CITY OF FAIRBURN

56 Malone Street

Fairburn, Georgia 30213

July 26, 2018

Honorable Elizabeth Carr-Hurst, Mayor

And members of the City Council

City of Fairburn

Fairburn, Georgia

Ladies and Gentlemen:

The financials of the City of Fairburn, Georgia (the "City") for the month ended May 31, 2018, is hereby submitted. The monthly financials include the following reports: Citywide Cash Flow Statement, Cash Flow Trend Analysis, Balance Sheet and Revenue & Expense Report for all funds. From a Cash Flow perspective, the City of Fairburn has increased its cash balance by $4.8M since the beginning of the Fiscal Year 2017-18. In the General Fund, Revenues exceeded expenditures by a total of $2.5M as of May 31, 2018. In addition, the Enterprise/Other Fund's Revenues exceeded expenditures in the amount of $2.6M as May 31, 2018. In summary, the total revenues across all funds exceeded expenditures. As the economy continues to improve and the city seeks ways to be more efficient in our day to day operations the financials will continue to remain positive. We will continue to closely monitor all Revenues and Expenditures as we approach the close of FY2017-18 budget.

Respectfully submitted,

Rodrique Taylor

Budget Consultant

Fairburn
Situated to Succeed

CITY OF FAIRBURN

FINANCIAL STATEMENTS FOR MAY 2018

CITY OF FAIRBURN
56 SW Malone Street, Fairburn, GA 30213-1341 | (770)964-2244 | Fax (770)969-3484 | www.fairburn.com

Fairburn
Situated to Succeed

CITY OF FAIRBURN

CITYWIDE CASH FLOW STATEMENTS AND CASH FLOW TREND ANALYSIS

CITY OF FAIRBURN
56 SW Malone Street, Fairburn, GA 30213-1341 | (770)964-2244 | Fax (770)969-3484 | www.fairburn.com

City of Fairburn
Citywide Cash Flow Statement
As of: May 31, 2018

Cash Flow from Operations:		
Net Income:		$ 5,091,078
Subtract Increase in Current Assets		
Increase in Other Assets		(7,473,254)
Add Increase in Current Liabilities		
Increase in Accounts Payable		5,595,411
Cash Flow from Operations:		$ 3,213,235
Cash Flow from Investments:		
Investment Income		-
Cash Flow from Investments:		$ -
Cash Flow from Financing:		
Increase in Bonds Payable		1,538,517
Cash Flow from Financing:		$ 1,538,517
Total Change in Cash:		$ 4,751,752
Cash Balance as of October 1, 2017:		$ 20,194,697
Cash Accounts Balance as of April 30, 2018		
Payroll Checking		16,886
BOA - United Health Funding		5,000
Petty Cash - City Hall		800
Pett Cash - Police Dept		(1,195)
Local Government Invest. Pool		10,137
Tax Proceeds - Sale		303,659
Cash-State Conf Funds- United		22,772
Cash-Fed Conf Funds-United		61,794
Pending -Local Conf Funds		29,919
Bond Proceeds-Cash		1,008,125
GO Bonds - Checking		191,290
Sinking Fund/Cap Int 2011		12,357
Cash Funds		2,489,934
Bond Sinking Fund		1,086,314
2014 Utility Bond Proceeds		62
Bond Proceeds		1,983,295
2014 Utility Bond Sink/Fund		118,855
Cash - Ed Complex Const Ph II		735,796
Sinking Fund/ Cap Int 2011		275,253
Cemetery Fund- CASH (UNITED)		620
Pooled Cash		16,594,776
Total Cash Accounts Balance as of April 30, 2018		$ 24,946,449

Cash Balance as of:	**October 1, 2017**	$ 20,194,697
Add Total Change in Cash:	**October 1, 2017 - May 31, 2018**	4,751,752
Ending Cash Accounts Balance:	**May 31, 2018**	$ 24,946,449

