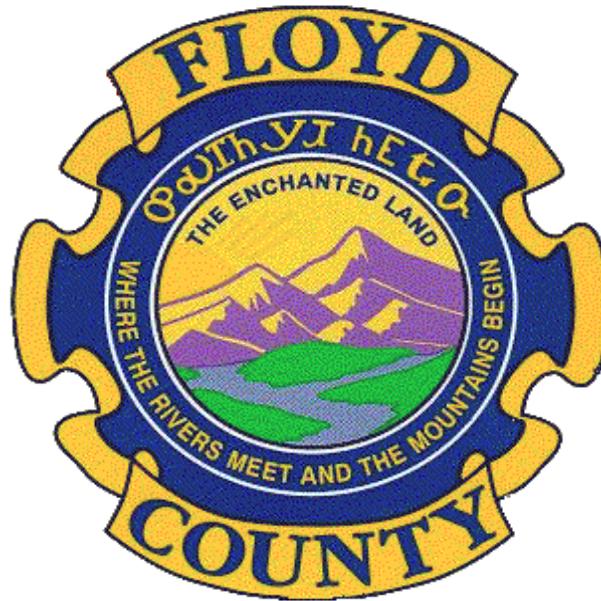


Floyd County, Georgia

*Financial Statements
For the Month Ended
May 31, 2016*



*Financial Statements
For the Month Ended
May 31, 2016*

*Prepared by:
Finance Department*

FLOYD COUNTY, GEORGIA
Monthly Financial Statements
For the Month Ended May 31, 2016

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Floyd County Review of May 2016

General Fund

- Revenues
 - Taxes are \$362,950 less than this time last year.
 - Prior Years Taxes have declined from last year by 11.1%. A new Personal Property Tax Collector was hired last year and there was a rise in collections but, because of personnel turnovers, she has not been able to concentrate on collections.
 - Mobile Home Taxes have increased 15.8% since this time last year. The due date for those taxes was changed from May 1 to April 1.
 - As a result of decreased Prior Years property tax collections, Penalties & Interest revenue is \$47,400 less than 2015.
 - There is a decrease in Sales Tax collections of \$189,900 or 5.6%. This seems to be the trend in surrounding counties as well. Also, the elimination of the Energy Excise Tax is now fully implemented so we no longer receive sales tax from that.
 - Motor Vehicle Taxes are \$60,950 less than 2015, a 14.5% decrease.
 - Motor Vehicle TAVT is \$32,100 less than last year dropping by 4.8%.
 - When comparing Sales Tax, Motor Vehicle Taxes and TAVT as a whole for each year, we are \$282,950 behind 2015. This is a 6.3% decrease.
 - Intergovernmental Revenue is \$3,450 more than last year.
 - State Judicial – Indigent revenues have dropped from last year by \$2,950 or 36.9%.
 - State Federal Forest Contract is \$3,950 more than the prior year. The bulk of monies received in 2015 did not come in until June.
 - Charges for Services are \$76,450 less than 2015.
 - Sheriff Boarding Inmates is \$159,300 less than 2015, an 80.8% decrease.
 - Chattooga County Boarding Inmate revenue is down \$135,100 from 2015. This is a 136% drop.
 - Social Security Administration revenue is \$12,400 less than 2015, a decrease of 36.7%.
 - US Marshals revenue has decreased by \$6,450 as compared to the same time last year.
 - Sheriff Fees & Services has decreased \$1,700 or 2.4%.
 - Clerk of Court Charges for Services decreased by \$1,400 when compared to May 2015. This is a 0.8% decrease.
 - Probate Court Charges for Services have increased \$11,300 from 2015, an increase of 23.2%.
 - Estates, Miscellaneous and Law Library revenues all show increases at 16.2%, 43.9% and 20.6% respectively.
 - Magistrate Court Fees have decreased by \$10,600 or 8.2%.
 - Fines & Forfeitures are up \$48,900.
 - Probate Court Fines are up \$38,850 or 17.5%.

Floyd County Review of May 2016

General Fund (cont'd)

- Revenues (cont'd)
 - 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.
 - Parking Fines have dramatically increased since 2015 going from \$2,100 to \$11,450.
- Expenditures
 - Judge Colston's Court Reporter is 1.4% above the YTD budget.
 - Salaries & Wages are 6.5% greater than the YTD budget. The per page and daily rates were increased in 2015. They almost doubled. Salaries are paid based on the number of days the reporter is in court and the number of pages produced.
 - Board of Commissioners is 1.7% over the YTD budget.
 - Dues & Subscriptions are at 86.3% of the annual budget. ACCG dues are paid at the beginning of the year.
 - Telephone is 28.7% higher than the YTD budget. The cost of service for the Commissioner's iPads is \$190 per month or \$2,281 per year. The annual budget was only set at \$1,350. This should be reassessed at the time of mid-year budget revisions.
 - Tax Assessors is 1.9% more than the YTD budget.
 - Salaries are 0.7% above the YTD budget. The payroll for Tax Assessors has increased by approximately 1% since last year but the budget amount remained the same.
 - Travel & Training is at 58.9% of the annual budget. Board members are required to take continuing education courses.
 - Interagency Health is 8.1% over the YTD budget. Two entities are paid on a quarterly basis instead of a monthly basis.
 - Superior Court is 1.7% higher than the YTD budget.
 - Repairs & Maintenance is 7.8% more than the annual budget. There were increases in maintenance contracts for the digital recording systems this year and an additional contract was added.
 - Mental Health Court is 100% above the annual budget. We are awaiting grant reimbursement.
 - Data Processing is 3.9% greater than the YTD budget.
 - The maintenance that we pay for our three largest systems; VOIP, Zuercher and Fortis, increased from last year by 3%.

