

## Finance Director's Report

January 12, 2015

- We are currently working on bills for November, 2014. The Bank Reconciliations for November, 2014 have been done, and the December, 2014 statements are currently being worked on. Afterwards, the month-end-close-out for December, 2014 will follow.
- There is a copy of the Debt Obligation Report as of November 30, 2014.
- **Cash Balances** as of November 30, 2014 was: **115,175.73** on the General Fund Account, **-\$829,793.51** on the Gasoline Fund and **-\$34,780.95** on the RRR Gas Tax Fund. **Attached copies for October & November, 2014.**
- **Revenues collected from the Business Licenses** were \$69,987.71 for October, 2014 and \$60,244.83 for November, 2014, which totaled **\$130,232.54**. 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 **\$189,384.67** as of November 30, 2014.
- Reimbursement from the State for the November 4, 2014 Election will be done this week.

**MACON COUNTY COMMISSION  
DEBT OBLIGATION AS OF  
November 30, 2014**

1/12/2015

			<b>BALANCE DUE</b>
<b>GENERAL FUND</b>			
LOAN# 3317420-00105-00 (PAID-OFF)	12/5/2009	<b>6 PATROL CARS</b> \$51,098.38 ANNUALLY	\$ -
LOAN# 348273-101 (REFINANCED)	5/11/2012	<b>(12 PATROL CARS)</b> \$77,801.76 ANNUALLY (P&E) (PAID-OFF)	\$ -
		<b>TOTAL</b>	<b>\$ -</b>
 <b>GASOLINE FUND</b>			
		<b>EQUIPMENT</b>	
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 11 MONTHS	\$ 33,876.81
LOAN# 3674843-00102-000		<b>KNUCKLEBOOM/TRAILER</b> \$1,822.91 x 0 MONTHS	\$ -
		<b>TOTAL</b>	<b>\$33,876.81</b>
		<b>GRAND TOTAL</b>	<b>\$ 33,876.81</b>

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

1/12/2015

			GENERAL FUND	GASOLINE FUND		RRR GAS FUND
<b>Beginning Balance as of November 1, 2014</b>			<b>\$12,690.68</b>	<b>\$(729,274.59)</b>		<b>\$ (36,962.18)</b>
<b>REVENUES:</b>						
GENERAL PROPERTY TAXES	41111	\$	76,089.05			
PROPERTY TAX/REV. COMM. BUDGET	41114	\$	-			
PROP. TAX/REV.COMM. SALARY	41118	\$	-	\$	-	
SPEC. PROP. TAX/PUB. BLDG, RDS/BRD	41122	\$	-	\$	-	
SPECIAL COUNTY WIDE 5 MIL	41180	\$	75,034.76			
COUNTY SALES TAX	41210	\$	88,436.86			
COUNTY BEER TAX	41230	\$	-			
COUNTY LODGING TAX	41250	\$	7,137.21			
WINE TAX	41270	\$	15.43			
MORTG./DEED FILING TAX	41310	\$	2,983.34			
MINERAL DOCUMENT. TAX	41330	\$	-			
BUS. PRIVILEGE LICENSE(COUNTY)	43100	\$	60,244.83			
BUSINESS PRIVILEGE LICENSE(STATE)	43105	\$	-			
COUNTY LIQUOR LICENSES	43110	\$	75.00			
COUNTY OCCUPATIONAL TAX FEE	43161	\$	-			
ABC PROFITS	44111	\$	-			
ABC LICENSE	44112	\$	300.00			
STATE SALES TAX ON ALCOHOLIC BEV.	44113	\$	422.35			
STATE BEER TAX	44120	\$	-			
EXCISE TAX	44130	\$	10,860.81			
STATE SALES TAX	44140	\$	305.76			\$ 2,523.58
STATE COST SHARING-ELECTIONS	44230	\$	37,984.95			
STATE COST SHARING-REGISTRARS	44240	\$	3,681.63			
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	\$	2,020.57			
SHERIFF'S BAIL BOND FEES	45175	\$	80.55			
JUDGE OF PROBATE FEES/COMM.	45210	\$	14,703.23			
REVENUE COMMISSIONER FEES	45235	\$	34,530.30			
LICENSE INSPECTOR FEES	45240	\$	14.07			
MOBILE HOME FEES	45280	\$	1,477.50			
MOTOR VEHICLE/REINSTATEMENT FEES	45287	\$	30.00			
ISSUANCE FEE	45290	\$	-			
E911 FEES	45291	\$	2,251.95			
SOLID WASTE DISPOSAL FEES	45410	\$	-	\$	-	
CHARGES FOR SERVICES	45000	\$	-			
CHARGE FOR HOUSING-CITY OF TUSK.	45821	\$	-			

