

**100 General Operating Fund
 Profit & Loss Budget vs. Actual
 July 2018 through June 2019**

| | <u>Jul '18 - Jun 19</u> | <u>Original Budget</u> | <u>Amended Budget</u> |
|---|-------------------------|------------------------|-----------------------|
| Income | | | |
| 100- General Fund | | | |
| 31.1100 · Real Property Tax - Current YE | 41,787.37 | 43,847.00 | 41,788.00 |
| 31.1110 · Public Utility Tax - Current YE | 4,350.74 | 3,547.00 | 4,500.00 |
| 31.1200 · Real Property Tax - Prior YE | 1,900.27 | 2,400.00 | 1,900.00 |
| 31.1301 · GA Trans Corp - ADVal Tax | 0.00 | 839.00 | 839.00 |
| 31.1310 · Motor Vehicle Tax | 14,277.25 | 8,735.00 | 15,000.00 |
| 31.1320 · Mobile Home Tax | 91.26 | 75.00 | 100.00 |
| 31.1340 · Intangible Tax | 682.04 | 211.00 | 700.00 |
| 31.1350 · Railroad Equipment Tax | 1,828.78 | 917.00 | 2,000.00 |
| 31.1600 · Real Estate Transfer Tax | 238.18 | 150.00 | 250.00 |
| 31.1710 · Franchsie Taxes - Electric | 141.21 | 250.00 | 141.00 |
| 31.1730 · Franchise Tax - Gas | 3,035.62 | 2,148.00 | 3,500.00 |
| 31.1750 · Franchise Tax - Cable | 606.98 | 7,474.00 | 600.00 |
| 31.1760 · Franchise Tax - Telephone | 0.00 | 3,815.00 | 0.00 |
| 31.3100 · LOST (Local Option Sales Tax) | 83,695.32 | 66,477.00 | 84,000.00 |
| 31.4200 · Alcoholic Beverage Tax - Beer | 3,890.65 | 300.00 | 4,000.00 |
| 31.4201 · Alcoholic Beverage Tax - Wine | 0.00 | 300.00 | 0.00 |
| 31.6200 · Fire Insurance Premium Tax | 0.70 | 25,590.00 | 0.70 |
| 32.1110 · Beer License | 1,000.00 | 1,000.00 | 1,000.00 |
| 32.1120 · Wine License | 500.00 | 500.00 | 500.00 |
| 32.1200 · City Occupation Tax & Permits | 1,355.00 | 1,200.00 | 1,500.00 |
| 32.1220 · Insurance Occupation Tax | 3,123.50 | 3,000.00 | 3,500.00 |
| 33.4100 · LMIG Revenue | 0.00 | 9,676.00 | 0.00 |
| 34.1910 · Election Qualifying Fee | 105.00 | 105.00 | 105.00 |
| 34.2310 · Beer/Wine Application Fees | 0.00 | 600.00 | 0.00 |
| 34.4610 · Charges for Service - Other | 390.00 | 720.00 | 400.00 |
| 34.9900 · Late Fees | 16,622.52 | 0.00 | 20,000.00 |
| 36.1000 · Interest Revenue | 2.82 | 0.00 | 500.00 |
| 38.1004 · Rent - Old City Hall | 0.00 | 0.00 | 0.00 |
| 38.1008 · Rent of Community House | 1,350.00 | 2,100.00 | 1,500.00 |
| 38.9000 · Misc Income | 1,358.38 | 600.00 | 1,500.00 |
| Total 100- General Fund | 182,333.59 | 186,576.00 | 189,823.70 |
| 33.1150 · Federal Aid | 1,699.34 | 0.00 | 1,700.00 |
| 33.4110 · State Aid | 226.58 | 0.00 | 230.00 |
| 900- Othe Financing Uses | | | |
| 39.0001 · Use of Fund Balance | 0.00 | 118,083.00 | 150,830.30 |
| 39.1000 · Interfund Transfers IN | 173,916.00 | 173,916.00 | 173,916.00 |
| Total 900- Othe Financing Uses | 173,916.00 | 291,999.00 | 324,746.30 |
| Total Income | 358,175.51 | 478,575.00 | 516,500.00 |
| Expense | | | |
| 100 · 100 General Fund | | | |
| 51.1100 · Payroll Full Time Employee | 157,773.52 | 137,860.00 | 160,000.00 |
| 51.1190 · Tax expense | 2,785.76 | 12,644.00 | 12,644.00 |