Floyd County Review of May 2016

General Fund (cont'd)

- Fund Balance
 - Through May 2016, the General Fund has decreased fund balance by \$8,622,032 compared to a decrease of \$7,562,171 through May 2015.

Fire Fund

- Revenues
 - Taxes have declined from last year by 10%. A new Personal Property Tax Collector was hired last year and there was a rise in collections but, because of personnel turnovers, she has not been able to concentrate on collections.

E911 Fund

- Revenues
 - Revenues from Charges for Services have decreased by \$4,200 from last year due to a decrease in Land Line fees.
- Expenditures
 - Total Expenditures are at 33.7% of the annual budget.
 - Equipment is at 87.6% of the annual budget due to furniture and computer updating.

800 MHz Communication Fund

- Revenues
 - Charges for Services have increased by \$34,750 compared to 2015. These revenues were not received until the end of last year.

Emergency Management Fund

- Revenues
 - We have not received any revenue at this time due to the fact that these are grant revenues and the grants for this year have just begun.
- Expenditures
 - Code Red Weather Warning reached 100% of the annual budget due to payment of the annual renewal fee.
 - Data Processing is at 75% of the budget. This is for the renewal of the contract for the weather tracking system.
 - Uniforms is currently over budget by 16.5%. Purchases to this line item are usually made only once or twice a year.
 - The State of Georgia – LEPC Grant has reached 100% of its annual budget for the year. Beginning next month, we will begin the process of getting reimbursement.

Solid Waste Fund

- Revenues
 - Taxes are \$13,800 less than last year and are only 8.2% of the annual budget.
 - We have seen decreases in the following tax collections:
 - Property Tax - Prior Years is down \$3,900. A new Personal Property Tax Collector was hired last year and there was a rise in collections but, because of personnel turnovers, she has not been able to concentrate on collections.

Floyd County Review of May 2016

Solid Waste Fund (cont'd)

- Revenues (cont'd)
 - Motor Vehicle Tax is down \$4,600.
 - Motor Vehicle TAVT is down \$3,450.
 - Penalties and Interest is down \$900.
 - These decreases are offset by the following increase:
 - Mobile Home Tax is up \$250.
 - Interest Earned is \$80 more than last year.
- Expenditures
 - Voluntary Insurance is 1% more than the YTD budget.
 - Utilities are 1% more than the YTD budget. Although when compared to this time last year we have spent \$600 less.
 - Total Expenditures are 10.6% below the YTD budget.

Stadium Maintenance Fund

- Revenues
 - Total Revenues are .2% of the annual budget. This is due to the fact that we will receive all Miscellaneous Income later in the year. Miscellaneous Income is comprised of the following:
 - Season Ticket Sales
 - Naming Rights
 - The Braves Contribution
- Expenditures
 - Expenses are holding at 60% of the budget in Repairs and Maintenance.

Work Release Center Fund

- Revenues
 - Total Revenues are \$5,500 less than 2015.
 - Boarding Inmates, where the inmates pay for their room and board, is up \$5,200, this is due to the fact that all inmates that are currently housed at the center are working.
 - Transportation Charges, which is \$4 per inmate per trip, are down by \$10,800. This is due to the fact that we currently have less inmates than we did at this time last year.
- Expenditures
 - Total Expenditures are \$16,850 less than 2015 and are 7.3% below the budget for the year so far.
 - This decrease can be seen when looking at the Operating Salaries and Wages line item. In 2016, we have spent \$26,050 less than in 2015.
 - This is due to open positions. One position was filled at the end of April.
 - Health Insurance is \$4,650 more in 2016 than it was in 2015.
 - The Equipment line is at 98.6% of the annual budget.
 - This is due to the fact that we have already purchased all of the Tasers that were budgeted.

Floyd County Review of May 2016

Work Release Center Fund (cont'd)

- Expenditures (cont'd)
 - Work Release Transportation Salaries and Benefits are only at 38% of the annual budget, this is due to the FICA expense is only at 37.7% of the annual budget so it is lowering the overall percentage.

Water Fund

- Revenues
 - Charges for Services are \$10,050 less than the prior year and are 2.5% below the YTD budget. Consumption reports show a 13.1% fall in usage compared to last year.
 - Miscellaneous Revenue is \$25,750 more than last year. A water employee that we had reimbursed tuition to, took a job at the City of Rome and the City reimbursed us this cost.
 - Interest Revenue is \$150 more than last year and is 1.9% above the YTD budget. Interest rates at East West Bank are a little better than they were last year.
 - Operating Revenues are \$15,950 more than the prior year but are 2.3% below the YTD budget.
- Expenses
 - Administrative Salaries & Wages are 0.8% higher than the YTD budget. A position in the department was vacated and the employee was paid vacation time that had been earned.
 - Administrative Travel & Training is at 94% of the annual budget. This is for a Munis convention that was in May. There should not be any further charges to this line item this year.
 - Administrative Water Collection expense is 2.6% above the YTD budget. As compared to last year there has been a 15.3% increase in cost. Credit card usage is higher than it was last year.
 - Administrative Data Processing is 3.3% above the YTD budget. The fee that we pay to Munis quarterly for the maintenance of our software is paid at the beginning of each quarter.
 - **Total Administration Expenses are 2.4% less than the YTD budget.**
 - Distribution Travel & Training is at 78.1% of the annual budget. Continuing education is required for some employees.
 - **Total Distribution Expenses are 7.5% below the YTD budget.**
 - Treatment Plant Voluntary Insurance is 14.8% more than the YTD budget. This item will be monitored and more investigation performed.
 - Treatment Plant Office Supplies are 6.3% more than the YTD budget. This line item is not normally spent evenly over the year. This item will be monitored and a budget transfer requested if necessary.
 - Treatment Plant Uniforms were not budgeted for 2016. Water Department management has been notified that a budget transfer is needed to cover the purchase of boots for the Treatment Plant employees.
 - Treatment Plant Travel & Training is at 51.1% of the annual budget. Several of the employees have mandatory training that must be completed.

