



INTERIM STATEMENTS by Fund
All Funds: City-Wide
For the Six Months Ending Thursday, December 31, 2015

2/1/2016
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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING REVENUE							
TAXES							
Real property - current year	\$508,941	\$3,592,792	\$4,002,500	(\$409,708)	89.76%	\$3,416,294	\$3,959,805
Public utility			47,000	(47,000)			53,970
Timber						42	42
Real property - prior year	3,412	21,496		21,496		31,855	54,059
Motor vehicle	9,520	53,191	122,000	(68,809)	43.60%	59,781	155,337
Motor vehicle title ad valorem tax fee	15,957	209,974	533,000	(323,026)	39.39%	232,886	500,974
Intangible	951	10,919	23,000	(12,081)	47.47%	14,652	20,496
Railroad equipment		5,833	5,300	533	110.06%	5,396	5,396
Property not on digest		1,550		1,550			407
Real estate transfer (intangible)	624	5,087	13,000	(7,913)	39.13%	4,709	9,291
Franchise taxes:							
Electric			51,000	(51,000)			45,703
Gas	38,848	78,095	155,000	(76,905)	50.38%	77,839	156,334
Television cable		55,914	231,000	(175,086)	24.21%	53,716	221,121
Telephone	397	17,583	107,000	(89,417)	16.43%	19,871	74,014
Payment In Lieu of Tax GHA			5,000	(5,000)			5,512
Video		7,752	16,000	(8,248)	48.45%	6,463	29,204
Total franchise taxes	39,245	159,344	565,000	(405,656)	28.20%	157,889	531,888
Local option sales and use taxes	289,851	1,817,279	3,400,000	(1,582,721)	53.45%	1,696,243	3,467,609
Hotel/Motel	5,004	34,557	68,570	(34,013)	50.40%	26,474	57,361
Alcoholic beverage excise	51,906	271,429	627,000	(355,571)	43.29%	263,284	647,763
Total selective sales and use taxes	56,910	305,986	695,570	(389,584)	43.99%	289,758	705,124
Business taxes:							
Business and occupation taxes	72,835	87,395	440,000	(352,605)	19.86%	82,624	431,498
Insurance premium taxes	8,138	1,370,112	1,250,000	120,112	109.61%	1,274,964	1,274,964
Financial institutions taxes			85,000	(85,000)			71,032
Total business taxes	80,973	1,457,507	1,775,000	(317,493)	82.11%	1,357,588	1,777,494
Penalties and interest on delinquent taxes							
Real	2,950	20,059	44,000	(23,941)	45.59%	17,998	43,143
Business		482		482		166	5,227
Total penalties and interest on delinquent taxes	2,950	20,541	44,000	(23,459)	46.68%	18,164	48,370
TOTAL TAXES	1,009,334	7,661,499	11,225,370	(3,563,871)	68.25%	7,285,257	11,290,262
LICENSE AND PERMITS							
Business licenses:							
Alcoholic beverages:							
Beer	7,625	32,438	65,000	(32,562)	49.90%	42,213	45,963
Wine	7,625	31,438	63,000	(31,562)	49.90%	41,313	43,663
Liquor	39,000	96,500	86,000	10,500	112.21%	107,700	112,100
Total alcoholic beverage licenses	54,250	160,376	214,000	(53,624)	74.94%	191,226	201,726
General business licenses:							
Insurance		450	37,500	(37,050)	1.20%	2,625	38,583
Total general business licenses		450	37,500	(37,050)	1.20%	2,625	38,583
Total Business licenses	54,250	160,826	251,500	(90,674)	63.95%	193,851	240,309
Non-business licenses and permits:							
Building and signs:							
Zoning and land use permits	300	4,375	7,000	(2,625)	62.50%	3,295	6,345
Sign permits	495	4,500	15,000	(10,500)	30.00%	7,473	13,903
Other permits	100	1,350	15,000	(13,650)	9.00%	2,259	5,259
Catering	700	1,350	1,000	350	135.00%	1,150	1,850
Total building and sign permits	1,595	11,575	38,000	(26,425)	30.46%	14,177	27,357
Regulatory fees (permits):							



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Building structures and equipment permits:							
Inspections							
Building	3,641	26,637	113,000	(86,363)	23.57%	79,668	123,637
Plumbing	441	5,070	7,000	(1,930)	72.43%	1,923	12,167
Electrical	1,203	6,698	11,000	(4,302)	60.89%	6,608	19,788
Gas		314	1,000	(686)	31.40%	75	411
Mechanical	121	4,820	3,000	1,820	160.67%	1,498	3,834
Total inspection permits	5,406	43,539	135,000	91,461	32.25%	89,772	159,837
Total non-business licenses and permits	7,001	55,114	173,000	(117,886)	31.86%	103,949	187,194
Penalties and interest on delinquent licenses and permits							
Interest on business licenses		937	1,000	(63)	93.70%	38	2,146
Total penalties and interest on delinquent licenses and permits		937	1,000	(63)	93.70%	38	2,146
TOTAL LICENSES AND PERMITS	61,251	216,877	425,500	(208,623)	50.97%	297,838	429,649
CHARGES FOR SERVICES							
General government:							
Fees - plan reviews		1,425	25,000	(23,575)	5.70%	20,966	22,671
Fees - demolition recovery	549	27,523	5,000	22,523	550.46%	4,919	11,878
Fees - zoning applications	1,100	2,680	1,200	1,480	223.33%	505	3,300
Fees - reimbursements		6,240	5,000	1,240	124.80%	4,415	9,974
Information technology fees	836	4,937	14,000	(9,063)	35.26%	6,514	20,285
Indirect cost allocation	401,446	2,408,675	4,817,374	(2,408,699)	50.00%	2,449,265	4,898,531
IT equipment cost allocation	20,146	120,875	241,750	(120,875)	50.00%	178,970	328,112
Motor pool charges		214,050	1,045,100	(831,050)	20.48%	363,189	762,741
Election qualifying fees		1,863	2,400	(537)	77.63%		
Business occupation tax admin fee	3,820	5,540	25,000	(19,460)	22.16%	5,480	28,120
Total general government	427,897	2,793,808	6,181,824	3,388,016	45.19%	3,034,223	6,085,612
Public safety - fire inspections	10	10		10			20
Streets and public improvements	(2,173)	2,096		2,096		1,189	1,864
Utilities / enterprise charges and fees							
Fees - Collection - Residential	176,373	1,043,512	2,000,000	(956,488)	52.18%	894,493	2,523,966
Fees - Collection - Commercial	75,818	454,721	975,000	(520,279)	46.64%	412,811	914,997
Fees - Transfer Station	98,168	562,752	1,010,000	(447,248)	55.72%	545,406	1,132,532
Fees - Special Handling	490	3,531	6,000	(2,469)	58.85%	2,765	6,797
Fees - Rolloff Containers	42,664	231,731	550,000	(318,269)	42.13%	233,554	466,304
Fees - Yard Waste Disposal	40,924	243,309	480,000	(236,691)	50.69%	217,751	481,056
Fees - Yard Waste Special Handling	456	1,893	1,000	893	189.30%	310	1,903
Sale of Recycled Materials		6,965	10,000	(3,035)	69.65%	8,717	20,526
Permit Fees - Commercial Hauler		200	600	(400)	33.33%	300	900
Fees - Landfill Use	97,479	471,542	800,000	(328,458)	58.94%	382,420	746,340
Recycling fees Cardboard			75,000	(75,000)		23,522	23,522
Recycling Fees Residential						4,187	4,187
Recycling Fees Commercial		214	55,000	(54,786)	0.39%	20,281	28,239
Recycling Fees E-Waste			2,000	(2,000)			
Recycling Fees Sort Line			300,000	(300,000)			
Water Institutional			448,682	(448,682)			
Fees - Water Industrial	33,016	201,848	357,297	(155,449)	56.49%		149
Fees - Water Residential	225,880	1,432,016	2,890,976	(1,458,960)	49.53%	1,238,220	2,562,231
Fees - Water Commercial	109,206	755,307	1,334,437	(579,130)	56.60%	758,609	1,566,935
Pass-Thru Water Spalding County	(252,049)	(1,637,881)	(3,062,773)	1,424,892	53.48%	(1,771,742)	(3,524,995)
Fees - Fire Hydrant Water		10,007	15,000	(4,993)	66.71%	7,272	73,426
Fees - Water Lock Cut	25	625	1,000	(375)	62.50%	760	1,435



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	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Bulk Water - Spalding County	648,059	4,080,928	8,507,703	(4,426,775)	47.97%	3,618,249	7,799,727
Bulk Water - Williamson	4,972	27,437	55,000	(27,563)	49.89%	23,818	48,073
Bulk Water - Zebulon	19,163	123,291	275,000	(151,709)	44.83%	110,079	248,238
Bulk Water - Butts County	1,659	10,661	18,595	(7,934)	57.33%	7,124	20,974
Bulk Water - Coweta County	223,860	1,409,296	2,693,700	(1,284,404)	52.32%	1,405,458	2,741,322
Bulk Water - Barnesville		11		11		1	12
Bulk Water - Springs Water	6	74	909	(835)	8.14%	525	649
Bulk Water - City of Concord	6	12	2,082	(2,070)	0.58%	699	1,539
Fees - Water Tap		3,480	5,000	(1,520)	69.60%	1,570	5,800
Fees - Water Irrigation			141,524	(141,524)			
Sewer Flat - Industrial	47,971	284,479	648,867	(364,388)	43.84%		6,234
Sewer Flat - Residential	342,342	2,118,854	4,484,129	(2,365,275)	47.25%	1,831,913	4,005,120
Sewer Flat - Commercial	173,107	1,128,460	2,161,552	(1,033,092)	52.21%	1,149,635	2,507,496
Wastewater Septic Tank	2,920	19,770	30,000	(10,230)	65.90%	15,975	29,715
Sewer Tap Fee	750	4,500	5,000	(500)	90.00%	2,250	6,750
Capacity Recovery Fees	4,527,376	4,668,382	338,560	4,329,822	1,378.89%	152,229	437,908
Stormwater - Residential Lower Tier	11,980	66,662	152,585	(85,923)	43.69%	66,550	124,682
Stormwater - Commercial Fees	149,064	884,361	1,746,025	(861,664)	50.65%	805,181	1,703,293
Sewer - Sun City	49,040	286,413		286,413		209,340	522,277
Sewer - Highland Mills	3,022	17,170		17,170		15,706	33,462
Fees - Electric Residential Service	888,826	7,229,226	14,295,600	(7,066,374)	50.57%	6,113,684	13,200,230
Fees - Electric Commercial Service	1,179,405	7,876,098	17,650,000	(9,773,902)	44.62%	19,940	1,960,949
Fees - Electric Industrial Service	502,596	3,308,260	5,537,000	(2,228,740)	59.75%	10,115,770	19,747,536
Fees - Electric Fuel Adjustment	530,776	3,799,811	7,500,000	(3,700,189)	50.66%	3,426,400	7,370,647
Fees - Electric Temporary Service		107	500	(393)	21.40%		170
Fees - Pole Rental Current Year	225	225	180,000	(179,775)	0.13%		248,722
ECCR Adjustment	189,369	1,351,304	2,650,000	(1,298,696)	50.99%	1,215,373	2,618,204
Contra-Revenue Donated Services			(50,000)	50,000			
Total utilities / enterprise charges and fees	10,144,944	42,481,564	77,278,550	(34,796,986)	54.97%	33,287,105	72,420,179
Other / enterprise charges and fees							
Green Fees	4,050	40,224	92,443	(52,219)	43.51%	42,707	82,742
Handicap Fees		575	1,000	(425)	57.50%	907	2,732
Golf Cart Rentals	5,610	51,586	116,930	(65,344)	44.12%	54,614	102,562
Merchandise Sales	838	5,619	10,285	(4,666)	54.63%	4,961	9,670
Driving Range Fees	489	3,735	7,200	(3,465)	51.88%	3,375	6,750
Special Fees		2,025	8,000	(5,975)	25.31%		
Membership Fees		3,000	9,000	(6,000)	33.33%	3,900	11,100
Food & Beverage	715	6,334	12,930	(6,596)	48.99%	5,993	12,111
Beer Sales	206	2,724	6,388	(3,664)	42.64%	3,054	5,718
Pull Cart Rentals		(27)		(27)			
Tournament Fees		2,641		2,641			
Fuel Sales - AVGAS	10,251	80,238	195,500	(115,262)	41.04%	94,875	172,707
Fuel Sales - Jet A	5,362	41,568	77,950	(36,382)	53.33%	57,175	97,842
Airport Services - Tug Fees			50	(50)			
Pilot Sales		117	50	67	234.00%	6	6
Total other / enterprise charges and fees	27,521	240,359	537,726	(297,367)	44.70%	271,567	503,940
Other fees							
General Fund-Customer Service -Charges for Serv-	52,777	320,310	660,000	(339,690)	48.53%	294,246	646,773
Fuel Flowage Fees	2,640	9,200	10,000	(800)	92.00%	4,160	7,670
Commercial Hauler Inspection Fee	900	2,100		2,100		350	1,400



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				\$	Over / (Under) %		
Landfill Capital Surcharge Fee	6,153	27,939	42,000	(14,061)	66.52%	23,378	44,796
Landfill Closure Surcharge Fee	6,153	27,742	42,000	(14,258)	66.05%	24,536	47,750
Container Fees	1,650	13,500	31,000	(17,500)	43.55%	14,500	29,800
Pole Installation		4,287	2,000	2,287	214.35%	880	880
After Hours Service Fee	900	4,825	12,600	(7,775)	38.29%	6,040	11,995
Connection Fees	14,545	81,453	166,000	(84,547)	49.07%	79,175	160,955
Surge Protection Fees	380	2,336	4,700	(2,364)	49.70%	2,120	4,645
Reconnect Fees	9,090	61,405	225,400	(163,995)	27.24%	105,905	200,300
Underground Trenching			6,000	(6,000)		2,748	4,176
Fiber Optic Lease Fees	3,476	20,856	39,900	(19,044)	52.27%	20,793	42,889
UGA Contracted Services		10,316		10,316			
State NPDES Fees		94		94		120	664
Taxicab Inspection Fees						35	70
Credit Card Fees	(2,364)	19,112	102,000	(82,888)	18.74%	36,574	50,951
Power Resoration Aid							11,886
Overnight Fees		108	50	58	216.00%	36	45
Total other fees	96,300	605,583	1,343,650	(738,067)	45.07%	615,596	1,267,645
Culture and recreation							
Pool Fees		3,821	5,250	(1,429)	72.78%	1,994	5,546
Pavilion Fees		1,670	7,000	(5,330)	23.86%	555	2,610
Still Branch WTP Gate Receipts	69	595	5,000	(4,405)	11.90%	1,445	4,121
Total culture and recreation	69	6,086	17,250	(11,164)	35.28%	3,994	12,277
Other charges for services							
Cemetery Opening/Closing Fee	150	300		300		400	500
Site Sales	4,534	26,461		26,461		18,920	42,802
Cemetery Fees	10,150	59,670	155,725	(96,055)	38.32%	68,357	142,032
Niche Engraving	125	375		375		325	450
Returned Check Fees	1,350	8,490	18,000	(9,510)	47.17%	8,671	14,536
Delinquent Penalties	137,927	746,494	1,500,000	(753,506)	49.77%	733,811	1,353,565
Total other charges for services	154,236	841,790	1,673,725	(831,935)	50.29%	830,484	1,553,885
TOTAL CHARGES FOR SERVICES	10,848,804	46,971,296	87,032,725	(40,061,429)	53.97%	38,044,158	81,845,422
FINES AND FORFEITURES							
Court							
Police Revenue	1,344	8,425	14,000	(5,575)	60.18%	11,773	22,736
Traffic Fines	46,608	332,066	650,000	(317,934)	51.09%	517,606	675,998
Camera Traffic Light Fines						73	73
Ordinance Fines	1,634	6,038	2,000	4,038	301.90%	1,836	5,872
Fine Surcharge - Technology - Police	112	900	2,500	(1,600)	36.00%	5,136	6,156
Fine Surcharge - Technology - Court	1,315	10,927	25,500	(14,573)	42.85%	12,927	25,622
Total court revenues and fines	51,013	358,356	694,000	(335,644)	51.64%	549,351	736,457
Bond confiscations							
Confiscations	1,975	2,732		2,732		26,925	60,066
Total Bond Confiscations	1,975	2,732		2,732		26,925	60,066
Confiscations							
State Confiscations	3,476	11,232		11,232		16,723	20,959
Federal Confiscations						14,124	28,932
Total state and federal confiscations	3,476	11,232		11,232		30,847	49,891
TOTAL FINES AND FORFEITURES	56,464	372,320	694,000	(321,680)	53.65%	607,123	846,414
RENTS AND ROYALTIES							
Rents & Royalties	1,390	3,140	10,000	(6,860)	31.40%	3,775	11,575