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| | <u>Jul '18 - Jun 19</u> | <u>Original Budget</u> | <u>Amended Budget</u> |
|--|-------------------------|------------------------|-----------------------|
| 51.2100 · Group Insurance | 14,048.97 | 14,544.00 | 14,544.00 |
| 52.1210 · Professional/Technical Services | 24,722.82 | 30,000.00 | 30,000.00 |
| 52.1250 · Elections Expense | 4,989.36 | 7,020.00 | 7,020.00 |
| 52.2200 · Repairs and Maint Building | 812.90 | 3,000.00 | 3,000.00 |
| 52.2201 · Repair and Maint Vehicle | 1,882.46 | 3,000.00 | 3,000.00 |
| 52.2202 · Repair and Maint on Equipment | 7,771.09 | 3,000.00 | 7,800.00 |
| 52.3100 · Insurance Building & Equipment | 25,157.23 | 36,000.00 | 36,000.00 |
| 52.3200 · Fire Station #6 | 0.00 | 25,590.00 | 25,590.00 |
| 52.3300 · Advertising | 2,187.00 | 1,200.00 | 2,200.00 |
| 52.3500 · Travel | 1,100.77 | 1,200.00 | 1,200.00 |
| 52.3600 · Dues and Fees | 5,003.93 | 4,200.00 | 5,000.00 |
| 52.3601 · Bank Fees | 1,693.36 | 2,100.00 | 2,100.00 |
| 52.3602 · Payroll fees | 1,597.95 | 1,860.00 | 1,860.00 |
| 52.3850 · Contract Labor - 1099 | 7,405.00 | 12,000.00 | 12,000.00 |
| 52.3900 · Contract Services - other | 7,676.02 | 6,000.00 | 7,700.00 |
| 53.1100 · Supplies - Office | 5,035.50 | 4,000.00 | 5,000.00 |
| 53.1270 · Supplies - FUEL | 4,715.26 | 3,500.00 | 4,700.00 |
| 53.1400 · Postage | 2,238.76 | 3,600.00 | 3,600.00 |
| 53.1500 · Training | 2,077.31 | 3,600.00 | 3,600.00 |
| 53.1540 · Telephone | 7,604.86 | 7,794.00 | 7,794.00 |
| 53.1550 · Landfill Dump Fees | 0.00 | 0.00 | 0.00 |
| 53.1600 · Supplies - Small Equipment | 1,047.38 | 1,800.00 | 1,800.00 |
| 53.1700 · Supplies - Other | 5,317.19 | 4,632.00 | 5,500.00 |
| 53.1730 · City of Mansfield Utilities | 8,864.09 | 7,800.00 | 8,900.00 |
| 53.1740 · Uniforms | 2,081.73 | 2,004.00 | 2,004.00 |
| 53.1750 · Misc Charges | 1,770.41 | 1,043.00 | 1,800.00 |
| 53.1799 · Return checks from Bank | 0.00 | 0.00 | 0.00 |
| 53.2000 · Employee Appreciation | 0.00 | 2,100.00 | 2,100.00 |
| Total 100 · 100 General Fund | 307,360.63 | 343,091.00 | 378,456.00 |
| 51.1400 · 100-Council Compensation | 5,850.00 | 6,000.00 | 6,000.00 |
| 510 · Charge to Electric Fund | | | |
| 52.1355 · Electric Services | 0.00 | 0.00 | 0.00 |
| Total 510 · Charge to Electric Fund | 0.00 | 0.00 | 0.00 |
| 52.3101 · Insurance - Casualty Loss | 0.00 | 0.00 | 0.00 |
| 54.1400 · Infrastructure - Soft & Hard | 0.00 | 102,086.00 | 102,086.00 |
| 54.1402 · City Center Project | 20,912.13 | 0.00 | 0.00 |
| 54.2100 · Machinery & Equipment | 9,084.15 | 6,540.00 | 9,100.00 |
| 54.2200 · Vehicles | 8,274.96 | 8,280.00 | 8,280.00 |
| 540 · Charge to Garbage | 0.00 | 0.00 | 0.00 |
| 56.1000 · Depreciation | 0.00 | 0.00 | 0.00 |
| 57.1002 · Intergovernmental - LMIG w/30% | 0.00 | 12,578.00 | 12,578.00 |
| 57.5000 · Loss on Capital Assets | 0.00 | 0.00 | 0.00 |
| 66900 · Reconciliation Discrepancies | -0.01 | 0.00 | 0.00 |
| Total Expense | 351,481.86 | 478,575.00 | 516,500.00 |

