

Finance Director's Report

July 14, 2014

- We received \$915,068.37 from the Revenue Commissioner on July 2, 2014 for the balance held from the Victory Land payment of property taxes into the General Fund.
- We are currently working on the last set of bills for May, 2014 and the poll workers. Afterwards, the bank statements for May, 2014, and the month-end-close-out will follow.
- There is a copy of the Debt Obligation Report as of May 31, 2014.
- There are also copies of the Cash Report on General Fund, Gasoline Tax Fund and RRR Gas Tax Fund ending May 31, 2014.
- **Cash Balances** as of May 31, 2014 was: **57,005.41** on the General Fund Account, **-\$531,113.04** on the Gasoline Fund and **-\$32,153.80** on the RRR Gas Tax Fund.
- Revenues collected from the Business Licenses were \$56,161.90 for October, 2013; \$46,958.75 for November, 2013; \$12,994.29 for December, 2013; \$4,737.96 for January, 2014; \$10,025.45 for February, 2014; \$6,228.97 for March, 2014; and \$904.00 for April, 2014 which totaled **\$138,011.32**.
- The Macon County 2009 G O Bond has a balance of **\$.36** as of May 31, 2014.
- The MCC 7 Cents Gas Tax Series 2012 Bond has a balance of **\$523,917.02** as of May 31, 2014.
- Attached is the Due To /Due From Statement as of June 30, 2014. I need a motion to Open (2) C.D.'s at First Tuskegee Bank. One in the amount of **\$215,000.00** to pay back the original Capital Projects C.D. and another to put aside **\$150,000.00** to pay back Victory Land or other emergencies.

**MACON COUNTY COMMISSION
DEBT OBLIGATION AS OF
May 31, 2014**

7/14/2014

			BALANCE DUE
GENERAL FUND			
LOAN# 3317420-00105-00 (PAID-OFF)	12/5/2009	6 PATROL CARS \$51,098.38 ANNUALLY	\$ -
LOAN# 348273-101 (REFINANCED)	5/11/2012	(12 PATROL CARS) \$77,801.76 ANNUALLY (P&E) (PAID-OFF)	\$ -
		TOTAL	\$ -
 GASOLINE FUND			
		EQUIPMENT	
LOAN# 3674843-00101-000		\$1,051.91 X 0 MONTHS	\$0.00
LOAN# 3317420-00109-000		\$2,953.19 X 0 MONTHS	\$ -
HELEN MONEY/LOAN		\$3,079.71 X 17 MONTHS	\$ 52,355.07
LOAN# 3674843-00102-000		KNUCKLEBOOM/TRAILER \$1,822.91 x 0 MONTHS	\$ -
		TOTAL	\$52,355.07
		GRAND TOTAL	\$ 52,355.07

