

Finance Director's Report

December 12, 2016

- I have done Bank Reconciliations for September, 2016. All bills for August, most of September and some other months have been done. The balance of September bills will be done this week. Afterwards, the month end close-out and the year-end close-out will follow. Everything should be done by the close of the week.
- **Cash Balances** as if August 31, 2016 were: **-\$449,847.13** on the General Fund Account, - **\$472,074.73** on the Gasoline Fund and **-\$217,208.51** on the RRR Gas Tax Fund.
- Business Licenses collected from October, 2012 through September, 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 2015 totaled **\$167,455.27**. Revenues collected from Business Licenses were \$53,100.41 for October, 2015; \$4,001.59 for November, 2015; \$9,281.81 for December, 2015; \$6,665.08 for January, 2016; \$8,687.68 for February, 2016; \$4,927.44 for March, 2016; \$4,449.68 for April, 2016; \$3,263.83 for May, 2016; \$4,938.43 for June, 2016; \$78.75 for July, 2016 and \$919.03 for August, 2016, which totaled **\$100,313.73**.
- The 2012 Gas Tax Bond had a balance of **\$9,626.53** as of September 30, 2016.
- Gasoline taxes collected from RDS were \$2,693.13 for November, 2015; \$2,896.63 for December, 2015; \$6,163.94 for January, 2016; \$7,449.61 for February, 2016; \$17,595.50 for March, 2016; \$8,035.71 for April, 2016; \$7,940.36 for May, 2016; \$7,862.98 for June, 2016; \$7,571.21 for July, 2016; \$7,498.87 for August, 2016; and \$7,933.30 for September, 2016; \$7,805.20 for October, 2016 and \$6,760.68 for November, 2016 which totaled **\$98,207.12**.
- **The audit for fiscal year ending October 31, 2014 is complete and I am waiting to hear from the auditors on a date for the Exit Conference.**

- We have a situation with True Value Hardware, it seems that they have all of our departments are coming under one account. These accounts need to be separated by the Sheriff Dept., the Gasoline Fund, the Building & Grounds Dept. with the designated people to pick up supplies. Also, we should also have an account for the (4) centers. Sometimes, we can't tell who is picking up supplies if we can't read the signature on the invoice. Therefore. Invoices are sometimes posted to the wrong funds and/or departments. I am asking for these accounts to be separated as they were before.

MACON COUNTY COMMISSION
FINANCIAL REPORT AS OF
August 31, 2016

12/12/2016	GENERAL FUND	GASOLINE FUND	RRR GAS FUND
Beginning Balance as of August 1, 2016	\$ (287,562.61)	\$ (619,401.98)	\$ (71,026.12)
REVENUES:			
GENERAL PROPERTY TAXES	41111 \$ 13,944.83		
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 \$ 5,945.85		
COUNTY SALES TAX	41210 \$ 67,558.15		
COUNTY BEER TAX	41230 \$ -		
COUNTY LODGING TAX	41250 \$ 4,057.02		
WINE TAX	41270 \$ 33.19		
MORTG./DEED FILING TAX	41310 \$ 3.28		
BUS. PRIVILEGE LICENSE(COUNTY)	43100 \$ 2,265.35		
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 \$ 370.46		
STATE BEER TAX	44120 \$ 11,214.67		
EXCISE TAX	44130 \$ -		\$ 2,749.93
STATE SALES TAX	44140 \$ 305.76		
FRANCHISE TAX	44150 \$ -		
STATE COST SHARING-ELECTIONS	44230 \$ 41,767.24		
STATE COST SHARING-REGISTRARS	44240 \$ -		
NATIONAL FORESTRY RECEIPTS	44530 \$ -	\$ -	
ORG. CRIME DRUG ENFOR. TASK FORCES	44590 \$ 2,605.84		
EMERGENCY MANAGEMENT	44610 \$ 24,145.01		
HAZARD MITIGATION FUNDS/SAFE ROOM	44630 \$ -		
FEDERAL GRANTS	44700 \$ -		
PROCEEDS-RACING COMMISSION	44901 \$ -		
COURT FEES OF THE CIRCUIT CLERK	45110 \$ 2,491.63		
COURT FEES FOR JAIL	45150 \$ -		
SHERIFF'S FEES	45171 \$ -		
SHERIFF'S BAIL BOND FEES	45175 \$ 44.29		
JUDGE OF PROBATE FEES/COMM.	45210 \$ 1,031.90		
REVENUE COMMISSIONER FEES	45235 \$ 4,969.60		
LICENSE INSPECTOR FEES	45240 \$ -		
MOBILE HOME FEES	45280 \$ 161.00		
MOTOR VEHICLE/REINSTATEMENT FEES	45287 \$ -		
ISSUANCE FEE	45290 \$ -		
E911 FEES	45291 \$ 7,237.04		
SOLID WASTE DISPOSAL FEES	45410 \$ 4,266.00	\$ -	