100 General Operating Fund
Profit & Loss Budget vs. Actual
July 2018 through June 2019

| | <u>Jul '18 - Jun 19</u> | <u>Original Budget</u> | <u>Amended Budget</u> |
|------------|-------------------------|------------------------|-----------------------|
| Net Income | <u>6,693.65</u> | <u>0.00</u> | <u>0.00</u> |

505 Water Sewer Fund
Profit & Loss Budget vs. Actual
 July 2018 through June 2019

| | Jul '18 - Jun 19 | Original Budget | Amended Budget |
|---|-------------------|-------------------|-------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 34.4210 · Charges for Water Services | 142,180.60 | 135,000.00 | 165,000.00 |
| 34.4212 · Water TAP & Reconnect Fees | 5,200.00 | 2,690.00 | 2,690.00 |
| 34.4255 · Charges for Sewer Services | 90,485.81 | 85,000.00 | 115,000.00 |
| 34.4257 · Sewer TAP & Reconnect Fees | 0.00 | 90.00 | 90.00 |
| 34.4291 · Other Fees Charged - Misc Water | 0.00 | 300.00 | 300.00 |
| 34.4292 · Other Fees Charged - Misc Sewer | 0.00 | 300.00 | 261.00 |
| 36.1000 · Interest Earned | 10.27 | 15.00 | 15.00 |
| 39.0001 · Use of Fund Balance | 0.00 | 0.00 | 0.00 |
| Total Income | 237,876.68 | 223,395.00 | 283,356.00 |
| Expense | | | |
| 51.1100 · Payroll Expense | 0.00 | 0.00 | 0.00 |
| 51.1190 · Payroll Tax Expense | 0.00 | 0.00 | 0.00 |
| 51.2100 · Group Insurance Expense | 0.00 | 0.00 | 0.00 |
| 52.1216 · Testing Services - Water | 0.00 | 1,500.00 | 1,500.00 |
| 52.1217 · Testing Services - Sewer | 850.00 | 1,500.00 | 1,500.00 |
| 52.1300 · Sewer Services | 20,909.00 | 17,612.00 | 21,000.00 |
| 52.1301 · Water Services | 0.00 | 1,500.00 | 1,500.00 |
| 52.2200 · Repairs & Maintenance - Sewer | 10,741.26 | 11,400.00 | 11,400.00 |
| 52.2201 · Repairs & Maintenance - Water | 0.00 | 10,000.00 | 10,000.00 |
| 52.3600 · Dues & Fees - Water | 2,170.00 | 2,170.00 | 2,170.00 |
| 52.3601 · Dues & Fees - Sewer | 0.00 | 1,500.00 | 1,500.00 |
| 52.3602 · Bank Fees | 18.00 | 0.00 | 20.00 |
| 52.3800 · Other Expense - Water | 0.00 | 0.00 | 0.00 |
| 52.3801 · Other Expense - Sewer | 0.00 | 0.00 | 0.00 |
| 52.3850 · Contract Labor - Water | 27,210.00 | 9,600.00 | 27,000.00 |
| 52.3851 · Contract Labor - Sewer | 14,887.50 | 2,400.00 | 15,000.00 |
| 52.3901 · Courier Service - Sewer | 4,584.97 | 4,395.00 | 4,600.00 |
| 52.9007 · Depreciation Expense | 0.00 | 0.00 | 0.00 |
| 53.1100 · Office Supplies | 0.00 | 300.00 | 300.00 |
| 53.1210 · Water Supplies | 7,577.35 | 2,520.00 | 7,500.00 |
| 53.1211 · Sewer Supplies | 1,711.47 | 2,520.00 | 2,520.00 |
| 53.1500 · Training | 0.00 | 1,200.00 | 1,200.00 |
| 53.1510 · Water Purchases | 71,110.00 | 50,512.00 | 71,000.00 |
| 53.1550 · Sewerage Refuse Dump Fee | 128.80 | 660.00 | 660.00 |
| 53.1600 · Supplies - Small Equipment | 199.99 | 0.00 | 200.00 |
| 53.1700 · Supplies - Other | 77.87 | 0.00 | 80.00 |
| 53.1735 · Sewerage Plant Utilities | 25,404.25 | 28,000.00 | 28,000.00 |
| 53.9009 · Other | 519.80 | 0.00 | 600.00 |
| 53.9011 · Interest Expense | 0.00 | 11,125.00 | 11,125.00 |
| 54.1400 · Infrastructure - Sewer | 0.00 | 11,397.00 | 11,397.00 |
| 54.1401 · Infrastructure - Water | 0.00 | 6,187.00 | 6,187.00 |
| 54.1402 · City Center Project | 0.00 | 0.00 | 0.00 |

