



INTERIM STATEMENTS by Fund
All Funds: City-Wide
For the Eleven Months Ending Sunday, May 31, 2015

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		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	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
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	62,236	584,840	697,000	(112,160)	83.91%	565,583	683,599
Business taxes:							
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	32,161	1,766,555	1,738,000	28,555	101.64%	1,728,402	1,741,812
Penalties and interest on delinquent 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 delinquent 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):							



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				\$ Over / (Under) %			
Building structures and 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 delinquent licenses and permits							
Interest on business licenses	1,264	1,707		1,707		454	1,034
Total penalties and interest on delinquent 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
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%	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 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)			
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
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	(11,072)	63.09%	8,693	9,879
Fees - Water Lock Cut	175	1,210	1,000	210	121.00%	875	1,105



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	MTD	FYTD		\$ Over / (Under)	%	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			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	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		465,656		363,842	438,851
Sewer - Highland Mills	2,897	30,431		30,431		33,315	36,869
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	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		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	10,000	(1,820)	81.80%	7,453	8,567
Driving Range Fees	786	5,922	7,000	(1,078)	84.60%	3,598	4,243
Senior Fees							61
Special Fees			9,000	(9,000)		1,825	1,825
Membership Fees		10,500	36,000	(25,500)	29.17%	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
Fuel Flowage Fees		7,670	13,250	(5,580)	57.89%	6,880	18,701



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	MTD	FYTD		\$	Over / (Under) %	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		624			
Taxicab Inspection Fees		35		35			
Credit Card Fees	2,869	50,445	43,000	7,445	117.31%	36,629	30,210
Power Resoration Aid		11,886		11,886			
Overnight Fees		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		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 - Police	199	6,060		6,060		8,128	11,989
Fine Surcharge - Technology - Court							
	2,317	23,291	25,000	(1,709)	93.16%	16,151	19,863
Total court revenues and fines	68,432	846,731	687,000	159,731	123.25%	522,991	601,402
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	68,630	955,941	753,125	202,816	126.93%	543,095	621,506
RENTS AND ROYALTIES							



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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 OPERATING REVENUE	7,575,734	91,636,867	103,985,648	(12,348,781)	88.12%	88,111,986	99,857,683
OPERATING EXPENSE							
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	879,524	84.09%	4,534,011	4,948,580
Bad Debt			500,000	500,000			666,393
Inter-Departmental Charges	438,039	5,267,042	5,551,468	284,426	94.88%	5,261,761	5,793,566
Miscellaneous		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
OPERATING INCOME (LOSS)	(167,715)	8,393,499	(659,352)	9,052,851	(1,272.99%)	4,927,396	6,778,830
NON-OPERATING INCOME							
(EXPENSE)							



INTERIM STATEMENTS by Fund
All Funds: City-Wide
For the Eleven Months Ending Sunday, May 31, 2015

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
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							
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		16,000	20,000	(4,000)	80.00%	7,405	7,405
GA DOT Grant		204,114	196,835	7,279	103.70%	235,847	235,847
DNR - Funding			19,980	(19,980)		85,137	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							
LCI Grant ARC			814,953	(814,953)			
Total direct			814,953	814,953	0.00%		
Capital							
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
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



INTERIM STATEMENTS by Fund
All Funds: City-Wide
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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
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 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



INTERIM STATEMENTS by Fund
101-General Fund
For the Eleven Months Ending Sunday, May 31, 2015

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD		
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014	
	MTD	FYTD		\$	Over / (Under)	%	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		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	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:								
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	32,161	1,766,555	1,738,000	28,555	101.64%	1,728,402	1,741,812	
Penalties and interest on delinquent 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 delinquent taxes	7,249	44,446	47,000	(2,554)	94.57%	46,465	51,148	
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	43,663	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):								
Building structures and equipment permits:								



INTERIM STATEMENTS by Fund
101-General Fund
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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		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 delinquent licenses and permits							
Interest on business licenses	1,264	1,707		1,707		454	1,034
Total penalties and interest on delinquent 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			
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



INTERIM STATEMENTS by Fund
101-General Fund
For the Eleven Months Ending Sunday, May 31, 2015

