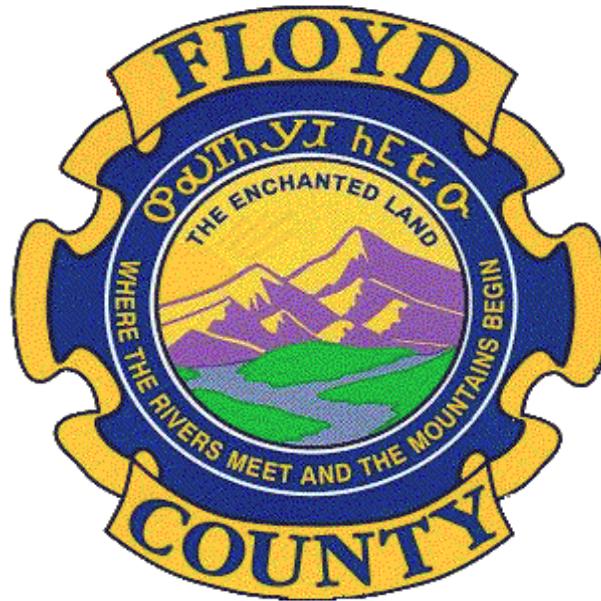


*Floyd County, Georgia*

*Unaudited Financial Statements  
For the Year Ended  
December 31, 2015*





*Unaudited Financial Statements  
For the Year Ended  
December 31, 2015*

*Prepared by:  
Finance Department*

**FLOYD COUNTY, GEORGIA**  
*Unaudited Monthly Financial Statements*  
*For the Year Ended December 31, 2015*

**Table of Contents**

	<u>Page</u>
Review of December 2015 Financials	i - xiv
December 2015 and December 2014 Revenues and Transfers In	xv
December 2015 and December 2014 Expenditures and Transfers Out	xvi
Probate and Clerk of Court Charges for Services 10 Year Comparison	xvii
Clerk of Court - Real Estate Tax Fees and Recording Intangible Taxes 10 Year Comparison	xviii
Magistrate Court Fees and Probate Court Fines 10 Year Comparison	xix
Clerk of Court Fines and Boarding Inmate Revenue 10 Year Comparison	xx
Jail Surcharge Revenues 10 Year Comparison	xxi
Tax Commissioner Revenues and LOST 10 Year Comparison	xxii
Animal Control 10 Year Comparison and E911 10 Year Comparison	xxiii
Health Insurance Claims/Premiums 9 Year and 2015 Monthly Comparison	xxiv
Monthly Financial Statements	
Summary of Operations	1 - 2
General Fund	3 - 4
Fire Fund	5
Hotel/Motel Fund	6
E-911 Fund	7
800 MHz Communication System Fund	8
Emergency Management Fund	9
Law Library Fund	10
Solid Waste Fund	11
Stadium Maintenance Fund	12
Work Release Center Fund	13
1996 SPLOST Fund	14
2003 SPLOST Fund	15
2006 SPLOST Fund	16
2009 SPLOST Fund	17
2013 SPLOST Fund	18
Water Fund	19
Water Fund-Cash Basis	20
Airport Fund	21
Airport Fund- Cash Basis	22
Forum Fund	23
Forum Fund - Cash Basis	24
Recycling Fund	25
Recycling Fund - Cash Basis	26
Animal Control Fund	27
Health Insurance Fund	28
Workers' Compensation Fund	29
Recreation Fund	30 - 31
Capital Projects and Capital Equipment Fund	32 - 34
Local Option Sales Tax Report	35
Water Debt Coverage Ratio	36
Non-Capital Equipment	37-40
Recreation Equipment and Capital Projects	41

# Floyd County Review of December 2015

## General Fund

- Revenues
  - Taxes are \$1,508,570 more than last year. However, Taxes are only .7% above the 2015 budgeted amount.
    - Property Taxes – Current Year are \$1,844,285 more than 2014, an 8.6% increase.
    - There is a \$117,600 increase in Prior Years property tax collection. This is largely due to the addition of a Delinquent Tax Officer in the Tax Commissioner’s office making collections on prior years’ personal property taxes due. This is not a trend that will continue. Once the prior years’ taxes are caught up, we will begin to see a decrease in this revenue to normal levels.
    - As a result of increased Prior Years property tax collections, Penalties & Interest revenue is \$27,550 more than 2014.
    - There is a decrease in Sales Tax collections of \$601,390 or 7.7%. In July, the DOR withheld \$700,150 towards the sales tax repayment. In August, the remainder of the sales tax repayment was withheld from our distribution. These two payments were for years 2005-2012. We were told by the Georgia DOR that there will be no more repayments. However, we are waiting for written confirmation on this.
    - Motor Vehicle Taxes are \$232,060 less than 2014, a 19.5% decrease.
    - Motor Vehicle TAVT is \$249,970 more than last year. This is an 18% increase.
    - The net of the changes in Motor Vehicle Taxes and TAVT is an increase of \$17,900 or a net decrease of 1.4%. This is a reflection that Motor Vehicle Taxes are decreasing at a greater rate than TAVT is increasing.
    - When comparing Sales Tax, Motor Vehicle Taxes and TAVT as a whole for each year, we are \$583,480 behind 2014. This is a 5.6% decrease. This is due to the sales tax repayment.
  - Intergovernmental Revenue is \$17,450 more than last year.
    - There is an increase in State Offender Rehab of \$36,140 compared to 2014, a 1.2% increase.
    - There is a decrease in the COPS program revenue through year end of \$6,685. A long-time school resource officer transferred to an investigator’s position and a new resource officer was hired with a lower salary.
  - Charges for Services are \$218,285 less than 2014.
    - Sheriff Boarding Inmates is \$216,490 less than 2014, a 38.9% decrease.
      - Chattooga County Boarding Inmate revenue is down \$236,705 from 2014. This is a 59.6% drop.
      - Social Security Administration revenue is \$29,600 more than 2014, an increase of 59.4%.
      - US Marshals revenue has decreased by \$18,160 or 51.5%.
    - Sheriff Fees & Services has decreased \$21,570 during 2015 or 11%.
    - Clerk of Court Charges for Services increased by \$38,250 when compared to 2014. This is a 10.7% increase.
    - Probate Court Charges for Services are comparable to 2014.
    - Magistrate Court Fees have decreased by \$19,925 in 2015 or 5.8%.

## Floyd County Review of December 2015

### General Fund (cont'd)

- Revenues (cont'd)
  - Fines & Forfeitures are up \$10,650.
    - Clerk of Court Fines are up \$9,605 in 2015, 2.4%.
      - The Clerk of Court is merely a pass through for fines. All fines collected are paid out each month.
    - Probate Court Fines are down \$8,885 or 1.5% in 2015.
      - The revenue in this account depends on a couple of factors.
        - One factor is the actual number of citations issued and paid.
          - We receive funds from Probate Court based on actual citations paid.
          - When people can't pay, the judge might suspend the fine and give them community service or jail time while others will go on probation. This means we would not receive any funds for those people.
        - Another factor is the number of probate filings.
          - We only receive payment for these when they are completely paid.
- Expenditures
  - Human Resources is 3.2% over the annual budget.
    - Salaries & Wages are 6.4% over the annual budget due to a retirement payout.
    - Employee medical exams are 13.1% over the annual budget due to the number of pre-employment screenings and random drug tests done during 2015.
  - Board of Registrars is 1.4% over the annual budget.
    - Salaries & Wages are 4.7% over the annual budget due to a retirement payout.
    - Travel & Training is 42.7% over the annual budget due to training a new Elections Supervisor.
    - Postage is 8.4% above the annual budget due to the number of required mailings.
  - Court Reporter-Judge Niedrach is 1.4% above the annual budget.
    - Salaries & Wages are 4.1% over the annual budget. Court Reporter court appearance and per page fees were increased in 2015.
    - Voluntary Insurance is 20.8% above the annual budget. However, this is only \$50.
    - Supplies are 12.4% over the annual budget.
  - Medical Department – Prisoners is 1.1% above the annual budget due to inmate medical costs.
  - Economic Development is 1.6% over the annual budget due to the year end reconciliation of Hotel/Motel funds paid to the City of Rome.
- Fund Balance
  - For the year ending December 2015, the General Fund has increased fund balance by \$1,521,888 compared to an increase of \$437,722 for the year ending December 2014.

## **Floyd County Review of December 2015**

### **General Fund (cont'd)**

- Fund Balance (cont'd)
  - In total, revenues for 2015 are only .8% above the annual budget. The increase to Fund Balance is due to significant savings in many areas throughout the County.
    - There are several departments with significant savings in Salaries & Wages due to vacant positions not being filled or being filled late in 2015. The savings in 2015 are \$466,690.
    - We have Gas & Oil savings of \$138,000 compared to the 2015 annual budget.
    - Pension expenditures are below the budgeted level for 2015 by \$410,925.
    - Transfers Out are \$176,120 below the annual budget due to a decrease in the transfers to Capital Projects and Debt Service. These decreases were offset by an increase in the transfer to Workers' Compensation.
    - General Services has savings of \$326,900 from various line items such as Annual Leave Accrual, Contingencies, Basic Insurance and Utilities.

### **Fire Fund**

- Revenues
  - Taxes are \$181,946 more than last year.
  - Insurance Premium Tax is \$204,184 more than last year.

### **E911 Fund**

- Revenues
  - We received \$172,038 of prepaid phones revenue from the Georgia Department of Revenue. This is \$1,159 more than we received last year.
- Expenditures
  - Voluntary Insurance is at 113.1% of the annual budget. This will be adjusted with year-end budget revisions.
  - Basic Insurance is at 103.8% of the annual budget. This will be adjusted with year-end budget revisions.
  - Total Expenditures are at 93.6% of the annual budget.

### **800 MHz Communication Fund**

- Revenues
  - Tower Lease revenues are 74.6% below the annual budget because we are currently only leasing space to one company.
- Expenditures
  - Voluntary Insurance is at 103.7% of the annual budget. This will be adjusted with year-end budget revisions.
  - Lease Purchase is at 101.1% of the annual budget. This line item is used to pay American Tower for tower rent. This will be adjusted with year-end budget revisions.

## Floyd County Review of December 2015

### **800 MHz Communication Fund (cont'd)**

- Expenditures (cont'd)
  - Basic Insurance is at 103.8% of the annual budget. This will be adjusted with year-end budget revisions.
  - Total Expenditures are at 52% of the annual budget.

### **Emergency Management Fund**

- Revenues
  - We received revenue for the following grants:
    - GEMA-Emergency Management - \$29,395
    - LEPC - \$4,610
  - Tim has submitted the Hazard Mitigation grant reimbursement and we are waiting to receive the funds. We have accrued \$12,500 in revenue for this grant.
- Expenditures
  - Total Expenditures are 85.4% of the annual budget.

### **Solid Waste Fund**

- Revenues
  - Taxes are \$28,505 less than last year and are 1.2% below the budget.
    - Property Taxes – Current Year are at approximately 85% of the YTD budget. When compared to 2014 we have collected 16.5% less.
    - Prior Year Property Tax collections are at approximately 110.5% of the YTD budget. When compared to 2014 we have collected approximately 11.1% more in Prior Year property taxes. This is due to the addition of a Delinquent Tax Officer in the Tax Commissioner's office making collections on prior years' personal property taxes due. This has also caused a slight increase in Property Tax Penalties and Interest.
    - Motor Vehicle tax collections are down \$10,704 when compared to 2014 due to vehicles coming off the digest. However, this is offset by an increase of \$10,668 in Motor Vehicle TAVT collections.
  - Interest Earned is \$162 less than last year.
  - Total Revenues are \$28,667 less than last year.
- Expenditures
  - Voluntary Insurance is 57.8% more than the annual budget. The new policy year began in October and more people are taking advantage of the benefits offered. This will be adjusted during the year-end budget revision process.
  - Total Expenditures are 12.4% below the YTD budget.

### **Stadium Maintenance Fund**

- Revenues
  - Total Revenues are 99% of the annual budget.
    - We received the annual payment from the Atlanta Braves organization. Season Ticket Sales are \$23,018 less than last year. Last year, we were informed that our program was on a downward trend, which is normal for minor league programs. There was only a slight increase last year because other ticket packages were incorrectly included in the sales.

## Floyd County Review of December 2015

### Stadium Maintenance Fund (cont'd)

- Expenditures
  - We are still waiting to receive charges from the Rome Braves for maintenance throughout the year that we will reimburse.

### Work Release Center Fund

- Revenues
  - Total Revenues are \$134,047 less than 2014.
    - Charges for Services is down \$108,666.
      - This is largely due to a decrease in Boarding Inmates fees of \$107,093 as the result of a drop in the number of Work Release Residents.
    - Also, a portion of this can be attributed to a decrease in the Transportation Fee of \$25,316.
- Expenses
  - Total Expenses are \$25,797 higher than 2014.
    - Operating
      - The Salaries and Benefits line item is \$51,551 higher in 2015 than it was in 2014.
        - The Salaries line item is \$38,410 more in 2015 than it was in 2014.
          - There were 2 employees that retired during 2015 and were paid out.
          - Also, before the warden and deputy warden were named they were given interim pay, a portion of that was in this account.
        - Health Insurance expense is \$9,990 more this year than in 2014.
      - Voluntary Insurance is 39.9% over budget for 2015. This will be adjusted during the year-end budget revision process.
      - Basic Insurance is over the annual budget by 3%. This will be adjusted during the year-end budget revision process.
    - Transportation
      - The Salaries and Benefits line item is \$119 less in 2015 than it was in 2014.
        - When compared to 2014, this year we have spent \$4,049 more on Salaries and Social Security and Medicaid, but this is not noticeable when looking at the total Salaries and Benefits line item due to the fact that last year we spent \$4,122 more on Health Insurance and Voluntary Insurance.
      - Salaries and Wages is 4.2% over the annual budget for 2015. This is partially due to the employees receiving a 1% pay increase; this will be adjusted during the year-end budget revision process.
      - Social Security and Medicare is 5.3% over the annual budget for 2015. This will be adjusted during the year-end budget revision process.

## Floyd County Review of December 2015

### Work Release Center Fund (cont'd)

- Expenses (cont'd)
  - Voluntary Insurance is 38.2% over the annual budget for 2015. This will be adjusted during the year-end budget revision process.

### Water Fund

- Revenues
  - Charges for Services are \$107,600 more than the prior year but are 3% below the annual budget. Consumption reports show a 1.9% rise in usage compared to last year. An older large meter was reading incorrectly over several months and when the problem was discovered the meter was changed out to a new one.
  - Interest Revenue is \$4,900 more than last year but is 22% below the annual budget. Interest rates at East West Bank are a little better than they were last year.
  - Operating Revenues are \$109,100 more than the prior year but are 2.6% below the annual budget.
- Expenses
  - Administrative Voluntary Health is 3.2% higher than the annual budget but only by \$39. Differences between the withholdings and the invoices were written off at year end.
  - Administrative Water Collection expense is 25.6% above the annual budget. We changed credit card companies in November of last year in hopes of saving money. There were initial fees that came with these changes and hopefully costs will begin to drop. To date there has been a 16.25% increase in costs totaling approximately \$3,100. Usage has slightly increased, but inquiries revealed that we were being charged a different amount for fees than our contract reflected. United Community stated that the contracts were marked incorrectly but because of the confusion the PCI fees have been lowered 33% across the board for the remainder of our contract. This will be addressed with the year-end budget revision.
  - **Total Administration Expenses are 1.8% more than the annual budget.**
  - Distribution Voluntary Insurance is 27.7% more than the annual budget. Differences between the withholdings and the invoices were written off at year end.
  - Distribution Supplies is 17.9% above the annual budget. There was a reclassification of cleaning supplies on the Bank of America card from All Other to Supplies. This will be addressed with the year-end budget revision.
  - **Total Distribution Expenses are 22.7% below the annual budget.**
  - Treatment Plant Salaries & Wages is \$8,781 more than the annual budget. For 2015, beeper and overtime pay totaled \$8,752. This will be addressed with the year-end budget revision.
  - Treatment Plant Voluntary Insurance is 2.2% more than the annual budget. Differences between the withholdings and the invoices were written off at year end.
  - Treatment Plant Office Supplies are 2.6% more than the annual budget. This will be addressed with the year-end budget revision.
  - **Total Treatment Plant Expenses are 8.8% less than the annual budget.**
  - **Total Operating Expenses are 17.8% below the annual budget.**

## **Floyd County Review of December 2015**

### **Airport Fund**

- Revenues
  - Fuel Sales is \$189,500 less than in 2014 and is 6.6% less than the annual budget. Jet Fuel sales are down 18.3% from 2014. Our local sales are down due to corporate aircraft not flying as much as they have in the past. It looks like that is the trend in most places as well. Net Jets and Flight Options, the two time share charter companies, are not in as much as they used to be. Windstream Corp used to come in on a regular basis; however, according to the CEO they are cutting back on their aviation department. General Shale is not flying in as much because the local plant is operating great and they do not need to visit as often. International Paper is not in as much either. Also, one day was cut off of the airshow this year due to poor weather conditions.
  - Rental Income is \$1,900 more than last year and is 0.3% above the annual budget. There was a rate increase at the beginning of 2015, and Floyd County Police was charged for nine months rent on a hangar for the RICO investigation.
  - Miscellaneous Revenue is \$16,700 more than in 2014. Late fees have more than doubled compared to last year.
  - Total Operating Revenues are 1.2% less than the annual budget and are \$171,600 less than 2014.
- Expenses
  - Voluntary Insurance is 4% higher than the annual budget but only by \$22. New rates went into effect in October. Included in that amount is \$6 of write offs occurring from rates on the invoice being more than was withheld.
  - Repairs & Maintenance Buildings is 20.8% more than the annual budget. Through contractual obligations we had to replace a hangar door on the hangar that is rented by Hixson Flight Museum.
  - Data Processing is 1.5% more than the annual budget but only by \$40. The monthly user fee for our cash receipts program went up by \$20 a month in March of this year. There were also some costs related to the new website.
  - Air Show Expenses are 2.1% above the annual budget. All expenses should have been accounted for by this time.
  - Cost of Goods Sold is down from the prior year by \$210,300 and is 20.5% below the annual budget. The drop in Jet Fuel sales explains this.
  - Total Operating Expenses are 13.8% below the annual budget and are \$241,300 less than 2014.

### **Forum Fund**

- Revenues
  - Charges for Services are \$23,700 less than last year, and are 4.8% below the annual budget. As compared to last year, Event Revenues, Food & Beverage Commissions and Novelty Commissions have decreased 16.8%, 67.2% and 86.6% respectively. There were less ticketed events in 2015 than 2014 where most of this revenue is generated.
  - Rental Fees is 17% above the annual budget and is \$39,000 more than last year. The amount generated by individual room rentals has increased by 54%.
  - Miscellaneous Revenue is \$300 less than last year due to fewer late charges being issued.

## Floyd County Review of December 2015

### Forum Fund (cont'd)

- Expenses
  - Total Revenues are \$900 less than in 2014, but are 15.5% above the annual budget.
  - Utilities are 3.9% more than the annual budget. Earlier in the year we had a problem with a broken valve on the cooling tower that caused water to run continuously. That particular water bill is once again running high. Facilities Management has checked on this and there was a problem with a leak. Since the bill is still running high, Facilities is continuing to look into this.
  - Food & Beverage Expense is 3.3% above the annual budget. This was a result of the adjustment for the year-end inventory count.
  - Total Operating Expenses are 11.6% less than the annual budget.

### Recycling Fund

- Revenues
  - Intergovernmental Revenues from the Solid Waste Commission are \$4,300 lower than last year and are 8.9% lower than the annual budget. We billed for tipping fees throughout the year this year instead of waiting until the end of the year.
  - Material Sales is \$99,000 less than in 2014, and is 27.4% less than the annual budget. Sales compared to last year have dropped by 37.9% overall. Specifically, corrugated, mixed paper, colored glass, #2 plastic and steel is down 31.8%, 15.6%, 33.8%, 74.4% and 67.5% respectively. Materials sell for a lower amount if they are comingled and prices have dropped since last year.
- Expenses
  - Voluntary Insurance is 24.3% more than the annual budget. New coverages began in October. Differences between the withholdings and the invoices were written off at year end.
  - Repair & Maintenance is 2.8% above the annual budget. There were two large repair invoices in December. One to Courtesy Ford for \$1,027, and one for the baler to Dunham Rubber and Belting for \$1,671.
  - Total Operating Expenses are \$870 higher than last year but are 18.2% below the annual budget.

### Animal Control Fund

- Revenues
  - Fines and Forfeitures are at 2.9% of the annual budget. We have \$3,488 less this year compared to last year. This is due to citations being down some this year and the fines are ultimately set by the judge. Animal Control has also been limited to issuing citations based on the complainant's willingness to appear in court as a witness.
  - Credit Card Processing Fees are at 80.8% of the annual budget. The credit card fee expenditures are charged against the revenue in this line item.
  - Total Revenues are 82.5% of the annual budget.
- Expenditures
  - Salaries and Wages are at 100.7% of the annual budget. This is due to employees having to work overtime until positions were filled. This will be adjusted with year-end budget revisions.

## Floyd County Review of December 2015

### **Animal Control Fund (cont'd)**

- Expenditures (cont'd)
  - Voluntary Insurance is at 120.5% of the annual budget. This will be adjusted with year-end budget revisions.
  - Legal Fees is at 127% of the annual budget. These are higher due to time spent on a violent dog case and an ordinance change. A budget transfer was made for previous charges, but new charges were recognized in December and will be adjusted with the year-end budget revision.
  - Total Expenditures are 97.6% of the annual budget.

### **Health Insurance Fund**

- Revenues
  - Total Revenues are 0.4% above the annual budget, and are \$54,000 more than last year.
- Expenditures
  - Telephone is 6.1% higher than the annual budget but only by \$3.
  - Claims are 8.7% below the annual budget but are \$153,000 higher than 2014.
  - Premium Payments are 32.9% less than the annual budget and are \$93,800 less than last year. Our monthly premium seems to be running about \$10,000 less a month.
  - HRA Payments are 38.9% below the annual budget and are \$28,200 less than last year.
  - Professional Fees are 3.3% above the annual budget and are \$1,600 more than last year. The fees for FSA have increased by 30% from last year and the HRA fees have increased 3%.
  - Total Expenditures are 12.4% less than the annual budget.

### **Workers' Compensation Fund**

- Revenues
  - Total Revenues are \$26,093 less than 2014.
    - This is largely due to the fact that in 2014 the General Fund transfers in totaled \$816,135. This year the General Fund has only transferred in \$794,088. This is a drop of \$22,047.
    - Also, the Reimbursements for 2014 totaled \$9,047 more than the total for 2015.
    - These two decreases are slightly offset by the fact that this year the Recreation Contribution was \$85,000 whereas last year it only totaled \$80,000.
- Expenditures
  - Claims expense year to date is \$903,605 and is 9.9% over the annual budget.
    - Compared to last year, Claims Expense is down \$75,466.
  - Actual claims paid to date are \$903,605. The incurred but not paid claims are currently a net of \$(103,999).
    - The Reserves, incurred but not paid claims, is now broken out between the County and the Recreation Department.
      - County - \$(104,278)
      - Recreation - \$279

## **Floyd County Review of December 2015**

### **Workers' Compensation Fund (cont'd)**

- Expenditures (cont'd)
  - Excess Insurance premium for 2015 is \$110,994 versus \$59,967 for 2014. This is an increase of \$51,027.