505 Water Sewer Fund
Profit & Loss Budget vs. Actual
July 2018 through June 2019

| | <u>Jul '18 - Jun 19</u> | <u>Original Budget</u> | <u>Amended Budget</u> |
|------------------------------------|-------------------------|------------------------|-----------------------|
| 57.4000 · BAD DEB EXPENSE | 0.00 | 0.00 | 0.00 |
| 58.6001 · Debt Service | 0.00 | 16,000.00 | 16,000.00 |
| 61.1000 · Transfer to General Fund | 29,397.00 | 29,397.00 | 29,397.00 |
| Total Expense | <u>217,497.26</u> | <u>223,395.00</u> | <u>283,356.00</u> |
| Net Ordinary Income | <u>20,379.42</u> | <u>0.00</u> | <u>0.00</u> |
| Net Income | <u>20,379.42</u> | <u>0.00</u> | <u>0.00</u> |

540 Garbage Fund - City of Mansfield
Profit & Loss Budget vs. Actual
 July 2018 through June 2019

| | <u>Jul '18 - Jun 19</u> | <u>Original Budget</u> | <u>Amended Budget</u> |
|--------------------------------------|-------------------------|------------------------|-----------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 34.4110 · Charges for Svcs - Garbage | 46,092.00 | 46,020.00 | 46,092.00 |
| 38.9000 · Miscellaneous Income | 0.00 | 0.00 | 0.00 |
| Total Income | <u>46,092.00</u> | <u>46,020.00</u> | <u>46,092.00</u> |
| Expense | | | |
| 34.4150 · Landfill Dump Fees | 174.00 | 450.00 | 0.00 |
| 51.1100 · Payroll Expense | 0.00 | 0.00 | 0.00 |
| 51.1190 · Payroll Tax Expense | 0.00 | 0.00 | 0.00 |
| 51.2100 · Group Insurance Expense | 0.00 | 0.00 | 0.00 |
| 52.2200 · Repairs and Maintenance | 56.39 | 0.00 | 60.00 |
| 52.3601 · Bank Fee | 230.38 | 210.00 | 250.00 |
| 52.3850 · Contract Labor | 40,727.00 | 43,200.00 | 43,622.00 |
| 53.1750 · Misc Expense | 0.00 | 0.00 | 0.00 |
| 57.4000 · Bad Debt Expense | 0.00 | 0.00 | 0.00 |
| 61.1000 · Transfer to General Fund | 2,160.00 | 2,160.00 | 2,160.00 |
| Total Expense | <u>43,347.77</u> | <u>46,020.00</u> | <u>46,092.00</u> |
| Net Ordinary Income | <u>2,744.23</u> | <u>0.00</u> | <u>0.00</u> |
| Net Income | <u>2,744.23</u> | <u>0.00</u> | <u>0.00</u> |