City of Fairburn
Monthly Cash Flow Trend Analysis
As of: May 31, 2018

	10/31/2017	11/30/2017	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018
Cash Flow from Operations:								
Net Income/(Loss):	$ (425,516)	$ (777,182)	$ (1,319,097)	$ 2,099,362	$ 4,747,128	$ 5,476,264	$ 5,871,083	$ 5,091,078
Change in Current Assets								
(Increase)/Decrease in Other Assets	(1,732,945)	(1,358,891)	(7,518,026)	(8,341,417)	(8,596,816)	(8,848,461)	(9,357,629)	(7,473,254)
Change in Current Liabilities								
Increase/(Decrease) in Accounts Payable	(73,546)	(632,942)	5,922,150	6,589,405	7,044,558	7,401,410	7,997,149	5,595,411
Cash Flow from Operations:	$ (2,232,008)	$ (2,769,015)	$ (2,914,972)	$ 347,351	$ 3,194,870	$ 4,029,213	$ 4,510,603	$ 3,213,235
Cash Flow from Investments:								
Investment Income	-	-	-	-	-	-	-	
Cash Flow from Investments:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Cash Flow from Financing:								
Increase/(Decrease) in Bonds Payable	1,509,205	1,510,345	1,517,100	1,526,363	1,528,979	1,532,364	1,536,551	1,538,517
Cash Flow from Financing:	$ 1,509,205	$ 1,510,345	$ 1,517,100	$ 1,526,363	$ 1,528,979	$ 1,532,364	$ 1,536,551	$ 1,538,517
Total Change in Cash:	$ (722,803)	$ (1,258,670)	$ (1,397,872)	$ 1,873,714	$ 4,723,849	$ 5,561,577	$ 6,047,154	$ 4,751,752
Cash Balance as of October 1, 2017:	$ 20,194,697	$ 20,194,697	$ 20,194,697	$ 20,194,697	$ 20,194,697	$ 20,194,697	$ 20,194,697	$ 20,194,697
Cash Accounts Balance as of:								
Payroll Checking	$ 11,133	$ 11,080	$ 11,089	$ (751)	$ (1,641)	$ 29,467	$ 68,475	$ 16,886
BOA - United Health Funding	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Petty Cash - City Hall	800	800	800	800	800	800	800	800
Pett Cash - Police Dept	250	250	250	250	(1,195)	(1,195)	(1,195)	(1,195)
Local Government Invest. Pool	10,137	10,137	10,137	10,137	10,137	10,137	10,137	10,137
Tax Proceeds - Sale	195,738	195,762	195,786	195,812	195,835	304,859	303,634	303,659
Cash-State Conf Funds- United	26,083	22,755	22,758	22,761	22,764	22,767	22,770	22,772
Cash-Fed Conf Funds-United	61,740	61,747	61,755	61,763	61,770	61,778	61,786	61,794
Pending -Local Conf Funds	29,916	29,916	29,918	29,918	29,918	29,919	29,919	29,919
Bond Proceeds-Cash	1,006,663	1,006,870	1,007,083	1,007,297	1,007,490	1,007,704	1,007,911	1,008,125
GO Bonds - Checking	194,665	194,215	193,990	193,315	192,865	192,640	192,190	191,290
Sinking Fund/Cap Int 2011	215,823	12,351	12,352	12,353	12,354	12,355	12,356	12,357
Cash Funds	1,464,215	1,313,198	1,501,250	1,722,832	1,915,650	2,078,561	2,286,079	2,489,934
Bond Sinking Fund	651,149	723,734	796,324	868,937	941,541	941,055	1,013,679	1,086,314
2014 Utility Bond Proceeds	62	62	62	62	62	62	62	62
Bond Proceeds	1,977,886	1,979,512	1,981,085	1,981,353	1,981,581	1,981,948	1,982,621	1,983,295
2014 Utility Bond Sink/Fund	159,949	191,098	106,840	135,845	166,863	56,791	87,818	118,855
Cash - Ed Complex Const Ph II	762,526	761,138	758,758	753,231	751,104	748,396	743,424	735,796
Sinking Fund/ Cap Int 2011	15,356	52,471	89,589	126,713	163,840	200,972	253,444	275,253
Cemetery Fund- CASH (UNITED)	521	536	550	564	578	591	606	620
Pooled Cash	12,682,283	12,363,395	12,011,450	14,940,216	17,461,229	18,071,667	18,160,336	16,594,776
Total Cash Accounts Balance as of:	$ 19,471,895	$ 18,936,027	$ 18,796,825	$ 22,068,411	$ 24,918,546	$ 25,756,275	$ 26,241,851	$ 24,946,449
Cash Balance as of:								
October 1, 2017	$ 20,194,697	$ 20,194,697	$ 20,194,697	$ 20,194,697	$ 20,194,697	$ 20,194,697	$ 20,194,697	$ 20,194,697
Add Total Change in Cash:	(722,803)	(1,258,670)	(1,397,872)	1,873,714	4,723,849	5,561,577	6,047,154	4,751,752
Ending Cash Accounts Balance:	$ 19,471,895	$ 18,936,027	$ 18,796,825	$ 22,068,411	$ 24,918,546	$ 25,756,275	$ 26,241,851	$ 24,946,449