**MACON COUNTY COMMISSION
FINANCIAL REPORT AS OF
May 31, 2014**

7/14/2014

			GENERAL FUND	GASOLINE FUND	RRR GAS FUND
Beginning Balance as of May 1, 2014			(\$117,052.29)	\$(526,489.46)	\$ (7,350.21)
REVENUES:					
GENERAL PROPERTY TAXES	41111	\$	208,021.25		
PROPERTY TAX/REV. COMM. BUDGET	41114	\$	-		
PROP. TAX/REV.COMM. SALARY	41118	\$	-	\$ -	
SPEC. PROP. TAX/PUB. BLDG, RDS/BRID	41122	\$	-	\$ -	
SPECIAL COUNTY WIDE 5 MIL	41180	\$	203,787.20		
COUNTY SALES TAX	41210	\$	68,071.99		
COUNTY BEER TAX	41230	\$	7,658.40		
COUNTY LODGING TAX	41250	\$	4,628.30		
WINE TAX	41270	\$	19.24		
MORTG./DEED FILING TAX	41310	\$	899.78		
MINERAL DOCUMENT. TAX	41330	\$	-		
BUS. PRIVILEGE LICENSE(COUNTY)	43100	\$	4,256.38		
BUSINESS PRIVILEGE LICENSE(STATE)	43105	\$	73,269.71		
COUNTY LIQUOR LICENSES	43110	\$	75.00		
COUNTY OCCUPATIONAL TAX FEE	43161	\$	-		
ABC PROFITS	44111	\$	-		
ABC LICENSE	44112	\$	-		
STATE SALES TAX ON ALCOHOLIC BEV.	44113	\$	455.72		
STATE BEER TAX	44120	\$	11,119.34		
EXCISE TAX	44130	\$	-		\$ 2,619.49
STATE SALES TAX	44140	\$	305.76		
STATE COST SHARING-ELECTIONS	44230	\$	-		
STATE COST SHARING-REGISTRARS	44240	\$	11,174.07		
STATE GRANTS	44300	\$	-		
EMERGENCY MANAGEMENT	44610	\$	-		
HOMELAND SECURITY GRANT FUNDS	44650	\$	-		
FEDERAL GRANTS	44700	\$	1,734.84		
PROCEEDS-RACING COMMISSION	44901	\$	5,508.00		
COURT FEES OF THE CIRCUIT CLERK	45110	\$	-		
COURT FEES FOR JAIL	45150	\$	2,068.36		
SHERIFF'S BAIL BOND FEES	45175	\$	-		
JUDGE OF PROBATE FEES/COMM.	45210	\$	11,433.39		
REVENUE COMMISSIONER FEES	45235	\$	88,420.00		
LICENSE INSPECTOR FEES	45240	\$	27.84		
MOBILE HOME FEES	45280	\$	21.00		
MOTOR VEHICLE/REINSTATEMENT FEES	45287	\$	50.00		
ISSUANCE FEE	45290	\$	-		
E911 FEES	45291	\$	11,987.88		
SOLID WASTE DISPOSAL FEES	45410	\$	-	\$ -	
CHARGES FOR SERVICES	45000	\$	-		

MISC FEES AND CHARGES	45600	\$	-	\$	-		
CHARGE FOR HOUSING-CITY OF TUSK.	45821	\$	2,575.00				
CHARGE FOR HOUSING SHORTER	45823	\$	-				
CHARGE FOR HOUSING BULLOCK CO.	45880	\$	-				
MISCELLANEOUS REVENUE	47000	\$	8.57	\$	-	\$	-
INVESTMENT INCOME	47110	\$	-	\$	-		
ANIMAL SERVICES	47050	\$	-				
RENTAL REVENUES	47200			\$	-		
SALE OF MAPS	47330	\$	-				
SALE OF GASOLINE & OTHER FUELS	47340			\$	12,330.46		
SALE OF ASPHALT	47345			\$	-	\$	-
AUDIT REPAYMENT	47801	\$	-				
INSURANCE PROCEEDS-CLAIMS	47905	\$	-	\$	-		
REFUNDS	47907	\$	185.20	\$	331.10	\$	-
DIRECT SUPPORT FOR G.F.(PAYROLL)	51100-299	\$	-				
DIRECT SUPPORT FOR G.F.(PAYROLL)	51350-299	\$	5,829.73				
DIRECT SUPPORT FOR G.F.(PAYROLL)	51650-299	\$	929.96				
DIRECT SUPPORT FOR G.F.(PAYROLL)	52100-299	\$	795.17				
DIRECT SUPPORT FOR G.F.(PAYROLL)	52200-299	\$	1,549.17				
DIRECT SUPPORT FOR G.F.(PAYROLL)	53700-299			\$	-		
DIRECT SUPPORT FOR G.F.(PAYROLL)	54200-299	\$	71,585.28				
DIRECT SUPPORT FOR G.F.(PAYROLL)	57100-299	\$	7,966.71				
7 CENTS GAS TAX (STATE)	44190	\$	-	\$	60,947.23		
ENGINEER'S SALARY	44221	\$	-	\$	8,179.84		
TRANS. FROM GENERAL FUND	61110	\$	-	\$	-	\$	-
TRANS. FROM RRR GASOLINE FUND	61124	\$	-	\$	80,000.00		
TRANS. FROM 2ND RDS / PHT	61125	\$	-	\$	-	\$	-
4 CENTS GAS TAX (STATE)	44191	\$	-	\$	-	\$	35,422.09
5 CENTS GAS TAX (STATE)	44196	\$	-	\$	-	\$	17,413.49
NATIONAL FORESTRY RECEIPTS	44530	\$	-	\$	35,184.29		
RENTAL, CONSTR. EQUIPMENT	47250	\$	-	\$	-		
TOTAL REVENUES		\$	806,418.24	\$	196,972.92	\$	55,455.07

