

# ANNUAL BUDGET

FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015



# DAHLONEGA

GEORGIA, USA



Explore and Enjoy Our Heritage

MAIN STREET



NATIONAL TRUST  
for HISTORIC PRESERVATION



SITE OF THE FIRST MAJOR US GOLD RUSH

City of Dahlonega, Georgia  
General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

	2013 Actual	2014 Budget	Projected FY 2014	FY 2015 Adopted
<b>REVENUES</b>				
Taxes	\$ 2,707,459	\$ 2,736,000	\$ 2,467,595	\$ 2,656,626
Licenses and Permits	170,428	115,250	172,935	118,000
Fines, Fees, and Forfeitures	182,597	185,000	141,079	120,000
Charges for Services	31,750	27,700	44,330	34,000
Intergovernmental	142,604	18,600	259,572	18,600
Interest	9,972	10,000	4,042	5,000
Contributions	-	-	-	-
Other	17,087	4,450	7,046	4,950
<b>Total Revenues</b>	<b>3,261,898</b>	<b>3,097,000</b>	<b>3,096,599</b>	<b>2,957,176</b>
<b>EXPENDITURES</b>				
Current				
General Government	1,289,474	1,034,863	981,378	1,222,690
Judicial	226,360	214,410	215,750	147,375
Public Safety	-	-	-	-
Public Works	1,190,636	1,620,785	1,537,152	965,170
Culture and Recreation	24,954	25,660	16,615	27,660
Housing and Development	334,513	353,800	370,273	405,360
<b>Total Expenditures</b>	<b>3,065,937</b>	<b>3,249,518</b>	<b>3,121,168</b>	<b>2,768,255</b>
Excess of Revenues Over Expenditures Before Other Financing Sources (Uses)	195,961	(152,518)	(24,569)	188,921
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out)				
Multiple Grant Special Revenue Fund	-	-	-	-
Water and Sewer Enterprise Fund	(284,292)	(284,292)	(284,292)	(284,292)
Appropriations From Fund Balance	-	-	-	-
Streetscape Capital Project Fund	(163,445)	(150,000)	(150,000)	(184,000)
Appropriations From Fund Balance	-	372,372	372,372	279,371
<b>Total Other Financing Sources (Uses)</b>	<b>(447,737)</b>	<b>(61,920)</b>	<b>(61,920)</b>	<b>(188,921)</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(251,776)	(214,438)	(86,489)	-
Fund Balance October 1	3,506,153	3,254,377	3,254,377	3,167,888
Fund Balance September 30	<u>\$ 3,254,377</u>	<u>\$ 3,039,939</u>	<u>\$ 3,167,888</u>	<u>\$ 3,167,888</u>

City of Dahlonega, Georgia  
**General Fund**  
 Schedule of Revenues

	2013 Actual	2014 Amended Budget	FY 2014 Projected	FY 2015 Adopted
<b>Taxes</b>				
General Property Taxes				
Property Tax	\$ 781,957	\$ 805,615	\$ 783,904	\$ 791,721
Real Estate Transfer Tax	15,712	14,000	9,762	13,000
Motor Vehicle Tax	18,371	26,205	12,883	26,205
Motor Vehicle TAVT	102,196	120,000	135,380	65,000
Cost, Penalties, & Interest	6,724	6,000	3,214	4,000
Total General Property Taxes	<u>924,960</u>	<u>971,820</u>	<u>945,143</u>	<u>899,926</u>
Local Option Sales Tax	732,042	750,000	543,126	725,000
Franchise Tax	497,013	474,980	466,829	486,000
Insurance Premium Tax	261,157	261,000	270,403	270,000
Alcoholic Beverage Excise Tax	174,592	163,000	126,045	163,000
Excise Tax on Energy	1,619	3,000	2,157	2,700
Occupational Tax	116,076	112,200	113,892	110,000
Total Taxes	<u>2,707,459</u>	<u>2,736,000</u>	<u>2,467,595</u>	<u>2,656,626</u>
<b>Licenses and Permits</b>				
Alcohol Licenses	91,347	94,250	101,711	97,000
Building Permits	79,081	21,000	71,224	21,000
Total Licenses and Permits	<u>170,428</u>	<u>115,250</u>	<u>172,935</u>	<u>118,000</u>
<b>Fines, Fees and Forfeitures</b>				
	<u>182,597</u>	<u>185,000</u>	<u>141,079</u>	<u>120,000</u>
<b>Charges for Services</b>				
Cemetery	31,750	27,700	44,330	34,000
Other	-	-	-	-
Total Charges for Services	<u>31,750</u>	<u>27,700</u>	<u>44,330</u>	<u>34,000</u>
Intergovernmental	<u>142,604</u>	<u>18,600</u>	<u>259,572</u>	<u>18,600</u>
Interest	<u>9,972</u>	<u>10,000</u>	<u>4,042</u>	<u>5,000</u>
Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other	<u>17,087</u>	<u>4,450</u>	<u>7,046</u>	<u>4,950</u>
Total Revenues	<u>\$ 3,261,898</u>	<u>\$ 3,097,000</u>	<u>\$ 3,096,599</u>	<u>\$ 2,957,176</u>