### **Rome-Floyd Parks and Recreation Authority**

- Revenues
  - Total Revenues are \$188,319 less than 2014.
  - There are several areas within the Recreation Authority where we have experienced an increase in revenue over 2014:
    - Miscellaneous Revenues are up by \$17,117 due to events that Shorter University had in their contract with the Recreation Department and paid for, but did not take place.
    - Gymnastics is \$65,745 more than at this time last year.
      - This is largely due to the state meet that we hosted and an increase in Instructional Fees, Resale Items and Gym Rentals.
    - Special Population Services is \$2,675 more than 2014.
      - This is due to an increase in the Senior Center rentals.
    - Coosa River Trading Post is \$5,469 more than last year.
      - This year we have seen an increase of \$6,569 in camping rentals. This has been slightly offset by small decreases in the Vending Machines sales, Groceries, Beverages, Bait sales and Parking and Launch fees. Earlier in the year we had several campers that were living there. Since then, this has been stopped to allow open sites for visitors.
    - The Tennis Center has generated \$4,974 more in revenue in 2015 than in 2014.
      - This is largely due to increases in Lessons and Tournament fees, but has been slightly offset by decreases in Court Fees and the Adult League.
    - The Recreation Centers have also generated \$22,177 more in revenue in 2015 than they did over the same time period in 2014.
      - Anthony Day Camps revenue is \$7,410 more than 2014.
      - The Fielder Center Rental revenue is \$2,224 more than 2014.
      - North Floyd revenue is \$17,835 more than 2014.
        - This is largely due to the Day Camps and Other Programs line items, which is \$15,055 more than 2014.
          - Soccer is reported in the Other Programs line item this year, whereas last year it was reported in another location.
        - Facility Rentals have seen an increase of \$2,781 in 2015.
  - These increases are offset by the following decreases in revenue:
    - The Swimming Pool shows a drop of \$19,505.
      - Admission is down \$13,567. Some of the decreased revenue can be attributed to the pool being closed several times earlier this summer.
    - Other Programs is down \$13,722.

## Floyd County Review of December 2015

### Rome-Floyd Parks and Recreation Authority (cont'd)

- Revenues (cont'd)
  - This is largely due to a decrease of \$18,383 in Road Races due to less participation. Also, the Special Events line item is down \$5,513 when compared to 2014.
  - These two decreases are slightly offset by an increase in Day Camps revenue of \$6,850.
  - Concessions is down \$54,128 compared to 2014.
    - Alto Park concessions are down \$12,458.
      - This drastic drop is due to a large amount of rain outs and tournament cancelations earlier in the season.
    - Barron Stadium concessions are down \$27,990.
      - This is due to the fact that this facility is no longer operated by the Recreation Authority.
    - Etowah Park has \$10,651 less in concession sales than in 2014.
      - There were no games played at Etowah Park in Spring and Summer of 2015.
    - Riverview has experienced a drop of \$3,917.
      - This is due to less events taking place at that location this year.
  - Youth Athletics is down \$13,636 when compared to 2014.
    - This is largely due to Youth Football and Cheerleading.
      - Participation was down \$14,685 and Gate Receipts is down \$2,676.
    - Youth Baseball also had a decrease of \$8,973 when compared to 2014.
      - This decrease is largely due to a decrease in Individual Fees.
    - Youth Basketball offset the above decreases with an increase of \$14,775.
      - This increase is largely due to an increase in Individual Fees and Tournament Fees.
  - Adult Athletics is down \$16,679 when compared to 2014.
    - This is due to the fact that the Adult Softball league has not had enough interest this year to have a season.
  - Scoreboard Revenue is \$5,710 less than 2014.
  - Parks and Recreation Services has experienced a decrease of \$17,921 when compared to 2014.
    - Ball Field Rentals account for \$10,020 of this decrease.
    - Shelter Rentals account for \$4,738 of this decrease.
  - Barron Stadium Revenue is \$155,949 less than this time in 2014.
    - Advertising Revenue accounts for \$21,000 worth of this difference.
    - Stadium Rentals accounts for \$134,949 of this decrease.
- Expenditures
  - Total expenses are \$325,557 less than 2014.
    - Gymnastics has seen an increase of \$41,201 over 2014.

## Floyd County Review of December 2015

### Rome-Floyd Parks and Recreation Authority (cont'd)

- Expenditures (cont'd)
  - This is due to the Gymnastics state meet that was held in March and an increase in Salaries and Benefits.
  - Coosa River Trading Post expenses have increased \$8,247.
    - The Salaries and Benefits line items has experienced an increase for multiple reasons:
      - In prior years there was a full-time employee that worked there several days a week. With the shortage of employees in the main office they have been unable to do this, leading to an increase in responsibility and hours for the part-time employee. Due to the increased responsibility, the part-time employee received a raise earlier this year.
    - The Utilities expense is up due to additional camping rentals.
    - We have also seen an increase in the Fishing Licenses expense.
    - All of the above noted increased expenses are mostly covered by increased revenues.
  - Youth Athletics has experienced an increase of \$5,698 when compared to last year.
    - Youth Basketball has increased expenses in 2015 of \$11,011.
      - Salaries and Benefits and Contract Labor make up this increase.
        - 2015 experienced an increase in participation thus there were more teams and more games. This increase created the need for more workers causing an increase in the Salaries and Benefits.
        - Contract Labor is where referees for the District Tournament are charged. For this tournament, GHS Officials have to be used.
    - Youth Softball has increased expenses in 2015 of \$4,896.
      - Salaries and Benefits and Contract Labor make up the bulk of this increase.
        - At the beginning of the season the full-time coordinator was no longer employed with the Recreation Department. In order to complete the season, part-time positions were filled to work when the full-time employee would have normally been working.
        - Contract Labor is where referees for the tournaments are charged. For these tournaments GHS Officials have to be used.
  - Recreation Centers has seen an increase in expenses of \$21,453.
    - The Anthony Center has seen an increase of \$7,956 in expenses. This is largely due to Salaries and Benefits and Supplies.
      - Salaries and Benefits has experienced an increase due to the fact that 4 camp workers who have worked there for several years were only making \$7.25 per hour and their pay was increased to \$8.00 an hour.

## Floyd County Review of December 2015

### Rome-Floyd Parks and Recreation Authority (cont'd)

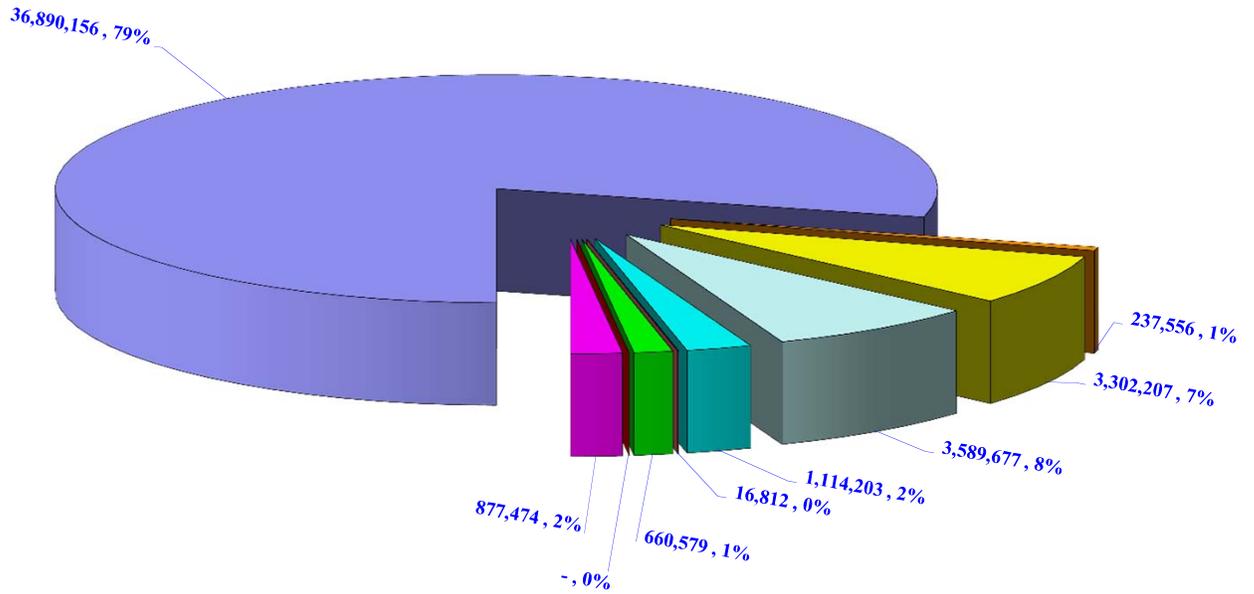
- Expenditures (cont'd)
  - The Supplies line item pays for the field trips that the camp groups take. The price that the Recreation Department is charged for these trips increased in 2015.
  - North Floyd Park has an increase of \$11,917 in expenses. This is due to Contract Labor.
    - The Contract Labor line item is where the North Georgia United Soccer payout is paid from. With this program, the contract is set up to pay 80% out and the Recreation Department makes 20%. Attendance was up this year causing an increase in the payout.
  - Buildings has experienced an increase of \$9,674 when compared to 2014.
    - This increase is due to the Repairs and Maintenance line item.
      - This year several HVAC units had to be repaired and we had to replace the thermostats at the Administration Building. They also had to do work on an elevator and a steel stair case at the Upper Alto press box.
  - Although the above areas of the Recreation Authority have experienced an increase in expenses over the past year, many locations have experienced a decrease in expenses.
    - Administrative Operations has seen a drop of \$99,155.
      - This is largely due to the Salaries and Benefits line item as the result of open positions that we had throughout the year.
    - The Swimming Pool has experienced decreased expenses of \$7,378 compared to 2014.
      - This is due to a decrease in Utility expenses.
    - Concessions has seen a drop of \$44,755.
      - This decrease, for the most part, can be seen within the Concession expense line item. This is where food and beverages are purchased for resale. A large reason for the drop in expenses has to do with the lack of use due to rainouts and cancelations.
      - The Salaries and Benefits line item has also experienced a decrease since last year. This is also due to rainouts and cancelations.
    - Adult Athletics has had a drop of \$10,668.
      - This is due to the fact that the Adult Softball league has not had enough interest this year to have a season.
    - Recreation Services Administration has experienced a drop in expenses of \$44,812.
      - This is due to a decrease in Salaries and Benefits.
    - Parks and Recreation Services has experienced a decrease of \$78,587 when compared to 2014.
      - This is due to a decrease in Salaries and Benefits because of frozen positions.
    - Barron Stadium has experienced a drop of \$34,596.
    - The Shop has decreased expenses of \$19,907 for 2015.
      - This is largely due to a decrease in the Gas and Oil expense.

## Floyd County Review of December 2015

### Rome-Floyd Parks and Recreation Authority (cont'd)

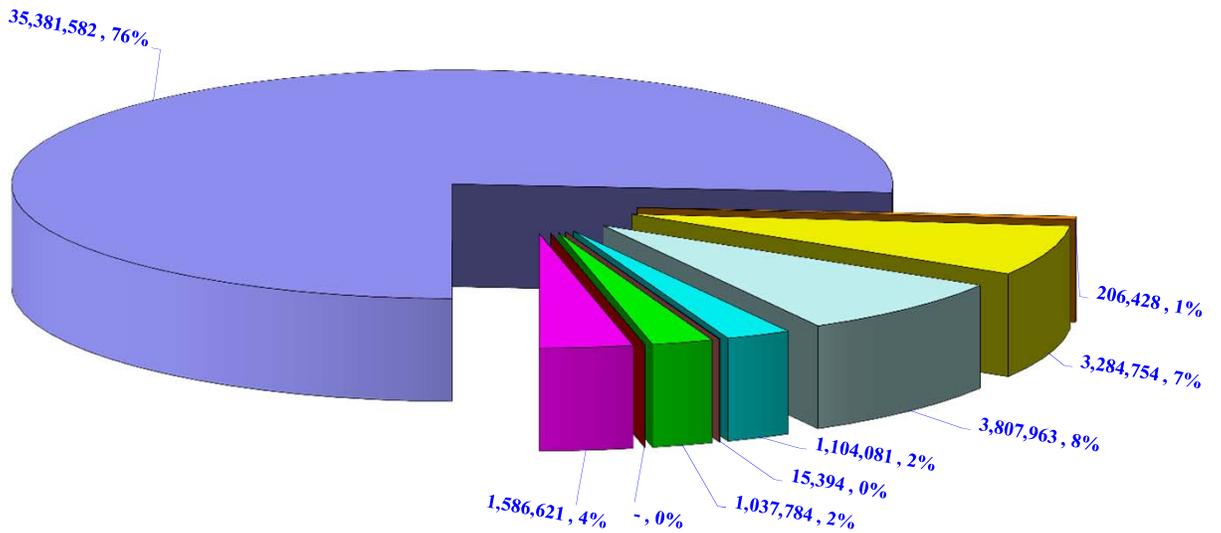
- Expenditures (cont'd)
  - Depreciation is no longer on the books for Recreation. When the Recreation Authority became a part of the County, all assets were transferred to the County as well. All depreciation and the current book value of any assets currently depreciating can be seen in the Gain/Loss – Fixed Assets line item within Administrative Operations for the month of December. This will be the last time these items are on the books for the Recreation Department.
  
- The following accounts are over budget for the year and will be adjusted during the year-end budget revision:
  - Administrative Operations:
    - Meals is over budget by 23.7%.
      - This is due to the fact that Kevin had meetings with his staff where he provided food. Also, he had several lunch meetings with community leaders.
    - Transaction Fees is over budget by 13.2%.
    - Utilities is over budget by 12%.
  - Special Populations:
    - Utilities are over budget by 21.2%.
  - Coosa River Trading Post:
    - License expense is over budget by 10.7%
    - Bait expense is over budget by 11.4%.
    - Fish/Camp Supplies expense is over budget by 6.7%.
    - Utilities are over budget by 35.6%.
    - Telephone is over budget by 12.9%
  - Parks and Recreation Services:
    - Utilities are over budget by 9.5%.
  - Shop:
    - Repairs and Maintenance is over budget by 2.6%.
    - Utilities are over budget by 19.1%.
    - Telephone is over budget by 3.3%.
  - Salaries and Wages and FICA are over budget for the Youth Football and Cheerleading, Youth Volleyball, the Anthony Center and North Floyd Park. These are areas where part-time employees are hired and it is hard to predict their hours.
  - Utilities are over budget at the Anthony Center, the Fielder Center, the Gilbreath Center, North Floyd Park and Shannon Park.

### December 2015 Revenues and Transfers In



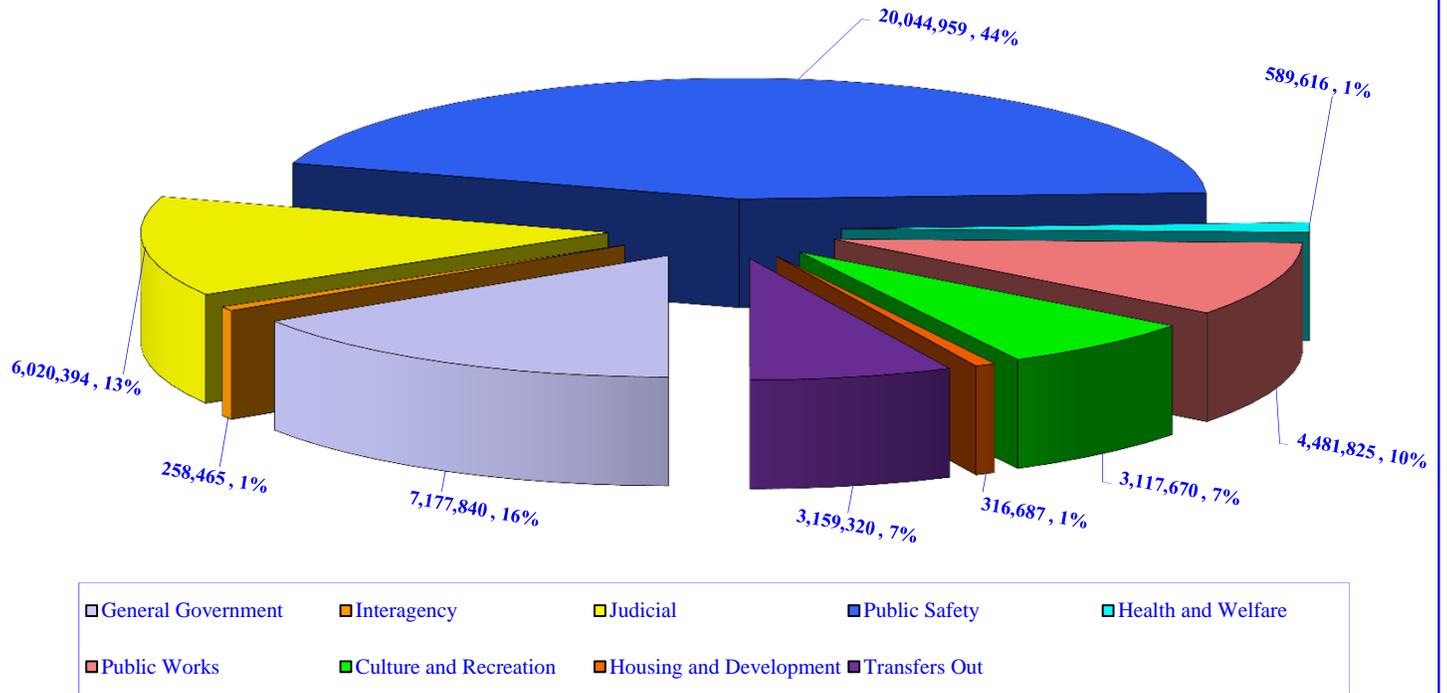
Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines and Forfeitures
Interest Earned	Miscellaneous	Fund Balance Transfer	Transfers In	

### December 2014 Revenues and Transfers In

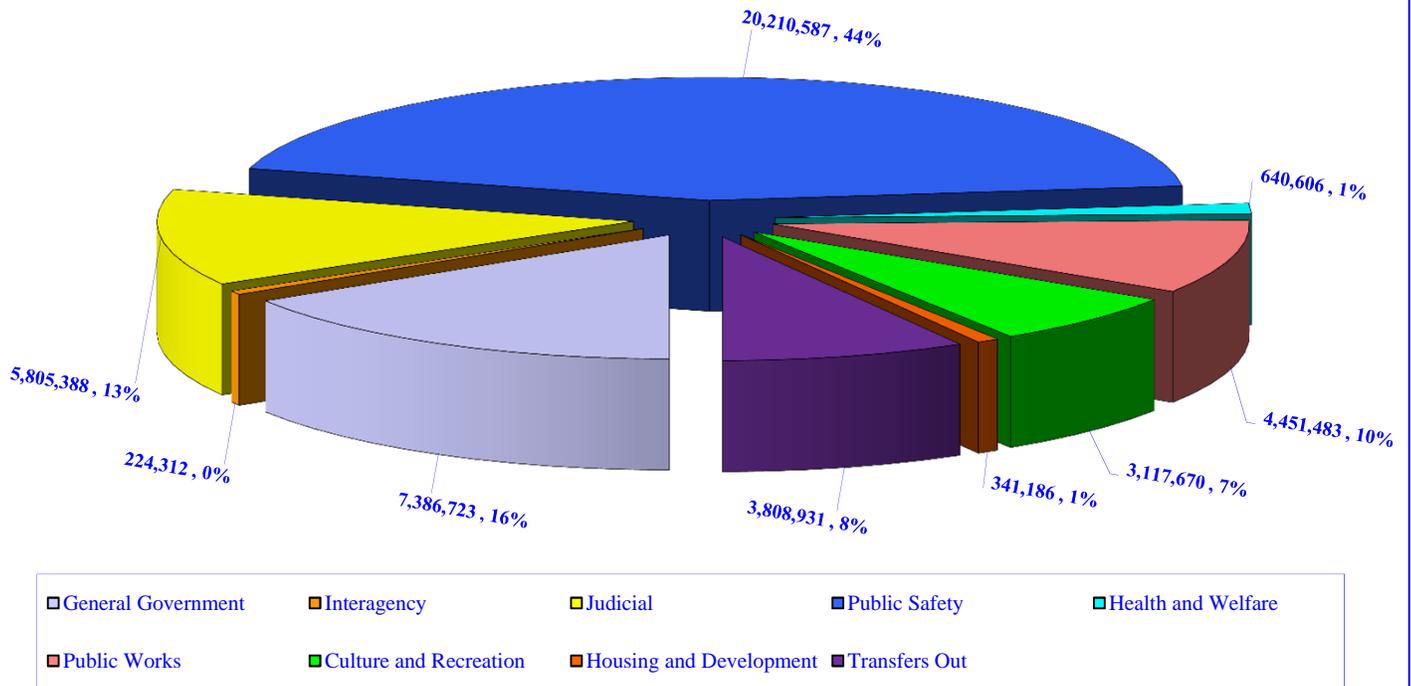


Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines and Forfeitures
Interest Earned	Miscellaneous	Fund Balance Transfer	Transfers In	

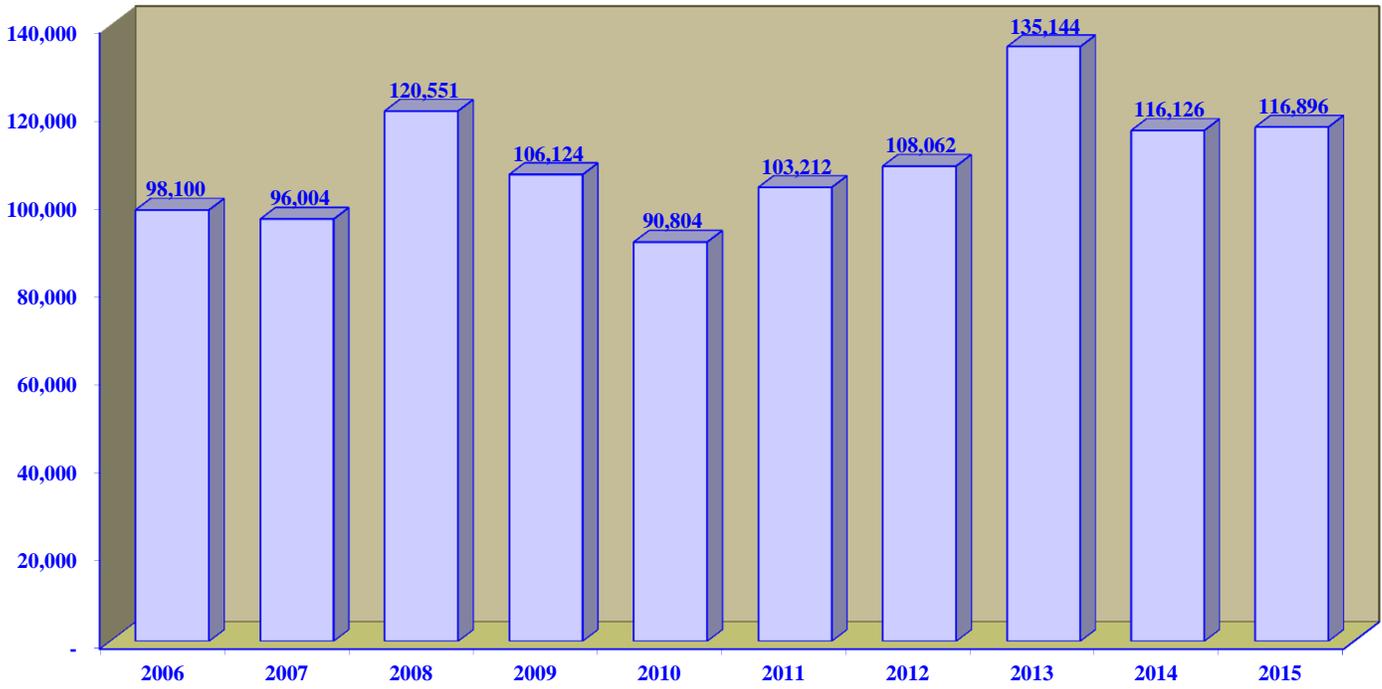
### December 2015 Expenditures and Transfers Out