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Property Rental	15,492	100,966	174,000	(73,034)	58.03%	86,792	199,223
Water Tower	5,026	29,515	57,200	(27,685)	51.60%	28,601	63,285
Sale of Excess Capacity	55,550	346,912	650,000	(303,088)	53.37%	352,185	611,443
Sale of Bricks	45	225		225		1,080	1,440
Equipment Rental Fees	1,055	6,436	12,540	(6,104)	51.32%	6,350	24,391
MEAG Refunding Flexible							
Operating	104,888	629,328	1,038,797	(409,469)	60.58%	620,322	1,153,750
MEAG Refunding Generation							
Trust	104,888	629,328	1,056,297	(426,969)	59.58%	1,152,024	1,962,867
AMR from MEAG Trust	550	3,300	3,600	(300)	91.67%	3,300	6,600
T-Hangar Rentals	990	5,940	11,880	(5,940)	50.00%	5,940	11,880
Tie Down Rentals	150	900	2,750	(1,850)	32.73%	1,363	2,418
Ground Leases	20,013	123,989	250,000	(126,011)	49.60%	117,727	239,502
MEAG Year End Settlement			600,000	(600,000)			1,002,654
Year End Settlement Ga Public							
Web			40,000	(40,000)			
Year End Settlement - ECG			20,000	(20,000)			
Code Violations		31,896		31,896		11,024	24,230
Insurance Claims		17,087		17,087		16,172	190,674
Cash Over/Short	12	(816)		(816)		316	66
Misc Revenue	990	79,964	250,000	(170,036)	31.99%	204,951	285,796
TOTAL RENTS AND ROYALTIES	311,039	2,008,110	4,177,064	(2,168,954)	48.07%	2,611,922	5,791,794
TOTAL OPERATING REVENUE	12,286,892	57,230,102	103,554,659	(46,324,557)	55.27%	48,846,298	100,203,541
OPERATING EXPENSE							
Personal Services and Employee							
Benefits:							
Salaries and Wages	1,811,803	9,440,594	19,058,395	9,617,801	49.54%	8,942,306	17,925,974
Employee Benefits	696,309	4,038,795	8,888,897	4,850,102	45.44%	3,902,316	7,201,066
Total Personal Services and							
Employee Benefits	2,508,112	13,479,389	27,947,292	14,467,903	48.23%	12,844,622	25,127,040
Purchased or Contracted Services	725,173	5,275,045	12,250,831	6,975,786	43.06%	4,825,430	10,734,124
Utilities:							
Water/Sewerage	9,674	61,800	136,740	74,940	45.20%	46,162	121,166
Natural Gas	5,127	26,192	93,280	67,088	28.08%	30,939	75,435
Electricity	136,133	771,388	1,993,530	1,222,142	38.69%	725,861	1,772,901
Propane		287	2,860	2,573	10.03%	634	1,391
Gasoline	57,869	431,613	1,203,020	771,407	35.88%	628,707	1,111,738
Stormwater	58,295	292,234	654,850	362,616	44.63%	287,513	693,645
Customer Service Fee	309	1,576	5,170	3,594	30.48%	1,845	4,345
Total Utilities	267,407	1,585,090	4,089,450	2,504,360	38.76%	1,721,661	3,780,621
Supplies	198,320	1,910,924	5,685,706	3,774,782	33.61%	1,820,594	4,674,084
Electricity for Resale	160,557	14,725,474	35,716,250	20,990,776	41.23%	17,919,714	35,448,121
Capital Outlay:							
Property (Land and Buildings)	993,656	2,747,435	22,619,319	19,871,884	12.15%	5,568,629	9,306,951
Machinery and Equipment	54,867	1,003,014	2,248,253	1,245,239	44.61%	834,267	1,977,999
Capital Outlay - Reclass to							
Balance Sheet	(811,540)	(2,422,850)	(19,134,971)	(16,712,121)	12.66%	(4,882,467)	(8,505,084)
Total Capital Outlay	236,983	1,327,599	5,732,601	4,405,002	23.16%	1,520,429	2,779,866
Depreciation Expense	441,127	2,625,962	5,903,360	3,277,398	44.48%	2,559,894	5,139,847
Bad Debt			500,000	500,000			36,163
Inter-Departmental Charges	427,392	2,554,662	5,344,124	2,789,462	47.80%	3,027,313	5,889,688
Miscellaneous	29,860	139,760	336,345	196,585	41.55%	221,494	246,576
TOTAL OPERATING EXPENSE	4,994,931	43,623,905	103,505,959	59,882,054	42.15%	46,461,151	93,856,130
OPERATING INCOME (LOSS)	7,291,961	13,606,197	48,700	13,557,497	27,938.80%	2,385,147	6,347,411
NON-OPERATING INCOME							
(EXPENSE)							
Intergovernmental							



INTERIM STATEMENTS by Fund
All Funds: City-Wide
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
Federal government grants							
Operating-categorical							
Direct						41,900	54,377
Total operating-categorical						41,900	54,377
Capital							
Direct			149,148	(149,148)			75,435
Net Capital			149,148	(149,148)			75,435
Total federal government grants			149,148	(149,148)		41,900	129,812
State government grants							
Operating-categorical							
Direct							
Llebg Bullet Proof Vest							7,196
Byrne Grant	14,515	14,515		14,515			
Miscellaneous State Grant							20,000
GA DOT Grant	25,040	220,472		220,472		200,474	204,114
Total direct	39,555	234,987		(234,987)		200,474	231,310
Total operating-categorical	39,555	234,987		234,987		200,474	231,310
Capital							
Direct (CDBG Grant							
Proceeds)	18,659	380,817	1,001,982	(621,165)	38.01%	472,909	949,834
Total Capital			149,148	(149,148)			75,435
Total state government grants	58,214	615,804	1,001,982	(386,178)	61.46%	673,383	1,181,144
Local government unit grants							
Spalding Co. Contribution							82,315
Board of Education - RESA	17,047	37,076	73,910	(36,834)	50.16%	36,009	72,579
Spalding Co. Contribution			33,370	(33,370)			91,717
Spalding Co. Contribution		17,500	80,358	(62,858)	21.78%	17,500	17,500
Total local government unit grants	17,047	54,576	187,638	133,062	29.09%	53,509	264,111
Special purpose local option sales and use taxes							243,920
Total Intergovernmental revenue	75,261	670,380	1,338,768	(668,388)	50.07%	768,792	1,818,987
Intergovernmental - Exp	(23,537)	(136,655)	(348,960)	212,305	39.16%	(109,404)	(208,772)
Total Intergovernmental - net	51,724	533,725	989,808	(456,083)	53.92%	659,388	1,610,215
Interest Income							
Bank Account Interest	608	2,778	5,000	(2,222)	55.56%	12,160	14,614
Bank Account Interest	54,744	260,968	190,000	70,968	137.35%	293,748	571,190
Dividends	30,599	168,263		168,263		164,003	325,719
Unrealized Gain/Loss on Investments	(93,675)	14,865		14,865		131,188	(124,580)
Total Interest/Investment Income	(7,724)	446,874	195,000	251,874	229.17%	601,099	786,943
Principal	(7,650)	(141,438)	(291,390)	149,952	48.54%	(135,825)	(282,261)
Interest Expense	(1,244,581)	(1,331,774)	(2,602,960)	1,271,186	51.16%	(1,182,177)	(2,608,651)
Total principal and interest expense	(1,252,231)	(1,473,212)	(2,894,350)	1,421,138	50.90%	(1,318,002)	(2,890,912)
Contributions and donations							
Contributions & Donations		2,149	1,000	1,149	214.90%	27,592	32,553
Contributions DARE		6,448	1,800	4,648	358.22%	1,660	2,526
Contributed Capital	3,734	24,061		24,061		16,395	39,477
GMA Safety Grant							12,000
Total contributions and donations	3,734	32,658	2,800	29,858	1,166.36%	45,647	86,556
Gain (loss) on sale of capital assets							
Gain / Loss on Sale of Assets	100	8,644	5,500	3,144	157.16%	10,400	42,044



INTERIM STATEMENTS by Fund
All Funds: City-Wide
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Total gain (loss) on sale of capital assets	100	8,644	5,500	3,144	157.16%	10,400	42,044
TOTAL NON-OPERATING INCOME (EXPENSE)	(1,204,397)	(451,311)	(1,701,242)	1,249,931	26.53%	(1,468)	(365,154)
INCOME (LOSS) BEFORE TRANSFERS	6,087,564	13,154,886	(1,652,542)	14,807,428	(796.04%)	2,383,679	5,982,257
TRANSFERS							
Transfers - in	944,560	5,757,867	11,855,248	(6,097,381)	48.57%	4,743,509	12,962,008
Transfers - out	(944,560)	(5,758,728)	(11,855,247)	6,096,519	48.58%	(4,743,509)	(12,962,008)
TOTAL TRANSFERS - NET		(861)	1	(862)	(86,100.00...)		
CHANGE IN NET POSITION	\$6,087,564	\$13,154,025	(\$1,652,541)	\$14,806,566	(795.99%)	\$2,383,679	\$5,982,257
CONTROL TOTALS							
Total Revenues	\$13,302,819	\$64,146,525	\$116,951,975	(\$52,805,450)	54.85%	\$55,015,737	\$115,900,074
Total Expenditures	7,215,256	50,992,500	118,604,516	67,612,016	42.99%	52,632,064	109,917,821
Revenues less expenditures	6,087,563	13,154,025	(1,652,541)	(14,806,566)	(795.99%)	2,383,673	5,982,253
Difference	\$1				0.00%	\$6	\$4



INTERIM STATEMENTS by Fund
101-General Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
TAXES							
Real property - current year	\$471,827	\$3,413,168	\$3,725,000	(\$311,832)	91.63%	\$3,231,321	\$3,733,115
Public utility			47,000	(47,000)			53,970
Timber						42	42
Real property - prior year	3,412	21,496		21,496		31,855	54,059
Motor vehicle	9,520	53,191	122,000	(68,809)	43.60%	59,781	155,337
Motor vehicle title ad valorem tax fee	15,957	209,974	533,000	(323,026)	39.39%	232,886	500,974
Intangible	951	10,919	23,000	(12,081)	47.47%	14,652	20,496
Railroad equipment		5,833	5,300	533	110.06%	5,396	5,396
Property not on digest		1,550		1,550			407
Real estate transfer (intangible)	624	5,087	13,000	(7,913)	39.13%	4,709	9,291
Franchise taxes:							
Electric			51,000	(51,000)			45,703
Gas	38,848	78,095	155,000	(76,905)	50.38%	77,839	156,334
Television cable		55,914	231,000	(175,086)	24.21%	53,716	221,121
Telephone	397	17,583	107,000	(89,417)	16.43%	19,871	74,014
Payment In Lieu of Tax GHA			5,000	(5,000)			5,512
Video		7,752	16,000	(8,248)	48.45%	6,463	29,204
Total franchise taxes	39,245	159,344	565,000	(405,656)	28.20%	157,889	531,888
Local option sales and use taxes	289,851	1,817,279	3,400,000	(1,582,721)	53.45%	1,696,243	3,467,609
Alcoholic beverage excise	51,906	271,429	627,000	(355,571)	43.29%	263,284	647,763
Total selective sales and use taxes	51,906	271,429	627,000	(355,571)	43.29%	263,284	647,763
Business taxes:							
Business and occupation taxes	72,835	87,395	440,000	(352,605)	19.86%	82,624	431,498
Insurance premium taxes	8,138	1,370,112	1,250,000	120,112	109.61%	1,274,964	1,274,964
Financial institutions taxes			85,000	(85,000)			71,032
Total business taxes	80,973	1,457,507	1,775,000	(317,493)	82.11%	1,357,588	1,777,494
Penalties and interest on delinquent taxes							
Real	2,950	20,059	44,000	(23,941)	45.59%	17,998	43,143
Business		482		482		166	5,227
Total penalties and interest on delinquent taxes	2,950	20,541	44,000	(23,459)	46.68%	18,164	48,370
TOTAL TAXES	967,216	7,447,318	10,879,300	(3,431,982)	68.45%	7,073,810	11,006,211
LICENSE AND PERMITS							
Business licenses:							
Alcoholic beverages:							
Beer	7,625	32,438	65,000	(32,562)	49.90%	42,213	45,963
Wine	7,625	31,438	63,000	(31,562)	49.90%	41,313	43,663
Liquor	39,000	96,500	86,000	10,500	112.21%	107,700	112,100
Total alcoholic beverage licenses	54,250	160,376	214,000	(53,624)	74.94%	191,226	201,726
General business licenses:							
Insurance		450	37,500	(37,050)	1.20%	2,625	38,583
Total general business licenses		450	37,500	(37,050)	1.20%	2,625	38,583
Total Business licenses	54,250	160,826	251,500	(90,674)	63.95%	193,851	240,309
Non-business licenses and permits:							
Building and signs:							
Zoning and land use permits	300	4,375	7,000	(2,625)	62.50%	3,295	6,345
Sign permits	495	4,500	15,000	(10,500)	30.00%	7,473	13,903
Other permits	100	1,350	15,000	(13,650)	9.00%	2,259	5,259
Catering	700	1,350	1,000	350	135.00%	1,150	1,850
Total building and sign permits	1,595	11,575	38,000	(26,425)	30.46%	14,177	27,357
Regulatory fees (permits):							
Building structures and equipment permits:							



