

Finance Director's Report

July 13, 2015

- We are currently working on bills for May, 2015. The Bank Reconciliations for June, 2015 are currently being worked on. Afterwards, the month-end-close-out for June, 2015 will follow.
- There is a copy of the Debt Obligation Report as of May 31, 2015.
- **Cash Balances** as of May 31, 2015 was: **-\$46,840.81** on the General Fund Account, **-\$523,783.87** on the Gasoline Fund and **-\$97,476.65** on the RRR Gas Tax Fund. **Copies are attached.**
- **Revenues collected from the Business Licenses** were \$69,987.71 for October, 2014; \$60,244.83 for November, 2014 and \$6,630.59 for December, 2014, \$3,199.74 for January, 2015; \$4,111.04 for February, 2015, \$11,046.85 for March, 2015; \$4,460.48 for April, 2015; and \$3,794.41 for May, 2015, which totaled **\$163,475.65.**
- Attached copy of the FHWA Form 536 Report ending 09/30/2014 was faxed and mailed to ALDOT on July 8, 2015.
- The 2012 Gas Tax Bond had a balance of **\$76,555.00** on May 31, 2015. See Attachment.
- **Revenues are extremely slow, this time of the year!!!**
- Please remind everyone to get their employees to use their excess Annual Leave and Comp. Time in excess of 240 hrs. by **Sept. 30th.**

**MACON COUNTY COMMISSION
DEBT OBLIGATION AS OF
May 31, 2015**

7/13/2015

		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 5 MONTHS	\$ 15,398.55
LOAN# 3674843-00102-000	KNUCKLEBOOM/TRAILER	
	\$1,822.91 x 0 MONTHS	\$ -
	TOTAL	\$15,398.55
	 GRAND TOTAL	 \$ 15,398.55

SOLID WASTE DISPOSAL FEES	45410	\$	4,818.00	\$	-	
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	\$	-	\$	-	\$ -
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	\$	-	\$	46,800.00	
REFUNDS	47907	\$	177.62	\$	2,200.04	\$ -
OTHER MISC. REVENUES	47950	\$	75,576.03			
DUE TO CAPITAL IMPROVEMENT FUND	22300	\$	50,000.00			
DIRECT SUPPORT FOR G.F.(PAYROLL)	51100-299	\$	-			
DIRECT SUPPORT FOR G.F.(PAYROLL)	51350-299	\$	3,886.23			
DIRECT SUPPORT FOR G.F.(PAYROLL)	51650-299	\$	-			
DIRECT SUPPORT FOR G.F.(PAYROLL)	52100-299	\$	-			
DIRECT SUPPORT FOR G.F.(PAYROLL)	52200-299	\$	-			
DIRECT SUPPORT FOR G.F.(PAYROLL)	53700-299			\$	-	
DIRECT SUPPORT FOR G.F.(PAYROLL)	54200-299	\$	49,649.53			
DIRECT SUPPORT FOR G.F.(PAYROLL)	57100-299	\$	7,942.30			
7 CENTS GAS TAX (STATE)	44190	\$	-	\$	48,658.25	
ENGINEER'S SALARY	44221	\$	-	\$	-	
TRANS. FROM GENERAL FUND	61110	\$	-	\$	-	\$ -
TRANS. FROM RRR GASOLINE FUND	61124	\$	-	\$	35,000.00	
TRANS. FROM 2ND RDS / PHT	61125	\$	-	\$	-	\$ -
4 CENTS GAS TAX (STATE)	44191	\$	-	\$	-	\$ 36,508.84
5 CENTS GAS TAX (STATE)	44196	\$	-	\$	-	\$ 17,944.74
RENTAL, CONSTR. EQUIPMENT	47250	\$	-	\$	-	
TOTAL REVENUES		\$	379,417.91	\$	143,728.53	\$ 57,033.69

			GENERAL FUND	GASOLINE FUND	RRR GAS FUND
DISBURSEMENTS					
PAYROLL	21700	\$	275,000.00	\$ 89,228.43	
FICA TAX PAYABLE	21702			\$ -	
TRANSFER TO RECREATION	62135	\$	2,400.00	\$ -	
TRANSFER TO RSVP	62140	\$	-		
DUE TO CAPITAL IMPROVEMENTS	22300	\$	-		
ACCOUNTS PAYABLE	21100	\$	73,988.45	\$ 68,498.26	\$ 87,790.90
TOTAL DISBURSEMENTS		\$	351,388.45	\$ 157,726.69	\$ 87,790.90
ADJUST./ACCOUNTS RECEIVABLE		\$	-	\$ -	\$ -
Ending Balance as of May 31, 2015			(\$46,840.81)	\$ (523,783.87)	\$ (97,476.65)

LOCAL HIGHWAY FINANCE REPORT

STATE:
ALABAMA
YEAR ENDING (mm/yy):
09/14

This Information From The Records Of:
MACON COUNTY COMMISSION

Prepared By:
Susan B. Thomas, County Administrator

I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available		33,450.00	1,710,050.00	
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes		33,450.00	1,710,050.00	

