							
Operating-categorical							
Direct	12,477	12,477		12,477			
Total operating-categorical	12,477	12,477		12,477			
Total federal government grants	12,477	12,477		12,477			
Total Intergovernmental revenue	12,477	12,477		12,477			
Total Intergovernmental - net	12,477	12,477		12,477			
TOTAL NON-OPERATING INCOME (EXPENSE)	12,477	12,477		12,477			
INCOME (LOSS) BEFORE TRANSFERS	12,477	12,477	(207,940)	220,417	(6.00%)	(97,904)	(207,926)
TRANSFERS							
Transfers - in			26,005	(26,005)			39,137
TOTAL TRANSFERS - NET			26,005	(26,005)			39,137
CHANGE IN NET POSITION	\$12,477	\$12,477	(\$181,935)	\$194,412	(6.86%)	(\$97,904)	(\$168,789)



**INTERIM STATEMENTS by Fund**  
**255-Neighborhood Stabilization Program-3**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
<b>OPERATING EXPENSE</b>						
Miscellaneous			\$40,340	\$40,340	\$127,052	\$127,052
<b>TOTAL OPERATING EXPENSE</b>			<b>40,340</b>	<b>40,340</b>	<b>127,052</b>	<b>127,052</b>
<b>OPERATING INCOME (LOSS)</b>			<b>(40,340)</b>	<b>40,340</b>	<b>(127,052)</b>	<b>(127,052)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>						
Intergovernmental						
Federal government grants						
Operating-categorical						
Direct			40,340	(40,340)	79,850	79,850
Total operating-categorical			40,340	(40,340)	79,850	79,850
Total federal government grants			40,340	(40,340)	79,850	79,850
Total Intergovernmental revenue			40,340	(40,340)	79,850	79,850
Total Intergovernmental - net			40,340	(40,340)	79,850	79,850
Gain (loss) on sale of capital assets						
Gain / Loss on Sale of Assets					61,138	109,564
Total gain (loss) on sale of capital assets					61,138	109,564
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>			<b>40,340</b>	<b>(40,340)</b>	<b>140,988</b>	<b>189,414</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>					<b>13,936</b>	<b>62,362</b>
<b>CHANGE IN NET POSITION</b>				<b>0.00%</b>	<b>\$13,936</b>	<b>\$62,362</b>



**INTERIM STATEMENTS by Fund**  
**270-Tax Incentive Program (TIP)**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>TAXES</b>							
Real property - current year	\$346	\$2,137	\$5,500	(\$3,363)	38.85%	\$4,539	\$4,962
<b>TOTAL TAXES</b>	<b>346</b>	<b>2,137</b>	<b>5,500</b>	<b>(3,363)</b>	<b>38.85%</b>	<b>4,539</b>	<b>4,962</b>
<b>TOTAL OPERATING REVENUE</b>	<b>346</b>	<b>2,137</b>	<b>5,500</b>	<b>(3,363)</b>	<b>38.85%</b>	<b>4,539</b>	<b>4,962</b>
<b>OPERATING INCOME (LOSS)</b>	<b>346</b>	<b>2,137</b>	<b>5,500</b>	<b>(3,363)</b>	<b>38.85%</b>	<b>4,539</b>	<b>4,962</b>
Intergovernmental							
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>346</b>	<b>2,137</b>	<b>5,500</b>	<b>(3,363)</b>	<b>38.85%</b>	<b>4,539</b>	<b>4,962</b>
<b>CHANGE IN NET POSITION</b>	<b>\$346</b>	<b>\$2,137</b>	<b>\$5,500</b>	<b>(\$3,363)</b>	<b>38.85%</b>	<b>\$4,539</b>	<b>\$4,962</b>



**INTERIM STATEMENTS by Fund**  
**271-Tax Allocation District (TAD #1)**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
<b>TAXES</b>							
Real property - current year	\$3,690	\$28,955	\$13,500	\$15,455	214.48%	\$10,985	\$11,161
<b>TOTAL TAXES</b>	<b>3,690</b>	<b>28,955</b>	<b>13,500</b>	<b>15,455</b>	<b>214.48%</b>	<b>10,985</b>	<b>11,161</b>
<b>TOTAL OPERATING REVENUE</b>	<b>3,690</b>	<b>28,955</b>	<b>13,500</b>	<b>15,455</b>	<b>214.48%</b>	<b>10,985</b>	<b>11,161</b>
<b>OPERATING INCOME (LOSS)</b>	<b>3,690</b>	<b>28,955</b>	<b>13,500</b>	<b>15,455</b>	<b>214.48%</b>	<b>10,985</b>	<b>11,161</b>
Intergovernmental							
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>3,690</b>	<b>28,955</b>	<b>13,500</b>	<b>15,455</b>	<b>214.48%</b>	<b>10,985</b>	<b>11,161</b>
<b>CHANGE IN NET POSITION</b>	<b>\$3,690</b>	<b>\$28,955</b>	<b>\$13,500</b>	<b>\$15,455</b>	<b>214.48%</b>	<b>\$10,985</b>	<b>\$11,161</b>





**INTERIM STATEMENTS by Fund**  
**272-Tax Allocation District (TAD #2)**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>TAXES</b>							
Real property - current year	\$45	\$166,803	\$99,500	\$67,303	167.64%	\$76,076	\$63,521
<b>TOTAL TAXES</b>	<b>45</b>	<b>166,803</b>	<b>99,500</b>	<b>67,303</b>	<b>167.64%</b>	<b>76,076</b>	<b>63,521</b>
<b>TOTAL OPERATING REVENUE</b>	<b>45</b>	<b>166,803</b>	<b>99,500</b>	<b>67,303</b>	<b>167.64%</b>	<b>76,076</b>	<b>63,521</b>
<b>OPERATING INCOME (LOSS)</b>	<b>45</b>	<b>166,803</b>	<b>99,500</b>	<b>67,303</b>	<b>167.64%</b>	<b>76,076</b>	<b>63,521</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							
Principal		(7,836)		(7,836)		(7,535)	(7,535)
Interest Expense		(34,354)		(34,354)		(34,656)	(34,656)
Total principal and interest expense		(42,190)		(42,190)		(42,191)	(42,191)
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>		<b>(42,190)</b>		<b>(42,190)</b>		<b>(42,191)</b>	<b>(42,191)</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>45</b>	<b>124,613</b>	<b>99,500</b>	<b>25,113</b>	<b>125.24%</b>	<b>33,885</b>	<b>21,330</b>
<b>CHANGE IN NET POSITION</b>	<b>\$45</b>	<b>\$124,613</b>	<b>\$99,500</b>	<b>\$25,113</b>	<b>125.24%</b>	<b>\$33,885</b>	<b>\$21,330</b>



**INTERIM STATEMENTS by Fund**  
**275-Hotel / Motel Tax Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
TAXES							
Hotel/Motel	\$5,762	\$50,969	\$60,000	(\$9,031)	84.95%	\$44,484	\$57,172
Total selective sales and use taxes	5,762	50,969	60,000	(9,031)	84.95%	44,484	57,172
TOTAL TAXES	5,762	50,969	60,000	(9,031)	84.95%	44,484	57,172
TOTAL OPERATING REVENUE	5,762	50,969	60,000	(9,031)	84.95%	44,484	57,172
OPERATING INCOME (LOSS)	5,762	50,969	60,000	(9,031)	84.95%	44,484	57,172
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	5,762	50,969	60,000	(9,031)	84.95%	44,484	57,172
TRANSFERS							
Transfers - out	(5,762)	(50,969)	(60,000)	9,031	84.95%	(55,520)	(57,172)
TOTAL TRANSFERS - NET	(5,762)	(50,969)	(60,000)	9,031	84.95%	(55,520)	(57,172)
CHANGE IN NET POSITION					0.00%	(\$11,036)	



**INTERIM STATEMENTS by Fund**  
**281-Police Technology Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>FINES AND FORFEITURES</b>							
Court							
Fine Surcharge - Technology - Police	\$246	\$5,861		\$5,861		\$7,805	\$11,989
Total court revenues and fines	246	5,861		5,861		7,805	11,989
<b>TOTAL FINES AND FORFEITURES</b>	<b>246</b>	<b>5,861</b>		<b>5,861</b>		<b>7,805</b>	<b>11,989</b>
<b>TOTAL OPERATING REVENUE</b>	<b>246</b>	<b>5,861</b>		<b>5,861</b>		<b>7,805</b>	<b>11,989</b>
<b>OPERATING EXPENSE</b>							
Supplies		2,000	2,000		100.00%	7,193	7,193
<b>TOTAL OPERATING EXPENSE</b>		<b>2,000</b>	<b>2,000</b>		<b>100.00%</b>	<b>7,193</b>	<b>7,193</b>
<b>OPERATING INCOME (LOSS)</b>	<b>246</b>	<b>3,861</b>	<b>(2,000)</b>	<b>5,861</b>	<b>(193.05%)</b>	<b>612</b>	<b>4,796</b>
Intergovernmental							
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>246</b>	<b>3,861</b>	<b>(2,000)</b>	<b>5,861</b>	<b>(193.05%)</b>	<b>612</b>	<b>4,796</b>
<b>CHANGE IN NET POSITION</b>	<b>\$246</b>	<b>\$3,861</b>	<b>(\$2,000)</b>	<b>\$5,861</b>	<b>(193.05%)</b>	<b>\$612</b>	<b>\$4,796</b>