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
TOTAL FINES AND FORFEITURES	65,916	817,380	662,000	155,380	123.47%	498,712	569,550
RENTS AND ROYALTIES							
Property Rental	14,850	184,453	184,100	353	100.19%	161,160	175,598
MEAG Refunding Generation Trust			17,500	(17,500)			
Insurance Claims		7,672		7,672		23,434	26,059
Cash Over/Short		1		1		8	8
Misc Revenue	179	4,293		4,293		1,606	2,226
TOTAL RENTS AND ROYALTIES	15,029	196,419	201,600	(5,181)	97.43%	186,208	203,891
TOTAL OPERATING REVENUE	1,122,253	16,814,585	17,435,867	(621,282)	96.44%	16,677,679	17,851,526
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	779,497	8,867,030	10,384,744	1,517,714	85.39%	9,005,733	10,160,786
Employee Benefits	376,030	4,019,186	5,050,255	1,031,069	79.58%	4,062,198	4,490,016
Allocated Payroll Costs	(11,126)	(131,869)	(146,476)	(14,607)	90.03%	(127,112)	(138,244)
Total Personal Services and Employee Benefits	1,144,401	12,754,347	15,288,523	2,534,176	83.42%	12,940,819	14,512,558
Purchased or Contracted Services	213,494	2,618,246	3,371,549	753,303	77.66%	2,605,037	2,810,271
Utilities:							
Water/Sewerage	3,821	41,299	56,540	15,241	73.04%	36,799	49,099
Natural Gas	2,164	33,754	45,250	11,496	74.59%	32,062	36,395
Electricity	30,642	323,450	402,530	79,080	80.35%	318,457	388,817
Propane		681	1,330	649	51.20%	810	810
Gasoline	35,765	399,607	605,246	205,639	66.02%	511,398	557,280
Stormwater	53,753	531,665	585,200	53,535	90.85%	524,988	630,981
Customer Service Fee	133	1,468	1,990	522	73.77%	1,508	1,798
Total Utilities	126,278	1,331,924	1,698,086	366,162	78.44%	1,426,022	1,665,180
Supplies	43,091	886,171	1,070,727	184,556	82.76%	771,384	901,449
Capital Outlay:							
Property (Land and Buildings)	24,666	163,073	436,920	273,847	37.32%	258,519	266,909
Machinery and Equipment	65,053	474,949	1,173,798	698,849	40.46%	150,091	233,020
Total Capital Outlay	89,719	638,022	1,610,718	972,696	39.61%	408,610	499,929
Inter-Departmental Charges	238,984	2,897,744	3,152,810	255,066	91.91%	2,862,539	3,141,024
Miscellaneous		78,035	203,183	125,148	38.41%	90,382	108,865
TOTAL OPERATING EXPENSE	1,855,967	21,204,489	26,395,596	5,191,107	80.33%	21,104,793	23,639,276
OPERATING INCOME (LOSS)	(733,714)	(4,389,904)	(8,959,729)	4,569,825	49.00%	(4,427,114)	(5,787,750)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Federal government grants							
Operating-categorical							
Direct							105,172
Total operating-categorical							105,172
Total federal government grants							105,172
State government grants							
Operating-categorical							
Direct							
Llebg Bullet Proof Vest			7,200	(7,200)			
Byrne Grant			15,876	(15,876)		14,125	14,125
Miscellaneous State Grant			20,000	(20,000)			
GA DOT Grant		196,834	196,835	(1)	100.00%	192,430	192,430
Total direct		196,834	239,911	43,077	82.04%	206,555	206,555
Total operating-categorical		196,834	239,911	(43,077)	82.04%	206,555	206,555
Direct (CDBG Grant Proceeds)		7,998		7,998			



