

Finance Director's Report

October 13, 2015

- We are currently working on the last set of bills for August, 2015. I am also working on Bank Reconciliations for September, 2015 and setting up Accounts Receivables at September 30, 2015. Afterwards, the month-end-close-out for September, 2015 will follow. **Finally the Year-End-Close-Out will be done.**
- There is a copy of the Debt Obligation Report as of August 31, 2015.
- **Cash Balances** as of August 31, 2015 was: **-\$254007.79** on the General Fund Account, **-561,725.14** on the Gasoline Fund and **-\$74,806.75** 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; \$3,794.41 for May, 2015; \$1,408.78 for June, 2015; \$206.27 for July, 2015 and \$900.22 for August, 2015 which totaled **\$165,990.92.**
- The 2012 Gas Tax Bond had a balance of **\$69,906.66** on August 31, 2015 and a balance of **\$59,143.85** as of September 30, 2015. **See Attachments.**
- **Revenues should pick up after the middle of this month!!!**
- All leave balances should reflect on this payroll ended October 2, 2015.
- **We still have six employees that are carrying a balance of 240 and 480 hours of Comp. Time from the Sheriff Dept. and the Jail that were in that mandatory pay off in March, 2012. These people still have not used this time. This is a liability on our books, and it doesn't help our Compensated Absences balance at the end of each fiscal year. I am suggesting that we get this off of our books by paying at least five (5) hours per pay period until it is paid off.**

X

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

10/12/2015

			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 2 MONTHS	\$ 6,159.42
LOAN# 3674843-00102-000		KNUCKLEBOOM/TRAILER \$1,822.91 x 0 MONTHS	\$ -
		TOTAL	\$6,159.42
		GRAND TOTAL	\$ 6,159.42

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

10/12/2015	GENERAL FUND	GASOLINE FUND	RRR GAS FUND
Beginning Balance as of August 1, 2015	\$ (102,888.73)	\$ (615,302.86)	\$ (72,853.01)
REVENUES:			
GENERAL PROPERTY TAXES 41111	\$ 8,736.79		
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	\$ 8,560.17		
COUNTY SALES TAX 41210	\$ 70,340.58		
COUNTY BEER TAX 41230	\$ -		
COUNTY LODGING TAX 41250	\$ 4,532.89		
WINE TAX 41270	\$ 9.35		
MORTG./DEED FILING TAX 41310	\$ 1,704.96		
MINERAL DOCUMENT. TAX 41330	\$ 900.22		
BUS. PRIVILEGE LICENSE(COUNTY) 43100	\$ -		
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	\$ 10,943.76		
STATE BEER TAX 44120	\$ -		
EXCISE TAX 44130	\$ -		\$ 2,658.23
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 MITIGATION FUNDS/SAFE ROOM 44630	\$ 5,156.25		
FEDERAL GRANTS 44700	\$ 728.64		
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	\$ 11,697.59		
REVENUE COMMISSIONER FEES : 45235	\$ 3,839.86		
LICENSE INSPECTOR FEES 45240	\$ 1.13		
MOBILE HOME FEES 45280	\$ 10.00		
MOTOR VEHICLE/REINSTATEMENT FEES 45287	\$ 90.00		
ISSUANCE FEE 45290	\$ -		
E911 FEES 45291	\$ 2,760.87		
CIRCUIT CLERK/CRIMINAL LITTERING 45300	\$ -		