INTERIM STATEMENTS by Fund
101-General Fund
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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Inspections							
Building	3,641	26,637	113,000	(86,363)	23.57%	79,668	123,637
Plumbing	441	5,070	7,000	(1,930)	72.43%	1,923	12,167
Electrical	1,203	6,698	11,000	(4,302)	60.89%	6,608	19,788
Gas		314	1,000	(686)	31.40%	75	411
Mechanical	121	4,820	3,000	1,820	160.67%	1,498	3,834
Total inspection permits	5,406	43,539	135,000	91,461	32.25%	89,772	159,837
Total non-business licenses and permits	7,001	55,114	173,000	(117,886)	31.86%	103,949	187,194
Penalties and interest on delinquent licenses and permits							
Interest on business licenses		937	1,000	(63)	93.70%	38	2,146
Total penalties and interest on delinquent licenses and permits		937	1,000	(63)	93.70%	38	2,146
TOTAL LICENSES AND PERMITS	61,251	216,877	425,500	(208,623)	50.97%	297,838	429,649
CHARGES FOR SERVICES							
General government:							
Fees - plan reviews		1,425	25,000	(23,575)	5.70%	20,966	22,671
Fees - demolition recovery	549	27,523	5,000	22,523	550.46%	4,919	11,878
Fees - zoning applications	1,100	2,680	1,200	1,480	223.33%	505	3,300
Fees - reimbursements		6,240	5,000	1,240	124.80%	4,415	9,974
Information technology fees	836	4,937	14,000	(9,063)	35.26%	6,514	20,285
Indirect cost allocation	401,446	2,408,675	4,817,374	(2,408,699)	50.00%	2,449,265	4,898,531
IT equipment cost allocation	20,146	120,875	241,750	(120,875)	50.00%	178,970	328,112
Election qualifying fees		1,863	2,400	(537)	77.63%		
Business occupation tax admin fee	3,820	5,540	25,000	(19,460)	22.16%	5,480	28,120
Total general government	427,897	2,579,758	5,136,724	2,556,966	50.22%	2,671,034	5,322,871
Public safety - fire inspections	10	10		10			20
Utilities / enterprise charges and fees							
Sale of Recycled Materials						874	1,336
Total utilities / enterprise charges and fees						874	1,336
Other fees							
Credit Card Fees	67	283		283			17
Total other fees	67	283		283			17
Culture and recreation							
Pool Fees		3,821	5,250	(1,429)	72.78%	1,994	5,546
Pavilion Fees		1,670	7,000	(5,330)	23.86%	555	2,610
Total culture and recreation		5,491	12,250	(6,759)	44.82%	2,549	8,156
Other charges for services							
Cemetery Fees	10,150	59,670	155,725	(96,055)	38.32%	68,357	142,032
Returned Check Fees						140	175
Total other charges for services	10,150	59,670	155,725	(96,055)	38.32%	68,497	142,207
TOTAL CHARGES FOR SERVICES	438,124	2,645,212	5,304,699	(2,659,487)	49.87%	2,742,954	5,474,607
FINES AND FORFEITURES							
Court							
Police Revenue	1,344	8,425	14,000	(5,575)	60.18%	11,773	22,736
Traffic Fines	46,608	332,066	650,000	(317,934)	51.09%	517,606	675,998
Camera Traffic Light Fines						73	73
Ordinance Fines	1,634	6,038	2,000	4,038	301.90%	1,836	5,872
Total court revenues and fines	49,586	346,529	666,000	(319,471)	52.03%	531,288	704,679



INTERIM STATEMENTS by Fund
101-General Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
TOTAL FINES AND FORFEITURES	49,586	346,529	666,000	(319,471)	52.03%	531,288	704,679
RENTS AND ROYALTIES							
Property Rental	14,892	100,366	174,000	(73,634)	57.68%	86,792	199,223
MEAG Refunding Generation Trust			17,500	(17,500)			
Ground Leases	1,400	8,400		8,400			8,400
Insurance Claims		15,408		15,408		7,672	7,672
Cash Over/Short		1		1			1
Misc Revenue	594	1,933		1,933		3,709	4,298
TOTAL RENTS AND ROYALTIES	16,886	126,108	191,500	(65,392)	65.85%	98,173	219,594
TOTAL OPERATING REVENUE	1,533,063	10,782,044	17,466,999	(6,684,955)	61.73%	10,744,063	17,834,740
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	1,011,761	5,319,156	10,642,388	5,323,232	49.98%	5,014,162	10,060,932
Employee Benefits	390,538	2,273,528	4,947,381	2,673,853	45.95%	2,177,807	4,225,073
Allocated Payroll Costs	(19,207)	(79,585)	(149,040)	(69,455)	53.40%	(76,257)	(142,995)
Total Personal Services and Employee Benefits	1,383,092	7,513,099	15,440,729	7,927,630	48.66%	7,115,712	14,143,010
Purchased or Contracted Services	202,727	1,240,647	3,359,215	2,118,568	36.93%	1,571,275	2,885,305
Utilities:							
Water/Sewerage	3,209	30,486	58,940	28,454	51.72%	22,000	53,544
Natural Gas	2,823	12,481	45,460	32,979	27.45%	15,284	35,801
Electricity	29,608	167,960	381,440	213,480	44.03%	166,981	393,632
Propane		256	1,200	944	21.33%		681
Gasoline	25,322	185,927	496,650	310,723	37.44%	246,460	431,810
Stormwater	53,743	268,549	596,830	328,281	45.00%	265,083	639,325
Customer Service Fee	121	599	2,070	1,471	28.94%	739	1,737
Total Utilities	114,826	666,258	1,582,590	916,332	42.10%	716,547	1,556,530
Supplies	25,901	301,870	1,017,874	716,004	29.66%	430,670	984,217
Capital Outlay:							
Property (Land and Buildings)	8,240	169,093	587,920	418,827	28.76%	125,019	198,276
Machinery and Equipment	50,467	466,905	944,775	477,870	49.42%	281,765	579,066
Total Capital Outlay	58,707	635,998	1,532,695	896,697	41.50%	406,784	777,342
Bad Debt							360
Inter-Departmental Charges	219,467	1,321,055	2,918,604	1,597,549	45.26%	1,683,962	3,259,266
Miscellaneous	29,860	139,760	300,845	161,085	46.46%	71,067	93,955
TOTAL OPERATING EXPENSE	2,034,580	11,818,687	26,152,552	14,333,865	45.19%	11,996,017	23,699,985
OPERATING INCOME (LOSS)	(501,517)	(1,036,643)	(8,685,553)	7,648,910	11.94%	(1,251,954)	(5,865,245)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Operating-categorical							
Direct							
Llebg Bullet Proof Vest							7,196
Byrne Grant	14,515	14,515		14,515			
Miscellaneous State Grant							4,000
GA DOT Grant		195,432		195,432		196,834	196,834
Total direct	14,515	209,947		(209,947)		196,834	208,030
Total operating-categorical	14,515	209,947		209,947		196,834	208,030
Direct (CDBG Grant Proceeds)						7,998	7,998
Total state government grants	14,515	209,947		209,947		204,832	216,028
Local government unit grants							
Board of Education - RESA	17,047	37,076	73,910	(36,834)	50.16%	36,009	72,579



INTERIM STATEMENTS by Fund
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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Spalding Co. Contribution			33,370	(33,370)			91,717
Total local government unit grants	17,047	37,076	107,280	70,204	34.56%	36,009	164,296
Total Intergovernmental revenue	31,562	247,023	107,280	139,743	230.26%	240,841	380,324
Intergovernmental - Exp	(23,537)	(121,175)	(249,960)	128,785	48.48%	(101,077)	(158,279)
Total Intergovernmental - net	8,025	125,848	(142,680)	268,528	(88.20%)	139,764	222,045
Interest Income							
Bank Account Interest	481	2,006	5,000	(2,994)	40.12%	1,733	3,857
Unrealized Gain/Loss on Investments						(80)	(80)
Total Interest/Investment Income	481	2,006	5,000	(2,994)	40.12%	1,653	3,777
Principal	(7,650)	(141,438)	(283,550)	142,112	49.88%	(135,825)	(274,425)
Interest Expense	(788)	(76,388)	(148,870)	72,482	51.31%	(81,860)	(160,835)
Total principal and interest expense	(8,438)	(217,826)	(432,420)	214,594	50.37%	(217,685)	(435,260)
Contributions and donations							
Contributions & Donations		1,249	1,000	249	124.90%	22,714	24,075
Total contributions and donations		1,249	1,000	249	124.90%	22,714	24,075
Gain (loss) on sale of capital assets							
Gain / Loss on Sale of Assets	100	8,644		8,644			31,644
Total gain (loss) on sale of capital assets	100	8,644		8,644			31,644
TOTAL NON-OPERATING INCOME (EXPENSE)	168	(80,079)	(569,100)	489,021	14.07%	(53,554)	(153,719)
INCOME (LOSS) BEFORE TRANSFERS	(501,349)	(1,116,722)	(9,254,653)	8,137,931	12.07%	(1,305,508)	(6,018,964)
TRANSFERS							
Transfers - in	805,004	4,833,696	10,025,906	(5,192,210)	48.21%	3,932,488	9,776,401
Transfers - out	1,390	(193,694)	(1,661,380)	1,467,686	11.66%		(1,721,399)
TOTAL TRANSFERS - NET	806,394	4,640,002	8,364,526	(3,724,524)	55.47%	3,932,488	8,055,002
CHANGE IN NET POSITION	\$305,045	\$3,523,280	(\$890,127)	\$4,413,407	(395.82%)	\$2,626,980	\$2,036,038
CONTROL TOTALS							
Total Revenues	\$2,370,208	\$15,874,662	\$27,606,185	(\$11,731,523)	57.50%	\$14,941,755	\$28,050,958
Total Expenditures	2,065,165	12,351,383	28,496,313	16,144,930	43.34%	12,314,781	26,014,923
Revenues less expenditures	305,043	3,523,279	(890,128)	(4,413,407)	(395.82%)	2,626,974	2,036,035
Difference	\$2	\$1	\$1		100.00%	\$6	\$3



INTERIM STATEMENTS by Fund
210-Confiscated Assets Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
FINES AND FORFEITURES							
Bond confiscations							
Confiscations	\$1,975	\$2,732		\$2,732		\$26,925	\$60,066
Total Bond Confiscations	1,975	2,732		2,732		26,925	60,066
Confiscations							
State Confiscations	3,476	11,232		11,232		16,723	20,959
Federal Confiscations						14,124	28,932
Total state and federal confiscations	3,476	11,232		11,232		30,847	49,891
TOTAL FINES AND FORFEITURES	5,451	13,964		13,964		57,772	109,957
TOTAL OPERATING REVENUE	5,451	13,964		13,964		57,772	109,957
OPERATING EXPENSE							
Purchased or Contracted Services	82	2,952		(2,952)		386	4,128
Supplies		4,349		(4,349)		33,513	42,719
Capital Outlay:							
Machinery and Equipment			54,502	54,502		26,674	80,070
Total Capital Outlay			54,502	54,502		26,674	80,070
TOTAL OPERATING EXPENSE	82	7,301	54,502	47,201	13.40%	60,573	126,917
OPERATING INCOME (LOSS)	5,369	6,663	(54,502)	61,165	(12.23%)	(2,801)	(16,960)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Intergovernmental - Exp		(1,706)		(1,706)		(1,842)	(1,842)
Total Intergovernmental - net		(1,706)		(1,706)		(1,842)	(1,842)
Gain (loss) on sale of capital assets							
Gain / Loss on Sale of Assets			5,500	(5,500)			
Total gain (loss) on sale of capital assets			5,500	(5,500)			
TOTAL NON-OPERATING INCOME (EXPENSE)		(1,706)	5,500	(7,206)	(31.02%)	(1,842)	(1,842)
INCOME (LOSS) BEFORE TRANSFERS	5,369	4,957	(49,002)	53,959	(10.12%)	(4,643)	(18,802)
CHANGE IN NET POSITION	\$5,369	\$4,957	(\$49,002)	\$53,959	(10.12%)	(\$4,643)	(\$18,802)
CONTROL TOTALS							
Total Revenues	\$5,451	\$13,964	\$5,500	\$8,464	253.89%	\$57,773	\$109,957
Total Expenditures	82	9,007	54,502	45,495	16.53%	62,414	128,759
Revenues less expenditures	5,369	4,957	(49,002)	(53,959)	(10.12%)	(4,641)	(18,802)
Difference					0.00%	(\$2)	



INTERIM STATEMENTS by Fund
224-Community Development Block Grant 2012
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services	\$2	\$7			(\$7)	\$146	\$250
Capital Outlay:							
Property (Land and Buildings)						6,500	6,500
Total Capital Outlay						6,500	6,500
TOTAL OPERATING EXPENSE	2	7			(7)	6,646	6,750
OPERATING INCOME (LOSS)	(2)	(7)			(7)	(6,646)	(6,750)
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	(2)	(7)			(7)	(6,646)	(6,750)
TRANSFERS							
Transfers - in						6,500	6,500
TOTAL TRANSFERS - NET						6,500	6,500
CHANGE IN NET POSITION	(\$2)	(\$7)			(\$7) 0.00%	(\$146)	(\$250)
CONTROL TOTALS							
Total Revenues					0.00%	\$6,500	\$6,500
Total Expenditures	2	7			(7) 0.00%	6,646	6,750
Revenues less expenditures	(2)	(7)			7 0.00%	(146)	(250)



INTERIM STATEMENTS by Fund
225-Community Development Block Grant 2013
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016				PRIOR FYTD	
	Actual		Amended Budget	Variance with	12/31/2014	6/30/2015
	MTD	FYTD		Amended Budget	Actual	Actual
				\$ Over / (Under) %		
OPERATING EXPENSE						
Purchased or Contracted Services					\$7,000	\$12,480
Capital Outlay:						
Property (Land and Buildings)					707,967	708,373
Total Capital Outlay					707,967	708,373
TOTAL OPERATING EXPENSE					714,967	720,853
OPERATING INCOME (LOSS)					(714,967)	(720,853)
NON-OPERATING INCOME (EXPENSE)						
Intergovernmental						
State government grants						
Direct (CDBG Grant Proceeds)					464,911	500,000
Total state government grants					464,911	500,000
Total Intergovernmental revenue					464,911	500,000
Total Intergovernmental - net					464,911	500,000
TOTAL NON-OPERATING INCOME (EXPENSE)					464,911	500,000
INCOME (LOSS) BEFORE TRANSFERS					(250,056)	(220,853)
TRANSFERS						
Transfers - in					218,644	224,480
TOTAL TRANSFERS - NET					218,644	224,480
CHANGE IN NET POSITION				0.00%	(31,412)	\$3,627
CONTROL TOTALS						
Total Revenues				0.00%	\$683,555	\$724,480
Total Expenditures				0.00%	714,967	720,853
Revenues less expenditures				0.00%	(31,412)	3,627