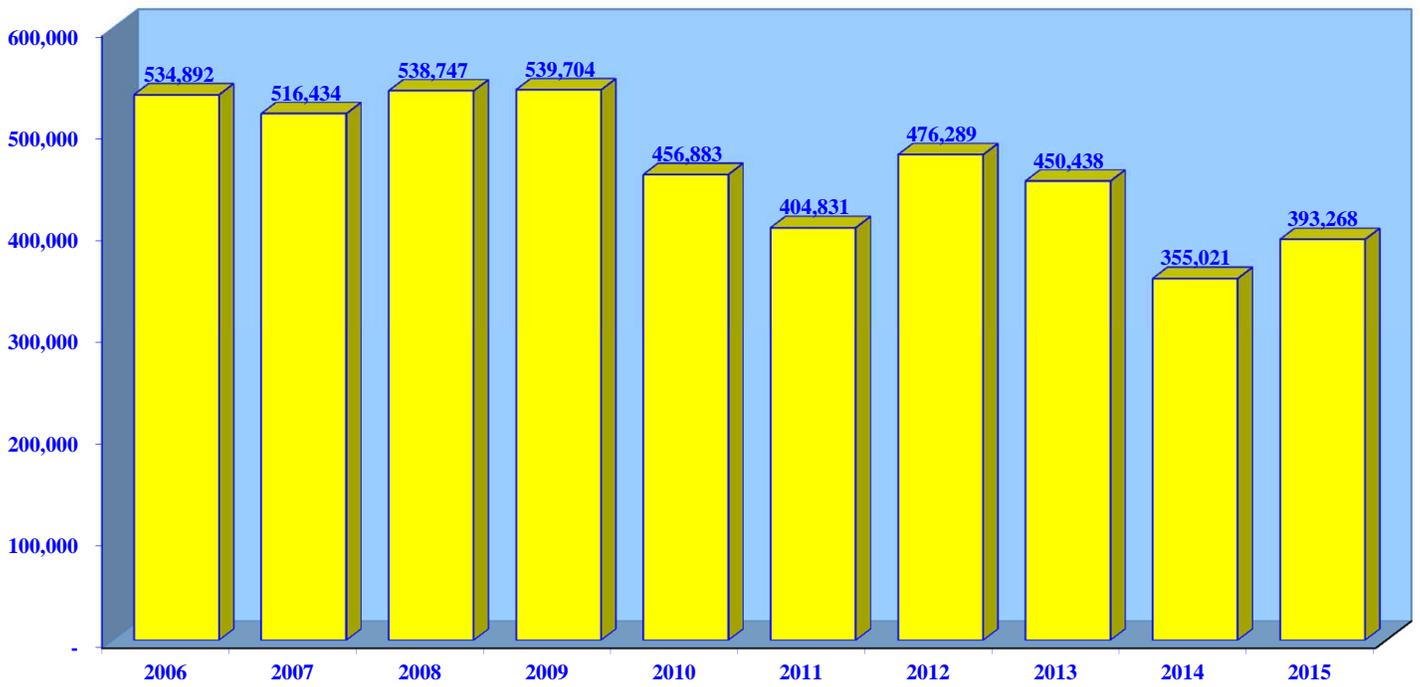
### December 2014 Expenditures and Transfers Out



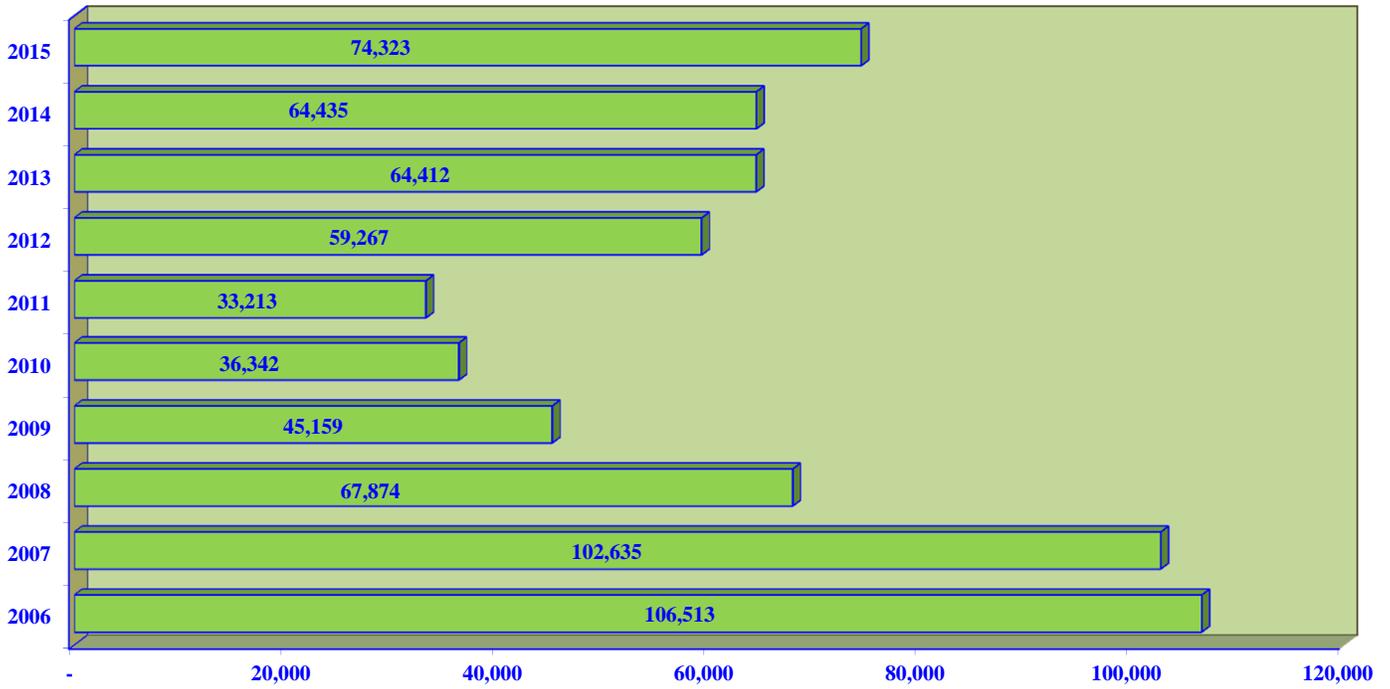
**Probate Court Charges for Services  
2006-2015**



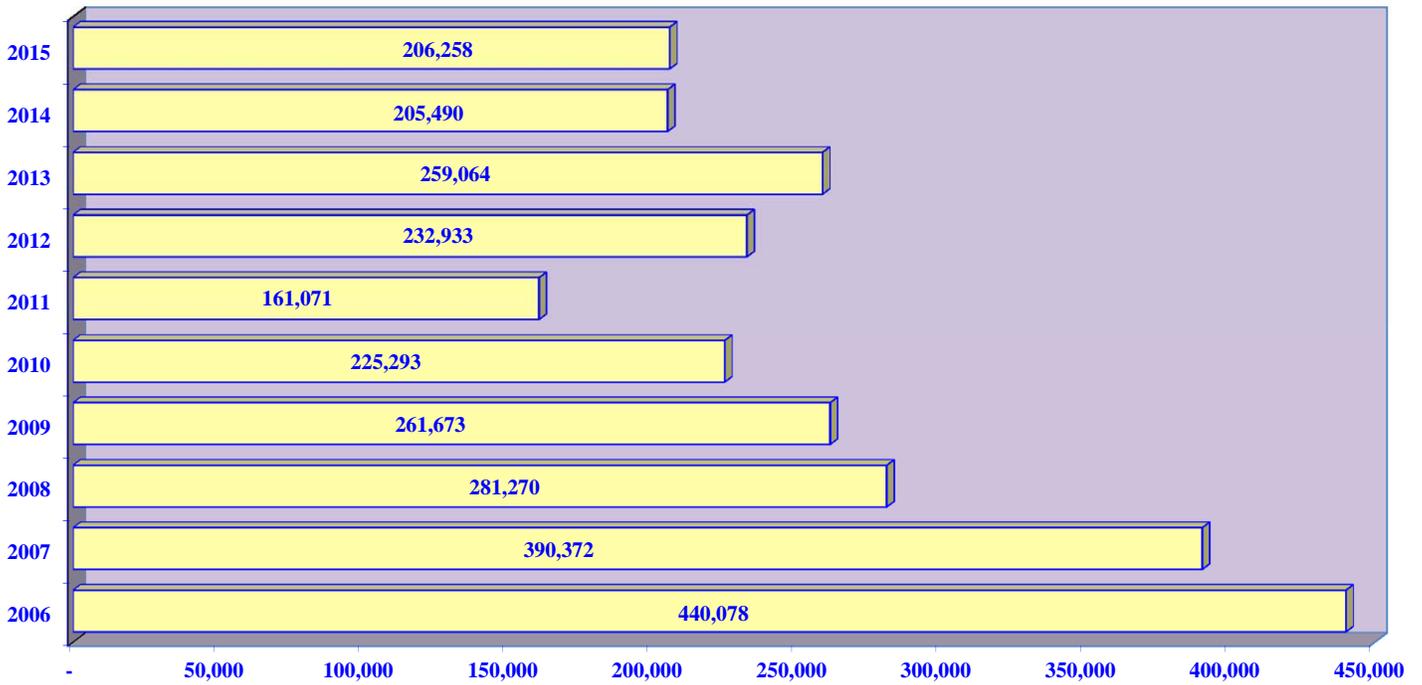
**Clerk of Court Charges for Services  
2006-2015**



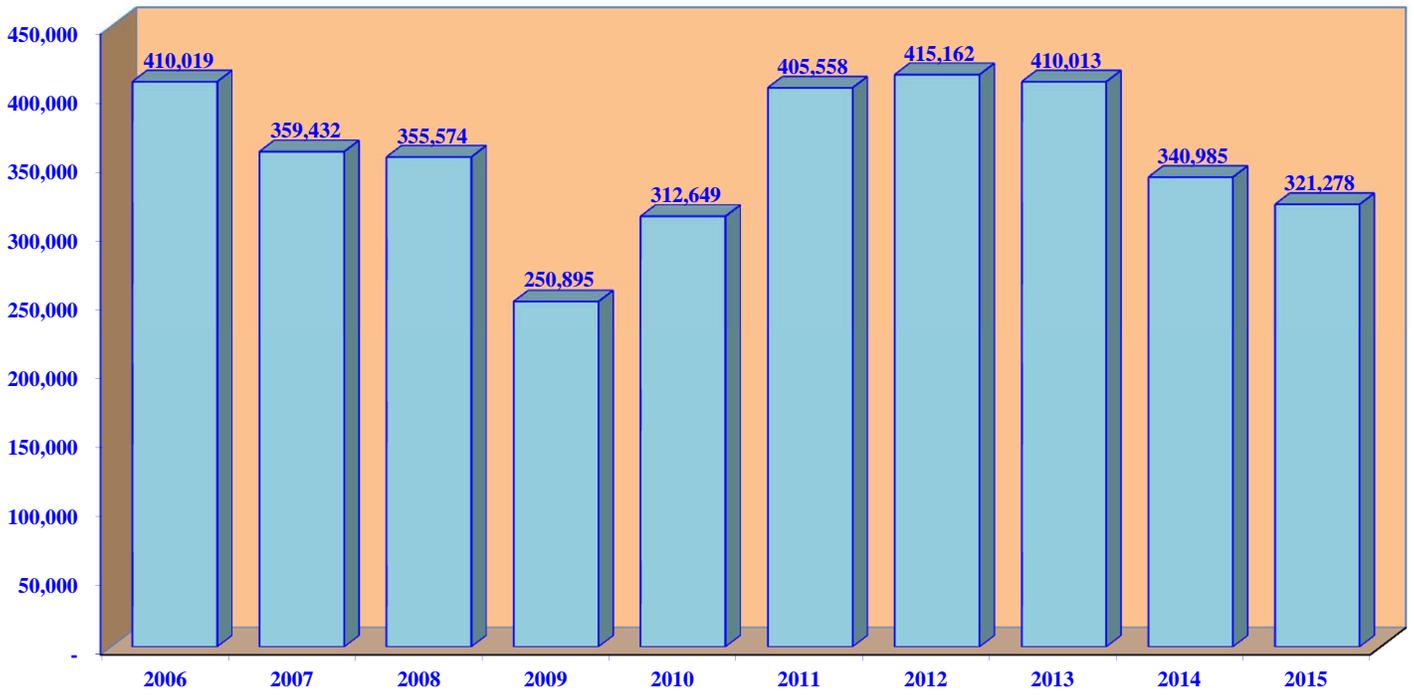
**Clerk of Court  
Real Estate Tax Fees  
2006-2015**



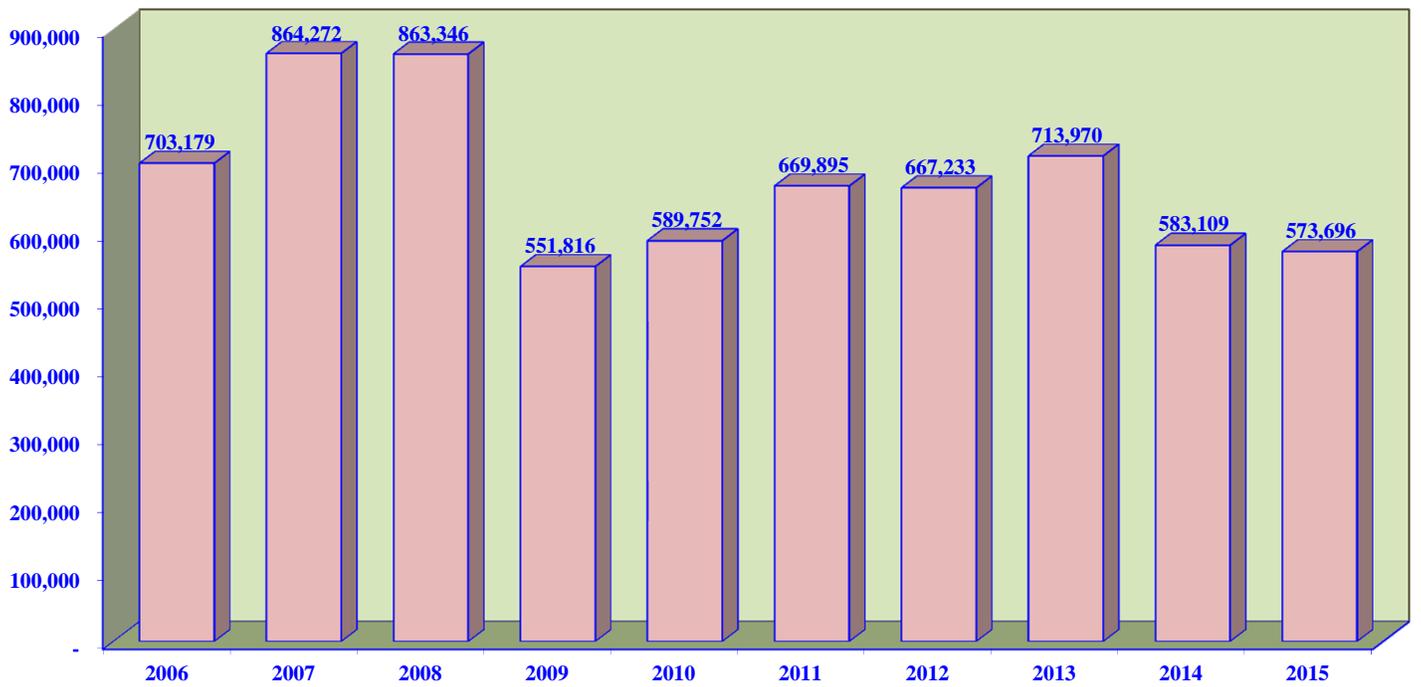
**Clerk of Court  
Recording Intangible Taxes  
2006-2015**