SOLID WASTE DISPOSAL FEES	45410	\$	4,849.00	\$	-		
MISC. FEES AND CHARGES	45600	\$	-				
CHARGE FOR HOUSING-CITY OF TUSK.	45821	\$	7,350.00				
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	\$	80.00	\$	217.32	\$	-
TRANSFER FROM ROAD & BRIDGE	61122	\$	30,000.00				
DUE TO CAPITAL IMPROVEMENT FUND	22300	\$	35,000.00				
DIRECT SUPPORT FOR G.F.(PAYROLL)	51100-299	\$	-				
DIRECT SUPPORT FOR G.F.(PAYROLL)	51350-299	\$	3,516.90				
DIRECT SUPPORT FOR G.F.(PAYROLL)	51650-299	\$	1,394.94				
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)	53700-299			\$	-		
DIRECT SUPPORT FOR G.F.(PAYROLL)	54200-299	\$	32,958.94				
DIRECT SUPPORT FOR G.F.(PAYROLL)	57100-299	\$	5,522.79				
7 CENTS GAS TAX (STATE)	44190	\$	-	\$	52,616.41		
ENGINEER'S SALARY	44221	\$	-	\$	34,081.36		
TRANS. FROM GENERAL FUND	61110	\$	-	\$	30,000.00	\$	-
TRANS. FROM RRR GASOLINE FUND	61124	\$	-	\$	75,000.00		
TRANS. FROM 2ND RDS / PHT	61125	\$	-	\$	-	\$	25,000.00
4 CENTS GAS TAX (STATE)	44191	\$	-	\$	-	\$	38,714.43
5 CENTS GAS TAX (STATE)	44196	\$	-	\$	-	\$	19,049.46
RENTAL, CONSTR. EQUIPMENT	47250	\$	-	\$	-		
TOTAL REVENUES		\$	251,991.39	\$	191,915.09	\$	85,422.12
			GENERAL		GASOLINE		RRR GAS
			FUND		FUND		FUND
DISBURSEMENTS							
PAYROLL	21700	\$	333,167.88	\$	112,204.15		
TRANSFER TO GASOLINE FUND	62121	\$	30,000.00	\$	-		
TRANSFER TO RECREATION	62135	\$	4,500.00	\$	-		
TRANSFER TO RSVP	62140	\$	1,000.00				
DUE TO CAPITAL IMPROVEMENTS	22300	\$	-				
ACCOUNTS PAYABLE	21100	\$	35,942.57	\$	26,133.22	\$	87,375.86
TOTAL DISBURSEMENTS		\$	404,610.45	\$	138,337.37	\$	87,375.86
ADJUST./ACCOUNTS RECEIVABLE		\$	1,500.00	\$	-	\$	-
Ending Balance as of August 31, 2015		\$	(254,007.79)	\$	(561,725.14)	\$	(74,806.75)



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

ACCOUNT STATEMENT

Statement Period: 08/01/2015 through 08/31/2015
 Account Number: 1041010065

Chronological Schedule Of Transactions

DATE	DESCRIPTION	CASH	COST
08/03/2015	INTEREST ON REGIONS TRUST CASH SWEEP PAYABLE 08/01/2015 CUSIP # 999990484	1.29	0.00
08/03/2015	PURCHASED 1.29 SHS REGIONS TRUST CASH SWEEP ON 08/03/2015 AT 1.00 CUSIP # 999990484	1.29	1.29
		0.00	09,905.37
		0.00	09,906.60



ACCOUNT STATEMENT

Statement Period
10/01/2014 through 09/30/2015
Account Number
1041010065

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

Chronological Schedule Of Transactions

DATE	DESCRIPTION	CASH	COST
09/01/2015	INTEREST ON REGIONS TRUST CASH SWEEP PAYABLE 09/01/2015 CUSIP # 999990484	1.19	0.00
09/01/2015	PURCHASED 1.19 SHS REGIONS TRUST CASH SWEEP ON 09/01/2015 AT 1.00 CUSIP # 999990484	1.19-	1.19
09/25/2015	SOLD 10,764 SHS REGIONS TRUST CASH SWEEP ON 09/25/2015 AT 1.00 CUSIP # 999990484	10,764.00	10,764.00-
09/25/2015	DOMESTIC WIRE TRANSFER TO THOMPSON TRACTOR CO REQ# 89, PAYMENT OF INVOICES TO THOMPSON TRACTOR FOR RENTALS, INV# RS3100014497, RS3100014801	10,764.00-	0.00
			59,131.85