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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
Total state government grants		204,832	239,911	(35,079)	85.38%	206,555	206,555
Local government unit grants							
Board of Education - RESA		52,740	86,100	(33,360)	61.25%	62,651	86,024
Spalding Co. Contribution			57,977	(57,977)			34,258
Total local government unit grants		52,740	144,077	91,337	36.61%	62,651	120,282
Total Intergovernmental revenue		257,572	383,988	(126,416)	67.08%	269,206	432,009
Intergovernmental - Exp	(2,502)	(145,429)	(158,100)	12,671	91.99%	(159,361)	(170,124)
Total Intergovernmental - net	(2,502)	112,143	225,888	(113,745)	49.65%	109,845	261,885
Interest Income							
Bank Account Interest	384	3,570	6,500	(2,930)	54.92%	6,425	7,894
Unrealized Gain/Loss on Investments		(80)		(80)		(1,161)	(660)
Total Interest/Investment Income	384	3,490	6,500	(3,010)	53.69%	5,264	7,234
Principal	(101,077)	(266,875)	(274,430)	7,555	97.25%	(326,598)	(333,954)
Interest Expense	(74,082)	(159,831)	(160,230)	399	99.75%	(171,982)	(173,161)
Total principal and interest expense	(175,159)	(426,706)	(434,660)	7,954	98.17%	(498,580)	(507,115)
Contributions and donations							
Contributions & Donations		24,075	22,937	1,138	104.96%	18,129	18,129
Contributions DARE						4,590	4,590
Total contributions and donations		24,075	22,937	1,138	104.96%	22,719	22,719
Gain (loss) on sale of capital assets							
Gain / Loss on Sale of Assets	4,395	31,644	25,000	6,644	126.58%	5,341	5,341
Total gain (loss) on sale of capital assets	4,395	31,644	25,000	6,644	126.58%	5,341	5,341
TOTAL NON-OPERATING INCOME (EXPENSE)	(172,882)	(255,354)	(154,335)	(101,019)	165.45%	(355,411)	(209,936)
INCOME (LOSS) BEFORE TRANSFERS	(906,596)	(4,645,258)	(9,114,064)	4,468,806	50.97%	(4,782,525)	(5,997,686)
TRANSFERS							
Transfers - in	1,406,989	8,357,958	10,022,526	(1,664,568)	83.39%	7,412,282	8,024,493
Transfers - out	1,100	2,800	(1,685,303)	1,688,103	(0.17%)	44,937	(1,739,711)
TOTAL TRANSFERS - NET	1,408,089	8,360,758	8,337,223	23,535	100.28%	7,457,219	6,284,782
CHANGE IN NET POSITION	\$501,493	\$3,715,500	(\$776,841)	\$4,492,341	(478.28%)	\$2,674,694	\$287,096



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

7/31/2015
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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		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

7/31/2015
11:01 AM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services	\$20	\$250	\$1,000	\$750	25.00%	\$14,950	\$14,969
Capital Outlay:							
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

7/31/2015
11:01 AM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services	\$3,500	\$12,000	\$13,000	\$1,000	92.31%	\$13,750	\$18,000
Capital Outlay:							
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%		
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

7/31/2015
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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
OPERATING EXPENSE							
Purchased or Contracted Services	\$1,150	\$12,250	\$31,000	\$18,750	39.52%		
Capital Outlay:							
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)			
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%		



INTERIM STATEMENTS by Fund
251-Multiple Grant Fund
For the Eleven Months Ending Sunday, May 31, 2015

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11:01 AM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		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

7/31/2015
11:01 AM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Miscellaneous		\$44,900	\$114,250	\$69,350	39.30%		
TOTAL OPERATING EXPENSE		44,900	114,250	69,350	39.30%		
OPERATING INCOME (LOSS)		(44,900)	(114,250)	69,350	39.30%		
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Federal government grants							
Operating-categorical							
Direct		41,900	114,250	(72,350)	36.67%		
Total operating-categorical		41,900	114,250	(72,350)	36.67%		
Total federal government grants		41,900	114,250	(72,350)	36.67%		
Total Intergovernmental revenue		41,900	114,250	(72,350)	36.67%		
Total Intergovernmental - net		41,900	114,250	(72,350)	36.67%		
TOTAL NON-OPERATING INCOME (EXPENSE)		41,900	114,250	(72,350)	36.67%		
INCOME (LOSS) BEFORE TRANSFERS		(3,000)		(3,000)			
CHANGE IN NET POSITION		(\$3,000)		(\$3,000)	0.00%		



