

	FISC	CAL YEAR 20	15	Variance	with	PRIOR	FYTD
	Actu	ıal	Amended	Amended E	Budget	5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (Un	der) %	Actual	Actual
OPERATING REVENUE TAXES							
Real property - current year	\$32,593	\$3,918,647	\$3,708,500	\$210,147	105.67%	\$4,041,934	\$4,006,875
Public utility	+)	53,970	50,000	3,970	107.94%	59,712	59,712
Timber		42		42			
Real property - prior year	3,903	52,645		52,645		46,349	51,091
Motor vehicle	12,374	124,222	150,000	(25,778)	82.81%	188,950	214,398
Motor vehicle title ad valorem							
tax fee	49,040	477,798	525,000	(47,202)	91.01%	524,941	555,638
Intangible Deilage de guierre ent	1,889	20,496	22,000	(1,504)	93.16%	19,543	21,081
Railroad equipment		5,396	4,500	896	119.91%	5,334	5,334
Property not on digest Real estate transfer (intangible)	1,053	407 9,291	6,500	407 2,791	142.94%	25 7,873	25 7,873
Franchise taxes:	1,055	9,291	0,500	2,791	142.94%	7,875	7,875
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	56,009	163,732	240,000	(76,268)	68.22%	170,391	229,981
Telephone	26,397	57,608	125,000	(67,392)	46.09%	57,741	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%	14,078	19,831
– Total franchise taxes	82,406	409,482	619,000	(209,518)	66.15%	412,589	537,299
Local option sales and use taxes	282,433	3,158,614	3,350,000	(191,386)	94.29%	3,038,882	3,345,800
Hotel/Motel	6,989	57,958	60,000	(2,042)	96.60%	51,143	57,172
Alcoholic beverage excise	55,247	526,882	637,000	(110,118)	82.71%	514,440	626,427
– Total selective sales and use taxes Business taxes:	62,236	584,840	697,000	(112,160)	83.91%	565,583	683,599
Business and occupation taxes	32,161	420,559	450,000	(29,441)	93.46%	428,528	441,938
Insurance premium taxes		1,274,964	1,200,000	74,964	106.25%	1,219,600	1,219,600
Financial institutions taxes		71,032	88,000	(16,968)	80.72%	80,274	80,274
Total business taxes Penalties and interest on deliquent taxes	32,161	1,766,555	1,738,000	28,555	101.64%	1,728,402	1,741,812
Real	3,922	39,800	45,000	(5,200)	88.44%	44,112	48,068
Business	3,327	4,646	2,000	2,646	232.30%	2,353	3,080
Total penalties and interest on deliquent taxes	7,249	44,446	47,000	(2,554)	94.57%	46,465	51,148
TOTAL TAXES	567,337	10,626,851	10,917,500	(290,649)	97.34%	10,686,582	11,281,685
LICENSE AND PERMITS Business licenses: Alcoholic beverages:							
Beer	425	45,963	44,000	1,963	104.46%	44,717	45,467
Wine	425	43,663	43,000	663	101.54%	42,862	42,862
Liquor		112,100	115,000	(2,900)	97.48%	114,700	114,700
– Total alcoholic beverage							
licenses	850	201,726	202,000	(274)	99.86%	202,279	203,029
General business licenses:							
Insurance	225	38,583	35,000	3,583	110.24%	38,163	38,313
Total general business licenses	225	38,583	35,000	3,583	110.24%	38,163	38,313
– Total Business licenses	1,075	240,309	237,000	3,309	101.40%	240,442	241,342
Non-business licenses and permits: Building and signs:	·						·
Zoning and land use permits	1,100	5,945	4,500	1,445	132.11%	7,906	8,841
Sign permits	1,385	13,658	15,000	(1,342)	91.05%	12,045	12,735
Other permits	250	5,009	2,500	2,509	200.36%	25,200	30,200
Catering	225	1,775	600	1,175	295.83%	825	975
Total building and sign permits	2,960	26,387	22,600	3,787	116.76%	45,976	52,751
Regulatory fees (permits):	,	-,	,	-, -		-,	- ,

Rev and Exp by Fund FY 2015



	FISC	AL YEAR 201	5	Variance	with	PRIOR	FYTD	
-	Actu	al	Amended	Amended E	Budget	5/31/2014	6/30/2014	
-	MTD	FYTD	Budget	\$ Over / (Un	der) %	Actual	Actual	
- Building structures and			0					
equipment permits:								
Inspections								
Building	15,339	112,851	55,000	57,851	205.18%	36,344	38,667	
Plumbing	2,667	12,032	7,000	5,032	171.89%	5,213	5,903	
Electrical	2,285	19,328	14,000	5,328	138.06%	12,488	13,970	
Gas		411	1,000	(589)	41.10%	746	746	
Mechanical	1,668	3,739	6,000	(2,261)	62.32%	4,318	4,930	
Total inspection permits	21,959	148,361	83,000	(65,361)	178.75%	59,109	64,216	
Total non-business licenses and								
permits	24,919	174,748	105,600	69,148	165.48%	105,085	116,967	
Penalties and interest on								
deliquent licenses and permits								
Interest on business licenses	1,264	1,707		1,707		454	1,034	
Total penalties and interest on								
deliquent licenses and permits	1,264	1,707		1,707		454	1,034	
					424 65%			
TOTAL LICENSES AND PERMITS	27,258	416,764	342,600	74,164	121.65%	345,981	359,343	
CHARGES FOR SERVICES								
General government: Fees - plan reviews		22,636	20,000	2,636	113.18%	19,477	19,772	
Fees - demolition recovery	205	10,843	4,000	6,843	271.08%	4,921	4,463	
Fees - zoning applications	205	3,230	750	2,480	430.67%	735	770	
Fees - reimbursements	1,899	8,811	750	8,811	430.0778	8,808	8,808	
Information technology fees	1,805	18,977	15,000	3,977	126.51%	14,053	15,699	
Indirect cost allocation	408,211	4,490,319	4,898,527	(408,208)	91.67%	4,492,838	4,901,278	
IT equipment cost allocation	29,828	298,284	357,940	(59,656)	83.33%	411,950	449,400	
Motor pool charges	73,631	696,237	991,390	(295,153)	70.23%	898,989	960,842	
Election qualifying fees			2,000	(2,000)		2,822	2,822	
Business occupation tax admin								
fee	2,540	27,120	25,000	2,120	108.48%	27,190	28,280	
Total general government	518,329	5,576,457	6,314,607	738,150	88.31%	5,881,783	6,392,134	
Public safety - fire inspections			200	(200)		6	6	
Streets and public improvements	(82)	1,768	400	1,368	442.00%	1,782	4,457	
Utilities / enterprise charges and								
fees								
Fees - Collection - Residential	172,126	1,844,291	1,987,500	(143,209)	92.79%	1,710,403	1,953,692	
Fees - Collection - Commercial	75,858	845,860	960,000	(114,140)	88.11%	794,342	909,819	
Fees - Transfer Station	101,017	1,022,879	1,082,000	(59,121)	94.54% 101.87%	1,055,798	1,186,875	
Fees - Special Handling Fees - Rolloff Containers	790 44,783	6,112 425,646	6,000 576,000	112 (150,354)	73.90%	7,359 457,553	8,405 493,572	
Fees - Yard Waste Disposal	40,313	423,040	475,000	(37,608)	92.08%	439,515	493,372	
Fees - Yard Waste Disposal	40,515	437,332	475,000	(37,008)	52.0070	439,315	457,001	
Handling	683	1,692	5,000	(3,308)	33.84%	5,631	5,853	
Sale of Recycled Materials	172	17,094	10,000	7,094	170.94%	14,123	14,123	
Permit Fees - Commercial		,	,				,	
Hauler		900	1,500	(600)	60.00%	1,100	1,100	
Fees - Landfill Use	66,275	679,068	850,000	(170,932)	79.89%	788,730	854,279	
Recycling fees Cardboard		23,522	200,000	(176,478)	11.76%	130,356	130,356	
Recycling Fees Residential		4,187	46,000	(41,813)	9.10%	47,987	47,987	
Recycling Fees Commercial	7,957	28,239	16,000	12,239	176.49%	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)	0.040/			
Fees - Water Industrial	25	112	300,000	(299,888)	0.04%	2 220 444	2 005 522	
Fees - Water Residential	237,032	2,504,902	2,891,000	(386,098)	86.64%	2,330,411	2,685,532	
Fees - Water Commercial	146,063	1,528,056	1,334,000	194,056	114.55%	1,374,638	1,573,868	
Pass-Thru Water Spalding County	(265,281)	(3,184,339)	(3,063,000)	(121,339)	103.96%	(2,875,728)	(3,492,869)	
Fees - Fire Hydrant Water	1,220	18,928	30,000	(121,339) (11,072)	63.09%	8,693	(3,492,809) 9,879	
Fees - Water Lock Cut	175	1,210	1,000	210	121.00%	875	1,105	
	2.0	_,0	_,000			0.0	2,200	



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	FISC	CAL YEAR 202	15	Variance	with	PRIOR	FYTD
-	Actu	ıal	Amended	Amended E	Budget	5/31/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Un	der) %	Actual	Actual
Bulk Water - Spalding County	638,171	7,113,961	8,508,000	(1,394,039)	83.61%	6,636,100	7,794,804
Bulk Water - Williamson	4,804	45,270	60,000	(14,730)	75.45%	41,291	47,490
Bulk Water - Zebulon	31,636	227,484	300,000	(72,516)	75.83%	217,726	246,899
Bulk Water - Butts County	4,366	18,810	20,000	(1,190)	94.05%	5,672	8,865
Bulk Water - Coweta County	217,515	2,466,842	2,675,000	(208,158)	92.22%	2,538,072	2,784,323
Bulk Water - Barnesville		11		11			g
Bulk Water - Springs Water	13	638	1,000	(362)	63.80%	1,080	1,161
Bulk Water - City of Concord	1	1,692	2,000	(308)	84.60%	586	750
Fees - Water Tap	580	4,640	5,000	(360)	92.80%	6,960	8,475
Sewer Flat - Residential	352,291	3,732,458	4,484,000	(751,542)	83.24%	3,472,472	4,008,866
Sewer Flat - Commercial	225,064	2,339,076	2,513,000	(173,924)	93.08%	2,171,452	2,482,888
Wastewater Septic Tank	2,455	27,480	30,000	(2,520)	91.60%	25,818	27,953
Sewer Tap Fee	(3,000)	7,500	5,000	2,500	150.00%	2,250	2,250
Capacity Recovery Fees	28,572	310,663	322,220	(11,557)	96.41%	289,160	342,814
Stormwater - Residential Lower	- / -	/	- , -	() (,	- ,-
Tier	3,535	126,822	171,636	(44,814)	73.89%	132,743	150,845
Stormwater - Commercial Fees	163,186	1,660,260	1,773,850	(113,590)	93.60%	1,505,679	1,715,004
Sewer - Sun City	45,857	465,656	1,773,030	465,656	55.0070	363,842	438,851
Sewer - Highland Mills	2,897	30,431		30,431		33,315	36,869
Fees - Electric Residential	2,097	30,431		50,451		55,515	30,805
		11 002 (12	12 (70 000	(1 700 200)	96.03%	10 092 040	12 (57 750
Service	885,666	11,883,612	13,670,000	(1,786,388)	86.93%	10,983,649	13,657,759
Fees - Electric Commercial				(10,171,100)	0.000/		
Service	3,732	42,537	18,494,000	(18,451,463)	0.23%	11,216,057	12,558,002
Fees - Electric Industrial Service	1,762,159	19,739,829	5,308,000	14,431,829	371.89%	7,634,192	8,923,667
Fees - Electric Fuel Adjustment	552,962	6,687,494	7,351,000	(663,506)	90.97%	5,130,459	6,062,644
Fees - Electric Temporary							
Service	42	100	500	(400)	20.00%		
Fees - Pole Rental Prior Year						71,608	71,608
Fees - Pole Rental Current Year	118,220	243,597	250,000	(6,403)	97.44%	349,013	349,013
Fees - Installation of							
Underground Power						200	200
ECCR Adjustment	196,187	2,376,285	2,600,000	(223,715)	91.40%	2,267,459	2,605,136
Contra-Revenue Donated							
Services			(125,000)	125,000		(104,023)	(104,023
Total utilities / enterprise charges							
and fees	5,866,119	65,758,899	76,572,206	(10,813,307)	85.88%	61,303,496	71,125,113
Other / enterprise charges and							
fees							
Green Fees	9,535	70,351	80,000	(9,649)	87.94%	77,418	86,143
Handicap Fees	5,555	907	1,000	(93)	90.70%	704	704
Golf Cart Rentals	11,142	89,996	125,000	(35,004)	72.00%	94,742	105,951
Merchandise Sales	903	8,180 5,922	10,000 7,000	(1,820)	81.80% 84.60%	7,453 3,598	8,567 4,243
Driving Range Fees	786	5,922	7,000	(1,078)	64.00%	5,596	
Senior Fees			0.000	(0,000)		1.025	61
Special Fees			9,000	(9,000)		1,825	1,825
Membership Fees		10,500	36,000	(25,500)	29.17%	7,232	7,832
Food & Beverage	1,289	10,372	17,000	(6,628)	61.01%	11,282	12,507
Beer Sales	762	5,098	6,000	(902)	84.97%	4,048	4,406
Pull Cart Rentals			200	(200)			
Tournament Fees			4,000	(4,000)			
Fuel Sales - AVGAS	20,550	158,524	191,100	(32,576)	82.95%	175,585	191,194
Fuel Sales - Jet A	13,106	93,639	93,550	89	100.10%	82,022	86,687
Airport Services - Tug Fees			100	(100)			
Pilot Sales		6	200	(194)	3.00%	19	19
- Total other / enterprise charges							
and fees	58,073	453,495	580,150	(126,655)	78.17%	465,928	510,139
Other fees							
General Fund-Customer Service							
-Charges for Serv	53,843	590,335	655,100	(64,765)	90.11%	569,732	651,400
0	33,013	7,670	13,250	(5,580)	57.89%	6,880	18,701
Fuel Flowage Fees		/ 6/0	13 750				



	FISC	CAL YEAR 201	15	Variance	with	PRIOR	R FYTD	
-	Actu	al	Amended	Amended E	Budget	5/31/2014	6/30/2014	
-	MTD	FYTD	Budget	\$ Over / (Un	der) %	Actual	Actual	
Commercial Hauler Inspection								
Fee	200	1,400		1,400		850	850	
Landfill Capital Surcharge Fee	3,829	40,730	40,000	730	101.83%	49,266	53,695	
Landfill Closure Surcharge Fee	3,829	41,168	40,000	1,168	102.92%	49,148	53,463	
Container Fees	2,050	27,050	32,000	(4,950)	84.53%	30,150	33,000	
Pole Installation		880	2,000	(1,120)	44.00%	6,261	11,661	
After Hours Service Fee	1,225	11,270	11,000	270	102.45%	10,450	11,525	
Connection Fees	12,040	146,765	167,500	(20,735)	87.62%	151,840	166,570	
Surge Protection Fees	374	4,225	4,700	(475)	89.89%	4,152	4,701	
Reconnect Fees	17,625	184,005	217,500	(33,495)	84.60%	201,115	225,910	
Underground Trenching		4,176	6,000	(1,824)	69.60%	16,841	25,658	
Fiber Optic Lease Fees	3,626	40,960	49,900	(8,940)	82.08%	43,805	50,006	
State NPDES Fees	320	624	-15,500	624	02.0070	-15,005	50,000	
Taxicab Inspection Fees	520	35		35				
Credit Card Fees	2,869	50,445	43,000	7,445	117.31%	36,629	20.210	
	2,809		45,000		117.51%	50,029	30,210	
Power Resoration Aid		11,886	400	11,886	45.000/	445		
Overnight Fees	<u> </u>	45	100	(55)	45.00%	115	124	
Total other fees	101,830	1,163,669	1,282,050	(118,381)	90.77%	1,177,234	1,337,474	
Culture and recreation								
Pool Fees		1,994	5,250	(3,256)	37.98%	1,648	2,266	
Pavilion Fees	305	2,295	7,000	(4,705)	32.79%	6,340	8,305	
Still Branch WTP Gate Receipts	1,070	3,603	4,500	(897)	80.07%	5,712	7,141	
Total culture and recreation	1,375	7,892	16,750	(8,858)	47.12%	13,700	17,712	
Other charges for services								
Cemetery Opening/Closing Fee		500		500		200	200	
Site Sales	2,413	39,593		39,593		37,067	41,381	
Cemetery Fees	10,382	128,722	155,000	(26,278)	83.05%	120,615	131,818	
Niche Engraving		450		450		275	275	
Returned Check Fees	900	13,691	18,800	(5,109)	72.82%	15,675	16,665	
Delinquent Penalties	81,837	1,245,091	1,500,000	(254,909)	83.01%	1,320,771	1,440,316	
Total other charges for services	95,532	1,428,047	1,673,800	(245,753)	85.32%	1,494,603	1,630,655	
TOTAL CHARGES FOR SERVICES	6,641,176	74,390,227	86,440,163	(12,049,936)	86.06%	70,338,532	81,017,690	
FINES AND FORFEITURES								
Court								
Police Revenue	1,794	21,031	10,000	11,031	210.31%	7,037	9,233	
Traffic Fines	63,922	791,404	550,000	241,404	143.89%	449,162	517,304	
Camera Traffic Light Fines	05,522	73	100,000	(99,927)	0.07%	40,826	40,849	
Ordinance Fines	200	4,872	2,000	2,872	243.60%	1,687	2,164	
Fine Surcharge - Technology -	200	4,072	2,000	2,072	243.0070	1,007	2,104	
Police	199	6,060		6,060		0 1 7 0	11 090	
	199	0,000		6,060		8,128	11,989	
Fine Surcharge - Technology -	2 247	22.201	25.000	(1 700)	02.100/	10 151	10.002	
Court Total court revenues and fines	2,317	23,291	25,000	(1,709) 159,731	93.16% 123.25%	<u> </u>	<u> </u>	
	00,102	010,751	007,000	133,731	123.2570	522,551	001,102	
Bond confiscations								
Confiscations		59,319	27,000	32,319	219.70%	17,192	17,192	
Total Bond Confiscations		59,319	27,000	32,319	219.70%	17,192	17,192	
Confiscations								
State Confiscations	198	20,959	25,000	(4,041)	83.84%	1,652	1 653	
	196						1,652	
Federal Confiscations		28,932	14,125	14,807	204.83%	1,260	1,260	
Total state and federal								
confiscations	198	49,891	39,125	10,766	127.52%	2,912	2,912	
TOTAL FINES AND FORFEITURES	68,630	955,941	753,125	202,816	126.93%	543,095	621,506	
						-,	,	

RENTS AND ROYALTIES



_	FISC	CAL YEAR 20	15	Variance	ewith	PRIOR	R FYTD	
-	Actu	al	Amended	Amended	Budget	5/31/2014	6/30/2014	
-	MTD	FYTD	Budget	\$ Over / (U	Inder) %	Actual	Actual	
- Rents & Royalties	1,100	9,500	10,000	(500)	95.00%	7,050	8,075	
Property Rental	14,850	184,453	184,100	353	100.19%	161,160	178,798	
Water Tower	4,767	58,518	57,200	1,318	102.30%	44,367	49,134	
Sale of Excess Capacity	18,916	523,794	600,000	(76,206)	87.30%	740,301	778,714	
Sale of Bricks	45	1,440		1,440		945	945	
Equipment Rental Fees	2,210	24,351	12,540	11,811	194.19%	24,246	24,246	
MEAG Refunding Flexible								
Operating	104,888	1,048,862	1,155,000	(106,138)	90.81%	1,622,768	1,726,155	
MEAG Refunding Generation								
Trust	104,888	1,857,979	2,321,100	(463,121)	80.05%	1,926,656	2,118,660	
AMR from MEAG Trust	550	6,050	6,600	(550)	91.67%	5,900	6,450	
T-Hangar Rentals	990	10,890	11,880	(990)	91.67%	10,890	11,880	
Tie Down Rentals	150	2,268	2,727	(459)	83.17%	3,249	3,476	
Ground Leases	18,591	212,509	225,000	(12,491)	94.45%	210,421	229,208	
MEAG Year End Settlement		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	237	24,230	,	24,230		1,106	1,106	
Insurance Claims	1,150	48,972	50,000	(1,028)	97.94%	123,537	126,162	
Cash Over/Short	161	164		164		(302)	(374)	
Misc Revenue	(2,160)	230,450	250,000	(19,550)	92.18%	96,867	96,189	
TOTAL RENTS AND ROYALTIES	271,333	5,247,084	5,532,260	(285,176)	94.85%	6,197,796	6,577,459	
TOTAL REITS AND ROTALIES	271,333	3,247,004	3,332,200	(205,170)	54.05%	0,157,750	0,377,435	
TOTAL OPERATING REVENUE	7,575,734	91,636,867	103,985,648	(12,348,781)	88.12%	88,111,986	99,857,683	
Personal Services and Employee Benefits: Salaries and Wages	1,382,178	15,839,807	18,762,974	2,923,167	84.42%	16,104,628	18,211,124	
Employee Benefits	670,565	7,213,078	9,021,508	1,808,430	79.95%	7,328,378	8,176,357	
Total Personal Services and								
Employee Benefits	2,052,743	23,052,885	27,784,482	4,731,597	82.97%	23,433,006	26,387,481	
Purchased or Contracted Services	1,045,508	9,066,520	12,199,909	3,133,389	74.32%	8,592,256	9,737,452	
Utilities:								
Water/Sewerage	10,916	97,040	135,540	38,500	71.60%	93,178	124,837	
Natural Gas	4,614	70,964	91,950	20,986	77.18%	64,950	73,061	
Electricity	125,710	1,466,300	1,977,860	511,560	74.14%	1,519,518	1,820,361	
Propane		1,355	2,990	1,635	45.32%	1,248	1,248	
Gasoline	86,280	1,021,928	1,471,646	449,718	69.44%	1,247,024	1,362,962	
Stormwater	58,411	576,391	638,880	62,489	90.22%	569,665	684,555	
Customer Service Fee	362	3,686	5,050	1,364	72.99%	3,754	4,487	
Total Utilities	286,293	3,237,664	4,323,916	1,086,252	74.88%	3,499,337	4,071,511	
Supplies	398,841	3,784,097	5,638,797	1,854,700	67.11%	4,189,806	4,369,645	
Electricity for Resale	2,967,374	31,784,014	35,787,540	4,003,526	88.81%	31,832,094	35,155,112	
Capital Outlay:								
Property (Land and Buildings)	455,226	8,586,800	22,528,592	13,941,792	38.12%	7,190,659	8,603,233	
Machinery and Equipment	86,685	1,424,215	3,374,346	1,950,131	42.21%	1,238,164	1,510,330	
Capital Outlay - Reclass to		, , -	-/- /	,, -		,, -	,,	
Balance Sheet	(404,076)	(7,834,501)	(19,152,639)	(11,318,138)	40.91%	(6,839,037)	(8,435,467)	
Total Capital Outlay	137,835	2,176,514	6,750,299	4,573,785	32.24%	1,589,786	1,678,096	
Depreciation Expense	416,816	4,648,976	5,528,500	4,373,783 879,524	84.09%	4,534,011	4,948,580	
Bad Debt	710,010	-,0-0,070	500,000	500,000	04.0570	7,004,011	666,393	
Inter-Departmental Charges	438,039	5,267,042	5,551,468	284,426	94.88%	5,261,761	5,793,566	
Miscellaneous	-50,055	225,656	580,089	354,433	38.90%	252,533	271,017	
TOTAL OPERATING EXPENSE	7,743,449	83,243,368	104,645,000	21,401,632	79.55%	83,184,590	93,078,853	
-	7,743,449 (167,715)	83,243,368	104,645,000 	9,052,851	(1,272.99%)	4,927,396	6,778,830	