Floyd County Review of May 2016

Water Fund (cont'd)

- Expenses (cont'd)
 - Treatment Plant Postage is 8% greater than the YTD budget. This line item accounts for the postage paid to mail water samples to the state. The number of samples has increased since Fulton Well became functional.
 - **Total Treatment Plant Expenses are 7.5% less than the YTD budget.**
 - **Total Operating Expenses are 6.7% below the YTD budget.**

Airport Fund

- Revenues
 - Fuel Sales are \$14,000 more than at this time last year. This is mostly due to Jet Fuel Sales being up by \$16,280 compared to 2015. This is mostly due to the following:
 - A new jet on the field
 - 'Wheels up' program
 - Weekend fuel promotions
 - Total Operating Revenues are at 35.2% of the annual budget.
- Expenses
 - Cost of Goods Sold is 27.8% more than at this time last year.
 - AvGas increased \$15,500.
 - Jet Fuel decreased \$7,050.
 - Total Operating Expenses are at 34.7% of the budget and are \$12,600 more than last year.

Forum Fund

- Revenues
 - Charges for Services are at 39.7% of the annual budget, and are \$24,300 less than this time last year. There were two concerts in the first quarter of last year that did not take place this year, and the Forum has not been getting the business this year that they have in the past. This is partly attributed to the coming changes in management of the Forum. The current management has not been promoting as much as normal because they have been waiting on more information about the changes that will take place.
 - Rental Fees are at 30.4% of the annual budget and are \$64,150 less than at this time last year. Possible changes in management can also explain this.
 - Total Revenues are at 33.9% of the annual budget and are \$77,750 less than last year.
- Expenses
 - Food and Beverage Expense is at 59.2% of the annual budget; however, this is offset by Food and Beverage Revenue being at 52.9% of the annual budget.
 - Bad Debts is at 100% of the annual budget. There was not a budget in this line item and we wrote off several accounts that were over 90 days past due and were deemed uncollectible.
 - Total Operating Expenses are at 31.6% of the annual budget and are \$54,000 less than last year.

Floyd County Review of May 2016

Recycling Fund

- Revenues
 - Material Sales are \$14,750 less than in 2015, and are only 21.2% of the budget. This is 20.5% below where we should be for this time of the year.
 - Looking at the sales compared to last year you will see the following changes that have led to the drop in sales revenue:
 - Corrugated, which is our largest income producer, is up 57.6%. Last year it was selling for \$95.82 a ton while this year it is selling for \$103 a ton.
 - File Stock is down 85.7%.
 - Mixed paper is down 74.3%.
 - Plastic #1 is down 74.8%.
- Expenses
 - Salaries and Benefits is \$12,150 lower than it was at this time last year.
 - Salaries and Wages is \$16,650 less than 2015. This is due to the fact that the center is not working at full staff due to retirements, although they do have some Public Works employees that are working there some days to fill in when needed.
 - Health Insurance expense is \$5,750 more this year than it was in 2015.
 - Supplies are at 36.5% of the YTD budget.
 - Materials are 3% over the YTD budget.
 - Due to the market right now we have to pay to haul our co-mingled materials in order to get rid of them or we have to pay to put them in the landfill, whichever is cheaper.
 - We also pay the City of Rome to haul one trailer every Thursday for us.
 - Gas and Oil is \$3,200 less than 2015. This account is 6.4% below the YTD budget percentage.
 - This is largely due to lower gas prices.
 - Also, one route is shorter than it was at this time last year. We also no longer pick up Rome-News Tribune materials which was 2 runs 4 days a week and a tractor trailer run every 2 weeks.
 - Repairs and Maintenance is 12.5% below the YTD budget percentage. When compared to 2015 the expenses are \$8,500 less.
 - This is due to major repairs to vehicles that were done in 2015. They had to replace a transmission and have a motor rebuilt. Most of the vehicles at Recycling are over 10 years old.
 - Utilities are \$1,050 more than 2015.
 - In February 2015 we paid a \$16,000 Landfill bill. This was comprised of a past due amount of \$15,000 and current charges of \$1,000. From talking with Michael Skeen, this past due amount was fire damage charges from several different fires throughout the years that was accumulating. In April 2015, there is a deposit of \$11,700 from the City of Rome for Fire Damage reimbursement.
 - Promotion and Advertising is at 51.5% of the annual budget, this is 9.8% higher than it should be at this point in the year.

Floyd County Review of May 2016

Recycling Fund (cont'd)

- Expenses (cont'd)
 - This is due to the fact that they had to change their signage due to changing what materials they accept.
 - Household Hazard Waste is \$11,250 more in 2016 than it was in 2015.
 - This is due to timing on bill payment and will correct itself next month.
 - Total Operating Expenses are \$4,500 less than last year and are 7.8% below the YTD budget.