City of Dahlonega, Georgia  
**General Fund**  
 Schedule of Expenditures

	2013 Actual	2014 Amended Budget	FY 2014 Projected	FY 2015 Adopted
<b>General Government</b>				
<b>Legislative</b>				
Personal services	\$ 121,358	\$ 121,850	\$ 122,430	\$ 140,110
Contract services	29,438	40,400	38,100	46,400
Supplies and materials	9,541	5,000	3,000	2,500
<b>Total Legislative</b>	<b>160,336</b>	<b>167,250</b>	<b>163,530</b>	<b>189,010</b>
<b>Executive</b>				
Personal services	172,462	157,800	139,510	140,150
Contract services	26,314	40,050	38,052	101,830
Supplies and materials	3,617	4,300	2,000	4,300
Capital Outlay	-	24,573	24,573	154,000
<b>Total Executive</b>	<b>202,393</b>	<b>226,723</b>	<b>204,135</b>	<b>400,280</b>
<b>Election</b>				
Contract Services	1,978	5,040	5,422	1,470
Supplies and Materials	677	200	208	-
<b>Total Election</b>	<b>2,654</b>	<b>5,240</b>	<b>5,630</b>	<b>1,470</b>
<b>Administration</b>				
Personal Services	209,638	292,030	213,725	226,500
Contract Services	667,438	305,620	360,430	368,230
Supplies and Materials	36,320	38,000	33,928	37,200
Capital Outlay	10,695	-	-	-
<b>Total Administration</b>	<b>924,091</b>	<b>635,650</b>	<b>608,083</b>	<b>631,930</b>
<b>Total General Government</b>	<b>1,289,474</b>	<b>1,034,863</b>	<b>981,378</b>	<b>1,222,690</b>

City of Dahlonega, Georgia  
**General Fund**  
 Schedule of Expenditures

	2013 Actual	2014 Amended Budget	FY 2014 Projected	FY 2015 Adopted
<b>Judicial</b>				
Municipal Court				
Personal Services	7,751	7,750	20,470	38,225
Contract Services	151,864	148,820	133,400	107,460
Supplies and Materials	840	840	1,450	1,690
Payments to Other Agencies	65,905	57,000	60,430	-
Total Municipal Court	<u>226,360</u>	<u>214,410</u>	<u>215,750</u>	<u>147,375</u>
Total Judicial	<u>226,360</u>	<u>214,410</u>	<u>215,750</u>	<u>147,375</u>
<b>Public Works</b>				
Streets Construction				
Personal Services	184,380	254,640	254,640	263,600
Contract Services	12,501	12,220	10,320	14,720
Supplies and Materials	24,448	40,400	37,405	40,400
Capital Outlay	300,405	442,330	442,330	53,000
Total Streets	<u>521,734</u>	<u>749,590</u>	<u>744,695</u>	<u>371,720</u>
Streets Maintenance				
Personal Services	390,672	380,260	312,313	307,000
Contract Services	26,793	30,510	27,198	33,510
Supplies and Materials	84,100	103,300	94,154	106,300
Capital Outlay	6,808	208,935	208,935	-
Total Streets	<u>508,372</u>	<u>723,005</u>	<u>642,600</u>	<u>446,810</u>