NON-OPERATING INCOME (EXPENSE)



	FISC	FISCAL YEAR 2015		Variance	with	PRIOR	FYTD
	Actu	al	Amended	Amended E	Budget	5/31/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Un	der) %	Actual	Actual
Intergovernmental							
Federal government grants							
Operating-categorical Direct		54,377	336,517	(282,140)	16.16%	79,850	185,021
Total operating-categorical		54,377	336,517	(282,140)	16.16%	79,850	185,021
Capital		54,577	550,517	(282,140)	10.10%	79,830	185,021
Direct		75,435	279,311	(203,876)	27.01%	44,313	44,313
Net Capital		75,435	279,311	(203,876)	27.01%	44,313	44,313
Total federal government grants		129,812	615,828	(486,016)	21.08%	124,163	229,334
State government grants Operating-categorical Direct							
Llebg Bullet Proof Vest			7,200	(7,200)			
Byrne Grant			15,876	(15,876)		14,125	14,125
Miscellaneous State Grant GA DOT Grant		16,000	20,000	(4,000)	80.00%	7,405	7,405
DNR - Funding		204,114	196,835 19,980	7,279 (19,980)	103.70%	235,847 85,137	235,847 97,558
Total direct		220,114	259,891	39,777	84.69%	342,514	354,935
Total operating-categorical		220,114	259,891	(39,777)	84.69%	342,514	354,935
Direct		220,114	235,051	(33,777)	04.0570	542,514	334,335
LCI Grant ARC			814,953	(814,953)			
Total direct Capital			814,953	814,953	0.00%		
Direct (CDBG Grant							
Proceeds)		507,998	1,475,818	(967,820)	34.42%	252,706	252,706
Total Capital		75,435	279,311	(203,876)	27.01%	44,313	44,313
Total state government grants		728,112	2,550,662	(1,822,550)	28.55%	595,220	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	110,030	(92,530)	15.90%	17,303	17,303
Total local government unit grants		70,240	611,903	541,663	11.48%	137,558	248,135
-		, 0,210	011,505	511,005	11.10/0	137,550	210,100
Special purpose local option sales and use taxes		457,851	1,600,000	(1,142,149)	28.62%	1,926,781	2,140,712
Total Intergovernmental revenue		1,386,015	5,378,393	(3,992,378)	25.77%	2,783,722	3,225,822
Intergovernmental - Exp	(2,502)	(180,953)	(222,135)	41,182	81.46%	(166,379)	(178,055)
Total Intergovernmental - net	(2,502)	1,205,062	5,156,258	(3,951,196)	23.37%	2,617,343	3,047,767
Interest Income							
Bank Account Interest	511	14,197	6,500	7,697	218.42%	23,639	26,821
Bank Account Interest	35,231	500,460	190,000	310,460	263.40%	450,950	520,391
Dividends	24,662	296,587		296,587		265,634	290,003
Realized Gain/Loss on							
Investments						11	11
Unrealized Gain/Loss on Investments	(63,697)	209,283		209,283		885,692	864,550
Total Interest/Investment Income	(3,293)	1,020,527	196,500	824,027	519.35%	1,625,926	1,701,776
Principal	(101,077)	(274,711)	(274,430)	(281)	100.10%	(334,133)	(341,489)
Interest Expense	(68,630)	(1,461,817)	(2,381,740)	919,923	61.38%	(1,420,223)	(2,408,808)
Total principal and interest expense	(169,707)	(1,736,528)	(2,656,170)	919,642	65.38%	(1,754,356)	(2,750,297)
Contributions and donations							
Contributions & Donations	2,600	32,553	33,270	(717)	97.84%	26,608	28,472
Contributions DARE	64	2,526	630	1,896	400.95%	5,221	5,221



	FISC	AL YEAR 20	15	Variance	with	PRIOR	FYTD
-	Actu	al	Amended	Amended	Budget	5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (U	nder) %	Actual	Actual
- Contributed Capital	2,413	36,268	400	35,868	9,067.00%	55,947	60,261
Contributed Capital - Developers			122,000	(122,000)			
GMA Safety Grant		12,000		12,000		6,000	6,000
Total contributions and donations	5,077	83,347	156,300	(72,953)	53.33%	93,776	99,954
Gain (loss) on sale of capital assets							
Gain / Loss on Sale of Assets	4,395	42,044	93,360	(51,316)	45.03%	332,559	260,796
Total gain (loss) on sale of capital				<u>`</u>			
assets	4,395	42,044	93,360	(51,316)	45.03%	332,559	260,796
TOTAL NON-OPERATING INCOME							
(EXPENSE)	(166,030)	614,452	2,946,248	(2,331,796)	20.86%	2,915,248	2,359,996
INCOME (LOSS) BEFORE TRANSFERS	(333,745)	9,007,951	2,286,896	6,721,055	393.89%	7,842,644	9,138,826
TRANSFERS							
Transfers - in	1,511,034	9,743,009	12,019,603	(2,276,594)	81.06%	8,661,916	11,096,002
Transfers - out	(1,511,034)	(9,743,009)	(12,019,604)	2,276,595	81.06%	(8,616,877)	(11,097,944)
TOTAL TRANSFERS - NET			(1)	1		45,039	(1,942)
CHANGE IN NET POSITION	(\$333,745)	\$9,007,951	\$2,286,895	\$6,721,056	393.89%	\$7,887,683	\$9,136,884



	FISC	CAL YEAR 20	15	Variance	with	PRIOR	FYTD
-	Actu	ıal	Amended	Amended E	Budget	5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (Un	der) %	Actual	Actual
TAXES							
Real property - current year	\$30,910	\$3,719,069	\$3,590,000	\$129,069	103.60%	\$3,941,725	\$3,927,231
Public utility	<i>\$</i> 50,510	53,970	50,000	3,970	105.00%	59,712	59,712
Timber		42	50,000	42	107.5470	55,712	55,712
Real property - prior year	3,903	52,645		52,645		46,349	51,091
Motor vehicle	12,374	124,222	150,000	(25,778)	82.81%	188,950	214,398
Motor vehicle title ad valorem		,		(,,			,
tax fee	49,040	477,798	525,000	(47,202)	91.01%	524,941	555,638
Intangible	1,889	20,496	22,000	(1,504)	93.16%	19,543	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)	1,053	9,291	6,500	2,791	142.94%	7,873	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	56,009	163,732	240,000	(76,268)	68.22%	170,391	229,981
Telephone	26,397	57,608	125,000	(67,392)	46.09%	57,741	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%	14,078	19,831
- Total franchise taxes	82,406	409,482	619,000	(209,518)	66.15%	412,589	537,299
Local option sales and use taxes	282,433	3,158,614	3,350,000	(191,386)	94.29%	3,038,882	3,345,800
Alcoholic beverage excise	55,247	526,882	637,000	(110,118)	82.71%	514,440	626,427
Total selective sales and use taxes	55,247	526,882	637,000	(110,118)	82.71%	514,440	626,427
Business taxes:	55,217	520,002	037,000	(110,110)	02.7 170	511,110	020,127
Business and occupation taxes	32,161	420,559	450,000	(29,441)	93.46%	428,528	441,938
Insurance premium taxes	02)202	1,274,964	1,200,000	74,964	106.25%	1,219,600	1,219,600
Financial institutions taxes		71,032	88,000	(16,968)	80.72%	80,274	80,274
Total business taxes	32,161	1,766,555	1,738,000	28,555	101.64%	1,728,402	1,741,812
Penalties and interest on	52,101	1,700,555	1,738,000	20,555	101.0476	1,720,402	1,741,012
deliquent taxes							
Real	3,922	39,800	45,000	(5,200)	88.44%	44,112	48,068
Business	3,327	4,646	2,000	2,646	232.30%	2,353	3,080
Total penalties and interest on		.,,,,,,			20210070		
deliquent taxes	7,249	44,446	47,000	(2,554)	94.57%	46,465	51,148
	, <u>)</u> = 15	,	,	(_)00 ()	5 110770	10,100	51,110
TOTAL TAXES	558,665	10,369,315	10,739,000	(369,685)	96.56%	10,535,230	11,144,869
LICENSE AND PERMITS							
Business licenses: Alcoholic beverages:							
Beer	425	45,963	44,000	1,963	104.46%	44,717	45,467
Wine	425	,	43,000	,	104.46%	,	42,862
	425	43,663 112,100		663	97.48%	42,862 114,700	
Liquor		112,100	115,000	(2,900)	97.46%	114,700	114,700
Total alcoholic beverage	050	201 726	202.000	(274)	00.000/	202.270	202.020
licenses	850	201,726	202,000	(274)	99.86%	202,279	203,029
General business licenses:	225	20 502	25.000	2 5 0 2	110 240/	20.462	20 212
Insurance	225	38,583	35,000	3,583	110.24%	38,163	38,313
Total general business licenses	225	38,583	35,000	3,583	110.24%	38,163	38,313
Total Business licenses	1,075	240,309	237,000	3,309	101.40%	240,442	241,342
Non-business licenses and							
permits:							
Building and signs:							
Zoning and land use permits	1,100	5,945	4,500	1,445	132.11%	7,906	8,841
Sign permits	1,385	13,658	15,000	(1,342)	91.05%	12,045	12,735
Other permits	250	5,009	2,500	2,509	200.36%	25,200	30,200
Catering	225	1,775	600	1,175	295.83%	825	975
Total building and sign permits	2,960	26,387	22,600	3,787	116.76%	45,976	52,751
Regulatory fees (permits):							
Building structures and							

equipment permits:



	FISC	CAL YEAR 20	15	Variance	with	PRIOR	FYTD
-	Actu	al	Amended	Amended E	Budget	5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (Un	ider) %	Actual	Actual
 Inspections							
Building	15,339	112,851	55,000	57,851	205.18%	36,344	38,667
Plumbing	2,667	12,032	7,000	5,032	171.89%	5,213	5,903
Electrical	2,285	19,328	14,000	5,328	138.06%	12,488	13,970
Gas		411	1,000	(589)	41.10%	746	746
Mechanical	1,668	3,739	6,000	(2,261)	62.32%	4,318	4,930
Total inspection permits	21,959	148,361	83,000	(65,361)	178.75%	59,109	64,216
– Total non-business licenses and							
permits	24,919	174,748	105,600	69,148	165.48%	105,085	116,967
Penalties and interest on							
deliquent licenses and permits							
Interest on business licenses	1,264	1,707		1,707		454	1,034
– Total penalties and interest on		<u> </u>		<u> </u>			·
deliquent licenses and permits	1,264	1,707		1,707		454	1,034
		_,					
TOTAL LICENSES AND PERMITS	27,258	416,764	342,600	74,164	121.65%	345,981	359,343
CHARGES FOR SERVICES							
General government:							
Fees - plan reviews		22,636	20,000	2,636	113.18%	19,477	19,772
Fees - demolition recovery	205	10,843	4,000	6,843	271.08%	4,921	4,463
Fees - zoning applications	210	3,230	750	2,480	430.67%	735	770
Fees - reimbursements	1,899	8,811		8,811		8,808	8,808
Information technology fees	1,805	18,977	15,000	3,977	126.51%	14,053	15,699
Indirect cost allocation	408,211	4,490,319	4,898,527	(408,208)	91.67%	4,492,838	4,901,278
IT equipment cost allocation	29,828	298,284	357,940	(59,656)	83.33%	411,950	449,400
Election qualifying fees			2,000	(2,000)		2,822	2,822
Business occupation tax admin							
fee	2,540	27,120	25,000	2,120	108.48%	27,190	28,280
– Total general government	444,698	4,880,220	5,323,217	442,997	91.68%	4,982,794	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			
		1,550		1,550			
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	305	2,295	7,000	(4,705)	32.79%	6,340	8,305
Total culture and recreation	305	4,289	12,250	(7,961)	35.01%	7,988	10,571
Other charges for services							
Cemetery Fees	10,382	128,722	155,000	(26,278)	83.05%	120,615	131,818
Returned Check Fees	,	140	,	140		130	160
Total other charges for services	10,382	128,862	155,000	(26,138)	83.14%	120,745	131,978
TOTAL CHARGES FOR SERVICES	455,385	5,014,707	5,490,667	(475,960)	91.33%	5,111,548	5,573,873
FINES AND FORFEITURES							
Court							
Police Revenue	1,794	21,031	10,000	11,031	210.31%	7,037	9,233
Traffic Fines	63,922	791,404	550,000	241,404	143.89%	449,162	517,304
Camera Traffic Light Fines		73	100,000	(99,927)	0.07%	40,826	40,849
Ordinance Fines	200	4,872	2,000	2,872	243.60%	1,687	2,164
– Total court revenues and fines	65,916	817,380	662,000	155,380	123.47%	498,712	569,550
-							

(UNAUDITED)