**INTERIM STATEMENTS by Fund**  
**282-Court Technology Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
FINES AND FORFEITURES							
Court							
Fine Surcharge - Technology - Court	\$1,819	\$20,974	\$25,000	(\$4,026)	83.90%	\$14,605	\$19,863
Total court revenues and fines	1,819	20,974	25,000	(4,026)	83.90%	14,605	19,863
TOTAL FINES AND FORFEITURES	1,819	20,974	25,000	(4,026)	83.90%	14,605	19,863
TOTAL OPERATING REVENUE	1,819	20,974	25,000	(4,026)	83.90%	14,605	19,863
OPERATING INCOME (LOSS)	1,819	20,974	25,000	(4,026)	83.90%	14,605	19,863
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	1,819	20,974	25,000	(4,026)	83.90%	14,605	19,863
CHANGE IN NET POSITION	\$1,819	\$20,974	\$25,000	(\$4,026)	83.90%	\$14,605	\$19,863



**INTERIM STATEMENTS by Fund**  
**283-Police Donations Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services			\$1,870	\$1,870			
Supplies	52	60	700	640	8.57%		
TOTAL OPERATING EXPENSE	52	60	2,570	2,510	2.33%		
OPERATING INCOME (LOSS)	(52)	(60)	(2,570)	2,510	2.33%		
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Contributions and donations							
Contributions DARE		2,462	630	1,832	390.79%	631	631
Contributed Capital			400	(400)		400	400
Total contributions and donations		2,462	1,030	1,432	239.03%	1,031	1,031
TOTAL NON-OPERATING INCOME (EXPENSE)		2,462	1,030	1,432	239.03%	1,031	1,031
INCOME (LOSS) BEFORE TRANSFERS	(52)	2,402	(1,540)	3,942	(155.97%)	1,031	1,031
CHANGE IN NET POSITION	(\$52)	\$2,402	(\$1,540)	\$3,942	(155.97%)	\$1,031	\$1,031



**INTERIM STATEMENTS by Fund**  
**284-Livable Centers Initiative (LCI) Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Operating-categorical							
Direct							
GA DOT Grant		\$7,280		\$7,280		\$40,822	\$43,416
Total direct		7,280		(7,280)		40,822	43,416
Total operating-categorical		7,280		7,280		40,822	43,416
Total state government grants		7,280		7,280		40,822	43,416
Total Intergovernmental revenue		7,280		7,280		40,822	43,416
Total Intergovernmental - net		7,280		7,280		40,822	43,416
TOTAL NON-OPERATING INCOME (EXPENSE)		7,280		7,280		40,822	43,416
INCOME (LOSS) BEFORE TRANSFERS		7,280		7,280		40,822	43,416
TRANSFERS							
Transfers - out		(30,912)		(30,912)		(40,394)	(40,394)
TOTAL TRANSFERS - NET		(30,912)		(30,912)		(40,394)	(40,394)
CHANGE IN NET POSITION		(\$23,632)		(\$23,632)	0.00%	\$428	\$3,022



**INTERIM STATEMENTS by Fund**  
**320-SPLOST Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
OPERATING EXPENSE							
Purchased or Contracted Services	\$4,291	\$9,169		(\$9,169)		\$229,099	\$227,156
Capital Outlay:							
Property (Land and Buildings)	183,121	634,109	3,588,724	2,954,615	17.67%	262,812	416,431
Total Capital Outlay	183,121	634,109	3,588,724	2,954,615	17.67%	262,812	416,431
TOTAL OPERATING EXPENSE	187,412	643,278	3,588,724	2,945,446	17.92%	491,911	643,587
OPERATING INCOME (LOSS)	(187,412)	(643,278)	(3,588,724)	2,945,446	17.92%	(491,911)	(643,587)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Direct							
LCI Grant ARC			814,953	(814,953)			
Total direct			814,953	814,953	0.00%		
Total state government grants			814,953	(814,953)			
Local government unit grants							
Spalding Co. Contribution			357,500	(357,500)			
Total local government unit grants			357,500	357,500			
Special purpose local option sales and use taxes	4,566	461,464	1,600,000	(1,138,536)	28.84%	1,494,406	2,140,712
Total Intergovernmental revenue	4,566	461,464	2,772,453	(2,310,989)	16.64%	1,494,406	2,140,712
Total Intergovernmental - net	4,566	461,464	2,772,453	(2,310,989)	16.64%	1,494,406	2,140,712
Interest Income							
Dividends		57		57		88	109
Total Interest/Investment Income		57		57		88	109
TOTAL NON-OPERATING INCOME (EXPENSE)	4,566	461,521	2,772,453	(2,310,932)	16.65%	1,494,494	2,140,821
INCOME (LOSS) BEFORE TRANSFERS	(182,846)	(181,757)	(816,271)	634,514	22.27%	1,002,583	1,497,234
TRANSFERS							
Transfers - in							(1,943)
Transfers - out		(25,851)		(25,851)		(74,503)	19,808
TOTAL TRANSFERS - NET		(25,851)		(25,851)		(74,503)	17,865
CHANGE IN NET POSITION	(\$182,846)	(\$207,608)	(\$816,271)	\$608,663	25.43%	\$928,080	\$1,515,099





**INTERIM STATEMENTS by Fund**  
**351-Capital Projects Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD	\$ Over / (Under) %		Actual	Actual
<b>OPERATING EXPENSE</b>						
Capital Outlay:						
Property (Land and Buildings)		\$24,700	(\$24,700)		\$403,461	\$289,944
Total Capital Outlay		24,700	(24,700)		403,461	289,944
<b>TOTAL OPERATING EXPENSE</b>		<b>24,700</b>	<b>(24,700)</b>		<b>403,461</b>	<b>289,944</b>
<b>OPERATING INCOME (LOSS)</b>		<b>(24,700)</b>	<b>(24,700)</b>		<b>(403,461)</b>	<b>(289,944)</b>
Intergovernmental						
<b>INCOME (LOSS) BEFORE TRANSFERS</b>		<b>(24,700)</b>	<b>(24,700)</b>		<b>(403,461)</b>	<b>(289,944)</b>
<b>TRANSFERS</b>						
Transfers - in		56,763	56,763		114,897	311,570
<b>TOTAL TRANSFERS - NET</b>		<b>56,763</b>	<b>56,763</b>		<b>114,897</b>	<b>311,570</b>
<b>CHANGE IN NET POSITION</b>		<b>\$32,063</b>	<b>\$32,063</b>	<b>0.00%</b>	<b>(\$288,564)</b>	<b>\$21,626</b>