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	\$	-			
RENTAL REVENUES	47200			\$	100.00	
SALE OF MAPS	47330	\$	-			
SALE OF EQUIPT., SCRAP, SURPLUS	47310			\$	-	
SALE OF GASOLINE & OTHER FUELS	47340			\$	-	
SALE OF ASPHALT	47345			\$	-	\$ -
INSURANCE PROCEEDS-CLAIMS	47905	\$	8,278.60	\$	-	
REFUNDS	47907	\$	1,154.58	\$	43.00	\$ -
TRANSFER FROM GEN. FUND TRUST	61112	\$	-			
DUE TO CAPITAL IMPROVEMENT FUND	22300	\$	-			
DUE TO OWNERS-EXCESS LAND SALES	24001	\$	-			
DIRECT SUPPORT FOR G.F.(PAYROLL)	51350-299	\$	5,876.97			
DIRECT SUPPORT FOR G.F.(PAYROLL)	51650-299	\$	2,332.10			
DIRECT SUPPORT FOR G.F.(PAYROLL)	52100-299	\$	750.00			
DIRECT SUPPORT FOR G.F.(PAYROLL)	52200-299	\$	750.00			
DIRECT SUPPORT FOR G.F.(PAYROLL)	54200-299	\$	29,636.28			
DIRECT SUPPORT FOR G.F.(PAYROLL)	57100-299	\$	5,535.79			
7 CENTS GAS TAX (STATE)	44190	\$	-	\$	53,794.85	
ENGINEER'S SALARY	44221	\$	-	\$	17,884.60	
TRANS. FROM GENERAL FUND	61110	\$	-	\$	-	\$ -
TRANS. FROM RRR GASOLINE FUND	61124	\$	-	\$	145,000.00	
TRANS. FROM 2ND RDS / PHT	61123	\$	-	\$	147,937.28	\$ 2,100.00
4 CENTS GAS TAX (STATE)	44191	\$	-	\$	-	\$ 39,548.00
5 CENTS GAS TAX (STATE)	44196	\$	-	\$	-	\$ 19,479.01
RENTAL, CONSTR. EQUIPMENT	47250	\$	-	\$	-	
TOTAL REVENUES		\$	248,732.43	\$	364,759.73	\$ 63,876.94
			GENERAL	GASOLINE	RRR GAS	
			FUND	FUND	FUND	
DISBURSEMENTS						
PAYROLL	21700	\$	286,534.70	\$	137,216.64	
FICA TAX PAYABLE	21702			\$	-	
TRANSFER TO GASOLINE FUND	62121	\$	-	\$	-	
TRANSFER TO RECREATION	62135	\$	2,400.00	\$	-	
TRANSFER TO RSVP	62140	\$	-			
NATIONAL FORESTRY RECEIPTS	44530	\$	-	\$	-	
ACCOUNTS PAYABLE	21100	\$	122,082.25	\$	93,125.83	\$ 210,059.33
TOTAL DISBURSEMENTS		\$	411,016.95	\$	230,342.47	\$ 210,059.33
ADJUST./ACCOUNTS RECEIVABLE		\$	-	\$	12,909.99	\$ -
Ending Balance as of August 31, 2016		\$	(449,847.13)	\$	(472,074.73)	\$ (217,208.51)



ACCOUNT STATEMENT

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

Statement Period
Account Number
10/01/2015 through 09/30/2016
1041010065

Chronological Schedule Of Transactions

DATE	DESCRIPTION	CASH	COST
07/01/2016	PURCHASED .86 SHS REGIONS TRUST CASH SWEEP ON 07/01/2016 AT 1.00 CUSIP # 999990484	0.86-	0.86
08/01/2016	INTEREST ON REGIONS TRUST CASH SWEEP PAYABLE 08/01/2016 CUSIP # 999990484	0.94	0.00
08/01/2016	PURCHASED .94 SHS REGIONS TRUST CASH SWEEP ON 08/01/2016 AT 1.00 CUSIP # 999990484	0.94-	0.94
09/01/2016	INTEREST ON REGIONS TRUST CASH SWEEP PAYABLE 09/01/2016 CUSIP # 999990484	0.90	0.00
09/01/2016	PURCHASED .9 SHS REGIONS TRUST CASH SWEEP ON 09/01/2016 AT 1.00 CUSIP # 999990484	0.90-	0.90
09/30/2016	ENDING BALANCE	0.00	<u>9,626.53</u>