Fairburn
Situated to Succeed

CITY OF FAIRBURN

BALANCE SHEET

CITY OF FAIRBURN
56 SW Malone Street, Fairburn, GA 30213-1341 | (770)964-2244 | Fax (770)969-3484 | www.fairburn.com

City of Fairburn
Consolidated Balance Sheet
As of: May 31, 2018

	BEGINNING BALANCE	M-T-D ACTIVITY	Y-T-D ACTIVITY	Y-T-D BALANCE
ASSETS				
Cash	$ 20,194,697	$ (1,295,402)	$ 4,751,752	$ 24,946,449
Other Assets	62,608,157	(1,884,376)	7,473,254	70,081,411
TOTAL ASSETS	**$ 82,802,854**	**$ (3,179,778)**	**$ 12,225,006**	**$ 95,027,860**
LIABILITIES				
Accounts Payable	$ 16,543,402	$ (2,401,738)	$ 5,595,411	$ 22,138,813
Bonds Payable	25,851,756	1,966	1,538,517	27,390,273
Capital Lease Payable	109,705	-	-	109,705
TOTAL LIABILITIES	**$ 42,504,863**	**$ (2,399,772)**	**$ 7,133,928**	**$ 49,638,790**
EQUITY				
Contributed Capital	$ 7,264,097	$ -	$ -	$ 7,264,097
Reserve For Encumbrance	5,410,271	(96,726)	4,006,440	9,416,711
Encumbrance	(5,410,271)	96,726	(4,006,440)	(9,416,711)
Prior Year Reserve Encumbrances	(4,413,954)	-	(354,708)	(4,768,662)
Prior Year Encumbrances	4,413,954	-	354,708	4,768,662
Fund Balance	31,499,737	-	-	31,499,737
Retained Earnings Fund Balance	1,534,157	-	-	1,534,157
TOTAL BEGINNING EQUITY	**$ 40,297,992**	**$ -**	**$ -**	**$ 40,297,992**
TOTAL REVENUES	$ -	$ 2,388,110	$ 34,259,064	$ 34,259,064
TOTAL EXPENSES	-	3,168,116	29,167,986	29,167,986
INCREASE/(DECREASE) IN FUND BAL.	**$ -**	**$ (780,006)**	**$ 5,091,078**	**$ 5,091,078**
TOTAL LIABILITIES, EQUITY & FUND BAL.	**$ 82,802,854**	**$ (3,179,778)**	**$ 12,225,006**	**$ 95,027,860**

Fairburn
Situated to Succeed

CITY OF FAIRBURN

REVENUE AND EXPENSE REPORT BY FUND

CITY OF FAIRBURN
56 SW Malone Street, Fairburn, GA 30213-1341 | (770)964-2244 | Fax (770)969-3484 | www.fairburn.com