**INTERIM STATEMENTS by Fund**  
**505-Water/Wastewater Utility Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Sale of Recycled Materials	\$2,261	\$14,446	\$10,000	\$4,446	144.46%	\$14,123	\$14,123
Water Institutional			439,000	(439,000)			
Fees - Water Industrial	25	87	300,000	(299,913)	0.03%		
Fees - Water Residential	207,644	2,267,870	2,891,000	(623,130)	78.45%	2,113,989	2,685,532
Fees - Water Commercial	144,507	1,381,993	1,334,000	47,993	103.60%	1,242,177	1,573,868
Pass-Thru Water Spalding County	(296,206)	(2,919,058)	(3,063,000)	143,942	95.30%	(2,612,890)	(3,492,869)
Fees - Fire Hydrant Water	5,001	17,708	30,000	(12,292)	59.03%	8,320	9,879
Fees - Water Lock Cut	125	1,035	1,000	35	103.50%	600	1,105
Bulk Water - Spalding County	579,722	6,475,790	8,508,000	(2,032,210)	76.11%	6,029,931	7,794,804
Bulk Water - Williamson	4,107	40,467	60,000	(19,533)	67.45%	37,277	47,490
Bulk Water - Zebulon	21,038	195,847	300,000	(104,153)	65.28%	198,373	246,899
Bulk Water - Butts County	1,287	14,444	20,000	(5,556)	72.22%	4,999	8,865
Bulk Water - Coweta County	224,325	2,249,327	2,675,000	(425,673)	84.09%	2,302,447	2,784,323
Bulk Water - Barnesville		11		11			9
Bulk Water - Springs Water	13	625	1,000	(375)	62.50%	1,054	1,161
Bulk Water - City of Concord	415	1,691	2,000	(309)	84.55%	584	750
Fees - Water Tap	1,160	4,060	5,000	(940)	81.20%	6,960	8,475
Sewer Flat - Residential	317,159	3,380,167	4,484,000	(1,103,833)	75.38%	3,148,211	4,008,866
Sewer Flat - Commercial	220,247	2,114,012	2,513,000	(398,988)	84.12%	1,963,847	2,482,888
Wastewater Septic Tank	2,470	25,025	30,000	(4,975)	83.42%	22,718	27,953
Sewer Tap Fee	3,750	10,500	5,000	5,500	210.00%	2,250	2,250
Capacity Recovery Fees							13,200
Sewer - Sun City	44,762	419,799		419,799		324,740	438,851
Sewer - Highland Mills	2,700	27,535		27,535		30,132	36,869
Total utilities / enterprise charges and fees	1,486,512	15,723,381	20,545,000	(4,821,619)	76.53%	14,839,842	18,695,291
Other fees							
Commercial Hauler Inspection Fee	850	1,200		1,200		600	850
Total other fees	850	1,200		1,200		600	850
Culture and recreation							
Still Branch WTP Gate Receipts	316	2,533	4,500	(1,967)	56.29%	5,107	7,141
Total culture and recreation	316	2,533	4,500	(1,967)	56.29%	5,107	7,141
TOTAL CHARGES FOR SERVICES	1,487,678	15,727,114	20,549,500	(4,822,386)	76.53%	14,845,549	18,703,282
RENTS AND ROYALTIES							
Water Tower	4,767	53,751	57,200	(3,449)	93.97%	39,600	49,134
Insurance Claims		8,500	50,000	(41,500)	17.00%		
Misc Revenue	(72)	12,821		12,821		3,916	4,511
TOTAL RENTS AND ROYALTIES	4,695	75,072	107,200	(32,128)	70.03%	43,516	53,645
TOTAL OPERATING REVENUE	1,492,373	15,802,186	20,656,700	(4,854,514)	76.50%	14,889,065	18,756,927
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	194,775	2,028,157	2,756,107	727,950	73.59%	2,071,062	2,558,861
Employee Benefits	97,411	964,770	1,392,459	427,689	69.29%	1,003,515	1,215,042
Allocated Payroll Costs	30,078	326,174	394,497	68,323	82.68%	310,304	370,265
Total Personal Services and Employee Benefits	322,264	3,319,101	4,543,063	1,223,962	73.06%	3,384,881	4,144,168
Purchased or Contracted Services	143,430	1,206,510	2,777,240	1,570,730	43.44%	1,242,327	1,556,158
Utilities:							
Water/Sewerage	5,200	33,617	47,740	14,123	70.42%	29,087	52,358



**INTERIM STATEMENTS by Fund**  
**505-Water/Wastewater Utility Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Natural Gas	1,208	16,402	25,700	9,298	63.82%	11,337	13,449
Electricity	94,953	952,085	1,479,130	527,045	64.37%	964,797	1,311,457
Propane		160	1,060	900	15.09%	38	58
Gasoline	9,554	113,943	214,170	100,227	53.20%	121,913	156,563
Stormwater	597	5,312	7,320	2,008	72.57%	5,236	6,827
Customer Service Fee	114	1,026	1,870	844	54.87%	1,035	1,375
Total Utilities	111,626	1,122,545	1,776,990	654,445	63.17%	1,133,443	1,542,087
Supplies	160,879	1,205,260	2,467,860	1,262,600	48.84%	1,729,875	1,721,472
Capital Outlay:							
Property (Land and Buildings)	31,751	2,616,951	11,319,470	8,702,519	23.12%	3,179,433	5,246,130
Machinery and Equipment	14,534	111,444	433,180	321,736	25.73%	126,063	213,527
Capital Outlay - Reclass to							
Balance Sheet	(46,285)	(2,720,023)	(11,752,650)	(9,032,627)	23.14%	(3,305,496)	(5,459,657)
Total Capital Outlay		8,372		(8,372)			
Depreciation Expense	248,780	2,546,000	3,515,510	969,510	72.42%	2,546,553	3,065,161
Inter-Departmental Charges	63,630	695,693	763,566	67,873	91.11%	750,289	909,057
Miscellaneous		12,559	30,000	17,441	41.86%	2,500	2,500
<b>TOTAL OPERATING EXPENSE</b>	<b>1,050,609</b>	<b>10,116,040</b>	<b>15,874,229</b>	<b>5,758,189</b>	<b>63.73%</b>	<b>10,789,868</b>	<b>12,940,603</b>
<b>OPERATING INCOME (LOSS)</b>	<b>441,764</b>	<b>5,686,146</b>	<b>4,782,471</b>	<b>903,675</b>	<b>118.90%</b>	<b>4,099,197</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		(9,297)	(16,000)	6,703	58.11%		
Total Intergovernmental - net		(9,297)	454,000	(463,297)	(2.05%)		
Interest Income							
Bank Account Interest	15,109	171,725	190,000	(18,275)	90.38%	148,427	193,466
Realized Gain/Loss on							
Investments						11	11
Unrealized Gain/Loss on							
Investments	(36,365)	18,266		18,266		88,367	136,943
Total Interest/Investment Income	(21,256)	189,991	190,000	(9)	100.00%	236,805	330,420
Interest Expense	8,368	(1,019,344)	(2,168,530)	1,149,186	47.01%	(1,140,915)	(2,123,950)
Total principal and interest							
expense	8,368	(1,019,344)	(2,168,530)	1,149,186	47.01%	(1,140,915)	(2,123,950)
Contributions and donations							
Contributed Capital - Developers			122,000	(122,000)			
GMA Safety Grant		12,000		12,000			
Total contributions and donations		12,000	122,000	(110,000)	9.84%		
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(12,888)</b>	<b>(826,650)</b>	<b>(1,402,530)</b>	<b>575,880</b>	<b>58.94%</b>	<b>(904,110)</b>	<b>(1,793,530)</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>428,876</b>	<b>4,859,496</b>	<b>3,379,941</b>	<b>1,479,555</b>	<b>143.77%</b>	<b>3,195,087</b>	<b>4,022,794</b>
<b>TRANSFERS</b>							
Transfers - in			28,000	(28,000)			
Transfers - out	(156,150)	(1,796,810)	(2,286,052)	489,242	78.60%	(1,630,962)	(2,085,314)
<b>TOTAL TRANSFERS - NET</b>	<b>(156,150)</b>	<b>(1,796,810)</b>	<b>(2,258,052)</b>	<b>461,242</b>	<b>79.57%</b>	<b>(1,630,962)</b>	<b>(2,085,314)</b>



**INTERIM STATEMENTS by Fund**  
**505-Water/Wastewater Utility Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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CHANGE IN NET POSITION

FISCAL YEAR 2015			Variance with		PRIOR FYTD	
Actual		Amended	Amended Budget		4/30/2014	6/30/2014
MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
\$272,726	\$3,062,686	\$1,121,889	\$1,940,797	272.99%	\$1,564,125	\$1,937,480