Animal Control Fund

- Revenues
 - Miscellaneous revenue has increased by \$1,050 due to an increase in fines earlier in the year.
- Expenditures
 - Dues & Subscriptions are at 100% of the annual budget due to the timing of payments.

Rome-Floyd Parks and Recreation Authority

- Revenues
 - Total Revenues, including transfers in, are \$148,350 less than 2015.
 - Miscellaneous Revenue is \$2,450 more than in 2015.
 - This is due to a gain of \$2,700 on the sale of assets.
 - Swimming Pool is \$2,750 less than 2015.
 - This is due to rentals for this summer being down \$2,300. Also, Admissions are down \$1,550 but Instructional fees, for swim lessons this summer, have increased by \$1,100.
 - Other Programs has seen a decrease of \$8,050 when compared to last year.
 - Day camp revenue is down \$2,750.
 - This year there are less specialty camps being offered.
 - It is still early in the summer and the registrations are not full yet for summer camps.
 - In 2016 to date, we have sold no VIP cards, whereas, last year we had already sold \$300 worth.
 - Sponsorships are down \$7,800.
 - In 2015 we had \$2,200 worth of Parade of Champions revenue, while this year we have none. The Recreation Department is not participating this year, but hopes to participate again in years to come.
 - These decreases are slightly offset by an increase of \$4,750 within Other Programs revenue and \$200 within Special Events revenue.
 - Gymnastics is \$23,550 less than at this time last year.
 - In 2015, we hosted a state meet and had meet host fee revenue of \$44,950 whereas this year we have not hosted a state meet.
 - Camp registrations have decreased by \$700.

Floyd County Review of May 2016

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

- Revenues (cont'd)
 - This is for summer camps and these will remain open until the camp begins or it is full. It is still early in the summer and there is plenty of time to still register for summer camps.
 - This large decrease is offset by the following increases:
 - Gym rentals have increased by \$850.
 - Instructional Fees have increased by \$25,050.
 - Special Populations Services is \$10,150 more than this time last year.
 - Program revenue is \$10,350 more than 2015.
 - This is due to a \$10,000 donation to be used for Senior Programs.
 - Concessions is down \$12,900 when compared to 2015.
 - In 2015 we had already received \$3,850 in product rebates as well as \$8,500 in Sponsorships both from Coca-Cola. We should be receiving these funds again this year, we just have not received them yet.
 - The Coosa River Trading Post has seen decreases in revenue by \$3,300.
 - This decrease is due to a decrease of \$3,000 in Camping Rentals and \$1,200 in Licenses.
 - These decreases are slightly offset by small increases in the following areas:
 - Bait - \$650
 - Parking and Launch Fees - \$350
 - Tennis Center revenue is \$48,000 less than at this time last year.
 - Due to the Parks and Recreation Agreement signed between the City of Rome and the County, the City of Rome is now responsible for this location.
 - Etowah Park Driving Range Lease shows an increase of \$500, but this is simply due to the timing of payments. The total rent due for 2016 is the same as it was in 2015.
 - Per this contract the Recreation Department is paid \$1,000 for April – September, the peak months and then \$500 a month for the remaining months of the year.
 - Youth Athletics is \$17,800 less than in 2015.
 - Youth Basketball revenues are down by \$6,400.
 - In 2015 we had \$10,850 in Tournament gate revenue and \$1,250 in Tournaments fees. This was due to the fact that we hosted the district tournament for 2 different age groups. In 2016, we did not host any of these tournaments.
 - Individual fees for 2016 were up by \$5,700 and offsets some of the above mentioned decrease.
 - Youth Baseball revenues are \$3,600 less than 2015.
 - In 2015, we had Tournament Gate receipts of \$3,700, but in 2016 we did not have any tournaments. Also, Individual fees are down \$2,900 due to a few less participants.

Floyd County Review of May 2016

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

- Revenues (cont'd)
 - These decreases are offset by the increase of \$3,000 for Prep League Team fees.
 - Youth Softball has decreased revenues of \$7,750.
 - This is due to a decrease in individual fees of \$6,450 due to decreased participation.
 - Also, in 2015, we had a small tournament and had additional revenues of \$1,250. In 2015, this tournament was held midseason, but this year it was held at the end of the season, although no fee was charged to participate or enter the gate.
 - Adult Athletics is down \$500 when compared to 2015.
 - In 2015 this revenue was for the sale of balls, there was no adult softball league. They are not planning on having an adult softball season in 2016 at this time.
 - Scoreboard revenue is \$2,300 less than 2015.
 - At this time there has been no advertising revenue for 2016.
 - Recreation Centers has experienced an increase of \$4,500 over 2015.
 - The Anthony Center has increased revenues of \$5,100.
 - We have seen an increase of \$4,000 in Day Camps registration and \$1,200 in Facility rentals.
 - The Fielder Center has experienced a \$1,600 decrease due to a drop in rentals.
 - The Gilbreath Center has seen increased revenues of \$300.
 - This increase is due to an increase in Facility Rentals of \$850.
 - In 2015, we did already have Camp Goodtime Registration fees of \$700, but at this time in 2016 we currently only have \$100 in registration fees. This year Chattooga County is not participating as they have in the past, due to hosting their own events this year.
 - North Floyd Park has an increase of \$450 in revenues.
 - Day Camp revenue has decreased by \$3,150.
 - This is due to less registration at this time. The registration window is still open for some time so there is still time for this to change.
 - Other Program revenues are increased by \$2,250.
 - This revenue is comprised of revenue from the following programs:
 - North Floyd Fitness Center
 - North Georgia United Soccer
 - Nerf Parties
 - Camp Ultimate
 - Facility rentals have also increased by \$1,350.
 - Parks and Recreation Services has seen a drop of \$12,050 in revenue.
 - This is due to a decrease of \$7,700 in ball field rentals and \$5,850 in shelter rentals.