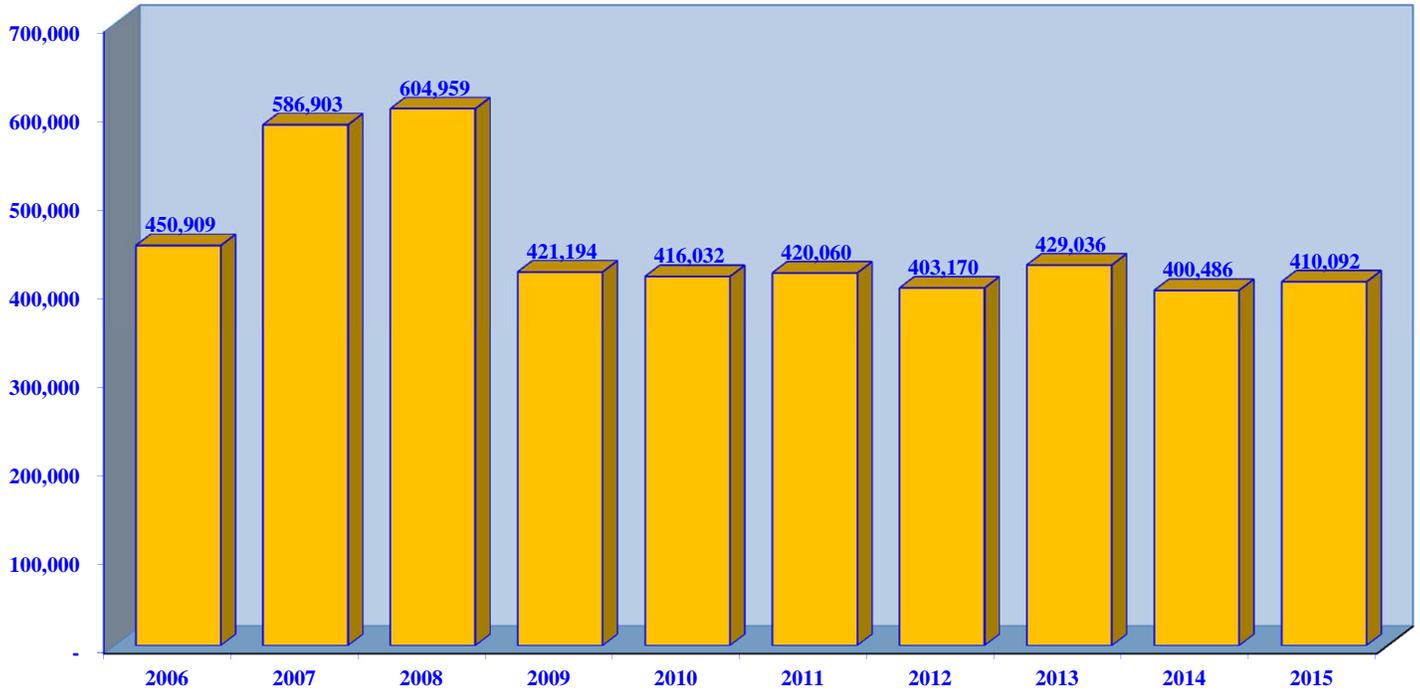
**Magistrate Court Fees  
2006-2015**



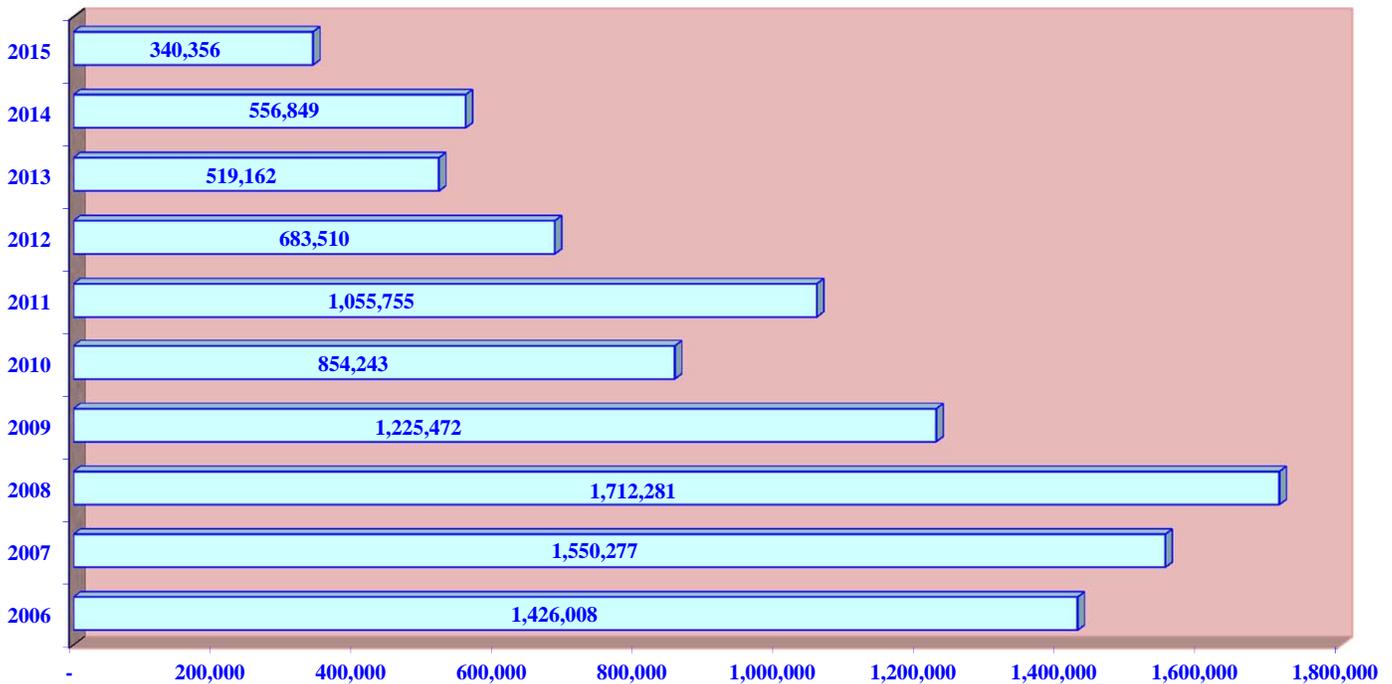
**Probate Court Fines  
2006-2015**



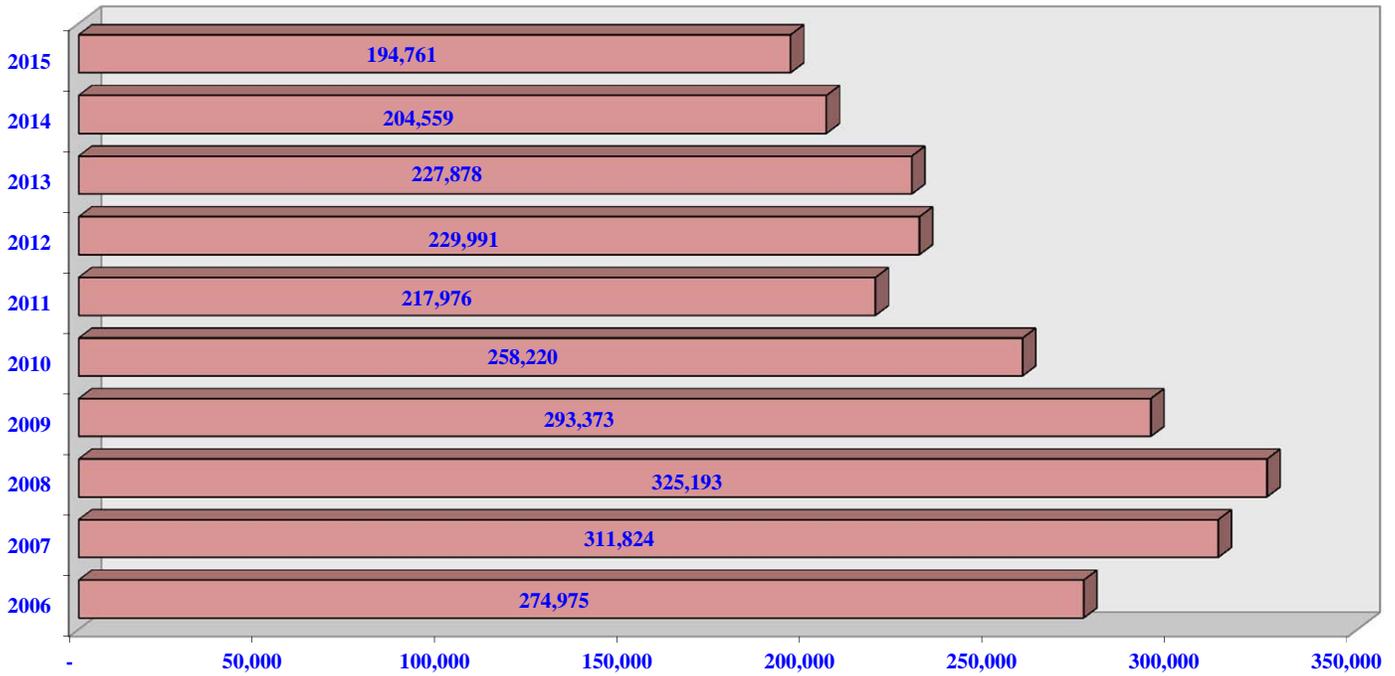
**Clerk of Court Fines  
2006-2015**



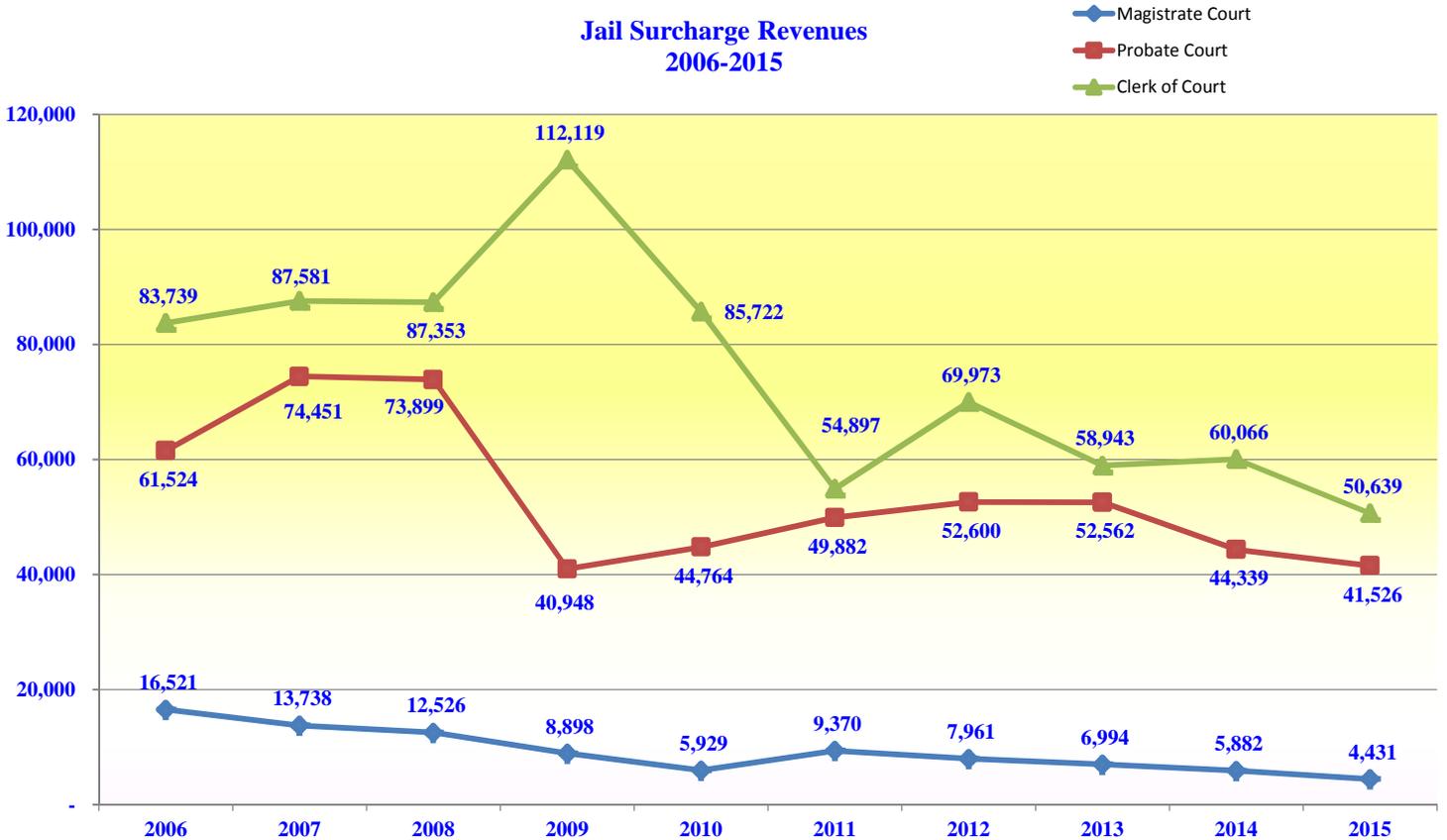
**Boarding Inmate Revenues  
2006-2015**



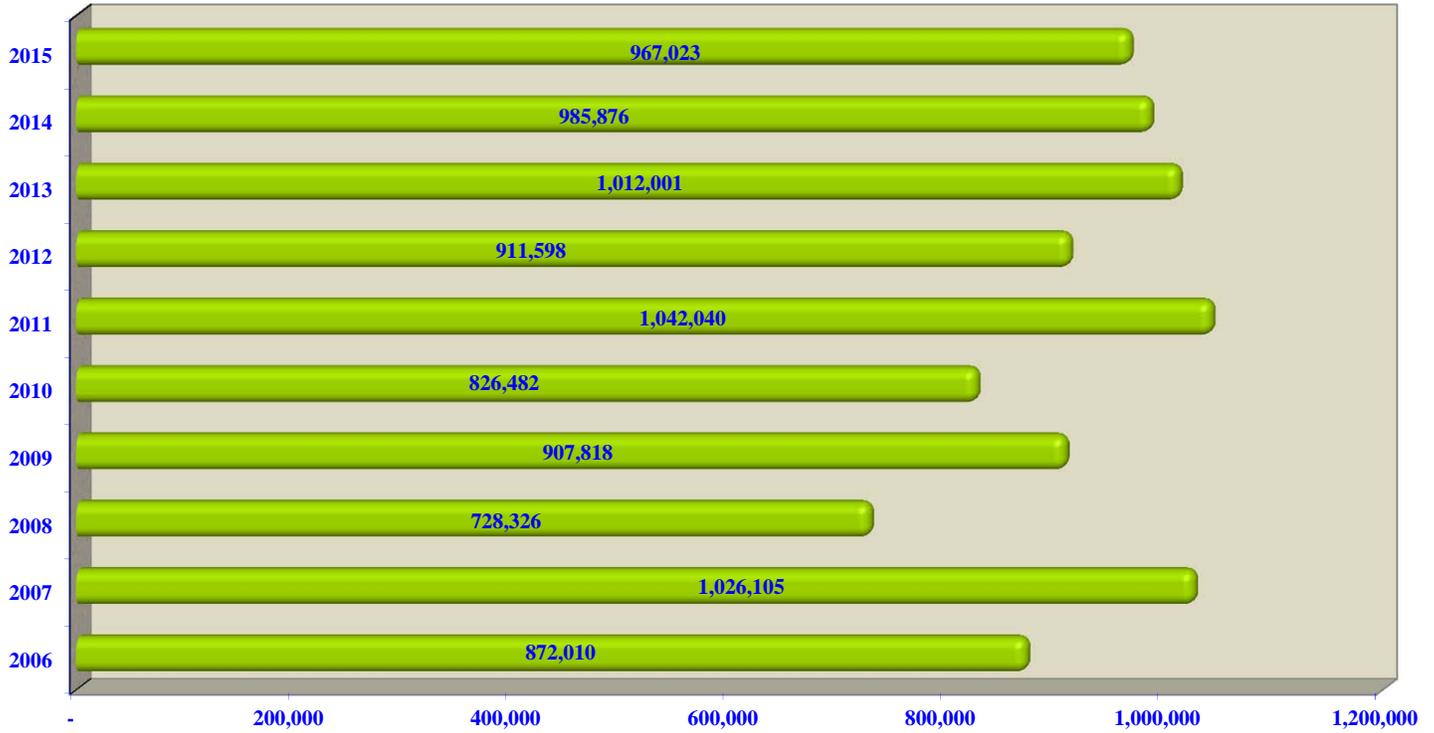
**Jail Surcharge Revenues**  
 (Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & City of Cave Spring)  
 2006-2015



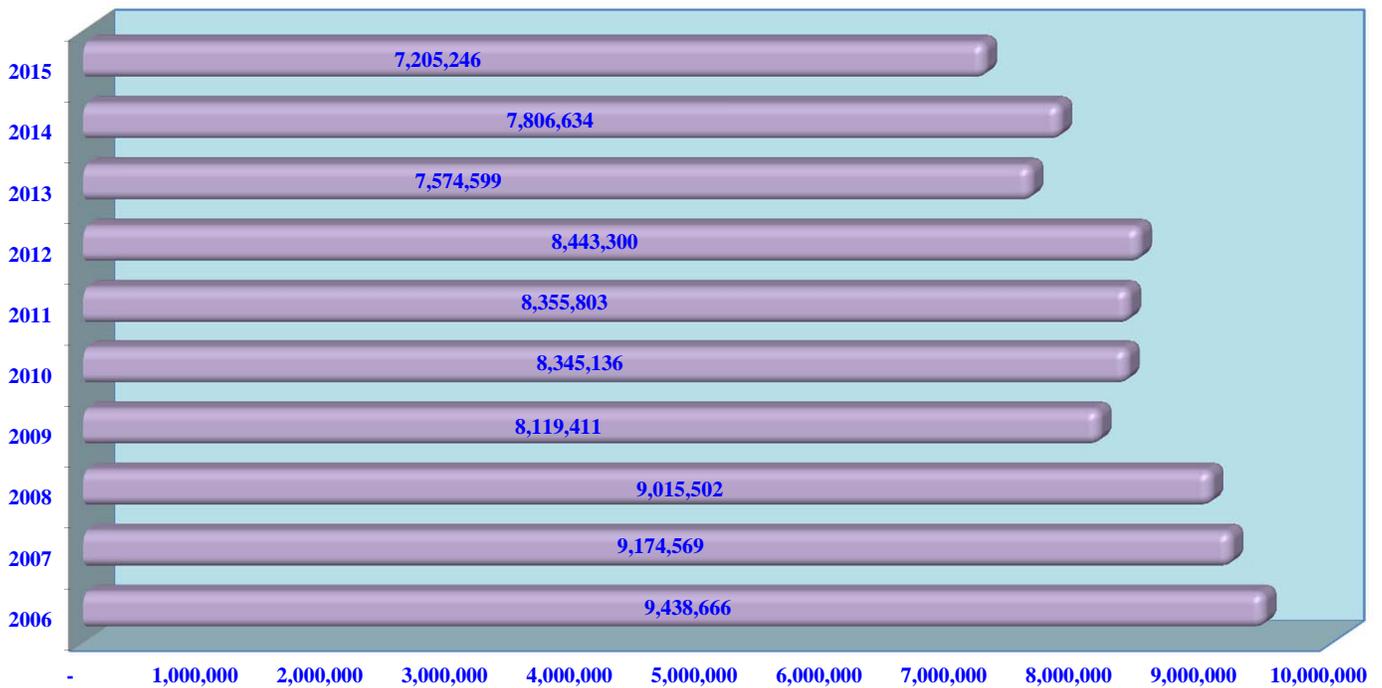
**Jail Surcharge Revenues**  
 2006-2015



**Tax Commissioner Revenues  
2006-2015**

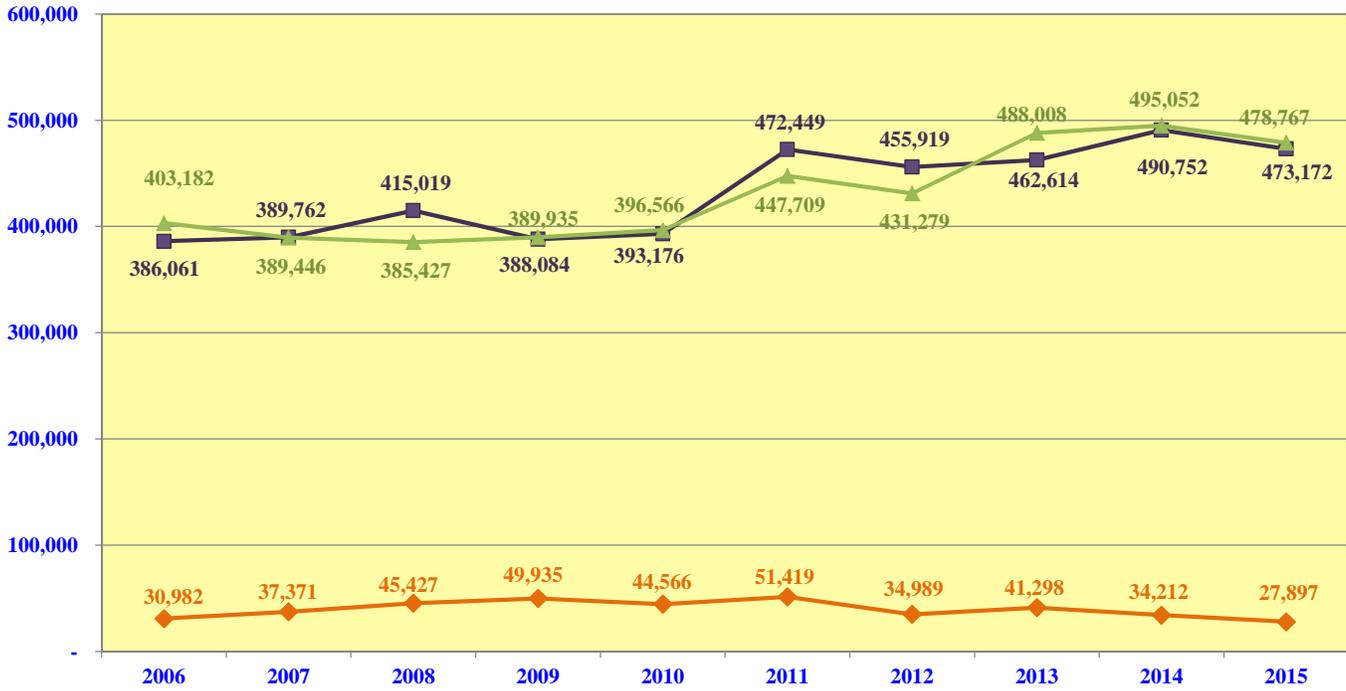


**Local Option Sales Tax  
2006-2015**



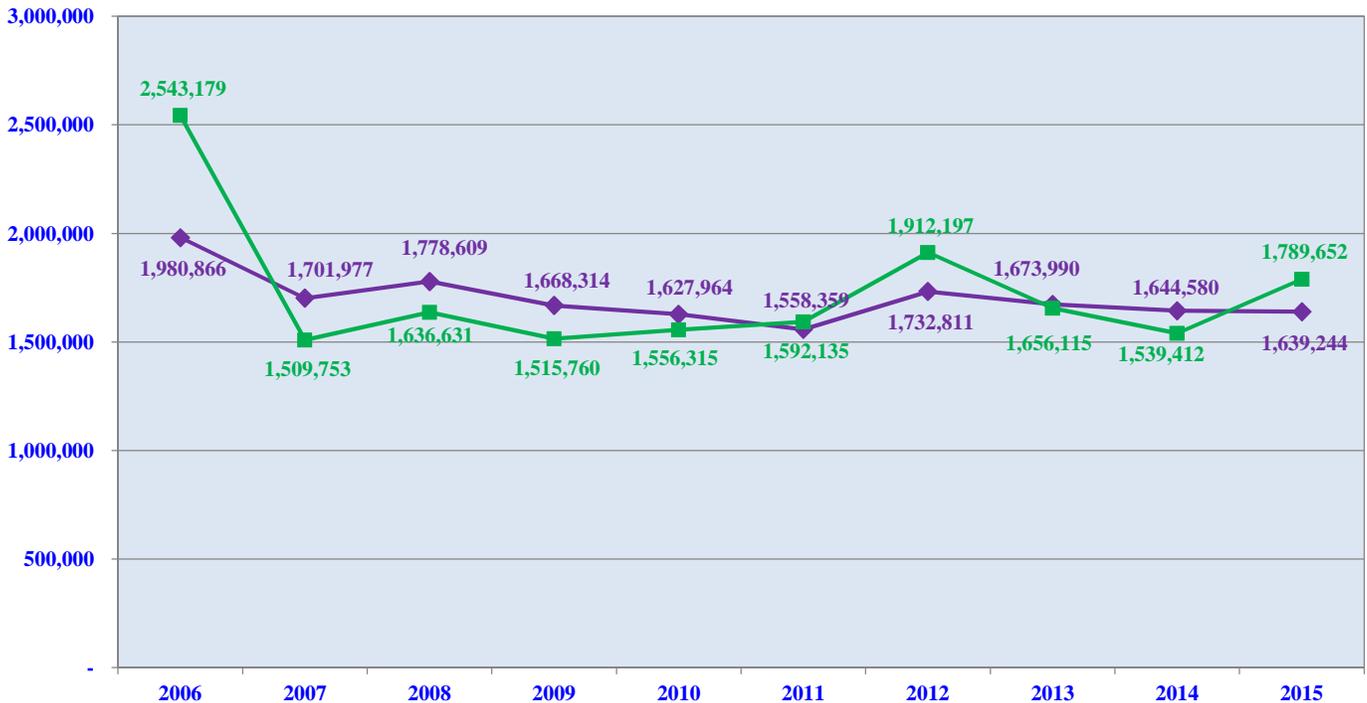
### Animal Control Revenues and Expenditures 2006-2015

- ◆ Revenues
- Expenditures
- ▲ Revenues & Transfers In

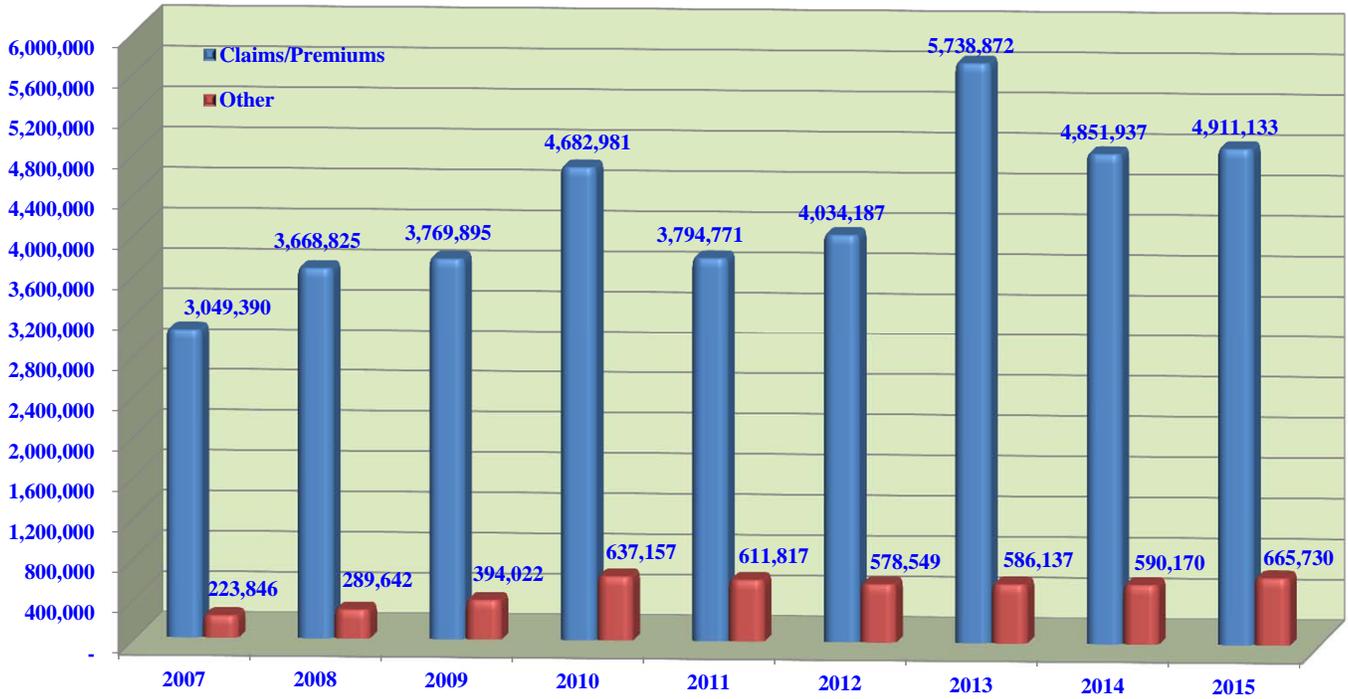


### E911 Revenues and Expenditures 2006-2015

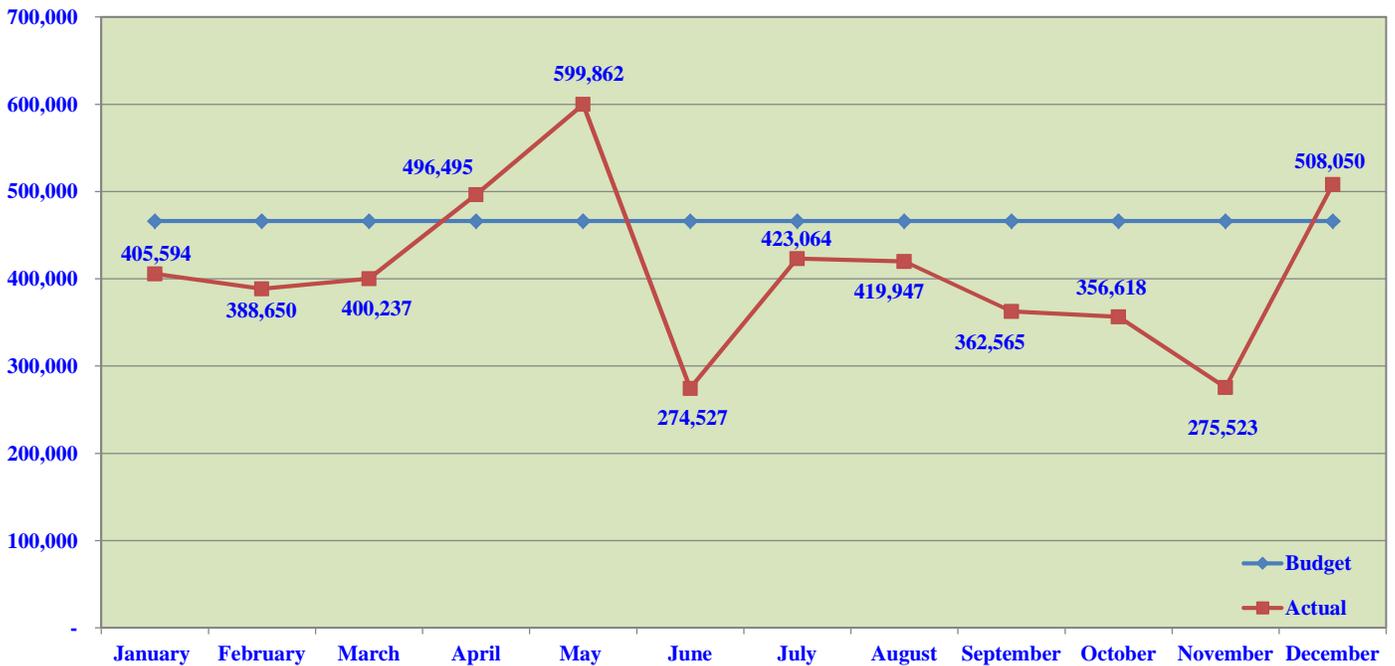
- ◆ Revenues
- Expenditures & Transfers Out