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

7/31/2015
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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services		\$1		(\$1)		\$36	\$36
Miscellaneous		92,148	181,927	89,779	50.65%	28,043	28,043
TOTAL OPERATING EXPENSE		92,149	181,927	89,778	50.65%	28,079	28,079
OPERATING INCOME (LOSS)		(92,149)	(181,927)	89,778	50.65%	(28,079)	(28,079)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Federal government grants							
Operating-categorical							
Direct			181,927	(181,927)			
Total operating-categorical			181,927	(181,927)			
Total federal government grants			181,927	(181,927)			
Total Intergovernmental revenue			181,927	(181,927)			
Total Intergovernmental - net			181,927	(181,927)			
Gain (loss) on sale of capital assets							
Gain / Loss on Sale of Assets		10,400		10,400		13,100	13,100
Total gain (loss) on sale of capital assets		10,400		10,400		13,100	13,100
TOTAL NON-OPERATING INCOME (EXPENSE)		10,400	181,927	(171,527)	5.72%	13,100	13,100
INCOME (LOSS) BEFORE TRANSFERS		(81,749)		(81,749)		(14,979)	(14,979)
CHANGE IN NET POSITION		(\$81,749)		(\$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

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11:01 AM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD		
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014	
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual	
OPERATING EXPENSE								
Personal Services and Employee Benefits:								
Salaries and Wages			\$76,205	\$76,205		\$76,199		
Employee Benefits			23,065	23,065		23,058		
Total Personal Services and Employee Benefits			99,270	99,270		99,257		
Purchased or Contracted Services			82,580	82,580	84,027	82,579		
Supplies			16,090	16,090	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 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

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11:01 AM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		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)		79,850	79,850
Total federal government grants			40,340	(40,340)		79,850	79,850
Total Intergovernmental revenue			40,340	(40,340)		79,850	79,850
Total Intergovernmental - net			40,340	(40,340)		79,850	79,850
Gain (loss) on sale of capital assets							
Gain / Loss on Sale of Assets						61,138	109,564
Total gain (loss) on sale of capital assets						61,138	109,564
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

7/31/2015
11:01 AM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		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



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

7/31/2015
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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ 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

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11:01 AM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		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

7/31/2015
11:01 AM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		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

7/31/2015
11:01 AM

	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
FINES AND FORFEITURES							
Court							
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

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
FINES AND FORFEITURES							
Court							
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

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		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

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Operating-categorical							
Direct							
GA DOT Grant		\$7,280		\$7,280		\$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



INTERIM STATEMENTS by Fund
320-SPLOST Fund
For the Eleven Months Ending Sunday, May 31, 2015

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
OPERATING EXPENSE							
Purchased or Contracted Services	\$2,425	\$11,594	\$454,020	\$442,426	2.55%	\$229,099	\$227,156
Capital Outlay:							
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	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 (EXPENSE)							
Intergovernmental							
State government grants							
Direct							
LCI Grant ARC			814,953	(814,953)			
Total direct			814,953	814,953	0.00%		
Total state government grants			814,953	(814,953)			
Local government unit grants							
Spalding Co. Contribution			357,500	(357,500)			
Total local government unit grants			357,500	357,500			
Special purpose local option sales and use taxes		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							
Dividends		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							
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
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
351-Capital Projects Fund
For the Eleven Months Ending Sunday, May 31, 2015

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		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

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
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			439,000	(439,000)			
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
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	(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							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
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		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
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%		
Misc Revenue		12,821		12,821		3,916	4,511
TOTAL RENTS AND ROYALTIES	5,917	80,989	107,200	(26,211)	75.55%	48,283	53,645
TOTAL OPERATING REVENUE	1,649,243	17,451,428	20,656,700	(3,205,272)	84.48%	16,424,493	18,756,927
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	191,213	2,219,370	2,756,107	536,737	80.53%	2,261,070	2,558,861
Employee Benefits	99,833	1,068,479	1,392,459	323,980	76.73%	1,104,092	1,215,042
Allocated Payroll Costs	28,036	354,210	394,497	40,287	89.79%	340,283	370,265
Total Personal Services and Employee Benefits	319,082	3,642,059	4,543,063	901,004	80.17%	3,705,445	4,144,168
Purchased or Contracted Services	193,970	1,414,649	2,787,250	1,372,601	50.75%	1,358,964	1,556,158
Utilities:							
Water/Sewerage	5,128	38,746	47,740	8,994	81.16%	37,330	52,358