Floyd County Review of May 2016

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

- Revenues (cont'd)
 - This is slightly offset by \$1,500 in Court fees paid by Floyd County schools to use the tennis courts around the County. In prior years this money was reported within the Tennis Center revenue.
 - Barron Stadium is \$36,950 less than at this time last year.
 - Due to the Parks and Recreation Agreement signed between the City of Rome and the County, the City of Rome is now responsible for this location.
 - Hall of Fame revenues are up for 2016 by \$1,150 over 2015.
 - This is due to an increase in the Sports Banquet ticket sales.
 - Senior Promotions revenues are up for 2016 by \$900 over 2015.
 - This is due to an increase in Inforum ticket and booth sales of \$650 and an increase of \$250 in Inforum sponsorships.
- Expenditures
 - Total expenditures are \$227,150 less than 2015.
 - Administrative Operations has seen a decrease of \$25,550 in expenditures.
 - In 2015, there was depreciation of \$6,400, there will be no depreciation in 2016.
 - Salaries and Benefits have decreased \$18,950.
 - Salaries have increased \$7,700.
 - In 2015, we had not yet hired a Director.
 - Health Insurance has decreased \$28,000.
 - Pension has increased by \$1,150.
 - Utility expenditure has decreased \$2,650.
 - Insurance has decreased \$2,650.
 - These decreases are slightly offset by the following increases:
 - Operating expenditures have increased \$3,050.
 - Meals expenditure is currently at 89% of the annual budget. This is 47.3% over the YTD budget percentage. In 2016, we have spent \$450 more than we spent over the same period in 2015, but we have also had 7 meals in 2016 compared to 5 in 2015.
 - These meals have been for a staff working lunch, 2 Citizen for Better Parks meetings, 3 Advisory Board meetings and a GRPA District meeting.
 - Advertising has increased \$1,350.
 - This is due to the new logo for the RFPRA.
 - Swimming Pool expenses are \$7,650 less in 2016 than they were in 2015.
 - Salaries and Wages for 2016 has a credit of \$3,000 due to applying rental money to pay the salaries of the employee working future parties to the salaries line because the parties have not taken place yet.

Floyd County Review of May 2016

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

- Expenditures (cont'd)
 - Utilities are \$3,550 less this year.
 - This is due to the City of Rome water bills. In 2015 there were mechanical problems that resulted in a higher cost for May and June.
 - Other Programs expenses are down \$16,200.
 - Salaries and Wages for 2016 has a credit value of \$950 due to us applying a portion of the specialty party booking money to pay the salaries of the employee working the party because the parties have not taken place yet.
 - There has been decrease in expenditures for Special Events, Road Races and the Parade of Champions.
 - In 2015 we had expenses of \$2,200 for the Parade of Champions, but we have had no expenditures so far in 2016 because the Recreation department is not participating.
 - Gymnastics has seen a decrease of \$28,350 over 2015.
 - This is largely due to the fact that in 2015 we hosted a state meet and had extra expenditures of \$40,850 related to the event.
 - The above decrease has been slightly offset by an increase in the following areas:
 - Salaries and Benefits has seen an increase of \$4,550.
 - This is due to the fact that class enrollment has increased over 2015 so they have had to hire additional help to lead all of the classes.
 - Travel and Training has increased \$8,000.
 - This is where they charge all expenditures related to competing in gymnastic meets.
 - This year due to the locations of the meets and the timing of events there have been more expenditures related to traveling.
 - Concessions has experienced a decrease of \$3,600, this is due to a decrease in products.
 - The Coosa River Trading Post has experienced a decrease of \$1,300 over 2015.
 - The largest decrease of \$3,350 can be seen in the Utilities line item.
 - License expense has decreased \$1,250.
 - These decreases have been slightly offset by the following increases:
 - Salaries and Benefits have increased \$1,150.
 - Betsy Hampson has worked at this location in years past but due to additional responsibilities now she is unable to do this so we are having to hire additional employees to keep it open.
 - Grocery line item has increased \$650.
 - Bait has increased \$1,000.
 - Fish/Camp supplies have increased \$800.