	GENERAL FUND	GASOLINE FUND	RRR GAS FUND
--	-----------------	------------------	-----------------

DISBURSEMENTS

PAYROLL	\$	405,437.92	\$	145,142.13			
TRANSFER TO RECREATION	\$	-	\$	-			
TRANSFER TO RSVP	\$	10,430.00					
TRANSFER TO LAW ENFORCEMENT	62136	\$	1,550.00				
DUE TO ROAD & BRIDGE	22102	\$	25,000.00				
DUE TO CAPITAL IMPROVEMENTS	22300	\$	26,000.00				
ACCOUNTS PAYABLE		\$	116,365.77	\$	38,862.23	\$	92,978.09
TOTAL DISBURSEMENTS		\$	584,783.69	\$	184,004.36	\$	92,978.09
ADJUST./ACCOUNTS RECEIVABLE	\$	(47,576.85)	\$	(17,592.14)	\$	12,719.43	
Ending Balance as of May 31, 2014			\$57,005.41	\$(531,113.04)	\$	(32,153.80)	



REGIONS BANK
 MACON COUNTY ALABAMA GENERAL
 OBLIGATION WARRANTS SERIES 2009
 IMPROVEMENTS FUND

ACCOUNT STATEMENT

Statement Period
 Account Number
 05/01/2014 through 05/31/2014
 1041006980

Chronological Schedule Of Transactions

DATE	DESCRIPTION	CASH	COST
05/01/2014	BEGINNING BALANCE	0.00	0.36
05/06/2014	SOLD .36 SHS FEDERATED U S TREAS CASH RESVS INSTL SVC ON 05/06/2014 AT 1.00 CUSIP # 60934N674	0.36	0.36
05/06/2014	PURCHASED .36 SHS FIDELITY INSTITUTIONAL TREAS ONLY CL III ON 05/06/2014 AT 1.00 CUSIP # 233809888	0.36	0.36
05/31/2014	ENDING BALANCE	0.00	0.36



REGIONS BANK
 MACON COUNTY, ALABAMA, STATE
 GASOLINE TAX ANTICIPATION
 WARRANTS (SEVEN CENT GAS TAX)
 SERIES 2012, IMPROVEMENT FUND

ACCOUNT STATEMENT

Statement Period
 Account Number

05/01/2014 through 05/31/2014
 1041010065

Chronological Schedule Of Transactions

DATE	DESCRIPTION	CASH	COST
05/01/2014	BEGINNING BALANCE	0.00	538,576.38
05/01/2014	INTEREST ON REGIONS TRUST CASH SWEEP PAYABLE 05/01/2014 CUSIP # 999990484	4.43	0.00
05/01/2014	PURCHASED 4.43 SHS REGIONS TRUST CASH SWEEP ON 05/01/2014 AT 1.00 CUSIP # 999990484	4.43-	4.43
05/20/2014	PAID TO GONZALEZ-STRENGTH & ASSOCIATES, INC. REQ# 58, INV# 24696, GEOTECH/BRIDGE & ROADWAY DESIGN, MACON COUNTY COMMISSION	908.70-	0.00
05/20/2014	PAID TO VOLKERT, INC REQ# 57, INV# 0103006, PAY# 1, CON: 436002.39, CEI SERVICES MACON COUNTY COMMISSION	5,914.09-	0.00
05/20/2014	PAID TO HMB ALABAMA, LLC REQ# 56, INV# 2, PROJ: ACBRZ-59635-ATRP(002), BRIDGE ON CNTY RD 7, MACON COUNTY COMMISSION	7,841.00-	0.00
05/20/2014	SOLD 14,663.79 SHS REGIONS TRUST CASH SWEEP ON 05/20/2014 AT 1.00 CUSIP # 999990484	14,663.79	14,663.79-
05/31/2014	ENDING BALANCE	0.00	523,917.02