City of Dahlonega, Georgia  
**General Fund**  
 Schedule of Expenditures

	2013 Actual	2014 Amended Budget	FY 2014 Projected	FY 2015 Adopted
<b>Shop</b>				
Personal Services	56,343	63,050	63,050	60,320
Contract Services	2,456	3,420	7,563	7,420
Supplies and Materials	11,101	23,550	13,998	30,550
<b>Total Shop</b>	<b>69,901</b>	<b>90,020</b>	<b>84,611</b>	<b>98,290</b>
<b>Cemetery</b>				
Personal Services	68,828	47,370	47,370	37,050
Contract Services	2,565	1,950	10,950	1,950
Supplies and Materials	6,671	8,850	6,926	9,350
Capital Outlay	12,566	-	-	-
<b>Total Cemetery</b>	<b>90,629</b>	<b>58,170</b>	<b>65,246</b>	<b>48,350</b>
<b>Total Public Works</b>	<b>1,190,636</b>	<b>1,620,785</b>	<b>1,537,152</b>	<b>965,170</b>
<b>Parks</b>				
Contract Services	2,320	11,290	1,290	6,290
Supplies and Materials	18,969	6,370	7,325	21,370
Capital Outlay	3,666	8,000	8,000	-
<b>Total Parks</b>	<b>24,954</b>	<b>25,660</b>	<b>16,615</b>	<b>27,660</b>
<b>Housing and Development</b>				
<b>Inspection, Planning, and Enforcement</b>				
Personal Services	150,682	170,820	171,862	178,000
Contract Services	16,481	18,480	35,312	35,860
Supplies and Materials	5,404	7,350	5,949	9,350
Capital Outlay	4,795	-	-	25,000
<b>Total Inspection, Planning, Enforcement</b>	<b>177,363</b>	<b>196,650</b>	<b>213,123</b>	<b>248,210</b>

City of Dahlonega, Georgia  
**General Fund**  
 Schedule of Expenditures

	2013 Actual	2014 Amended Budget	FY 2014 Projected	FY 2015 Adopted
Downtown Development Authority Payments to Other Agencies	157,150	157,150	157,150	157,150
<b>Total Housing and Development</b>	<b>334,513</b>	<b>353,800</b>	<b>370,273</b>	<b>405,360</b>
 Interfund Transfers	 447,737	 434,292	 434,292	 468,292
 Contingency - Personal Services	 -	 -	 -	 -
Contingency	-	-	-	-
 <b>Total Expenditures Net of Transfers</b>	 <b>\$ 3,513,674</b>	 <b>\$ 3,683,810</b>	 <b>\$ 3,555,460</b>	 <b>\$ 3,236,547</b>

**CITY OF DAHLONEGA, GEORGIA**  
**GRANT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**

	2013 Actual	2014 Amended Budget	FY 2014 Estimate	FY 2015 Adopted
<b>REVENUES</b>				
Safety Grant	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Wellness Grant	5,000	5,000	5,000	5,000
Diving Bell Grant	-	-	-	-
Diving Bell Private Donations	-	-	-	-
Interest	271	-	100	-
<b>Total Revenues</b>	<u>17,271</u>	<u>17,000</u>	<u>17,100</u>	<u>17,000</u>
<b>EXPENDITURES</b>				
Safety Grant	12,000	12,000	12,000	12,000
Wellness Grant	4,961	5,000	5,000	5,000
Diving Bell	40,070	-	-	-
<b>Total Expenditures</b>	<u>57,031</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
Streetscape Capital Projects Fund	-	-	-	-
Operating Transfer In/(Out)	-	-	-	(35,000)
<b>Total Other Financing Sources/(Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(35,000)</u>
Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(39,760)	-	100	(35,000)
Fund Balance October 1	<u>76,776</u>	<u>37,016</u>	<u>37,016</u>	<u>37,116</u>
Fund Balance September 30	<u>\$ 37,016</u>	<u>\$ 37,016</u>	<u>\$ 37,116</u>	<u>\$ 2,116</u>



**CITY OF DAHLONEGA, GEORGIA**  
**HOTEL/MOTEL TAX FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**

	2013 Actual	2014 Amended Budget	FY 2014 Estimate	FY 2015 Adopted
<b>REVENUES</b>				
Hotel / Motel tax	\$ 154,565	\$ 160,000	\$ 158,000	\$ 160,000
<b>Total Revenues</b>	<u>154,565</u>	<u>160,000</u>	<u>158,000</u>	<u>160,000</u>
 <b>EXPENDITURES</b>				
Pur. Services - Tourism	154,565	160,000	158,000	160,000
<b>Total Expenditures</b>	<u>\$ 154,565</u>	<u>\$ 160,000</u>	<u>\$ 158,000</u>	<u>\$ 160,000</u>