Floyd County Review of May 2016

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

- Expenditures (cont'd)
 - Although we do not maintain the Tennis Center anymore, due to the new Recreation agreement signed by the City of Rome and Floyd County, we still are paying several of the utility bills while the City of Rome switches these over into their name. The City will reimburse us for these amounts when everything is switched. Also, we have some expenditures in the Salaries and Wages line item and the FICA line item. These expenditures are due to paying out the final checks for dates worked in 2015.
 - Sports Division Administration is \$1,200 more than 2015.
 - This is due to an increase in Salaries and Wages. In 2015 we were working with one less staff member than we have been so far this year.
 - Youth Athletics expenditures are \$1,000 less in 2016 than they were in 2015.
 - Youth Softball experienced a decrease of \$4,400.
 - This was largely due to a decrease in Salaries and Wages.
 - Also, in 2015 we paid \$800 for Certification and we did not have this expenditure in 2016.
 - This decrease is offset by the following increases:
 - Youth Basketball has increased \$1,850 due to increased participation in 2016.
 - Youth Baseball has increased of \$1,500 due to Salaries and Benefits and Contract Labor.
 - Recreation Centers have experienced an increase of \$3,500.
 - The Anthony Center has seen an increase of \$1,600 in Salaries and Benefits due to increased camp registration during their Spring Break camp. This increase has been offset though by a decrease in Supplies and Utilities totaling to \$1,300.
 - The Gilbreath Center has increased expenditures of \$800 over 2015.
 - This is due to \$700 more being spent on Salaries and Wages and a slight increase of \$100 due to Utilities. Both of these can be attributed to increased Facility Rentals.
 - North Floyd has increased expenditures of \$2,850.
 - This increase is largely due to increased Salaries and Benefits of \$2,350 and increased Contract Labor of \$1,600.
 - The increase to Salaries and Benefits is due to increased activities at the facility.
 - The increase in Contract Labor is due to the agreement that we have with North Georgia United Soccer, they get 80% of the participation fees collected. They are paid half of this at the beginning and the remaining amount at the end.
 - These increases are slightly offset by slight decreases in Supplies and Utilities of \$950 and \$150 respectively.
 - Both the Fielder Center and Shannon Park have experienced slight decreases in expenditures this year over 2015.

Floyd County Review of May 2016

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

- Expenditures (cont'd)
 - Recreation Services Division Administration has experienced a decrease of \$9,850 over 2015.
 - Salaries and Benefits have decreased \$9,350.
 - This is due to positions that were filled last year are vacant this year.
 - There has also been a drop in Utilities of \$550.
 - Parks and Recreation Services expenditures have decreased \$74,700.
 - This is largely due to the fact that in 2015 we purchased \$26,400 worth of equipment and we do not have that expenditure this year.
 - Utility line item has decreased \$14,350.
 - Supplies line item has also decreased \$10,000 due to the fact that in 2015 we purchased new bases and home plates for several fields. We also purchased materials to resurface a tennis court and purchased new roll dri replacements.
 - Building expenditures are \$1,700 more in 2016 than they were in 2015.
 - This is largely due to an increase in Repairs and Maintenance and Security Monitoring, but is offset by a decrease in Supplies.
 - The Shop has decreased expenditures of \$2,850.
 - This is due to a decrease in Utilities, Radio Repairs and Equipment Lease of \$3,900, \$100 and \$1,750 respectively.
 - These are offset slightly by a \$2,900 increase in Repairs and Maintenance.
 - Hall of Fame expenditures have increased by \$4,650 when compared to the same period in 2015.
 - This is due to an increase in Banquet expenditures.

Health Insurance Fund

- Revenues
 - Total Revenues are 1.1% below the YTD budget but are \$62,100 more than last year.
- Expenditures
 - Claims are 6.1% below the YTD budget and are \$174,550 lower than 2015.
 - Premium Payments are 4.1% less than the YTD budget but are \$23,550 more than last year.
 - HRA Payments are 8.7% below the YTD budget and are \$8,950 less than last year. No reimbursements were made in January.
 - Total Expenditures are 6.1% less than the YTD budget.

Workers' Compensation Fund

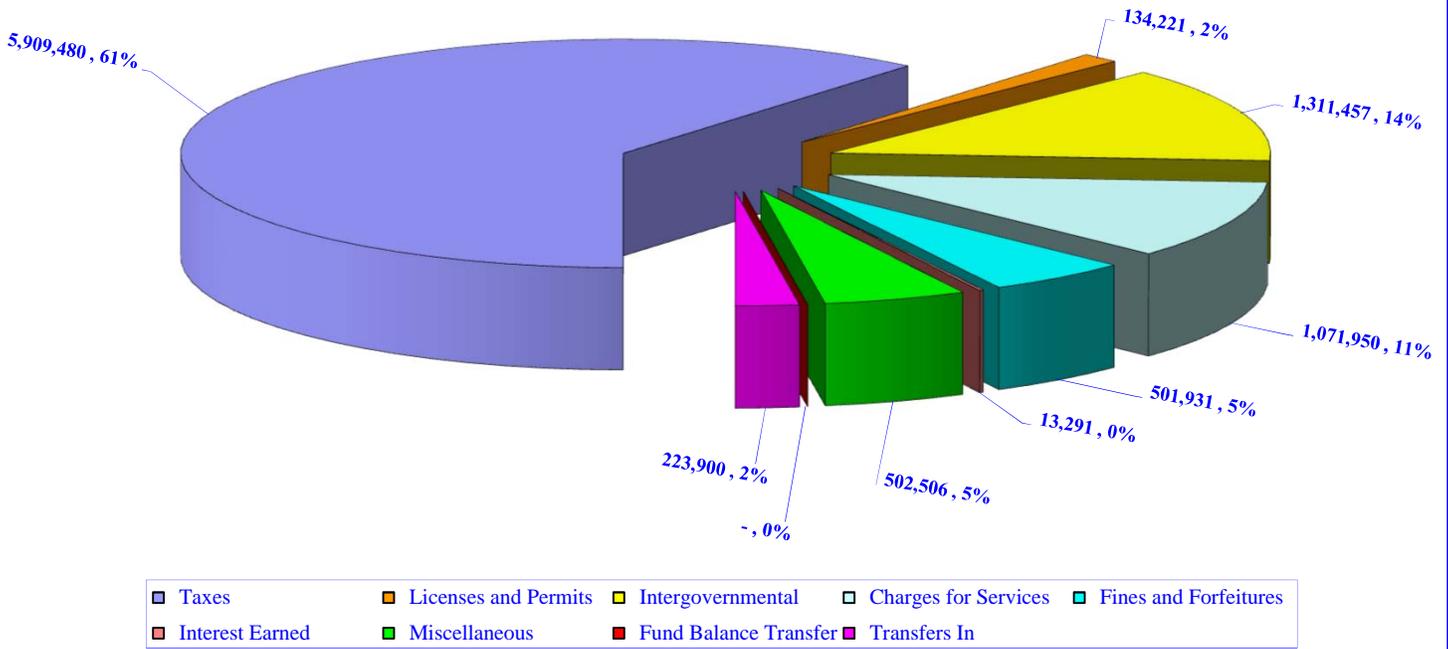
- Revenues
 - Total Revenues are \$78,900 less than 2015.
 - This is due to less being transferred from the General Fund to Workers' Compensation to cover payments from the Workers' Compensation Fund and less reimbursements over the same period as last year.