**INTERIM STATEMENTS by Fund**  
**510-Electric Utility Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
OPERATING REVENUE							
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Fees - Electric Residential Service	\$772,446	\$10,997,945	\$13,670,000	(\$2,672,055)	80.45%	\$10,142,942	\$13,657,759
Fees - Electric Commercial Service	3,769	38,805	18,494,000	(18,455,195)	0.21%	9,854,100	12,558,002
Fees - Electric Industrial Service	1,626,307	17,977,670	5,308,000	12,669,670	338.69%	7,263,233	8,923,667
Fees - Electric Fuel Adjustment	504,550	6,134,532	7,351,000	(1,216,468)	83.45%	4,606,545	6,062,644
Fees - Electric Temporary Service	37	58	500	(442)	11.60%		
Fees - Pole Rental Prior Year						71,608	71,608
Fees - Pole Rental Current Year		125,377	250,000	(124,623)	50.15%	348,388	349,013
Fees - Installation of Underground Power						200	200
ECCR Adjustment	178,942	2,180,099	2,600,000	(419,901)	83.85%	2,079,132	2,605,136
Total utilities / enterprise charges and fees	3,086,051	37,454,486	47,673,500	(10,219,014)	78.56%	34,366,148	44,228,029
Other fees							
General Fund-Customer Service -Charges for Serv- - Pole Installation	53,510	536,491	655,100	(118,609)	81.89%	515,224	651,400
After Hours Service Fee	680	880	2,000	(1,120)	44.00%	6,261	11,661
Connection Fees	12,700	10,045	11,000	(955)	91.32%	9,325	11,525
Surge Protection Fees	12,700	134,725	167,500	(32,775)	80.43%	138,295	166,570
Reconnect Fees	380	3,851	4,700	(849)	81.94%	3,768	4,701
Underground Trenching	13,625	166,380	217,500	(51,120)	76.50%	174,100	225,910
Fiber Optic Lease Fees	4,176	4,176	6,000	(1,824)	69.60%	16,841	25,658
Credit Card Fees	3,626	37,334	49,900	(12,566)	74.82%	39,642	50,006
Power Resoration Aid	3,151	47,576	43,000	4,576	110.64%	42,237	30,184
Total other fees	11,886	11,886		11,886			
	99,558	953,344	1,156,700	(203,356)	82.42%	945,693	1,177,615
Other charges for services							
Returned Check Fees	1,410	12,550	18,800	(6,250)	66.76%	14,340	16,410
Delinquent Penalties	100,390	1,163,253	1,500,000	(336,747)	77.55%	1,218,372	1,440,316
Total other charges for services	101,800	1,175,803	1,518,800	(342,997)	77.42%	1,232,712	1,456,726
TOTAL CHARGES FOR SERVICES	3,287,409	39,583,633	50,349,000	(10,765,367)	78.62%	36,544,553	46,862,370
RENTS AND ROYALTIES							
Sale of Excess Capacity	30,258	504,878	600,000	(95,122)	84.15%	683,174	778,714
Equipment Rental Fees	1,045	22,026	12,540	9,486	175.65%	22,026	24,116
MEAG Refunding Flexible Operating	73,422	943,974	1,155,000	(211,026)	81.73%	1,519,381	1,726,155
MEAG Refunding Generation Trust	136,354	1,753,091	2,303,600	(550,509)	76.10%	1,734,652	2,118,660
MEAG Year End Settlement	1,002,654	1,002,654	600,000	402,654	167.11%	1,218,635	1,218,635
Year End Settlement Ga Public Web			20,000	(20,000)			
Year End Settlement - ECG			26,113	(26,113)			
Code Violations		23,992		23,992		1,106	1,106
Cash Over/Short	(72)	(905)		(905)		(1,255)	(1,603)
Misc Revenue	2,060	208,139	250,000	(41,861)	83.26%	16,287	82,039
TOTAL RENTS AND ROYALTIES	1,245,721	4,457,849	4,967,253	(509,404)	89.74%	5,194,006	5,947,822
TOTAL OPERATING REVENUE	4,533,130	44,041,482	55,316,253	(11,274,771)	79.62%	41,738,559	52,810,192

**OPERATING EXPENSE**



**INTERIM STATEMENTS by Fund**  
**510-Electric Utility Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Personal Services and Employee Benefits:							
Salaries and Wages	211,637	2,316,951	2,943,296	626,345	78.72%	2,268,848	2,773,708
Employee Benefits	92,558	975,439	1,304,242	328,803	74.79%	980,275	1,249,644
Allocated Payroll Costs	(17,469)	(188,892)	(228,238)	(39,346)	82.76%	(178,985)	(213,716)
Total Personal Services and Employee Benefits	286,726	3,103,498	4,019,300	915,802	77.21%	3,070,138	3,809,636
Purchased or Contracted Services	150,939	1,293,512	1,849,793	556,281	69.93%	1,219,578	1,519,788
Utilities:							
Water/Sewerage	146	1,481	4,800	3,319	30.85%	1,684	2,204
Natural Gas	502	6,249	9,600	3,351	65.09%	6,857	8,371
Electricity	787	8,954	13,800	4,846	64.88%	9,247	11,813
Gasoline	7,051	88,396	164,540	76,144	53.72%	108,119	129,379
Stormwater	252	2,245	3,000	755	74.83%	2,554	3,340
Customer Service Fee	12	111	80	(31)	138.75%	139	179
Total Utilities	8,750	107,436	195,820	88,384	54.86%	128,600	155,286
Supplies	24,215	151,211	511,160	359,949	29.58%	243,638	286,188
Electricity for Resale	2,857,657	29,970,112	35,787,540	5,817,428	83.74%	28,867,809	35,155,112
Capital Outlay:							
Property (Land and Buildings)	478,270	3,434,008	4,721,729	1,287,721	72.73%	1,223,027	1,523,529
Machinery and Equipment	51,974	429,697	1,066,540	636,843	40.29%	338,736	409,584
Capital Outlay - Reclass to Balance Sheet	(470,985)	(3,835,316)	(5,788,269)	(1,952,953)	66.26%	(1,561,581)	(1,932,931)
Total Capital Outlay	59,259	28,389		(28,389)		182	182
Depreciation Expense	89,426	881,102	1,074,260	193,158	82.02%	750,192	904,924
Bad Debt			500,000	500,000			666,393
Inter-Departmental Charges	62,695	650,775	722,640	71,865	90.06%	599,376	715,728
<b>TOTAL OPERATING EXPENSE</b>	<b>3,539,667</b>	<b>36,186,035</b>	<b>44,660,513</b>	<b>8,474,478</b>	<b>81.02%</b>	<b>34,879,513</b>	<b>43,213,237</b>
<b>OPERATING INCOME (LOSS)</b>	<b>993,463</b>	<b>7,855,447</b>	<b>10,655,740</b>	<b>(2,800,293)</b>	<b>73.72%</b>	<b>6,859,046</b>	<b>9,596,955</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							
Interest Income							
Bank Account Interest						705	705
Bank Account Interest	24,856	293,505		293,505		266,156	326,925
Dividends	21,114	200,503		200,503		175,655	214,200
Unrealized Gain/Loss on Investments	(93,901)	178,170		178,170		271,328	369,976
Total Interest/Investment Income	(47,931)	672,178		672,178		713,844	911,806
Interest Expense	(1,149)	(15,472)		(15,472)		(13,150)	(15,683)
Total principal and interest expense	(1,149)	(15,472)		(15,472)		(13,150)	(15,683)
Contributions and donations							
Contributed Capital						21,758	21,758
Total contributions and donations						21,758	21,758
Gain (loss) on sale of capital assets							
Gain / Loss on Sale of Assets						6,880	18,435
Total gain (loss) on sale of capital assets						6,880	18,435
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(49,080)</b>	<b>656,706</b>		<b>656,706</b>		<b>729,332</b>	<b>936,316</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>944,383</b>	<b>8,512,153</b>	<b>10,655,740</b>	<b>(2,143,587)</b>	<b>79.88%</b>	<b>7,588,378</b>	<b>10,533,271</b>
<b>TRANSFERS</b>							



**INTERIM STATEMENTS by Fund**  
**510-Electric Utility Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Transfers - out	(700,000)	(6,300,000)	(7,966,731)	1,666,731	79.08%	(5,398,159)	(7,416,407)
<b>TOTAL TRANSFERS - NET</b>	<b>(700,000)</b>	<b>(6,300,000)</b>	<b>(7,966,731)</b>	<b>1,666,731</b>	<b>79.08%</b>	<b>(5,398,159)</b>	<b>(7,416,407)</b>
 <b>CHANGE IN NET POSITION</b>	 <b>\$244,383</b>	 <b>\$2,212,153</b>	 <b>\$2,689,009</b>	 <b>(\$476,856)</b>	 <b>82.27%</b>	 <b>\$2,190,219</b>	 <b>\$3,116,864</b>



**INTERIM STATEMENTS by Fund**  
**540-Solid Waste Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Fees - Collection - Residential	\$170,385	\$1,672,166	\$1,987,500	(\$315,334)	84.13%	\$1,543,130	\$1,953,692
Fees - Collection - Commercial	75,799	770,001	960,000	(189,999)	80.21%	717,422	909,819
Fees - Transfer Station	99,240	921,862	1,082,000	(160,138)	85.20%	961,861	1,186,875
Fees - Special Handling	771	5,322	6,000	(678)	88.70%	6,854	8,405
Fees - Rolloff Containers	39,343	380,863	576,000	(195,137)	66.12%	400,551	493,572
Fees - Yard Waste Disposal	40,382	397,078	475,000	(77,922)	83.60%	399,726	497,881
Fees - Yard Waste Special Handling	435	1,009	5,000	(3,991)	20.18%	5,192	5,853
Permit Fees - Commercial Hauler		900	1,500	(600)	60.00%	1,100	1,100
Fees - Landfill Use	58,811	612,792	850,000	(237,208)	72.09%	723,654	854,279
Recycling fees Cardboard		23,522	200,000	(176,478)	11.76%	118,940	130,356
Recycling Fees Residential		4,187	46,000	(41,813)	9.10%	43,079	47,987
Recycling Fees Commercial		20,281	16,000	4,281	126.76%	16,462	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	485,166	4,809,983	6,086,000	(1,276,017)	79.03%	4,836,364	6,006,330
Other fees							
Landfill Capital Surcharge Fee	3,525	36,901	40,000	(3,099)	92.25%	44,756	53,695
Landfill Closure Surcharge Fee	2,804	37,339	40,000	(2,661)	93.35%	44,645	53,463
Container Fees	2,050	25,000	32,000	(7,000)	78.13%	27,350	33,000
Total other fees	8,379	99,240	112,000	(12,760)	88.61%	116,751	140,158
Other charges for services							
Returned Check Fees		71		71		60	60
Total other charges for services		71		71		60	60
TOTAL CHARGES FOR SERVICES	493,545	4,909,294	6,198,000	(1,288,706)	79.21%	4,953,175	6,146,548
RENTS AND ROYALTIES							
Insurance Claims						25,768	25,768
Misc Revenue		1,070		1,070			
TOTAL RENTS AND ROYALTIES		1,070		1,070		25,768	25,768
TOTAL OPERATING REVENUE	493,545	4,910,364	6,198,000	(1,287,636)	79.22%	4,978,943	6,172,316
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	95,703	993,069	1,243,133	250,064	79.88%	1,127,933	1,358,164
Employee Benefits	52,217	520,791	661,243	140,452	78.76%	562,375	676,242
Allocated Payroll Costs	(3,550)	(38,770)	(46,930)	(8,160)	82.61%	(36,860)	(43,963)
Total Personal Services and Employee Benefits	144,370	1,475,090	1,857,446	382,356	79.41%	1,653,448	1,990,443
Purchased or Contracted Services	162,630	2,491,795	2,660,915	169,120	93.64%	2,094,893	2,723,300
Utilities:							
Water/Sewerage	304	3,068	6,600	3,532	46.48%	5,535	6,598
Electricity	2,470	23,771	23,000	(771)	103.35%	18,490	22,371
Gasoline	24,077	317,383	397,910	80,527	79.76%	366,112	439,925
Stormwater	276	2,461	3,360	899	73.24%	2,349	3,021
Customer Service Fee	22	195	200	5	97.50%	192	251
Total Utilities	27,149	346,878	431,070	84,192	80.47%	392,678	472,166
Supplies	3,020	166,744	229,530	62,786	72.65%	118,939	136,472
Machinery and Equipment		144,839	343,000	198,161	42.23%	200,084	346,086