IVTAL RHES AND FORFETTURES FVTD 65,516 FVTD 817,880 Budget 682,000 35,538 L23.47% Actual 988,712 Actual 556 REVTS AND DOVALTES Property Rental MEAS Refunding Generation Trust 14,850 184,453 184,100 353 100.19% 101,100 177 MEAS Refunding Generation Trust 7,672 23,434 20 662,000 15,181 97,439 1,665 2 TOTAL OPERATING REVENUE 179 4,293 1,666 2 2 641,665 2 2 641,665 2 2 641,665 2 2 641,665 2 2 641,665 2 2 641,665 2 2 641,665 2 2 2 644,666 2 2 6 2 2 6 2 2 2 3 4 2 2 2 2 2 3 4 2 2 2 3 2 2 3 3 4 2 2 3 3 3 3<		FISC	CAL YEAR 20	15	Variance	with	PRIOR	FYTD
TOTAL FINES AND FORFETURES 65.916 817.380 562.000 155.380 123.47% 498.712 562 Property Renal MALE Refunding Generation Trust 1.8,80 184.453 184.403 185.300 135.300 103.19% 161.160 17.300 Trust 7,672 7,673 23,434 20.1060 23.434 20.1060 23.434 20.1060 7.773 23,434 20.1060 7.773 17.500 17.974 23.934 1.066 7.772 17.600 7.772 17.600 7.774 23,434 20.1060 7.774 23,434 20.1060 7.9743% 186.208 200.774 7.774 23,434 20.1060 7.9743% 186.208 200.774 7.7743% 186.208 200.774 7.9743% 186.208 200.774 7.7743% 186.208 200.774 7.9743% 186.208 200.774 7.7743% 186.208 200.774 7.9753% 4.062.138 4.440 1.122.253 1.587,714 15.517,714 85.30% 9.0057,733 10.0160 7.7553,913 7.664<		Actu	al	Amended	Amended E	Budget	5/31/2014	6/30/2014
TOTAL FINES AND FORFETURES 65.916 817.380 562.000 155.380 123.47% 498.712 562 Property Renal MALE Refunding Generation Trust 1.8,80 184.453 184.403 185.300 135.300 103.19% 161.160 17.300 Trust 7,672 7,673 23,434 20.1060 23.434 20.1060 23.434 20.1060 7.773 23,434 20.1060 7.773 17.500 17.974 23.934 1.066 7.772 17.600 7.772 17.600 7.774 23,434 20.1060 7.774 23,434 20.1060 7.9743% 186.208 200.774 7.774 23,434 20.1060 7.9743% 186.208 200.774 7.7743% 186.208 200.774 7.9743% 186.208 200.774 7.7743% 186.208 200.774 7.9743% 186.208 200.774 7.7743% 186.208 200.774 7.9753% 4.062.138 4.440 1.122.253 1.587,714 15.517,714 85.30% 9.0057,733 10.0160 7.7553,913 7.664<		MTD	FYTD	Budget	\$ Over / (Un	ider) %	Actual	Actual
Property lental 14,850 184,453 184,100 333 100.19% 161,160 17. MEAS Refunding Generation 7,672 23,434 22 23,434 22 Insurance Claims 7,672 23,434 22 3 8 20 TOTAL OPERATING REVENUE 179 4,233 1.00.19% 186,208 220 TOTAL OPERATING REVENUE 1,122,253 16,814,585 17,435,867 (621,22) 96,444X 16,677,679 17,855 OPERATING EXPENSE 1,122,613 11,125 (11,136) 10,384,744 1,517,714 85,39% 9,005,733 10,166 Starties and Wages 779,497 8,867,030 10,384,744 1,517,714 85,39% 9,005,733 10,166 Total OPERNSE 200,007 13,306 142,010 12,75,437 15,828,523 2,534,176 83,427 14,319 Uniticity 10,444 26,18,246 13,37,54 42,250 13,457 38,420 14,457 38,447 38,479 38	TOTAL FINES AND FORFEITURES	65,916			155,380	123.47%		569,550
MEAG Refunding Generation Trust 17,500 (17,500) Insurance Claims 7,672 7,672 23,434 24 Gash Over/Short 179 4,233 4,293 1.666 2 TOTAL RENTS AND ROVALTIES 15,029 156,419 201,600 (51,811) 186,208 201 OPEANTING EVENUE 1.122,253 16,814,855 17,435,867 (621,282) 96,44% 16,6677,679 17,3653 OPEANTING EVENUE 1.122,253 16,814,855 17,435,867 (621,282) 96,44% 16,6677,679 17,3653 OPEANTING EVENUE 1.122,601 (13,169) (146,476) 1,517,714 85,39% 9,005,733 10,046 Salaries and Vages 779,497 8,867,030 10,384,744 1,517,714 85,39% 9,005,733 10,046 Fundores Benefits 376,030 0,134,474 1,52,085,323 2,534,176 83,476 1,262,013 1,445,173 Purchased or Contracted Services 213,404 2,618,246 3,371,549 73,533 37,665 39,279 <	RENTS AND ROYALTIES							
Trust 17,500 12,500 12,500 Insurance Claims 7,672 2,3,434 22 TOTA, RENTS AND ROVALTIES 1.9 4,233 1.066 2. TOTA, RENTS AND ROVALTIES 15,029 196,419 201,600 (5,181) 97,4334 186,208 201 COTA, DEFANTIC REVENE 1,122,253 16,814,585 17,435,867 (621,221) 96,444% 16,677,679 17,857 OPERATIVE DEVENSE 1,122,013 10,384,744 1,517,714 85,39% 9,005,733 10,166 Employee Benefits 376,630 (11,269) (14,8,476) (14,607) 90,033 (127,112) (13,126) Total Personal Services and Employce 1,124,401 12,754,347 15,285,232 2,54,176 83,427,64 2,900,573 41,412 Unitities: 1,124,401 12,754,347 15,285,232 2,54,176 83,427,503 14,451 Unitities: 1,241,401 12,754,347 15,281,73 31,463 36,765 39,007,900 83,512,765 39,467,93 34,457	Property Rental	14,850	184,453	184,100	353	100.19%	161,160	175,598
Insurance Claims 7,672 7,672 2,722 2,3,434 22 Cash Over/Short 1 1 1 8 3.000 2 TOTAL RENTS AND ROYALITES 15,023 156,419 201,000 (5,181) 97,43% 136,028 201 OPEANING EXPENSE 112,2253 15,814,585 17,435,667 (62,1,282) 96,444% 16,677,679 17,825 Personal Services and Employee Benefits 376,030 4,019,186 5,050,255 1,031,069 75,554 4,062,198 4,498 Allocated Payronal Coxts (11,125) (13,1869) (14,6,07) (14,607) 90,03% (12,71,112) (13,17,114) 12,940,819 14,511 Purchased or Contracted Services 213,494 2,618,246 3,371,549 75,330 77,66% 2,605,037 2,841 Vultilles: 14,44,01 12,75,73 313,650 14,450 79,99% 42,602 14,350 149 51,241 79,040,819 14,512 Purchased Contracted Services 213,494 2,618,	e e							
Cash Over/Short 1 1 1 8 Mice Revenue 179 4,293 4,293 1,006 200 TOTAL RENTS AND ROYALTES 15,029 196,419 201,600 (5,181) 97.43% 186,208 200 PREATING EVENUE 1122,253 16,814,585 17.435,867 (621,282) 96.44% 16,677,679 17,853 OPERATING EVENUE 1122,253 16,814,585 17,435,867 (621,282) 96.44% 16,677,679 17,853 OPERATING EVENUE 1122,253 16,814,585 17,435,867 (621,282) 96.44% 16,677,679 17,853 Oracle Revenue 11,120 (131,869) 104,6470 14,807 90.05,733 10,104 Total Aresonal Services and Employce Benefits 1,144.401 12,754,347 15,288,523 2,534,176 83.42% 12,240,819 14,517 Purchare Benefits 3,144 12,2754,347 15,248,523 2,517,179 33.807 2,605,037 2,616 33.771,549 2,524,178 33.807 38.807 30				17,500				
Mike Revenue 179 4.293 1.293 1.606 21 TOTAL RENTS AND ROYALTES 15,029 196,419 201,600 (5,181) 97.43% 166,208 200 TOTAL OPERATING REVENUE 122,253 16,814,585 17,435,667 (621,282) 96.44% 16,677,679 17,851 OPERATING EXPENUE 122,253 16,814,585 17,435,667 (621,282) 96.44% 16,677,679 17,851 OPERATING EXPENUE 122,253 16,814,585 10,304,744 1,517,714 85.39% 9,005,733 10,166 Employee Benefits 1,144,401 12,754,347 12,881,228,223 2,534,176 83.42% 12,349,181 14,407 12,754,347 12,940,819 14,511 14,407 12,754,347 12,940,819 14,511 14,407 12,754,347 12,940,819 14,511 14,407 12,754,347 13,810,42 3,31,444 73,330 77,66% 2,605,037 2,811 14,818 14,450 12,602,198 14,815 15,620 12,614 13,024 14,920,921 <td< td=""><td></td><td></td><td>-</td><td></td><td>-</td><td></td><td></td><td>26,059</td></td<>			-		-			26,059
TOTAL RENTS AND ROYALTIES 15,023 196,419 201,600 (5,181) 97.43% 196,208 202 TOTAL OPERATING EVENUE 1,122,253 16,814,585 17,435,867 (621,282) 96.44% 16,677,679 17,835 OPERATING EVENUE 1,122,253 16,814,585 17,435,867 (621,282) 96.44% 16,677,679 17,835 Employee Banetits 376,070 8,857,030 10,384,744 1,517,714 85.39% 9,005,733 10,16 Employee Banetits 376,070 4,091,850,255 1,031,069 75.58% 4,062,198 4,494 Total Resonal Services and Employee Banetits 1,144,401 12,754,347 15,288,523 2,534,176 83.42% 12,240,0319 14,512 Purchicl or Contracted Services 21,349 2,642 32,71,549 11,495 75,0333 77,04% 3,6279 44 Whree Sweetinge 3,0642 32,374 42,520 11,496 73,938 52,608 53,535 90,83% 31,8457 388 44,848 130,0649 51,54,348		170						8 2,226
OPERATING EXPENSE Personal Services and Employee Benefits: Salaries and Wages 779,497 8,887,030 10,384,744 1,517,714 85,39% 9,005,733 10,166 Employee Benefits: 376,030 4,019,186 5,050,255 1,031,069 90.35% 4,062,198 4,94 Malcracted Parsonal Services and Employee Benefits 1,11,40,01 12,754,347 15,288,523 2,534,176 83,42% 12,940,819 1,45,11 Virtices 213,494 2,618,246 3,371,549 753,303 77,66% 2,940,037 32,065,239 4,451 Water/searage 3,821 41,399 56,540 15,241 37,044% 32,062,337 318,457 338 Proparle 36,642 323,450 40,2530 79,080 80,33% 318,457 388 630 133 1,466 1,590 553 553 563,900 66,246 20,539 61,027% 81,039 553 563,900 533,353 90,935% 24,988 633 1,101,012 1,454,022 1,165,013 1,164,013 1,164,013 1				201,600		97.43%		2,220
OPERATING EXPENSE Bendits: Salaries and Wages T79,497 8,857,030 10,384,744 1,517,714 85,39% 9,005,733 10,166 Salaries and Wages 376,030 4,019,186 5,050,255 1,031,069 79,58% 4,062,198 4,498 Allocated Payroll Costs (11,126) (12,74,477 15,288,523 2,534,176 83,42% 12,940,619 14,41 (11,126) (11,126) (11,126) (11,126) (11,126) (11,126) (12,74,477 15,288,523 2,534,176 83,42% (2,900,619 14,41 (11,126) (11,126) (11,126) (11,126) (11,126) (12,74,347 15,288,523 2,534,176 83,42% (2,900,619 14,517 (14,6077) 90,03% (12,90,619 14,517 (14,6077) (14,6077) (14,6077) (14,6077) (14,6077) (14,6077) (14,617) (14,617) (14,617) (14,617) (14,617) (14,617) (14,617) (14,617) (14,617) (14,617) (14,617) (14,617) (14,617) (14,617) (14,617) (14,617) (14,617)		1 100 050	16 014 505	17 435 967	(621 202)	06 44%	16 677 670	17 951 526
Personal Services and Employee Benefits Salaries and Wages 779,497 8,867,030 10,384,744 1,517,714 85.39% 9,005,733 10,104 Employee Benefits 376,030 4,013,186 5,050,255 1,031,609 79,58% 4,062,199 4,460 Allocated Payroll Costs (11,126) (131,869) (146,476) (14,607) 90,03% (127,112) (133 Total Personal Services and Employee Benefits 1,144,401 12,754,347 15,288,523 2,534,176 83.42% 12,940,819 1,4,511 Purchased or Contracted Services 213,494 2,618,246 3,371,549 733,303 77,66% 2,605,037 2,818 Water/Severage 3,821 41,239 5,540 15,241 73,04% 36,799 44 Propane 681 1,330 604,955 1,31,485 100,055 133,8457 388 100 103 100 103 100,168 100 100 100 100 100 11,129 103,102 11,129 103,102 11,129 <td< td=""><td></td><td>1,122,255</td><td>10,014,505</td><td></td><td>(021,202)</td><td>90.44%</td><td>10,077,079</td><td>17,851,520</td></td<>		1,122,255	10,014,505		(021,202)	90.44%	10,077,079	17,851,520
Benefit: Starties and Wages 779.497 8,867/0.30 10,384,744 1,517.714 85.39% 9,005,733 10,164 Employee Benefits 376,030 (13,1.869) (14,607) 90.33% (127,112) (13,1369) Total Personal Services and (11,126) (131,869) (14,607) 90.03% (127,112) (13,1369) Purchased or Contracted Services 21,344 2,518,176 83.42% 12,940,819 14,511 Purchased or Contracted Services 21,344 2,518,276 73,303 77.66% 2,060,77 2,815 Utilities: Water/Severage 3,821 41,299 56,540 15,241 73.04% 36,799 46 Mater/Severage 3,821 41,299 56,540 15,241 73.04% 36,799 46 Mater/Severage 3,821 41,299 56,540 15,241 73.04% 36,799 46 Capital Casion 35,755 39,607 605,246 205,639 51.20% 81.05 52,983 51.20% 52,983								
Employee Benefits 376,030 4,019,186 5,050,255 1,031,069 95,58% 4,062,198 4,490 Total Personal Services and Employee Benefits 1,144,001 12,754,347 15,288,523 2,534,176 83,42% 12,940,819 14,511 Purchased or Contracted Services 21,3494 2,612,434 3,512,49 75,303 77,65% 2,060,79 44 Water/Sewerage 3,821 41,299 56,540 15,241 73,04% 36,799 44 Water/Sewerage 3,821 41,299 56,540 15,241 73,04% 36,799 44 Water/Sewerage 3,821 41,299 56,540 15,241 73,04% 36,799 44 Gasoline 35,765 39,607 605,246 205,639 660,2% 511,338 555 Stormwater 53,753 53,1665 585,200 53,535 90,83% 524,988 636 Customer Service Fee 133 1,468 1,990 522 77,77% 1,506 1 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>								
Allocated Payroll Costs (11,126) (131,869) (146,476) (14,607) 90.03% (127,112) (131, 131, 131, 131, 131, 131, 131, 131,	Salaries and Wages	779,497	8,867,030	10,384,744	1,517,714	85.39%	9,005,733	10,160,786
Total Personal Services and Employee Benefits 1,144,401 12,754,347 15,288,523 2,534,176 83,42% 12,940,819 14,512 Purchased or Contracted Services 213,494 2,618,246 3,371,549 753,303 77,66% 2,605,037 2,811 Water/Severage 3,821 41,239 56,540 15,241 73,04% 36,799 46 Water/Severage 3,821 41,239 56,540 15,241 73,04% 36,799 46 Water/Severage 3,821 41,239 56,540 15,241 73,04% 36,799 46 Stormwater 53,753 396,07 605,246 602% 511,398 557 Customer Service Fee 133 1,468 1,990 522 73,77% 1,508 17 Total Utilities 12,6278 1,331,924 1,608,086 36,6162 78,44% 1,426,022 1,660 Supplies 43,091 88,6171 1,070,277 184,556 82,76% 771,384 900 Capital Outlay:	Employee Benefits	376,030	4,019,186	5,050,255	1,031,069	79.58%	4,062,198	4,490,016
Employee Benefits 1,144,401 12,754,347 15,288,523 2,534,176 83.42% 12,940,819 14,511 Purchased or Contracted Services 213,494 2,618,246 3,371,549 753,303 77,66% 2,605,037 2,810 Watter/Severage 3,821 41,299 56,540 15,241 73,04% 36,799 44 Nattural Cas 2,164 33,754 452,50 11,496 74,59% 32,062 38 Propane 681 1,330 649 51,20% 810 38,174 38 Stormwater 53,753 531,665 558,200 53,535 90,85% 544,988 633 Customer Service Fee 133 1,468 1,990 522 73,77% 1,508 37 Total Utilities 12,6,278 1,331,924 1,698,086 366,162 78,44% 1,426,022 1,660 Customer Service Fee 133 1,468 1,900 522 73,77% 1,426,022 1,660 Customer Service Fee	Allocated Payroll Costs	(11,126)	(131,869)	(146,476)	(14,607)	90.03%	(127,112)	(138,244)
Purchased or Contracted Services 213,494 2,618,246 3,371,549 753,303 77.66% 2,605,037 2,810 Water/Sewerage 3,821 41,299 56,540 15,241 73.04% 36,799 46 Water/Sewerage 3,821 41,299 56,540 15,241 73.04% 36,799 46 Blectricity 30,642 323,450 402,530 79,080 80.35% 318,457 388 Propane 681 1,330 649 51.20% 81.0 553 Gasoline 35,755 539,667 558,200 53.35 90.85% 524,988 633 Contromeservice fee 133 1,468 1.900 522 77.37% 1,508 55 Supplies 126,278 1,331,924 1,698,086 366,162 78.44% 1,426,022 1,666 Supplies 43,091 886,171 1,070,727 184,555 82.76% 771,384 90.022 Total Capital Outlay 89,714 3,152,810 25	Total Personal Services and							
Utilities: 3,821 41,299 56,540 15,241 73,04% 36,799 49 Watural Gas 2,164 33,754 45,250 11,496 74,59% 32,062 36 Electricity 30,642 323,450 402,530 79,080 80.35% 318,457 388 Propane 681 1,330 649 51,20% 810 55 Stormwater 53,755 399,607 605,246 205,339 66,02% 511,398 Stormwater 53,753 531,665 585,200 53,35 90,85% 524,988 633 Customer Service Fee 133 1,468 1,990 522 73,77% 1,508 17 Total Utilities 126,278 1,331,924 1,698,086 366,162 78,44% 1,426,022 1,666 Capital Outlay: Property (Land and Buildings) 24,666 163,073 436,920 273,847 37,32% 258,519 266 Total Capital Outlay: 80,719 638,022 1,610,718 972,649 40,46% 150,091 233 Total Capital Outlay 89,719 638,022 1,610,718 972,649 21,924,493 226,355,96 31,143 90,824 100	Employee Benefits	1,144,401	12,754,347	15,288,523	2,534,176	83.42%	12,940,819	14,512,558
Natural Gas 2,164 33,754 45,250 11,496 74.59% 32,062 33 Electricity 30,642 323,450 402,350 79,080 80.35% 318,457 386 Propane 681 1,330 649 51.20% 810 386 Gasoline 35,765 399,607 605,246 205,639 66.02% 511,398 553 Stormwater 53,753 314,665 585,200 53,535 90.45% 524,988 633 Customer Service Fee 133 1,468 1,990 522 73.77% 1,508 102 1,667,84% 1,426,022 1,665 Supplies 82.76% 771,384 900 Capital Outlay: Property (Land and Buildings) 24,666 163,073 436,920 273,847 37.32% 258,519 266 Total Capital Outlay: B9,719 638,022 1,610,718 972,666 39.61% 408,610 498 Inter-Departmental Charges 238,984 2,6395,566 519.107		213,494	2,618,246	3,371,549	753,303	77.66%	2,605,037	2,810,271
Electricity 30,642 332,450 402,530 79,080 80.35% 318,457 388 Propane 681 1,330 649 51.20% 810	Water/Sewerage	3,821	41,299	56,540	15,241	73.04%	36,799	49,099
Propane 681 1,330 649 51.20% 810 Gasoline 35,765 399,607 605,246 205,639 66.02% 511,398 557 Stormwater 53,753 531,665 582,00 53,333 90.85% 524,988 633 Total Utilities 126,278 1,331,924 1,698,066 646,122 78.44% 1,426,022 1,666 Supplies 43,091 866,171 1,070,727 184,556 82.76% 771,384 900 Capital Outlay: Property (Land and Buildings) 24,666 163,073 436,920 273,847 37.32% 258,519 266 Machinery and Equipment 65,053 474,949 1,173,798 698,849 40.46% 150,091 233 Total Capital Outlay 89,719 638,022 1,610,718 972,696 39,61% 408,610 498 Inter-Departmental Charges 238,984 289,774 3,152,148 38.41% 90,382 100 Total Operating categorical 78,035	Natural Gas	2,164	33,754	45,250	11,496	74.59%	32,062	36,395
Gasoline 35,755 399,607 605,246 205,639 66.02% 511,398 555 Stormwater 53,753 531,665 585,200 53,535 90.85% 524,988 630 Customer Service Fee 133 1,468 1,990 522 73.77% 1,508 31 Total Utilities 126,278 1,331,924 1,698,086 366,162 78.44% 1,425,022 1,665 Supplies 43,091 86,171 1,070,727 184,556 82.76% 771,384 901 Capital Outlay: Property (Land and Buildings) 24,666 163,073 436,920 273,847 37.32% 258,519 266 Machinery and Equipment 65,053 449,494 1,173,798 698,494 40.46% 150,091 233 Total Capital Outlay 89,719 638,022 1,610,718 972,696 39.61% 408,610 499 Miscelaneous 78.035 203,133 125,148 38.41% 90.382 1003 21,104,793 23,633 </td <td>Electricity</td> <td>30,642</td> <td>323,450</td> <td></td> <td>,</td> <td></td> <td>,</td> <td>388,817</td>	Electricity	30,642	323,450		,		,	388,817
Stormwater 53,753 531,665 585,200 53,535 90.85% 524,988 633 Customer Service Fee 133 1,468 1,990 522 73.77% 1,508 1 Total Utilities 126,278 1,331,924 1,698,086 366,162 78.44% 1,426,022 666 Supplies 43,091 886,171 1,070,727 184,556 82.76% 771,384 900 Capital Outlay: Property (Land and Buildings) 24,666 163,073 436,920 273,847 37.32% 258,519 266 Machinery and Equipment 65,053 474,949 1,173,798 698,849 40.46% 150,091 233 Total Capital Outlay 89,719 638,022 1,610,718 972,66 39.61% 408,610 498 100 Inter-Departmental Charges 238,984 2,897,744 3,152,810 255,066 91.91% 2,862,539 3,143 Miscellaneous 7,8035 21,204,489 26,395,596 5,191,107 80.33% 21,	•							810
Customer Service Fee 133 1,468 1,990 522 73.77% 1,508 1 Total Utilities 126,278 1,331,924 1,698,086 366,162 78.44% 1,426,022 1,668 Supplies 43.091 886,171 1,070,727 184,556 82.76% 771,384 900 Capital Outlay: Property (Land and Buildings) 24,666 163,073 436,920 273,847 37.32% 258,519 266 Machinery and Equipment 65,053 474,949 1,173,798 698,849 40.46% 150,001 293 Inter-Departmental Charges 238,942 2,897,744 3,152,810 255,066 91.91% 2,862,539 3,140 Miscellaneous 78,035 203,183 125,148 38.41% 90,382 100 TOTAL OPERATING EXPENSE 1,855,967 21,204,489 26,395,596 5,191,107 80.33% 21,104,793 23,633 OPERATING INCOME (LOSS) (733,714) (4,389,904) (8,955,729) 4,569,825 49.00%		-	-				-	557,280
Total Utilities 126,278 1,331,924 1,699,086 366,162 78.44% 1,426,022 1,665 Supplies 43,091 886,171 1,070,727 184,556 82.76% 771,384 901 Capital Outlay: Property (Land and Buildings) 24,666 163,073 436,920 273,847 37.32% 258,519 266 Machinery and Equipment 65,053 474,949 1,173,798 698,849 40.46% 150,091 233 Total Capital Outlay: 89,719 638,022 1,610,718 972,696 39.61% 408,610 499 Inter-Departmental Charges 238,984 2,897,744 3,152,810 255,066 91.91% 2,862,539 3,141 Miscellaneous 78.035 203,183 125,148 38.41% 90.382 106 OPERATING EXPENSE 1,855,967 21,204,489 26,395,596 5,191,107 80.33% 21,104,793 23,633 OPERATING INCOME (LOSS) (733,714) (4,389,904) (8,959,729) 4,569,825 49.00		-	-	-				630,981
Supplies 43,091 886,171 1,070,727 184,556 82.76% 771,384 903 Capital Outlay: Property (Land and Buildings) 24,666 163,073 436,920 273,847 37.32% 258,519 266 Machinery and Equipment 65,053 474,949 1,173,798 698,849 40.46% 150,091 233 Total Capital Outlay 89,719 638,022 1,610,718 972,696 39.61% 408,610 499 Inter-Departmental Charges 238,984 2,897,744 3,152,810 255,066 91.91% 2,862,593 3,144 Miscellaneous 78,035 203,183 125,148 38.41% 90,382 100 TOAL OPERATING EXPENSE 1,855,967 21,204,489 26,395,596 5,191,107 80.33% 21,104,793 23,633 OPERATING INCOME (LOSS) (733,714) (4,389,904) (8,959,729) 4,569,825 49.00% (4,427,114) (5,785) NON-OPERATING INCOME (LOSS) (733,714) (4,389,904) (8,959,729)			· · · · · · · · · · · · · · · · · · ·					1,798
Capital Outlay: Property (Land and Buildings) 24,666 163,073 436,920 273,847 37.32% 258,519 266 Machinery and Equipment 65,053 474,949 1,173,798 698,849 40.46% 150,091 233 Total Capital Outlay 89,719 638,022 1,610,718 972,696 39.61% 408,610 499 Inter-Departmental Charges 238,984 2,897,744 3,152,810 255,066 91.91% 2,862,539 3,144 Miscellaneous 78,035 203,183 125,148 38.41% 90,382 1000 TOTAL OPERATING EXPENSE 1,855,967 21,204,489 26,395,596 5,191,107 80.33% 21,104,793 23,683 OPERATING INCOME (LOSS) (733,714) (4,389,904) (8,959,729) 4,569,825 49.00% (4,427,114) (5,787 NON-OPERATING INCOME		-						1,665,180
Property (Land and Buildings) 24,666 163,073 436,920 273,847 37.32% 258,519 266 Machinery and Equipment 65,053 474,949 1,173,798 698,849 40.46% 150,091 233 Total Capital Outlay 89,719 638,022 1,610,718 972,696 39.61% 408,610 499 Inter-Departmental Charges 238,984 2,897,744 3,152,810 255,066 91.91% 2,862,539 3,144 Miscellaneous 78,035 203,183 125,148 38.41% 90,382 100 TOTAL OPERATING EXPENSE 1,855,967 21,204,489 26,395,596 5,191,107 80.33% 21,104,793 23,633 OPERATING INCOME (LOSS) (733,714) (4,389,904) (8,959,729) 4,569,825 49.00% (4,427,114) (5,787 NON-OPERATING INCOME		43,091	886,171	1,070,727	184,556	82.76%	//1,384	901,449
Machinery and Equipment 65,053 474,949 1,173,798 698,849 40.46% 150,091 233 Total Capital Outlay 89,719 638,022 1,101,718 972,696 39.61% 408,610 499 Inter-Departmental Charges 238,984 2,897,744 3,152,810 255,066 91.91% 2,862,539 3,141 Miscellaneous 78,035 203,183 125,148 38.41% 90,382 100 TOTAL OPERATING EXPENSE 1,855,967 21,204,489 26,395,596 5,191,107 80.33% 21,104,793 23,635 OPERATING INCOME (LOSS) (733,714) (4,389,904) (8,959,729) 4,569,825 49.00% (4,427,114) (5,787 NON-OPERATING INCOME (LOSS) (733,714) (4,389,904) (8,959,729) 4,569,825 49.00% (4,427,114) (5,787 Intergovernmental rederal government grants 00 105 105 105 Operating-categorical	• •	24 666	163 073	136 920	273 847	37 37%	258 510	266,909
Total Capital Outlay 89,719 638,022 1,610,718 972,696 39.61% 408,610 499 Inter-Departmental Charges 238,984 2,897,744 3,152,810 255,066 91.91% 2,862,539 3,143 Miscellaneous 78,035 203,183 125,148 38.41% 90,382 108 TOTAL OPERATING INCOME (LOSS) (733,714) (4,389,904) (8,959,729) 4,569,825 49.00% (4,427,114) (5,787 NON-OPERATING INCOME (LOSS) (733,714) (4,389,904) (8,959,729) 4,569,825 49.00% (4,427,114) (5,787 NON-OPERATING INCOME (EXPENSE) Intergovernmental		,	,	,				233,020
Inter-Departmental Charges 238,984 2,897,744 3,152,810 255,066 91.91% 2,862,539 3,141 Miscellaneous 78,035 203,183 125,148 38.41% 90,382 106 TOTAL OPERATING EXPENSE 1,855,967 21,204,489 26,395,596 5,191,107 80.33% 21,104,793 23,635 OPERATING INCOME (LOSS) (733,714) (4,389,904) (8,959,729) 4,569,825 49.00% (4,427,114) (5,787) NON-OPERATING INCOME (LOSS) (733,714) (4,389,904) (8,959,729) 4,569,825 49.00% (4,427,114) (5,787) NON-OPERATING INCOME (LOSS) (733,714) (4,389,904) (8,959,729) 4,569,825 49.00% (4,427,114) (5,787) Intergovernmental Federal government grants 0 105 105 105 105 Total operating-categorical Direct								499,929
Miscellaneous 78,035 203,183 125,148 38.41% 90,382 108 TOTAL OPERATING EXPENSE 1,855,967 21,204,489 26,395,596 5,191,107 80.33% 21,104,793 23,635 OPERATING INCOME (LOSS) (733,714) (4,389,904) (8,959,729) 4,569,825 49.00% (4,427,114) (5,787) NON-OPERATING INCOME (EXPENSE) Intergovernmental Federal government grants 0 100 100 Direct		,			,		,	3,141,024
TOTAL OPERATING EXPENSE 1,855,967 21,204,489 26,395,596 5,191,107 80.33% 21,104,793 23,635 OPERATING INCOME (LOSS) (733,714) (4,389,904) (8,959,729) 4,569,825 49.00% (4,427,114) (5,787 NON-OPERATING INCOME (EXPENSE) Intergovernment grants 00 105 105 Intergovernment grants Operating-categorical 105 105 105 Total operating-categorical 105 105 105 105 State government grants 00 105 105 105 Operating-categorical 105 105 105 105 State government grants 00 105 105 105 Operating-categorical 15,876 15,876 14,125 14 Direct 20,000 (20,000) (20,000) 105 GA DOT Grant 196,834 196,835 (1) 100.00% 192,430 193 Total direct 196,834 239,911 43,077 82.04% 206,555					-			108,865
NON-OPERATING INCOME (EXPENSE) Intergovernmental Federal government grants Operating-categorical Direct Total operating-categorical Direct State government grants Operating-categorical Direct Ibig State government grants Operating-categorical Direct Llebg Bullet Proof Vest State government grants Operating-categorical Direct Llebg Bullet Proof Vest State Grant 196,834 196,83		1,855,967						23,639,276
NON-OPERATING INCOME (EXPENSE) Intergovernmental Federal government grants Operating-categorical Direct Total operating-categorical Direct State government grants Operating-categorical Direct Itel gauge Operating-categorical Direct Llebg Bullet Proof Vest State government grants Operating-categorical Direct Llebg Bullet Proof Vest Apyrne Grant State Grant 20,000 GA DOT Grant 196,834 196,834 239,911 43,077 82.04% 206,555 200 Direct (CDBG Grant	OPERATING INCOME (LOSS)	(733,714)	(4,389,904)	(8,959,729)	4,569,825	49.00%	(4,427,114)	(5,787,750)
(EXPENSE) Intergovernmental Federal government grants Operating-categorical Direct Total operating-categorical Total operating-categorical Total operating-categorical State government grants Operating-categorical Direct Llebg Bullet Proof Vest State government grants Operating-categorical Direct Llebg Bullet Proof Vest State Government grants Operating-categorical Direct Llebg Bullet Proof Vest GA DOT Grant 196,834 196,835 Total operating-categorical Direct Llebg Bullet Proof Vest 196,834 196,835 Total direct 196,834 196,834 239,911 43,077 82.04% 206,555 Direct (CDBG Grant								
Federal government grants Operating-categorical 105 Direct 105 105 Total operating-categorical 105 105 Total operating-categorical 105 105 Total federal government grants 105 105 State government grants 105 105 Operating-categorical 105 105 Direct 105 105 Llebg Bullet Proof Vest 7,200 (7,200) Byrne Grant 15,876 15,876 Miscellaneous State Grant 20,000 (20,000) GA DOT Grant 196,834 196,835 (1) Total direct 196,834 239,911 43,077 82.04% 206,555 206 Total operating-categorical 196,834 239,911 (43,077) 82.04% 206,555 206 Direct (CDBG Grant 196,834 239,911 (43,077) 82.04% 206,555 206								
Operating-categorical 109 Direct 109 Total operating-categorical 109 Total federal government grants 109 State government grants 109 Operating-categorical 109 Direct 109 Llebg Bullet Proof Vest 7,200 Byrne Grant 15,876 Miscellaneous State Grant 20,000 GA DOT Grant 196,834 196,834 239,911 Total operating-categorical 196,834 Direct 196,834 Llebg Grant 196,834 196,834 239,911 43,077 82.04% 206,555 206 Direct (CDBG Grant 196,834	Intergovernmental							
Direct 105 Total operating-categorical 105 Total federal government grants 105 State government grants 105 Operating-categorical 105 Direct 128 Llebg Bullet Proof Vest 7,200 Byrne Grant 15,876 Miscellaneous State Grant 20,000 GA DOT Grant 196,834 196,834 239,911 43,077 82.04% 206,555 206 Direct (CDBG Grant 196,834	Federal government grants							
Total operating-categorical 105 Total federal government grants 105 State government grants 105 Operating-categorical 105 Direct 128 Llebg Bullet Proof Vest 7,200 Byrne Grant 15,876 Miscellaneous State Grant 20,000 GA DOT Grant 196,834 196,834 239,911 Values 206,555 206 Direct 196,834 239,911 43,077 82.04% 206,555 206 Direct (CDBG Grant 196,834								
Total federal government grants 105 State government grants 0perating-categorical Direct 15,876 Llebg Bullet Proof Vest 7,200 Byrne Grant 15,876 Miscellaneous State Grant 20,000 GA DOT Grant 196,834 196,834 239,911 43,077 82.04% 206,555 206 Direct 196,834	Direct							105,172
State government grants Operating-categorical Direct Llebg Bullet Proof Vest 7,200 Byrne Grant 15,876 15,876 Miscellaneous State Grant 20,000 (20,000) GA DOT Grant 196,834 196,835 (1) 100.00% 192,430 192 Total direct 196,834 239,911 43,077 82.04% 206,555 206 Direct (CDBG Grant 196,834 239,911 (43,077) 82.04% 206,555 206	Total operating-categorical							105,172
Operating-categorical Direct 7,200 (7,200) Llebg Bullet Proof Vest 7,200 (7,200) Byrne Grant 15,876 (15,876) 14,125 14 Miscellaneous State Grant 20,000 (20,000) 192,430 192 GA DOT Grant 196,834 196,835 (1) 100.00% 192,430 192 Total direct 196,834 239,911 43,077 82.04% 206,555 206 Direct (CDBG Grant 196,834 239,911 (43,077) 82.04% 206,555 206	Total federal government grants							105,172
Operating-categorical Direct 7,200 (7,200) Llebg Bullet Proof Vest 7,200 (7,200) Byrne Grant 15,876 (15,876) 14,125 14 Miscellaneous State Grant 20,000 (20,000) 192,430 192 GA DOT Grant 196,834 196,835 (1) 100.00% 192,430 192 Total direct 196,834 239,911 43,077 82.04% 206,555 206 Direct (CDBG Grant 196,834 239,911 (43,077) 82.04% 206,555 206	State government grants							
Llebg Bullet Proof Vest 7,200 (7,200) Byrne Grant 15,876 (15,876) 14,125 14 Miscellaneous State Grant 20,000 (20,000) 192,430 192 GA DOT Grant 196,834 196,835 (1) 100.00% 192,430 192 Total direct 196,834 239,911 43,077 82.04% 206,555 206 Direct (CDBG Grant 196,834 239,911 (43,077) 82.04% 206,555 206	Operating-categorical							
Byrne Grant 15,876 (15,876) 14,125 14 Miscellaneous State Grant 20,000 (20,000) (20,000) 192,430				7.200	(7,200)			
Miscellaneous State Grant 20,000 (20,000) GA DOT Grant 196,834 196,835 (1) 100.00% 192,430 192 Total direct 196,834 239,911 43,077 82.04% 206,555 206 Total operating-categorical Direct (CDBG Grant 196,834 239,911 (43,077) 82.04% 206,555 206	-			-	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		14.125	14,125
GA DOT Grant 196,834 196,835 (1) 100.00% 192,430 192 Total direct 196,834 239,911 43,077 82.04% 206,555 206 Total operating-categorical Direct (CDBG Grant 196,834 239,911 (43,077) 82.04% 206,555 206							1.,120	1.,120
Total direct 196,834 239,911 43,077 82.04% 206,555 206 Total operating-categorical Direct (CDBG Grant 196,834 239,911 (43,077) 82.04% 206,555 206			196,834	-		100.00%	192,430	192,430
Total operating-categorical 196,834 239,911 (43,077) 82.04% 206,555 206 Direct (CDBG Grant 196,834 239,911 (43,077) 82.04% 206,555 206	Total direct							206,555
Direct (CDBG Grant								206,555
				,	x -/-··/			,
	Proceeds)		7,998		7,998			