Floyd County Review of May 2016

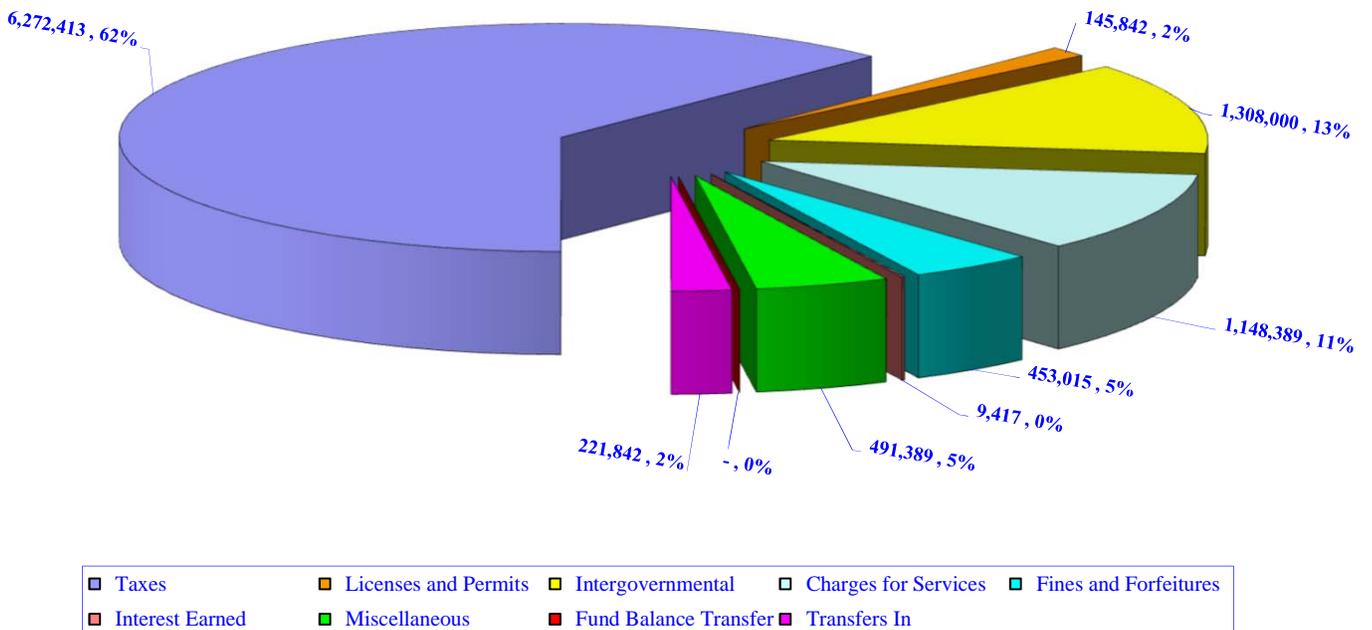
Workers' Compensation Fund (cont'd)

- Expenditures
 - Claims expense year to date is \$328,900 and is 38.7% of the annual budget. This is \$87,400 less than this time last year.
 - Actual claims paid to date are \$328,900. The Reserves, the incurred but not paid claims, are currently \$(94,200).
 - Excess Insurance premium for 2016 was \$115,650 versus \$111,000 for 2015. This is an increase of \$4,650.