INTERIM STATEMENTS by Fund
226-Community Development Block Grant 2014
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services	\$3,900	\$12,200	\$16,240	\$4,040	75.12%	\$4,900	\$14,760
Capital Outlay:							
Property (Land and Buildings)	89,957	493,086	620,685	127,599	79.44%	17,605	59,108
Total Capital Outlay	89,957	493,086	620,685	127,599	79.44%	17,605	59,108
TOTAL OPERATING EXPENSE	93,857	505,286	636,925	131,639	79.33%	22,505	73,868
OPERATING INCOME (LOSS)	(93,857)	(505,286)	(636,925)	131,639	79.33%	(22,505)	(73,868)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Direct (CDBG Grant Proceeds)	18,659	380,817	500,000	(119,183)	76.16%		
Total state government grants	18,659	380,817	500,000	(119,183)	76.16%		
Total Intergovernmental revenue	18,659	380,817	500,000	(119,183)	76.16%		
Total Intergovernmental - net	18,659	380,817	500,000	(119,183)	76.16%		
TOTAL NON-OPERATING INCOME (EXPENSE)	18,659	380,817	500,000	(119,183)	76.16%		
INCOME (LOSS) BEFORE TRANSFERS	(75,198)	(124,469)	(136,925)	12,456	90.90%	(22,505)	(73,868)
TRANSFERS							
Transfers - in	7,894	28,748	136,925	(108,177)	21.00%	22,505	71,370
TOTAL TRANSFERS - NET	7,894	28,748	136,925	(108,177)	21.00%	22,505	71,370
CHANGE IN NET POSITION	(\$67,304)	(\$95,721)		(\$95,721)	0.00%		(\$2,498)
CONTROL TOTALS							
Total Revenues	\$26,553	\$409,565	\$636,925	(\$227,360)	64.30%	\$22,505	\$71,370
Total Expenditures	93,857	505,286	636,925	131,639	79.33%	22,505	73,868
Revenues less expenditures	(67,304)	(95,721)		95,721	0.00%		(2,498)



INTERIM STATEMENTS by Fund
227-Economic Improvement Program Grant
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
OPERATING EXPENSE							
Purchased or Contracted Services							\$30,000
Capital Outlay:							
Property (Land and Buildings)							411,836
Total Capital Outlay							411,836
TOTAL OPERATING EXPENSE							441,836
OPERATING INCOME (LOSS)							
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Direct (CDBG Grant Proceeds)							441,836
Total state government grants							441,836
Total Intergovernmental revenue							441,836
Total Intergovernmental - net							441,836
TOTAL NON-OPERATING INCOME (EXPENSE)							441,836
CONTROL TOTALS							
Total Revenues					0.00%		\$441,836
Total Expenditures					0.00%		441,836



INTERIM STATEMENTS by Fund
228-Community Development Block Grant 2015
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
OPERATING EXPENSE							
Purchased or Contracted Services	\$1,600	\$7,050	\$31,000	\$23,950	22.74%		
Capital Outlay:							
Property (Land and Buildings)	44,548	49,860	668,528	618,668	7.46%		
Total Capital Outlay	44,548	49,860	668,528	618,668	7.46%		
TOTAL OPERATING EXPENSE	46,148	56,910	699,528	642,618	8.14%		
OPERATING INCOME (LOSS)	(46,148)	(56,910)	(699,528)	642,618	8.14%		
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	(46,148)	(56,910)	(199,528)	142,618	28.52%		
TRANSFERS							
Transfers - in	27,218	36,830	199,528	(162,698)	18.46%		
TOTAL TRANSFERS - NET	27,218	36,830	199,528	(162,698)	18.46%		
CHANGE IN NET POSITION	(\$18,930)	(\$20,080)		(\$20,080)	0.00%		
CONTROL TOTALS							
Total Revenues	\$27,218	\$36,830	\$699,528	(\$662,698)	5.26%		
Total Expenditures	46,148	56,910	699,528	642,618	8.14%		
Revenues less expenditures	(18,930)	(20,080)		20,080	0.00%		



INTERIM STATEMENTS by Fund
251-Multiple Grant Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD				Actual	Actual
				<u>\$ Over / (Under) %</u>			
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Interest Income							
Bank Account Interest	\$3	\$16		\$16		\$16	\$31
Total Interest/Investment Income	3	16		16		16	31
TOTAL NON-OPERATING INCOME (EXPENSE)	3	16		16		16	31
INCOME (LOSS) BEFORE TRANSFERS	3	16		16		16	31
CHANGE IN NET POSITION	\$3	\$16		\$16	0.00%	\$16	\$31
CONTROL TOTALS							
Total Revenues	\$3	\$16		\$16	0.00%	\$16	\$31
Revenues less expenditures	3	16		(16)	0.00%	16	31



INTERIM STATEMENTS by Fund
252-Community Housing Improvement Program
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
OPERATING EXPENSE							
Miscellaneous						\$44,900	\$44,900
TOTAL OPERATING EXPENSE						44,900	44,900
OPERATING INCOME (LOSS)						(44,900)	(44,900)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Federal government grants							
Operating-categorical							
Direct						41,900	41,900
Total operating-categorical						41,900	41,900
Total federal government grants						41,900	41,900
Total Intergovernmental revenue						41,900	41,900
Total Intergovernmental - net						41,900	41,900
TOTAL NON-OPERATING INCOME (EXPENSE)						41,900	41,900
INCOME (LOSS) BEFORE TRANSFERS						(3,000)	(3,000)
CHANGE IN NET POSITION					0.00%	(\$3,000)	(\$3,000)
CONTROL TOTALS							
Total Revenues					0.00%	\$41,900	\$41,900
Total Expenditures					0.00%	44,900	44,900
Revenues less expenditures					0.00%	(3,000)	(3,000)



INTERIM STATEMENTS by Fund
253-Neighborhood Stabilization Program
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services							\$1
Miscellaneous						92,148	92,148
TOTAL OPERATING EXPENSE						92,148	92,149
OPERATING INCOME (LOSS)						(92,148)	(92,149)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Gain (loss) on sale of capital assets							
Gain / Loss on Sale of Assets						10,400	10,400
Total gain (loss) on sale of capital assets						10,400	10,400
TOTAL NON-OPERATING INCOME (EXPENSE)						10,400	10,400
INCOME (LOSS) BEFORE TRANSFERS						(81,748)	(81,749)
CHANGE IN NET POSITION					0.00%	(\$81,748)	(\$81,749)
CONTROL TOTALS							
Total Revenues					0.00%	\$10,400	\$10,400
Total Expenditures					0.00%	92,148	92,149
Revenues less expenditures					0.00%	(81,748)	(81,749)



INTERIM STATEMENTS by Fund
254-FEMA Grants Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Federal government grants							
Operating-categorical							
Direct							\$12,477
Total operating-categorical							12,477
Total federal government grants							12,477
Total Intergovernmental revenue							12,477
Total Intergovernmental - net							12,477
TOTAL NON-OPERATING INCOME (EXPENSE)							12,477
INCOME (LOSS) BEFORE TRANSFERS							12,477
TRANSFERS							
Transfers - in							39,349
Transfers - out							(51,827)
TOTAL TRANSFERS - NET							(12,478)
CHANGE IN NET POSITION					0.00%		(\$1)
CONTROL TOTALS							
Total Revenues					0.00%		\$51,827
Total Expenditures					0.00%		51,827
Difference					0.00%		(\$1)



INTERIM STATEMENTS by Fund
270-Tax Incentive Program (TIP)
For the Six Months Ending Thursday, December 31, 2015

2/1/2016
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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
TAXES							
Real property - current year	\$116	\$1,562	\$2,000	(\$438)	78.10%	\$1,320	\$2,241
TOTAL TAXES	116	1,562	2,000	(438)	78.10%	1,320	2,241
TOTAL OPERATING REVENUE	116	1,562	2,000	(438)	78.10%	1,320	2,241
OPERATING INCOME (LOSS)	116	1,562	2,000	(438)	78.10%	1,320	2,241
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	116	1,562	2,000	(438)	78.10%	1,320	2,241
CHANGE IN NET POSITION	\$116	\$1,562	\$2,000	(\$438)	78.10%	\$1,320	\$2,241
CONTROL TOTALS							
Total Revenues	\$116	\$1,562	\$2,000	(\$438)	78.10%	\$1,320	\$2,241
Revenues less expenditures	116	1,562	2,000	438	78.10%	1,320	2,241



INTERIM STATEMENTS by Fund
271-Tax Allocation District (TAD #1)
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
TAXES							
Real property - current year	\$5,959	\$29,520	\$32,500	(\$2,980)	90.83%	\$21,719	\$57,364
TOTAL TAXES	5,959	29,520	32,500	(2,980)	90.83%	21,719	57,364
TOTAL OPERATING REVENUE	5,959	29,520	32,500	(2,980)	90.83%	21,719	57,364
OPERATING INCOME (LOSS)	5,959	29,520	32,500	(2,980)	90.83%	21,719	57,364
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	5,959	29,520	32,500	(2,980)	90.83%	21,719	57,364
CHANGE IN NET POSITION	\$5,959	\$29,520	\$32,500	(\$2,980)	90.83%	\$21,719	\$57,364
CONTROL TOTALS							
Total Revenues	\$5,959	\$29,520	\$32,500	(\$2,980)	90.83%	\$21,719	\$57,364
Revenues less expenditures	5,959	29,520	32,500	2,980	90.83%	21,719	57,364



INTERIM STATEMENTS by Fund
272-Tax Allocation District (TAD #2)
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
TAXES							
Real property - current year	\$31,039	\$148,541	\$243,000	(\$94,459)	61.13%	\$161,933	\$167,084
TOTAL TAXES	31,039	148,541	243,000	(94,459)	61.13%	161,933	167,084
TOTAL OPERATING REVENUE	31,039	148,541	243,000	(94,459)	61.13%	161,933	167,084
OPERATING INCOME (LOSS)	31,039	148,541	243,000	(94,459)	61.13%	161,933	167,084
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Principal			(7,840)	7,840			(7,836)
Interest Expense			(34,360)	34,360			(34,354)
Total principal and interest expense			(42,200)	42,200			(42,190)
TOTAL NON-OPERATING INCOME (EXPENSE)			(42,200)	42,200			(42,190)
INCOME (LOSS) BEFORE TRANSFERS	31,039	148,541	200,800	(52,259)	73.97%	161,933	124,894
CHANGE IN NET POSITION	\$31,039	\$148,541	\$200,800	(\$52,259)	73.97%	\$161,933	\$124,894
CONTROL TOTALS							
Total Revenues	\$31,039	\$148,541	\$243,000	(\$94,459)	61.13%	\$161,933	\$167,084
Total Expenditures			42,200	42,200	0.00%		42,190
Revenues less expenditures	31,039	148,541	200,800	52,259	73.97%	161,933	124,894



INTERIM STATEMENTS by Fund
275-Hotel / Motel Tax Fund
For the Six Months Ending Thursday, December 31, 2015

2/1/2016
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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
TAXES							
Hotel/Motel	\$5,004	\$34,557	\$68,570	(\$34,013)	50.40%	\$26,474	\$57,361
Total selective sales and use taxes	5,004	34,557	68,570	(34,013)	50.40%	26,474	57,361
TOTAL TAXES	5,004	34,557	68,570	(34,013)	50.40%	26,474	57,361
TOTAL OPERATING REVENUE	5,004	34,557	68,570	(34,013)	50.40%	26,474	57,361
OPERATING INCOME (LOSS)	5,004	34,557	68,570	(34,013)	50.40%	26,474	57,361
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	5,004	34,557	68,570	(34,013)	50.40%	26,474	57,361
TRANSFERS							
Transfers - out	(5,004)	(34,557)	(68,570)	34,013	50.40%	(32,488)	(57,361)
TOTAL TRANSFERS - NET	(5,004)	(34,557)	(68,570)	34,013	50.40%	(32,488)	(57,361)
CHANGE IN NET POSITION					0.00%	(\$6,014)	
CONTROL TOTALS							
Total Revenues	\$5,004	\$34,557	\$68,570	(\$34,013)	50.40%	\$26,474	\$57,361
Total Expenditures	5,004	34,557	68,570	34,013	50.40%	32,488	57,361
Revenues less expenditures					0.00%	(6,014)	



INTERIM STATEMENTS by Fund
281-Police Technology Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
FINES AND FORFEITURES							
Court							
Fine Surcharge - Technology - Police	\$112	\$900	\$2,500	(\$1,600)	36.00%	\$5,136	\$6,156
Total court revenues and fines	112	900	2,500	(1,600)	36.00%	5,136	6,156
TOTAL FINES AND FORFEITURES	112	900	2,500	(1,600)	36.00%	5,136	6,156
TOTAL OPERATING REVENUE	112	900	2,500	(1,600)	36.00%	5,136	6,156
OPERATING EXPENSE							
Supplies			2,000	2,000		2,000	2,000
TOTAL OPERATING EXPENSE			2,000	2,000		2,000	2,000
OPERATING INCOME (LOSS)	112	900	500	400	180.00%	3,136	4,156
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	112	900	500	400	180.00%	3,136	4,156
CHANGE IN NET POSITION	\$112	\$900	\$500	\$400	180.00%	\$3,136	\$4,156
CONTROL TOTALS							
Total Revenues	\$112	\$900	\$2,500	(\$1,600)	36.00%	\$5,136	\$6,156
Total Expenditures			2,000	2,000	0.00%	2,000	2,000
Revenues less expenditures	112	900	500	(400)	180.00%	3,136	4,156



INTERIM STATEMENTS by Fund
282-Court Technology Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
FINES AND FORFEITURES							
Court							
Fine Surcharge - Technology - Court	\$1,315	\$10,927	\$25,500	(\$14,573)	42.85%	\$12,927	\$25,622
Total court revenues and fines	1,315	10,927	25,500	(14,573)	42.85%	12,927	25,622
TOTAL FINES AND FORFEITURES	1,315	10,927	25,500	(14,573)	42.85%	12,927	25,622
TOTAL OPERATING REVENUE	1,315	10,927	25,500	(14,573)	42.85%	12,927	25,622
OPERATING INCOME (LOSS)	1,315	10,927	25,500	(14,573)	42.85%	12,927	25,622
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	1,315	10,927	25,500	(14,573)	42.85%	12,927	25,622
CHANGE IN NET POSITION	\$1,315	\$10,927	\$25,500	(14,573)	42.85%	\$12,927	\$25,622
CONTROL TOTALS							
Total Revenues	\$1,315	\$10,927	\$25,500	(\$14,573)	42.85%	\$12,927	\$25,622
Revenues less expenditures	1,315	10,927	25,500	14,573	42.85%	12,927	25,622



INTERIM STATEMENTS by Fund
283-Police Donations Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services							\$855
Supplies		211	1,800	1,589	11.72%	9	60
TOTAL OPERATING EXPENSE		211	1,800	1,589	11.72%	9	915
OPERATING INCOME (LOSS)		(211)	(1,800)	1,589	11.72%	(9)	(915)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental Contributions and donations							
Contributions DARE		6,448	1,800	4,648	358.22%	1,660	2,526
Total contributions and donations		6,448	1,800	4,648	358.22%	1,660	2,526
TOTAL NON-OPERATING INCOME (EXPENSE)		6,448	1,800	4,648	358.22%	1,660	2,526
INCOME (LOSS) BEFORE TRANSFERS		6,237		6,237		1,651	1,611
CHANGE IN NET POSITION		\$6,237		\$6,237	0.00%	\$1,651	\$1,611
CONTROL TOTALS							
Total Revenues		\$6,448	\$1,800	\$4,648	358.22%	\$1,660	\$2,526
Total Expenditures		211	1,800	1,589	11.72%	9	915
Revenues less expenditures		6,237		(6,237)	0.00%	1,651	1,611