(UNAUDITED)



FISC	ALYEAR 201	15	Variance	with	PRIOR	FYTD
Actu	al	Amended	Amended E	Budget	5/31/2014	6/30/2014
MTD	FYTD	Budget	\$ Over / (Un	nder) %	Actual	Actual
	204,832	239,911	(35,079)	85.38%	206,555	206,555
	52,740	86,100 57,977	(33,360) (57,977)	61.25%	62,651	86,024 34,258
	52,740	144,077	91,337	36.61%	62,651	120,282
	257,572	383,988	(126,416)	67.08%	269,206	432,009
(2,502)	(145,429)	(158,100)	12,671	91.99%	(159,361)	(170,124)
(2,502)	112,143	225,888	(113,745)	49.65%	109,845	261,885
384	3,570	6,500	(2,930)	54.92%	6,425	7,894
	(80)		(80)		(1,161)	(660)
384	3,490	6,500	(3,010)	53.69%	5,264	7,234
(101,077)	(266,875)	(274,430)	7,555	97.25%	(326,598)	(333,954)
(74,082)	(159,831)	(160,230)	399	99.75%	(171,982)	(173,161)
(175 159)	(426 706)	(434 660)	7 954	98 17%	(498 580)	(507,115)
(173,133)	(420,700)	(434,000)	7,554	50.1770	(450,500)	(307,113)
	24.075	22 027	1 1 2 0	104.06%	19 120	18,129
	24,075	22,537	1,138	104.90%	4,590	4,590
	24,075	22,937	1,138	104.96%	22,719	22,719
4,395	31,644	25,000	6,644	126.58%	5,341	5,341
4,395	31,644	25,000	6,644	126.58%	5,341	5,341
(172,882)	(255,354)	(154,335)	(101,019)	165.45%	(355,411)	(209,936)
(906,596)	(4,645,258)	(9,114,064)	4,468,806	50.97%	(4,782,525)	(5,997,686)
1,406,989	8,357,958	10,022,526	(1,664,568)	83.39%	7,412,282	8,024,493
	, , -		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
1,100	2,800	(1,685,303)	1,688,103	(0.17%)	44,937	(1,739,711)
	2,800 8,360,758	(1,685,303) 8,337,223	1,688,103 23,535	(0.17%) 100.28%	44,937 7,457,219	<u>(1,739,711)</u> 6,284,782
	Actu MTD	Actual MTD FYTD 204,832 52,740 52,740 52,740 52,740 52,740 (2,502) (145,429) (2,502) (145,429) (2,502) 112,143 384 3,570 (80) 384 384 3,490 (101,077) (266,875) (74,082) (159,831) (175,159) (426,706) 24,075 24,075 4,395 31,644 4,395 31,644 (172,882) (255,354)	Actual Amended Budget 204,832 239,911 52,740 86,100 57,977 52,740 144,077 52,740 144,077 52,740 144,077 257,572 383,988 (2,502) (145,429) (158,100) (158,100) (2,502) 112,143 384 3,570 6,500 (80) 384 3,490 6,500 (101,077) (160,230) (160,230) (175,159) (426,706) 24,075 22,937 24,075 22,937 4,395 31,644 25,000 4,395 31,644 25,000 (172,882) (255,354) (154,335)	ActualAmended BudgetAmended IMTDFYTDBudget\$ Over / (Ur204,832239,911 $(35,079)$ 52,74086,100 $(33,360)$ 52,740144,07791,33752,740144,07791,337(2,502)(145,429)(158,100)(2,502)112,143225,888(13,745)(13,745)3843,5706,500(2,930)(80)(101,077)(266,875)(274,430)7,555(74,082)(159,831)(160,230)399(175,159)(426,706)(434,660)7,95424,07522,93724,07522,9371,1384,39531,64425,0006,644(172,882)(255,354)(154,335)(101,019)	ActualAmended BudgetActualAmended BudgetMTDFYTD 204,832Amended Budget $52,740$ 86,100 57,977 $(35,079)$ $52,740$ 86,100 57,977 $(33,360)$ $(57,977)$ $52,740$ 144,07791,337 $52,740$ 144,077 $91,337$ 36,61% $(2,502)$ $(145,429)$ $(12,502)$ $(158,100)$ $(12,502)$ $12,143$ 225,888 $(113,745)$ 49,65% 384 3,5706,500 $(3,010)$ 384 3,4906,500 $(101,077)$ $(266,875)(74,082)(26,06)(159,831)(175,159)(426,706)(434,660)7,95499,75%(175,159)24,07522,9371,138104.96%4,39531,64425,0006,644126,58%4,39531,64425,0006,644126,58%(172,882)(255,354)(154,335)(1154,335)$	Actual MTDAmended BudgetAmended BudgetAmended Budget $5/31/2014$ MTDFYTDBudget 204,832239,911 $\$$ Over / (Under) % (35,079) $Actual$ $52,740$ $86,100$ $57,977$ $(33,360)$ $(57,977)$ 61.25% $62,65152,740144,07791,33712,67162,65152,740144,07791,33712,67161.25\%91.99\%62,651(2,502)(145,429)(158,100)12,67191.99\%91.99\%(159,361)269,206(13,745)3843,5706,500(2,930)54.92\%5,2646,425(101,077)(266,875)(274,430)(159,331)7,55597.25\%(171,982)(1,161)3843,4906,5007,95498.17\%(498,580)(175,159)(426,706)(434,660)7,95498.17\%4,59024,07522,93722,9371,138104.96\%4,59018,1294,5904,39531,64425,0006,644126.58\%5,3414,39531,64425,0006,644126.58\%5,341(172,882)(255,354)(154,335)(101,019)165.45\%(355,411)$



INTERIM STATEMENTS by Fund 210-Confiscated Assets Fund For the Eleven Months Ending Sunday, May 31, 2015

	FISC	AL YEAR 20	15	Variance	with	PRIOR FYTD	
-	Actu	al	Amended	Amended E	Budget	5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (Un	nder) %	Actual	Actual
FINES AND FORFEITURES							
Bond confiscations							
Confiscations		\$59,319	\$27,000	\$32,319	219.70%	\$17,192	\$17,192
Total Bond Confiscations		59,319	27,000	32,319	219.70%	17,192	17,192
Confiscations							
State Confiscations	198	20,959	25,000	(4,041)	83.84%	1,652	1,652
Federal Confiscations		28,932	14,125	14,807	204.83%	1,260	1,260
- Total state and federal							
confiscations	198	49,891	39,125	10,766	127.52%	2,912	2,912
TOTAL FINES AND FORFEITURES	198	109,210	66,125	43,085	165.16%	20,104	20,104
TOTAL OPERATING REVENUE	198	109,210	66,125	43,085	165.16%	20,104	20,104
OPERATING EXPENSE						·	
Purchased or Contracted Services		4,128	520	(3,608)	793.85%	7,448	7,818
Supplies	1,779	42,719	40,500	(2,219)	105.48%	19,856	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	1,779	126,917	151,120	24,203	83.98%	27,304	30,143
OPERATING INCOME (LOSS)	(1,581)	(17,707)	(84,995)	67,288	20.83%	(7,200)	(10,039)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Intergovernmental - Exp		(1,842)	(2,200)	358	83.73%	(7,018)	(7,931)
Total Intergovernmental - net		(1,842)	(2,200)	358	83.73%	(7,018)	(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%)	(7,018)	(7,931)
INCOME (LOSS) BEFORE TRANSFERS	(1,581)	(19,549)	(58,835)	39,286	33.23%	(14,218)	(17,970)
TRANSFERS							
Transfers - out			(11,698)	11,698			
TOTAL TRANSFERS - NET			(11,698)	11,698			
CHANGE IN NET POSITION	(\$1,581)	(\$19,549)	(\$70,533)	\$50,984	27.72%	(\$14,218)	(\$17,970)



INTERIM STATEMENTS by Fund 224-Community Development Block Grant 2012 For the Eleven Months Ending Sunday, May 31, 2015

	FISC	AL YEAR 20	15 Varian		vith	PRIOR	FYTD
-	Actu	al	Amended	Amended B	udget	5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (Un	der) %	Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services Capital Outlay:	\$20	\$250	\$1,000	\$750	25.00%	\$14,950	\$14,969
Property (Land and Buildings)		6,500	26,654	20,154	24.39%	406,624	406,757
Total Capital Outlay		6,500	26,654	20,154	24.39%	406,624	406,757
TOTAL OPERATING EXPENSE	20	6,750	27,654	20,904	24.41%	421,574	421,726
OPERATING INCOME (LOSS)	(20)	(6,750)	(27,654)	20,904	24.41%	(421,574)	(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	(20)	(6,750)	(27,654)	20,904	24.41%	(168,868)	(169,020)
TRANSFERS							
Transfers - in		6,500	27,654	(21,154)	23.50%	205,954	206,087
TOTAL TRANSFERS - NET		6,500	27,654	(21,154)	23.50%	205,954	206,087
- CHANGE IN NET POSITION	(\$20)	(\$250)		(\$250)	0.00%	\$37,086	\$37,067



INTERIM STATEMENTS by Fund 225-Community Development Block Grant 2013 For the Eleven Months Ending Sunday, May 31, 2015

	FISC	AL YEAR 20	15 Varian		with	PRIOR FYTD	
-	Actu	al	Amended	Amended E	Budget	5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (Un	ider) %	Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services Capital Outlay:	\$3,500	\$12,000	\$13,000	\$1,000	92.31%	\$13,750	\$18,000
Property (Land and Buildings)		708,373	734,308	25,935	96.47%	61,600	64,853
Total Capital Outlay		708,373	734,308	25,935	96.47%	61,600	64,853
TOTAL OPERATING EXPENSE	3,500	720,373	747,308	26,935	96.40%	75,350	82,853
OPERATING INCOME (LOSS)	(3,500)	(720,373)	(747,308)	26,935	96.40%	(75,350)	(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%		
		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	(3,500)	(220,373)	(247,308)	26,935	89.11%	(75,350)	(82,853)
TRANSFERS							
Transfers - in		224,000	247,308	(23,308)	90.58%	75,350	79,226
TOTAL TRANSFERS - NET		224,000	247,308	(23,308)	90.58%	75,350	79,226
CHANGE IN NET POSITION	(\$3,500)	\$3,627		\$3,627	0.00%		(\$3,627)



INTERIM STATEMENTS by Fund 226-Community Development Block Grant 2014 For the Eleven Months Ending Sunday, May 31, 2015

	FISC	AL YEAR 20	15	Variance v	with	PRIOR FYTD	
-	Actu	al	Amended	Amended B	ludget	5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (Un	der) %	Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services Capital Outlay:	\$1,150	\$12,250	\$31,000	\$18,750	39.52%		
Property (Land and Buildings)		55,210	679,795	624,585	8.12%		
Total Capital Outlay		55,210	679,795	624,585	8.12%		
TOTAL OPERATING EXPENSE	1,150	67,460	710,795	643,335	9.49%		
OPERATING INCOME (LOSS)	(1,150)	(67,460)	(710,795)	643,335	9.49%		
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Direct (CDBG Grant Proceeds)			500,000	(500,000)			
Total state government grants			500,000	(500,000)			
			500,000	(300,000)			
Total Intergovernmental revenue			500,000	(500,000)			
Total Intergovernmental - net			500,000	(500,000)			
TOTAL NON-OPERATING INCOME							
(EXPENSE)			500,000	(500,000)			
INCOME (LOSS) BEFORE TRANSFERS	(1,150)	(67,460)	(210,795)	143,335	32.00%		
TRANSFERS							
Transfers - in	1,150	67,460	210,795	(143,335)	32.00%		
TOTAL TRANSFERS - NET	1,150	67,460	210,795	(143,335)	32.00%		
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INTERIM STATEMENTS by Fund 251-Multiple Grant Fund For the Eleven Months Ending Sunday, May 31, 2015

	FIS	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Act	ual	Amended	Amended	Budget	5/31/2014	6/30/2014	
	MTD	FYTD	Budget	\$ Over / (U	Inder) %	Actual	Actual	
NON-OPERATING INCOME (EXPENSE) Intergovernmental								
Interest Income								
Bank Account Interest	\$3	\$29		\$29		\$29	\$31	
Total Interest/Investment Income	3	29		29		29	31	
TOTAL NON-OPERATING INCOME (EXPENSE)	3	29		29		29	31	
INCOME (LOSS) BEFORE TRANSFERS	3	29		29		29	31	
CHANGE IN NET POSITION	\$3	\$29		\$29	0.00%	\$29	\$31	



INTERIM STATEMENTS by Fund 252-Community Housing Improvement Program For the Eleven Months Ending Sunday, May 31, 2015

	FIS	SCAL YEAR 20	15	Variance with		PRIOR FYTD	
	Act	tual	Amended	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Un	der) %	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 Eleven Months Ending Sunday, May 31, 2015

MTDFYTDBudget\$ Over / (Under) %ActualActualOPERATING EXPENSEPurchased or Contracted ServicesMiscellaneous92,148181,92789,77950.65%28,043TOTAL OPERATING EXPENSE92,149181,92789,77850.65%28,079OPERATING INCOME (LOSS)(92,149)(181,927)89,77850.65%(28,079)NON-OPERATING INCOME(EXPENSE)Intergovernmental Federal government grants	PRIOR FYTD	
MTDFYTDBudget\$ Over / (Under) %ActualActualOPERATING EXPENSEPurchased or Contracted ServicesMiscellaneous92,148181,92789,77950.65%28,043TOTAL OPERATING EXPENSE92,149181,92789,77850.65%28,079OPERATING INCOME (LOSS)(92,149)(181,927)89,77850.65%(28,079)NON-OPERATING INCOME(EXPENSE)Intergovernmental Federal government grants	/2014	
Purchased or Contracted Services \$1 (\$1) \$36 Miscellaneous 92,148 181,927 89,779 50.65% 28,043 TOTAL OPERATING EXPENSE 92,149 181,927 89,778 50.65% 28,079 OPERATING INCOME (LOSS) (92,149) (181,927) 89,778 50.65% (28,079) NON-OPERATING INCOME (EXPENSE) Intergovernmental Federal government grants Federal government grants S0.65%	ual	
Purchased or Contracted Services \$1 (\$1) \$36 Miscellaneous 92,148 181,927 89,779 50.65% 28,043 TOTAL OPERATING EXPENSE 92,149 181,927 89,778 50.65% 28,079 OPERATING INCOME (LOSS) (92,149) (181,927) 89,778 50.65% (28,079) NON-OPERATING INCOME (EXPENSE) Intergovernmental Federal governmental Federal government grants F		
Miscellaneous 92,148 181,927 89,779 50.65% 28,043 TOTAL OPERATING EXPENSE 92,149 181,927 89,778 50.65% 28,079 OPERATING INCOME (LOSS) (92,149) (181,927) 89,778 50.65% (28,079) NON-OPERATING INCOME (EXPENSE) Intergovernmental Federal government grants Federal government grants 50.65% 28,079	\$36	
TOTAL OPERATING EXPENSE92,149181,92789,77850.65%28,079OPERATING INCOME (LOSS)(92,149)(181,927)89,77850.65%(28,079)NON-OPERATING INCOME (EXPENSE) Intergovernmental Federal government grantsIntergovernment grants1000000000000000000000000000000000000	28,043	
NON-OPERATING INCOME (EXPENSE) Intergovernmental Federal government grants	28,079	
(EXPENSE) Intergovernmental Federal government grants	(28,079)	
Intergovernmental Federal government grants		
Federal government grants		
Operating-categorical Direct 181,927 (181,927)		
Direct 101,927 (101,927) Total operating-categorical 181,927 (181,927)		
Total federal government grants181,927(181,927)		
Total Intergovernmental revenue 181,927 (181,927)		
Total Intergovernmental - net 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 capital10,40010,40013,100	13,100	
TOTAL NON-OPERATING INCOME (EXPENSE) 10,400 181,927 (171,527) 5.72% 13,100	13,100	
INCOME (LOSS) BEFORE TRANSFERS (81,749) (81,749) (14,979)	(14,979)	
CHANGE IN NET POSITION (\$81,749) 0.00% (\$14,979)	\$14,979)	