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			\$	2,171.00	
SALE OF GASOLINE & OTHER FUELS	47340			\$	13,384.63	
SALE OF ASPHALT	47345			\$	-	\$
INSURANCE PROCEEDS-CLAIMS	47905	\$	-	\$	-	
REFUNDS	47907	\$	184.80	\$	195.75	\$
DUE TO CAPITAL IMPROVEMENT FUND	22300	\$	-			
DIRECT SUPPORT FOR G.F.(PAYROLL)	51100-299	\$	-			
DIRECT SUPPORT FOR G.F.(PAYROLL)	51350-299	\$	3,699.52			
DIRECT SUPPORT FOR G.F.(PAYROLL)	51650-299	\$	929.96			
DIRECT SUPPORT FOR G.F.(PAYROLL)	52100-299	\$	626.66			
DIRECT SUPPORT FOR G.F.(PAYROLL)	52200-299	\$	626.66			
DIRECT SUPPORT FOR G.F.(PAYROLL)	53700-299			\$	-	
DIRECT SUPPORT FOR G.F.(PAYROLL)	54200-299	\$	35,559.01			
DIRECT SUPPORT FOR G.F.(PAYROLL)	57100-299	\$	5,462.79			
7 CENTS GAS TAX (STATE)	44190	\$	-	\$	43,445.75	
ENGINEER'S SALARY	44221	\$	-	\$	-	
TRANS. FROM GENERAL FUND	61110	\$	-	\$	-	\$
TRANS. FROM RRR GASOLINE FUND	61124	\$	-	\$	30,000.00	
TRANS. FROM 2ND RDS / PHT	61125	\$	-	\$	-	\$
4 CENTS GAS TAX (STATE)	44191	\$	-	\$	-	\$
5 CENTS GAS TAX (STATE)	44196	\$	-	\$	-	\$ 33,469.99
NATIONAL FORESTRY RECEIPTS	44530	\$	-	\$	-	\$ 16,455.46
RENTAL, CONSTR. EQUIPMENT	47250	\$	-	\$	-	

**TOTAL REVENUES** \$ **465,769.55** \$ **89,197.13** \$ **52,449.03**

**GENERAL FUND                      GASOLINE FUND                      RRR GAS FUND**

**DISBURSEMENTS**

PAYROLL	\$	277,302.43	\$	103,585.85		
TRANSFER TO RECREATION	\$	-	\$	-		
TRANSFER TO RSVP	\$	-				
DUE TO CAPITAL IMPROVEMENTS	22117	\$	-			
TRANSFER TO GEN. FUND TRUST	61112	\$	-			
ACCOUNTS PAYABLE		\$	95,070.13	\$	85,830.20	
				\$	50,267.80	
<b>TOTAL DISBURSEMENTS</b>	<b>\$</b>	<b>372,372.56</b>	<b>\$</b>	<b>189,416.05</b>	<b>\$</b>	<b>50,267.80</b>
ADJUST./ACCOUNTS RECEIVABLE	\$	9,088.06	\$	(300.00)	\$	-
<b>Ending Balance as of November 30, 2014</b>		<b>\$115,175.73</b>	<b>\$(829,793.51)</b>	<b>\$</b>	<b>(34,780.95)</b>	

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

1/12/2015

	GENERAL FUND	GASOLINE FUND	RRR GAS FUND
<b>Beginning Balance as of October 1, 2014</b>	(\$195,464.70)	\$(766,806.53)	\$ (68,797.32)
<b>REVENUES:</b>			
GENERAL PROPERTY TAXES	41111 \$ 10,483.91		
PROPERTY TAX/REV. COMM. BUDGET	41114 \$ 242,415.82		
PROP. TAX/REV.COMM. SALARY	41118 \$ 86,360.14	\$ -	
SPEC. PROP. TAX/PUB. BLDG, RDS/BRD	41122 \$ -	\$ -	
SPECIAL COUNTY WIDE 5 MIL	41180 \$ 11,979.43		
COUNTY SALES TAX	41210 \$ 81,533.02		
COUNTY BEER TAX	41230 \$ -		
COUNTY LODGING TAX	41250 \$ 2,251.36		
WINE TAX	41270 \$ -		
MORTG./DEED FILING TAX	41310 \$ -		
MINERAL DOCUMENT. TAX	41330 \$ -		
BUS. PRIVILEGE LICENSE(COUNTY)	43100 \$ 69,987.71		
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 \$ -	\$ -	
STATE COST SHARING-ELECTIONS	44230 \$ -		
STATE COST SHARING-REGISTRARS	44240 \$ -		
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 \$ -		
SHERIFF'S BAIL BOND FEES	45175 \$ -		
JUDGE OF PROBATE FEES/COMM.	45210 \$ -		
REVENUE COMMISSIONER FEES	45235 \$ 29,051.55		
LICENSE INSPECTOR FEES	45240 \$ -		
MOBILE HOME FEES	45280 \$ -		
MOTOR VEHICLE/REINSTATEMENT FEES	45287 \$ -		
ISSUANCE FEE	45290 \$ -		
E911 FEES	45291 \$ -		
SOLID WASTE DISPOSAL FEES	45410 \$ 2,340.00	\$ -	
CHARGES FOR SERVICES	45000 \$ -		
CHARGE FOR HOUSING-CITY OF TUSK.	45821 \$ -		