CITY OF DAHLONEGA, GEORGIA  
 SPLOST CAPITAL PROJECTS FUND  
 SCHEDULE OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE

	2013 Actual	2014 Amended Budget	FY 2014 Estimate	FY 2015 Adopted
<b>REVENUES</b>				
SPLOST Revenues	\$ 506,506	\$ 262,500	\$ 246,316	\$ -
SPLOST Revenues 2014	\$ -	\$ 250,000	\$ 196,000	\$ 468,000
SPLOST Interest	123	150	100	150
<b>Total Revenues</b>	<u>506,629</u>	<u>512,650</u>	<u>442,416</u>	<u>468,150</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out				
Water & Sewer Fund	<u>(540,000)</u>	<u>(262,500)</u>	<u>(335,096)</u>	<u>-</u>
Excess/ (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(33,371)	250,150	107,320	468,150
Fund Balance October 1	<u>122,135</u>	<u>88,764</u>	<u>88,764</u>	<u>196,084</u>
Fund Balance September 30	<u>\$ 88,764</u>	<u>\$ 338,914</u>	<u>\$ 196,084</u>	<u>\$ 664,234</u>

**CITY OF DAHLONEGA, GEORGIA**  
**Downtown Development Authority**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**

	<u>2013 Actual</u>	<u>2014 Amended Budget</u>	<u>FY 2014 Projected</u>	<u>2015 Adopted</u>
<b>REVENUES</b>				
Intergovernmental	\$ 157,150	\$ 157,150	\$ 157,150	\$ 157,150
Charges for Services	-	-	-	-
Interest	560	700	300	300
Contributions	2,391	1,500	1,455	1,500
Other	391	-	-	-
<b>Total Revenues</b>	<u>160,492</u>	<u>159,350</u>	<u>158,905</u>	<u>158,950</u>
<b>EXPENDITURES</b>				
Current				
Housing and Development				
Personal Services	116,107	120,710	120,710	125,410
Professional Services	61,673	42,030	54,460	45,730
Supplies and Materials	9,946	7,400	6,577	5,900
<b>Total Expenditures</b>	<u>187,726</u>	<u>170,140</u>	<u>181,747</u>	<u>177,040</u>
Excess/ (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(27,234)	(10,790)	(22,842)	(18,090)
Fund Balance October 1	<u>193,494</u>	<u>166,260</u>	<u>166,260</u>	<u>143,418</u>
<b>Fund Balance September 30</b>	<u>\$ 166,260</u>	<u>\$ 155,470</u>	<u>\$ 143,418</u>	<u>\$ 125,328</u>

**CITY OF DAHLONEGA, GEORGIA**  
**STREETSCAPE CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**

	2013 Actual	2014 Amended Budget	FY 2014 Estimate	FY 2015 Adopted	FY 2016 Proposed
<b>REVENUES</b>					
TE Pedestrian and Landscape (9104)	\$ -	\$ 101,000	\$ 76,350	\$ 24,650	\$ -
* GA DOT TE Grant 2010 (10681)	-	500,000	-	-	500,000
* Congressional Allocation (8912)	-	369,741	-	369,741	-
Tiger II Grant	350,710	-	-	-	-
FHWA Trans (8912)	-	90,454	-	90,454	-
<b>Total Revenues</b>	<u>350,710</u>	<u>1,061,195</u>	<u>76,350</u>	<u>484,845</u>	<u>500,000</u>
<b>EXPENDITURES</b>					
TE Pedestrian and Landscape (9104)	-	126,250	76,350	49,900	-
* GA DOT TE Grant 2010 (10681)	-	600,000	-	-	600,000
* Congressional Allocation (8912)	-	612,176	-	462,176	-
Tiger II Grant	382,479	-	-	-	-
FHWA Trans (8912)	-	90,454	-	90,454	-
Phase I Construction Utility Relocation				250,000	-
Phase I Construction ROW				270,000	-
Phase I Construction Costs					670,000
<b>Total Expenditures</b>	<u>382,479</u>	<u>1,428,880</u>	<u>76,350</u>	<u>1,122,530</u>	<u>1,270,000</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In					
Multiple Grant Fund	-	-	-	35,000	-
General Fund - Using Fund Balance	163,445	150,000	150,000	184,000	-
<b>Total Other Financing Sources (Uses)</b>	<u>163,445</u>	<u>150,000</u>	<u>150,000</u>	<u>219,000</u>	<u>-</u>
Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	131,676	(217,685)	150,000	(418,685)	(770,000)
Fund Balance October 1	<u>137,593</u>	<u>269,269</u>	<u>269,269</u>	<u>419,269</u>	<u>584</u>
Fund Balance September 30	<u>\$ 269,269</u>	<u>\$ 51,584</u>	<u>\$ 419,269</u>	<u>\$ 584</u>	<u>\$ (769,416)</u>