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MAY 31ST, 2018

100-General Fund
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Taxes	11,486,253.00	423,283.20	0.00	10,433,330.63	0.00	1,052,922.37	90.83
Licenses and Permits	1,024,016.00	45,208.60	0.00	351,407.01	0.00	672,608.99	34.32
Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Services	203,669.00	18,177.06	0.00	92,573.44	90.00	111,005.56	45.50
Fines and Forfeitures	460,000.00	71,134.70	0.00	466,957.50	0.00	(6,957.50)	101.51
Investment Income	49,636.00	2,306.92	0.00	15,740.30	0.00	33,895.70	31.71
Contributions-Donations	29,345.00	0.00	1,054.81	(6,176.41)	0.00	34,466.60	17.45-
Miscellaneous Revenue	127,000.00	1,593.94	0.00	220,650.65	0.00	(93,650.65)	173.74
Other Financing Sources	1,475,000.00	0.00	0.00	0.00	0.00	1,475,000.00	0.00
TOTAL REVENUES	14,854,919.00	561,704.42	1,054.81	11,574,483.12	90.00	3,279,291.07	77.92
EXPENDITURE SUMMARY							
Non-Departmental	0.00	0.00	0.00	1,714.58	0.00	(1,714.58)	0.00
Mayor/Council	321,507.00	19,428.56	1,947.24	161,831.28	139.18	161,483.78	49.77
City Clerk	276,742.00	30,230.60	0.00	145,995.27	57.71	130,689.02	52.78
City Administrator	2,117,899.00	108,766.72	130,600.33	1,455,890.69	39,963.35	752,645.29	64.46
Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Finance	326,402.00	56,044.55	0.00	359,360.11	10,620.51	(43,578.62)	113.35
Technology	191,197.00	66,495.73	0.00	74,322.90	3,590.00	113,284.10	40.75
Human Resources	400,973.00	27,033.83	0.00	184,166.12	1,822.97	214,983.91	46.38
Property Management	513,333.00	46,361.70	0.00	249,282.01	220.78	263,830.21	48.60
Court Services	325,987.00	44,173.99	4,611.50	282,204.56	54,834.09	(6,440.15)	101.98
Police	3,389,059.00	376,805.10	11,323.32	2,235,619.92	28,167.72	1,136,594.68	66.46
Fire Department	3,357,921.00	343,199.76	5,284.33	2,156,837.56	38,405.09	1,167,962.68	65.22
Public Works Admin	353,643.00	21,301.74	0.00	185,053.61	50,892.51	117,696.88	66.72
Streets	1,572,350.00	46,537.96	20.47	811,685.39	29,741.57	730,943.51	53.51
Cable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance and Shop	261,515.00	15,677.90	0.00	112,589.53	0.00	148,925.47	43.05
Recreation Programs	789,569.00	56,720.46	2,942.68	324,918.55	1,916.48	465,676.65	41.02
Duncan Park	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inspection & Enforcement	333,874.00	30,278.43	0.00	172,491.13	38,941.23	122,441.64	63.33
Planning & Zoning	254,598.00	20,028.66	0.00	122,746.49	785.19	131,066.32	48.52
Economic Development	190,445.00	25,235.17	9,937.50	47,610.36	13,791.00	138,981.14	27.02
Community Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-departmental	877,410.00	0.00	0.00	0.00	0.00	877,410.00	0.00
TOTAL EXPENDITURES	15,854,424.00	1,334,320.86	166,667.37	9,084,320.06	313,889.38	6,622,881.93	58.23
REVENUE OVER/(UNDER) EXPENDITURES	(999,505.00)	(772,616.44)	167,722.18	2,490,163.06	(313,799.38)	(3,343,590.86)	234.52-

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MAY 31ST, 2018

220-Confiscated Funds
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Fines and Forfeitures	5,000.00	0.00	0.00	(0.10)	0.00	5,000.10	0.00
Investment Income	300.00	10.77	0.00	88.49	0.00	211.51	29.50
Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	5,300.00	10.77	0.00	88.39	0.00	5,211.61	1.67
EXPENDITURE SUMMARY							
Non-Departmental	0.00	0.00	0.00	3,330.60	0.00	(3,330.60)	0.00
State Confiscated Funds	650.00	0.00	0.00	0.00	0.00	650.00	0.00
Federal Confiscated Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Police	0.00	0.00	0.00	0.00	55,706.00	(55,706.00)	0.00
TOTAL EXPENDITURES	650.00	0.00	0.00	3,330.60	55,706.00	(58,386.60)	9,082.55
REVENUE OVER/(UNDER) EXPENDITURES	4,650.00	10.77	0.00	(3,242.21)	(55,706.00)	63,598.21	1,267.70-

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MAY 31ST, 2018

250-Grants Fund
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Intergovernmental	330,749.00	0.00	0.00	243,511.03	0.31	87,237.66	73.62
Miscellaneous Revenue	819,285.00	0.00	0.00	45,627.40	0.00	773,657.60	5.57
Other Financing Sources	389,410.00	0.00	0.00	0.00	0.00	389,410.00	0.00
TOTAL REVENUES	1,539,444.00	0.00	0.00	289,138.43	0.31	1,250,305.26	18.78
EXPENDITURE SUMMARY							
Police	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire Department	0.00	0.00	0.00	9,895.00	0.00	(9,895.00)	0.00
Public Works Admin	1,046,990.00	27,907.92	0.00	157,967.14	192,032.86	696,990.00	33.43
LMIG	472,000.00	0.00	0.00	0.00	0.00	472,000.00	0.00
CDBG	160,500.00	0.00	0.00	0.00	0.00	160,500.00	0.00
LCI Implementation	300,000.00	4,100.00	0.00	132,904.59	35,857.41	131,238.00	56.25
Recreation Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,979,490.00	32,007.92	0.00	300,766.73	227,890.27	1,450,833.00	26.71
REVENUE OVER/(UNDER) EXPENDITURES	(440,046.00)	(32,007.92)	0.00	(11,628.30)	(227,889.96)	(200,527.74)	54.43