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		-	\$ 300.00	
SALE OF GASOLINE & OTHER FUELS	47340		-	\$ -	
SALE OF ASPHALT	47345		-	\$ -	
INSURANCE PROCEEDS-CLAIMS	47905	\$	-	\$ -	\$ -
REFUNDS	47907	\$	-	\$ -	\$ -
DUE TO CAPITAL IMPROVEMENT FUND	22300	\$	-	\$ -	\$ -
DIRECT SUPPORT FOR G.F. (PAYROLL)	51100-299	\$	55,000.00		
DIRECT SUPPORT FOR G.F. (PAYROLL)	51350-299	\$	-		
DIRECT SUPPORT FOR G.F. (PAYROLL)	51650-299	\$	5,826.20		
DIRECT SUPPORT FOR G.F. (PAYROLL)	52100-299	\$	-		
DIRECT SUPPORT FOR G.F. (PAYROLL)	52200-299	\$	590.15		
DIRECT SUPPORT FOR G.F. (PAYROLL)	52200-299	\$	590.15		
DIRECT SUPPORT FOR G.F. (PAYROLL)	53700-299			\$ -	
DIRECT SUPPORT FOR G.F. (PAYROLL)	54200-299	\$	44,276.10		
DIRECT SUPPORT FOR G.F. (PAYROLL)	57100-299	\$	7,938.14		
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	\$	-	\$ -	\$ -
NATIONAL FORESTRY RECEIPTS	44530	\$	-	\$ -	\$ -
RENTAL, CONSTR. EQUIPMENT	47250	\$	-	\$ -	
<b>TOTAL REVENUES</b>		\$	<b>650,623.68</b>	\$ <b>300.00</b>	\$ <b>-</b>

	GENERAL FUND	GASOLINE FUND	RRR GAS FUND
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#### DISBURSEMENTS

PAYROLL	\$	411,226.94	\$ 136,598.84	
TRANSFER TO RECREATION	\$	2,600.00	\$ -	
TRANSFER TO RSVP	\$	-		
DUE TO CAPITAL IMPROVEMENTS	22117	\$ 75,000.00		
TRANSFER TO GEN. FUND TRUST	61112	\$ -		
ACCOUNTS PAYABLE	\$	56,618.75	\$ 61,798.48	\$ 31,037.25
<b>TOTAL DISBURSEMENTS</b>	\$	<b>545,445.69</b>	<b>\$ 198,397.32</b>	<b>\$ 31,037.25</b>
ADJUST./ACCOUNTS RECEIVABLE	\$	102,977.39	\$ 235,629.26	\$ 62,872.39
<b>Ending Balance as of October 31, 2014</b>		<b>\$12,690.68</b>	<b>\$(729,274.59)</b>	<b>\$ (36,962.18)</b>

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

## ACCOUNT STATEMENT

Statement Period: 11/01/2014 through 11/30/2014  
 Account Number: 1041010065

CitizensBank

DATE	DESCRIPTION	CASH	COST
11/03/2014	INTEREST ON REGIONS TRUST CASH SWEEP PAYABLE 11/01/2014 CUSIP # 999990484	2.15	0.00
11/03/2014	PURCHASED 2.15 SHS REGIONS TRUST CASH SWEEP ON 11/03/2014 AT 1.00 CUSIP # 999990484	2.15	2.15
11/20/2014	PAID TO VOLKERT, INC REQ# 74, INV#00308011, MACON COUNTY COMMISSION	7,105.74	0.00
11/20/2014	PAID TO VOLKERT, INC REQ# 73, INV# 00209003, MACON COUNTY COMMISSION	21,678.61	0.00
11/20/2014	PAID TO VOLKERT, INC REQ# 72, INV# 00108013, MACON COUNTY COMMISSION	8,457.18	0.00
11/20/2014	PAID TO VOLKERT, INC REQ# 71, INV# 00207004, MACON COUNTY COMMISSION	12,161.42	0.00
11/20/2014	PAID TO VOLKERT, INC REQ# 70, INV# 00106007, MACON COUNTY COMMISSION	14,038.03	0.00
11/20/2014	SOLD 63,440.98 SHS REGIONS TRUST CASH SWEEP ON 11/20/2014 AT 1.00 CUSIP # 999990484	63,440.98	63,440.98