INTERIM STATEMENTS by Fund 254-FEMA Grants Fund For the Eleven Months Ending Sunday, May 31, 2015

	FI	SCAL YEAR 20	015 Variance w		vith PRIOR FYTD		FYTD
-	Ac	tual	Amended	Amended B	udget	5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (Un	der) %	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		16,581	16,090
Inter-Departmental Charges			10,000	10,000			10,000
TOTAL OPERATING EXPENSE			207,940	207,940		100,608	207,926
OPERATING INCOME (LOSS)			(207,940)	207,940		(100,608)	(207,926)
NON-OPERATING INCOME							
(EXPENSE)							
Intergovernmental							
Federal government grants							
Operating-categorical Direct		12,477		12,477			
Total operating-categorical		12,477		12,477			
Total federal government grants		12,477		12,477			
Total lederal government grants		12,477		12,477			
Total Intergovernmental revenue		12,477		12,477			
Total Intergovernmental - net		12,477		12,477			
TOTAL NON-OPERATING INCOME							
(EXPENSE)		12,477		12,477			
INCOME (LOSS) BEFORE TRANSFERS		12,477	(207,940)	220,417	(6.00%)	(100,608)	(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	(\$181,935)	\$194,412	(6.86%)	(\$100,608)	(\$168,789)
-							



INTERIM STATEMENTS by Fund 255-Neighborhood Stabilization Program-3 For the Eleven Months Ending Sunday, May 31, 2015

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
-	Ac	tual	Amended	Amended B	ludget	5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (Un	der) %	Actual	Actual
OPERATING EXPENSE							
Miscellaneous			\$40,340	\$40,340		\$127,052	\$127,052
TOTAL OPERATING EXPENSE			40,340	40,340		127,052	127,052
OPERATING INCOME (LOSS)			(40,340)	40,340		(127,052)	(127,052)
NON-OPERATING INCOME (EXPENSE) Intergovernmental Federal government grants Operating-categorical							
Direct			40,340	(40,340)		79,850	79,850
Total operating-categorical			40,340	(40,340)	<u> </u>	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 Total gain (loss) on sale of capital						61,138	109,564
assets						61,138	109,564
TOTAL NON-OPERATING INCOME (EXPENSE)			40,340	(40,340)		140,988	189,414
INCOME (LOSS) BEFORE TRANSFERS						13,936	62,362
CHANGE IN NET POSITION					0.00%	\$13,936	\$62,362



INTERIM STATEMENTS by Fund 270-Tax Incentive Program (TIP) For the Eleven Months Ending Sunday, May 31, 2015

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Act	tual	Amended	Amended Budget		5/31/2014	6/30/2014
	MTD		Budget	\$ Over / (Ur	ider) %	Actual	Actual
TAXES							
Real property - current year		\$2,137	\$5,500	(\$3,363)	38.85%	\$4,874	\$4,962
TOTAL TAXES		2,137	5,500	(3,363)	38.85%	4,874	4,962
TOTAL OPERATING REVENUE		2,137	5,500	(3,363)	38.85%	4,874	4,962
OPERATING INCOME (LOSS)		2,137	5,500	(3,363)	38.85%	4,874	4,962
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS		2,137	5,500	(3,363)	38.85%	4,874	4,962
CHANGE IN NET POSITION		\$2,137	\$5,500	(\$3,363)	38.85%	\$4,874	\$4,962



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INTERIM STATEMENTS by Fund 271-Tax Allocation District (TAD #1) For the Eleven Months Ending Sunday, May 31, 2015

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Act	ual	Amended	Amended	Budget	5/31/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
TAXES							
Real property - current year	\$1,683	\$30,638	\$13,500	\$17,138	226.95%	\$11,291	\$11,161
TOTAL TAXES	1,683	30,638	13,500	17,138	226.95%	11,291	11,161
TOTAL OPERATING REVENUE	1,683	30,638	13,500	17,138	226.95%	11,291	11,161
OPERATING INCOME (LOSS)	1,683	30,638	13,500	17,138	226.95%	11,291	11,161
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	1,683	30,638	13,500	17,138	226.95%	11,291	11,161
CHANGE IN NET POSITION	\$1,683	\$30,638	\$13,500	\$17,138	226.95%	\$11,291	\$11,161



INTERIM STATEMENTS by Fund 272-Tax Allocation District (TAD #2) For the Eleven Months Ending Sunday, May 31, 2015

	FIS	SCAL YEAR 20	15	Variance with			PRIOR FYTD		
	Act	ual	Amended	Amended E	Budget	5/31/2014	6/30/2014		
	MTD	FYTD	Budget	\$ Over / (Ur	nder) %	Actual	Actual		
TAXES									
Real property - current year		\$166,803	\$99,500	\$67,303	167.64%	\$84,043	\$63,521		
TOTAL TAXES		166,803	99,500	67,303	167.64%	84,043	63,521		
TOTAL OPERATING REVENUE		166,803	99,500	67,303	167.64%	84,043	63,521		
OPERATING INCOME (LOSS)		166,803	99,500	67,303	167.64%	84,043	63,521		
NON-OPERATING INCOME (EXPENSE)									
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)		
TOTAL NON-OPERATING INCOME									
(EXPENSE)		(42,190)		(42,190)		(42,191)	(42,191)		
INCOME (LOSS) BEFORE TRANSFERS		124,613	99,500	25,113	125.24%	41,852	21,330		
CHANGE IN NET POSITION		\$124,613	\$99,500	\$25,113	125.24%	\$41,852	\$21,330		



INTERIM STATEMENTS by Fund 275-Hotel / Motel Tax Fund For the Eleven Months Ending Sunday, May 31, 2015

	FISC	ALYEAR 20	15 Variance		with	PRIOR FYTD	
_	Actu	al	Amended	Amended E	Budget	5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (Un	der) %	Actual	Actual
TAXES							
Hotel/Motel	\$6,989	\$57,958	\$60,000	(\$2,042)	96.60%	\$51,143	\$57,172
_ Total selective sales and use taxes	6,989	57,958	60,000	(2,042)	96.60%	51,143	57,172
TOTAL TAXES	6,989	57,958	60,000	(2,042)	96.60%	51,143	57,172
TOTAL OPERATING REVENUE	6,989	57,958	60,000	(2,042)	96.60%	51,143	57,172
OPERATING INCOME (LOSS)	6,989	57,958	60,000	(2,042)	96.60%	51,143	57,172
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	6,989	57,958	60,000	(2,042)	96.60%	51,143	57,172
TRANSFERS							
Transfers - out	(6,989)	(57,958)	(60,000)	2,042	96.60%	(62,180)	(57,172)
TOTAL TRANSFERS - NET	(6,989)	(57,958)	(60,000)	2,042	96.60%	(62,180)	(57,172)
CHANGE IN NET POSITION					0.00%	(\$11,037)	



INTERIM STATEMENTS by Fund 281-Police Technology Fund For the Eleven Months Ending Sunday, May 31, 2015

	FISC	CAL YEAR 20	15 Variance with		with	PRIOR FYTD	
-	Actu	al	Amended	Amended	Budget	5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (U	nder) %	Actual	Actual
FINES AND FORFEITURES							
Fine Surcharge - Technology - Police	\$199	\$6,060		\$6,060		\$8,128	\$11,989
Total court revenues and fines	199	6,060		6,060		8,128	11,989
TOTAL FINES AND FORFEITURES	199	6,060		6,060		8,128	11,989
TOTAL OPERATING REVENUE	199	6,060		6,060		8,128	11,989
OPERATING EXPENSE Supplies		2,000	2,000		100.00%	7,193	7,193
TOTAL OPERATING EXPENSE		2,000	2,000		100.00%	7,193	7,193
OPERATING INCOME (LOSS)	199	4,060	(2,000)	6,060	(203.00%)	935	4,796
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	199	4,060	(2,000)	6,060	(203.00%)	935	4,796
CHANGE IN NET POSITION	\$199	\$4,060	(\$2,000)	\$6,060	(203.00%)	\$935	\$4,796



INTERIM STATEMENTS by Fund 282-Court Technology Fund For the Eleven Months Ending Sunday, May 31, 2015

	FISO	CAL YEAR 20	15	Variance with			FYTD
	Actu	al	Amended	Amended B	ludget	5/31/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Un	der) %	Actual	Actual
FINES AND FORFEITURES							
Fine Surcharge - Technology - Court	\$2,317	\$23,291	\$25,000	(\$1,709)	93.16%	\$16,151	\$19,863
Total court revenues and fines	2,317	23,291	25,000	(1,709)	93.16%	16,151	19,863
TOTAL FINES AND FORFEITURES	2,317	23,291	25,000	(1,709)	93.16%	16,151	19,863
TOTAL OPERATING REVENUE	2,317	23,291	25,000	(1,709)	93.16%	16,151	19,863
OPERATING INCOME (LOSS)	2,317	23,291	25,000	(1,709)	93.16%	16,151	19,863
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	2,317	23,291	25,000	(1,709)	93.16%	16,151	19,863
CHANGE IN NET POSITION	\$2,317	\$23,291	\$25,000	(\$1,709)	93.16%	\$16,151	\$19,863



INTERIM STATEMENTS by Fund 283-Police Donations Fund For the Eleven Months Ending Sunday, May 31, 2015

	FISC	CAL YEAR 20	15 Variance with		with	PRIOR FYTD		
-	Actual		Amended	Amended	Budget	5/31/2014	6/30/2014	
-	MTD	FYTD	Budget	\$ Over / (U	nder) %	Actual	Actual	
OPERATING EXPENSE								
Purchased or Contracted Services			\$1,870	\$1,870				
Supplies		60	700	640	8.57%			
TOTAL OPERATING EXPENSE		60	2,570	2,510	2.33%			
OPERATING INCOME (LOSS)		(60)	(2,570)	2,510	2.33%			
NON-OPERATING INCOME								
(EXPENSE)								
Intergovernmental								
Contributions and donations								
Contributions DARE	64	2,526	630	1,896	400.95%	631	631	
Contributed Capital			400	(400)		400	400	
Total contributions and donations	64	2,526	1,030	1,496	245.24%	1,031	1,031	
TOTAL NON-OPERATING INCOME								
(EXPENSE)	64	2,526	1,030	1,496	245.24%	1,031	1,031	
INCOME (LOSS) BEFORE TRANSFERS	64	2,466	(1,540)	4,006	(160.13%)	1,031	1,031	
CHANGE IN NET POSITION	\$64	\$2,466	(\$1,540)	\$4,006	(160.13%)	\$1,031	\$1,031	



INTERIM STATEMENTS by Fund 284-Livable Centers Initiative (LCI) Fund For the Eleven Months Ending Sunday, May 31, 2015

	FI	SCAL YEAR 20	15	Variance w	vith	PRIOR FYTD		
	Actual		Amended	Amended B	udget	5/31/2014	6/30/2014	
	MTD	FYTD	Budget	\$ Over / (Und	ler) %	Actual	Actual	
NON-OPERATING INCOME (EXPENSE)								
Intergovernmental								
State government grants								
Operating-categorical Direct								
GA DOT Grant		\$7,280		\$7,280		\$43,416	\$43,416	
Total direct		7,280		(7,280)		43,416	43,416	
Total operating-categorical		7,280		7,280		43,416	43,416	
Total state government grants		7,280		7,280		43,416	43,416	
Total Intergovernmental revenue		7,280		7,280		43,416	43,416	
Total Intergovernmental - net		7,280		7,280		43,416	43,416	
TOTAL NON-OPERATING INCOME								
(EXPENSE)		7,280		7,280		43,416	43,416	
INCOME (LOSS) BEFORE TRANSFERS		7,280		7,280		43,416	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%	\$3,022	\$3,022	



Actual Amended Budget Amended S Over (Under) % 5/31/2014 Actual 6/30/2014 Actual OPERATING EXPENSE Purchased or Contracted Services Capital Outlay: 52,425 \$11,594 \$456,020 \$424,26 \$255% \$229,099 \$227,156 Property (Lord and Buildings) Total Capital Outlay: 48,145 682,254 3,588,724 2,906,470 19.01% 294,169 416,431 TOTAL OPERATING EXPENSE 50,570 693,848 4,042,744 3,348,896 17.16% 523,268 643,587 OPERATING INCOME (LOSS) (50,570) (693,848) (4,042,744) 3,348,896 17.16% (523,268) (643,587) NON-OPERATING INCOME (LCS ran tARC Total state government grants Direct 814,953 (814,953) 0.00%		FISC	AL YEAR 20	15	Variance	with	PRIOR FYTD		
MTD FYTD Budget \$ Over / (Under) % Actual Actual OPERATING EXPENSE Purchased or Contracted Services Capital Outlay: \$2,425 \$11,594 \$454,020 \$442,426 2.55% \$223,099 \$227,156 Coperty (Lind and Buildings) 48,145 682,254 3.588,724 2.906,470 19.01% 294,169 416,431 Total capital Outlay: 48,145 682,254 3.588,724 2.906,470 19.01% 294,169 416,431 Total OPERATING EXPENSE 50,570 693,848 4,042,744 3,348,896 17.16% 523,268 643,587 OPERATING INCOME (LOSS) (50,570) (693,848) (4,042,744) 3,348,896 17.16% (523,268) (643,587) NON-OPERATING INCOME (LOSS) (50,570) (693,848) (4,042,744) 3,348,896 17.16% (523,268) (643,587) NOL operanting income 101 357,500 357,500	-				Amended E	Budget	5/31/2014	6/30/2014	
Purchased or Contracted Services Capital Outlay: Property (Land and Buildings) \$2,425 \$11,594 \$454,020 \$42,426 2.55% \$229,099 \$227,156 Total Capital Outlay: Property (Land and Buildings) 48,145 682,254 3,588,724 2,906,470 19.01% 294,169 416,431 Total OPERATING EXPENSE 50,570 693,848 4,042,744 3,348,896 17.16% 523,268 643,587 OPERATING INCOME (LOSS) (50,570) (693,848) (4,042,744) 3,348,896 17.16% 523,268) (643,587) NON-OPERATING INCOME (LOSS) (50,570) (693,848) (4,042,744) 3,348,896 17.16% 523,268) (643,587) NON-OPERATING INCOME (LOSS) (50,570) (593,848) (4,042,744) 3,348,896 17.16% 523,268) (643,587) NON-OPERATING INCOME (LOSS) (50,570) (593,848) (4,042,744) 3,348,896 17.16% 523,268) (643,587) Intergovernmental antergovernment grants Dividends 814,953 0.000% (1,142,149) 2,62,781 2,140,712	-	MTD	FYTD	Budget	\$ Over / (Un	der) %			
Purchased or Contracted Services Capital Outlay: Property (Land and Buildings) \$2,425 \$11,594 \$454,020 \$42,426 2.55% \$229,099 \$227,156 Total Capital Outlay: Property (Land and Buildings) 48,145 682,254 3,588,724 2,906,470 19.01% 294,169 416,431 Total OPERATING EXPENSE 50,570 693,848 4,042,744 3,348,896 17.16% 523,268 643,587 OPERATING INCOME (LOSS) (50,570) (693,848) (4,042,744) 3,348,896 17.16% 523,268) (643,587) NON-OPERATING INCOME (LOSS) (50,570) (693,848) (4,042,744) 3,348,896 17.16% 523,268) (643,587) NON-OPERATING INCOME (LOSS) (50,570) (593,848) (4,042,744) 3,348,896 17.16% 523,268) (643,587) NON-OPERATING INCOME (LOSS) (50,570) (593,848) (4,042,744) 3,348,896 17.16% 523,268) (643,587) Intergovernmental antergovernment grants Dividends 814,953 0.000% (1,142,149) 2,62,781 2,140,712	OPERATING EXPENSE								
Property (land and Buildings) 48,145 682,254 3,588,724 2,906,470 19.01% 294,169 416,431 Total Capital Outlay 48,145 662,254 3,588,724 2,906,470 19.01% 294,169 416,431 Total OFRATING EXPENSE 50,570 693,848 4,042,744 3,348,896 17.16% 523,268 643,587 OPERATING INCOME (LOSS) (50,570) (693,848) (4,042,744) 3,348,896 17.16% 523,268) (643,587) NON-OPERATING INCOME (LOSS) (50,570) (693,848) (4,042,744) 3,348,896 17.16% 523,268) (643,587) NON-OPERATING INCOME (LOSS) (50,570) (593,848) (4,042,744) 3,348,896 17.16% 523,268) (643,587) NON-OPERATING INCOME (LOSS) (50,570) (593,848) (4,042,744) 3,348,896 17.16% 523,268) (643,587) Intergovernmental State government grants 814,953 (814,953) 0.00% 17.16% 523,268) (2,140,712 10.16,51% 1,926,781 2,140,712 17.1	Purchased or Contracted Services	\$2,425	\$11,594	\$454,020	\$442,426	2.55%	\$229,099	\$227,156	
TOTAL OPERATING EXPENSE 50,570 693,848 4,042,744 3,348,896 17.16% 523,268 643,587 OPERATING INCOME (LOSS) (50,570) (693,848) (4,042,744) 3,348,896 17.16% 523,268 643,587 NON-OPERATING INCOME (EXPENSE) (50,570) (693,848) (4,042,744) 3,348,896 17.16% (523,268) (643,587) NON-OPERATING INCOME (EXPENSE) Integovernmental State government grants 814,953 (814,953) 0.00%		48,145	682,254	3,588,724	2,906,470	19.01%	294,169	416,431	
OPERATING INCOME (LOSS) (50,570) (693,848) (4,042,744) 3,348,896 17.16% (523,268) (643,587) NON-OPERATING INCOME (EXPENSE) Intergovernmental State governmental State government grants 814,953 (814,953) 0.00%	- Total Capital Outlay	48,145	682,254	3,588,724	2,906,470	19.01%	294,169	416,431	
NON-OPERATING INCOME (EXPENSE) Intergovernment at LCI Grant ARC 814,953 (814,953) 0.00%	TOTAL OPERATING EXPENSE	50,570	693,848	4,042,744	3,348,896	17.16%	523,268	643,587	
(EXPENSE) Intergovernment grants Direct	OPERATING INCOME (LOSS)	(50,570)	(693,848)	(4,042,744)	3,348,896	17.16%	(523,268)	(643,587)	
Intergovernmental State government grants Direct LCI Grant ARC Total direct Total direct 1 Space Space Space Space Direct LCI Grant ARC Total direct Space Space <									
State government grants Bit4,953 (814,953) 0.00% Total direct 814,953 814,953 0.00%									
Direct Bit4,953 (814,953) (814,953) (814,953) Total direct 814,953 814,953 (814,953) 0.00%	5								
LCI Grant ARC 814,953 (814,953) 0.00% Total direct 814,953 814,953 0.00% Total state government grants 814,953 (814,953) 0.00% Local government unit grants 814,953 (814,953) 0.00% Spalding Co. Contribution 357,500 (357,500)									
Total direct 814,953 814,953 0.00% Total state government grants 814,953 0.00%				814,953	(814,953)				
Local government unit grants 357,500 (357,500) Spalding Co. Contribution 357,500 357,500 Total local government unit grants 357,500 357,500 Special purpose local option sales and use taxes 457,851 1,600,000 (1,142,149) 28.62% 1,926,781 2,140,712 Total Intergovernmental revenue 457,851 2,772,453 (2,314,602) 16.51% 1,926,781 2,140,712 Total Intergovernmental - net 457,851 2,772,453 (2,314,602) 16.51% 1,926,781 2,140,712 Interest Income 57 57 88 109 Dividends 57 57 88 109 Total Interest/Investment Income 57 57 88 109 Total NON-OPERATING INCOME 457,908 2,772,453 (2,314,545) 16.52% 1,926,869 2,140,821 INCOME (LOSS) BEFORE TRANSFERS (50,570) (235,940) (1,270,291) 1,034,351 18.57% 1,403,601 1,497,234 Transfers - out (25,851) 196,835 (196,83	- Total direct			814,953	814,953	0.00%			
Spaiding Co. Contribution 357,500 (357,500) Total local government unit grants 357,500 357,500 Special purpose local option sales and use taxes 457,851 1,600,000 (1,142,149) 28.62% 1,926,781 2,140,712 Total Intergovernmental revenue 457,851 2,772,453 (2,314,602) 16.51% 1,926,781 2,140,712 Total Intergovernmental - net 457,851 2,772,453 (2,314,602) 16.51% 1,926,781 2,140,712 Interest Income 57 57 88 109 Total Interest/Investment Income 57 57 88 109 Total NON-OPERATING INCOME (EXPENSE) 457,908 2,772,453 (2,314,545) 16.52% 1,926,869 2,140,821 INCOME (LOSS) BEFORE TRANSFERS (50,570) (235,940) (1,270,291) 1,034,351 18.57% 1,403,601 1,497,234 Transfers - in Transfers - out (25,851) (25,851) (25,851) (196,835) (196,835) (1,943) TOTAL TRANSFERS 0ut (25,851) 196,835	- Total state government grants			814,953	(814,953)				
Total local government unit 357,500 357,500 Special purpose local option 357,500 357,500 Special purpose local option 457,851 1,600,000 (1,142,149) 28.62% 1,926,781 2,140,712 Total Intergovernmental revenue 457,851 2,772,453 (2,314,602) 16.51% 1,926,781 2,140,712 Total Intergovernmental - net 457,851 2,772,453 (2,314,602) 16.51% 1,926,781 2,140,712 Interest Income 57 57 88 109 Total Interest/Investment Income 57 57 88 109 Total NON-OPERATING INCOME 457,908 2,772,453 (2,314,545) 16.52% 1,926,869 2,140,821 INCOME (LOSS) BEFORE TRANSFERS (50,570) (235,940) (1,270,291) 1,034,351 18.57% 1,403,601 1,497,234 Transfers - in (25,851) (25,851) (25,851) (89,642) 19,808 Total TRANSFERS Net (25,851) 196,835 (126,835) (1,943) 19,808 Total TRANSFERS - NET (25,851) 196,835 (22,686)	Local government unit grants								
grants 357,500 357,500 Special purpose local option sales and use taxes 457,851 1,600,000 (1,142,149) 28.62% 1,926,781 2,140,712 Total Intergovernmental revenue 457,851 2,772,453 (2,314,602) 16.51% 1,926,781 2,140,712 Total Intergovernmental - net 457,851 2,772,453 (2,314,602) 16.51% 1,926,781 2,140,712 Interest Income 57 57 88 109 Total Intergovernmental net 57 57 88 109 Total Interest/Investment Income 57 57 88 109 Total Interest/Investment Income 57 57 88 109 TOTAL NON-OPERATING INCOME 457,908 2,772,453 (2,314,545) 16.52% 1,926,869 2,140,821 INCOME (LOSS) BEFORE TRANSFERS (50,570) (235,940) (1,270,291) 1,034,351 18.57% 1,403,601 1,497,234 Transfers - in Transfers - out (25,851) 196,835 (196,835) (1,943) 19,808 TOTAL TRANSFERS NET (25,851) 196,835 (22	Spalding Co. Contribution			357,500	(357,500)				
Special purpose local option sales and use taxes 457,851 1,600,000 (1,142,149) 28.62% 1,926,781 2,140,712 Total Intergovernmental revenue 457,851 2,772,453 (2,314,602) 16.51% 1,926,781 2,140,712 Total Intergovernmental - net 457,851 2,772,453 (2,314,602) 16.51% 1,926,781 2,140,712 Interest Income 57 57 88 109 Total Interest/Investment Income 57 57 88 109 Total NON-OPERATING INCOME 457,908 2,772,453 (2,314,545) 16.52% 1,926,869 2,140,821 INCOME (LOSS) BEFORE TRANSFERS (50,570) (235,940) (1,270,291) 1,034,351 18.57% 1,403,601 1,497,234 TRANSFERS 196,835 (196,835) (196,835) (1,943) 19,808 TOTAL TRANSFERS - NET (25,851) 196,835 (222,686) (13.13%) (89,642) 17,865	5								
sales and use taxes 457,851 1,600,000 (1,142,149) 28.62% 1,926,781 2,140,712 Total Intergovernmental revenue 457,851 2,772,453 (2,314,602) 16.51% 1,926,781 2,140,712 Total Intergovernmental - net 457,851 2,772,453 (2,314,602) 16.51% 1,926,781 2,140,712 Interest Income 57 57 88 109 Total Interest/Investment Income 57 57 88 109 Total Interest/Investment Income 57 57 88 109 Total Interest/Investment Income 57 57 88 109 Total NON-OPERATING INCOME 457,908 2,772,453 (2,314,545) 16.52% 1,926,869 2,140,821 INCOME (LOSS) BEFORE TRANSFERS (50,570) (235,940) (1,270,291) 1,034,351 18.57% 1,403,601 1,497,234 Transfers - in 1 (25,851) 196,835 (196,835) (1,943) 19,808 TOTAL TRANSFERS - NET (25,851) 196,835 (222,686) (13.13%) (89,642) 17,865 <td>grants</td> <td></td> <td></td> <td>357,500</td> <td>357,500</td> <td></td> <td></td> <td></td>	grants			357,500	357,500				
Total Intergovernmental revenue 457,851 2,772,453 (2,314,602) 16.51% 1,926,781 2,140,712 Total Intergovernmental - net 457,851 2,772,453 (2,314,602) 16.51% 1,926,781 2,140,712 Interest Income Dividends 57 57 88 109 Total Interest/Investment Income 57 57 88 109 TOTAL NON-OPERATING INCOME 457,908 2,772,453 (2,314,545) 16.52% 1,926,869 2,140,821 INCOME (LOSS) BEFORE TRANSFERS (50,570) (235,940) (1,270,291) 1,034,351 18.57% 1,403,601 1,497,234 TRANSFERS Transfers - in (25,851) 196,835 (196,835) (19,943) 19,808 TOTAL TRANSFERS - NET (25,851) 196,835 (222,686) (13.13%) (89,642) 119,808			457 851	1 600 000	(1 142 149)	28 62%	1 926 781	2 140 712	
Total Intergovernmental - net 457,851 2,772,453 (2,314,602) 16.51% 1,926,781 2,140,712 Interest Income Dividends 57 57 88 109 Total Interest/Investment Income 57 57 88 109 TOTAL NON-OPERATING INCOME 457,908 2,772,453 (2,314,545) 16.52% 1,926,869 2,140,821 INCOME (LOSS) BEFORE TRANSFERS (50,570) (235,940) (1,270,291) 1,034,351 18.57% 1,403,601 1,497,234 TRANSFERS Transfers - in (25,851) 196,835 (196,835) (1,943) TOTAL TRANSFERS - NET (25,851) 196,835 (222,686) (13.13%) (89,642) 19,808	-								
Dividends 57 88 109 Total Interest/Investment Income 57 57 88 109 TOTAL NON-OPERATING INCOME (EXPENSE) 457,908 2,772,453 (2,314,545) 16.52% 1,926,869 2,140,821 INCOME (LOSS) BEFORE TRANSFERS (50,570) (235,940) (1,270,291) 1,034,351 18.57% 1,403,601 1,497,234 TRANSFERS Transfers - in Transfers - out (25,851) (196,835) (196,835) (1,943) TOTAL TRANSFERS - NET (25,851) 196,835 (222,686) (13.13%) (89,642) 19,808	· · ·								
Total Interest/Investment Income 57 57 88 109 TOTAL NON-OPERATING INCOME (EXPENSE) 457,908 2,772,453 (2,314,545) 16.52% 1,926,869 2,140,821 INCOME (LOSS) BEFORE TRANSFERS (50,570) (235,940) (1,270,291) 1,034,351 18.57% 1,403,601 1,497,234 TRANSFERS Transfers - in Transfers - out 196,835 (196,835) (196,835) (1,943) TOTAL TRANSFERS - NET (25,851) 196,835 (222,686) (13.13%) (89,642) 19,808	Interest Income								
TOTAL NON-OPERATING INCOME 457,908 2,772,453 (2,314,545) 16.52% 1,926,869 2,140,821 INCOME (LOSS) BEFORE TRANSFERS (50,570) (235,940) (1,270,291) 1,034,351 18.57% 1,403,601 1,497,234 TRANSFERS Transfers - in 196,835 (196,835) (196,835) (1,943) Transfers - out (25,851) 196,835 (222,686) (13.13%) (89,642) 19,808 TOTAL TRANSFERS - NET (25,851) 196,835 (222,686) (13.13%) (89,642) 17,865	Dividends							109	
(EXPENSE) 457,908 2,772,453 (2,314,545) 16.52% 1,926,869 2,140,821 INCOME (LOSS) BEFORE TRANSFERS (50,570) (235,940) (1,270,291) 1,034,351 18.57% 1,403,601 1,497,234 TRANSFERS Transfers - in 196,835 (196,835) (1,943) Transfers - out (25,851) (25,851) (89,642) 19,808 TOTAL TRANSFERS - NET (25,851) 196,835 (222,686) (13.13%) (89,642) 17,865	Total Interest/Investment Income		57		57		88	109	
INCOME (LOSS) BEFORE TRANSFERS (50,570) (235,940) (1,270,291) 1,034,351 18.57% 1,403,601 1,497,234 TRANSFERS Transfers - in 196,835 (196,835) (1,943) Transfers - out (25,851) (25,851) (89,642) 19,808 TOTAL TRANSFERS - NET (25,851) 196,835 (222,686) (13.13%) (89,642) 17,865			457 909	2 772 452	(2 214 545)	16 52%	1 076 960	2 1/0 921	
TRANSFERS 196,835 (196,835) (1,943) Transfers - out (25,851) (25,851) (89,642) 19,808 TOTAL TRANSFERS - NET (25,851) 196,835 (222,686) (13.13%) (89,642) 17,865			437,508	2,772,433	(2,314,343)	10.52/6	1,520,805	2,140,021	
Transfers - in 196,835 (196,835) (1,943) Transfers - out (25,851) (25,851) (89,642) 19,808 TOTAL TRANSFERS - NET (25,851) 196,835 (222,686) (13.13%) (89,642) 17,865	INCOME (LOSS) BEFORE TRANSFERS	(50,570)	(235,940)	(1,270,291)	1,034,351	18.57%	1,403,601	1,497,234	
Transfers - out (25,851) (25,851) (89,642) 19,808 TOTAL TRANSFERS - NET (25,851) 196,835 (222,686) (13.13%) (89,642) 19,808									
TOTAL TRANSFERS - NET (25,851) 196,835 (222,686) (13.13%) (89,642) 17,865			(25.05.1)	196,835			(00.6.22)	(1,943)	
						(42.420)			
CHANGE IN NET POSITION (\$50,570) (\$261,791) (\$1,073,456) \$811,665 24.39% \$1,313,959 \$1,515,099	IUIAL IKANSFERS - NET		(25,851)	196,835	(222,686)	(13.13%)	(89,642)	17,865	
	CHANGE IN NET POSITION	(\$50,570)	(\$261,791)	(\$1,073,456)	\$811,665	24.39%	\$1,313,959	\$1,515,099	