**INTERIM STATEMENTS by Fund**  
**540-Solid Waste Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under)	%	Actual	Actual
Capital Outlay - Reclass to Balance Sheet		(144,839)	(343,000)	(198,161)	42.23%	(200,084)	(346,086)
Depreciation Expense	29,678	294,693	319,970	25,277	92.10%	309,528	348,233
Inter-Departmental Charges	32,188	372,565	386,258	13,693	96.45%	414,798	494,097
<b>TOTAL OPERATING EXPENSE</b>	<b>399,035</b>	<b>5,147,765</b>	<b>5,885,189</b>	<b>737,424</b>	<b>87.47%</b>	<b>4,984,284</b>	<b>6,164,711</b>
<b>OPERATING INCOME (LOSS)</b>	<b>94,510</b>	<b>(237,401)</b>	<b>312,811</b>	<b>(550,212)</b>	<b>(75.89%)</b>	<b>(5,341)</b>	<b>7,605</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							
Intergovernmental - Exp		(15,088)	(33,835)	18,747	44.59%		
Total Intergovernmental - net		(15,088)	(33,835)	18,747	44.59%		
Interest Income							
Dividends	1,493	9,727		9,727		8,704	10,876
Unrealized Gain/Loss on Investments	(2,613)	737		737		2,197	3,416
Total Interest/Investment Income	(1,120)	10,464		10,464		10,901	14,292
Interest Expense	(359)	(4,025)	(4,720)	695	85.28%	(6,246)	(6,998)
Total principal and interest expense	(359)	(4,025)	(4,720)	695	85.28%	(6,246)	(6,998)
Contributions and donations							
GMA Safety Grant						4,661	4,661
Total contributions and donations						4,661	4,661
Gain (loss) on sale of capital assets							
Gain / Loss on Sale of Assets			40,000	(40,000)		192,000	114,356
Total gain (loss) on sale of capital assets			40,000	(40,000)		192,000	114,356
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(1,479)</b>	<b>(8,649)</b>	<b>1,445</b>	<b>(10,094)</b>	<b>(598.55%)</b>	<b>201,316</b>	<b>126,311</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>93,031</b>	<b>(246,050)</b>	<b>314,256</b>	<b>(560,306)</b>	<b>(78.30%)</b>	<b>195,975</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>\$93,031</b>	<b>(\$246,050)</b>	<b>\$72,943</b>	<b>(\$318,993)</b>	<b>(337.32%)</b>	<b>\$195,975</b>	<b>\$133,916</b>



**INTERIM STATEMENTS by Fund**  
**550-Airport Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
CHARGES FOR SERVICES							
Other / enterprise charges and fees							
Fuel Sales - AVGAS	\$11,888	\$137,975	\$191,100	(\$53,125)	72.20%	\$161,481	\$191,194
Fuel Sales - Jet A	7,359	80,533	93,550	(13,017)	86.09%	67,767	86,687
Airport Services - Tug Fees			100	(100)			
Pilot Sales		6	200	(194)	3.00%		19
Total other / enterprise charges and fees	19,247	218,514	284,950	(66,436)	76.69%	229,248	277,900
Other fees							
Fuel Flowage Fees		7,670	13,250	(5,580)	57.89%	6,880	18,701
Overnight Fees		45	100	(55)	45.00%	97	124
Total other fees		7,715	13,350	(5,635)	57.79%	6,977	18,825
Other charges for services							
Returned Check Fees						35	35
Total other charges for services						35	35
TOTAL CHARGES FOR SERVICES	19,247	226,229	298,300	(72,071)	75.84%	236,260	296,760
RENTS AND ROYALTIES							
AMR from MEAG Trust	550	5,500	6,600	(1,100)	83.33%	5,450	6,450
T-Hangar Rentals	990	9,900	11,880	(1,980)	83.33%	9,900	11,880
Tie Down Rentals	150	2,118	2,727	(609)	77.67%	2,972	3,476
Ground Leases	19,464	193,918	225,000	(31,082)	86.19%	191,691	229,208
Misc Revenue		575		575		1,815	1,835
TOTAL RENTS AND ROYALTIES	21,154	212,011	246,207	(34,196)	86.11%	211,828	252,849
TOTAL OPERATING REVENUE	40,401	438,240	544,507	(106,267)	80.48%	448,088	549,609
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	11,332	110,374	145,565	35,191	75.82%	114,140	140,648
Employee Benefits	4,906	46,637	59,381	12,744	78.54%	47,237	57,325
Total Personal Services and Employee Benefits	16,238	157,011	204,946	47,935	76.61%	161,377	197,973
Purchased or Contracted Services	6,212	102,813	152,722	49,909	67.32%	56,380	201,361
Utilities:							
Water/Sewerage	997	2,899	3,600	701	80.53%	2,304	3,091
Natural Gas	243	2,940	2,400	(540)	122.50%	2,278	2,832
Electricity	951	10,687	15,600	4,913	68.51%	10,630	14,285
Gasoline	272	2,101	3,410	1,309	61.61%	2,612	2,867
Stormwater	2,117	18,844	26,700	7,856	70.58%	18,573	24,846
Customer Service Fee	31	303	440	137	68.86%	306	408
Total Utilities	4,611	37,774	52,150	14,376	72.43%	36,703	48,329
Supplies	14,381	188,318	263,940	75,622	71.35%	206,815	270,497
Property (Land and Buildings)		52,134	275,116	222,982	18.95%	199,967	157,506
Machinery and Equipment		27,974	34,388	6,414	81.35%	50,500	50,500
Capital Outlay - Reclass to Balance Sheet		(80,108)	(309,504)	(229,396)	25.88%	(250,467)	(208,006)
Depreciation Expense	11,524	102,313	152,750	50,437	66.98%	110,576	132,690
Inter-Departmental Charges	3,281	32,808	39,370	6,562	83.33%	31,950	38,340
TOTAL OPERATING EXPENSE	56,247	621,037	865,878	244,841	71.72%	603,801	889,190
OPERATING INCOME (LOSS)	(15,846)	(182,797)	(321,371)	138,574	56.88%	(155,713)	(339,581)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							



**INTERIM STATEMENTS by Fund**  
**550-Airport Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Federal government grants							
Capital							
Direct	22,602	75,435	279,311	(203,876)	27.01%	44,313	44,313
Net Capital	22,602	75,435	279,311	(203,876)	27.01%	44,313	44,313
Total federal government grants	22,602	75,435	279,311	(203,876)	27.01%	44,313	44,313
State government grants							
Capital							
Direct (CDBG Grant Proceeds)			5,818	(5,818)			
Total Capital	22,602	75,435	279,311	(203,876)	27.01%	44,313	44,313
Total state government grants			5,818	(5,818)			
Local government unit grants							
Spalding Co. Contribution			296	(296)		57,604	110,550
Spalding Co. Contribution			82,197	(82,197)			
Total local government unit grants			82,493	82,493		57,604	110,550
Total Intergovernmental revenue	22,602	75,435	367,622	(292,187)	20.52%	101,917	154,863
Total Intergovernmental - net	22,602	75,435	367,622	(292,187)	20.52%	101,917	154,863
Interest Income							
Bank Account Interest		239		239		735	735
Total Interest/Investment Income		239		239		735	735
Interest Expense	(193,698)	(193,713)		(193,713)		(64)	(64)
Total principal and interest expense	(193,698)	(193,713)		(193,713)		(64)	(64)
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(171,096)</b>	<b>(118,039)</b>	<b>367,622</b>	<b>(485,661)</b>	<b>(32.11%)</b>	<b>102,588</b>	<b>155,534</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(186,942)</b>	<b>(300,836)</b>	<b>46,251</b>	<b>(347,087)</b>	<b>(650.44%)</b>	<b>(53,125)</b>	<b>(184,047)</b>
<b>TRANSFERS</b>							
Transfers - in			82,493	(82,493)			165,646
<b>TOTAL TRANSFERS - NET</b>			<b>82,493</b>	<b>(82,493)</b>			<b>165,646</b>
<b>CHANGE IN NET POSITION</b>	<b>(\$186,942)</b>	<b>(\$300,836)</b>	<b>\$128,744</b>	<b>(\$429,580)</b>	<b>(233.67%)</b>	<b>(\$53,125)</b>	<b>(\$18,401)</b>