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MAY 31ST, 2018

260-Tree Bank
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Miscellaneous Revenue	150,000.00	0.00	0.00	0.00	0.00	150,000.00	0.00
TOTAL REVENUES	150,000.00	0.00	0.00	0.00	0.00	150,000.00	0.00
EXPENDITURE SUMMARY							
Non-Departmental	150,000.00	0.00	0.00	0.00	0.00	150,000.00	0.00
TOTAL EXPENDITURES	150,000.00	0.00	0.00	0.00	0.00	150,000.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MAY 31ST, 2018

275-Hotel/Motel Tax
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Taxes	225,000.00	3,640.68	0.00	194,207.95	0.00	30,792.05	86.31
Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	225,000.00	3,640.68	0.00	194,207.95	0.00	30,792.05	86.31
EXPENDITURE SUMMARY							
Non-Departmental	225,000.00	0.00	0.00	0.00	0.00	225,000.00	0.00
TOTAL EXPENDITURES	225,000.00	0.00	0.00	0.00	0.00	225,000.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0.00	3,640.68	0.00	194,207.95	0.00	(194,207.95)	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MAY 31ST, 2018

351-2011 GO Bonds
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Taxes	861,862.50	1,052.70	0.00	771,167.23	0.00	90,695.27	89.48
Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investment Income	0.00	215.07	0.00	1,771.17	0.00	(1,771.17)	0.00
Miscellaneous Revenue	0.00	0.00	0.00	7,365,000.00	0.00	(7,365,000.00)	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	861,862.50	1,267.77	0.00	8,137,938.40	0.00	(7,276,075.90)	944.23
EXPENDITURE SUMMARY							
Non-Departmental	861,863.00	128,553.67	0.00	8,097,068.87	0.00	(7,235,205.87)	939.48
Fire Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Streets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Recreation Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Economic Development	0.00	900.00	0.00	3,600.00	0.00	(3,600.00)	0.00
TOTAL EXPENDITURES	861,863.00	129,453.67	0.00	8,100,668.87	0.00	(7,238,805.87)	939.90
REVENUE OVER/(UNDER) EXPENDITURES	(0.50)	(128,185.90)	0.00	37,269.53	0.00	(37,270.03)	3,906.00-

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MAY 31ST, 2018

360-T-SPLOST Fund
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Taxes	172,336.35	199,977.16	0.00	1,564,083.76	0.00	(1,391,747.41)	907.58
Investment Income	0.00	195.28	0.00	1,127.10	0.00	(1,127.10)	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	172,336.35	200,172.44	0.00	1,565,210.86	0.00	(1,392,874.51)	908.23
EXPENDITURE SUMMARY							
Non-Departmental	172,336.35	454,725.54	0.00	1,057,659.32	590,391.39	(1,475,714.36)	956.30
TOTAL EXPENDITURES	172,336.35	454,725.54	0.00	1,057,659.32	590,391.39	(1,475,714.36)	956.30
REVENUE OVER/(UNDER) EXPENDITURES	0.00	(254,553.10)	0.00	507,551.54	(590,391.39)	82,839.85	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MAY 31ST, 2018

505-Water/Sewer
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Services	7,440,300.00	729,797.63	0.00	5,125,844.00	0.00	2,314,456.00	68.89
Investment Income	28,450.00	134.21	0.00	859.62	0.00	27,590.38	3.02
Miscellaneous Revenue	10,000.00	600.88	0.00	(1,639.15)	0.00	11,639.15	16.39-
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	7,478,750.00	730,532.72	0.00	5,125,064.47	0.00	2,353,685.53	68.53
EXPENDITURE SUMMARY							
Non-Departmental	6,464,617.00	615,672.96	158,870.00	4,431,182.46	1,022,547.60	1,169,756.94	81.91
Public Works Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water/Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-departmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	6,464,617.00	615,672.96	158,870.00	4,431,182.46	1,022,547.60	1,169,756.94	81.91
REVENUE OVER/(UNDER) EXPENDITURES	1,014,133.00	114,859.76	158,870.00	693,882.01	(1,022,547.60)	1,183,928.59	16.74-