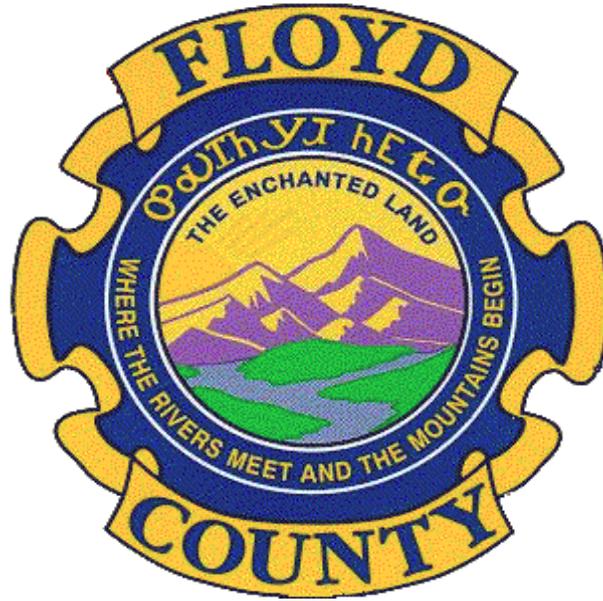


### Health Insurance 2007-2015



### Health Insurance Claims/Premiums 2015





*December Unaudited  
Financial Statements*

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Year Ended December 31, 2015*

	General Fund	Fire Fund	E 911 Fund	800 MHz Communication Fund	Emergency Management Fund	Solid Waste Fund	Stadium Maintenance Fund
<b>REVENUES:</b>							
Taxes	\$ 36,890,156	\$ 6,137,399	\$ -	\$ -	\$ -	\$ 1,194,611	\$ -
Licenses and Permits	237,556	-	-	-	-	-	-
Intergovernmental	3,302,207	-	1,529	713	37,344	-	-
Charges for Services	3,589,677	-	1,629,226	362,463	120	-	-
Fines and Forfeitures	1,114,203	-	-	-	-	-	-
Interest Earned	16,812	1,220	832	155	103	1,361	259
Grant Revenues	-	-	-	-	17,110	-	-
Sale of Goods	-	-	-	-	-	-	-
Rental Fees	-	-	-	2,540	-	-	-
Contributions/Donations	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous	660,579	-	7,657	1,008	-	-	52,108
Appropriation of Jail Surcharge Funds	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>45,811,190</b>	<b>6,138,620</b>	<b>1,639,244</b>	<b>366,879</b>	<b>54,677</b>	<b>1,195,972</b>	<b>52,367</b>
<b>EXPENDITURES:</b>							
General Government	7,177,840	-	-	-	-	-	-
Judicial	6,020,394	-	-	-	-	-	-
Public Safety	20,044,959	5,965,090	-	-	-	-	-
Public Works	4,481,825	-	-	-	-	-	-
Health and Welfare	589,616	-	-	-	-	-	-
Culture and Recreation	3,117,670	-	-	-	-	-	-
Housing and Development	316,687	-	-	-	-	-	-
Interagency	258,465	-	-	-	-	-	-
Salaries and Benefits	-	-	1,378,336	71,421	-	223,734	-
Other Operating Costs	-	-	266,153	99,230	182,068	34,227	8,840
Utilities	-	-	-	-	-	-	-
Equipment	-	-	136,413	2,151	-	-	-
800 MHz Radio Maint/Tower Costs	-	-	-	14,328	-	-	-
Fees for Services	-	-	-	-	-	333,367	-
Claims	-	-	-	-	-	-	-
Premium Payments	-	-	-	-	-	-	-
HRA Payments	-	-	-	-	-	-	-
Grant/Project Costs	-	-	-	-	-	-	-
Remote Site Operations	-	-	-	-	-	230,122	-
Depreciation	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>42,007,456</b>	<b>5,965,090</b>	<b>1,780,902</b>	<b>187,130</b>	<b>182,068</b>	<b>821,450</b>	<b>8,840</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,803,734</b>	<b>173,530</b>	<b>(141,658)</b>	<b>179,749</b>	<b>(127,391)</b>	<b>374,522</b>	<b>43,527</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	877,474	200,000	-	-	145,200	-	-
Transfers Out	(3,159,320)	(125,000)	(8,750)	(11,370)	(17,250)	(400,000)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(2,281,846)</b>	<b>75,000</b>	<b>(8,750)</b>	<b>(11,370)</b>	<b>127,950</b>	<b>(400,000)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,521,888</b>	<b>248,530</b>	<b>(150,408)</b>	<b>168,379</b>	<b>559</b>	<b>(25,478)</b>	<b>43,527</b>
<b>FUND BALANCES (DEFICIENCIES) BEGINNING OF YEAR</b>							
	<b>14,704,030</b>	<b>2,251,022</b>	<b>665,713</b>	<b>54,529</b>	<b>62,520</b>	<b>1,343,139</b>	<b>113,777</b>
<b>FUND BALANCES (DEFICIENCIES) END OF YEAR</b>							
	<b>\$ 16,225,918</b>	<b>\$ 2,499,552</b>	<b>\$ 515,305</b>	<b>\$ 222,908</b>	<b>\$ 63,079</b>	<b>\$ 1,317,661</b>	<b>\$ 157,304</b>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Year Ended December 31, 2015*

<b>Work Release Fund</b>	<b>Water Fund</b>	<b>Airport Fund</b>	<b>Forum Fund</b>	<b>Recycling Fund</b>	<b>Animal Control Fund</b>	<b>Health Insurance Fund</b>	<b>Workers' Compensation Fund</b>	<b>Capital Projects Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	99,840	-	81,417	145,775	-	-	-	-
526,550	6,859,150	6,631	125,101	-	26,123	-	-	-
-	-	-	-	-	146	-	-	-
499	19,512	778	709	701	131	4,325	-	37,227
-	-	-	-	-	-	6,000	-	1,363,509
-	-	663,906	-	344,668	-	-	-	-
-	10,712	276,295	137,488	-	-	-	-	-
-	-	-	-	40,084	490	6,364,656	85,000	-
-	-	-	-	7	-	-	156,071	5,063
-	39,212	53,667	1,346	-	1,008	-	-	-
-	-	-	-	-	-	-	-	218,654
-	-	-	-	-	-	-	-	-
<u>527,048</u>	<u>7,028,426</u>	<u>1,001,277</u>	<u>346,061</u>	<u>531,235</u>	<u>27,898</u>	<u>6,374,981</u>	<u>241,071</u>	<u>1,624,452</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
846,095	1,633,709	242,071	224,669	405,526	390,406	55,762	-	-
143,912	1,675,881	250,161	189,171	261,460	82,766	101,838	-	-
34,257	336,734	68,773	207,879	37,225	-	-	-	-
-	55,436	6,477	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	378,832	22,694	-
-	-	-	-	-	-	4,367,715	799,606	-
-	-	-	-	-	-	543,418	110,994	-
-	-	-	-	-	-	114,856	-	-
-	-	-	-	-	-	-	-	8,673
-	-	-	-	-	-	-	-	-
-	1,433,833	721,405	253,741	35,306	-	-	-	-
-	-	438,919	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,983,639
-	343,418	-	-	-	-	-	-	-
<u>1,024,264</u>	<u>5,479,011</u>	<u>1,727,806</u>	<u>875,460</u>	<u>739,517</u>	<u>473,172</u>	<u>5,562,421</u>	<u>933,295</u>	<u>1,992,311</u>
<u>(497,216)</u>	<u>1,549,415</u>	<u>(726,529)</u>	<u>(529,399)</u>	<u>(208,282)</u>	<u>(445,274)</u>	<u>812,560</u>	<u>(692,223)</u>	<u>(367,859)</u>
343,115	125,000	-	275,000	-	450,870	-	794,088	743,883
-	(217,500)	(69,591)	-	(26,550)	-	-	-	(293,679)
<u>343,115</u>	<u>(92,500)</u>	<u>(69,591)</u>	<u>275,000</u>	<u>(26,550)</u>	<u>450,870</u>	<u>-</u>	<u>794,088</u>	<u>450,204</u>
(154,101)	1,456,915	(796,120)	(254,399)	(234,832)	5,596	812,560	101,865	82,344
<u>229,427</u>	<u>35,437,931</u>	<u>7,786,325</u>	<u>5,626,898</u>	<u>969,378</u>	<u>28,037</u>	<u>3,006,348</u>	<u>(892,647)</u>	<u>2,404,952</u>
<u>\$ 75,326</u>	<u>\$ 36,894,846</u>	<u>\$ 6,990,205</u>	<u>\$ 5,372,499</u>	<u>\$ 734,546</u>	<u>\$ 33,633</u>	<u>\$ 3,818,908</u>	<u>\$ (790,783)</u>	<u>\$ 2,487,296</u>

**FLOYD COUNTY, GEORGIA**  
**GENERAL FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>Appropriation of Jail Surcharge Funds</b>	\$ 229,000	\$ 218,654	\$ (10,346)	95.5%	\$ -
<b>REVENUES:</b>					
Taxes	36,626,000	36,890,156	264,156	100.7%	35,381,582
Licenses and Permits	206,500	237,556	31,056	115.0%	206,428
Intergovernmental	3,266,500	3,302,207	35,707	101.1%	3,284,754
Charges for Services	3,633,150	3,589,677	(43,473)	98.8%	3,807,963
Fines and Forfeitures	1,066,500	1,114,203	47,703	104.5%	1,104,081
Interest Earned	19,700	16,812	(2,888)	85.3%	15,394
Miscellaneous	630,100	660,579	30,479	104.8%	1,037,784
<b>TOTAL REVENUES</b>	<u>45,448,450</u>	<u>45,811,190</u>	<u>362,740</u>	<u>100.8%</u>	<u>44,837,987</u>
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT:</b>					
Board of Commissioners	150,790	137,898	12,892	91.5%	137,699
County Manager	374,930	316,363	58,567	84.4%	357,461
County Clerk	222,790	191,455	31,335	85.9%	172,673
Finance Department	620,390	549,288	71,102	88.5%	603,854
Purchasing Department	141,660	137,808	3,852	97.3%	130,882
Data Processing	497,580	425,907	71,673	85.6%	434,867
Human Resources	507,510	523,829	(16,319)	103.2%	479,963
Tax Commissioner	910,325	832,585	77,740	91.5%	846,216
Tax Appraisers	1,105,345	1,026,423	78,922	92.9%	1,021,327
Tax Assessors	43,180	43,140	40	99.9%	41,742
Facilities Management	1,230,675	1,186,024	44,651	96.4%	1,105,846
Engineering	253,235	205,751	47,484	81.2%	243,179
Board of Registrars	207,150	210,094	(2,944)	101.4%	179,869
Registrars and Elections	90,205	43,336	46,869	48.0%	157,565
General Services	1,674,840	1,347,938	326,902	80.5%	1,473,579
<b>TOTAL GENERAL GOVERNMENT</b>	<u>8,030,605</u>	<u>7,177,840</u>	<u>852,765</u>	<u>89.4%</u>	<u>7,386,723</u>
<b>JUDICIAL:</b>					
Superior Court	44,405	33,069	11,336	74.5%	28,657
Superior Court - Office of Receiver	359,380	355,356	4,024	98.9%	341,205
Judge Niedrach - Superior Court	65,480	64,142	1,338	98.0%	44,207
Judge Durham - Superior Court	62,815	61,669	1,146	98.2%	59,027
Judge Matthews - Superior Court	73,250	72,010	1,240	98.3%	80,868
Judge Colston - Superior Court	81,085	80,948	137	99.8%	73,983
Superior Court Administrator	120,625	118,359	2,266	98.1%	115,422
Court Reporter - Judge Niedrach	110,770	112,372	(1,602)	101.4%	95,637
Court Reporter - Judge Durham	143,640	142,198	1,442	99.0%	114,791
Court Reporter - Judge Matthews	122,180	112,019	10,161	91.7%	106,663
Court Reporter - Judge Colston	110,050	107,683	2,367	97.8%	94,031
Clerk of Superior Court	850,610	824,456	26,154	96.9%	831,304
District Attorney	1,083,680	1,022,280	61,400	94.3%	1,045,569
Victim Witness Program	59,180	34,705	24,475	58.6%	15,538
Public Defender	660,000	649,451	10,549	98.4%	600,652
Magistrate Court	660,360	641,430	18,930	97.1%	607,314
Probate Court	501,430	471,883	29,547	94.1%	468,751
Juvenile Court	1,075,045	1,004,713	70,332	93.5%	980,951
Matrix Program	114,500	110,362	4,138	96.4%	100,818
Mental Health Court	-	1,287	(1,287)	N/A	-
<b>TOTAL JUDICIAL</b>	<u>6,298,485</u>	<u>6,020,394</u>	<u>278,091</u>	<u>95.6%</u>	<u>5,805,388</u>

**FLOYD COUNTY, GEORGIA**  
**GENERAL FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>PUBLIC SAFETY:</b>					
County Police	\$ 4,930,740	\$ 4,702,630	\$ 228,110	95.4%	\$ 4,863,409
Sheriff's Office	1,320,370	1,211,216	109,154	91.7%	1,255,773
Sheriff - County Jail	7,565,550	7,438,812	126,738	98.3%	7,491,072
Medical Department-Prisoners	2,681,400	2,711,619	(30,219)	101.1%	2,611,522
County Prison	4,046,015	3,878,071	167,944	95.8%	3,890,598
Coroner	91,910	83,959	7,951	91.3%	79,563
Interagency	19,050	18,651	399	97.9%	18,651
<b>TOTAL PUBLIC SAFETY</b>	<u>20,655,035</u>	<u>20,044,959</u>	<u>610,076</u>	<u>97.0%</u>	<u>20,210,587</u>
<b>PUBLIC WORKS:</b>					
Public Roads	4,767,940	4,481,825	286,115	94.0%	4,451,483
<b>TOTAL PUBLIC WORKS</b>	<u>4,767,940</u>	<u>4,481,825</u>	<u>286,115</u>	<u>94.0%</u>	<u>4,451,483</u>
<b>HEALTH AND WELFARE</b>					
Health	397,875	397,875	-	100.0%	400,500
Welfare	203,185	183,728	19,457	90.4%	228,019
Transportation for Seniors	16,650	8,013	8,637	48.1%	12,087
<b>TOTAL HEALTH AND WELFARE</b>	<u>617,710</u>	<u>589,616</u>	<u>28,094</u>	<u>95.5%</u>	<u>640,606</u>
<b>CULTURE AND RECREATION</b>					
Library	1,259,270	1,259,270	-	100.0%	1,259,270
Recreation	1,858,400	1,858,400	-	100.0%	1,858,400
<b>TOTAL CULTURE AND RECREATION</b>	<u>3,117,670</u>	<u>3,117,670</u>	<u>-</u>	<u>100.0%</u>	<u>3,117,670</u>
<b>HOUSING AND DEVELOPMENT</b>					
Cooperative Extension	152,450	150,172	2,278	98.5%	145,778
Economic Development	163,950	166,515	(2,565)	101.6%	195,408
<b>TOTAL HOUSING AND DEVELOPMENT</b>	<u>316,400</u>	<u>316,687</u>	<u>(287)</u>	<u>100.1%</u>	<u>341,186</u>
<b>INTERAGENCY</b>					
NW GA Regional Commission	59,170	58,899	271	99.5%	58,687
GIS	7,950	7,587	363	95.4%	6,200
Planning Commission	156,015	155,479	536	99.7%	122,925
Environmental Office	36,500	36,500	-	100.0%	36,500
<b>TOTAL INTERAGENCY</b>	<u>259,635</u>	<u>258,465</u>	<u>1,170</u>	<u>99.5%</u>	<u>224,312</u>
<b>TOTAL BUDGETED EXPENDITURES</b>	<u>44,063,480</u>	<u>42,007,456</u>	<u>2,056,024</u>	<u>95.3%</u>	<u>42,177,955</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	1,362,420	877,474	(484,946)	64.4%	1,586,621
Transfers Out	(3,335,440)	(3,159,320)	(176,120)	94.7%	(3,808,931)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(1,973,020)</u>	<u>(2,281,846)</u>	<u>(661,066)</u>	<u>115.7%</u>	<u>(2,222,310)</u>
<b>TOTAL EXPENDITURES</b>	<u>46,036,500</u>	<u>44,289,302</u>	<u>2,717,089</u>	<u>96.2%</u>	<u>44,400,265</u>
<b>NET CHANGE IN FUND BALANCE</b>	(588,050)	1,521,888			437,722
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>14,704,030</u>	<u>14,704,030</u>			<u>14,266,308</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 14,115,980</u>	<u>\$ 16,225,918</u>			<u>\$ 14,704,030</u>

**FLOYD COUNTY, GEORGIA**  
**FIRE FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Taxes	\$ 5,857,300	\$ 6,137,399	\$ 280,099	104.8%	\$ 5,955,453
Interest Earned	1,000	1,220	220	122.0%	1,370
<b>TOTAL REVENUES</b>	5,858,300	6,138,621	280,321	104.8%	5,956,823
<b>EXPENDITURES</b>					
Public Safety	6,080,000	5,965,090	114,910	98.1%	5,910,000
<b>TOTAL EXPENDITURES</b>	6,080,000	5,965,090	114,910	98.1%	5,910,000
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(221,700)	173,530	395,230	-78.3%	46,823
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	200,000	200,000	-	100.0%	200,000
Transfer Out	(125,000)	(125,000)	-	100.0%	(125,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	75,000	75,000	-	100.0%	75,000
<b>NET CHANGE IN FUND BALANCE</b>	(146,700)	248,530			121,823
<b>FUND BALANCE - BEGINNING OF YEAR</b>	2,251,022	2,251,022			2,129,199
<b>FUND BALANCE - END OF YEAR</b>	\$ 2,104,322	\$ 2,499,552			\$ 2,251,022

**FLOYD COUNTY, GEORGIA**  
**HOTEL/MOTEL FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Taxes	\$ 90,000	\$ 95,130	\$ 5,130	105.7%	\$ 92,915
Interest Earned	-	494	494	N/A	299
<b>TOTAL REVENUES</b>	<u>90,000</u>	<u>95,624</u>	<u>5,624</u>	<u>106.2%</u>	<u>93,214</u>
<b>EXPENDITURES</b>					
Economic Development	<u>60,000</u>	<u>5,000</u>	<u>55,000</u>	<u>8.3%</u>	<u>11,293</u>
<b>TOTAL EXPENDITURES</b>	<u>60,000</u>	<u>5,000</u>	<u>55,000</u>	<u>8.3%</u>	<u>11,293</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	30,000	90,624	60,624	302.1%	81,921
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out	<u>(30,000)</u>	<u>(90,624)</u>	<u>(60,624)</u>	<u>302.1%</u>	<u>(81,921)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(30,000)</u>	<u>(90,624)</u>	<u>(60,624)</u>	<u>302.1%</u>	<u>(81,921)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-			-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	-	-			-
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>			<u>\$ -</u>

**FLOYD COUNTY, GEORGIA**  
*E 911 FUND*  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
City of Rome	\$ -	\$ 1,529	\$ 1,529	N/A	\$ 1,443
Miscellaneous	5,200	7,657	2,457	147.3%	6,636
Alarm Registration Fee	-	7,935	7,935	N/A	-
Charges for Services	1,625,000	1,621,291	(3,709)	99.8%	1,635,431
Interest Earned	1,000	832	(168)	83.2%	1,071
<b>TOTAL REVENUES</b>	<u>1,631,200</u>	<u>1,639,244</u>	<u>8,044</u>	<u>100.5%</u>	<u>1,644,580</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	1,415,010	1,378,336	36,674	97.4%	1,260,527
Other Operating Costs	343,930	266,153	77,777	77.4%	270,385
Equipment	143,500	136,413	7,087	95.1%	-
<b>TOTAL EXPENDITURES</b>	<u>1,902,440</u>	<u>1,780,902</u>	<u>121,538</u>	<u>93.6%</u>	<u>1,530,912</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(271,240)	(141,658)	129,582	52.2%	113,668
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out	(8,750)	(8,750)	-	100.0%	(8,500)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(8,750)</u>	<u>(8,750)</u>	<u>-</u>	<u>100.0%</u>	<u>(8,500)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(279,990)	(150,408)			105,168
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>665,713</u>	<u>665,713</u>			<u>560,545</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 385,723</u>	<u>\$ 515,305</u>			<u>\$ 665,713</u>

**FLOYD COUNTY, GEORGIA**  
**800 MHz COMMUNICATION SYSTEM FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
City of Rome	\$ -	\$ 713	\$ 713	N/A	\$ 673
Charges for Services	361,300	362,463	1,163	100.3%	361,653
Tower Lease	10,000	2,540	(7,460)	25.4%	-
Miscellaneous	-	1,008	1,008	N/A	-
Interest Earned	100	155	55	154.9%	26
<b>TOTAL REVENUES</b>	<u>371,400</u>	<u>366,879</u>	<u>(4,521)</u>	<u>98.8%</u>	<u>362,352</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	73,240	71,421	1,819	97.5%	70,790
Other Operating Costs	131,050	99,230	31,820	75.7%	95,393
Equipment	2,155	2,151	4	99.8%	-
800 MHz Radio Tower Costs	153,585	14,328	139,257	9.3%	897
<b>TOTAL EXPENDITURES</b>	<u>360,030</u>	<u>187,130</u>	<u>172,900</u>	<u>52.0%</u>	<u>167,079</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	11,370	179,749	168,379	1580.9%	195,273
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out	(11,370)	(11,370)	-	100.0%	(11,200)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(11,370)</u>	<u>(11,370)</u>	<u>-</u>	<u>100.0%</u>	<u>(11,200)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	168,379			184,073
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>54,529</u>	<u>54,529</u>			<u>(129,544)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 54,529</u>	<u>\$ 222,908</u>			<u>\$ 54,529</u>

**FLOYD COUNTY, GEORGIA**  
**EMERGENCY MANAGEMENT FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
GEMA - Emergency Management	\$ 29,395	\$ 29,395	\$ -	100.0%	\$ 29,395
State of GA-LEPC Grant 2014	-	-	-	N/A	5,575
State of GA-LEPC Grant 2015	4,620	4,610	(10)	99.8%	378
CERT Grant - BWS #3136	-	-	-	N/A	5,667
Pre-Disaster Mitigation Grant	20,250	12,500	(7,750)	61.7%	-
Weather Radios Grant - Federal	-	-	-	N/A	4,497
Weather Radios Grant - State	-	-	-	N/A	749
City of Rome	-	7,949	7,949	N/A	7,502
Charges for Services	-	120	120	N/A	120
Interest Earned	90	103	13	114.2%	86
<b>TOTAL REVENUES</b>	<u>54,355</u>	<u>54,677</u>	<u>322</u>	<u>100.6%</u>	<u>53,968</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	93,820	88,600	5,220	94.4%	87,218
Other Operating Costs	86,765	72,191	14,574	83.2%	66,769
Grants	32,620	21,277	11,343	65.2%	17,647
<b>TOTAL EXPENDITURES</b>	<u>213,205</u>	<u>182,068</u>	<u>31,137</u>	<u>85.4%</u>	<u>171,634</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(158,850)	(127,391)	31,459	80.2%	(117,666)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	145,200	145,200	-	100.0%	181,500
Transfers Out	(17,250)	(17,250)	-	100.0%	(17,250)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>127,950</u>	<u>127,950</u>	<u>-</u>	<u>100.0%</u>	<u>164,250</u>
<b>NET CHANGE IN FUND BALANCE</b>	(30,900)	559			46,584
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>62,520</u>	<u>62,520</u>			<u>15,936</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 31,620</u>	<u>\$ 63,079</u>			<u>\$ 62,520</u>