INTERIM STATEMENTS by Fund
284-Livable Centers Initiative (LCI) Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Operating-categorical							
Direct							
GA DOT Grant	\$25,040	\$25,040		\$25,040		\$3,640	\$7,280
Total direct	25,040	25,040		(25,040)		3,640	7,280
Total operating-categorical	25,040	25,040		25,040		3,640	7,280
Total state government grants	25,040	25,040		25,040		3,640	7,280
Total Intergovernmental revenue	25,040	25,040		25,040		3,640	7,280
Total Intergovernmental - net	25,040	25,040		25,040		3,640	7,280
TOTAL NON-OPERATING INCOME (EXPENSE)	25,040	25,040		25,040		3,640	7,280
INCOME (LOSS) BEFORE TRANSFERS	25,040	25,040		25,040		3,640	7,280
TRANSFERS							
Transfers - out		(3,640)		(3,640)		(27,272)	(30,912)
TOTAL TRANSFERS - NET		(3,640)		(3,640)		(27,272)	(30,912)
CHANGE IN NET POSITION	\$25,040	\$21,400		\$21,400	0.00%	(\$23,632)	(\$23,632)
CONTROL TOTALS							
Total Revenues	\$25,040	\$25,040		\$25,040	0.00%	\$3,640	\$7,280
Total Expenditures		3,640		(3,640)	0.00%	27,272	30,912
Revenues less expenditures	25,040	21,400		(21,400)	0.00%	(23,632)	(23,632)



INTERIM STATEMENTS by Fund
320-SPLOST Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services		\$838,765		(\$838,765)			\$17,476
Capital Outlay:							
Property (Land and Buildings)	11,150	39,056	2,856,191	2,817,135	1.37%	334,450	735,036
Total Capital Outlay	11,150	39,056	2,856,191	2,817,135	1.37%	334,450	735,036
TOTAL OPERATING EXPENSE	11,150	877,821	2,856,191	1,978,370	30.73%	334,450	752,512
OPERATING INCOME (LOSS)	(11,150)	(877,821)	(2,856,191)	1,978,370	30.73%	(334,450)	(752,512)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Special purpose local option sales and use taxes							243,920
Total Intergovernmental revenue							243,920
Total Intergovernmental - net							243,920
Interest Income							
Dividends		4		4		57	77
Total Interest/Investment Income		4		4		57	77
TOTAL NON-OPERATING INCOME (EXPENSE)		4		4		57	243,997
INCOME (LOSS) BEFORE TRANSFERS	(11,150)	(877,817)	(2,856,191)	1,978,374	30.73%	(334,393)	(508,515)
TRANSFERS							
Transfers - in		196,834		196,834			196,835
Transfers - out	(2,974)	(40,627)		(40,627)		(17,531)	
TOTAL TRANSFERS - NET	(2,974)	156,207		156,207		(17,531)	196,835
CHANGE IN NET POSITION	(\$14,124)	(\$721,610)	(\$2,856,191)	\$2,134,581	25.26%	(\$351,924)	(\$311,680)
CONTROL TOTALS							
Total Revenues		\$196,838		\$196,838	0.00%	\$57	\$440,832
Total Expenditures	14,124	918,449	2,856,191	1,937,742	32.16%	351,981	752,512
Revenues less expenditures	(14,124)	(721,611)	(2,856,191)	(2,134,580)	25.26%	(351,924)	(311,680)
Difference		\$1		(\$1)	0.00%		



INTERIM STATEMENTS by Fund
351-Capital Projects Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Capital Outlay:							
Property (Land and Buildings)	\$33,283	\$73,410		(\$73,410)		\$18,850	
Total Capital Outlay	33,283	73,410		(73,410)		18,850	
TOTAL OPERATING EXPENSE	33,283	73,410		(73,410)		18,850	
OPERATING INCOME (LOSS)	(33,283)	(73,410)		(73,410)		(18,850)	
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	(33,283)	(73,410)		(73,410)		(18,850)	
TRANSFERS							
Transfers - in	2,974	44,267		44,267		44,803	30,912
TOTAL TRANSFERS - NET	2,974	44,267		44,267		44,803	30,912
CHANGE IN NET POSITION	(\$30,309)	(\$29,143)		(\$29,143)	0.00%	\$25,953	\$30,912
CONTROL TOTALS							
Total Revenues	\$2,974	\$44,267		\$44,267	0.00%	\$44,803	\$30,912
Total Expenditures	33,283	73,410		(73,410)	0.00%	18,850	
Revenues less expenditures	(30,309)	(29,143)		29,143	0.00%	25,953	30,912



INTERIM STATEMENTS by Fund
505-Water/Wastewater Utility Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Sale of Recycled Materials		\$4,633	\$10,000	(\$5,367)	46.33%	\$7,539	\$18,049
Water Institutional			448,682	(448,682)			
Fees - Water Industrial	33,016	201,848	357,297	(155,449)	56.49%		149
Fees - Water Residential	225,880	1,432,016	2,890,976	(1,458,960)	49.53%	1,238,220	2,562,231
Fees - Water Commercial	109,206	755,307	1,334,437	(579,130)	56.60%	758,609	1,566,935
Pass-Thru Water Spalding County	(252,049)	(1,637,881)	(3,062,773)	1,424,892	53.48%	(1,771,742)	(3,524,995)
Fees - Fire Hydrant Water		10,007	15,000	(4,993)	66.71%	7,272	73,426
Fees - Water Lock Cut	25	625	1,000	(375)	62.50%	760	1,435
Bulk Water - Spalding County	648,059	4,080,928	8,507,703	(4,426,775)	47.97%	3,618,249	7,799,727
Bulk Water - Williamson	4,972	27,437	55,000	(27,563)	49.89%	23,818	48,073
Bulk Water - Zebulon	19,163	123,291	275,000	(151,709)	44.83%	110,079	248,238
Bulk Water - Butts County	1,659	10,661	18,595	(7,934)	57.33%	7,124	20,974
Bulk Water - Coweta County	223,860	1,409,296	2,693,700	(1,284,404)	52.32%	1,405,458	2,741,322
Bulk Water - Barnesville		11		11		1	12
Bulk Water - Springs Water	6	74	909	(835)	8.14%	525	649
Bulk Water - City of Concord	6	12	2,082	(2,070)	0.58%	699	1,539
Fees - Water Tap		3,480	5,000	(1,520)	69.60%	1,570	5,800
Fees - Water Irrigation			141,524	(141,524)			
Sewer Flat - Industrial	47,971	284,479	648,867	(364,388)	43.84%		6,234
Sewer Flat - Residential	342,342	2,118,854	4,484,129	(2,365,275)	47.25%	1,831,913	4,005,120
Sewer Flat - Commercial	173,107	1,128,460	2,161,552	(1,033,092)	52.21%	1,149,635	2,507,496
Wastewater Septic Tank	2,920	19,770	30,000	(10,230)	65.90%	15,975	29,715
Sewer Tap Fee	750	4,500	5,000	(500)	90.00%	2,250	6,750
Capacity Recovery Fees	4,500,000	4,500,000		4,500,000			121,158
Sewer - Sun City	49,040	286,413		286,413		209,340	522,277
Sewer - Highland Mills	3,022	17,170		17,170		15,706	33,462
Total utilities / enterprise charges and fees	6,132,955	14,781,391	21,023,680	(6,242,289)	70.31%	8,633,000	18,795,776
Other fees							
Commercial Hauler Inspection Fee	900	2,100		2,100		350	1,400
Total other fees	900	2,100		2,100		350	1,400
Culture and recreation							
Still Branch WTP Gate Receipts	69	595	5,000	(4,405)	11.90%	1,445	4,121
Total culture and recreation	69	595	5,000	(4,405)	11.90%	1,445	4,121
TOTAL CHARGES FOR SERVICES	6,133,924	14,784,086	21,028,680	(6,244,594)	70.30%	8,634,795	18,801,297
RENTS AND ROYALTIES							
Water Tower	5,026	29,515	57,200	(27,685)	51.60%	28,601	63,285
Insurance Claims		1,679		1,679		8,500	151,352
Misc Revenue	63	1,415		1,415		5,863	12,855
TOTAL RENTS AND ROYALTIES	5,089	32,609	57,200	(24,591)	57.01%	42,964	227,492
TOTAL OPERATING REVENUE	6,139,013	14,816,695	21,085,880	(6,269,185)	70.27%	8,677,759	19,028,789
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	263,921	1,340,083	2,826,761	1,486,678	47.41%	1,254,998	2,512,667
Employee Benefits	102,454	602,482	1,411,066	808,584	42.70%	574,483	1,030,171
Allocated Payroll Costs	49,469	204,308	399,420	195,112	51.15%	205,816	383,786
Total Personal Services and Employee Benefits	415,844	2,146,873	4,637,247	2,490,374	46.30%	2,035,297	3,926,624
Purchased or Contracted Services	73,744	863,674	3,556,406	2,692,732	24.29%	717,255	1,843,101



INTERIM STATEMENTS by Fund
505-Water/Wastewater Utility Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Utilities:							
Water/Sewerage	4,132	19,695	43,240	23,545	45.55%	15,449	45,855
Natural Gas	1,669	6,948	25,700	18,752	27.04%	6,681	18,643
Electricity	97,311	549,713	1,452,310	902,597	37.85%	509,151	1,253,953
Propane		31	1,060	1,029	2.92%	120	196
Gasoline	5,808	44,377	179,690	135,313	24.70%	67,224	141,015
Stormwater	597	3,002	7,620	4,618	39.40%	2,946	7,102
Customer Service Fee	99	491	1,870	1,379	26.26%	569	1,335
Total Utilities	109,616	624,257	1,711,490	1,087,233	36.47%	602,140	1,468,099
Supplies	89,065	1,022,026	2,630,760	1,608,734	38.85%	585,147	1,896,121
Capital Outlay:							
Property (Land and Buildings)	751,685	1,486,348	8,649,808	7,163,460	17.18%	2,063,458	2,404,919
Machinery and Equipment	4,400	298,413	583,183	284,770	51.17%	81,612	210,742
Capital Outlay - Reclass to Balance Sheet	(756,085)	(1,752,005)	(9,232,991)	(7,480,986)	18.98%	(2,145,071)	(2,615,660)
Total Capital Outlay		32,756		(32,756)		(1)	1
Depreciation Expense	255,898	1,517,975	3,571,740	2,053,765	42.50%	1,541,049	3,067,471
Inter-Departmental Charges	74,661	446,971	883,960	436,989	50.56%	442,235	858,394
Miscellaneous			30,100	30,100		10,364	12,559
TOTAL OPERATING EXPENSE	1,018,828	6,654,532	17,021,703	10,367,171	39.09%	5,933,486	13,072,370
OPERATING INCOME (LOSS)	5,120,185	8,162,163	4,064,177	4,097,986	200.83%	2,744,273	5,956,419
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Intergovernmental - Exp		(3,558)	(16,000)	12,442	22.24%	(3,242)	(9,297)
Total Intergovernmental - net		(3,558)	(16,000)	12,442	22.24%	(3,242)	(9,297)
Interest Income							
Bank Account Interest	16,937	92,640	190,000	(97,360)	48.76%	110,524	215,373
Unrealized Gain/Loss on Investments	(20,420)	(10,159)		(10,159)		6,808	(84,665)
Total Interest/Investment Income	(3,483)	82,481	190,000	(107,519)	43.41%	117,332	130,708
Interest Expense	(1,074,261)	(1,078,726)	(2,095,290)	1,016,564	51.48%	(1,062,375)	(2,095,740)
Total principal and interest expense	(1,074,261)	(1,078,726)	(2,095,290)	1,016,564	51.48%	(1,062,375)	(2,095,740)
Contributions and donations							
Contributions & Donations		600		600			12,000
GMA Safety Grant							12,000
Total contributions and donations		600		600			12,000
TOTAL NON-OPERATING INCOME (EXPENSE)	(1,077,744)	(999,203)	(1,921,290)	922,087	52.01%	(948,285)	(1,962,329)
INCOME (LOSS) BEFORE TRANSFERS	4,042,441	7,162,960	2,142,887	5,020,073	334.27%	1,795,988	3,994,090
TRANSFERS							
Transfers - out	(185,112)	(965,578)	(2,136,453)	1,170,875	45.20%	(1,147,649)	(2,100,510)
TOTAL TRANSFERS - NET	(185,112)	(965,578)	(2,136,453)	1,170,875	45.20%	(1,147,649)	(2,100,510)
CHANGE IN NET POSITION	\$3,857,329	\$6,197,382	\$6,434	\$6,190,948	96,322.38%	\$648,339	\$1,893,580
CONTROL TOTALS							
Total Revenues	\$6,135,528	\$14,899,776	\$21,275,880	(\$6,376,104)	70.03%	\$8,795,089	\$19,171,497
Total Expenditures	2,278,200	8,702,394	21,269,446	12,567,052	40.92%	8,146,753	17,277,916
Revenues less expenditures	3,857,328	6,197,382	6,434	(6,190,948)	96,322.38%	648,336	1,893,581
Difference	\$1				0.00%	\$3	(\$1)



INTERIM STATEMENTS by Fund
505-Water/Wastewater Utility Fund
For the Six Months Ending Thursday, December 31, 2015

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FISCAL YEAR 2016			Variance with	PRIOR FYTD	
Actual		Amended	Amended Budget	12/31/2014	6/30/2015
MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual