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MAY 31ST, 2018

506-Stormwater Fund
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Services	959,300.00	77,260.08	0.00	615,720.16	0.00	343,579.84	64.18
Investment Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	959,300.00	77,260.08	0.00	615,720.16	0.00	343,579.84	64.18
EXPENDITURE SUMMARY							
Non-Departmental	1,060,000.00	0.00	0.00	14,562.94	0.00	1,045,437.06	1.37
GAAP Entries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,060,000.00	0.00	0.00	14,562.94	0.00	1,045,437.06	1.37
REVENUE OVER/(UNDER) EXPENDITURES	(100,700.00)	77,260.08	0.00	601,157.22	0.00	(701,857.22)	596.98-

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MAY 31ST, 2018

507-Water/Sewer Bond
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Investment Income	25,000.00	710.86	0.00	7,722.73	0.00	17,277.27	30.89
Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	25,000.00	710.86	0.00	7,722.73	0.00	17,277.27	30.89
EXPENDITURE SUMMARY							
Non-Departmental	1,000.00	0.00	0.00	445,442.29	0.00	(444,442.29)	4,544.23
Non-departmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,000.00	0.00	0.00	445,442.29	0.00	(444,442.29)	4,544.23
REVENUE OVER/(UNDER) EXPENDITURES	24,000.00	710.86	0.00	(437,719.56)	0.00	461,719.56	1,823.83-

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MAY 31ST, 2018

510-Electric Fund
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Services	9,176,235.00	719,273.59	0.00	5,886,780.42	0.00	3,289,454.58	64.15
Investment Income	226,599.00	0.00	0.00	0.00	0.00	226,599.00	0.00
Miscellaneous Revenue	20,000.00	4,635.04	0.00	33,880.00	0.00	(13,880.00)	169.40
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	9,422,834.00	723,908.63	0.00	5,920,660.42	0.00	3,502,173.58	62.83
EXPENDITURE SUMMARY							
Non-Departmental	9,265,756.00	538,296.64	3,512.45	4,942,312.61	407,099.41	3,919,856.43	57.70
Public Works Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-departmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	9,265,756.00	538,296.64	3,512.45	4,942,312.61	407,099.41	3,919,856.43	57.70
REVENUE OVER/(UNDER) EXPENDITURES	157,078.00	185,611.99	3,512.45	978,347.81	(407,099.41)	(417,682.85)	365.91

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MAY 31ST, 2018

540-Sanitation
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Charges for Services	749,000.00	66,983.68	0.00	528,496.71	0.00	220,503.29	70.56
Investment Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue	250.00	0.00	0.00	1,596.63	0.00	(1,346.63)	638.65
TOTAL REVENUES	749,250.00	66,983.68	0.00	530,093.34	0.00	219,156.66	70.75
EXPENDITURE SUMMARY							
Non-Departmental	667,230.00	56,091.34	5,596.20	388,346.64	192,898.61	91,580.95	86.27
TOTAL EXPENDITURES	667,230.00	56,091.34	5,596.20	388,346.64	192,898.61	91,580.95	86.27
REVENUE OVER/(UNDER) EXPENDITURES	82,020.00	10,892.34	5,596.20	141,746.70	(192,898.61)	127,575.71	55.54-

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MAY 31ST, 2018

580-Education Complex
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Investment Income	2,500.00	129.39	0.00	901.65	0.00	1,598.35	36.07
Miscellaneous Revenue	536,258.00	21,774.83	0.00	297,721.28	0.00	238,536.72	55.52
Other Financing Sources	488,000.00	0.00	0.00	0.00	0.00	488,000.00	0.00
TOTAL REVENUES	1,026,758.00	21,904.22	0.00	298,622.93	0.00	728,135.07	29.08
EXPENDITURE SUMMARY							
Non-Departmental	1,353,780.00	7,546.81	0.00	399,393.61	0.00	954,386.39	29.50
Non-departmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GMC-Classroom	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Parking Lot	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Soouth Building #2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administration Building	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00
GAAP Entries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,453,780.00	7,546.81	0.00	399,393.61	0.00	1,054,386.39	27.47
REVENUE OVER/(UNDER) EXPENDITURES	(427,022.00)	14,357.41	0.00	(100,770.68)	0.00	(326,251.32)	23.60

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MAY 31ST, 2018

760-Cemetery Fund
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Fines and Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investment Income	0.00	13.97	0.00	112.71	0.00	(112.71)	0.00
Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	13.97	0.00	112.71	0.00	(112.71)	0.00
EXPENDITURE SUMMARY							
Non-Departmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0.00	13.97	0.00	112.71	0.00	(112.71)	0.00