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

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
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)



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

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CHANGE IN NET POSITION

FISCAL YEAR 2015			Variance with		PRIOR FYTD	
Actual		Amended	Amended Budget		5/31/2014	6/30/2014
MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
\$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

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
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	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
Total utilities / enterprise charges 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- - Pole Installation	53,843	590,335	655,100	(64,765)	90.11%	569,732	651,400
After Hours Service Fee	1,225	11,270	11,000	(1,120)	44.00%	6,261	11,661
Connection Fees	12,040	146,765	167,500	270	102.45%	10,450	11,525
Surge Protection Fees	374	4,225	4,700	(20,735)	87.62%	151,840	166,570
Reconnect Fees	17,625	184,005	217,500	(475)	89.89%	4,152	4,701
Underground Trenching	17,625	184,005	217,500	(33,495)	84.60%	201,115	225,910
Fiber Optic Lease Fees	4,176	6,000		(1,824)	69.60%	16,841	25,658
Credit Card Fees	3,626	40,960	49,900	(8,940)	82.08%	43,805	50,006
Power Resoration Aid	2,869	50,445	43,000	7,445	117.31%	36,615	30,184
		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

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
Personal Services and Employee 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:							
Water/Sewerage	411	1,893	4,800	2,907	39.44%	1,831	2,204
Natural Gas	462	6,710	9,600	2,890	69.90%	7,432	8,371
Electricity	1,108	10,063	13,800	3,737	72.92%	9,911	11,813
Gasoline	7,555	95,951	164,540	68,589	58.31%	118,538	129,379
Stormwater	456	2,701	3,000	299	90.03%	2,841	3,340
Customer Service Fee	19	130	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			500,000	500,000			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
Interest Expense	(74)	(15,546)		(15,546)		(14,341)	(15,683)
Total principal and interest 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

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	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

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		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 Handling	683	1,692	5,000	(3,308)	33.84%	5,631	5,853
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
Contra-Revenue Donated Services			(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
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	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
Total other fees	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						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:							
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 Employee Benefits	143,994	1,621,254	1,857,446	236,192	87.28%	1,799,443	1,990,443
Purchased or Contracted Services	340,573	2,835,705	2,660,915	(174,790)	106.57%	2,363,018	2,723,300
Utilities:							
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	24,597	341,981	397,910	55,929	85.94%	409,613	439,925
Stormwater	276	2,737	3,360	623	81.46%	2,545	3,021
Customer Service Fee	22	216	200	(16)	108.00%	210	251
Total Utilities	27,288	374,166	431,070	56,904	86.80%	438,449	472,166
Supplies	3,164	169,908	229,530	59,622	74.02%	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

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Capital Outlay - Reclass to Balance Sheet		(144,839)	(343,000)	(198,161)	42.23%	(200,084)	(346,086)
Depreciation Expense	29,678	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	602	10,329		10,329		9,307	10,876
Unrealized Gain/Loss on 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			
CHANGE IN NET POSITION	(57,239)	(313,130)	\$72,943	(\$386,073)	(429.28%)	\$238,163	\$133,916



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

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
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		575		575		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	10,620	112,147	152,722	40,575	73.43%	63,253	201,361
Utilities:							
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		27,974	34,388	6,414	81.35%	50,500	50,500
Capital Outlay - Reclass to 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

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Federal government grants							
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			5,818	(5,818)			
Local government unit grants							
Spalding Co. Contribution			296	(296)		57,604	110,550
Spalding Co. Contribution			82,197	(82,197)			
Total local government unit grants			82,493	82,493		57,604	110,550
Total Intergovernmental revenue		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

7/31/2015
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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
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							
Purchased or Contracted Services	1,658	18,825	29,230	10,405	64.40%	23,795	25,952
Utilities:							
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
560-Stormwater Utility Fund
For the Eleven Months Ending Sunday, May 31, 2015