INTERIM STATEMENTS by Fund <u>351-Capital Projects Fund</u> For the Eleven Months Ending Sunday, May 31, 2015

	FIS	CAL YEAR 20	15	Variance with		PRIOR FYTD	
-	Actual		Amended	Amended E	Budget	5/31/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Ur	nder) %	Actual	Actual
OPERATING EXPENSE							
Capital Outlay:							
Property (Land and Buildings)		\$24,700		(\$24,700)		\$418,600	\$289,944
Total Capital Outlay		24,700		(24,700)		418,600	289,944
TOTAL OPERATING EXPENSE		24,700		(24,700)		418,600	289,944
OPERATING INCOME (LOSS)		(24,700)		(24,700)		(418,600)	(289,944)
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS		(24,700)		(24,700)		(418,600)	(289,944)
TRANSFERS							
Transfers - in		56,763		56,763		130,036	311,570
TOTAL TRANSFERS - NET		56,763		56,763		130,036	311,570
CHANGE IN NET POSITION		\$32,063		\$32,063	0.00%	(\$288,564)	\$21,626



INTERIM STATEMENTS by Fund 505-Water/Wastewater Utility Fund For the Eleven Months Ending Sunday, May 31, 2015

FISCAL YEAR 2015

Variance with

	FISC	ALYEAR 201	15	variance	with	PRIOR FYTD		
	Actu	al	Amended	Amended E	Budget	5/31/2014	6/30/2014	
-	MTD	FYTD	Budget	\$ Over / (Un	der) %	Actual	Actual	
-			Duuget	<i>, , , , , , , , , ,</i>		netuai	netuai	
CHARGES FOR SERVICES								
Utilities / enterprise charges and								
fees								
Sale of Recycled Materials	\$172	\$14,618	\$10,000	\$4,618	146.18%	\$14,123	\$14,123	
Water Institutional	<i></i>	<i>Ş</i> 14,010	439,000	(439,000)	110.10/0	<i>Q11,125</i>	<i>Q11,125</i>	
Fees - Water Industrial	25	112	300,000	(299,888)	0.04%			
Fees - Water Residential	237,032	2,504,902	2,891,000	(386,098)	86.64%	2,330,411	2,685,532	
Fees - Water Commercial	146,063	1,528,056	1,334,000	194,056	114.55%	1,374,638	1,573,868	
	140,003	1,528,050	1,554,000	194,030	114.33%	1,574,056	1,373,808	
Pass-Thru Water Spalding	(265 291)	(2 104 220)	(2.062.000)	(121 220)	102 06%	(2,875,728)	12 102 960	
County	(265,281)	(3,184,339)	(3,063,000)	(121,339)	103.96%		(3,492,869	
Fees - Fire Hydrant Water	1,220	18,928	30,000	(11,072)	63.09%	8,693	9,879	
Fees - Water Lock Cut	175	1,210	1,000	210	121.00%	875	1,105	
Bulk Water - Spalding County	638,171	7,113,961	8,508,000	(1,394,039)	83.61%	6,636,100	7,794,804	
Bulk Water - Williamson	4,804	45,270	60,000	(14,730)	75.45%	41,291	47,490	
Bulk Water - Zebulon	31,636	227,484	300,000	(72,516)	75.83%	217,726	246,899	
Bulk Water - Butts County	4,366	18,810	20,000	(1,190)	94.05%	5,672	8,865	
Bulk Water - Coweta County	217,515	2,466,842	2,675,000	(208,158)	92.22%	2,538,072	2,784,323	
Bulk Water - Barnesville		11		11			9	
Bulk Water - Springs Water	13	638	1,000	(362)	63.80%	1,080	1,161	
Bulk Water - City of Concord	1	1,692	2,000	(308)	84.60%	586	750	
Fees - Water Tap	580	4,640	5,000	(360)	92.80%	6,960	8,475	
Sewer Flat - Residential	352,291	3,732,458	4,484,000	(751,542)	83.24%	3,472,472	4,008,866	
Sewer Flat - Commercial	225,064	2,339,076	2,513,000	(173,924)	93.08%	2,171,452	2,482,888	
Wastewater Septic Tank	2,455	27,480	30,000	(2,520)	91.60%	25,818	27,953	
Sewer Tap Fee	(3,000)	7,500	5,000	2,500	150.00%	2,250	2,250	
Capacity Recovery Fees	(3,000)	7,500	5,000	2,500	130.0070	2,230	13,200	
Sewer - Sun City	45,857	465,656		465,656		363,842	438,851	
Sewer - Highland Mills	2,897	30,431		30,431		33,315	36,869	
-	2,057	30,431		50,451			30,803	
Total utilities / enterprise charges and fees	1,642,056	17,365,436	20,545,000	(3,179,564)	84.52%	16,369,648	18,695,291	
Other fees								
Commercial Hauler Inspection								
Fee	200	1,400		1,400		950	9E0	
	200					850	850	
Total other fees	200	1,400		1,400		850	850	
Culture and recreation								
Still Branch WTP Gate Receipts	1,070	3,603	4,500	(897)	80.07%	5,712	7,141	
Total culture and recreation	1,070	3,603	4,500	(897)	80.07%	5,712	7,141	
	1,070	3,003	4,500	(857)	80.0776	5,712	7,141	
TOTAL CHARGES FOR SERVICES	1,643,326	17,370,439	20,549,500	(3,179,061)	84.53%	16,376,210	18,703,282	
RENTS AND ROYALTIES								
Water Tower	4,767	58,518	57,200	1,318	102.30%	44,367	49,134	
Insurance Claims	1,150	9,650	50,000	(40,350)	19.30%	1,007	(5)251	
Misc Revenue	1,150	12,821	50,000	12,821	19.5070	3,916	4,511	
TOTAL RENTS AND ROYALTIES	5,917	80,989	107,200	(26,211)	75.55%	48,283	53,645	
	1 640 242	17 451 439	20 656 200	(2.205.272)	04 400/	16 434 403	10 756 007	
TOTAL OPERATING REVENUE	1,649,243	17,451,428	20,656,700	(3,205,272)	84.48%	16,424,493	18,756,927	
DPERATING EXPENSE Personal Services and Employee Benefits:								
			2,756,107	526 727	80.53%	2 261 070	2 EEO 0C4	
	101 212	2 210 270		536,737		2,261,070	2,558,861	
Salaries and Wages	191,213	2,219,370		222.000	70 720/	1 104 003	1 345 043	
Salaries and Wages Employee Benefits	99,833	1,068,479	1,392,459	323,980	76.73%	1,104,092		
Salaries and Wages Employee Benefits Allocated Payroll Costs				323,980 40,287	76.73% 89.79%	1,104,092 340,283		
Salaries and Wages Employee Benefits Allocated Payroll Costs Total Personal Services and	99,833	1,068,479	1,392,459					
Salaries and Wages Employee Benefits Allocated Payroll Costs	99,833	1,068,479	1,392,459				370,265	
Salaries and Wages Employee Benefits Allocated Payroll Costs Total Personal Services and	99,833 28,036	1,068,479 354,210	1,392,459 394,497	40,287	89.79%	340,283	370,265	
Salaries and Wages Employee Benefits Allocated Payroll Costs Total Personal Services and Employee Benefits	99,833 28,036 319,082	1,068,479 354,210 3,642,059	1,392,459 394,497 4,543,063	40,287 901,004	89.79% 80.17%	340,283 3,705,445	1,215,042 370,265 4,144,168 1,556,158	

PRIOR FYTD



INTERIM STATEMENTS by Fund 505-Water/Wastewater Utility Fund For the Eleven Months Ending Sunday, May 31, 2015

	FISCAL YEAR 201		15	Variance	with	PRIOR FYTD	
-	Actu		Amended	Amended E	Budget	5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (Un	der) %	Actual	Actual
- Natural Gas	1,127	17,528	25,700	8,172	68.20%	12,319	13,449
Electricity	86,052	1,038,137	1,458,730	420,593	71.17%	1,098,482	1,311,457
Propane		160	1,060	900	15.09%	58	58
Gasoline	10,721	124,664	214,170	89,506	58.21%	135,032	156,563
Stormwater	597	5,909	7,320	1,411	80.72%	5,826	6,827
Customer Service Fee	108	1,134	1,870	736	60.64%	1,149	1,375
Total Utilities	103,733	1,226,278	1,756,590	530,312	69.81%	1,290,196	1,542,087
Supplies	211,005	1,416,265	2,434,270	1,018,005	58.18%	1,882,867	1,721,472
Capital Outlay:							
Property (Land and Buildings)	52,390	2,653,477	11,514,081	8,860,604	23.05%	4,182,952	5,246,130
Machinery and Equipment	21,662	133,106	466,770	333,664	28.52%	238,889	258,112
Capital Outlay - Reclass to							
Balance Sheet	(74,052)	(2,786,583)	(11,980,851)	(9,194,268)	23.26%	(4,421,840)	(5,504,241)
Total Capital Outlay						1	1
Depreciation Expense	248,780	2,799,008	3,515,510	716,502	79.62%	2,800,048	3,065,161
Inter-Departmental Charges	63,630	759,323	763,566	4,243	99.44%	820,671	909,057
Miscellaneous		12,559	40,390	27,831	31.09%	2,500	2,500
TOTAL OPERATING EXPENSE	1,140,200	11,270,141	15,840,639	4,570,498	71.15%	11,860,692	12,940,604
OPERATING INCOME (LOSS)	509,043	6,181,287	4,816,061	1,365,226	128.35%	4,563,801	5,816,323
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Direct (CDBG Grant							
Proceeds)			470,000	(470,000)			
Total state government grants			470,000	(470,000)			
				(
- Total Intergovernmental revenue			470,000	(470,000)			
Intergovernmental - Exp		(9,297)	(16,000)	6,703	58.11%		
Total Intergovernmental - net		(9,297)	454,000	(463,297)	(2.05%)		
Interest Income							
Bank Account Interest	15,103	186,827	190,000	(3,173)	98.33%	163,339	193,466
Realized Gain/Loss on							
Investments						11	11
Unrealized Gain/Loss on	()	()		()			
Investments	(23,455)	(5,189)		(5,189)		149,682	136,943
Total Interest/Investment Income	(8,352)	181,638	190,000	(8,362)	95.60%	313,032	330,420
Interest Expense	5,928	(1,013,416)	(2,168,530)	1,155,114	46.73%	(1,142,082)	(2,123,950)
Total principal and interest expense	5,928	(1,013,416)	(2,168,530)	1,155,114	46.73%	(1,142,082)	(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%		
TOTAL NON-OPERATING INCOME		·					
(EXPENSE)	(2,424)	(829,075)	(1,402,530)	573,455	59.11%	(829,050)	(1,793,530)
INCOME (LOSS) BEFORE TRANSFERS	506,619	5,352,212	3,413,531	1,938,681	156.79%	3,734,751	4,022,793
TRANSFERS							
Transfers - in			28,000	(28,000)			
Transfers - out	(151,150)	(1,947,960)	(2,286,052)	338,092	85.21%	(1,931,304)	(2,085,314)
TOTAL TRANSFERS - NET	(151,150)	(1,947,960)	(2,258,052)	310,092	86.27%	(1,931,304)	(2,085,314)
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INTERIM STATEMENTS by Fund 505-Water/Wastewater Utility Fund For the Eleven Months Ending Sunday, May 31, 2015

	FISCAL YEAR 2015			Variance	with	PRIOR	FYTD
	Actual		Amended	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
CHANGE IN NET POSITION	\$355,469	\$3,404,252	\$1,155,479	\$2,248,773	294.62%	\$1,803,447	\$1,937,479



INTERIM STATEMENTS by Fund 510-Electric Utility Fund For the Eleven Months Ending Sunday, May 31, 2015

