

Finance Director's Report

December 8, 2014

- We are currently working on bills for October, 2014. The Bank Reconciliations for October, 2014 have been done. Afterwards, the month-end-close-out will follow.
- I have done the July 15, 2014 Election reimbursement from the State in the amount of \$54,024.92 and we received \$35,986.46.
- There is a copy of the Debt Obligation Report as of October 31, 2014.
- **Cash Balances** as of September 30, 2014 was: **-\$195,464.70** on the General Fund Account, **-\$766,766.53** on the Gasoline Fund and **\$68,797.32** on the RRR Gas Tax Fund.
- **Revenues collected from the Business Licenses** were **\$69,987.71** for October, 2014. Business License collected from October, 2013 through September, 2014 totaled **\$145,756.07**. Business License collected from October 2012 through September 30, 2013 totaled **\$185,230.12**.
- The MCC 7 Cents Gas Tax Series 2012 Bond has a balance of **\$252,823.50** as of October 31, 2014.
- The Reappraisal Fund had a balance of **\$87,864.18** at September 30, 2014. We need to amend their budget by this amount and carry it forward to the Aerial Photography line item for the 2015 budget year. I need a motion to do this.
- The Fiduciary Fund receives no interest at PNC Bank and I would like to get permission to put those funds over at First Tuskegee Bank to earn some interest.

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

12/8/2014

**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 12 MONTHS | \$ 36,956.52 |
| LOAN# 3674843-00102-000 | | KNUCKLEBOOM/TRAILER \$1,822.91 x 0 MONTHS | \$ - |
| | | TOTAL | \$36,956.52 |

GRAND TOTAL \$ 36,956.52

**MACON COUNTY COMMISSION
FINANCIAL REPORT AS OF
September 30, 2014**

12/8/2014

| | GENERAL FUND | GASOLINE FUND | RRR GAS FUND |
|--|--------------------|------------------|-----------------|
| Beginning Balance as of Sept. 1, 2014 | (\$115,959.61) | \$(604,356.62) | \$ 35,353.30 |
| REVENUES: | | | |
| GENERAL PROPERTY TAXES | 41111 \$ 9,812.43 | | |
| 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 \$ 9,613.23 | | |
| COUNTY SALES TAX | 41210 \$ 75,483.94 | | |
| COUNTY BEER TAX | 41230 \$ 9,088.06 | | |
| COUNTY LODGING TAX | 41250 \$ 2,416.70 | | |
| WINE TAX | 41270 \$ 2.49 | | |
| MORTG./DEED FILING TAX | 41310 \$ 7,597.73 | | |
| MINERAL DOCUMENT. TAX | 41330 \$ - | | |
| BUS. PRIVILEGE LICENSE(COUNTY) | 43100 \$ 2,215.75 | | |
| 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 \$ 353.59 | | |
| STATE BEER TAX | 44120 \$ - | | |
| EXCISE TAX | 44130 \$ 9,687.22 | | \$ 2,614.59 |
| STATE SALES TAX | 44140 \$ 305.76 | | |
| STATE COST SHARING-ELECTIONS | 44230 \$ - | | |
| STATE COST SHARING-REGISTRARS | 44240 \$ 18,472.74 | | |
| EMERGENCY MANAGEMENT | 44610 \$ - | | |
| HOMELAND SECURITY GRANT FUNDS | 44650 \$ - | | |
| FEDERAL GRANTS | 44700 \$ - | | |
| PROCEEDS-RACING COMMISSION | 44901 \$ - | | |
| COURT FEES OF THE CIRCUIT CLERK | 45110 \$ - | | |
| COURT FEES FOR JAIL | 45150 \$ 6,121.10 | | |
| SHERIFF'S BAIL BOND FEES | 45175 \$ 170.32 | | |
| JUDGE OF PROBATE FEES/COMM. | 45210 \$ 12,798.53 | | |
| REVENUE COMMISSIONER FEES | 45235 \$ 4,304.38 | | |
| LICENSE INSPECTOR FEES | 45240 \$ 16.88 | | |
| MOBILE HOME FEES | 45280 \$ 106.00 | | |
| MOTOR VEHICLE/REINSTATEMENT FEES | 45287 \$ 40.00 | | |
| ISSUANCE FEE | 45290 \$ - | | |
| E911 FEES | 45291 \$ 4,982.15 | | |
| SOLID WASTE DISPOSAL FEES | 45410 \$ 4,670.00 | \$ - | |
| CHARGES FOR SERVICES | 45000 \$ - | | |