**FLOYD COUNTY, GEORGIA**  
**LAW LIBRARY FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Charges for Services	\$ 34,000	\$ 29,459	\$ (4,541)	86.6%	\$ 31,929
Interest Earned	-	429	429	N/A	423
<b>TOTAL REVENUES</b>	<u>34,000</u>	<u>29,889</u>	<u>(4,112)</u>	<u>87.9%</u>	<u>32,352</u>
<b>EXPENDITURES</b>					
General Government	32,600	19,039	13,561	58.4%	18,181
Equipment	<u>13,500</u>	<u>13,288</u>	<u>213</u>	<u>98.4%</u>	<u>1,546</u>
<b>TOTAL EXPENDITURES</b>	<u>46,100</u>	<u>32,326</u>	<u>13,774</u>	<u>70.1%</u>	<u>19,727</u>
<b>NET CHANGE IN FUND BALANCE</b>	(12,100)	(2,438)			12,624
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>243,281</u>	<u>243,281</u>			<u>230,657</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 231,181</u>	<u>\$ 240,843</u>			<u>\$ 243,281</u>

**FLOYD COUNTY, GEORGIA**  
**SOLID WASTE FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Taxes	\$ 1,208,700	\$ 1,194,611	\$ (14,089)	98.8%	\$ 1,223,116
Interest Earned	1,500	1,361	(139)	90.7%	1,523
<b>TOTAL REVENUES</b>	<u>1,210,200</u>	<u>1,195,972</u>	<u>(14,228)</u>	<u>98.8%</u>	<u>1,224,639</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	324,740	223,734	101,006	68.9%	218,556
Other Operating Costs	45,030	34,227	10,803	76.0%	38,770
Remote Site Operations	232,500	230,122	2,378	99.0%	229,518
Tipping Fees	335,000	333,367	1,633	99.5%	292,951
<b>TOTAL EXPENDITURES</b>	<u>937,270</u>	<u>821,450</u>	<u>115,820</u>	<u>87.6%</u>	<u>779,796</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(400,000)	(400,000)	-	100.0%	(400,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(400,000)</u>	<u>(400,000)</u>	<u>-</u>	<u>100.0%</u>	<u>(400,000)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(127,070)	(25,478)			44,843
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,343,139</u>	<u>1,343,139</u>			<u>1,298,296</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 1,216,069</u>	<u>\$ 1,317,661</u>			<u>\$ 1,343,139</u>

**FLOYD COUNTY, GEORGIA**  
**STADIUM MAINTENANCE FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Interest Earned	\$ 500	\$ 259	\$ (241)	51.7%	\$ 276
Miscellaneous	<u>52,400</u>	<u>52,108</u>	<u>(292)</u>	<u>99.4%</u>	<u>70,126</u>
<b>TOTAL REVENUES</b>	<u>52,900</u>	<u>52,367</u>	<u>(533)</u>	<u>99.0%</u>	<u>70,402</u>
<b>EXPENDITURES</b>					
Maintenance	45,400	8,840	36,560	19.5%	62,223
Legal Fees	2,500	-	2,500	0.0%	-
All Other	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>52,900</u>	<u>8,840</u>	<u>44,060</u>	<u>16.7%</u>	<u>62,223</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	43,527			8,178
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>113,777</u>	<u>113,777</u>			<u>105,599</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 113,777</u>	<u>\$ 157,304</u>			<u>\$ 113,777</u>

**FLOYD COUNTY, GEORGIA**  
**WORK RELEASE CENTER FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Charges for Services	\$ 458,800	\$ 437,387	\$ (21,413)	95.3%	\$ 546,053
Transportation Charges	104,000	89,163	(14,837)	85.7%	114,479
Interest Earned	500	499	(1)	99.7%	564
<b>TOTAL REVENUES</b>	<u>563,300</u>	<u>527,048</u>	<u>(36,252)</u>	<u>93.6%</u>	<u>661,095</u>
<b>EXPENDITURES</b>					
<b>OPERATING:</b>					
Salaries and Benefits	823,730	807,743	15,987	98.1%	756,192
Other Operating Costs	165,065	127,470	37,595	77.2%	144,243
Utilities	39,500	30,662	8,838	77.6%	30,279
<b>TOTAL OPERATING</b>	<u>1,028,295</u>	<u>965,875</u>	<u>62,420</u>	<u>93.9%</u>	<u>930,714</u>
<b>TRANSPORTATION:</b>					
Salaries and Benefits	37,875	38,352	(477)	101.3%	38,471
Other Operating Cost	40	36	4	90.5%	-
Gas and Oil	22,130	16,406	5,724	74.1%	26,780
Repairs and Maintenance	5,000	3,594	1,406	71.9%	2,502
<b>TOTAL TRANSPORTATION</b>	<u>65,045</u>	<u>58,389</u>	<u>6,656</u>	<u>89.8%</u>	<u>67,753</u>
<b>TOTAL EXPENDITURES</b>	<u>1,093,340</u>	<u>1,024,264</u>	<u>69,076</u>	<u>93.7%</u>	<u>998,467</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	343,115	343,115	-	100.0%	343,115
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>343,115</u>	<u>343,115</u>	<u>-</u>	<u>100.0%</u>	<u>343,115</u>
<b>NET CHANGE IN FUND BALANCE</b>	(186,925)	(154,101)			5,743
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>229,427</u>	<u>229,427</u>			<u>223,684</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 42,502</u>	<u>\$ 75,326</u>			<u>\$ 229,427</u>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED 1996 SPLOST BUDGET vs. ACTUAL SUMMARY**  
*For the Year Ended December 31, 2015*

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2015 Budget</u>	<u>2015 Actual</u>
<b>Revenues</b>					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,349,800	2,352,142	1,000	1,335
Miscellaneous	-	73,900	73,900	-	-
<b>Total Revenues</b>	<b><u>33,552,378</u></b>	<b><u>39,064,360</u></b>	<b><u>39,066,705</u></b>	<b><u>1,000</u></b>	<b><u>1,335</u></b>
<b>Expenditures</b>					
<b>Capital Outlay</b>					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,185,830	2,517,568	741,700	-
Law Enforcement Center	10,760,000	10,832,230	10,832,221	-	-
Georgia Power Tax Obligation	-	780,000	780,000	-	-
Floyd County Industrial Park Bonds	-	1,318,690	1,318,690	-	-
First Union Debt Service-Forum Bonds	-	214,750	214,750	-	-
General and Administrative	494,000	160,630	90,840	-	-
<b>Total Expenditures</b>	<b><u>33,552,378</u></b>	<b><u>36,931,630</u></b>	<b><u>36,193,506</u></b>	<b><u>741,700</u></b>	<b><u>-</u></b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>-</u></b>	<b><u>(2,132,730)</u></b>	<b><u>(2,131,009)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 742,190</u></b>	<b><u>\$ (740,700)</u></b>	<b><u>\$ 1,335</u></b>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED 2003 SPLOST BUDGET vs. ACTUAL SUMMARY**  
*For the Year Ended December 31, 2015*

	<b>Original Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2015 Budget</b>	<b>2015 Actual</b>
<b>Revenues</b>					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,652,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,080,000	1,086,677	500	762
<b>Total Revenues</b>	<b>27,050,000</b>	<b>31,732,000</b>	<b>31,738,036</b>	<b>500</b>	<b>762</b>
<b>Expenditures</b>					
<b>Sewer Projects:</b>					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
<b>Transportation Projects:</b>					
Burnett Ferry Road Right-of-Way	300,000	346,635	79,839	15,000	14,727
Old Dalton Road Right-of-Way	350,000	750,000	748,500	225,000	-
Chulio Road Right-of-Way	300,000	1,131,065	954,208	235,000	-
Resurfacing Projects	190,000	680,000	679,099	-	-
<b>Recreation Projects:</b>					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
<b>Building Projects:</b>					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,671,000	2,670,508	-	-
<b>General and Administrative</b>	<b>27,194</b>	<b>19,415</b>	<b>14,655</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>26,427,194</b>	<b>28,494,865</b>	<b>28,042,609</b>	<b>475,000</b>	<b>14,727</b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(724,764)</b>	<b>(3,237,135)</b>	<b>(3,236,344)</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>					
	<b>\$ (101,958)</b>	<b>\$ -</b>	<b>\$ 459,083</b>	<b>\$ (474,500)</b>	<b>\$ (13,964)</b>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED 2006 SPLOST BUDGET vs. ACTUAL SUMMARY**  
For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2015 Budget</u>	<u>2015 Actual</u>
<b>Appropriation of Jail Surcharge Fund Balance</b>	\$ -	\$ 800,000	\$ 800,000	\$ -	\$ -
<b>Revenues:</b>					
Tax Collections	52,936,825	49,075,300	49,025,332	-	-
Interest Earned	1,000,000	1,789,000	1,791,077	500	449
<b>Total Revenues and Appropriation of Fund Balance</b>	<u>53,936,825</u>	<u>51,664,300</u>	<u>51,616,409</u>	<u>500</u>	<u>449</u>
<b>Expenditures:</b>					
<b>Roads &amp; Streets Projects:</b>					
US 411 Right-of-Way	3,300,000	2,258,500	2,258,496	-	-
Armuchee Connector Road	12,000,000	11,101,000	11,941,691	-	42,000
Huffaker Road Right-of-Way	1,250,000	1,049,100	1,049,015	-	-
Heritage Park Access & Levee Gate Upgrade	1,955,000	2,026,100	2,026,068	-	-
Turner McCall/North 5th Avenue Intersection	550,000	535,100	535,057	-	-
Rome High/Middle School Access Road	2,900,000	1,906,000	1,905,924	-	-
Shorter Avenue/Redmond Road Intersection	1,470,000	1,088,500	1,610,571	209,000	208,219
North Broad Street/Turner McCall Turn Lane	330,000	214,645	214,645	-	-
Turner McCall Etowah Bridge	2,000,000	857,175	-	-	-
South Broad St. Sidewalk & Corridor Improvements	2,000,000	2,128,400	2,128,347	-	-
<b>Total Roads &amp; Streets Projects</b>	<u>27,755,000</u>	<u>23,164,520</u>	<u>23,669,814</u>	<u>209,000</u>	<u>250,219</u>
<b>Fire &amp; Safety Projects:</b>					
Fire Stations #2, #9, #10 Renovations	410,000	578,605	578,603	-	-
Fire Training Facilities	500,000	547,560	547,555	-	-
Cave Spring Fire Station & Equipment	1,200,000	1,017,960	1,017,958	-	-
<b>Total Fire &amp; Safety Projects</b>	<u>2,110,000</u>	<u>2,144,125</u>	<u>2,144,116</u>	<u>-</u>	<u>-</u>
<b>Facilities:</b>					
Courthouse Parking Lot	1,540,000	586,600	586,529	-	-
Work Release Center	1,750,000	2,999,800	2,999,792	-	-
Cave Spring Senior/Community Center	850,000	850,000	850,000	-	-
South Rome Youth Center	2,000,000	2,125,800	2,125,800	-	-
Marine Armory Renovations	1,600,000	2,363,900	2,363,838	-	-
City Hall/Carnegie Building Renovations	1,500,000	1,131,220	1,131,219	-	-
Wastewater Treatment Plant Upgrade	5,200,000	4,991,755	4,991,755	-	-
River Education Building	834,825	917,650	917,604	-	-
<b>Total Facilities</b>	<u>15,274,825</u>	<u>15,966,725</u>	<u>15,966,537</u>	<u>-</u>	<u>-</u>
<b>Recreation Projects:</b>					
North Floyd Park Rec Center	3,000,000	2,919,045	2,919,044	-	-
Shannon Park Rec Center/Ball Fields	927,000	1,284,230	1,284,224	-	-
Wolfe Park Improvements	200,000	259,400	259,379	-	-
Practice Fields Renovations	850,000	750,800	750,782	-	-
Tennis Courts	600,000	600,000	811,705	595,000	594,581
North Rome Swim Center Renovations	530,000	512,620	512,620	-	-
Town Green	1,690,000	1,685,000	1,684,817	-	-
<b>Total Recreation Projects</b>	<u>7,797,000</u>	<u>8,011,095</u>	<u>8,222,571</u>	<u>595,000</u>	<u>594,581</u>
<b>General &amp; Administrative</b>	<u>50,000</u>	<u>35,000</u>	<u>29,298</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>52,986,825</u>	<u>49,321,465</u>	<u>50,032,336</u>	<u>804,000</u>	<u>844,800</u>
<b>Other Financing Sources (Uses)</b>					
Bond Issue	19,800,000	20,000,000	19,999,719	-	-
Bond Costs	-	(280,300)	(280,259)	-	-
Transfer to Debt Service Fund	(22,063,000)	(22,062,535)	(22,062,535)	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(2,263,000)</u>	<u>(2,342,835)</u>	<u>(2,343,075)</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	<u>\$ (1,313,000)</u>	<u>\$ -</u>	<u>\$ (759,002)</u>	<u>\$ (803,500)</u>	<u>\$ (844,351)</u>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED 2009 SPLOST BUDGET vs. ACTUAL SUMMARY**  
*For the Year Ended December 31, 2015*

	<b>Original Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2015 Budget</b>	<b>2015 Actual</b>
<b>Revenues</b>					
Special Purpose Sales Tax	\$ 44,298,380	\$ 44,298,380	\$ 44,096,635	\$ -	\$ -
GEMA Reimbursement - Generator	-	17,200	17,195	-	-
EDGE Grant	-	1,874,950	1,874,954	-	-
Federal 8038CP	-	233,280	360,138	-	63,496
Interest Earned	200,000	200,000	181,652	4,400	6,110
<b>Total Revenues</b>	<b><u>44,498,380</u></b>	<b><u>46,623,810</u></b>	<b><u>46,530,574</u></b>	<b><u>4,400</u></b>	<b><u>69,607</u></b>
<b>Expenditures</b>					
General and Administrative	-	15,000	17,141	4,000	3,750
Communication System	26,696,250	26,596,250	25,070,850	400	379
Economic Development	5,983,500	7,885,630	7,808,919	700,000	568,883
Barron Stadium	3,369,000	4,000,000	3,992,877	-	-
Northwest Georgia RDC	1,899,630	1,899,630	1,302,404	-	-
Renovations/Construction Fire & Emergency Management Operations Center	4,000,000	4,200,000	4,093,857	-	-
Cave Spring Water	350,000	350,000	350,000	-	-
<b>Total Expenditures</b>	<b><u>42,298,380</u></b>	<b><u>44,946,510</u></b>	<b><u>42,636,048</u></b>	<b><u>704,400</u></b>	<b><u>573,011</u></b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	20,000,000	20,000,000	20,000,000	-	-
Bond Costs/Premium	(200,000)	1,347,700	1,347,711	-	-
Debt Payments	(22,000,000)	(22,025,000)	(22,024,277)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>(2,200,000)</u></b>	<b><u>(677,300)</u></b>	<b><u>(676,566)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Transfers Out	-	(1,000,000)	(1,000,000)	(550,000)	-
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing (Uses)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,217,960</u></b>	<b><u>\$ (1,250,000)</u></b>	<b><u>\$ (503,405)</u></b>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED 2013 SPLOST BUDGET vs. ACTUAL SUMMARY**  
*For the Year Ended December 31, 2015*

	<u>Original Budget</u>	<u>Cumulative Totals To Date</u>	<u>2015 Budget</u>	<u>2015 Actual</u>
<b>Revenues:</b>				
Tax Collections				
Floyd County	\$ 38,770,000	\$ 13,772,968	\$ 7,800,000	\$ 7,617,488
City of Rome	23,617,000	8,400,577	4,799,000	4,651,789
City of Cave Spring	2,591,000	923,412	527,000	511,808
Interest Earned	-	24,410	3,000	19,871
Miscellaneous Revenue	-	115,006	-	-
<b>Total Revenues</b>	<b><u>64,978,000</u></b>	<b><u>23,236,372</u></b>	<b><u>13,129,000</u></b>	<b><u>12,800,956</u></b>
<b>Expenditures:</b>				
<b>Floyd County</b>				
Airport Runway Extension	5,761,000	-	900,000	-
Animal Control Facility	5,700,000	646,405	125,000	238,046
County Case Management Software	500,000	60	500,000	60
Recycling Center	1,379,000	40,084	685,000	40,084
County Public Safety Range/Special Ops	900,000	96,320	880,000	96,320
Energy Efficiency in County Buildings	1,700,000	744,775	1,162,000	649,427
Jail Improvements	1,900,000	1,758,791	1,000,000	832,561
Jail Medical/Mental Health Facility Expansion	2,200,000	-	1,200,000	-
Forum Upgrades	1,400,000	171,620	1,150,000	171,620
Everett Springs Water Line Extension	5,800,000	-	-	-
Barron Road and Calhoun Road Improvements	130,000	127,107	130,000	91,036
County Infrastructure Improvements	1,400,000	2,605	300,000	800
County Public Works & Public Safety Equipment	1,400,000	266,537	150,000	91,430
Industrial Property	8,000,000	20,138	500,000	20,138
Playground Improvements	600,000	4,525	100,000	4,525
<b>City of Rome</b>				
Tennis Center	11,400,000	2,947,715	2,000,000	2,811,070
Jackson Hill/ Tourism Development	200,000	16,080	-	16,080
Trail Connectivity Expansion	1,800,000	8,989	-	-
City Hall/Auditorium Modernization	1,700,000	1,272,790	1,500,000	1,123,408
Downtown Visitor Information Center	50,000	50,000	4,000	3,963
Fire Tankers, Trucks & Facility Upgrade	750,000	118,331	-	118,331
City Police Training Facility Upgrade	396,000	386,488	200,000	31,071
Unity Point/South Broad Bridge	1,800,000	-	-	-
Burnett Ferry Road Improvements	2,721,000	22,400	200,000	-
Chulio Hills Back Entrance	800,000	5,524	-	-
Countywide Sewer Improvements	1,000,000	64,994	-	-
City Street Milling and Paving	500,000	204,659	100,000	100,000
Playground Improvements	500,000	4,800	-	-
<b>City of Cave Spring</b>				
Historic Fannin Hall Rehabilitation	2,591,000	773,689	527,000	503,318
Administrative Fees	-	6,172	5,000	5,146
<b>Total Expenditures</b>	<b><u>64,978,000</u></b>	<b><u>9,761,598</u></b>	<b><u>13,318,000</u></b>	<b><u>6,948,433</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>				
<b>and Other Financing Sources (Uses)</b>	<b><u>\$ -</u></b>	<b><u>\$ 13,474,774</u></b>	<b><u>\$ (189,000)</u></b>	<b><u>\$ 5,852,523</u></b>

**FLOYD COUNTY, GEORGIA**  
**WATER FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
For the Year Ended December 31, 2015  
(with comparative actual amounts for 2014)

	2015			% of		2014
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	
<b>OPERATING REVENUES</b>						
Charges for Services	\$ 7,072,250	\$ 6,859,150	\$ (213,100)	97.0%	\$ 6,751,554	
Rental Fees	9,000	10,712	1,712	119.0%	9,522	
Miscellaneous	15,000	39,212	24,212	261.4%	38,933	
<b>TOTAL OPERATING REVENUES</b>	<u>7,096,250</u>	<u>6,909,074</u>	<u>(187,176)</u>	<u>97.4%</u>	<u>6,800,009</u>	
<b>OPERATING EXPENSES</b>						
<b>Water Administration</b>						
Salaries and Benefits	520,710	509,104	11,606	97.8%	477,283	
Supplies and Other Expenses	296,090	334,827	(38,737)	113.1%	310,559	
Equipment	42,200	37,055	5,145	87.8%	11,517	
Depreciation	22,000	15,616	6,384	71.0%	21,416	
	<u>881,000</u>	<u>896,602</u>	<u>(15,602)</u>	<u>101.8%</u>	<u>820,775</u>	
<b>Water Distribution</b>						
Salaries and Benefits	837,730	757,504	80,226	90.4%	746,728	
Supplies and Other Expenses	493,825	252,541	241,284	51.1%	469,476	
Equipment	388,900	8,277	380,623	2.1%	18,086	
Purchased Water	900,000	815,591	84,409	90.6%	1,364,662	
Water Meters	300,000	165,489	134,511	55.2%	270,512	
Utilities	275,000	270,473	4,527	98.4%	236,532	
Depreciation	1,500,000	1,357,512	142,488	90.5%	1,406,145	
	<u>4,695,455</u>	<u>3,627,387</u>	<u>1,068,068</u>	<u>77.3%</u>	<u>4,512,141</u>	
<b>Water Treatment Plant</b>						
Salaries and Benefits	364,650	367,101	(2,451)	100.7%	359,305	
Supplies and Other Expenses	160,470	107,433	53,037	66.9%	99,098	
Equipment	11,850	10,104	1,746	85.3%	3,869	
Utilities	68,000	66,261	1,739	97.4%	65,580	
Depreciation	66,000	60,705	5,295	92.0%	64,194	
	<u>670,970</u>	<u>611,604</u>	<u>59,366</u>	<u>91.2%</u>	<u>592,046</u>	
<b>TOTAL OPERATING EXPENSES</b>	<u>6,247,425</u>	<u>5,135,593</u>	<u>1,111,832</u>	<u>82.2%</u>	<u>5,924,962</u>	
<b>OPERATING INCOME (LOSS)</b>	848,825	1,773,481	924,656	208.9%	875,047	
<b>NON-OPERATING INCOME (LOSS)</b>						
Interest and Fiscal Charges	(335,100)	(334,053)	1,047	99.7%	(315,733)	
Amortization of Bond Costs	(9,400)	(9,365)	35	99.6%	(12,556)	
Gain on sale of fixed assets	-	-	-	N/A	46,140	
Intergovernmental	100,000	99,840	(160)	99.8%	99,625	
Interest Earned	25,000	19,512	(5,488)	78.0%	14,610	
Transfer from Fire Fund	125,000	125,000	-	100.0%	125,000	
Transfer to General Fund	(217,500)	(217,500)	-	100.0%	(211,000)	
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(312,000)</u>	<u>(316,566)</u>	<u>(4,566)</u>	<u>101.5%</u>	<u>(253,914)</u>	
<b>Income Before Capital Contributions</b>	536,825	1,456,915	920,090	271.4%	621,133	
Capital Contributions	100,000	-	(100,000)	0.0%	43,646	
<b>CHANGE IN NET POSITION</b>	636,825	1,456,915			664,779	
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>35,437,931</u>	<u>35,437,931</u>			<u>34,773,152</u>	
<b>NET POSITION - END OF YEAR</b>	<u>\$ 36,074,756</u>	<u>\$ 36,894,846</u>			<u>\$ 35,437,931</u>	