	FIS	CAL YEAR 20	15	Variance	with	PRIOR FYTD	
-	Actu		Amended	Amended E	Budget	5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (Un		Actual	Actual
OPERATING REVENUE							
CHARGES FOR SERVICES							
 Utilities / enterprise charges and							
fees							
Fees - Electric Residential							
Service	\$885,666	\$11,883,612	\$13,670,000	(\$1,786,388)	86.93%	\$10,983,649	\$13,657,759
Fees - Electric Commercial							
Service	3,732	42,537	18,494,000	(18,451,463)	0.23%	11,216,057	12,558,002
Fees - Electric Industrial Service	1,762,159	19,739,829	5,308,000	14,431,829	371.89%	7,634,192	8,923,667
Fees - Electric Fuel Adjustment Fees - Electric Temporary	552,962	6,687,494	7,351,000	(663,506)	90.97%	5,130,459	6,062,644
Service	42	100	500	(400)	20.00%		
Fees - Pole Rental Prior Year				()		71,608	71,608
Fees - Pole Rental Current Year	118,220	243,597	250,000	(6,403)	97.44%	349,013	349,013
Fees - Installation of						200	200
Underground Power	100 107	2 276 205	2 600 000	(222 745)	01 40%	200	200
ECCR Adjustment	196,187	2,376,285	2,600,000	(223,715)	91.40%	2,267,459	2,605,136
Total utilities / enterprise charges	2 540 000	40.070.454	47 672 500	(6 700 046)	05 050/		44 220 020
and fees	3,518,968	40,973,454	47,673,500	(6,700,046)	85.95%	37,652,637	44,228,029
Other fees General Fund-Customer Service							
-Charges for Serv	E2 942	E00 22E	6EE 100	(64,765)	90.11%	E60 722	651,400
Pole Installation	53,843	590,335 880	655,100 2,000	(64,765) (1,120)	90.11% 44.00%	569,732 6,261	11,661
After Hours Service Fee	1,225	11,270	11,000	270	102.45%	10,450	11,525
Connection Fees	12,040	146,765	167,500	(20,735)	87.62%	151,840	166,570
Surge Protection Fees	374	4,225	4,700	(475)	89.89%	4,152	4,701
Reconnect Fees	17,625	184,005	217,500	(33,495)	84.60%	201,115	225,910
Underground Trenching	17,025	4,176	6,000	(1,824)	69.60%	16,841	25,658
Fiber Optic Lease Fees	3,626	40,960	49,900	(8,940)	82.08%	43,805	50,006
Credit Card Fees	2,869	50,445	43,000	7,445	117.31%	36,615	30,184
Power Resoration Aid	,	11,886	-,	11,886			
Total other fees	91,602	1,044,947	1,156,700	(111,753)	90.34%	1,040,811	1,177,615
Other charges for services							
Returned Check Fees	900	13,450	18,800	(5,350)	71.54%	15,450	16,410
Delinquent Penalties	81,837	1,245,091	1,500,000	(254,909)	83.01%	1,320,771	1,440,316
Total other charges for services	82,737	1,258,541	1,518,800	(260,259)	82.86%	1,336,221	1,456,726
TOTAL CHARGES FOR SERVICES	3,693,307	43,276,942	50,349,000	(7,072,058)	85.95%	40,029,669	46,862,370
RENTS AND ROYALTIES							
Sale of Excess Capacity	18,916	523,794	600,000	(76,206)	87.30%	740,301	778,714
Equipment Rental Fees	2,090	24,116	12,540	11,576	192.31%	24,116	24,116
MEAG Refunding Flexible	_,	,	,			,	_ ,
Operating	104,888	1,048,862	1,155,000	(106,138)	90.81%	1,622,768	1,726,155
MEAG Refunding Generation							
Trust	104,888	1,857,979	2,303,600	(445,621)	80.66%	1,926,656	2,118,660
MEAG Year End Settlement		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	237	24,230		24,230		1,106	1,106
Cash Over/Short	(105)	(1,010)		(1,010)		(1,517)	(1,603)
Misc Revenue	(2,339)	205,800	250,000	(44,200)	82.32%	84,662	82,039
TOTAL RENTS AND ROYALTIES	228,575	4,686,425	4,967,253	(280,828)	94.35%	5,616,727	5,947,822
TOTAL OPERATING REVENUE	3,921,882	47,963,367	55,316,253	(7,352,886)	86.71%	45,646,396	52,810,192

OPERATING EXPENSE



INTERIM STATEMENTS by Fund 510-Electric Utility Fund For the Eleven Months Ending Sunday, May 31, 2015

_	FISC	ALYEAR 20	15	Variance v	with	PRIOR	FYTD
-	Actu		Amended	Amended B	-	5/31/2014	6/30/2014
- Personal Services and Employee	MTD	FYTD	Budget	\$ Over / (Un	der) %	Actual	Actual
Benefits:							
Salaries and Wages	217,483	2,534,435	2,943,296	408,861	86.11%	2,481,692	2,773,708
Employee Benefits	94,615	1,071,749	1,304,242	232,493	82.17%	1,077,956	1,249,644
Allocated Payroll Costs	(15,426)	(204,318)	(228,238)	(23,920)	89.52%	(196,350)	(213,716)
Total Personal Services and							
Employee Benefits	296,672	3,401,866	4,019,300	617,434	84.64%	3,363,298	3,809,636
Purchased or Contracted Services	140,783	1,436,863	1,849,793	412,930	77.68%	1,405,359	1,519,788
Utilities:		4 000	4 000	2 007	20 440/	4 004	2.204
Water/Sewerage	411 462	1,893	4,800	2,907	39.44%	1,831	2,204
Natural Gas		6,710	9,600	2,890	69.90% 72.92%	7,432	8,371
Electricity Gasoline	1,108 7,555	10,063 95,951	13,800 164,540	3,737 68,589	72.92% 58.31%	9,911 118,538	11,813 129,379
Stormwater	456	2,701	3,000	299	90.03%	2,841	3,340
Customer Service Fee	430	130	3,000 80	(50)	162.50%	155	179
Total Utilities	10,011	117,448	195,820	78,372	59.98%	140,708	155,286
Supplies	32,174	183,385	502,910	319,525	36.46%	269,665	286,188
Electricity for Resale	2,967,374	31,784,014	35,787,540	4,003,526	88.81%	31,832,094	35,155,112
Capital Outlay:							
Property (Land and Buildings)	256,234	3,690,242	4,721,729	1,031,487	78.15%	1,310,550	1,523,529
Machinery and Equipment	(30)	429,667	1,074,790	645,123	39.98%	385,572	409,584
Capital Outlay - Reclass to							
Balance Sheet	(256,234)	(4,143,524)	(5,796,519)	(1,652,995)	71.48%	(1,695,940)	(1,932,931)
Total Capital Outlay	(30)	(23,615)		23,615		182	182
Depreciation Expense	89,157	984,818	1,074,260	89,442	91.67%	827,628	904,924
Bad Debt	co oo o		500,000	500,000	00 000 <i>(</i>		666,393
Inter-Departmental Charges	60,220	710,995	722,640	11,645	98.39%	657,552	715,728
TOTAL OPERATING EXPENSE	3,596,361	38,595,774	44,652,263	6,056,489	86.44%	38,496,486	43,213,237
OPERATING INCOME (LOSS)	325,521	9,367,593	10,663,990	(1,296,397)	87.84%	7,149,910	9,596,955
NON-OPERATING INCOME							
(EXPENSE)							
Intergovernmental							
Interest Income							
Bank Account Interest						705	705
Bank Account Interest	20,128	313,632		313,632		287,611	326,925
Dividends	21,492	221,995		221,995		194,831	214,200
Unrealized Gain/Loss on Investments	(38,784)	139,386		139,386		392,941	369,976
Total Interest/Investment Income	2,836	675,013		675,013		876,088	911,806
Total interest/investment income	2,830	075,015		075,015		870,088	911,800
Interest Expense Total principal and interest	(74)	(15,546)		(15,546)		(14,341)	(15,683)
expense	(74)	(15,546)		(15,546)		(14,341)	(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						18,435	18,435
Total gain (loss) on sale of capital assets						18,435	18,435
TOTAL NON-OPERATING INCOME							
(EXPENSE)	2,762	659,467		659,467		901,940	936,316
INCOME (LOSS) BEFORE TRANSFERS	328,283	10,027,060	10,663,990	(636,930)	94.03%	8,051,850	10,533,271

TRANSFERS



INTERIM STATEMENTS by Fund 510-Electric Utility Fund For the Eleven Months Ending Sunday, May 31, 2015

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Transfers - out	(1,350,000)	(7,650,000)	(7,966,731)	316,731	96.02%	(6,496,319)	(7,416,407)
TOTAL TRANSFERS - NET	(1,350,000)	(7,650,000)	(7,966,731)	316,731	96.02%	(6,496,319)	(7,416,407)
CHANGE IN NET POSITION	(\$1,021,717)	\$2,377,060	\$2,697,259	(\$320,199)	88.13%	\$1,555,531	\$3,116,864



INTERIM STATEMENTS by Fund 540-Solid Waste Fund For the Eleven Months Ending Sunday, May 31, 2015

	FISC	ALYEAR 20	15	Variance	with	PRIOR	FYTD
-	Actu		Amended	Amended E	Budget	5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (Un	der) %	Actual	Actual
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Fees - Collection - Residential	\$172,126	\$1,844,291	\$1,987,500	(\$143,209)	92.79%	\$1,710,403	\$1,953,692
Fees - Collection - Commercial	75,858	845,860	960,000	(114,140)	88.11%	794,342	909,819
Fees - Transfer Station	101,017	1,022,879	1,082,000	(59,121)	94.54%	1,055,798	1,186,875
Fees - Special Handling	790	6,112	6,000	112	101.87%	7,359	8,405
Fees - Rolloff Containers	44,783	425,646	576,000	(150,354)	73.90%	457,553	493,572
Fees - Yard Waste Disposal	40,313	437,392	475,000	(37,608)	92.08%	439,515	497,881
Fees - Yard Waste Special	C 92	1 (0)	F 000	(2, 208)	22.040/	F (21	F 0F2
Handling Permit Fees - Commercial	683	1,692	5,000	(3,308)	33.84%	5,631	5,853
Hauler		900	1,500	(600)	60.00%	1,100	1,100
Fees - Landfill Use	66,275	679,068	850,000	(170,932)	79.89%	788,730	854,279
Recycling fees Cardboard		23,522	200,000	(176,478)	11.76%	130,356	130,356
Recycling Fees Residential		4,187	46,000	(41,813)	9.10%	47,987	47,987
Recycling Fees Commercial	7,957	28,239	16,000	12,239	176.49%	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)	(104.02)
			(125,000)	125,000		(104,023)	(104,023
Total utilities / enterprise charges and fees	509,802	5,319,788	6,086,000	(766,212)	87.41%	5,353,629	6,006,330
Otherford							
Other fees Landfill Capital Surcharge Fee	3,829	40,730	40,000	730	101.83%	49,266	53,695
Landfill Closure Surcharge Fee	3,829	40,730 41,168	40,000	1,168	101.83%	49,266 49,148	53,69
Container Fees	2,050	27,050	32,000	(4,950)	84.53%	30,150	33,000
Total other fees	9,708		112,000	· · · · · · · · · · · · · · · · · · ·	97.28%		
Total other lees	9,708	108,948	112,000	(3,052)	97.28%	128,564	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	519,510	5,428,807	6,198,000	(769,193)	87.59%	5,482,253	6,146,548
RENTS AND ROYALTIES							
Insurance Claims		4				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	519,510	5,429,877	6,198,000	(768,123)	87.61%	5,508,021	6,172,316
OPERATING EXPENSE							
Personal Services and Employee							
Benefits:	04.402	4 007 264	4 2 42 4 22	455.070	07 460/	4 220 744	4 350 4 64
Salaries and Wages	94,192	1,087,261	1,243,133	155,872	87.46%	1,220,744	1,358,164
Employee Benefits	53,352	576,313	661,243	84,930	87.16%	619,111	676,242
Allocated Payroll Costs	(3,550)	(42,320)	(46,930)	(4,610)	90.18%	(40,412)	(43,963
Total Personal Services and	142.004	1 (21 25 4	1 057 446	226 402	07 200/	1 700 442	1 000 442
Employee Benefits	143,994	1,621,254	1,857,446	236,192	87.28%	1,799,443	1,990,443
Purchased or Contracted Services Utilities:	340,573	2,835,705	2,660,915	(174,790)	106.57%	2,363,018	2,723,300
Water/Sewerage	313	3,381	6,600	3,219	51.23%	5,801	6,598
Electricity	2,080	25,851	23,000	(2,851)	112.40%	20,280	22,371
Gasoline				55,929	85.94%	409,613	439,925
Stormwater	24,597 276	341,981 2,737	397,910 3,360	623	85.94% 81.46%	2,545	439,92: 3,02:
Customer Service Fee	276	2,737	200	(16)	81.46% 108.00%	2,545	3,021
-							
Total Utilities Supplies	27,288 3,164	374,166 169,908	431,070 229,530	56,904 59,622	86.80% 74.02%	438,449	472,166
	3.164	109.908	779.530	59.622	/4.02%	125,203	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 Eleven Months Ending Sunday, May 31, 2015

	FISC	ALYEAR 20	15	Variance	with	PRIOR FYTD	
	Actu	al	Amended	Amended E	Budget	5/31/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Ur	nder) %	Actual	Actual
Capital Outlay - Reclass to							
Balance Sheet		(144,839)	(343,000)	(198,161)	42.23%	(200,084)	(346,086
Depreciation Expense	29,678	328,709	319,970	(8,739)	102.73%	337,369	348,233
Inter-Departmental Charges	32,188	404,753	386,258	(18,495)	104.79%	452,916	494,097
TOTAL OPERATING EXPENSE	576,885	5,734,495	5,885,189	150,694	97.44%	5,516,398	6,164,711
OPERATING INCOME (LOSS)	(57,375)	(304,618)	312,811	(617,429)	(97.38%)	(8,377)	7,605
NON-OPERATING INCOME (EXPENSE)							
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 Unrealized Gain/Loss on	602	10,329		10,329		9,307	10,876
Investments	(117)	621		621		4,738	3,416
Total Interest/Investment Income	485	10,950		10,950		14,045	14,292
Interest Expense	(349)	(4,374)	(4,720)	346	92.67%	(6,711)	(6,998
Total principal and interest							
expense	(349)	(4,374)	(4,720)	346	92.67%	(6,711)	(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)		234,545	114,356
Total gain (loss) on sale of capital assets			40,000	(40,000)		234,545	114,356
TOTAL NON-OPERATING INCOME							
(EXPENSE)	136	(8,512)	1,445	(9,957)	(589.07%)	246,540	126,311
INCOME (LOSS) BEFORE TRANSFERS	(57,239)	(313,130)	314,256	(627,386)	(99.64%)	238,163	133,916
TRANSFERS							
Transfers - out			(241,313)	241,313			
TOTAL TRANSFERS - NET			(241,313)	241,313			
	(\$57,239)	(\$313,130)					



INTERIM STATEMENTS by Fund 550-Airport Fund For the Eleven Months Ending Sunday, May 31, 2015

	FISC	CAL YEAR 202	15	Variance	with	PRIOR	FYTD
	Actu		Amended	Amended E		5/31/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Un	der) %	Actual	Actual
CHARGES FOR SERVICES							
Other / enterprise charges and fees							
Fuel Sales - AVGAS	\$20,550	\$158,524	\$191,100	(\$32,576)	82.95%	\$175,585	\$191,194
Fuel Sales - Jet A	13,106	93,639	93,550	89	100.10%	82,022	86,687
Airport Services - Tug Fees			100	(100)			
Pilot Sales		6	200	(194)	3.00%	19	19
Total other / enterprise charges							
and fees	33,656	252,169	284,950	(32,781)	88.50%	257,626	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%	115	124
Total other fees		7,715	13,350	(5,635)	57.79%	6,995	18,825
Other charges for services							
Returned Check Fees						35	35
Total other charges for services						35	35
TOTAL CHARGES FOR SERVICES	33,656	259,884	298,300	(38,416)	87.12%	264,656	296,760
RENTS AND ROYALTIES AMR from MEAG Trust	550	6,050	6,600	(550)	91.67%	5,900	6,450
T-Hangar Rentals	990	10,890	11,880	(990)	91.67%	10,890	11,880
Tie Down Rentals	150	2,268	2,727	(459)	83.17%	3,249	3,476
Ground Leases	18,591	212,509	225,000	(12,491)	94.45%	210,421	229,208
Misc Revenue	10,001	575	223,000	575	54.4570	1,815	1,835
TOTAL RENTS AND ROYALTIES	20,281	232,292	246,207	(13,915)	94.35%	232,275	252,849
TOTAL OPERATING REVENUE	53,937	492,176	544,507	(52,331)	90.39%	496,931	549,609
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	11,257	121,631	145,565	23,934	83.56%	125,089	140,648
Employee Benefits	4,931	51,710	59,381	7,671	87.08%	52,018	57,325
Total Personal Services and							
Employee Benefits	16,188	173,341	204,946	31,605	84.58%	177,107	197,973
Purchased or Contracted Services Utilities:	10,620	112,147	152,722	40,575	73.43%	63,253	201,361
Water/Sewerage	273	3,172	3,600	428	88.11%	2,576	3,091
Natural Gas	210	3,150	2,400	(750)	131.25%	2,530	2,832
Electricity	1,181	11,868	15,600	3,732	76.08%	11,743	14,285
Gasoline	278	2,379	3,410	1,031	69.77%	2,792	2,867
Stormwater	2,117	20,961	26,700	5,739	78.51%	20,664	24,846
Customer Service Fee	37	340	440	100	77.27%	340	408
Total Utilities	4,096	41,870	52,150	10,280	80.29%	40,645	48,329
Supplies	26,669	214,987	263,940	48,953	81.45%	236,606	270,497
Property (Land and Buildings)	54,576	106,710	275,116	168,406	38.79%	199,967	157,506
Machinery and Equipment Capital Outlay - Reclass to		27,974	34,388	6,414	81.35%	50,500	50,500
Balance Sheet	(54,576)	(134,684)	(309,504)	(174,820)	43.52%	(250,467)	(208,006
Depreciation Expense	11,524	124,894	152,750	27,856	81.76%	121,633	132,690
Inter-Departmental Charges	3,281	36,089	39,370	3,281	91.67%	35,145	38,340
TOTAL OPERATING EXPENSE	72,378	703,328	865,878	162,550	81.23%	674,389	889,190
OPERATING INCOME (LOSS)	(18,441)	(211,152)	(321,371)	110,219	65.70%	(177,458)	(339,581

NON-OPERATING INCOME (EXPENSE)

Intergovernmental



INTERIM STATEMENTS by Fund 550-Airport Fund For the Eleven Months Ending Sunday, May 31, 2015

	FISC	AL YEAR 20	15	Variance	with	PRIOR FYTD		
-	Actu	al	Amended	Amended E	Budget	5/31/2014	6/30/2014	
-	MTD	FYTD	Budget	\$ Over / (Ur	nder) %	Actual	Actual	
- Federal government grants			0					
Capital								
Direct		75,435	279,311	(203,876)	27.01%	44,313	44,313	
Net Capital		75,435	279,311	(203,876)	27.01%	44,313	44,313	
Total federal government grants		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		75,435	279,311	(203,876)	27.01%	44,313	44,313	
Total state government grants		<u> </u>	5,818	(5,818)		·	<u>·</u>	
Local government unit grants Spalding Co. Contribution Spalding Co. Contribution			296 82,197	(296) (82,197)		57,604	110,550	
– Total local government unit								
grants			82,493	82,493		57,604	110,550	
- Total Intergovernmental revenue		75,435	367,622	(292,187)	20.52%	101,917	154,863	
Total Intergovernmental - net		75,435	367,622	(292,187)	20.52%	101,917	154,863	
Interest Income								
Bank Account Interest	115	381		381		735	735	
Total Interest/Investment Income	115	381		381		735	735	
Interest Expense	5,062	(183,589)		(183,589)		(64)	(64)	
Total principal and interest expense	5,062	(183,589)		(183,589)		(64)	(64)	
TOTAL NON-OPERATING INCOME (EXPENSE)	5,177	(107,773)	367,622	(475,395)	(29.32%)	102,588	155,534	
INCOME (LOSS) BEFORE TRANSFERS	(13,264)	(318,925)	46,251	(365,176)	(689.55%)	(74,870)	(184,047)	
TRANSFERS								
Transfers - in			82,493	(82,493)			165,646	
TOTAL TRANSFERS - NET			82,493	(82,493)			165,646	
CHANGE IN NET POSITION	(\$13,264)	(\$318,925)	\$128,744	(\$447,669)	(247.72%)	(\$74,870)	(\$18,401)	



INTERIM STATEMENTS by Fund 555-Welcome Center Fund For the Eleven Months Ending Sunday, May 31, 2015

	FISC	AL YEAR 20	15	Variance	with	PRIOR	FYTD
-	Actu	al	Amended	Amended E	Budget	5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (Un	ider) %	Actual	Actual
RENTS AND ROYALTIES			·				
Rents & Royalties	\$1,100	\$9,500	\$10,000	(\$500)	95.00%	\$7,050	\$8,075
TOTAL RENTS AND ROYALTIES	1,100	9,500	10,000	(500)	95.00%	7,050	8,075
TOTAL OPERATING REVENUE	1,100	9,500	10,000	(500)	95.00%	7,050	8,075
OPERATING EXPENSE	<u> </u>	<u> </u>		<u> </u>		<u>·</u>	<u>·</u>
Purchased or Contracted Services Utilities:	1,658	18,825	29,230	10,405	64.40%	23,795	25,952
Water/Sewerage	245	2.290	3.180	890	72.01%	3.735	4.824
Electricity	2.100	31,148	30,000	(1,148)	103.83%	35,285	40,360
Stormwater	58	576	650	74	88.62%	568	683
Customer Service Fee	3	31	40	9	77.50%	31	37
- Total Utilities	2,406	34,045	33,870	(175)	100.52%	39,619	45,904
Supplies	27	1,277	5,800	4,523	22.02%	2,371	2,804
Depreciation Expense	3,510	35,100	42,130	7,030	83.31%	38,730	42,240
Inter-Departmental Charges						5,500	6,000
TOTAL OPERATING EXPENSE	7,601	89,247	111,030	21,783	80.38%	110,015	122,900
OPERATING INCOME (LOSS)	(6,501)	(79,747)	(101,030)	21,283	78.93%	(102,965)	(114,825)
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	(6,501)	(79,747)	(101,030)	21,283	78.93%	(102,965)	(114,825)
TRANSFERS							
Transfers - in	897	13,764	58,900	(45,136)	23.37%	20,988	73,394
Transfers - out	(1,997)	(16,564)		(16,564)		(20,988)	
TOTAL TRANSFERS - NET	(1,100)	(2,800)	58,900	(61,700)	(4.75%)		73,394
CHANGE IN NET POSITION	(\$7,601)	(\$82,547)	(\$42,130)	(\$40,417)	195.93%	(\$102,965)	(\$41,431)



INTERIM STATEMENTS by Fund <u>560-Stormwater Utility Fund</u> For the Eleven Months Ending Sunday, May 31, 2015