II. RECEIPTS FOR ROAD AND STREET PURPOSES

III. EXPENDITURES FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT	ITEM	AMOUNT
A. Receipts from local sources:		A. Local highway expenditures:	
1. Local highway-user taxes		1. Capital outlay (from page 2)	2,516,349.00
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	
b. Motor Vehicle (from Item I.B.5.)	33,450.00	3. Road and street services:	
c. Total (a.+b.)	33,450.00	a. Traffic control operations	
2. General fund appropriations		b. Snow and ice removal	
3. Other local imposts (from page 2)	3,534,444.00	c. Other	
4. Miscellaneous local receipts (from page 2)	1,867,200.00	d. Total (a. through c.)	
5. Transfers from toll facilities		4. General administration & miscellaneous	
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	617,530.00 (Salaries)
a. Bonds - Original Issues		6. Total (1 through 5)	3,133,879.00
b. Bonds - Refunding Issues		B. Debt service on local obligations:	
c. Notes		1. Bonds:	
d. Total (a. + b. + c.)		a. Interest	
7. Total (1 through 6)	5,435,094.00	b. Redemption	
B. Private Contributions		c. Total (a. + b.)	
C. Receipts from State government (from page 2)	3,115,646.00	2. Notes:	
D. Receipts from Federal Government (from page 2)	74,212.00	a. Interest	
E. Total receipts (A.7 + B + C + D)	8,624,952.00	b. Redemption	
		c. Total (a. + b.)	
		3. Total (1.c + 2.c)	
		C. Payments to State for highways	
		D. Payments to toll facilities	
		E. Total expenditures (A.6 + B.3 + C + D)	3,133,879.00

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
A. Bonds (Total)				
1. Bonds (Refunding Portion)				
B. Notes (Total)				

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT

STATE:
ALABAMA
YEAR ENDING (mm/yy):
09/14

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments	2,352,067.00	a. Interest on investments	11,052.00
b. Other local imposts:		b. Sale of Property/Equipment	
1. Sales Taxes	764,435.00	c. Sale of Supplies/Scrap	173,175.00
2. Business License/Privileges	230,915.00	d. Traffic Fines/Penalties	
3. Permit/Inspection Fees		e. Rental Revenues	11,775.00
4. Liens		f. Service Revenues	1,079,100.00
5. Misc. Local Taxes	187,027.00	g. Parking/Garage	
6. Total (1. through 5.)	1,182,377.00	h. Misc. Receipts/Reimbursements	592,098.00
c. Total (a. + b.)	3,534,444.00	i. Total (a. through h.)	1,867,200.00
(Carry forward to page 1)		(Carry forward to page 1)	

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes (from Item I.C.5.)	1,710,050.00	1. FHWA (from Item I.D.5.)	
2. State general funds-INTERGOVERNMENT	11,344.00	2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	17,592.00
b. Engineer Salaries	98,158.00	c. HUD	
c. Severance/Mineral Taxes	101,337.00	d. NRCS (EWP)	
d. E & I Cost Sharing		e. TVA	
e. Misc. State Funds/Grants	1,194,757.00	f. Misc. Federal Funds	56,620.00
f. Total (a. through e.)	1,405,596.00	g. Total (a. through f.)	74,212.00
4. Total (1. + 2. + 3.f)	3,115,646.00	3. Total (1. + 2.g)	74,212.00
(Carry forward to page 1)		(Carry forward to page 1)	

III. EXPENDITURES FOR ROAD AND STREET PURPOSES - DETAIL

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs			
b. Engineering Costs (Highways & Roads)	2,516,349.00		2,516,349.00
c. Construction:			
(1). New Facilities			
(2). Capacity Improvements			
(3). System Preservation			
(4). System Enhancement And Operation			
(5). Total Construction (1)+(2)+(3)+(4)			
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.4)	2,516,349.00		2,516,349.00
Notes and Comments:	(Carry forward to page 1)		

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

ACCOUNT STATEMENT

Statement Period: 05/01/2015 through 05/31/2015
 Account Number: 1041010065

Chronological Schedule Of Transactions

DATE	DESCRIPTION	CASH	COST
05/01/2015	BEGINNING BALANCE		
05/01/2015	INTEREST ON REGIONS TRUST CASH SWEEP PAYABLE 05/01/2015 CUSIP # 999990484	0.00	81,832.02
05/01/2015	PURCHASED 1.35 SHS REGIONS TRUST CASH SWEEP ON 05/01/2015 AT 1.00 CUSIP # 999990484	1.35	0.00
05/04/2015	PAID TO VOLKERT, INC REQ# 87, PAY# 6, INV# 00601013 (REVISED), CEI SERVICES FOR PROJ. ACBR-60158-ATRP (001) - BRIDGE REPLACEMENT	5,278.37	0.00
05/04/2015	SOLD 5,278.37 SHS REGIONS TRUST CASH SWEEP ON 05/04/2015 AT 1.00 CUSIP # 999990484	5,278.37	5,278.37
05/31/2015	ENDING BALANCE	0.00	<u>76,555.00</u>