**FLOYD COUNTY, GEORGIA**  
**WATER FUND - CASH BASIS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>CASH INCREASES</b>					
Intergovernmental	\$ 200,000	\$ 99,840	\$ (100,160)	49.9%	\$ 143,271
Charges for Services	7,072,250	6,833,356	(238,894)	96.6%	6,749,481
Rental Fees	9,000	10,593	1,593	117.7%	8,729
Miscellaneous	15,000	1,911	(13,089)	12.7%	38,933
Interest Earned	25,000	19,512	(5,488)	78.0%	14,608
Transfer from Fire Fund	125,000	125,000	-	100.0%	125,000
Gain on sale of fixed assets	-	-	-	N/A	47,340
<b>TOTAL CASH INCREASES</b>	7,446,250	7,090,212	(356,038)	95.2%	7,127,362
<b>CASH DECREASES</b>					
<b>Water Administration</b>					
Salaries and Benefits	520,710	545,836	(25,126)	104.8%	481,356
Supplies and Other Expenses	296,090	335,157	(39,067)	113.2%	292,919
Equipment	42,200	37,055	5,145	87.8%	14,454
Interest and Fiscal Charges	335,100	334,915	185	99.9%	316,866
Transfer to General Fund	217,500	217,500	-	100.0%	211,000
	1,411,600	1,470,463	(58,863)	104.2%	1,316,595
<b>Water Distribution</b>					
Salaries and Benefits	837,730	821,366	16,364	98.0%	761,074
Supplies and Other Expenses	493,825	249,410	244,415	50.5%	490,221
Equipment	388,900	8,277	380,623	2.1%	32,694
Purchased Water	900,000	818,208	81,792	90.9%	1,370,249
Water Meters	300,000	165,489	134,511	55.2%	271,362
Utilities	275,000	271,387	3,613	98.7%	235,826
	3,195,455	2,334,137	861,318	73.0%	3,161,426
<b>Water Treatment Plant</b>					
Salaries and Benefits	364,650	394,084	(29,434)	108.1%	357,462
Supplies and Other Expenses	160,470	108,422	52,048	67.6%	99,444
Equipment	11,850	10,104	1,746	85.3%	3,869
Utilities	68,000	65,982	2,018	97.0%	65,163
	604,970	578,592	26,378	95.6%	525,938
<b>TOTAL CASH DECREASES</b>	5,212,025	4,383,192	828,833	84.1%	5,003,959
<b>NET INCREASE (DECREASE)</b>	2,234,225	2,707,020			2,123,403
<b>CHANGE IN BALANCE SHEET</b>		(1,488,916)			(94,595)
<b>CASH - BEGINNING OF YEAR</b>		8,569,345			6,540,537
<b>CASH - END OF YEAR</b>		\$ 9,787,449			\$ 8,569,345

**FLOYD COUNTY, GEORGIA**  
**AIRPORT FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 6,000	\$ 6,631	\$ 631	110.5%	\$ 7,217
Fuel Sales	710,500	663,906	(46,594)	93.4%	853,375
Rental Fees	275,600	276,295	695	100.3%	274,434
Miscellaneous	<u>20,000</u>	<u>53,667</u>	<u>33,667</u>	<u>268.3%</u>	<u>36,970</u>
<b>TOTAL OPERATING REVENUES</b>	<u>1,012,100</u>	<u>1,000,499</u>	<u>(11,601)</u>	<u>98.9%</u>	<u>1,171,996</u>
<b>OPERATING EXPENSES</b>					
Salaries and Benefits	258,980	242,071	16,909	93.5%	253,653
Supplies and Other Expenses	211,950	197,591	14,359	93.2%	195,127
Utilities	70,000	68,773	1,227	98.2%	66,884
Equipment	9,500	6,477	3,023	68.2%	9,136
Air Show Expenses	51,500	52,570	(1,070)	102.1%	47,814
Depreciation	850,000	721,405	128,595	84.9%	747,261
Cost of Goods Sold	<u>552,000</u>	<u>438,919</u>	<u>113,081</u>	<u>79.5%</u>	<u>649,210</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>2,003,930</u>	<u>1,727,806</u>	<u>276,124</u>	<u>86.2%</u>	<u>1,969,085</u>
<b>OPERATING INCOME (LOSS)</b>	(991,830)	(727,307)	264,523	73.3%	(797,089)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	1,000	778	(222)	77.8%	1,051
Transfers Out	<u>(250,925)</u>	<u>(69,591)</u>	<u>181,334</u>	<u>27.7%</u>	<u>(184,131)</u>
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(249,925)</u>	<u>(68,813)</u>	<u>181,112</u>	<u>27.5%</u>	<u>(183,080)</u>
<b>Income Before Capital Contributions</b>	(1,241,755)	(796,120)	445,635	64.1%	(980,169)
Capital Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>88,239</u>
<b>CHANGE IN NET POSITION</b>	(1,241,755)	(796,120)			(891,930)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>7,786,325</u>	<u>7,786,325</u>			<u>8,678,255</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 6,544,570</u>	<u>\$ 6,990,205</u>			<u>\$ 7,786,325</u>

**FLOYD COUNTY, GEORGIA**  
**AIRPORT FUND - CASH BASIS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>CASH INCREASES</b>					
Charges for Services	\$ 6,000	\$ 6,691	\$ 691	111.5%	\$ 7,157
Fuel Sales	710,500	669,196	(41,304)	94.2%	877,892
Rental Fees	275,600	273,574	(2,026)	99.3%	276,232
Miscellaneous	20,000	23,228	3,228	116.1%	117,452
Interest Earned	<u>1,000</u>	<u>778</u>	<u>(222)</u>	<u>77.8%</u>	<u>1,053</u>
<b>TOTAL CASH INCREASES</b>	<u>1,013,100</u>	<u>973,467</u>	<u>(39,633)</u>	<u>96.1%</u>	<u>1,279,786</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	258,980	259,047	(67)	100.0%	253,317
Supplies and Other Expenses	211,950	200,878	11,072	94.8%	196,567
Utilities	70,000	69,377	623	99.1%	66,454
Equipment	9,500	6,477	3,023	68.2%	9,136
Air Show Improvements	51,500	56,286	(4,786)	109.3%	49,838
Transfers Out	250,925	69,591	181,334	27.7%	184,131
Cost of Goods Sold	<u>552,000</u>	<u>456,760</u>	<u>95,240</u>	<u>82.7%</u>	<u>631,370</u>
<b>TOTAL CASH DECREASES</b>	<u>1,404,855</u>	<u>1,118,416</u>	<u>286,439</u>	<u>79.6%</u>	<u>1,390,813</u>
<b>NET INCREASE (DECREASE)</b>	(391,755)	(144,949)			(111,027)
<b>CHANGE IN BALANCE SHEET</b>		50,153			(49,025)
<b>CASH - BEGINNING OF YEAR</b>		<u>544,660</u>			<u>704,712</u>
<b>CASH - END OF YEAR</b>		<u>\$ 449,864</u>			<u>\$ 544,660</u>

**FLOYD COUNTY, GEORGIA**  
**FORUM FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Intergovernmental	\$ 48,000	\$ 81,417	\$ 33,417	169.6%	\$ 97,267
Charges for Services	131,420	125,101	(6,319)	95.2%	148,812
Rental Fees	117,480	137,488	20,008	117.0%	98,517
Miscellaneous	<u>2,000</u>	<u>1,346</u>	<u>(654)</u>	<u>67.3%</u>	<u>1,675</u>
<b>TOTAL OPERATING REVENUES</b>	<u>298,900</u>	<u>345,352</u>	<u>46,452</u>	<u>115.5%</u>	<u>346,271</u>
<b>EXPENSES</b>					
Salaries and Benefits	253,760	224,669	29,091	88.5%	231,171
Supplies and Other Expenses	279,930	189,171	90,759	67.6%	204,301
Equipment	-	-	-	N/A	5,296
Depreciation	257,000	253,741	3,259	98.7%	255,407
Utilities	<u>200,000</u>	<u>207,879</u>	<u>(7,879)</u>	<u>103.9%</u>	<u>195,341</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>990,690</u>	<u>875,460</u>	<u>115,230</u>	<u>88.4%</u>	<u>891,516</u>
<b>OPERATING INCOME (LOSS)</b>	(691,790)	(530,108)	161,682	76.6%	(545,245)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	600	709	109	118.2%	886
Transfers In	<u>275,000</u>	<u>275,000</u>	<u>-</u>	<u>100.0%</u>	<u>275,000</u>
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>275,600</u>	<u>275,709</u>	<u>109</u>	<u>100.0%</u>	<u>275,886</u>
<b>CHANGE IN NET POSITION</b>	(416,190)	(254,399)			(269,359)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>5,626,898</u>	<u>5,626,898</u>			<u>5,896,257</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 5,210,708</u>	<u>\$ 5,372,499</u>			<u>\$ 5,626,898</u>

**FLOYD COUNTY, GEORGIA**  
**FORUM FUND - CASH BASIS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>CASH INCREASES</b>					
Intergovernmental	\$ 48,000	\$ 103,721	\$ 55,721	216.1%	\$ 85,789
Charges for Services	131,420	131,424	4	100.0%	141,569
Rental Fees	117,480	130,203	12,723	110.8%	105,409
Miscellaneous	2,000	612	(1,388)	30.6%	2,350
Interest Earned	600	709	109	118.2%	886
Transfers In	<u>275,000</u>	<u>275,000</u>	<u>-</u>	<u>100.0%</u>	<u>275,000</u>
<b>TOTAL CASH INCREASES</b>	<u>574,500</u>	<u>641,669</u>	<u>67,169</u>	<u>111.7%</u>	<u>611,003</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	253,760	245,298	8,462	96.7%	232,723
Supplies and Other Expenses	279,930	191,611	88,319	68.4%	204,297
Equipment	-	-	-	N/A	6,573
Utilities	<u>200,000</u>	<u>208,347</u>	<u>(8,347)</u>	<u>104.2%</u>	<u>195,129</u>
<b>TOTAL CASH DECREASES</b>	<u>733,690</u>	<u>645,256</u>	<u>88,434</u>	<u>87.9%</u>	<u>638,722</u>
<b>NET INCREASE (DECREASE)</b>	(159,190)	(3,587)			(27,719)
<b>CHANGE IN BALANCE SHEET</b>		(19,277)			5,793
<b>CASH - BEGINNING OF YEAR</b>		<u>513,601</u>			<u>535,527</u>
<b>CASH - END OF YEAR</b>		<u>\$ 490,737</u>			<u>\$ 513,601</u>

**FLOYD COUNTY, GEORGIA**  
**RECYCLING FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Intergovernmental					
Solid Waste Commission	\$ 160,000	\$ 145,775	\$ (14,225)	91.1%	\$ 150,107
Material Sales	475,000	344,668	(130,332)	72.6%	443,696
Miscellaneous	-	7	7	N/A	-
Insurance Reimbursement	-	-	-	N/A	71,014
<b>TOTAL OPERATING REVENUES</b>	<u>635,000</u>	<u>490,450</u>	<u>(144,550)</u>	<u>77.2%</u>	<u>664,817</u>
<b>EXPENSES</b>					
Salaries and Benefits	419,270	405,526	13,744	96.7%	374,615
Supplies and Other Expenses	362,710	261,460	101,250	72.1%	294,233
Equipment	37,000	-	37,000	0.0%	749
Depreciation	40,000	35,306	4,694	88.3%	36,854
Utilities	45,000	37,225	7,775	82.7%	32,199
<b>TOTAL OPERATING EXPENSES</b>	<u>903,980</u>	<u>739,517</u>	<u>164,463</u>	<u>81.8%</u>	<u>738,650</u>
<b>OPERATING INCOME (LOSS)</b>	(268,980)	(249,067)	19,913	92.6%	(73,833)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	500	701	201	140.2%	939
Transfers Out	(26,550)	(26,550)	-	100.0%	(25,750)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(26,050)</u>	<u>(25,849)</u>	<u>201</u>	<u>99.2%</u>	<u>(24,811)</u>
<b>Income Before Capital Contributions</b>	(295,030)	(274,916)	20,114	93.2%	(98,644)
Capital Contributions	-	40,084	40,084	N/A	-
<b>CHANGE IN NET POSITION</b>	(295,030)	(234,832)			(98,644)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>969,378</u>	<u>969,378</u>			<u>1,068,022</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 674,348</u>	<u>\$ 734,546</u>			<u>\$ 969,378</u>

**FLOYD COUNTY, GEORGIA**  
**RECYCLING FUND - CASH BASIS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>CASH INCREASES</b>					
Intergovernmental					
Solid Waste Commission	\$ 160,000	\$ 201,349	\$ 41,349	125.8%	\$ 120,780
Interest Earned	500	701	201	140.2%	937
Material Sales	475,000	391,240	(83,760)	82.4%	413,221
Miscellaneous	-	40,091	40,091	N/A	-
Insurance Reimbursement	-	-	-	N/A	71,014
<b>TOTAL CASH INCREASES</b>	<u>635,500</u>	<u>633,381</u>	<u>(2,119)</u>	<u>99.7%</u>	<u>605,952</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	419,270	432,487	(13,217)	103.2%	371,532
Supplies and Other Expenses	362,710	253,295	109,415	69.8%	299,352
Equipment	37,000	-	37,000	0.0%	749
Utilities	45,000	38,625	6,375	85.8%	30,795
Transfers Out	26,550	26,550	-	100.0%	25,750
<b>TOTAL CASH DECREASES</b>	<u>890,530</u>	<u>750,957</u>	<u>139,573</u>	<u>84.3%</u>	<u>728,178</u>
<b>NET INCREASE (DECREASE)</b>	(255,030)	(117,576)			(122,226)
<b>CHANGE IN BALANCE SHEET</b>		(37,659)			1,032
<b>CASH - BEGINNING OF YEAR</b>		<u>500,064</u>			<u>621,258</u>
<b>CASH - END OF YEAR</b>		<u>\$ 344,829</u>			<u>\$ 500,064</u>
<b>Breakdown of Cash/Funds:</b>					
Unrestricted	\$	445,300			
Restricted for Capital		(100,471)			
Restricted for Building		-			
<b>Amount as of December 31, 2015</b>	<u>\$</u>	<u>344,829</u>			

**FLOYD COUNTY, GEORGIA**  
**ANIMAL CONTROL FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Charges for Services	\$ 28,000	\$ 26,123	\$ (1,877)	93.3%	\$ 29,667
Fines & Forfeitures	5,000	146	(4,854)	2.9%	3,634
Interest Earned	200	131	(69)	65.5%	121
Donations	-	490	490	N/A	20
Miscellaneous	600	1,008	408	168.0%	770
<b>TOTAL REVENUES</b>	<u>33,800</u>	<u>27,898</u>	<u>(5,902)</u>	<u>82.5%</u>	<u>34,212</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	396,200	390,406	5,794	98.5%	409,528
Other Operating Costs	88,470	82,766	5,704	93.6%	81,224
<b>TOTAL EXPENDITURES</b>	<u>484,670</u>	<u>473,172</u>	<u>11,498</u>	<u>97.6%</u>	<u>490,752</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(450,870)	(445,274)	(5,596)	98.8%	(456,540)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	450,870	450,870	-	100.0%	460,840
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>450,870</u>	<u>450,870</u>	<u>-</u>	<u>100.0%</u>	<u>460,840</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	5,596			4,300
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>28,037</u>	<u>28,037</u>			<u>23,737</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 28,037</u>	<u>\$ 33,633</u>			<u>\$ 28,037</u>

**FLOYD COUNTY, GEORGIA**  
**HEALTH INSURANCE FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN FUND BALANCE**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Contributions					
Employers	\$ 4,766,000	\$ 4,766,000	\$ -	100.0%	\$ 4,726,500
Employees	1,477,000	1,475,956	(1,044)	99.9%	1,467,645
Retirees	85,000	114,586	29,586	134.8%	102,424
Premiums Paid By Others	15,000	8,114	(6,886)	54.1%	13,784
Interest Earned	4,000	4,325	325	108.1%	4,618
Wellness Grant	-	6,000	6,000	N/A	6,000
Miscellaneous	-	-	-	N/A	6
<b>TOTAL REVENUES</b>	<u>6,347,000</u>	<u>6,374,981</u>	<u>27,981</u>	<u>100.4%</u>	<u>6,320,977</u>
<b>EXPENDITURES</b>					
Salary and Benefits	56,920	55,762	1,158	98.0%	55,123
Reinsurance Contributions	67,000	66,465	535	99.2%	-
Other Costs	52,080	35,373	16,707	67.9%	16,339
Professional Fees	120,000	123,954	(3,954)	103.3%	122,339
Claims	4,783,000	4,367,715	415,285	91.3%	4,214,747
Premium Payments	810,000	543,418	266,582	67.1%	637,190
HRA Payments	188,000	114,856	73,144	61.1%	143,018
Administrative Fees	<u>270,000</u>	<u>254,878</u>	<u>15,122</u>	<u>94.4%</u>	<u>253,351</u>
<b>TOTAL EXPENDITURES</b>	<u>6,347,000</u>	<u>5,562,421</u>	<u>784,579</u>	<u>87.6%</u>	<u>5,442,107</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	812,560			878,870
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>3,006,348</u>	<u>3,006,348</u>			<u>2,127,478</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 3,006,348</u>	<u>\$ 3,818,908</u>			<u>\$ 3,006,348</u>

**FLOYD COUNTY, GEORGIA**  
**WORKERS' COMPENSATION FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	2015			2014	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Transfers In	\$ 750,000	\$ 794,088	\$ 44,088	105.9%	\$ 816,135
Recreation Contribution	85,000	85,000	-	100.0%	80,000
Reimbursements	<u>128,000</u>	<u>156,071</u>	<u>28,071</u>	<u>121.9%</u>	<u>165,118</u>
<b>TOTAL REVENUES</b>	<u>963,000</u>	<u>1,035,159</u>	<u>72,159</u>	<u>107.5%</u>	<u>1,061,252</u>
<b>EXPENDITURES</b>					
Management Services	30,000	22,694	7,306	75.6%	22,785
Excess Insurance	111,000	110,994	6	100.0%	59,967
Claims	822,000	903,605	(81,605)	109.9%	979,071
Reserves - County	-	(104,278)	104,278	N/A	(323,300)
Reserves - Recreation	<u>-</u>	<u>279</u>	<u>(279)</u>	<u>N/A</u>	<u>(59,915)</u>
<b>TOTAL EXPENDITURES</b>	<u>963,000</u>	<u>933,295</u>	<u>29,705</u>	<u>96.9%</u>	<u>678,607</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	101,865			382,645
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>(892,647)</u>	<u>(892,647)</u>			<u>(1,275,292)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ (892,647)</u>	<u>\$ (790,783)</u>			<u>\$ (892,647)</u>

**THIS PAGE INTENTIONALLY LEFT BLANK**

**ROME-FLOYD PARKS AND RECREATION AUTHORITY**  
**UNAUDITED STATEMENT OF REVENUES, EXPENSES AND CHANGE IN NET POSITION**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>2015 ACTUAL</u>	<u>% of Budget</u>	<u>2014 ACTUAL</u>
<b>REVENUES</b>					
Transfers from Floyd County	\$ 1,858,400	\$ 1,858,400	\$ 1,858,400	100.0%	\$ 1,858,400
Miscellaneous Revenues	7,250	7,750	24,621	317.7%	7,504
Contingency	30,000	30,000	-	0.0%	-
Swimming Pool	63,700	68,000	44,085	64.8%	63,590
Other Programs	124,300	139,000	104,610	75.3%	118,333
Gymnastics	281,300	341,310	344,416	100.9%	278,671
Special Populations Services	51,100	57,100	52,398	91.8%	49,723
Concessions	212,900	215,700	173,034	80.2%	227,162
Coosa River Trading Post	84,100	83,900	85,206	101.6%	79,737
Rome-Floyd Tennis Center	107,100	123,650	107,896	87.3%	102,922
Etowah Park Golf Practice	9,000	9,000	9,000	100.0%	10,496
Youth Athletics	302,450	349,200	292,277	83.7%	305,913
Adult Athletics	16,200	23,600	684	2.9%	17,363
Scoreboards	20,000	30,000	4,290	14.3%	10,000
Recreation Centers	146,200	161,000	162,634	101.0%	140,457
Parks & Recreation Services	113,000	130,000	94,274	72.5%	112,195
Barron Stadium	221,000	36,950	36,650	99.2%	192,599
Hall of Fame	16,700	16,700	15,065	90.2%	17,717
Senior Promotions	9,070	6,500	4,346	66.9%	9,422
<b>TOTAL REVENUES</b>	<u>3,673,770</u>	<u>3,687,760</u>	<u>3,413,885</u>	<u>92.6%</u>	<u>3,602,203</u>

**ROME-FLOYD PARKS AND RECREATION AUTHORITY**  
**UNAUDITED STATEMENT OF REVENUES, EXPENSES AND CHANGE IN NET POSITION**  
*For the Year Ended December 31, 2015*  
*(with comparative actual amounts for 2014)*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>2015 ACTUAL</u>	<u>% of Budget</u>	<u>2014 ACTUAL</u>
<b>EXPENSES</b>					
Administrative Operations	\$ 828,450	\$ 853,300	\$ 739,512	86.7%	\$ 839,070
Contingency	30,000	30,000	-	0.0%	-
Swimming Pool	37,150	41,750	37,264	89.3%	44,642
Other Programs	76,450	73,400	68,741	93.7%	70,692
Gymnastics	202,650	264,310	249,031	94.2%	207,830
Special Populations Services	31,400	44,300	30,310	68.4%	24,239
Concessions	164,250	159,600	112,458	70.5%	157,213
Coosa River Trading Post	69,050	65,700	73,458	111.8%	65,211
Rome-Floyd Tennis Center	112,350	132,600	122,929	92.7%	121,633
Sports Division Administration	135,700	137,800	107,012	77.7%	138,881
Youth Athletics	156,500	190,910	156,696	82.1%	150,999
Adult Athletics	11,800	15,100	35	0.2%	10,703
Scoreboards	500	3,000	240	8.0%	1,835
Recreation Centers	220,500	238,400	240,076	100.7%	218,624
Recreation Services Administration	178,950	181,900	138,176	76.0%	182,989
Parks & Recreation Services	1,089,200	1,142,275	996,453	87.2%	1,075,040
Buildings	56,000	63,865	60,548	94.8%	50,874
Barron Stadium	71,000	33,000	32,065	97.2%	66,661
Shop	137,100	130,900	115,059	87.9%	134,965
Hall of Fame	15,600	15,600	11,708	75.1%	16,331
Senior Promotions	4,510	6,500	5,364	82.5%	8,107
<b>Expenses before Depreciation</b>	3,629,110	3,824,210	3,297,135	86.2%	3,586,538
Depreciation	38,000	13,000	-	0.0%	36,154
<b>TOTAL EXPENSES</b>	3,667,110	3,837,210	3,297,135	85.9%	3,622,692
<b>CHANGE IN NET POSITION</b>	6,660	(149,450)	116,750		(20,488)
<b>NET POSITION - BEGINNING OF YEAR</b>	55,151	55,151	55,151		75,639
<b>NET POSITION - END OF YEAR</b>	\$ 61,811	\$ (94,299)	\$ 171,901		\$ 55,151

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Capital Projects and Equipment Expenditures  
For the Year Ended December 31, 2015

	<u>Budget</u>	<u>2015 Actual</u>
<b>Appropriation of Jail Surcharge Fund Balance</b>	\$ 229,000	\$ 218,654
<b>Revenues:</b>		
Interest Earned	-	37,227
Transfer from Debt Service	142,815	114,911
Transfer from General Fund	610,380	610,380
Transfer from Airport Fund	132,500	18,591
<b>Total Revenues and Appropriations of Fund Balances</b>	<b>\$ 1,114,695</b>	<b>\$ 999,763</b>
<b>Expenditures:</b>		
<b>Sheriff</b>		
3 Vehicles	\$ 85,000	\$ 83,739
	85,000	83,739
<b>County Police</b>		
JAG BX-0046 Revenue	(14,540)	(14,540)
JAG BX-0046	14,540	14,540
	-	-
GEMA BWS 3209 Revenue	(1,300)	(525)
GEMA BWS 3209	1,300	525
	-	-
GEMA BWS 3315 Revenue	(3,000)	(2,320)
GEMA BWS 3315	3,000	2,320
	-	-
GEMA BWS 3347 Revenue	(11,800)	-
GEMA BWS 3347	11,800	-
	-	-
GEMA BWS SHO15089 Revenue	(3,000)	(1,105)
GEMA BWS SHO15089	3,000	1,105
	-	-
<b>Coroner</b>		
Morgue	25,000	-
	25,000	-
<b>Facilities Management</b>		
City of Rome Contribution	(5,100)	(5,063)
Parking Deck Repairs	10,200	10,125
Carpet in Judicial Building	85,000	70,466
HVAC Units at Prison	28,000	24,378
	118,100	99,907
<b>Public Roads</b>		
2 - Pickup Trucks	48,000	40
Tank Gauges	20,000	17,367
Vehicle Lift	14,000	10,091
Tractor with Mower	75,000	70,450
	157,000	97,948
<b>Paving</b>		
State of Georgia - LMIG	(786,940)	(691,809)
LMIG Paving	786,940	691,809
Preparation and Paving	75,000	56,134
	75,000	56,134