510 Electric Fund - City of Mansfield
Profit & Loss Budget vs. Actual
 July 2018 through June 2019

| | Jul '18 - Jun 19 | Original Budget | Amended Budget |
|---|--------------------|--------------------|--------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 34.4291 · Other Electric Fees - Reconnect | 210.00 | 360.00 | 210.00 |
| 34.4310 · Charges for Service - Electric | 724,451.65 | 738,153.00 | 879,557.00 |
| 34.4400 · Franchise Fee | 0.00 | 3,600.00 | 0.00 |
| 34.9900 · Late Fees | 0.00 | 4,200.00 | 0.00 |
| 36.1000 · Interest Income | 0.00 | 0.00 | 0.00 |
| 36.2000 · Change in FMV Investments | 0.00 | 0.00 | 0.00 |
| 38.1001 · Pole Rent - AT&T | 3,958.10 | 0.00 | 0.00 |
| 38.1002 · Pole Rent - Comcast | 2,656.50 | 4,000.00 | 2,700.00 |
| 38.9000 · Misc Income | 4,933.44 | 0.00 | 0.00 |
| 39.0001 · Use of Fund Balance | 0.00 | 0.00 | 0.00 |
| 39.1000 · Transfer From General Fund | 0.00 | 0.00 | 0.00 |
| Total Income | 736,209.69 | 750,313.00 | 882,467.00 |
| Expense | | | |
| 41.5001 · Depreciation | 0.00 | 0.00 | 0.00 |
| 51.1100 · Payroll - Electric | 0.00 | 2,000.00 | 2,000.00 |
| 51.1190 · PR Tax Expense | 0.00 | 153.00 | 153.00 |
| 51.2100 · Group Insurance Expense | 0.00 | 0.00 | 0.00 |
| 52.1350 · Electric Purchases | 600,646.60 | 515,201.00 | 600,700.00 |
| 52.1355 · Electric Services | 45,742.26 | 21,600.00 | 45,750.00 |
| 52.3601 · Bank Fee | 1,015.34 | 1,200.00 | 1,200.00 |
| 52.3850 · Contract Labor - Electric | 19,768.00 | 12,000.00 | 20,000.00 |
| 52.7000 · Bad Debt Expense | 0.00 | 0.00 | 0.00 |
| 52.9005 · Repairs and Maintenance | 11,140.39 | 12,000.00 | 22,000.00 |
| 53.1110 · Electric Supplies | 10,409.32 | 6,000.00 | 10,500.00 |
| 53.1500 · Training | 0.00 | 3,600.00 | 3,600.00 |
| 53.1750 · Misc Expense | 2.00 | 0.00 | 5.00 |
| 53.1799 · Return Checks from Bank | 3,946.83 | 4,200.00 | 4,200.00 |
| 54.1400 · Infrastructure - Soft & Hard | 0.00 | 30,000.00 | 30,000.00 |
| 54.1402 · City Center Project | 0.00 | 0.00 | 0.00 |
| Total Expense | 692,670.74 | 607,954.00 | 740,108.00 |
| Net Ordinary Income | 43,538.95 | 142,359.00 | 142,359.00 |
| Other Income/Expense | | | |
| Other Income | | | |
| 36.3000 · Unreal. Gain (L) on Investment | 0.00 | 0.00 | 0.00 |
| Total Other Income | 0.00 | 0.00 | 0.00 |
| Other Expense | | | |
| 61.1000 · Transfer to General Fund | 142,359.00 | 142,359.00 | 142,359.00 |
| Total Other Expense | 142,359.00 | 142,359.00 | 142,359.00 |
| Net Other Income | -142,359.00 | -142,359.00 | -142,359.00 |
| Net Income | -98,820.05 | 0.00 | 0.00 |

320 SPLOST Fund - City of Mansfield
Profit & Loss Budget vs. Actual
 July 2018 through June 2019

| | <u>Jul '18 - Jun 19</u> | <u>Original Budget</u> | <u>Amended Budget</u> |
|---|--------------------------|------------------------|-----------------------|
| Income | | | |
| 33.7100 · SPLOST Revenue | 79,776.72 | 56,992.00 | 56,992.00 |
| 36.1000 · Interest Revenue | 60.03 | 65.00 | 65.00 |
| 39.0001 · Use of Fund Balance-2011SPLOST | 0.00 | 247,650.00 | 247,650.00 |
| Test · Income Clearing | 0.00 | 0.00 | 0.00 |
| Total Income | <u>79,836.75</u> | <u>304,707.00</u> | <u>304,707.00</u> |
| Expense | | | |
| 54.1400 · Infrastructure - Soft & Hard | 28,511.38 | 304,707.00 | 179,707.00 |
| 54.1401 · 2017 SPLOST Public Safety | 0.00 | 0.00 | 0.00 |
| 54.1402 · City Center Project | 123,365.51 | 0.00 | 125,000.00 |
| 54.1403 · 2017 SPLOST Trans & Infrastruct | 0.00 | 0.00 | 0.00 |
| Total Expense | <u>151,876.89</u> | <u>304,707.00</u> | <u>304,707.00</u> |
| Net Income | <u><u>-72,040.14</u></u> | <u><u>0.00</u></u> | <u><u>0.00</u></u> |