**INTERIM STATEMENTS by Fund**  
**555-Welcome Center Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
RENTS AND ROYALTIES							
Rents & Royalties	\$1,700	\$8,400	\$10,000	(\$1,600)	84.00%	\$7,050	\$8,075
TOTAL RENTS AND ROYALTIES	1,700	8,400	10,000	(1,600)	84.00%	7,050	8,075
TOTAL OPERATING REVENUE	1,700	8,400	10,000	(1,600)	84.00%	7,050	8,075
OPERATING EXPENSE							
Purchased or Contracted Services	763	19,416	29,230	9,814	66.42%	21,840	25,952
Utilities:							
Water/Sewerage	233	2,045	5,400	3,355	37.87%	3,586	4,824
Electricity	2,730	29,049	30,000	951	96.83%	31,692	40,360
Stormwater	58	518	650	132	79.69%	511	683
Customer Service Fee	3	28	40	12	70.00%	28	37
Total Utilities	3,024	31,640	36,090	4,450	87.67%	35,817	45,904
Supplies	171	1,249	3,580	2,331	34.89%	2,037	2,804
Depreciation Expense	3,510	31,590	42,130	10,540	74.98%	35,220	42,240
Inter-Departmental Charges						5,000	6,000
TOTAL OPERATING EXPENSE	7,468	83,895	111,030	27,135	75.56%	99,914	122,900
OPERATING INCOME (LOSS)	(5,768)	(75,495)	(101,030)	25,535	74.73%	(92,864)	(114,825)
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	(5,768)	(75,495)	(101,030)	25,535	74.73%	(92,864)	(114,825)
TRANSFERS							
Transfers - in	(53)	12,867	58,900	(46,033)	21.85%	19,085	73,394
Transfers - out	(1,647)	(14,567)		(14,567)		(19,085)	
TOTAL TRANSFERS - NET	(1,700)	(1,700)	58,900	(60,600)	(2.89%)		73,394
CHANGE IN NET POSITION	(\$7,468)	(\$77,195)	(\$42,130)	(\$35,065)	183.23%	(\$92,864)	(\$41,431)



**INTERIM STATEMENTS by Fund**  
**560-Stormwater Utility Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>CHARGES FOR SERVICES</b>							
Utilities / enterprise charges and fees							
Sale of Recycled Materials		\$924		\$924			
Capacity Recovery Fees	28,295	282,090	322,220	(40,130)	87.55%	261,075	329,614
Stormwater - Residential Lower Tier	12,531	123,287	171,636	(48,349)	71.83%	120,136	150,845
Stormwater - Commercial Fees	155,867	1,497,074	1,773,850	(276,776)	84.40%	1,360,010	1,715,004
Total utilities / enterprise charges and fees	196,693	1,903,375	2,267,706	(364,331)	83.93%	1,741,221	2,195,463
Other fees							
State NPDES Fees		304		304			
Total other fees		304		304			
<b>TOTAL CHARGES FOR SERVICES</b>	<b>196,693</b>	<b>1,903,679</b>	<b>2,267,706</b>	<b>(364,027)</b>	<b>83.95%</b>	<b>1,741,221</b>	<b>2,195,463</b>
<b>RENTS AND ROYALTIES</b>							
Misc Revenue		1,308		1,308		1,990	5,429
<b>TOTAL RENTS AND ROYALTIES</b>		<b>1,308</b>		<b>1,308</b>		<b>1,990</b>	<b>5,429</b>
<b>TOTAL OPERATING REVENUE</b>	<b>196,693</b>	<b>1,904,987</b>	<b>2,267,706</b>	<b>(362,719)</b>	<b>84.01%</b>	<b>1,743,211</b>	<b>2,200,892</b>
<b>OPERATING EXPENSE</b>							
Personal Services and Employee Benefits:							
Salaries and Wages	33,753	370,752	484,211	113,459	76.57%	369,242	455,693
Employee Benefits	14,669	168,271	228,028	59,757	73.79%	159,723	205,511
Allocated Payroll Costs	1,108	11,762	14,490	2,728	81.17%	11,570	13,788
Total Personal Services and Employee Benefits	49,530	550,785	726,729	175,944	75.79%	540,535	674,992
Purchased or Contracted Services	30,472	286,352	537,140	250,788	53.31%	260,065	295,459
Utilities:							
Water/Sewerage	29	1,064	960	(104)	110.83%	251	621
Electricity	78	914	1,200	286	76.17%	817	1,111
Propane		514	600	86	85.67%	379	379
Gasoline	1,587	22,370	41,490	19,120	53.92%	27,537	32,013
Stormwater	126	1,603	2,740	1,137	58.50%	2,172	2,905
Customer Service Fee	3	40	80	40	50.00%	56	74
Total Utilities	1,823	26,505	47,070	20,565	56.31%	31,212	37,103
Supplies	7,468	169,104	188,730	19,626	89.60%	132,502	162,804
Capital Outlay:							
Property (Land and Buildings)		466,468	448,165	(18,303)	104.08%	33,848	231,175
Machinery and Equipment	13,773	30,328	68,000	37,672	44.60%	94,322	94,322
Capital Outlay - Reclass to Balance Sheet	(13,773)	(446,595)	(516,165)	(69,570)	86.52%	(128,170)	(325,497)
Total Capital Outlay		50,201		(50,201)			
Depreciation Expense	26,151	246,619	316,500	69,881	77.92%	251,712	312,068
Inter-Departmental Charges	14,705	156,455	174,993	18,538	89.41%	146,278	188,462
Miscellaneous		(2,000)		2,000		2,000	2,000
<b>TOTAL OPERATING EXPENSE</b>	<b>130,149</b>	<b>1,484,021</b>	<b>1,991,162</b>	<b>507,141</b>	<b>74.53%</b>	<b>1,364,304</b>	<b>1,672,888</b>
<b>OPERATING INCOME (LOSS)</b>	<b>66,544</b>	<b>420,966</b>	<b>276,544</b>	<b>144,422</b>	<b>152.22%</b>	<b>378,907</b>	<b>528,004</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>							
Intergovernmental							
State government grants							
Operating-categorical							
Direct							
Miscellaneous State Grant						7,405	7,405



**INTERIM STATEMENTS by Fund**  
**560-Stormwater Utility Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		4/30/2014	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		91,353	104,963
Total operating-categorical			19,980	(19,980)		91,353	104,963
Total state government grants			19,980	(19,980)		91,353	104,963
Total Intergovernmental revenue			19,980	(19,980)		91,353	104,963
Intergovernmental - Exp		(9,297)	(12,000)	2,703	77.48%		
Total Intergovernmental - net		(9,297)	7,980	(17,277)	(116.50%)	91,353	104,963
Interest Expense	(3,941)	(40,528)	(48,160)	7,632	84.15%	(45,496)	(53,661)
Total principal and interest expense	(3,941)	(40,528)	(48,160)	7,632	84.15%	(45,496)	(53,661)
Contributions and donations							
Contributions & Donations						7,059	7,059
Total contributions and donations						7,059	7,059
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(3,941)</b>	<b>(49,825)</b>	<b>(40,180)</b>	<b>(9,645)</b>	<b>124.00%</b>	<b>52,916</b>	<b>58,361</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>62,603</b>	<b>371,141</b>	<b>236,364</b>	<b>134,777</b>	<b>157.02%</b>	<b>431,823</b>	<b>586,365</b>
<b>TRANSFERS</b>							
Transfers - in	100,000	900,000		900,000		398,159	1,194,478
<b>TOTAL TRANSFERS - NET</b>	<b>100,000</b>	<b>900,000</b>		<b>900,000</b>		<b>398,159</b>	<b>1,194,478</b>
<b>CHANGE IN NET POSITION</b>	<b>\$162,603</b>	<b>\$1,271,141</b>	<b>\$236,364</b>	<b>\$1,034,777</b>	<b>537.79%</b>	<b>\$829,982</b>	<b>\$1,780,843</b>