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Capital Projects and Equipment Expenditures  
For the Year Ended December 31, 2015

		<u>Budget</u>	<u>2015 Actual</u>
<b>Public Roads Cont'd</b>			
Drainage			
Materials		\$ 45,000	\$ 1,973
		<u>45,000</u>	<u>1,973</u>
	Off System Safety - PI Revenue	(443,370)	(370,476)
	Off System Safety - PI	<u>443,370</u>	<u>370,836</u>
		-	360
<b>Engineering</b>			
Scanner		<u>12,500</u>	<u>8,940</u>
		12,500	8,940
<b>Prison</b>			
JAG BX-1169 Revenue		(19,430)	(19,431)
JAG BX-1169		<u>19,430</u>	<u>19,431</u>
		-	-
	Georgia Power	21,000	20,822
	Kitchen Equipment	16,000	15,704
	Armory	<u>25,000</u>	<u>20,541</u>
		62,000	57,067
<b>Work Release Center</b>			
Van	J.S.	35,000	26,745
Van (carryover from 2014)	J.S.	<u>27,000</u>	<u>26,725</u>
		62,000	53,470
<b>Data Processing</b>			
Computer Lease		<u>150,000</u>	<u>125,345</u>
		150,000	125,345
<b>Juvenile Court</b>			
Vehicle		<u>20,380</u>	<u>18,009</u>
		20,380	18,009
<b>County Clerk</b>			
Postage Machine		<u>18,500</u>	<u>18,275</u>
		18,500	18,275
<b>Airport</b>			
Runway Safety Grading			
Federal Revenue		(269,865)	(251,104)
State Revenue		(14,130)	(12,198)
Transfer to General Fund (reimbursement for P.W.)		293,260	254,431
Runway Safety Grading Cost		<u>20,000</u>	<u>27,463</u>
		29,265	18,591
ARC Federal Revenue		(85,355)	-
ARC- Entrance		139,940	216,812
ARC- Sewer		-	1,549
ARC- Storm		-	10,379
ARC- Water		<u>-</u>	<u>1,000</u>
		54,585	229,740
Land Acquisition/Tree Removal - 90/5/5			
Federal Revenue		(84,175)	-
State Revenue		(4,680)	-
Project Cost		<u>93,535</u>	<u>5,615</u>
		4,680	5,615

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Capital Projects and Equipment Expenditures  
For the Year Ended December 31, 2015

	<u>Budget</u>	<u>2015 Actual</u>
<b>Airport Cont'd</b>		
North Perimeter Fencing - 90/5/5		
Federal Revenue	\$ (634,200)	\$ -
State Revenue	(32,820)	-
Project Cost	<u>704,670</u>	<u>-</u>
	37,650	-
<b>Redmond Trail TE Grant</b>		
Public Contribution	(57,000)	-
City of Rome Contribution	(9,000)	-
Project Cost	<u>63,000</u>	<u>3,058</u>
	(3,000)	3,058
<b>Transfer to Rec. Capital</b>	50,000	39,248
<b>Current Year Lease Purchase Payments</b>	142,815	-
<b>Total Net Expenditures</b>	<u>\$ 1,146,475</u>	<u>\$ 917,419</u>



## ***Other Information***

**FLOYD COUNTY, GEORGIA  
SALES TAX COLLECTIONS**

LOCAL OPTION SALES TAX													
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	\$ Increase (Decrease)	% Increase (Decrease)	
January	656,011.34	667,614.47	684,634.44	625,382.37	<b>767,150.75</b>	<b>782,973.91</b>	<b>837,690.20</b>	<b>778,011.12</b>	<b>756,468.30</b>	<b>795,164.34</b>	38,696.04	-5.12%	
February	814,946.01	858,291.37	837,687.85	<b>905,865.68</b>	703,322.04	633,891.15	670,801.00	526,928.62	607,923.45	631,379.35	23,455.90	3.86%	
March	793,572.22	655,529.74	605,217.06	643,058.11	731,194.25	700,990.89	730,393.73	730,907.28	623,700.97	615,506.78	(8,194.19)	-1.31%	
April	839,988.29	774,032.54	779,122.88	592,257.61	669,797.08	712,002.08	789,195.19	689,713.39	642,717.50	660,645.79	17,928.29	2.79%	
May	722,268.75	763,764.52	805,411.32	<b>992,257.51</b>	659,185.18	697,335.94	689,559.62	632,765.17	614,580.75	675,205.63	60,624.88	9.86%	
June	827,694.86	790,621.27	752,293.07	625,229.14	711,057.43	702,913.15	745,809.25	637,175.82	625,465.93	658,344.46	32,878.53	5.26%	
July	781,479.82	810,446.52	737,361.42	727,918.23	729,703.68	698,608.76	726,183.53	628,348.22	643,544.67	-	(643,544.67)	-100.00%	
August	787,795.00	706,143.81	<b>845,006.32</b>	698,947.00	653,781.54	741,929.85	640,994.74	569,066.43	658,596.47	607,731.76	(50,864.71)	-7.72%	
September	842,871.00	<b>867,535.85</b>	767,347.68	765,321.29	710,290.35	698,894.78	677,501.77	668,202.28	639,179.99	676,193.66	37,013.67	5.79%	
October	828,448.87	676,884.77	745,473.40	650,904.98	708,152.85	708,717.50	662,133.22	599,517.73	661,061.55	657,669.28	(3,392.27)	-0.57%	
November	<b>984,207.46</b>	855,453.83	771,780.05	692,729.40	667,866.99	677,795.46	661,836.17	506,533.68	609,672.40	635,351.37	25,678.97	5.07%	
December	466,549.78	717,422.32	675,241.03	745,913.81	628,770.93	680,599.77	666,414.01	626,658.96	681,330.12	633,300.05	(48,030.07)	-7.66%	
March Pro Rata	-	-	-	-	3,595.78	14,177.94	2,147.86	-	-	-	-	-	0.00%
April Pro Rata	-	-	-	-	-	-	-	669.27	-	-	-	-	0.00%
May Pro Rata	20,547.45	18,283.34	-	-	-	-	-	-	1,934.93	-	(1,934.93)	N/A	
June Pro Rata	-	-	-	-	-	64.77	-	-	-	973.00	973.00	0.00%	
September Pro Rata	-	-	-	-	866.13	2,324.77	-	-	-	-	-	-	0.00%
October Pro Rata	-	-	-	-	-	-	2,318.37	-	-	-	-	-	0.00%
Nov/Dec Pro Rata	17,337.04	16,128.57	-	48,926.23	1,241.56	-	-	1,643.53	1,760.88	-	(1,760.88)	-100.00%	
<b>Totals</b>	<b>9,383,717.89</b>	<b>9,178,152.92</b>	<b>9,006,576.52</b>	<b>8,714,711.36</b>	<b>8,345,976.54</b>	<b>8,453,220.72</b>	<b>8,502,978.66</b>	<b>7,596,141.50</b>	<b>7,767,937.91</b>	<b>7,247,465.47</b>	<b>(520,472.44)</b>	<b>-6.70%</b>	
Original Budget	8,967,500	10,000,000	9,550,000	9,050,000	8,400,000	8,550,000	8,600,000	8,600,000	7,600,000	7,700,000			
Revised Budget	9,383,000	9,400,000	9,250,000	8,700,000	8,400,000	8,475,000	8,400,000	8,000,000	7,600,000	6,850,000			
Amt > Revised	717.89	(221,847.08)	(243,423.48)	14,711.36	(54,023.46)	(21,779.28)	102,978.66	(403,858.50)	167,937.91	397,465.47			
<b>Annual Comparison</b>									<b>7,767,937.91</b>	<b>7,247,465.47</b>	<b>(520,472.44)</b>	<b>-6.70%</b>	

SPECIAL PURPOSE LOCAL OPTION SALES TAX													
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	\$ Increase (Decrease)	% Increase (Decrease)	
January	169,562.52	15,406.14	1,187,838.26	1,097,679.87	1,360,706.58	1,383,071.10	1,481,833.14	1,376,452.35	-	1,405,561.03	1,405,561.03	0.00%	
February	162,940.55	45,250.49	1,455,697.48	1,599,764.84	1,243,153.02	1,119,544.24	1,184,603.14	930,053.67	-	1,115,891.89	1,115,891.89	0.00%	
March	85,357.95	3,138.65	1,093,228.74	1,127,489.54	1,287,458.24	1,239,213.16	1,291,587.05	1,293,272.64	-	1,087,647.33	1,087,647.33	0.00%	
April	104,743.12	729.60	1,366,674.03	1,038,804.55	1,182,766.29	1,259,704.57	1,396,954.92	1,220,829.29	-	1,168,395.26	1,168,395.26	0.00%	
May	44,039.67	110,384.51	1,404,812.74	1,766,199.41	1,164,940.78	1,232,655.04	1,219,045.19	1,119,832.73	940,543.54	1,193,227.96	252,684.42	26.87%	
June	50,867.30	1,170,812.43	1,305,303.89	1,082,399.99	1,256,847.78	1,243,136.49	1,313,900.85	1,127,092.05	1,103,675.65	1,164,479.90	60,804.25	5.51%	
July	28,430.36	1,266,855.90	1,296,862.46	1,264,428.94	1,292,893.22	1,236,466.01	1,285,478.20	1,110,812.38	1,128,779.28	-	(1,128,779.28)	-100.00%	
August	26,391.28	1,067,678.65	1,483,470.55	1,252,202.24	1,162,347.03	1,312,399.08	1,134,434.45	-	1,163,876.44	1,102,089.25	(61,787.19)	-5.31%	
September	30,197.06	1,515,553.55	1,354,577.30	1,407,311.43	1,256,143.59	1,253,452.90	1,197,164.03	-	1,126,060.99	1,190,887.83	64,826.84	5.76%	
October	26,800.65	1,181,034.75	1,308,758.22	1,149,311.85	1,253,287.50	1,254,097.18	1,169,895.83	-	1,167,325.49	1,163,061.71	(4,263.78)	-0.37%	
November	24,594.00	1,458,327.02	1,359,660.48	1,231,896.89	1,179,104.50	1,199,400.11	1,171,686.77	-	1,073,778.15	1,126,161.46	52,383.31	4.88%	
December	39,337.42	1,251,940.78	1,192,343.47	1,317,206.26	1,123,252.58	1,203,611.75	1,179,163.13	-	1,205,601.85	1,132,971.63	(72,630.22)	-6.02%	
March Pro Rata	-	-	-	-	6,645.81	25,097.69	3,817.59	-	-	-	-	-	0.00%
April Pro Rata	-	-	-	-	-	-	-	1,181.04	-	-	-	-	0.00%
May Pro Rata	9,677.32	533.02	-	-	-	-	-	-	1,590.25	-	(1,590.25)	-100.00%	
June Pro Rata	-	-	-	-	-	108.25	-	-	-	1,781.88	1,781.88	N/A	
September Pro Rata	-	-	-	-	1,297.68	4,098.51	-	-	-	-	-	-	0.00%
October Pro Rata	-	-	-	-	-	-	4,095.44	-	-	-	-	-	0.00%
Nov/Dec Pro Rata	748.14	22,058.49	-	86,992.94	2,203.94	-	-	-	668.86	-	(668.86)	-100.00%	
<b>Totals</b>	<b>803,687.34</b>	<b>9,109,703.98</b>	<b>15,809,227.62</b>	<b>15,421,688.75</b>	<b>14,773,048.54</b>	<b>14,966,056.08</b>	<b>15,033,659.73</b>	<b>8,179,526.15</b>	<b>8,911,900.50</b>	<b>12,852,157.13</b>	<b>3,940,256.63</b>	<b>44.21%</b>	
<b>Annual Comparison</b>									<b>8,911,900.50</b>	<b>12,852,157.13</b>	<b>3,940,256.63</b>	<b>44.21%</b>	

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Water Fund Bonds Debt Service Coverage Ratio  
For the Month Ended December 31, 2015  
(with comparative calculation for 2014)

	<b>ACTUAL TOTALS</b>	
	<b>2015</b>	<b>2014</b>
<b>Operating Revenues:</b>		
Misc-Other	\$ 20,573	\$ 16,118
Water Charges	6,505,971	6,440,600
Water Meter Charges	138,930	71,804
Penalties & Cut Offs	192,565	221,812
Fire Service Charges	125,000	125,000
Surcharge Revenue	995	1,037
Convenience Fee	116	183
Less: Fire Service Charges	(125,000)	(125,000)
Charges for Services	6,859,150	6,751,554
Miscellaneous	39,212	38,933
Rental Fees	10,712	9,522
<b>Total Operating Revenues</b>	<b>6,909,074</b>	<b>6,800,009</b>
<b>Operating Expenses:</b>		
Administration	896,602	820,775
Less: Depreciation	(15,616)	(21,416)
Net Administration	880,986	799,359
Distribution	3,627,387	4,512,141
Less: Depreciation	(1,357,512)	(1,406,145)
Net Distribution	2,269,875	3,105,996
Treatment Plant	611,604	592,046
Less: Depreciation	(60,705)	(64,194)
Net Treatment Plant	550,899	527,852
<b>Total Operating Expenses</b>	<b>3,701,760</b>	<b>4,433,207</b>
Net Available for Debt Service	3,207,314	2,366,802
Bonds Debt Service	480,891	578,253
<b>Bonds Debt Service Coverage Ratio (1.10 Requirement)</b>	<b>6.67</b>	<b>4.09</b>
Total Debt Service	739,911	724,046
<b>Total Debt Service Coverage Ratio</b>	<b>4.33</b>	<b>3.27</b>

**FLOYD COUNTY, GEORGIA***UNAUDITED Non-Capital Equipment**For the Year Ended December 31, 2015*

	<u>Budget</u>	<u>2015 Actual</u>
Probate Court		
2 Scanners	\$ 3,000	\$ 2,680
Printer	1,295	1,255
	<u>4,295</u>	<u>3,935</u>
Elections		
2 Scanners	6,600	5,340
8 Touch Screens	4,000	-
6 Storage Cabinets	1,500	-
2 Utility Carts	600	-
	<u>12,700</u>	<u>5,340</u>
Clerk of Superior Court		
Receipt Printer	1,400	1,400
3 Fire Proof Safes	4,250	4,210
iPad	650	616
Scanner	5,200	5,183
	<u>11,500</u>	<u>11,409</u>
District Attorney		
Desk	1,455	1,450
	<u>1,455</u>	<u>1,450</u>
Victim Witness		
Office Furniture	930	-
	<u>930</u>	<u>-</u>
Jail		
Dell Computer System	-	2,158
4 Drying Racks	7,800	7,616
6 Delivery Carts	9,750	9,492
4 Food Prep Counters	2,600	-
Meat Slicer	4,000	3,505
	<u>24,150</u>	<u>22,770</u>
Human Resources		
Check Printer	2,005	2,001
2 Scanners for Fortis	2,680	2,680
	<u>4,685</u>	<u>4,681</u>
Board of Commissioners		
5 iPads	3,600	3,598
	<u>3,600</u>	<u>3,598</u>
Police Department		
3 Barricade Vests for SWAT	6,645	6,101
Metal Detector	600	-
Laptop	1,070	1,000
Computer and Scanner	1,870	1,867
8 Body Cameras	5,100	4,303
Handy Cam Camcorder	300	258
Camera for Interview Room	675	-
Camera for Crime Scene Tech	1,000	949
8 Investigator Cameras	1,000	-
Backup Camera for Bomb K9 Tahoe	500	508
10 Rifle Racks	3,300	2,256
5 Glock Firearms	3,345	2,045
Handheld Laser Speed Detection Device	1,965	1,912
	<u>27,370</u>	<u>21,200</u>

**FLOYD COUNTY, GEORGIA***UNAUDITED Non-Capital Equipment**For the Year Ended December 31, 2015*

	<b>Budget</b>	<b>2015 Actual</b>
<b>Facilities</b>		
2 Floor Buffers	\$ 2,000	\$ 895
Gate Opener at Jail	1,700	-
6th Avenue Parking Deck Trash Cans	1,400	1,668
Pressure Washer and Attachment	1,800	1,733
Jail Water Heater	6,030	6,030
ARC Flash Suit	800	728
Paint Sprayer	2,000	1,949
	<u>15,730</u>	<u>13,003</u>
<b>Public Works</b>		
4 Pole Saws	1,900	1,896
4 Chain Saws	1,600	1,520
Demo Saw	1,150	1,106
2 Walk Behind Mowers	1,000	738
Zero Turn Mower	4,850	4,829
3 Weed eaters	1,500	1,493
22 Ton Hydraulic Jack	1,000	598
1" Drive Impact	700	644
3/4" Drive Impact	600	431
2 Shop Tool Boxes	3,600	2,910
10 Ton Porta Power	500	296
Scanner for Warehouse	1,500	1,340
	<u>19,900</u>	<u>17,800</u>
<b>Engineering</b>		
2 - Tripods	290	84
12' Prism Pole	140	137
Carbon Fiber 2-meter Rover Pole	365	363
Marking Paint Applicator	25	22
Engineers Hammer	20	16
Hand Level	110	108
2 - Topcon Autolevels	2,050	2,049
	<u>3,000</u>	<u>2,778</u>
<b>Prison</b>		
7 X26P Handheld Taser Units with Holsters	11,550	11,406
	<u>11,550</u>	<u>11,406</u>
<b>Tax Appraisers</b>		
Printer	1,000	924
Office Equipment	5,000	748
	<u>6,000</u>	<u>1,673</u>
<b>Cooperative Extension</b>		
Computer Equipment	400	400
	<u>400</u>	<u>400</u>
<b>General Services</b>		
iPad	700	630
2 Televisions and Accessories	7,500	6,164
	<u>8,200</u>	<u>6,794</u>
<b>Magistrate Court</b>		
Printer	750	530
	<u>750</u>	<u>530</u>
<b>County Manager</b>		
Furniture	1,850	1,067
iPad	650	630
	<u>2,500</u>	<u>1,697</u>

**FLOYD COUNTY, GEORGIA**

*UNAUDITED Non-Capital Equipment*

*For the Year Ended December 31, 2015*

---

	<u>Budget</u>	<u>2015 Actual</u>
County Clerk		
iPad	\$ 650	\$ 630
Digital Recorder	1,350	1,270
2 Scanners	<u>2,700</u>	<u>2,680</u>
	4,700	4,580
Purchasing		
Office Equipment	<u>1,000</u>	-
	1,000	-
Finance		
Office Furniture	5,700	5,644
Check Printer	<u>1,800</u>	<u>1,755</u>
	7,500	7,399
Data Processing		
Maintenance/Repair of Machines	<u>4,000</u>	<u>2,496</u>
	4,000	2,496
E 911		
Upgrade Phone Switches	<u>143,500</u>	<u>136,413</u>
	143,500	136,413
Communication Fund		
Radios and Cables	<u>2,155</u>	<u>2,151</u>
	2,155	2,151
Law Library		
Court Reporting System	<u>13,500</u>	<u>13,288</u>
	13,500	13,288
Prison Inmate Benefit Fund		
Equipment	15,000	-
Printer	-	927
Water Cooler	-	807
Drinking Fountain	-	574
Printer	<u>-</u>	<u>668</u>
	15,000	2,975
Jail Inmate Benefit Fund		
Equipment	<u>125,000</u>	-
	125,000	-

**FLOYD COUNTY, GEORGIA***UNAUDITED Non-Capital Equipment**For the Year Ended December 31, 2015*

	<u>Budget</u>	<u>2015 Actual</u>
Work Release Inmate Benefit Fund		
Equipment	\$ 6,000	\$ -
Laundry Carts	-	1,019
Computer Equipment	-	1,226
Humvee	-	3,500
	<u>6,000</u>	<u>5,744</u>
 Work Release		
5 P26X Handheld Taser Units with Holsters	<u>8,630</u>	<u>8,616</u>
	8,630	8,616
 Water Department		
Administration		
Fiber Optics	35,000	34,255
8 Chairs	5,600	2,800
2 Laptops	1,600	-
	<u>42,200</u>	<u>37,055</u>
Distribution		
Work Truck	148,300	148,152
2 20 Ton Trailers	50,000	31,370
Excavator	165,000	138,000
2 Tamping Machines	8,000	3,722
2 Jack Hammers	5,000	1,792
Carport	1,000	784
Ice Machine	2,500	1,979
4 Impact Wrenches	600	-
2 Electric Trash Pumps	1,000	-
3 Dual Digital Cylinder Scales	7,500	-
	<u>388,900</u>	<u>325,799</u>
Treatment		
Oven for Lab	3,350	3,350
Carport	1,000	784
3 Dual Digital Cylinder Scales	7,500	5,970
	<u>11,850</u>	<u>10,104</u>
 Airport		
Zero Turn Mower	8,500	5,574
Mobile Radio for Fire Truck	1,000	903
	<u>9,500</u>	<u>6,477</u>
 Recycling		
4 Rolloffs	24,000	-
Upgrades to Break Room/Laundry Room	10,000	-
Display Printer for Scales	1,500	-
2 GPS Units	1,500	-
	<u>37,000</u>	<u>-</u>

**ROME-FLOYD PARKS AND RECREATION AUTHORITY**

*UNAUDITED 2015 Equipment List and Capital Projects*

*For the Year Ended December 31, 2015*

<u>Description</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>
<b>Administrative Operations</b>			
Scanner	\$ -	\$ 2,000	\$ 814
	-	2,000	814
<b>Gymnastics</b>			
REC Incline	400	400	-
8" Landing Mat	800	800	773
2 - Floor Boards to Pit	350	350	116
6' x 25' Mirror	550	550	849
	<u>2,100</u>	<u>2,100</u>	<u>1,738</u>
<b>State Meet Revenue Equipment</b>			
Round Off Mat	-	400	303
Climbing Ropes	-	210	205
Vault System Base Mat	-	1,400	1,383
Vault Runway Mat	-	1,300	1,283
	-	<u>3,310</u>	<u>3,174</u>
<b>Special Populations</b>	4,000	-	-
<b>Concessions</b>			
Grill	500	-	-
Popcorn Machines	-	1,800	-
Hotdog Machines	-	1,800	-
	<u>500</u>	<u>3,600</u>	<u>-</u>
<b>Pool</b>			
Pump Motor	600	2,000	901
	<u>600</u>	<u>2,000</u>	<u>901</u>
<b>Parks and Recreation Services</b>			
3 - Lawnmowers	-	28,000	26,400
	-	<u>28,000</u>	<u>26,400</u>
<b>Grand Totals</b>	<u>\$ 7,200</u>	<u>\$ 41,010</u>	<u>\$ 33,027</u>
	<b>2015 Budget</b>	<b>2015 Actual</b>	<b>2014 Actual</b>
<b>Capital Projects:</b>			
<b>County Projects</b>			
Revenues	\$ 50,000	\$ 39,248	\$ 50,000
Expenses	<u>50,000</u>	<u>39,248</u>	<u>48,949</u>
<b>Net Change County</b>	<u>-</u>	<u>-</u>	<u>1,051</u>
<b>City Projects</b>			
Revenues	95,000	5,000	27,649
Expenses	<u>95,000</u>	<u>2,411</u>	<u>27,649</u>
<b>Net Change City of Rome</b>	<u>-</u>	<u>2,589</u>	<u>-</u>
<b>Total Net Change</b>	<u>\$ -</u>	<u>\$ 2,589</u>	<u>\$ 1,051</u>