| | | | | | | |
|----------------------------------|-----------|-----------|-------------------|-----------|-------------------|---------------------|
| CHARGE FOR HOUSING-CITY OF TUSK. | 45821 | \$ | 4,075.00 | | | |
| CHARGE FOR HOUSING SHORTER | 45823 | \$ | - | | | |
| CHARGE FOR HOUSING BULLOCK CO. | 45880 | \$ | - | | | |
| MISCELLANEOUS REVENUE | 47000 | \$ | - | \$ | - | \$ - |
| INVESTMENT INCOME | 47110 | \$ | - | \$ | - | |
| ANIMAL SERVICES | 47050 | \$ | - | | | |
| RENTAL REVENUES | 47200 | | | \$ | - | |
| SALE OF MAPS | 47330 | \$ | - | | | |
| SALE OF EQUIPT., SCRAP, SURPLUS | 47310 | | | \$ | 11,001.00 | |
| SALE OF GASOLINE & OTHER FUELS | 47340 | | | \$ | 25,093.71 | |
| SALE OF ASPHALT | 47345 | | | \$ | - | \$ - |
| INSURANCE PROCEEDS-CLAIMS | 47905 | \$ | - | \$ | - | |
| REFUNDS | 47907 | \$ | 899.66 | \$ | 339.85 | \$ - |
| DUE TO CAPITAL IMPROVEMENT FUND | 22300 | \$ | 120,000.00 | | | |
| DIRECT SUPPORT FOR G.F.(PAYROLL) | 51100-299 | \$ | - | | | |
| DIRECT SUPPORT FOR G.F.(PAYROLL) | 51350-299 | \$ | 11,930.72 | | | |
| DIRECT SUPPORT FOR G.F.(PAYROLL) | 51650-299 | \$ | 2,324.90 | | | |
| DIRECT SUPPORT FOR G.F.(PAYROLL) | 52100-299 | \$ | 911.57 | | | |
| DIRECT SUPPORT FOR G.F.(PAYROLL) | 52200-299 | \$ | 911.57 | | | |
| DIRECT SUPPORT FOR G.F.(PAYROLL) | 53700-299 | | | \$ | - | |
| DIRECT SUPPORT FOR G.F.(PAYROLL) | 54200-299 | \$ | 73,856.48 | | | |
| DIRECT SUPPORT FOR G.F.(PAYROLL) | 57100-299 | \$ | 5,519.79 | | | |
| 7 CENTS GAS TAX (STATE) | 44190 | \$ | - | \$ | 57,406.94 | |
| ENGINEER'S SALARY | 44221 | \$ | - | \$ | 24,539.52 | |
| TRANS. FROM GENERAL FUND | 61110 | \$ | - | \$ | - | \$ - |
| TRANS. FROM RRR GASOLINE FUND | 61124 | \$ | - | \$ | 95,000.00 | |
| TRANS. FROM 2ND RDS / PHT | 61125 | \$ | - | \$ | - | \$ - |
| 4 CENTS GAS TAX (STATE) | 44191 | \$ | - | \$ | - | \$ 41,501.38 |
| 5 CENTS GAS TAX (STATE) | 44196 | \$ | - | \$ | - | \$ 20,444.37 |
| NATIONAL FORESTRY RECEIPTS | 44530 | \$ | - | \$ | - | |
| RENTAL, CONSTR. EQUIPMENT | 47250 | \$ | - | \$ | - | |
| TOTAL REVENUES | | \$ | 398,688.69 | \$ | 213,381.02 | \$ 64,560.34 |

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

DISBURSEMENTS

| | | | | | | |
|-----------------------------|-------|-----------|-------------------|-----------|-------------------|----------------------|
| PAYROLL | | \$ | 288,681.76 | \$ | 101,094.07 | |
| TRANSFER TO RECREATION | | \$ | 3,000.00 | \$ | - | |
| TRANSFER TO RSVP | | \$ | 12,000.00 | | | |
| DUE TO CAPITAL IMPROVEMENTS | 22117 | \$ | - | | | |
| TRANSFER TO GEN. FUND TRUST | 61112 | \$ | - | | | |
| ACCOUNTS PAYABLE | | \$ | 159,876.46 | \$ | 154,643.15 | \$ 168,710.96 |
| TOTAL DISBURSEMENTS | | \$ | 463,558.22 | \$ | 255,737.22 | \$ 168,710.96 |

| | | | | | | |
|-----------------------------|--|----|-------------|----|---|------|
| ADJUST./ACCOUNTS RECEIVABLE | | \$ | (14,635.56) | \$ | - | \$ - |
|-----------------------------|--|----|-------------|----|---|------|

| | | | | | | |
|--|--|--|-----------------------|-----------------------|-----------------------|--|
| Ending Balance as of Sept. 31, 2014 | | | (\$195,464.70) | \$(646,712.82) | \$ (68,797.32) | |
|--|--|--|-----------------------|-----------------------|-----------------------|--|



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

ACCOUNT STATEMENT

Statement Period
 Account Number
 10/01/2014 through 10/31/2014
 10411010065

Chronological Schedule Of Transactions

| DATE | DESCRIPTION | CASH | COST |
|------------|--|----------|------------|
| 10/01/2014 | BEGINNING BALANCE | 0.00 | 259,698.32 |
| 10/01/2014 | INTEREST ON REGIONS TRUST CASH SWEEP PAYABLE 10/01/2014 CUSIP # 999990484 | 2.18 | 0.00 |
| 10/01/2014 | PURCHASED 2.18 SHS REGIONS TRUST CASH SWEEP ON 10/01/2014 AT 1.00 CUSIP # 999990484 | 2.18 | 2.18 |
| 10/02/2014 | PAID TO HMB ALABAMA, LLC REQ# 69, INV# 6, PROJ NO. ACBRZ-59635-ATRP(002), ENGINEERING SERVICES MACON COUNTY COMMISSION | 6,877.00 | 0.00 |
| 10/02/2014 | SOLD 6,877 SHS REGIONS TRUST CASH SWEEP ON 10/02/2014 AT 1.00 CUSIP # 999990484 | 6,877.00 | 6,877.00 |
| 10/14/2014 | RECEIVED FROM REGIONS TRUST DDA RETURN FUNDS FOR CHECK #431636 DUE TO BEING STOLEN. IBS TICKET #91972 | 6,877.00 | 0.00 |
| 10/14/2014 | PAID TO HMB ALABAMA, LLC REQ# 69, INV# 6, PROJ NO. ACBRZ-59635-ATRP(002), ENGINEERING SERVICES MACON COUNTY COMMISSION | 6,877.00 | 0.00 |
| 10/31/2014 | ENDING BALANCE | 0.00 | 252,823.50 |