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Sale of Recycled Materials		\$924		\$924			
Capacity Recovery Fees	28,572	310,663	322,220	(11,557)	96.41%	289,160	329,614
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
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 Employee Benefits	53,617	605,252	726,729	121,477	83.28%	595,011	674,992
Purchased or Contracted Services	109,045	396,217	512,140	115,923	77.36%	281,897	295,459
Utilities:							
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)	19,214	491,260	448,165	(43,095)	109.62%	57,677	231,175
Machinery and Equipment		30,328	68,000	37,672	44.60%	94,322	94,322
Capital Outlay - Reclass to 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	14,583	171,038	174,993	3,955	97.74%	160,588	188,462
Miscellaneous		(2,000)		2,000		2,000	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



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

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD	Budget			Actual	Actual
				\$ Over / (Under) %			
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							
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

7/31/2015
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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
CHARGES FOR SERVICES							
Streets and public improvements	(\$82)	\$1,768	\$400	\$1,368	442.00%	\$1,782	\$4,457
Other / enterprise charges and fees							
Green Fees	9,535	70,351	80,000	(9,649)	87.94%	77,418	86,143
Handicap Fees		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	10,000	(1,820)	81.80%	7,453	8,567
Driving Range Fees	786	5,922	7,000	(1,078)	84.60%	3,598	4,243
Senior Fees							61
Special Fees			9,000	(9,000)		1,825	1,825
Membership Fees		10,500	36,000	(25,500)	29.17%	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)			
Total other / enterprise charges and fees	24,417	201,326	295,200	(93,874)	68.20%	208,302	232,239
Other charges for services							
Returned Check Fees		30		30			
Total other charges for services		30		30			
TOTAL CHARGES FOR SERVICES	24,335	203,124	295,600	(92,476)	68.72%	210,084	236,696
RENTS AND ROYALTIES							
Equipment Rental Fees	120	235		235		130	130
Insurance Claims						74,300	74,300
Cash Over/Short	265	1,172		1,172		1,206	1,220
TOTAL RENTS AND ROYALTIES	385	1,407		1,407		75,636	75,650
TOTAL OPERATING REVENUE	24,720	204,531	295,600	(91,069)	69.19%	285,720	312,346
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	16,519	177,701	223,679	45,978	79.44%	169,602	194,405
Employee Benefits	5,200	54,331	64,587	10,256	84.12%	48,263	53,678
Allocated Payroll Costs	(1,260)	(15,023)	(16,675)	(1,652)	90.09%	(14,346)	(15,607)
Total Personal Services and Employee Benefits	20,459	217,009	271,591	54,582	79.90%	203,519	232,476
Purchased or Contracted Services	4,843	79,345	103,720	24,375	76.50%	71,244	76,434
Utilities:							
Water/Sewerage	36	36	600	564	6.00%		
Electricity	745	6,984	9,000	2,016	77.60%	5,331	6,492
Gasoline	3,221	20,429	31,000	10,571	65.90%	27,488	31,770
Stormwater	650	6,435	5,300	(1,135)	121.42%	6,344	7,627
Customer Service Fee	19	182	230	48	79.13%	179	216
Total Utilities	4,671	34,066	46,130	12,064	73.85%	39,342	46,105
Supplies	9,179	76,689	92,480	15,791	82.92%	52,355	84,234
Machinery and Equipment		53,582	60,500	6,918	88.57%	118,706	118,706
Capital Outlay - Reclass to Balance Sheet		(53,582)	(60,500)	(6,918)	88.57%	(118,706)	(118,706)
Depreciation Expense	5,480	61,949	58,380	(3,569)	106.11%	63,163	69,615
Inter-Departmental Charges	11,682	128,240	140,180	11,940	91.48%	118,847	129,624
Miscellaneous		14		(14)		57	57
TOTAL OPERATING EXPENSE	56,314	597,312	712,481	115,169	83.84%	548,527	638,545
OPERATING INCOME (LOSS)	(31,594)	(392,781)	(416,881)	24,100	94.22%	(262,807)	(326,199)