**INTERIM STATEMENTS by Fund**  
**591-Golf Course Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
<b>CHARGES FOR SERVICES</b>							
Streets and public improvements	\$473	\$1,849	\$400	\$1,449	462.25%	\$1,197	\$4,457
Other / enterprise charges and fees							
Green Fees	7,395	60,816	80,000	(19,184)	76.02%	68,961	86,143
Handicap Fees		907	1,000	(93)	90.70%	704	704
Golf Cart Rentals	10,017	78,854	125,000	(46,146)	63.08%	84,563	105,951
Merchandise Sales	882	7,277	10,000	(2,723)	72.77%	6,699	8,567
Driving Range Fees	678	5,136	7,000	(1,864)	73.37%	3,483	4,243
Senior Fees							61
Special Fees			9,000	(9,000)		1,825	1,825
Membership Fees		10,500	36,000	(25,500)	29.17%	6,632	7,832
Food & Beverage	1,290	9,083	17,000	(7,917)	53.43%	10,185	12,507
Beer Sales	424	4,336	6,000	(1,664)	72.27%	3,546	4,406
Pull Cart Rentals			200	(200)			
Tournament Fees			4,000	(4,000)			
Total other / enterprise charges and fees	20,686	176,909	295,200	(118,291)	59.93%	186,598	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>21,159</b>	<b>178,788</b>	<b>295,600</b>	<b>(116,812)</b>	<b>60.48%</b>	<b>187,795</b>	<b>236,696</b>
<b>RENTS AND ROYALTIES</b>							
Equipment Rental Fees		115		115		130	130
Insurance Claims						74,300	74,300
Cash Over/Short	10	907		907		1,211	1,220
<b>TOTAL RENTS AND ROYALTIES</b>	<b>10</b>	<b>1,022</b>		<b>1,022</b>		<b>75,641</b>	<b>75,650</b>
<b>TOTAL OPERATING REVENUE</b>	<b>21,169</b>	<b>179,810</b>	<b>295,600</b>	<b>(115,790)</b>	<b>60.83%</b>	<b>263,436</b>	<b>312,346</b>
<b>OPERATING EXPENSE</b>							
Personal Services and Employee Benefits:							
Salaries and Wages	15,183	161,182	223,679	62,497	72.06%	153,628	194,405
Employee Benefits	5,050	48,897	64,587	15,690	75.71%	43,452	53,678
Allocated Payroll Costs	(1,260)	(13,763)	(16,675)	(2,912)	82.54%	(13,086)	(15,607)
Total Personal Services and Employee Benefits	18,973	196,316	271,591	75,275	72.28%	183,994	232,476
Purchased or Contracted Services	12,465	70,886	103,720	32,834	68.34%	66,163	76,321
Utilities:							
Water/Sewerage			600	600			
Electricity	620	6,239	9,000	2,761	69.32%	4,906	6,492
Gasoline	2,132	17,208	31,000	13,792	55.51%	26,662	31,770
Stormwater	650	5,785	5,300	(485)	109.15%	5,702	7,627
Customer Service Fee	19	164	230	66	71.30%	161	216
Total Utilities	3,421	29,396	46,130	16,734	63.72%	37,431	46,105
Supplies	2,879	67,510	92,480	24,970	73.00%	46,566	84,234
Machinery and Equipment	26,169	53,582	60,500	6,918	88.57%	54,906	118,706
Capital Outlay - Reclass to Balance Sheet	(26,169)	(53,582)	(60,500)	(6,918)	88.57%	(54,906)	(118,706)
Depreciation Expense	5,480	55,022	58,380	3,358	94.25%	57,145	69,615
Inter-Departmental Charges	11,682	116,558	140,180	23,622	83.15%	108,070	129,624
Miscellaneous		14		(14)		57	57
<b>TOTAL OPERATING EXPENSE</b>	<b>54,900</b>	<b>535,702</b>	<b>712,481</b>	<b>176,779</b>	<b>75.19%</b>	<b>499,426</b>	<b>638,432</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(33,731)</b>	<b>(355,892)</b>	<b>(416,881)</b>	<b>60,989</b>	<b>85.37%</b>	<b>(235,990)</b>	<b>(326,086)</b>



**INTERIM STATEMENTS by Fund**  
**591-Golf Course Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Interest Expense		(92)	(100)	8	92.00%	(586)	(626)
Total principal and interest expense		(92)	(100)	8	92.00%	(586)	(626)
TOTAL NON-OPERATING INCOME (EXPENSE)		(92)	(100)	8	92.00%	(586)	(626)
INCOME (LOSS) BEFORE TRANSFERS	(33,731)	(355,984)	(416,981)	60,997	85.37%	(236,576)	(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	(\$33,731)	(\$355,984)	(\$7,960)	(\$348,024)	4,472.16%	(\$236,576)	\$59,725





**INTERIM STATEMENTS by Fund**  
**601-Motor Pool Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
CHARGES FOR SERVICES							
General government:							
Motor pool charges	\$65,556	\$622,606	\$991,390	(\$368,784)	62.80%	\$822,545	\$960,842
Total general government	65,556	622,606	991,390	368,784	62.80%	822,545	960,842
Utilities / enterprise charges and fees							
Sale of Recycled Materials		216		216			
Total utilities / enterprise charges and fees		216		216			
Other fees							
Taxicab Inspection Fees		35		35			
Total other fees		35		35			
TOTAL CHARGES FOR SERVICES	65,556	622,857	991,390	(368,533)	62.83%	822,545	960,842
RENTS AND ROYALTIES							
Insurance Claims		31,650		31,650		35	35
Misc Revenue	4,415	4,582		4,582		150	150
TOTAL RENTS AND ROYALTIES	4,415	36,232		36,232		185	185
TOTAL OPERATING REVENUE	69,971	659,089	991,390	(332,301)	66.48%	822,730	961,027
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	30,420	300,769	396,528	95,759	75.85%	312,685	380,590
Employee Benefits	14,381	131,135	193,011	61,876	67.94%	136,546	165,032
Allocated Payroll Costs	2,219	24,231	29,331	5,100	82.61%	23,038	27,477
Total Personal Services and Employee Benefits	47,020	456,135	618,870	162,735	73.70%	472,269	573,099
Purchased or Contracted Services	11,254	57,421	62,090	4,669	92.48%	43,282	152,644
Utilities:							
Water/Sewerage	530	4,473	11,520	7,047	38.83%	4,338	6,040
Natural Gas	675	9,169	9,000	(169)	101.88%	9,561	12,015
Electricity	1,553	16,084	24,000	7,916	67.02%	17,159	23,655
Gasoline	846	10,404	12,000	1,596	86.70%	10,717	13,164
Stormwater	340	3,022	4,200	1,178	71.95%	2,979	3,984
Customer Service Fee	9	83	80	(3)	103.75%	83	111
Total Utilities	3,953	43,235	60,800	17,565	71.11%	44,837	58,969
Supplies	54,272	538,124	754,150	216,026	71.36%	590,735	729,871
Capital Outlay:							
Machinery and Equipment		49,701	43,000	(6,701)	115.58%		
Capital Outlay - Reclass to Balance Sheet		(37,206)	(43,000)	(5,794)	86.53%		
Total Capital Outlay		12,495		(12,495)			
Depreciation Expense	2,090	36,595	46,400	9,805	78.87%	59,889	71,051
Inter-Departmental Charges	9,410	104,902	112,920	8,018	92.90%	94,799	113,268
TOTAL OPERATING EXPENSE	127,999	1,248,907	1,655,230	406,323	75.45%	1,305,811	1,698,902
OPERATING INCOME (LOSS)	(58,028)	(589,818)	(663,840)	74,022	88.85%	(483,081)	(737,875)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Interest Expense						(8)	(8)
Total principal and interest expense						(8)	(8)
Contributions and donations							
GMA Safety Grant						1,339	1,339



**INTERIM STATEMENTS by Fund**  
**601-Motor Pool Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
Total contributions and donations						1,339	1,339
TOTAL NON-OPERATING INCOME (EXPENSE)						1,331	1,331
INCOME (LOSS) BEFORE TRANSFERS	(58,028)	(589,818)	(663,840)	74,022	88.85%	(481,750)	(736,544)
TRANSFERS							
Transfers - in			660,440	(660,440)			598,787
TOTAL TRANSFERS - NET			660,440	(660,440)			598,787
CHANGE IN NET POSITION	(\$58,028)	(\$589,818)	(\$3,400)	(\$586,418)	17,347.59%	(\$481,750)	(\$137,757)



