

Finance Director's Report

December 14, 2015

- I am completing the bills for October, 2015. I have finished the month-end-close-out for October, 2015.
- I have completed the Statement of Revenues, Expenditures and Changes in Fund Balances as of September 30, 2015. It will be advertised in the Tuskegee News Paper next week. **(See Attachment)**.
- **Cash Balances** as of October 31, 2015 was: **-\$238,895.36** on the General Fund Account, **-\$683,158.59** on the Gasoline Fund and **-\$26,035.50** on the RRR Gas Tax Fund. **Copies are attached.**
- Business Licenses collected from October, 2012 through September 30, 2013 totaled **\$185,230.12** and **\$145,756.07** was collected from October, 2013 through September 30, 2014 for Business Licenses. Also, Business licenses collected from October, 2014 through September 30, 2015 totaled **\$167,455.27**. Revenues collected from the Business Licenses were **\$53,100.41** for October, 2015.
- The 2012 Gas Tax Bond had and a balance of **\$9,619.21** as of October 31, 2015. **See Attachment.**
- **Revenues have picked up slightly.**
- The Fund Balance at September 30, 2015 was **-\$1,599,303.81** on the General Fund.
- The Reappraisal Fund has encumbered funds at September 30, 2015 and would like to amend and carry over these funds for Aerial Photography. I need a motion to do this.

Statement of Revenues, Expenditures and Changes In Fund Balances
Annual Report of The Macon County Commission
October 1, 2014 To September 30, 2015


REVENUES:	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	FUDICIARY FUNDS	TOTAL
41 TAXES	\$ 2,559,716.53	\$ 805,954.89	-	-	\$ 3,365,671.42
43 LICENSE AND PERMITS	\$ 210,847.07	-	-	-	\$ 210,847.07
44 INTERGOVERNMENTAL REVENUES	\$ 281,372.26	\$ 2,367,192.20	-	-	\$ 2,648,564.46
45 CHARGES FOR SERVICES	\$ 620,556.61	\$ 358,545.21	-	-	\$ 979,101.82
47 MISCELLANEOUS REVENUES	\$ 105,798.60	\$ 767,063.52	\$ 18.55	\$ 12,244.34	\$ 885,125.01
TOTAL REVENUES	\$ 3,778,291.07	\$ 4,298,755.82	\$ 18.55	\$ 12,244.34	\$ 8,089,309.78
EXPENDITURES:					
51 FUNCTION: GENERAL GOVERNMENT	\$ 1,791,295.51	\$ 310,762.14	-	-	\$ 2,102,057.65
52 PUBLIC SAFETY	\$ 2,222,345.06	\$ 39,539.11	-	-	\$ 2,261,884.17
53 HIGHWAYS AND ROADS	-	\$ 3,500,703.07	-	-	\$ 3,500,703.07
54 SANITATION	\$ 144,955.85	-	-	-	\$ 144,955.85
55 HEALTH	-	-	-	-	-
56 WELFARE	\$ 12,600.00	\$ 87,939.42	-	-	\$ 100,539.42
57 CULTURE & RECREATION	\$ 598.77	\$ 76,781.08	-	-	\$ 77,379.85
58 EDUCATION	\$ 6,750.00	-	-	-	\$ 6,750.00
58 CAPITAL OUTLAY	\$ 67,294.69	\$ 348,133.67	-	-	\$ 415,428.36
59 EXPENDITURES CLASSIFIED BY CHARACTER	\$ -	\$ 48,448.56	-	-	\$ 48,448.56
59 DEBT SERVICE PRINCIPAL	\$ -	\$ 236,252.45	-	-	\$ 236,252.45
TOTAL EXPENDITURES:	\$ 4,245,839.88	\$ 4,648,559.50	\$ -	\$ -	\$ 8,894,399.38
EXCESS REVENUES OVER EXPENDITURES	\$ (467,548.81)	\$ (349,803.68)	\$ 18.55	\$ 12,244.34	\$ (805,089.60)
OTHER SOURCES (USES):					
61 OPERATING TRANSFERS IN	\$ 125,000.00	\$ 842,700.00	-	-	\$ 967,700.00
62 OPERATING TRANSFERS OUT	\$ (221,700.00)	\$ (691,000.00)	-	-	\$ (912,700.00)
81 PRIOR PERIOD ADJUSTMENT (CR)	-	\$ 46,286.48	-	-	-
82 PRIOR PERIOD ADJUSTMENT (DR)	\$ (50,254.86)	\$ (39,255.01)	-	-	-
82 PRIOR PERIOD ADJ. INS. (DR)	-	-	-	-	-
OTHER SOURCES (USES)	\$ (146,954.86)	\$ 158,731.47	\$ -	\$ -	\$ 55,000.00
EXCESS & OTHER SOURCES(USES)	\$ (614,503.67)	\$ (191,072.21)	\$ 18.55	\$ 12,244.34	\$ (750,089.60)