	FISC	CAL YEAR 20	15	Variance	with	PRIOR	FYTD
-	Actu		Amended	Amended E		5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (Un	der) %	Actual	Actual
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Sale of Recycled Materials Capacity Recovery Fees Stormwater - Residential Lower	28,572	\$924 310,663	322,220	\$924 (11,557)	96.41%	289,160	329,614
Tier Stormwater - Commercial Fees	3,535 163,186	126,822 1,660,260	171,636 1,773,850	(44,814) (113,590)	73.89% 93.60%	132,743 1,505,679	150,845 1,715,004
- Total utilities / enterprise charges and fees	195,293	2,098,669	2,267,706	(169,037)	92.55%	1,927,582	2,195,463
Other fees							
State NPDES Fees	320	624		624			
Total other fees	320	624		624			
TOTAL CHARGES FOR SERVICES	195,613	2,099,293	2,267,706	(168,413)	92.57%	1,927,582	2,195,463
RENTS AND ROYALTIES							
Misc Revenue		1,308		1,308		4,718	5,429
TOTAL RENTS AND ROYALTIES		1,308		1,308		4,718	5,429
TOTAL OPERATING REVENUE	195,613	2,100,601	2,267,706	(167,105)	92.63%	1,932,300	2,200,892
OPERATING EXPENSE Personal Services and Employee Benefits:							
Salaries and Wages	33,753	404,505	484,211	79,706	83.54%	405,326	455,693
Employee Benefits	18,756	187,877	228,028	40,151	82.39%	177,006	205,511
Allocated Payroll Costs	1,108	12,870	14,490	1,620	88.82%	12,679	13,788
Total Personal Services and	52 647	605 353	706 700	404 477	02.20%	505.044	674.000
Employee Benefits Purchased or Contracted Services Utilities:	53,617 109,045	605,252 396,217	726,729 512,140	121,477 115,923	83.28% 77.36%	595,011 281,897	674,992 295,459
Water/Sewerage	29	1,093	960	(133)	113.85%	251	621
Electricity	90	1,004	1,200	196	83.67%	817	1,111
Propane		514	600	86	85.67%	379	379
Gasoline	3,287	25,657	41,490	15,833	61.84%	30,004	32,013
Stormwater	126	1,729	2,740	1,011	63.10%	2,292	2,905
Customer Service Fee	3	43	80	37	53.75%	59	74
Total Utilities	3,535	30,040	47,070	17,030	63.82%	33,802	37,103
Supplies	17,869	186,973	213,730	26,757	87.48%	147,821	162,804
Property (Land and Buildings) Machinery and Equipment Capital Outlay - Reclass to	19,214	491,260 30,328	448,165 68,000	<mark>(43,095)</mark> 37,672	109.62% 44.60%	57,677 94,322	231,175 94,322
Balance Sheet	(19,214)	(521,588)	(516,165)	5,423	101.05%	(151,999)	(325,497)
Depreciation Expense	26,381	273,432	316,500	43,068	86.39%	277,587	312,068
Inter-Departmental Charges Miscellaneous	14,583	171,038 (2,000)	174,993	3,955 2,000	97.74%	160,588 2,000	188,462 2,000
TOTAL OPERATING EXPENSE	225,030	1,660,952	1,991,162	330,210	83.42%	1,498,706	1,672,888
OPERATING INCOME (LOSS)	(29,417)	439,649	276,544	163,105	158.98%	433,594	528,004
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants Operating-categorical Direct							
Miscellaneous State Grant						7,405	7,405
DNR - Funding			19,980	(19,980)		85,137	97,558
Total direct			19,980	19,980		92,542	104,963

(UNAUDITED)



INTERIM STATEMENTS by Fund <u>560-Stormwater Utility Fund</u> For the Eleven Months Ending Sunday, May 31, 2015

	FISC	AL YEAR 20	15	Variance	with	PRIOR	FYTD
-	Actu	al	Amended	Amended E	Budget	5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (Ur	ider) %	Actual	Actual
- Total operating-categorical			19,980	(19,980)		92,542	104,963
Total state government grants			19,980	(19,980)		92,542	104,963
- Total Intergovernmental revenue			19,980	(19,980)		92,542	104,963
Intergovernmental - Exp		(9,297)	(12,000)	2,703	77.48%		
Total Intergovernmental - net		(9,297)	7,980	(17,277)	(116.50%)	92,542	104,963
Interest Expense	(5,114)	(50,613)	(48,160)	(2,453)	105.09%	(49,757)	(53,661)
Total principal and interest							
expense	(5,114)	(50,613)	(48,160)	(2,453)	105.09%	(49,757)	(53,661)
Contributions and donations						7 050	7.050
Contributions & Donations						7,059	7,059
Total contributions and donations						7,059	7,059
TOTAL NON-OPERATING INCOME							
(EXPENSE)	(5,114)	(59,910)	(40,180)	(19,730)	149.10%	49,844	58,361
INCOME (LOSS) BEFORE TRANSFERS	(34,531)	379,739	236,364	143,375	160.66%	483,438	586,365
TRANSFERS							
Transfers - in	100,000	1,000,000		1,000,000		796,319	1,194,478
TOTAL TRANSFERS - NET	100,000	1,000,000		1,000,000		796,319	1,194,478
CHANGE IN NET POSITION	\$65,469	\$1,379,739	\$236,364	\$1,143,375	583.73%	\$1,279,757	\$1,780,843



INTERIM STATEMENTS by Fund 591-Golf Course Fund For the Eleven Months Ending Sunday, May 31, 2015

Actu MTD	al FYTD	Amended Budget	Amended E \$ Over / (Un	-	5/31/2014	6/30/2014
MTD	FYTD	Rudget	\$ Over / /I In	dar) 0/		
		Duuget	\$ OVER / [OII	uer) 70	Actual	Actual
(\$82)	\$1,768	\$400	\$1,368	442.00%	\$1,782	\$4,457
9,535	70,351	80,000	(9,649)	87.94%	77,418	86,143
	907	1,000	(93)	90.70%	704	704
11,142			(35,004)			105,951
	-	-				8,567
786	5,922	7,000	(1,078)	84.60%	3,598	4,243
		0.000	(0,000)		1 025	61
	40 500			20.47%	-	1,825
1 200						7,832
	-	-				12,507
762	5,098			84.97%	4,048	4,406
		4,000	(4,000)			
			(00.07.1)	60 000/		
24,417	201,326	295,200	(93,874)	68.20%	208,302	232,239
	20		20			
	30 30		30 30			
			(00.475)			
24,335	203,124	295,600	(92,476)	68.72%	210,084	236,696
120	235		235			130
					-	74,300
		·				1,220
385	1,407		1,407		75,636	75,650
24,720	204,531	295,600	(91,069)	69.19%	285,720	312,346
-			-			194,405
-						53,678
(1,260)	(15,023)	(16,675)	(1,652)	90.09%	(14,346)	(15,607)
	0			=0.000/		
					,	232,476
4,843	79,345	103,720	24,375	76.50%	/1,244	76,434
20	20	600	564	C 00%		
					E 221	6,492
						31,770
						7,627
						216
						46,105
						84,234
9,179						84,234 118,706
	33,382	00,500	0,918	88.3776	110,700	118,700
	(53 582)	(60 500)	(6 918)	88 57%	(118 706)	(118,706)
5 480						69,615
						129,624
11,002	128,240	1-10,100	(14)	51.70/0	57	57
56,314	597,312	712,481	115,169	83.84%	548,527	638,545
	9,535 11,142 903 786 1,289 762 24,417 24,417 24,335 120 265 385	$\begin{array}{c cccc} 9,535 & 70,351 & 907 \\ 11,142 & 89,996 & 903 & 8,180 \\ 786 & 5,922 & \\ 10,500 & 1,289 & 10,372 & 5,098 & \\ 10,372 & 5,098 & \\ 24,417 & 201,326 & \\ \hline & 30 & \\ 24,417 & 201,326 & \\ \hline & 30 & \\ \hline & 30 & \\ \hline & 30 & \\ \hline & 24,335 & 203,124 & \\ \hline & 120 & 235 & \\ \hline & 265 & 1,172 & \\ \hline & 385 & 1,407 & \\ \hline & 24,720 & 204,531 & \\ \hline & 16,519 & 177,701 & \\ 5,200 & 54,331 & \\ \hline & 1,260 & (15,023) & \\ \hline & 20,459 & 217,009 & \\ 4,843 & 79,345 & \\ \hline & 36 & 36 & \\ 745 & 6,984 & \\ 3,221 & 20,429 & \\ 650 & 6,435 & \\ 19 & 182 & \\ \hline & 4,671 & 34,066 & \\ 9,179 & 76,689 & \\ 5,480 & 61,949 & \\ 11,682 & 128,240 & \\ \hline \end{array}$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$



INTERIM STATEMENTS by Fund 591-Golf Course Fund For the Eleven Months Ending Sunday, May 31, 2015

	FISC	AL YEAR 20	15	Variance	with	PRIOR	FYTD
	Actu	al	Amended	Amended	Budget	5/31/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (U	nder) %	Actual	Actual
NON-OPERATING INCOME (EXPENSE) Intergovernmental		()					(
Interest Expense		(92)	(100)	8	92.00%	(621)	(626)
Total principal and interest expense		(92)	(100)	8	92.00%	(621)	(626)
TOTAL NON-OPERATING INCOME (EXPENSE)		(92)	(100)	8	92.00%	(621)	(626)
INCOME (LOSS) BEFORE TRANSFERS	(31,594)	(392,873)	(416,981)	24,108	94.22%	(263,428)	(326,825)
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	(\$31,594)	(\$392,873)	(\$7,960)	(\$384,913)	4,935.59%	(\$263,428)	\$59,612



INTERIM STATEMENTS by Fund <u>601-Motor Pool Fund</u> For the Eleven Months Ending Sunday, May 31, 2015

	FISC	AL YEAR 20	15	Variance	with	PRIOR	YTD
-	Actu	al	Amended	Amended E	Budget	5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (Un	der) %	Actual	Actual
CHARGES FOR SERVICES							
General government:							
Motor pool charges	\$73,631	\$696,237	\$991,390	(\$295,153)	70.23%	\$898,989	\$960,842
- Total general government Utilities / enterprise charges and	73,631	696,237	991,390	295,153	70.23%	898,989	960,842
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	73,631	696,488	991,390	(294,902)	70.25%	898,989	960,842
RENTS AND ROYALTIES							
Insurance Claims		31,650		31,650		35	35
Misc Revenue		4,582		4,582		150	150
TOTAL RENTS AND ROYALTIES		36,232		36,232		185	185
TOTAL OPERATING REVENUE	73,631	732,720	991,390	(258,670)	73.91%	899,174	961,027
OPERATING EXPENSE		,		(
Personal Services and Employee Benefits:							
Salaries and Wages	29,841	330,610	396,528	65,918	83.38%	340,410	380,590
Employee Benefits	14,480	145,880	193,011	47,131	75.58%	149,372	165,032
Allocated Payroll Costs	2,219	26,450	29,331	2,881	90.18%	25,257	27,477
Total Personal Services and							
Employee Benefits	46,540	502,940	618,870	115,930	81.27%	515,039	573,099
Purchased or Contracted Services Utilities:	8,506	65,606	62,090	(3,516)	105.66%	47,634	152,644
Water/Sewerage	659	5,131	11,520	6,389	44.54%	4,855	6,040
Natural Gas	652	9,821	9,000	(821)	109.12%	10,607	12,015
Electricity	1,712	17,796	24,000	6,204	74.15%	19,212	23,655
Gasoline	856	11,260	12,000	740	93.83%	12,159	13,164
Stormwater	340	3,361	4,200	839	80.02%	3,314	3,984
Customer Service Fee	9	93	80	(13)	116.25%	93	111
Total Utilities	4,228	47,462	60,800	13,338	78.06%	50,240	58,969
Supplies	53,216	591,341	754,150	162,809	78.41%	655,972	729,871
Machinery and Equipment		49,701	43,000	(6,701)	115.58%		
Capital Outlay - Reclass to Balance Sheet		(49,701)	(43,000)	6,701	115.58%		
Depreciation Expense	2,090	38,685	46,400	7,715	83.37%	65,470	71,051
Inter-Departmental Charges	9,410	114,312	112,920	(1,392)	101.23%	104,034	113,268
TOTAL OPERATING EXPENSE	123,990	1,360,346	1,655,230	294,884	82.18%	1,438,389	1,698,902
OPERATING INCOME (LOSS)	(50,359)	(627,626)	(663,840)	36,214	94.54%	(539,215)	(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
Total contributions and donations						1,339	1,339
-				·			

(UNAUDITED)



INTERIM STATEMENTS by Fund <u>601-Motor Pool Fund</u> For the Eleven Months Ending Sunday, May 31, 2015

	FISC	CAL YEAR 20	15	Variance with		PRIOR FYTD		
	Actual		Amended	Amended Budget		5/31/2014	6/30/2014	
	MTD	FYTD	Budget	\$ Over / (U	nder) %	Actual	Actual	
TOTAL NON-OPERATING INCOME (EXPENSE)						1,331	1,331	
INCOME (LOSS) BEFORE TRANSFERS	(50,359)	(627,626)	(663,840)	36,214	94.54%	(537,884)	(736,544)	
TRANSFERS Transfers - in			660,440	(660,440)			598,787	
TOTAL TRANSFERS - NET			660,440	(660,440)			598,787	
CHANGE IN NET POSITION	(\$50,359)	(\$627,626)	(\$3,400)	(\$624,226)	18,459.59%	(\$537,884)	(\$137,757)	



INTERIM STATEMENTS by Fund 791-Cemetery Trust Fund For the Eleven Months Ending Sunday, May 31, 2015

FISCAL YEAR 201		15 Variance w	vith PRIOR		FYTD
1	Amended	Amended B	udget	5/31/2014	6/30/2014
FYTD	Budget	\$ Over / (Und	der) %	Actual	Actual
				\$200	\$200
36,268		36,268		37,067	41,381
				275	275
36,268		36,268		37,542	41,856
36,268		36,268		37,542	41,856
1,440		1,440		945	945
1,440		1,440		945	945
37,708		37,708		38,487	42,801
<u> </u>				·	
1,673		(1,673)		835	850
					17,848
1,673		(1,673)		835	18,698
36,035		36,035	<u> </u>	37,652	24,103
64,206		64,206		61,408	64,819
69,803		69,803		324,229	341,011
134,009		134,009		385,637	405,830
36,268		36,268		33,789	38,103
36,268		36,268		33,789	38,103
				·	
170,277		170,277		419,426	443,933
206,312		206,312		457,078	468,036
\$206,312		\$206,312	0.00%	\$457,078	\$468,036
				· · · · · · · · · · · · · · · · · · ·	206,312 206,312 457,078



INTERIM STATEMENTS by Fund 792-Mausoleum Trust Fund For the Eleven Months Ending Sunday, May 31, 2015

	FISCAL YEAR 2015			Variance w	vith	PRIOR FYTD		
-	Actu	al	Amended	Amended Bu	udget	5/31/2014	6/30/2014	
-	MTD	FYTD	Budget	\$ Over / (Und	ler) %	Actual	Actual	
CHARGES FOR SERVICES								
Other charges for services								
Cemetery Opening/Closing Fee		\$500		\$500				
Site Sales		3,325		3,325				
Niche Engraving		450		450				
Total other charges for services		4,275		4,275				
TOTAL CHARGES FOR SERVICES		4,275		4,275				
TOTAL OPERATING REVENUE		4,275		4,275				
OPERATING EXPENSE				i				
Purchased or Contracted Services	46	697		(697)		2,159	2,241	
TOTAL OPERATING EXPENSE	46	697		(697)		2,159	2,241	
OPERATING INCOME (LOSS)	(46)	3,578		3,578		(2,159)	(2,241	
NON-OPERATING INCOME (EXPENSE)								
Intergovernmental								
Interest Income								
Bank Account Interest Unrealized Gain/Loss on		10,119		10,119		15,641	17,343	
Investments	(2,880)	4,744		4,744		15,264	13,864	
Total Interest/Investment Income	(2,880)	14,863		14,863		30,905	31,207	
TOTAL NON-OPERATING INCOME								
(EXPENSE)	(2,880)	14,863		14,863		30,905	31,207	
INCOME (LOSS) BEFORE TRANSFERS	(2,926)	18,441		18,441		28,746	28,966	
CHANGE IN NET POSITION	(\$2,926)	\$18,441		\$18,441	0.00%	\$28,746	\$28,966	



INTERIM STATEMENTS by Fund 951-Griffin Business and Tourism Association Fund For the Eleven Months Ending Sunday, May 31, 2015

	FISC	AL YEAR 20	15	Variance with		PRIOR FYTD	
_	Actual		Amended	Amended Budget		5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Employee Benefits						\$117	
Total Personal Services and							
Employee Benefits	4 5 5 0	12 604	20.000	6 206	CO 470/	117	05
Purchased or Contracted Services	4,559	13,694	20,000	6,306	68.47%	85	85
Inter-Departmental Charges	2,236	24,600	26,836	2,236	91.67%	26,167	28,546
TOTAL OPERATING EXPENSE	6,795	38,294	46,836	8,542	81.76%	26,369	28,631
OPERATING INCOME (LOSS)	(6,795)	(38,294)	(46,836)	8,542	81.76%	(26,369)	(28,631)
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	(6,795)	(38,294)	(46,836)	8,542	81.76%	(26,369)	(28,631)
TRANSFERS							
Transfers - in	1,997	16,564	46,836	(30,272)	35.37%	20,988	16,340
Transfers - out	(1,997)	(16,564)		(16,564)		(20,988)	28,750
TOTAL TRANSFERS - NET			46,836	(46,836)			45,090
CHANGE IN NET POSITION	(\$6,795)	(\$38,294)		(\$38,294)	0.00%	(\$26,369)	\$16,459



INTERIM STATEMENTS by Fund 952-Main Street Fund For the Eleven Months Ending Sunday, May 31, 2015

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
-	Actual		Amended	Amended Budget		5/31/2014	6/30/2014
-	MTD	FYTD	Budget	\$ Over / (U	nder) %	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	34,207	38,627	4,420	88.56%	34,192	40,288
Employee Benefits	1,111	12,297	14,989	2,692	82.04%	13,490	13,540
- Total Personal Services and							
Employee Benefits	4,082	46,504	53,616	7,112	86.74%	47,682	53,828
Purchased or Contracted Services	9,742	23,867	26,230	2,363	90.99%	12,053	13,769
Supplies	309	11,698	10,970	(728)	106.64%	1,314	9,763
Depreciation Expense	216	2,381	2,600	219	91.58%	2,383	2,599
Inter-Departmental Charges	851	9,359	10,210	851	91.67%	8,901	9,710
TOTAL OPERATING EXPENSE	15,200	93,809	103,626	9,817	90.53%	72,333	89,669
OPERATING INCOME (LOSS)	(15,200)	(93,809)	(103,626)	9,817	90.53%	(72,333)	(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	2,600	7,478		7,478		1,420	3,284
- Total contributions and donations	2,600	7,478		7,478		1,420	3,284
TOTAL NON-OPERATING INCOME	<u> </u>						
(EXPENSE)	2,600	24,978	17,500	7,478	142.73%	18,723	20,587
INCOME (LOSS) BEFORE TRANSFERS	(12,600)	(68,831)	(86,126)	17,295	79.92%	(53,610)	(68,882)
TRANSFERS							
Transfers - out			83,526	(83,526)			75,107
TOTAL TRANSFERS - NET			83,526	(83,526)			75,107
CHANGE IN NET POSITION	(\$12,600)	(\$68,831)	(\$2,600)	(\$66,231)	2,647.35%	(\$53,610)	\$6,225



INTERIM STATEMENTS by Fund 953-Downtown Development Fund For the Eleven Months Ending Sunday, May 31, 2015

	FISCAL YEAR 20		15	Variance with		PRIOR FYTD	
-	Actu	al	Amended	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Un	ider) %	Actual	Actual
RENTS AND ROYALTIES Property Rental							\$3,000
TOTAL RENTS AND ROYALTIES							3,000
TOTAL OPERATING REVENUE							3,000
OPERATING EXPENSE Personal Services and Employee Benefits:							
Salaries and Wages	5,452	63,057	70,880	7,823	88.96%	60,769	71,781
Employee Benefits	2,257	25,256	30,249	4,993	83.49%	24,754	27,270
Total Personal Services and							
Employee Benefits Purchased or Contracted Services Utilities:	7,709 274	88,313 8,764	101,129 40,280	12,816 31,516	87.33% 21.76%	85,523 7,612	99,051 8,581
Gasoline			1,880	1,880			
Stormwater	39	317	410	93	77.32%	284	342
Customer Service Fee	9	49	40	(9)	122.50%	31	37
Total Utilities Supplies Capital Outlay:	48 357	366 624	2,330 1,000	1,964 376	15.71% 62.40%	315 619	379 634
Property (Land and Buildings) Capital Outlay - Reclass to		5,000	103,100	98,100	4.85%		
Balance Sheet			(103,100)	(103,100)			
Total Capital Outlay Inter-Departmental Charges Miscellaneous	974	5,000 10,588	11,685	<mark>(5,000)</mark> 1,097	90.61%	8,901 2,500	9,710 2,500
TOTAL OPERATING EXPENSE	9,362	113,655	156,424	42,769	72.66%	105,470	120,855
OPERATING INCOME (LOSS)	(9,362)	(113,655)	(156,424)	42,769	72.66%	(105,470)	(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			
Local government unit grants Spalding Co. Contribution			10,333	(10,333)			
Total local government unit grants			10,333	10,333			
Total Intergovernmental revenue		16,000	10,333	5,667	154.84%		
Total Intergovernmental - net		16,000	10,333	5,667	154.84%		
Interest Income							
Bank Account Interest	9	98		98		103	113
Total Interest/Investment Income	9	98		98		103	113
Contributions and donations Contributions & Donations		1,000	10,333	(9,333)	9.68%		
Total contributions and donations		1,000	10,333	(9,333)	9.68%		
TOTAL NON-OPERATING INCOME		17.000		(3 5 69)	03 730/		
(EXPENSE)	9	17,098	20,666	(3,568)	82.73%	103	113



INTERIM STATEMENTS by Fund 953-Downtown Development Fund For the Eleven Months Ending Sunday, May 31, 2015

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
INCOME (LOSS) BEFORE TRANSFERS	(9,353)	(96,557)	(135,758)	39,201	71.12%	(105,367)	(117,74 <mark>2</mark>)
TRANSFERS							
Transfers - out			150,757	(150,757)			119,737
TOTAL TRANSFERS - NET			150,757	(150,757)			119,737
CHANGE IN NET POSITION	(\$9,353)	(\$96,557)	\$14,999	(\$111,556)	(643.76%)	(\$105,367)	\$1,995



Account Code

Occurrences

Row Code (duplicates)

This report doesn't have any duplicate accounts.