INTERIM STATEMENTS by Fund
510-Electric Utility Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
OPERATING REVENUE							
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Fees - Electric Residential Service	\$888,826	\$7,229,226	\$14,295,600	(\$7,066,374)	50.57%	\$6,113,684	\$13,200,230
Fees - Electric Commercial Service	1,179,405	7,876,098	17,650,000	(9,773,902)	44.62%	19,940	1,960,949
Fees - Electric Industrial Service	502,596	3,308,260	5,537,000	(2,228,740)	59.75%	10,115,770	19,747,536
Fees - Electric Fuel Adjustment	530,776	3,799,811	7,500,000	(3,700,189)	50.66%	3,426,400	7,370,647
Fees - Electric Temporary Service		107	500	(393)	21.40%		170
Fees - Pole Rental Current Year	225	225	180,000	(179,775)	0.13%		248,722
ECCR Adjustment	189,369	1,351,304	2,650,000	(1,298,696)	50.99%	1,215,373	2,618,204
Total utilities / enterprise charges and fees	3,291,197	23,565,031	47,813,100	(24,248,069)	49.29%	20,891,167	45,146,458
Other fees							
General Fund-Customer Service -Charges for Serv- - Pole Installation	52,777	320,310	660,000	(339,690)	48.53%	294,246	646,773
After Hours Service Fee	900	4,825	12,600	(7,775)	38.29%	6,040	11,995
Connection Fees	14,545	81,453	166,000	(84,547)	49.07%	79,175	160,955
Surge Protection Fees	380	2,336	4,700	(2,364)	49.70%	2,120	4,645
Reconnect Fees	9,090	61,405	225,400	(163,995)	27.24%	105,905	200,300
Underground Trenching			6,000	(6,000)		2,748	4,176
Fiber Optic Lease Fees	3,476	20,856	39,900	(19,044)	52.27%	20,793	42,889
UGA Contracted Services		10,316		10,316			
Credit Card Fees	(2,431)	18,829	102,000	(83,171)	18.46%	36,574	50,934
Power Resoration Aid							11,886
Total other fees	78,737	524,617	1,218,600	(693,983)	43.05%	548,481	1,135,433
Other charges for services							
Returned Check Fees	1,350	8,490	18,000	(9,510)	47.17%	8,430	14,260
Delinquent Penalties	137,927	746,494	1,500,000	(753,506)	49.77%	733,811	1,353,565
Total other charges for services	139,277	754,984	1,518,000	(763,016)	49.74%	742,241	1,367,825
TOTAL CHARGES FOR SERVICES	3,509,211	24,844,632	50,549,700	(25,705,068)	49.15%	22,181,889	47,649,716
RENTS AND ROYALTIES							
Sale of Excess Capacity	55,550	346,912	650,000	(303,088)	53.37%	352,185	611,443
Equipment Rental Fees	1,045	6,270	12,540	(6,270)	50.00%	6,270	24,116
MEAG Refunding Flexible Operating	104,888	629,328	1,038,797	(409,469)	60.58%	620,322	1,153,750
MEAG Refunding Generation Trust	104,888	629,328	1,038,797	(409,469)	60.58%	1,152,024	1,962,867
MEAG Year End Settlement			600,000	(600,000)			1,002,654
Year End Settlement Ga Public Web			40,000	(40,000)			
Year End Settlement - ECG			20,000	(20,000)			
Code Violations		31,896		31,896		11,024	24,230
Cash Over/Short	8	(1,039)		(1,039)		(604)	(1,194)
Misc Revenue	285	75,292	250,000	(174,708)	30.12%	193,845	261,107
TOTAL RENTS AND ROYALTIES	266,664	1,717,987	3,650,134	(1,932,147)	47.07%	2,335,066	5,038,973
TOTAL OPERATING REVENUE	3,775,875	26,562,619	54,199,834	(27,637,215)	49.01%	24,516,955	52,688,689
OPERATING EXPENSE							
Personal Services and Employee Benefits:							



INTERIM STATEMENTS by Fund
510-Electric Utility Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Salaries and Wages	271,976	1,431,257	2,905,858	1,474,601	49.25%	1,425,980	2,838,022
Employee Benefits	101,927	573,014	1,278,011	704,997	44.84%	583,616	913,246
Allocated Payroll Costs	(27,953)	(114,256)	(230,502)	(116,246)	49.57%	(118,952)	(221,284)
Total Personal Services and							
Employee Benefits	345,950	1,890,015	3,953,367	2,063,352	47.81%	1,890,644	3,529,984
Purchased or Contracted Services	116,219	680,017	1,822,150	1,142,133	37.32%	734,168	1,632,505
Utilities:							
Water/Sewerage	292	1,166	4,800	3,634	24.29%	912	2,623
Natural Gas	128	1,277	1,000	(277)	127.70%	3,119	7,168
Electricity	1,376	8,667	37,200	28,533	23.30%	5,238	14,338
Gasoline	6,138	42,839	130,010	87,171	32.95%	60,189	103,482
Stormwater	354	1,625	3,810	2,185	42.65%	1,245	4,035
Customer Service Fee	12	49	40	(9)	122.50%	62	167
Total Utilities	8,300	55,623	176,860	121,237	31.45%	70,765	131,813
Supplies	17,195	118,962	529,645	410,683	22.46%	75,074	344,125
Electricity for Resale	160,557	14,725,474	35,716,250	20,990,776	41.23%	17,919,714	35,448,121
Capital Outlay:							
Property (Land and Buildings)	54,388	345,458	2,469,437	2,123,979	13.99%	1,861,108	4,153,758
Machinery and Equipment		72,302	429,648	357,346	16.83%	343,194	568,990
Capital Outlay - Reclass to							
Balance Sheet	(55,455)	(414,021)	(2,899,085)	(2,485,064)	14.28%	(2,204,302)	(4,722,748)
Total Capital Outlay	(1,067)	3,739		(3,739)			
Depreciation Expense	95,652	576,037	1,217,510	641,473	47.31%	533,189	1,081,188
Bad Debt			500,000	500,000			
Inter-Departmental Charges	58,146	355,282	697,756	342,474	50.92%	390,442	790,783
Miscellaneous			1,450	1,450			
TOTAL OPERATING EXPENSE	800,952	18,405,149	44,614,988	26,209,839	41.25%	21,613,996	42,958,519
OPERATING INCOME (LOSS)	2,974,923	8,157,470	9,584,846	(1,427,376)	85.11%	2,902,959	9,730,170
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Interest Income							
Bank Account Interest	37,806	168,328		168,328		183,224	355,817
Dividends	23,362	133,253		133,253		118,880	243,475
Unrealized Gain/Loss on							
Investments	(48,832)	47,893		47,893		76,249	(77,687)
Total Interest/Investment Income	12,336	349,474		349,474		378,353	521,605
Interest Expense	(41)	(245)		(245)		(9,177)	(15,587)
Total principal and interest							
expense	(41)	(245)		(245)		(9,177)	(15,587)
TOTAL NON-OPERATING INCOME (EXPENSE)	12,295	349,229		349,229		369,176	506,018
INCOME (LOSS) BEFORE TRANSFERS	2,987,218	8,506,699	9,584,846	(1,078,147)	88.75%	3,272,135	10,236,188
TRANSFERS							
Transfers - out	(750,000)	(4,500,000)	(7,974,156)	3,474,156	56.43%	(3,500,000)	(9,000,000)
TOTAL TRANSFERS - NET	(750,000)	(4,500,000)	(7,974,156)	3,474,156	56.43%	(3,500,000)	(9,000,000)
CHANGE IN NET POSITION	\$2,237,218	\$4,006,699	\$1,610,690	\$2,396,009	248.76%	(\$227,865)	\$1,236,188
CONTROL TOTALS							
Total Revenues	\$3,788,212	\$26,912,093	\$54,199,834	(\$27,287,741)	49.65%	\$24,895,308	\$53,210,294
Total Expenditures	1,550,996	22,905,393	52,589,143	29,683,750	43.56%	25,123,172	51,974,105
Revenues less expenditures	2,237,216	4,006,700	1,610,691	(2,396,009)	248.76%	(227,864)	1,236,189
Difference	\$2	(\$1)	(\$1)		100.00%	(\$1)	(\$1)



INTERIM STATEMENTS by Fund
510-Electric Utility Fund
For the Six Months Ending Thursday, December 31, 2015

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FISCAL YEAR 2016			Variance with	PRIOR FYTD	
Actual		Amended	Amended Budget	12/31/2014	6/30/2015
MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual



INTERIM STATEMENTS by Fund
540-Solid Waste Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Fees - Collection - Residential	\$176,373	\$1,043,512	\$2,000,000	(\$956,488)	52.18%	\$894,493	\$2,523,966
Fees - Collection - Commercial	75,818	454,721	975,000	(520,279)	46.64%	412,811	914,997
Fees - Transfer Station	98,168	562,752	1,010,000	(447,248)	55.72%	545,406	1,132,532
Fees - Special Handling	490	3,531	6,000	(2,469)	58.85%	2,765	6,797
Fees - Rolloff Containers	42,664	231,731	550,000	(318,269)	42.13%	233,554	466,304
Fees - Yard Waste Disposal	40,924	243,309	480,000	(236,691)	50.69%	217,751	481,056
Fees - Yard Waste Special Handling	456	1,893	1,000	893	189.30%	310	1,903
Permit Fees - Commercial Hauler		200	600	(400)	33.33%	300	900
Fees - Landfill Use	97,479	471,542	800,000	(328,458)	58.94%	382,420	746,340
Recycling fees Cardboard			75,000	(75,000)		23,522	23,522
Recycling Fees Residential						4,187	4,187
Recycling Fees Commercial		214	55,000	(54,786)	0.39%	20,281	28,239
Recycling Fees E-Waste			2,000	(2,000)			
Recycling Fees Sort Line			300,000	(300,000)			
Contra-Revenue Donated Services			(50,000)	50,000			
Total utilities / enterprise charges and fees	532,372	3,013,405	6,204,600	(3,191,195)	48.57%	2,737,800	6,330,743
Other fees							
Landfill Capital Surcharge Fee	6,153	27,939	42,000	(14,061)	66.52%	23,378	44,796
Landfill Closure Surcharge Fee	6,153	27,742	42,000	(14,258)	66.05%	24,536	47,750
Container Fees	1,650	13,500	31,000	(17,500)	43.55%	14,500	29,800
Total other fees	13,956	69,181	115,000	(45,819)	60.16%	62,414	122,346
Other charges for services							
Returned Check Fees						71	71
Total other charges for services						71	71
TOTAL CHARGES FOR SERVICES	546,328	3,082,586	6,319,600	(3,237,014)	48.78%	2,800,285	6,453,160
RENTS AND ROYALTIES							
Misc Revenue	49	49		49		54	1,070
TOTAL RENTS AND ROYALTIES	49	49		49		54	1,070
TOTAL OPERATING REVENUE	546,377	3,082,635	6,319,600	(3,236,965)	48.78%	2,800,339	6,454,230
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	129,545	645,141	1,278,899	633,758	50.45%	611,137	1,212,881
Employee Benefits	52,703	308,706	653,887	345,181	47.21%	312,830	551,406
Allocated Payroll Costs	(5,676)	(25,061)	(47,528)	(22,467)	52.73%	(24,569)	(45,871)
Total Personal Services and Employee Benefits							
Employee Benefits	176,572	928,786	1,885,258	956,472	49.27%	899,398	1,718,416
Purchased or Contracted Services	282,650	1,393,587	2,717,990	1,324,403	51.27%	1,451,373	3,459,751
Utilities:							
Water/Sewerage	518	1,826	6,600	4,774	27.67%	1,765	3,993
Electricity	2,074	12,040	27,500	15,460	43.78%	11,738	29,051
Gasoline	18,360	135,431	321,650	186,219	42.11%	220,531	372,328
Stormwater	276	1,382	4,320	2,938	31.99%	1,365	3,290
Customer Service Fee	22	108	280	172	38.57%	108	260
Total Utilities	21,250	150,787	360,350	209,563	41.84%	235,507	408,922
Supplies	26,751	80,734	196,300	115,566	41.13%	70,862	176,354
Machinery and Equipment		110,969	115,880	4,911	95.76%		342,622



INTERIM STATEMENTS by Fund
540-Solid Waste Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Capital Outlay - Reclass to Balance Sheet		(110,969)	(115,880)	(4,911)	95.76%		(342,622)
Depreciation Expense	34,303	204,918	346,150	141,232	59.20%	167,512	345,622
Inter-Departmental Charges	36,681	200,500	382,573	182,073	52.41%	241,571	442,274
Miscellaneous			3,150	3,150			
TOTAL OPERATING EXPENSE	578,207	2,959,312	5,891,771	2,932,459	50.23%	3,066,223	6,551,339
OPERATING INCOME (LOSS)	(31,830)	123,323	427,829	(304,506)	28.83%	(265,884)	(97,109)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Intergovernmental - Exp		(10,215)	(83,000)	72,785	12.31%		(26,766)
Total Intergovernmental - net		(10,215)	(83,000)	72,785	12.31%		(26,766)
Interest Income							
Dividends	1,400	5,693		5,693		6,160	12,011
Unrealized Gain/Loss on Investments	(1,153)	(2,982)		(2,982)		584	(3,791)
Total Interest/Investment Income	247	2,711		2,711		6,744	8,220
Interest Expense	(281)	(1,832)	(3,320)	1,488	55.18%	(2,531)	(4,656)
Total principal and interest expense	(281)	(1,832)	(3,320)	1,488	55.18%	(2,531)	(4,656)
TOTAL NON-OPERATING INCOME (EXPENSE)	(34)	(9,336)	(86,320)	76,984	10.82%	4,213	(23,202)
INCOME (LOSS) BEFORE TRANSFERS	(31,864)	113,987	341,509	(227,522)	33.38%	(261,671)	(120,311)
TRANSFERS							
Transfers - out			(226,040)	226,040			
TOTAL TRANSFERS - NET			(226,040)	226,040			
CHANGE IN NET POSITION	(31,864)	\$113,987	\$115,469	(\$1,482)	98.72%	(\$261,671)	(\$120,311)
CONTROL TOTALS							
Total Revenues	\$546,625	\$3,085,345	\$6,319,600	(\$3,234,255)	48.82%	\$2,807,082	\$6,462,449
Total Expenditures	578,488	2,971,360	6,204,131	3,232,771	47.89%	3,068,753	6,582,761
Revenues less expenditures	(31,863)	113,985	115,469	1,484	98.71%	(261,671)	(120,312)
Difference	(\$1)	\$2		(\$2)	0.00%		\$1



INTERIM STATEMENTS by Fund
550-Airport Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
CHARGES FOR SERVICES							
Other / enterprise charges and fees							
Fuel Sales - AVGAS	\$10,251	\$80,238	\$195,500	(\$115,262)	41.04%	\$94,875	\$172,707
Fuel Sales - Jet A	5,362	41,568	77,950	(36,382)	53.33%	57,175	97,842
Airport Services - Tug Fees			50	(50)			
Pilot Sales		117	50	67	234.00%	6	6
Total other / enterprise charges and fees	15,613	121,923	273,550	(151,627)	44.57%	152,056	270,555
Other fees							
Fuel Flowage Fees	2,640	9,200	10,000	(800)	92.00%	4,160	7,670
Overnight Fees		108	50	58	216.00%	36	45
Total other fees	2,640	9,308	10,050	(742)	92.62%	4,196	7,715
TOTAL CHARGES FOR SERVICES	18,253	131,231	283,600	(152,369)	46.27%	156,252	278,270
RENTS AND ROYALTIES							
AMR from MEAG Trust	550	3,300	3,600	(300)	91.67%	3,300	6,600
T-Hangar Rentals	990	5,940	11,880	(5,940)	50.00%	5,940	11,880
Tie Down Rentals	150	900	2,750	(1,850)	32.73%	1,363	2,418
Ground Leases	18,613	115,589	250,000	(134,411)	46.24%	117,727	231,102
Misc Revenue		300		300		575	575
TOTAL RENTS AND ROYALTIES	20,303	126,029	268,230	(142,201)	46.99%	128,905	252,575
TOTAL OPERATING REVENUE	38,556	257,260	551,830	(294,570)	46.62%	285,157	530,845
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	12,865	74,850	149,220	74,370	50.16%	65,969	140,499
Employee Benefits	4,966	29,180	58,771	29,591	49.65%	27,213	48,005
Total Personal Services and Employee Benefits	17,831	104,030	207,991	103,961	50.02%	93,182	188,504
Purchased or Contracted Services	2,426	74,217	124,050	49,833	59.83%	62,486	120,782
Utilities:							
Water/Sewerage	132	711	3,600	2,889	19.75%	1,211	3,599
Natural Gas	255	1,240	2,520	1,280	49.21%	1,324	3,358
Electricity	893	5,903	17,080	11,177	34.56%	6,470	14,442
Gasoline	50	796	3,040	2,244	26.18%	1,321	2,820
Stormwater	2,117	10,585	25,560	14,975	41.41%	10,454	25,195
Customer Service Fee	34	164	440	276	37.27%	170	408
Total Utilities	3,481	19,399	52,240	32,841	37.13%	20,950	49,822
Supplies	13,025	100,162	250,130	149,968	40.04%	132,599	270,046
Property (Land and Buildings)		73,700	6,459,250	6,385,550	1.14%	8,398	136,284
Machinery and Equipment			2,065	2,065		27,974	27,974
Capital Outlay - Reclass to Balance Sheet		(73,700)	(6,461,315)	(6,387,615)	1.14%	(36,372)	(164,258)
Depreciation Expense	10,640	62,683	241,330	178,647	25.97%	63,230	127,073
Bad Debt							35,803
Inter-Departmental Charges	3,105	18,630	37,260	18,630	50.00%	19,685	39,370
TOTAL OPERATING EXPENSE	50,508	379,121	913,001	533,880	41.52%	392,132	831,400
OPERATING INCOME (LOSS)	(11,952)	(121,861)	(361,171)	239,310	33.74%	(106,975)	(300,555)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Federal government grants							
Capital							
Direct			149,148	(149,148)			75,435