MACON COUNTY COMMISSION
Due To / Due From Report

Fund	Account	BudgetExp	Reference No	Reference	Debit	Credit
001	GENERAL FUND					
	14111	E			\$0.00	\$0.00
	DUE FROM GASOLINE FUND				\$0.00	\$0.00
	22001	E			\$0.00	\$0.00
	DUE TO GENERAL FUND				\$0.00	\$0.00
	22102	E			\$0.00	\$0.00
	DUE TO ROAD & BRIDGE FUND				\$0.00	\$0.00
	22116	E			\$0.00	\$0.00
	DUE TO CAPITAL PROJECTS				\$0.00	\$0.00
	22117	E			\$0.00	\$214,307.30
	DUE TO CAPITAL PROJECTS (C. D.)				\$0.00	\$214,307.30
	22300	E			\$0.00	\$1,030,000.00
	DUE TO CAPITAL IMPROVEMENTS				\$0.00	\$1,030,000.00
					<u>\$0.00</u>	<u>\$1,244,307.30</u>
111	GASOLINE TAX FUND					
	22001	E			\$0.00	\$0.00
	DUE TO GENERAL FUND				\$0.00	\$0.00
					<u>\$0.00</u>	<u>\$0.00</u>
112	ROAD AND BRIDGE FUND					
	14101	E			\$0.00	\$0.00
	DUE FROM GENERAL FUND				\$0.00	\$0.00
	14201	E			\$0.00	\$0.00
	DUE FROM CAPITAL IMPROVEMENTS				\$0.00	\$0.00
					<u>\$0.00</u>	<u>\$0.00</u>
113	PUBLIC HIGHWAY AND TRAFFIC FUND					
	22105	E			\$0.00	\$0.00
	DUE TO SECONDARY ROADS				\$0.00	\$0.00
					<u>\$0.00</u>	<u>\$0.00</u>
116	CAPITAL IMPROVEMENT FUND					
	14101	E			\$1,244,307.30	\$0.00
	DUE FROM GENERAL FUND				\$1,244,307.30	\$0.00
	14112	E			\$0.00	\$0.00
	DUE FROM ROAD & BRIDGE				\$0.00	\$0.00
	14117	E			\$0.00	\$0.00
	DUE FROM RRR GASOLINE FUND				\$0.00	\$0.00
	22102	E			\$0.00	\$0.00

Fund	Account	BudgetExp	Reference No	Reference	Debit	Credit
116 CAPITAL IMPROVEMENT FUND						
	DUE TO ROAD & BRIDGE FUND				\$0.00	\$0.00
	22116	E			\$0.00	\$0.00
	DUE TO CAPITAL PROJECTS				\$0.00	\$0.00
					<u>\$1,244,307.30</u>	<u>\$0.00</u>
117 RRR GASOLINE TAX FUND						
	14171	E			\$39,255.01	\$0.00
	DUE FROM CDBG				\$39,255.01	\$0.00
	22117	E			\$0.00	\$0.00
	DUE TO CAPITAL PROJECTS (C. D.)				\$0.00	\$0.00
	22600	E			\$0.00	\$0.00
	DUE TO MC GEN. OBLIG. WARRANTS 2009				\$0.00	\$0.00
					<u>\$39,255.01</u>	<u>\$0.00</u>
118 SECONDARY ROAD FUND						
	14113	E			\$0.00	\$0.00
	DUE FROM PUB HWY & TRAFFIC				\$0.00	\$0.00
					<u>\$0.00</u>	<u>\$0.00</u>
171 CDBG						
	22104	E			\$0.00	\$39,255.01
	DUE TO RRR TAX FUND				\$0.00	\$39,255.01
					<u>\$0.00</u>	<u>\$39,255.01</u>
201 CAPITAL IMPROVEMENTS (OLD)						
	14101	E			\$0.00	\$0.00
	DUE FROM GENERAL FUND				\$0.00	\$0.00
	22102	E			\$0.00	\$0.00
	DUE TO ROAD & BRIDGE FUND				\$0.00	\$0.00
					<u>\$0.00</u>	<u>\$0.00</u>
303 M C GEN. OBLIG. WARRANTS SERIES 2009 IMPROV.						
	14117	E			\$0.00	\$0.00
	DUE FROM RRR GASOLINE FUND				\$0.00	\$0.00
					<u>\$0.00</u>	<u>\$0.00</u>
Grand Total:					<u>\$1,283,562.31</u>	<u>\$1,283,562.31</u>