Business Enterprise Checking

 For 24-hour account information, sign on to
pnc.com/mybusiness/

For the period 10/01/2016 to 10/31/2016

MACON COUNTY COMMISSION

Primary account number: 31-2153-4635

Page 2 of 3

Business Enterprise Checking Account number: 31-2153-4635 - continued

Activity Detail

Deposits and Other Additions

Deposits

Date posted	Amount	Transaction description	Reference number
10/06	9,439.06	Deposit	036123251

ACH Additions

Date posted	Amount	Transaction description	Reference number
10/19	510.18	ACH Credit PRA Inc Alatax XXXXXXXXXXXXX0964	00016293007969276
10/28	7,295.02	ACH Credit PRA Inc Alatax XXXXXXXXXXXXX3259	00016301007840263

Checks and Other Deductions

Service Charges and Fees

Date posted	Amount	Transaction description	Reference number
10/03	81.00	Service Charge Period Ending 09/30/2016	

Detail of Services Used During Current Period

Note: The total charge for the following services will be posted to your account on 11/01/2016 and will appear on your next statement as a single line item entitled Service Charge Period Ending 10/31/2016.

** Combined Transactions include ACH Credits, ACH Debits, Checks Paid, Deposited Item - Consolidated, Deposit Tickets Processed

Description	Volume	Amount	
Account Maintenance Charge		.00	Requirements Met
Returning Check Images Monthly Charge	1	3.00	
Combined Transactions	5	.00	Included in Account
ACH Credits	2	.00	
Deposited Item - Consolidated	2	.00	
Deposit Tickets Processed	1	.00	
Total For Services Used This Period		3.00	
Total Service Charge		3.00	



Business Enterprise Checking

For 24-hour account information, sign on to
pnc.com/mybusiness/

For the period **11/01/2016 to 11/30/2016**

MACON COUNTY COMMISSION

Primary account number: 31-2153-4635

Business Enterprise Checking Account number: 31-2153-4635 - continued

Page 2 of 3

Balance Summary

Beginning balance	Deposits and other additions	Checks and other deductions	Ending balance
121,001.98	6,760.68	3.00	127,759.66
		Average ledger balance	Average collected balance
		121,886.56	121,886.56

Deposits and Other Additions

Description	Items	Amount
ACH Additions	4	6,760.68
Total	4	6,760.68

Checks and Other Deductions

Description	Items	Amount
Service Charges and Fees	1	3.00
Total	1	3.00

Daily Balance

Date	Ledger balance	Date	Ledger balance	Date	Ledger balance
11/01	120,998.98	11/23	122,144.60	11/29	127,759.66
11/18	121,423.28	11/28	126,255.54		

Activity Detail

Deposits and Other Additions

ACH Additions

Date posted	Amount	Transaction description	Reference number
11/18	424.30	ACH Credit PRA Inc Alatax XXXXXXXXXXXX5589	00016323004700650
11/23	721.32	ACH Credit PRA Inc Alatax XXXXXXXXXXXX6004	00016328009642384
11/28	4,110.94	ACH Credit PRA Inc Alatax XXXXXXXXXXXX6873	00016333007257327
11/29	1,504.12	ACH Credit PRA Inc Alatax XXXXXXXXXXXX7281	00016333011500247

Checks and Other Deductions

Service Charges and Fees

Date posted	Amount	Transaction description	Reference number
11/01	3.00	Service Charge Period Ending 10/31/2016	

Detail of Services Used During Current Period

Note: The total charge for the following services will be posted to your account on 12/01/2016 and will appear on your next statement as a single line item entitled Service Charge Period Ending 11/30/2016.

** Combined Transactions include ACH Credits, ACH Debits, Checks Paid, Deposited Item - Consolidated, Deposit Tickets Processed

Description	Volume	Amount	
Account Maintenance Charge		.00	Requirements Met
Returning Check Images Monthly Charge	1	3.00	
Combined Transactions	4	.00	Included in Account
ACH Credits	4	.00	
Total For Services Used This Period		3.00	
Total Service Charge		3.00	