INTERIM STATEMENTS by Fund
550-Airport Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Net Capital			149,148	(149,148)			75,435
Total federal government grants			149,148	(149,148)			75,435
State government grants							
Capital							
Direct (CDBG Grant Proceeds)			1,982	(1,982)			
Total Capital			149,148	(149,148)			75,435
Total state government grants			1,982	(1,982)			
Local government unit grants							
Spalding Co. Contribution							82,315
Spalding Co. Contribution			62,858	(62,858)			
Total local government unit grants			62,858	62,858			82,315
Total Intergovernmental revenue			213,988	(213,988)			157,750
Total Intergovernmental - net			213,988	(213,988)			157,750
Interest Income							
Bank Account Interest	115	702		702		239	500
Total Interest/Investment Income	115	702		702		239	500
Interest Expense	(164,794)	(145,811)	(277,740)	131,929	52.50%		(241,139)
Total principal and interest expense	(164,794)	(145,811)	(277,740)	131,929	52.50%		(241,139)
TOTAL NON-OPERATING INCOME (EXPENSE)	(164,679)	(145,109)	(63,752)	(81,357)	227.61%	239	(82,889)
INCOME (LOSS) BEFORE TRANSFERS	(176,631)	(266,970)	(424,923)	157,953	62.83%	(106,736)	(383,444)
TRANSFERS							
Transfers - in			420,599	(420,599)			105,400
TOTAL TRANSFERS - NET			420,599	(420,599)			105,400
CHANGE IN NET POSITION	(\$176,631)	(\$266,970)	(\$4,324)	(\$262,646)	6,174.14%	(\$106,736)	(\$278,044)
CONTROL TOTALS							
Total Revenues	\$38,671	\$257,962	\$1,186,417	(\$928,455)	21.74%	\$285,395	\$794,494
Total Expenditures	215,301	524,932	1,190,741	665,809	44.08%	392,132	1,072,538
Revenues less expenditures	(176,630)	(266,970)	(4,324)	262,646	6,174.14%	(106,737)	(278,044)
Difference	(\$1)				0.00%	\$1	



INTERIM STATEMENTS by Fund
555-Welcome Center Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
RENTS AND ROYALTIES							
Rents & Royalties	\$1,390	\$3,140	\$10,000	(\$6,860)	31.40%	\$3,775	\$11,575
TOTAL RENTS AND ROYALTIES	1,390	3,140	10,000	(6,860)	31.40%	3,775	11,575
TOTAL OPERATING REVENUE	1,390	3,140	10,000	(6,860)	31.40%	3,775	11,575
OPERATING EXPENSE							
Purchased or Contracted Services	1,731	12,605	30,000	17,395	42.02%	10,395	21,871
Utilities:							
Water/Sewerage	209	939	5,400	4,461	17.39%	1,185	2,661
Electricity	2,917	13,469	30,000	16,531	44.90%	12,841	35,926
Stormwater	58	291	650	359	44.77%	287	693
Customer Service Fee	3	15	40	25	37.50%	15	37
Total Utilities	3,187	14,714	36,090	21,376	40.77%	14,328	39,317
Supplies		250	3,000	2,750	8.33%	420	3,606
Depreciation Expense	3,510	21,060	41,760	20,700	50.43%	21,060	42,120
TOTAL OPERATING EXPENSE	8,428	48,629	110,850	62,221	43.87%	46,203	106,914
OPERATING INCOME (LOSS)	(7,038)	(45,489)	(100,850)	55,361	45.11%	(42,428)	(95,339)
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	(7,038)	(45,489)	(100,850)	55,361	45.11%	(42,428)	(95,339)
TRANSFERS							
Transfers - in	40	7,862	59,090	(51,228)	13.31%	9,285	58,145
Transfers - out	(1,430)	(11,002)		(11,002)		(9,285)	
TOTAL TRANSFERS - NET	(1,390)	(3,140)	59,090	(62,230)	(5.31%)		58,145
CHANGE IN NET POSITION	(\$8,428)	(\$48,629)	(\$41,760)	(\$6,869)	116.45%	(\$42,428)	(\$37,194)
CONTROL TOTALS							
Total Revenues	\$1,430	\$11,002	\$69,090	(\$58,088)	15.92%	\$13,060	\$69,720
Total Expenditures	9,858	59,631	110,850	51,219	53.79%	55,488	106,914
Revenues less expenditures	(8,428)	(48,629)	(41,760)	6,869	116.45%	(42,428)	(37,194)



INTERIM STATEMENTS by Fund
560-Stormwater Utility Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
CHARGES FOR SERVICES							
Utilities / enterprise charges and fees							
Sale of Recycled Materials						\$153	\$924
Capacity Recovery Fees	27,376	168,382	338,560	(170,178)	49.73%	152,229	316,750
Stormwater - Residential Lower Tier	11,980	66,662	152,585	(85,923)	43.69%	66,550	124,682
Stormwater - Commercial Fees	149,064	884,361	1,746,025	(861,664)	50.65%	805,181	1,703,293
Total utilities / enterprise charges and fees	188,420	1,119,405	2,237,170	(1,117,765)	50.04%	1,024,113	2,145,649
Other fees							
State NPDES Fees		94		94		120	664
Total other fees		94		94		120	664
TOTAL CHARGES FOR SERVICES	188,420	1,119,499	2,237,170	(1,117,671)	50.04%	1,024,233	2,146,313
RENTS AND ROYALTIES							
Misc Revenue		400		400		738	1,308
TOTAL RENTS AND ROYALTIES		400		400		738	1,308
TOTAL OPERATING REVENUE	188,420	1,119,899	2,237,170	(1,117,271)	50.06%	1,024,971	2,147,621
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	47,207	252,239	502,705	250,466	50.18%	231,419	467,307
Employee Benefits	18,129	107,284	240,229	132,945	44.66%	101,108	182,814
Allocated Payroll Costs	1,966	7,960	14,813	6,853	53.74%	7,328	13,979
Total Personal Services and Employee Benefits	67,302	367,483	757,747	390,264	48.50%	339,855	664,100
Purchased or Contracted Services	33,069	78,283	365,270	286,987	21.43%	177,296	455,899
Utilities:							
Water/Sewerage	29	418	5,760	5,342	7.26%	946	1,446
Natural Gas	251	1,427	9,600	8,173	14.86%		
Electricity	50	1,283	15,000	13,717	8.55%	508	1,109
Propane			600	600		514	514
Gasoline	1,296	8,806	34,430	25,624	25.58%	15,203	27,583
Stormwater	136	1,707	5,740	4,033	29.74%	1,102	1,865
Customer Service Fee	3	56	80	24	70.00%	28	46
Total Utilities	1,765	13,697	71,210	57,513	19.23%	18,301	32,563
Supplies	16,096	68,819	189,890	121,071	36.24%	108,861	204,420
Capital Outlay:							
Property (Land and Buildings)		17,020	211,000	193,980	8.07%	423,674	491,260
Machinery and Equipment		22,184	45,000	22,816	49.30%	51,480	65,253
Capital Outlay - Reclass to Balance Sheet		(39,915)	(256,000)	(216,085)	15.59%	(475,154)	(556,513)
Total Capital Outlay		(711)		711			
Depreciation Expense	29,278	173,130	350,070	176,940	49.46%	170,217	347,769
Inter-Departmental Charges	13,515	81,331	162,183	80,852	50.15%	97,070	186,388
Miscellaneous			800	800		(2,000)	(2,000)
TOTAL OPERATING EXPENSE	161,025	782,032	1,897,170	1,115,138	41.22%	909,600	1,889,139
OPERATING INCOME (LOSS)	27,395	337,867	340,000	(2,133)	99.37%	115,371	258,482
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Intergovernmental - Exp						(3,242)	(12,588)
Total Intergovernmental - net						(3,242)	(12,588)



INTERIM STATEMENTS by Fund
560-Stormwater Utility Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
Interest Expense	(4,417)	(28,771)	(43,380)	14,609	66.32%	(26,142)	(56,260)
Total principal and interest expense	(4,417)	(28,771)	(43,380)	14,609	66.32%	(26,142)	(56,260)
TOTAL NON-OPERATING INCOME (EXPENSE)	(4,417)	(28,771)	(43,380)	14,609	66.32%	(29,384)	(68,848)
INCOME (LOSS) BEFORE TRANSFERS	22,978	309,096	296,620	12,476	104.21%	85,987	189,634
TRANSFERS							
Transfers - in	100,000	600,000		600,000		500,000	1,100,000
TOTAL TRANSFERS - NET	100,000	600,000		600,000		500,000	1,100,000
CHANGE IN NET POSITION	\$122,978	\$909,096	\$296,620	\$612,476	306.49%	\$585,987	\$1,289,634
CONTROL TOTALS							
Total Revenues	\$288,420	\$1,719,899	\$2,237,170	(\$517,271)	76.88%	\$1,524,971	\$3,247,620
Total Expenditures	165,443	810,803	1,940,549	1,129,746	41.78%	938,983	1,957,987
Revenues less expenditures	122,977	909,096	296,621	(612,475)	306.48%	585,988	1,289,633
Difference	\$1		(\$1)	(\$1)	0.00%	(\$1)	\$1



INTERIM STATEMENTS by Fund
591-Golf Course Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$	Over / (Under) %	Actual	Actual
CHARGES FOR SERVICES							
Streets and public improvements	(\$2,173)	\$2,096		\$2,096		\$1,189	\$1,864
Other / enterprise charges and fees							
Green Fees	4,050	40,224	92,443	(52,219)	43.51%	42,707	82,742
Handicap Fees		575	1,000	(425)	57.50%	907	2,732
Golf Cart Rentals	5,610	51,586	116,930	(65,344)	44.12%	54,614	102,562
Merchandise Sales	838	5,619	10,285	(4,666)	54.63%	4,961	9,670
Driving Range Fees	489	3,735	7,200	(3,465)	51.88%	3,375	6,750
Special Fees		2,025	8,000	(5,975)	25.31%		
Membership Fees		3,000	9,000	(6,000)	33.33%	3,900	11,100
Food & Beverage	715	6,334	12,930	(6,596)	48.99%	5,993	12,111
Beer Sales	206	2,724	6,388	(3,664)	42.64%	3,054	5,718
Pull Cart Rentals		(27)		(27)			
Tournament Fees		2,641		2,641			
Total other / enterprise charges and fees	11,908	118,436	264,176	(145,740)	44.83%	119,511	233,385
Other charges for services							
Returned Check Fees						30	30
Total other charges for services						30	30
TOTAL CHARGES FOR SERVICES	9,735	120,532	264,176	(143,644)	45.63%	120,730	235,279
RENTS AND ROYALTIES							
Equipment Rental Fees	10	166		166		80	275
Cash Over/Short	4	221		221		920	1,258
Misc Revenue		115		115			
TOTAL RENTS AND ROYALTIES	14	502		502		1,000	1,533
TOTAL OPERATING REVENUE	9,749	121,034	264,176	(143,142)	45.82%	121,730	236,812
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	24,131	116,107	233,685	117,578	49.69%	102,868	207,251
Employee Benefits	6,348	34,472	69,657	35,185	49.49%	29,351	56,301
Allocated Payroll Costs	(2,147)	(9,029)	(16,868)	(7,839)	53.53%	(8,721)	(16,283)
Total Personal Services and Employee Benefits	28,332	141,550	286,474	144,924	49.41%	123,498	247,269
Purchased or Contracted Services	741	31,782	103,150	71,368	30.81%	41,293	85,935
Utilities:							
Water/Sewerage	402	2,790	600	(2,190)	465.00%		1,437
Electricity	471	4,309	9,000	4,691	47.88%	3,237	9,077
Gasoline	388	9,281	24,400	15,119	38.04%	10,508	20,933
Stormwater	650	3,250	5,400	2,150	60.19%	3,209	7,734
Customer Service Fee	3	15	230	215	6.52%	93	188
Total Utilities	1,914	19,645	39,630	19,985	49.57%	17,047	39,369
Supplies	1,777	29,923	65,330	35,407	45.80%	51,015	82,760
Machinery and Equipment		32,240	57,500	25,260	56.07%	6,619	53,582
Capital Outlay - Reclass to Balance Sheet		(32,240)	(57,500)	(25,260)	56.07%	(6,619)	(53,582)
Depreciation Expense	6,591	38,629	73,480	34,851	52.57%	33,772	68,351
Inter-Departmental Charges	10,827	64,960	129,920	64,960	50.00%	70,090	139,922
Miscellaneous						14	14
TOTAL OPERATING EXPENSE	50,182	326,489	697,984	371,495	46.78%	336,729	663,620
OPERATING INCOME (LOSS)	(40,433)	(205,455)	(433,808)	228,353	47.36%	(214,999)	(426,808)
NON-OPERATING INCOME (EXPENSE)							



INTERIM STATEMENTS by Fund
591-Golf Course Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
Intergovernmental							
Interest Expense						(92)	(79)
Total principal and interest expense						(92)	(79)
TOTAL NON-OPERATING INCOME (EXPENSE)						(92)	(79)
INCOME (LOSS) BEFORE TRANSFERS	(40,433)	(205,455)	(433,808)	228,353	47.36%	(215,091)	(426,887)
TRANSFERS							
Transfers - in			406,777	(406,777)			411,811
TOTAL TRANSFERS - NET			406,777	(406,777)			411,811
CHANGE IN NET POSITION	(\$40,433)	(\$205,455)	(\$27,031)	(\$178,424)	760.07%	(\$215,091)	(\$15,076)
CONTROL TOTALS							
Total Revenues	\$9,749	\$121,035	\$670,953	(\$549,918)	18.04%	\$121,728	\$648,622
Total Expenditures	50,180	326,490	697,983	371,493	46.78%	336,820	663,699
Revenues less expenditures	(40,431)	(205,455)	(27,030)	178,425	760.10%	(215,092)	(15,077)
Difference	(\$2)		(\$1)	(\$1)	0.00%	\$1	\$1