**City of Dahlonega, Georgia**  
**Water & Sewer Enterprise Fund**

SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET ASSETS

	2013 Actual	2014 Amended Budget	2014 Projected Budget	2015 Adopted
<b>OPERATING REVENUES</b>				
Charges for Services				
Water Sales	\$ 2,022,573	\$ 2,145,000	\$ 1,945,000	\$ 2,545,040
Sewer Charges	1,399,668	1,480,000	1,340,000	1,502,823
Connection Fees	470,285	677,920	643,000	125,000
Other	4,725	23,490	9,100	22,900
<b>Total Operating Revenues</b>	<b>3,897,250</b>	<b>4,326,410</b>	<b>3,937,100</b>	<b>4,195,763</b>
<b>OPERATING EXPENSES</b>				
Cost of Sales and Services				
Professional Services	75,345	84,500	135,892	80,990
Disposal	28,711	35,000	24,000	35,000
Repairs	45,188	78,000	57,000	80,000
Rentals	3,994	3,500	4,093	7,000
Insurance	67,731	74,480	65,152	71,120
Communications	13,169	12,100	11,855	12,100
Advertising	811	1,400	86	1,400
Printing	1,990	40,000	16,269	40,280
Travel	-	8,800	-	8,800
Dues & Fees	1,991	3,800	1,851	4,420
Education/Training	1,384	-	1,001	2,000
Postage	10,928	10,300	8,142	10,300
Small Equipment	7,263	20,500	6,200	17,000
General Supplies	177,810	95,000	96,039	95,000
Water & Sewer Supplies	23,902	20,500	25,035	23,500
Grinder Pump Supplies	26,260	2,000	6,000	2,000
Propane/Natural Gas	469	800	800	800
Electricity	311,525	324,180	305,000	342,330
Fuel	22,000	25,500	19,337	28,060
Lab Supplies	3,471	6,900	4,000	7,460
Chemicals	6,092	83,000	80,000	85,000
Credit Card Processing Fees	1,697	-	1,659	-
<b>Total Cost of Sales and Services</b>	<b>831,731</b>	<b>930,260</b>	<b>869,411</b>	<b>954,560</b>
Personal Services				
Personal Services Increases	-	-	-	-
Social Security Tax	43,180	49,100	49,100	49,600
Group Insurance	157,049	191,250	191,250	191,300
Retirement	132,099	159,430	159,430	140,100
Worker Compensation	21,738	25,650	25,650	22,130
Salary & Wages	584,638	593,820	593,820	625,000
Overtime	24,395	48,000	48,000	24,200
<b>Total Personnel Services</b>	<b>963,100</b>	<b>1,067,250</b>	<b>1,067,250</b>	<b>1,052,330</b>