**INTERIM STATEMENTS by Fund**  
**791-Cemetery Trust Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
CHARGES FOR SERVICES							
Other charges for services							
Cemetery Opening/Closing Fee						\$100	\$200
Site Sales	6,665	33,856		33,856		33,059	41,381
Niche Engraving						150	275
Total other charges for services	6,665	33,856		33,856		33,309	41,856
TOTAL CHARGES FOR SERVICES	6,665	33,856		33,856		33,309	41,856
RENTS AND ROYALTIES							
Sale of Bricks	45	1,395		1,395		900	945
TOTAL RENTS AND ROYALTIES	45	1,395		1,395		900	945
TOTAL OPERATING REVENUE	6,710	35,251		35,251		34,209	42,801
OPERATING EXPENSE							
Purchased or Contracted Services	15	1,372		(1,372)		439	850
Supplies							17,848
TOTAL OPERATING EXPENSE	15	1,372		(1,372)		439	18,698
OPERATING INCOME (LOSS)	6,695	33,879		33,879		33,770	24,103
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Interest Income							
Dividends	5,627	61,638		61,638		57,466	64,819
Unrealized Gain/Loss on Investments	101	68,264		68,264		281,185	341,011
Total Interest/Investment Income	5,728	129,902		129,902		338,651	405,830
Contributions and donations							
Contributed Capital	6,665	33,856		33,856		30,581	38,103
Total contributions and donations	6,665	33,856		33,856		30,581	38,103
TOTAL NON-OPERATING INCOME (EXPENSE)	12,393	163,758		163,758		369,232	443,933
INCOME (LOSS) BEFORE TRANSFERS	19,088	197,637		197,637		403,002	468,036
CHANGE IN NET POSITION	\$19,088	\$197,637		\$197,637	0.00%	\$403,002	\$468,036



**INTERIM STATEMENTS by Fund**  
**792-Mausoleum Trust Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015		Variance with		PRIOR FYTD	
	Actual		Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
<b>CHARGES FOR SERVICES</b>						
Other charges for services						
Cemetery Opening/Closing Fee	\$100	\$500		\$500		
Site Sales	800	3,325		3,325		
Niche Engraving	125	450		450		
Total other charges for services	1,025	4,275		4,275		
<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,025</b>	<b>4,275</b>		<b>4,275</b>		
<b>TOTAL OPERATING REVENUE</b>	<b>1,025</b>	<b>4,275</b>		<b>4,275</b>		
<b>OPERATING EXPENSE</b>						
Purchased or Contracted Services	72	651		(651)	2,113	2,241
<b>TOTAL OPERATING EXPENSE</b>	<b>72</b>	<b>651</b>		<b>(651)</b>	<b>2,113</b>	<b>2,241</b>
<b>OPERATING INCOME (LOSS)</b>	<b>953</b>	<b>3,624</b>		<b>3,624</b>	<b>(2,113)</b>	<b>(2,241)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>						
Intergovernmental						
Interest Income						
Bank Account Interest		10,119		10,119	12,330	17,343
Unrealized Gain/Loss on Investments	(3,841)	7,623		7,623	10,785	13,864
Total Interest/Investment Income	(3,841)	17,742		17,742	23,115	31,207
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(3,841)</b>	<b>17,742</b>		<b>17,742</b>	<b>23,115</b>	<b>31,207</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(2,888)</b>	<b>21,366</b>		<b>21,366</b>	<b>21,002</b>	<b>28,966</b>
<b>CHANGE IN NET POSITION</b>	<b>(\$2,888)</b>	<b>\$21,366</b>		<b>\$21,366</b>	<b>\$21,002</b>	<b>\$28,966</b>



**INTERIM STATEMENTS by Fund**  
**951-Griffin Business and Tourism Association Fund**  
**For the Ten Months Ending Thursday, April 30, 2015**

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	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	2,463	9,136	20,000	10,864	45.68%	85	85
Inter-Departmental Charges	2,236	22,363	26,836	4,473	83.33%	23,788	28,546
TOTAL OPERATING EXPENSE	4,699	31,499	46,836	15,337	67.25%	23,990	28,631
OPERATING INCOME (LOSS)	(4,699)	(31,499)	(46,836)	15,337	67.25%	(23,990)	(28,631)
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	(4,699)	(31,499)	(46,836)	15,337	67.25%	(23,990)	(28,631)
TRANSFERS							
Transfers - in	1,647	14,567	46,836	(32,269)	31.10%	19,085	16,340
Transfers - out	(1,647)	(14,567)		(14,567)		(19,085)	28,750
TOTAL TRANSFERS - NET			46,836	(46,836)			45,090
CHANGE IN NET POSITION	(\$4,699)	(\$31,499)		(\$31,499)	0.00%	(\$23,990)	\$16,459



**INTERIM STATEMENTS by Fund**  
**952-Main Street Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
RENTS AND ROYALTIES							
Property Rental							\$200
TOTAL RENTS AND ROYALTIES							200
TOTAL OPERATING REVENUE							200
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	2,971	31,235	38,627	7,392	80.86%	31,221	40,288
Employee Benefits	1,101	11,182	14,989	3,807	74.60%	12,236	13,540
Total Personal Services and Employee Benefits							
Employee Benefits	4,072	42,417	53,616	11,199	79.11%	43,457	53,828
Purchased or Contracted Services	1,578	14,125	26,230	12,105	53.85%	10,964	13,769
Supplies	514	11,389	10,970	(419)	103.82%	1,046	9,763
Depreciation Expense	217	2,165	2,600	435	83.27%	2,166	2,599
Inter-Departmental Charges	851	8,508	10,210	1,702	83.33%	8,092	9,710
TOTAL OPERATING EXPENSE	7,232	78,604	103,626	25,022	75.85%	65,725	89,669
OPERATING INCOME (LOSS)	(7,232)	(78,604)	(103,626)	25,022	75.85%	(65,725)	(89,469)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Local government unit grants							
Spalding Co. Contribution		17,500	17,500		100.00%	17,303	17,303
Total local government unit grants		17,500	17,500		100.00%	17,303	17,303
Total Intergovernmental revenue		17,500	17,500		100.00%	17,303	17,303
Total Intergovernmental - net		17,500	17,500		100.00%	17,303	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%	18,723	20,587
INCOME (LOSS) BEFORE TRANSFERS	(7,232)	(56,226)	(86,126)	29,900	65.28%	(47,002)	(68,882)
TRANSFERS							
Transfers - out			83,526	(83,526)			75,107
TOTAL TRANSFERS - NET			83,526	(83,526)			75,107
CHANGE IN NET POSITION	(\$7,232)	(\$56,226)	(\$2,600)	(\$53,626)	2,162.54%	(\$47,002)	\$6,225



**INTERIM STATEMENTS by Fund**  
**953-Downtown Development Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		4/30/2014	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	5,452	57,605	70,880	13,275	81.27%	55,450	71,781
Employee Benefits	2,251	22,994	30,249	7,255	76.02%	22,389	27,270
Total Personal Services and Employee Benefits	7,703	80,599	101,129	20,530	79.70%	77,839	99,051
Purchased or Contracted Services	1,577	8,489	9,280	791	91.48%	7,117	8,581
Utilities:							
Gasoline			1,880	1,880			
Stormwater	29	278	410	132	67.80%	255	342
Customer Service Fee	3	40	40		100.00%	28	37
Total Utilities	32	318	2,330	2,012	13.65%	283	379
Supplies		267	1,000	733	26.70%	291	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	9,615	11,685	2,070	82.28%	8,092	9,710
Miscellaneous						2,500	2,500
TOTAL OPERATING EXPENSE	10,286	104,288	125,424	21,136	83.15%	96,122	120,855
OPERATING INCOME (LOSS)	(10,286)	(104,288)	(125,424)	21,136	83.15%	(96,122)	(117,855)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Operating-categorical							
Direct							
Miscellaneous State Grant		16,000		16,000			
Total direct		16,000		(16,000)			
Total operating-categorical		16,000		16,000			
Total state government grants		16,000		16,000			
Total Intergovernmental revenue		16,000		16,000			
Total Intergovernmental - net		16,000		16,000			
Interest Income							
Bank Account Interest	9	89		89		94	113
Total Interest/Investment Income	9	89		89		94	113
Contributions and donations							
Contributions & Donations		1,000		1,000			
Total contributions and donations		1,000		1,000			
TOTAL NON-OPERATING INCOME (EXPENSE)	9	17,089		17,089		94	113
INCOME (LOSS) BEFORE TRANSFERS	(10,277)	(87,199)	(125,424)	38,225	69.52%	(96,028)	(117,742)
TRANSFERS							
Transfers - out			140,424	(140,424)			119,737



**INTERIM STATEMENTS by Fund**  
**953-Downtown Development Fund**  
*For the Ten Months Ending Thursday, April 30, 2015*

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		4/30/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
TOTAL TRANSFERS - NET			140,424	(140,424)			119,737
CHANGE IN NET POSITION	(\$10,277)	(\$87,199)	\$15,000	(\$102,199)	(581.33%)	(\$96,028)	\$1,995





**INTERIM STATEMENTS by Fund**  
*All Funds: City-Wide*  
**For the Ten Months Ending Thursday, April 30, 2015**  
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.