FUND BALANCE 10/01/2014	\$	(984,800.14)	\$	3,136,910.41	\$	-	\$	877,914.55	\$	3,030,024.82
FUND BALANCE 09/30/2015	\$	(1,599,303.81)	\$	2,945,838.20	\$	18.55	\$	890,158.89	\$	2,279,935.22
CASH & INVESTMENTS 09/30/2015	\$	(242,199.40)	\$	404,098.40	\$	59,143.85	\$	(202,535.87)	\$	18,506.98

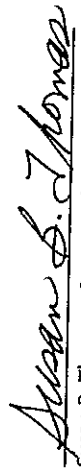
MACON COUNTY COMMISSION
PERIOD ENDING SEPTEMBER 30, 2015

ASSETS	GENERAL LONG-TERM DEBT
LONG TERM DEBT	\$ 6,629,599.10
TOTAL ASSETS	\$ 6,629,599.10
LIABILITIES	
PROVIDED PAYMENT LONG-TERM DEBT	\$ 4,353,121.18
EST. LIABILITY/COMP. ABSENCES	\$ (617,720.28)
2009 SERIES JAIL PROJECT/WARRANTS PAYABLE	\$ (4,590,000.00)
2009 SERIES GE. OBLIG./WARRANTS PAYABLE	\$ (3,510,000.00)
2012 SERIES 7 CENTS GAS/WARRANTS PAYABLE	\$ (2,265,000.00)
LEASE/SALES PAYABLE	\$
TOTAL LIABILITIES	\$ (6,629,599.10)

We do hereby certify that these reports have been prepared in conformation with the requirements of the State of Alabama County Finance Manual and that such are true and correct of the best of our knowledge and belief. This report is unaudited.



Louis Maxwell, Chairman
Macon County Commission


Susan B. Thomas, County Administrator
Macon County Commission

**MACON COUNTY COMMISSION
FINANCIAL REPORT AS OF
October 31, 2015**

12/14/2015	GENERAL FUND	GASOLINE FUND	RRR GAS FUND
Beginning Balance as of October 1, 2015	\$ (267,867.59)	\$ (571,684.50)	\$ (93,301.77)
REVENUES:			
GENERAL PROPERTY TAXES	41111 \$ 4,112.90		
PROPERTY TAX/REV. COMM. BUDGET	41114 \$ 114,700.00		
PROP. TAX/REV. COMM. SALARY	41118 \$ 80,655.93	\$ -	
SPEC. PROP.TAX/PUB. BLDG, RDS/BRD	41122 \$ -	\$ -	
SPECIAL COUNTY WIDE 5 MIL	41180 \$ 4,298.06		
COUNTY SALES TAX	41210 \$ 84,298.93		
COUNTY BEER TAX	41230 \$ -		
COUNTY LODGING TAX	41250 \$ 4,843.56		
WINE TAX	41270 \$ -		
MORTG./DEED FILING TAX	41310 \$ 1,801.61		
BUS. PRIVILEGE LICENSE(COUNTY)	43100 \$ 53,100.41		
BUSINESS PRIVILEGE LICENSE(STATE)	43105 \$ -		
COUNTY LIQUOR LICENSES	43110 \$ -		
COUNTY OCCUPATIONAL TAX FEE	43161 \$ -		
ABC PROFITS	44111 \$ -		
ABC LICENSE	44112 \$ -		
STATE SALES TAX ON ALCOHOLIC BEV.	44113 \$ -		
STATE BEER TAX	44120 \$ -		
EXCISE TAX	44130 \$ -		\$ -
STATE SALES TAX	44140 \$ 305.76		
STATE COST SHARING-ELECTIONS	44230 \$ -		
STATE COST SHARING-REGISTRARS	44240 \$ -		
NATIONAL FORESTRY RECEIPTS	44530 \$ -	\$ -	
USDA FORRESTRY SERV/SHERIFF DEPT	44570 \$ -		
EMERGENCY MANAGEMENT	44610 \$ -		
HAZARD MITIGTION FUNDS/SAFE ROOM	44630 \$ -		
FEDERAL GRANTS	44700 \$ 938.00		
PROCEEDS-RACING COMMISSION	44901 \$ -		
COURT FEES OF THE CIRCUIT CLERK	45110 \$ -		
COURT FEES FOR JAIL	45150 \$ -		
SHERIFF'S BAIL BOND FEES	45175 \$ -		
JUDGE OF PROBATE FEES/COMM.	45210 \$ 12,976.28		
REVENUE COMMISSIONER FEES	45235 \$ 21,906.21		
LICENSE INSPECTOR FEES	45240 \$ -		
MOBILE HOME FEES	45280 \$ -		
MOTOR VEHICLE/REINSTATEMENT FEES	45287 \$ 10.00		
ISSUANCE FEE	45290 \$ -		
E911 FEES	45291 \$ -		
CIRCUIT CLERK/CRIMINAL LITTERING	45300 \$ -		
SOLID WASTE DISPOSAL FEES	45410 \$ -	\$ -	