**City of Dahlonega, Georgia**  
**Water & Sewer Enterprise Fund**

SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET ASSETS

	2013 Actual	2014 Amended Budget	2014 Projected Budget	2015 Adopted
Depreciation	1,728,315	1,768,427	1,768,427	1,768,427
<b>Total Operating Expenses</b>	<b>3,523,146</b>	<b>3,765,937</b>	<b>3,705,088</b>	<b>3,775,317</b>
<b>Operating Income (Loss)</b>	<b>374,105</b>	<b>560,473</b>	<b>232,012</b>	<b>420,446</b>
<b>NON-OPERATING REVENUES</b>				
Interest Revenue	111,991	108,961	104,000	104,500
Gain (Loss) on Sale of Assets	(3,445)	-	(34,000)	-
<b>Total Non-Operating Revenues</b>	<b>108,546</b>	<b>108,961</b>	<b>70,000</b>	<b>104,500</b>
<b>NON-OPERATING EXPENSES</b>				
Capital	-	292,000	292,000	122,200
Bond Insurance Expense	18,700	-	-	-
Interest Expenses				
GEFA	352,958	327,240	327,240	298,033
2008 Bond	1,356,289	1,328,170	1,328,170	1,295,030
<b>Total Non-Operating Expenses</b>	<b>1,727,947</b>	<b>1,947,410</b>	<b>1,947,410</b>	<b>1,715,263</b>
Net Income (Loss) Before Transfers	(1,245,297)	(1,277,976)	(1,645,398)	(1,190,317)
<b>TRANSFERS IN (OUT)</b>				
General Fund	284,292	284,292	284,292	284,292
SPLOST	540,000	262,500	262,500	-
<b>Total Transfers In (Out)</b>	<b>824,292</b>	<b>546,792</b>	<b>546,792</b>	<b>284,292</b>
<b>Unrealized Loss on Property Held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Change in Net Assets	(421,005)	(731,184)	(1,098,606)	(906,025)
Add Back Capital	-	292,000	292,000	122,200
Unrestricted Net Assets, October 1	3,112,008	2,691,003	2,691,003	1,884,397
<b>Unrestricted Net Assets, September 30</b>	<b>\$ 2,691,003</b>	<b>\$ 2,251,819</b>	<b>\$ 1,884,397</b>	<b>\$ 1,100,572</b>

**City of Dahlonega, Georgia**  
**Solid Waste Enterprise Fund**  
**REVENUE & EXPENSE SUMMARY**

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>FY 2014 Projected</u>	<u>2015 Adopted</u>
<b>OPERATING REVENUES</b>				
Charges for Services				
Sanitation Fees	\$ 571,478	\$ 565,000	\$ 570,000	\$ 570,000
<b>OPERATING EXPENSES</b>				
Cost of Sales and Services				
Professional	\$ 384	\$ 700	\$ 200	\$ 200
Disposal	95,957	100,000	95,000	169,200
Repairs	14,124	9,500	12,000	20,000
Rentals	-	-	-	-
Insurance	12,745	12,600	10,000	9,660
Communications	408	500	400	400
Advertising	99	400	250	500
Education/Training	-	350	-	250
Small Equipment	5,480	3,000	2,000	2,000
General Supplies	10,539	32,500	5,000	43,500
Water & Sewer supplies	372	-	366	-
Electricity	250	260	200	260
Gasoline	33,129	42,000	30,000	32,000
Total Cost of Sales and Services	<u>173,487</u>	<u>201,810</u>	<u>155,416</u>	<u>277,970</u>
Personal Services				
Social Security Tax	11,635	17,660	12,000	16,700
Group Insurance	43,127	89,060	85,000	94,400
Retirement	35,542	57,390	55,000	47,100
Worker Compensation	6,474	10,400	10,000	9,600
Salary & Wages	147,849	214,860	240,000	215,000
Overtime	1,764	16,000	10,000	2,400
Total Personal Services	<u>246,391</u>	<u>405,370</u>	<u>412,000</u>	<u>385,200</u>
*Depreciation & Capital	60,565	127,879	130,860	85,860
<b>Total Operating Expenses</b>	<u>480,443</u>	<u>735,059</u>	<u>698,276</u>	<u>749,030</u>
<b>Operating Income (Loss)</b>	91,035	(170,059)	(128,276)	(179,030)
<b>NON-OPERATING REVENUES</b>				
Interest Revenue	435	370	200	150
Miscellaneous Revenue	-	-	-	-
<b>Total Non-Operating Revenues</b>	<u>435</u>	<u>370</u>	<u>200</u>	<u>150</u>
Change in Net Assets	91,470	(169,689)	(128,076)	(178,880)
Add Back Capital	-	69,000	69,000	24,000
Unrestricted Net Assets, October 1	<u>205,549</u>	<u>297,019</u>	<u>297,019</u>	<u>237,943</u>
<b>Unrestricted Net Assets, September 30</b>	<u>\$ 297,019</u>	<u>\$ 196,330</u>	<u>\$ 237,943</u>	<u>\$ 83,063</u>