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

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
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
601-Motor Pool Fund
For the Eleven Months Ending Sunday, May 31, 2015

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		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	73,631	696,237	991,390	295,153	70.23%	898,989	960,842
Utilities / enterprise charges and fees							
Sale of Recycled Materials		216		216			
Total utilities / enterprise charges and fees		216		216			
Other fees							
Taxicab Inspection Fees		35		35			
Total other fees		35		35			
TOTAL CHARGES FOR SERVICES	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	8,506	65,606	62,090	(3,516)	105.66%	47,634	152,644
Utilities:							
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



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

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD	Budget	\$ Over / (Under) %		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

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
CHARGES FOR SERVICES							
Other charges for services							
Cemetery Opening/Closing Fee						\$200	\$200
Site Sales	2,413	36,268		36,268		37,067	41,381
Niche Engraving						275	275
Total other charges for services	2,413	36,268		36,268		37,542	41,856
TOTAL CHARGES FOR SERVICES	2,413	36,268		36,268		37,542	41,856
RENTS AND ROYALTIES							
Sale of Bricks	45	1,440		1,440		945	945
TOTAL RENTS AND ROYALTIES	45	1,440		1,440		945	945
TOTAL OPERATING REVENUE	2,458	37,708		37,708		38,487	42,801
OPERATING EXPENSE							
Purchased or Contracted Services	301	1,673		(1,673)		835	850
Supplies							17,848
TOTAL OPERATING EXPENSE	301	1,673		(1,673)		835	18,698
OPERATING INCOME (LOSS)	2,157	36,035		36,035		37,652	24,103
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Interest Income							
Dividends	2,568	64,206		64,206		61,408	64,819
Unrealized Gain/Loss on Investments	1,539	69,803		69,803		324,229	341,011
Total Interest/Investment Income	4,107	134,009		134,009		385,637	405,830
Contributions and donations							
Contributed Capital	2,413	36,268		36,268		33,789	38,103
Total contributions and donations	2,413	36,268		36,268		33,789	38,103
TOTAL NON-OPERATING INCOME (EXPENSE)	6,520	170,277		170,277		419,426	443,933
INCOME (LOSS) BEFORE TRANSFERS	8,677	206,312		206,312		457,078	468,036
CHANGE IN NET POSITION	\$8,677	\$206,312		\$206,312	0.00%	\$457,078	\$468,036



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

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		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							
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		10,119		10,119		15,641	17,343
Unrealized Gain/Loss on 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

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Employee Benefits						\$117	
Total Personal Services and Employee Benefits						117	
Purchased or Contracted Services	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

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
RENTS AND ROYALTIES							
Property Rental							\$200
TOTAL RENTS AND ROYALTIES							200
TOTAL OPERATING REVENUE							200
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	2,971	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							
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 (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

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
RENTS AND ROYALTIES							
Property Rental							\$3,000
TOTAL RENTS AND ROYALTIES							3,000
TOTAL OPERATING REVENUE							3,000
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	5,452	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	7,709	88,313	101,129	12,816	87.33%	85,523	99,051
Purchased or Contracted Services	274	8,764	40,280	31,516	21.76%	7,612	8,581
Utilities:							
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	48	366	2,330	1,964	15.71%	315	379
Supplies	357	624	1,000	376	62.40%	619	634
Capital Outlay:							
Property (Land and Buildings)		5,000	103,100	98,100	4.85%		
Capital Outlay - Reclass to Balance Sheet			(103,100)	(103,100)			
Total Capital Outlay		5,000		(5,000)			
Inter-Departmental Charges	974	10,588	11,685	1,097	90.61%	8,901	9,710
Miscellaneous						2,500	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 (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

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	FISCAL YEAR 2015			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		5/31/2014	6/30/2014
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
INCOME (LOSS) BEFORE TRANSFERS	(9,353)	(96,557)	(135,758)	39,201	71.12%	(105,367)	(117,742)
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



INTERIM STATEMENTS by Fund
All Funds: City-Wide
For the Eleven Months Ending Sunday, May 31, 2015
Duplicate Accounts Report

7/31/2015
11:01 AM

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