MISC. FEES AND CHARGES	45600	\$	-			
CHARGE FOR HOUSING-CITY OF TUSK.	45821	\$	-			
CHARGE FOR HOUSING SHORTER	45823	\$	-			
CHARGE FOR HOUSING BULLOCK CO.	45880	\$	-			
MISCELLANEOUS REVENUE	47000	\$	-	\$	-	\$
INTEREST INVESTED	47101	\$	-	\$	-	
ANIMAL SERVICES	47050	\$	-			
SALE OF MAPS	47330	\$	-			
SALE OF EQUIPT., SCRAP, SURPLUS	47310			\$	-	
SALE OF GASOLINE & OTHER FUELS	47340			\$	-	
SALE OF ASPHALT	47345			\$	-	\$
INSURANCE PROCEEDS-CLAIMS	47905	\$	-	\$	-	
REFUNDS	47907	\$	186.87	\$	-	\$
TRANSFER FROM GEN. FUND TRUST	61112	\$	-			
TRANSFER FROM ROAD & BRIDGE	61122	\$	-			
DUE TO CAPITAL IMPROVEMENT FUND	22300	\$	-			
DIRECT SUPPORT FOR G.F.(PAYROLL)	51350-299	\$	3,764.18			
DIRECT SUPPORT FOR G.F.(PAYROLL)	51650-299	\$	-			
DIRECT SUPPORT FOR G.F.(PAYROLL)	52100-299	\$	500.00			
DIRECT SUPPORT FOR G.F.(PAYROLL)	52200-299	\$	500.00			
DIRECT SUPPORT FOR G.F.(PAYROLL)	54200-299	\$	30,335.66			
DIRECT SUPPORT FOR G.F.(PAYROLL)	57100-299	\$	7,982.64			
7 CENTS GAS TAX (STATE)	44190	\$	-	\$	-	
ENGINEER'S SALARY	44221	\$	-	\$	-	
TRANS. FROM GENERAL FUND	61110	\$	-	\$	-	\$
TRANS. FROM RRR GASOLINE FUND	61124	\$	-	\$	-	
TRANS. FROM 2ND RDS / PHT	61125	\$	-	\$	-	\$
4 CENTS GAS TAX (STATE)	44191	\$	-	\$	-	\$
5 CENTS GAS TAX (STATE)	44196	\$	-	\$	-	\$
RENTAL, CONSTR. EQUIPMENT	47250	\$	-	\$	-	
TOTAL REVENUES		\$	427,217.00	\$	-	\$

	GENERAL FUND	GASOLINE FUND	RRR GAS FUND
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DISBURSEMENTS

PAYROLL	21700	\$	387,835.55	\$	150,107.70	
FICA TAX PAYABLE	21702			\$	1,457.10	
TRANSFER TO GASOLINE FUND	62121	\$	-	\$	-	
TRANSFER TO RECREATION	62135	\$	4,000.00	\$	-	
TRANSFER TO RSVP	62140	\$	8,000.00			
DUE TO CAPITAL IMPROVEMENTS	22300	\$	-			
ACCOUNTS PAYABLE	21100	\$	56,525.65	\$	38,172.66	\$
TOTAL DISBURSEMENTS		\$	456,361.20	\$	189,737.46	\$
ADJUST./ACCOUNTS RECEIVABLE		\$	58,116.43	\$	78,263.37	\$
Ending Balance as of October 31, 2015		\$	(238,895.36)	\$	(683,158.59)	\$



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

ACCOUNT STATEMENT

Statement Period: 10/01/2015 through 10/31/2015
 Account Number: 1041010065

Chronological Sequence of Transactions

DATE	DESCRIPTION	CASH	COST
10/01/2015	INTEREST ON REGIONS TRUST CASH SWEEP PAYABLE 10/01/2015 CUSIP # 999990484	0.00	38,143.00
10/01/2015	PURCHASED 1.11 SHS REGIONS TRUST CASH SWEEP ON 10/01/2015 AT 1.00 CUSIP # 999990484	1.11	0.00
10/09/2015	PAID TO VOLKERT, INC REQ# 90, INV# 00204003, PAY# 2, CEI SERVICES FOR BRIDGE REPLACEMENT MACON COUNTY	21,712.13	0.00
10/09/2015	PAID TO VOLKERT, INC REQ# 91, INV# 00305011, PAY# 3, CEI SERVICES FOR BRIDGE REPLACEMENT MACON COUNTY	27,813.62	0.00
10/09/2015	SOLD 49,525.75 SHS REGIONS TRUST CASH SWEEP ON 10/09/2015 AT 1.00 CUSIP # 999990484	49,525.75	49,525.75

0.00

9,619.21