INTERIM STATEMENTS by Fund
601-Motor Pool Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016		Variance with		PRIOR FYTD	
	Actual	Amended	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD	Budget	\$ Over / (Under) %	Actual	Actual
CHARGES FOR SERVICES						
General government:						
Motor pool charges		\$214,050	\$1,045,100	(\$831,050) 20.48%	\$363,189	\$762,741
Total general government		214,050	1,045,100	831,050 20.48%	363,189	762,741
Utilities / enterprise charges and fees						
Sale of Recycled Materials		2,332		2,332	152	216
Total utilities / enterprise charges and fees		2,332		2,332	152	216
Other fees						
Taxicab Inspection Fees					35	70
Total other fees					35	70
TOTAL CHARGES FOR SERVICES		216,382	1,045,100	(\$828,718) 20.70%	363,376	763,027
RENTS AND ROYALTIES						
Insurance Claims						31,650
Misc Revenue		460		460	167	4,582
TOTAL RENTS AND ROYALTIES		460		460	167	36,232
TOTAL OPERATING REVENUE		216,842	1,045,100	(\$828,258) 20.75%	363,543	799,259
OPERATING EXPENSE						
Personal Services and Employee Benefits:						
Salaries and Wages	38,909	199,570	407,373	207,803 48.99%	182,010	375,169
Employee Benefits	15,349	86,970	181,676	94,706 47.87%	75,626	152,912
Allocated Payroll Costs	3,547	15,663	29,705	14,042 52.73%	15,356	28,669
Total Personal Services and Employee Benefits	57,805	302,203	618,754	316,551 48.84%	272,992	556,750
Purchased or Contracted Services	3,660	21,883	63,140	41,257 34.66%	31,262	75,401
Utilities:						
Water/Sewerage	750	3,769	7,800	4,031 48.32%	2,693	6,010
Natural Gas		2,819	9,000	6,181 31.32%	4,531	10,465
Electricity	1,432	8,045	24,000	15,955 33.52%	9,698	21,373
Gasoline	507	4,138	12,290	8,152 33.67%	7,272	11,768
Stormwater	340	1,698	4,200	2,502 40.43%	1,677	4,040
Customer Service Fee	9	46	80	34 57.50%	46	111
Total Utilities	3,038	20,515	57,370	36,855 35.76%	25,917	53,767
Supplies	8,386	182,527	782,510	599,983 23.33%	320,067	638,551
Machinery and Equipment			15,700	15,700	14,950	49,701
Capital Outlay - Reclass to Balance Sheet			(15,700)	(15,700)	(14,950)	(49,701)
Depreciation Expense	5,038	30,230	58,720	28,490 51.48%	28,565	57,653
Inter-Departmental Charges	8,895	53,370	106,740	53,370 50.00%	57,892	124,683
TOTAL OPERATING EXPENSE	86,822	610,728	1,687,234	1,076,506 36.20%	736,695	1,506,805
OPERATING INCOME (LOSS)	(\$86,822)	(\$393,886)	(\$642,134)	248,248 61.34%	(\$373,152)	(\$707,546)
Intergovernmental						
INCOME (LOSS) BEFORE TRANSFERS	(\$86,822)	(\$393,886)	(\$642,134)	248,248 61.34%	(\$373,152)	(\$707,546)
TRANSFERS						
Transfers - in			584,994	(584,994)		660,440
TOTAL TRANSFERS - NET			584,994	(584,994)		660,440
CHANGE IN NET POSITION	(\$86,822)	(\$393,886)	(\$57,140)	(\$336,746) 689.33%	(\$373,152)	(\$47,106)
CONTROL TOTALS						



INTERIM STATEMENTS by Fund
601-Motor Pool Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
Total Revenues		\$216,842	\$1,630,094	(\$1,413,252)	13.30%	\$363,543	\$1,459,699
Total Expenditures	86,822	610,728	1,687,234	1,076,506	36.20%	736,695	1,506,805
Revenues less expenditures	(86,822)	(393,886)	(57,140)	336,746	689.33%	(373,152)	(47,106)



INTERIM STATEMENTS by Fund
791-Cemetery Trust Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
CHARGES FOR SERVICES							
Other charges for services							
Cemetery Opening/Closing Fee	\$150	\$300		\$300			\$500
Site Sales	4,534	26,461		26,461		16,395	42,802
Niche Engraving	125	375		375			450
Total other charges for services	4,809	27,136		27,136		16,395	43,752
TOTAL CHARGES FOR SERVICES	4,809	27,136		27,136		16,395	43,752
RENTS AND ROYALTIES							
Sale of Bricks	45	225		225		1,080	1,440
TOTAL RENTS AND ROYALTIES	45	225		225		1,080	1,440
TOTAL OPERATING REVENUE	4,854	27,361		27,361		17,475	45,192
OPERATING EXPENSE							
Purchased or Contracted Services		426		(426)		1,296	1,673
Supplies							12,703
TOTAL OPERATING EXPENSE		426		(426)		1,296	14,376
OPERATING INCOME (LOSS)	4,854	26,935		26,935		16,179	30,816
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Interest Income							
Dividends	5,837	29,314		29,314		38,906	70,157
Unrealized Gain/Loss on Investments	(25,207)	(31,645)		(31,645)		43,690	41,133
Total Interest/Investment Income	(19,370)	(2,331)		(2,331)		82,596	111,290
Contributions and donations							
Contributed Capital	3,734	24,061		24,061		16,395	39,477
Total contributions and donations	3,734	24,061		24,061		16,395	39,477
TOTAL NON-OPERATING INCOME (EXPENSE)	(15,636)	21,730		21,730		98,991	150,767
INCOME (LOSS) BEFORE TRANSFERS	(10,782)	48,665		48,665		115,170	181,583
CHANGE IN NET POSITION	(\$10,782)	\$48,665		\$48,665	0.00%	\$115,170	\$181,583
CONTROL TOTALS							
Total Revenues	(\$10,783)	\$49,092		\$49,092	0.00%	\$116,465	\$195,959
Total Expenditures		426		(426)	0.00%	1,296	14,376
Revenues less expenditures	(10,783)	48,666		(48,666)	0.00%	115,169	181,583
Difference	\$1	(\$1)		\$1	0.00%	\$1	



INTERIM STATEMENTS by Fund
792-Mausoleum Trust Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
CHARGES FOR SERVICES							
Other charges for services							
Cemetery Opening/Closing Fee						\$400	
Site Sales						2,525	
Niche Engraving						325	
Total other charges for services						3,250	
TOTAL CHARGES FOR SERVICES						3,250	
TOTAL OPERATING REVENUE						3,250	
OPERATING EXPENSE							
Purchased or Contracted Services						376	697
TOTAL OPERATING EXPENSE						376	697
OPERATING INCOME (LOSS)						2,874	(697)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Interest Income							
Bank Account Interest						10,119	10,119
Unrealized Gain/Loss on Investments	1,936	11,757		11,757		3,937	511
Total Interest/Investment Income	1,936	11,757		11,757		14,056	10,630
TOTAL NON-OPERATING INCOME (EXPENSE)	1,936	11,757		11,757		14,056	10,630
INCOME (LOSS) BEFORE TRANSFERS	1,936	11,757		11,757		16,930	9,933
CHANGE IN NET POSITION	\$1,936	\$11,757		\$11,757	0.00%	\$16,930	\$9,933
CONTROL TOTALS							
Total Revenues	\$1,936	\$11,757		\$11,757	0.00%	\$17,306	\$10,630
Total Expenditures					0.00%	376	697
Revenues less expenditures	1,936	11,757		(11,757)	0.00%	16,930	9,933



INTERIM STATEMENTS by Fund
951-Griffin Business and Tourism Association Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Purchased or Contracted Services		\$3,071	\$10,000	\$6,929	30.71%	\$89	\$18,005
Supplies			6,877	6,877			
Inter-Departmental Charges	379	2,277	4,553	2,276	50.01%	13,418	26,836
TOTAL OPERATING EXPENSE	379	5,348	21,430	16,082	24.96%	13,507	44,841
OPERATING INCOME (LOSS)	(379)	(5,348)	(21,430)	16,082	24.96%	(13,507)	(44,841)
Intergovernmental							
INCOME (LOSS) BEFORE TRANSFERS	(379)	(5,348)	(21,430)	16,082	24.96%	(13,507)	(44,841)
TRANSFERS							
Transfers - in	1,430	9,630	21,430	(11,800)	44.94%	9,285	46,081
Transfers - out	(1,430)	(9,630)		(9,630)		(9,285)	
TOTAL TRANSFERS - NET			21,430	(21,430)			46,081
CHANGE IN NET POSITION	(\$379)	(\$5,348)		(\$5,348)	0.00%	(\$13,507)	\$1,240
CONTROL TOTALS							
Total Revenues	\$1,430	\$9,630	\$21,430	(\$11,800)	44.94%	\$9,285	\$46,081
Total Expenditures	1,809	14,978	21,430	6,452	69.89%	22,792	44,841
Revenues less expenditures	(379)	(5,348)		5,348	0.00%	(13,507)	1,240



INTERIM STATEMENTS by Fund
952-Main Street Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD		\$ Over / (Under) %		Actual	Actual
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	\$4,975	\$25,692	\$39,627	\$13,935	64.83%	\$19,262	\$38,886
Employee Benefits	1,467	8,451	15,944	7,493	53.00%	6,720	13,481
Total Personal Services and Employee Benefits	6,442	34,143	55,571	21,428	61.44%	25,982	52,367
Purchased or Contracted Services	2,461	10,945	30,480	19,535	35.91%	10,584	26,840
Supplies	128	762	8,650	7,888	8.81%	10,158	15,707
Depreciation Expense	217	1,300	2,600	1,300	50.00%	1,300	2,599
Inter-Departmental Charges	796	4,775	9,550	4,775	50.00%	5,105	10,210
TOTAL OPERATING EXPENSE	10,044	51,925	106,851	54,926	48.60%	53,129	107,723
OPERATING INCOME (LOSS)	(10,044)	(51,925)	(106,851)	54,926	48.60%	(53,129)	(107,723)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
Local government unit grants							
Spalding Co. Contribution		17,500	17,500		100.00%	17,500	17,500
Total local government unit grants		17,500	17,500		100.00%	17,500	17,500
Total Intergovernmental revenue		17,500	17,500		100.00%	17,500	17,500
Total Intergovernmental - net		17,500	17,500		100.00%	17,500	17,500
Contributions and donations							
Contributions & Donations		300		300		4,878	7,478
Total contributions and donations		300		300		4,878	7,478
TOTAL NON-OPERATING INCOME (EXPENSE)		17,800	17,500	300	101.71%	22,378	24,978
INCOME (LOSS) BEFORE TRANSFERS	(10,044)	(34,125)	(89,351)	55,226	38.19%	(30,751)	(82,745)
TRANSFERS							
Transfers - in							83,526
Transfers - out			85,511	(85,511)			
TOTAL TRANSFERS - NET			85,511	(85,511)			83,526
CHANGE IN NET POSITION	(10,044)	(34,125)	(3,840)	(30,285)	888.67%	(30,751)	\$781
CONTROL TOTALS							
Total Revenues		\$17,800	\$17,500	\$300	101.71%	\$22,378	\$108,504
Total Expenditures	10,044	51,926	21,340	(30,586)	243.33%	53,129	107,724
Revenues less expenditures	(10,044)	(34,126)	(3,840)	30,286	888.70%	(30,751)	780
Difference		\$1		(\$1)	0.00%		\$1



INTERIM STATEMENTS by Fund
953-Downtown Development Fund
For the Six Months Ending Thursday, December 31, 2015

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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended Budget	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD				Actual	Actual
				\$ Over / (Under) %			
RENTS AND ROYALTIES							
Property Rental	\$600	\$600		\$600			
TOTAL RENTS AND ROYALTIES	600	600		600			
TOTAL OPERATING REVENUE	600	600		600			
OPERATING EXPENSE							
Personal Services and Employee Benefits:							
Salaries and Wages	6,513	36,500	71,879	35,379	50.78%	34,500	72,359
Employee Benefits	2,428	14,706	32,275	17,569	45.56%	13,562	27,656
Total Personal Services and Employee Benefits	8,941	51,206	104,154	52,948	49.16%	48,062	100,015
Purchased or Contracted Services	161	2,933	21,740	18,807	13.49%	3,851	26,410
Utilities:							
Gasoline		19	860	841	2.21%		
Stormwater	24	146	720	574	20.28%	144	366
Customer Service Fee	3	31	40	9	77.50%	15	56
Total Utilities	27	196	1,620	1,424	12.10%	159	422
Supplies	(4)	330	940	610	35.11%	200	694
Capital Outlay:							
Property (Land and Buildings)	404	404	96,500	96,096	0.42%	1,600	1,600
Capital Outlay - Reclass to Balance Sheet			(96,500)	(96,500)			
Total Capital Outlay	404	404		(404)		1,600	1,600
Inter-Departmental Charges	919	5,513	11,025	5,512	50.00%	5,843	11,562
Miscellaneous						5,000	5,000
TOTAL OPERATING EXPENSE	10,448	60,582	139,479	78,897	43.43%	64,715	145,703
OPERATING INCOME (LOSS)	(9,848)	(59,982)	(139,479)	79,497	43.00%	(64,715)	(145,703)
NON-OPERATING INCOME (EXPENSE)							
Intergovernmental							
State government grants							
Operating-categorical							
Direct							
Miscellaneous State Grant							16,000
Total direct							16,000
Total operating-categorical							16,000
Total state government grants							16,000
Total Intergovernmental revenue							16,000
Total Intergovernmental - net							16,000
Interest Income							
Bank Account Interest	9	54		54		54	107
Total Interest/Investment Income	9	54		54		54	107
Contributions and donations							
Contributions & Donations							1,000
Total contributions and donations							1,000
TOTAL NON-OPERATING INCOME (EXPENSE)	9	54		54		54	17,107
INCOME (LOSS) BEFORE TRANSFERS	(9,839)	(59,928)	(139,479)	79,551	42.97%	(64,661)	(128,596)
TRANSFERS							
Transfers - in							150,758



INTERIM STATEMENTS by Fund
953-Downtown Development Fund
For the Six Months Ending Thursday, December 31, 2015

2/1/2016
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	FISCAL YEAR 2016			Variance with		PRIOR FYTD	
	Actual		Amended	Amended Budget		12/31/2014	6/30/2015
	MTD	FYTD	Budget	\$ Over / (Under) %		Actual	Actual
Transfers - out			125,840	(125,840)			
TOTAL TRANSFERS - NET			125,840	(125,840)			150,758
CHANGE IN NET POSITION	(\$9,839)	(\$59,928)	(\$13,639)	(\$46,289)	439.39%	(\$64,661)	\$22,162
CONTROL TOTALS							
Total Revenues	\$609	\$654		\$654	0.00%	\$54	\$167,865
Total Expenditures	10,449	60,580	13,640	(46,940)	444.13%	64,714	145,702
Revenues less expenditures	(9,840)	(59,926)	(13,640)	46,286	439.34%	(64,660)	22,163
Difference	\$1	(\$2)	\$1	\$3	(200.00%)	(\$1)	(\$1)