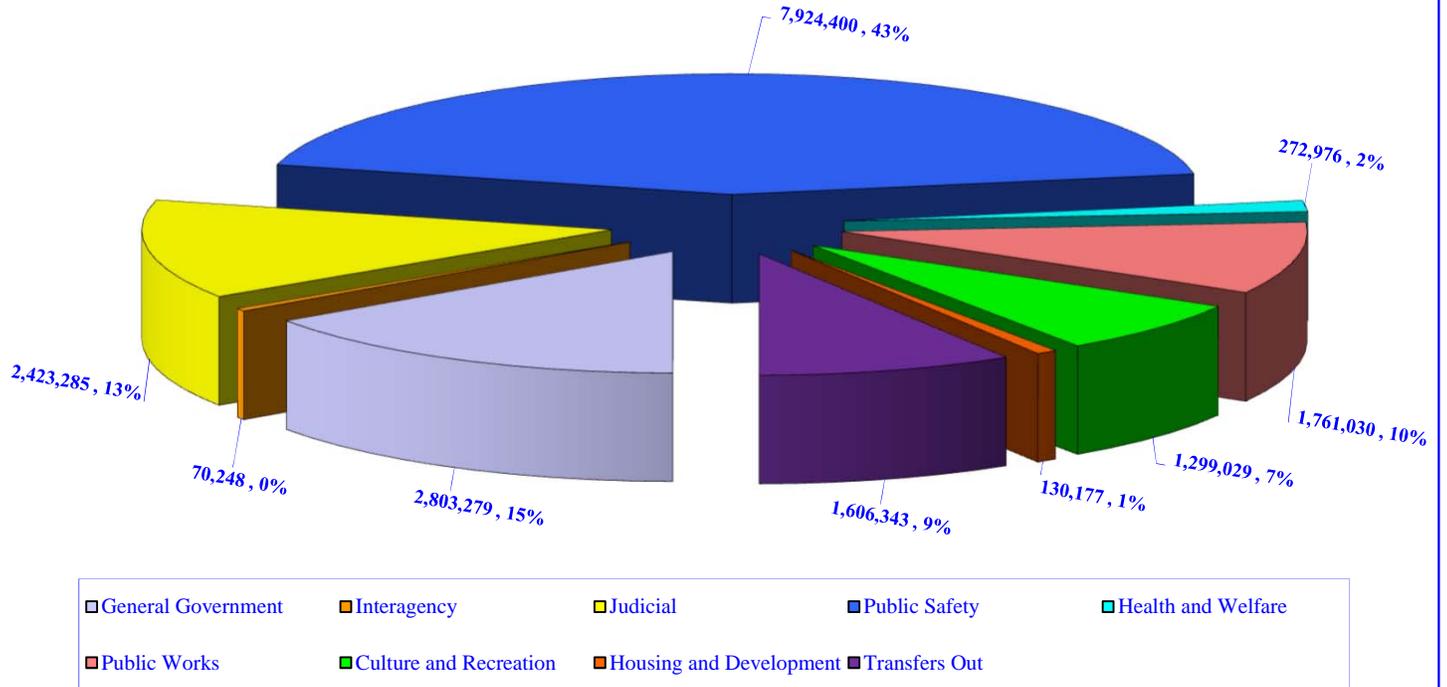
May 2016 Revenues and Transfers In



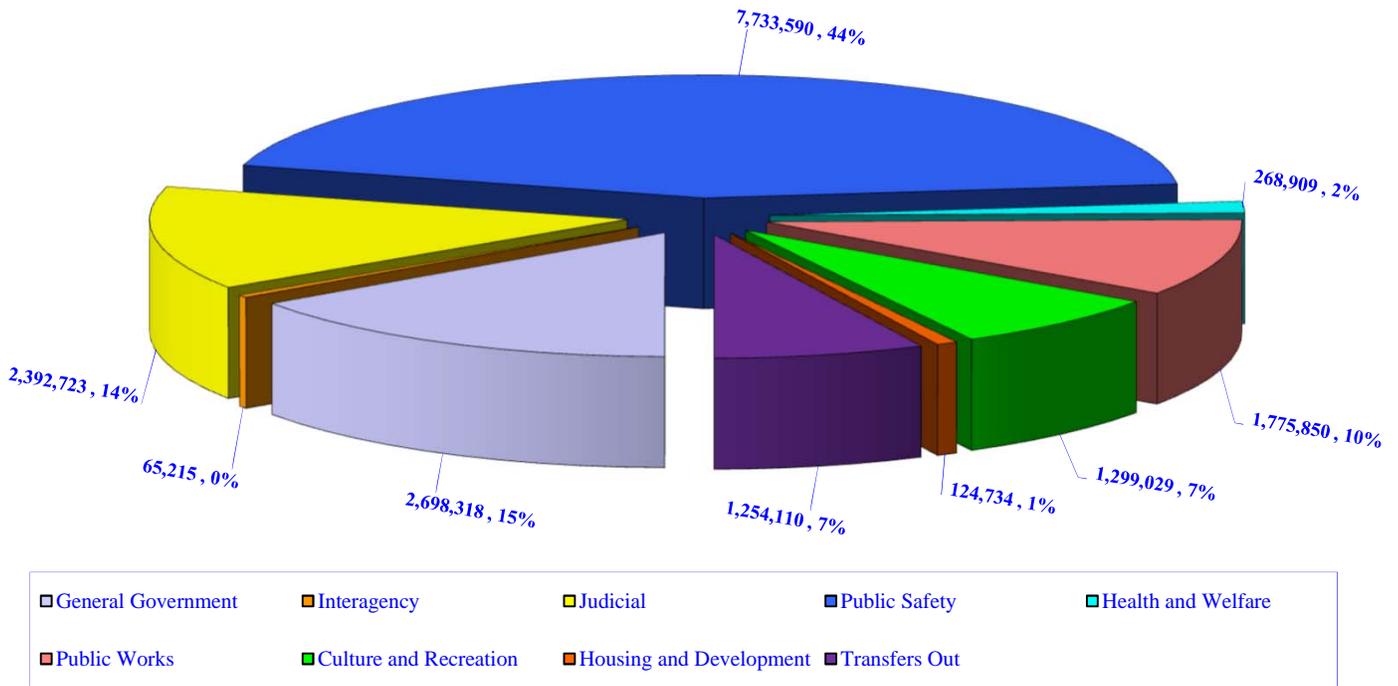
May 2015 Revenues and Transfers In



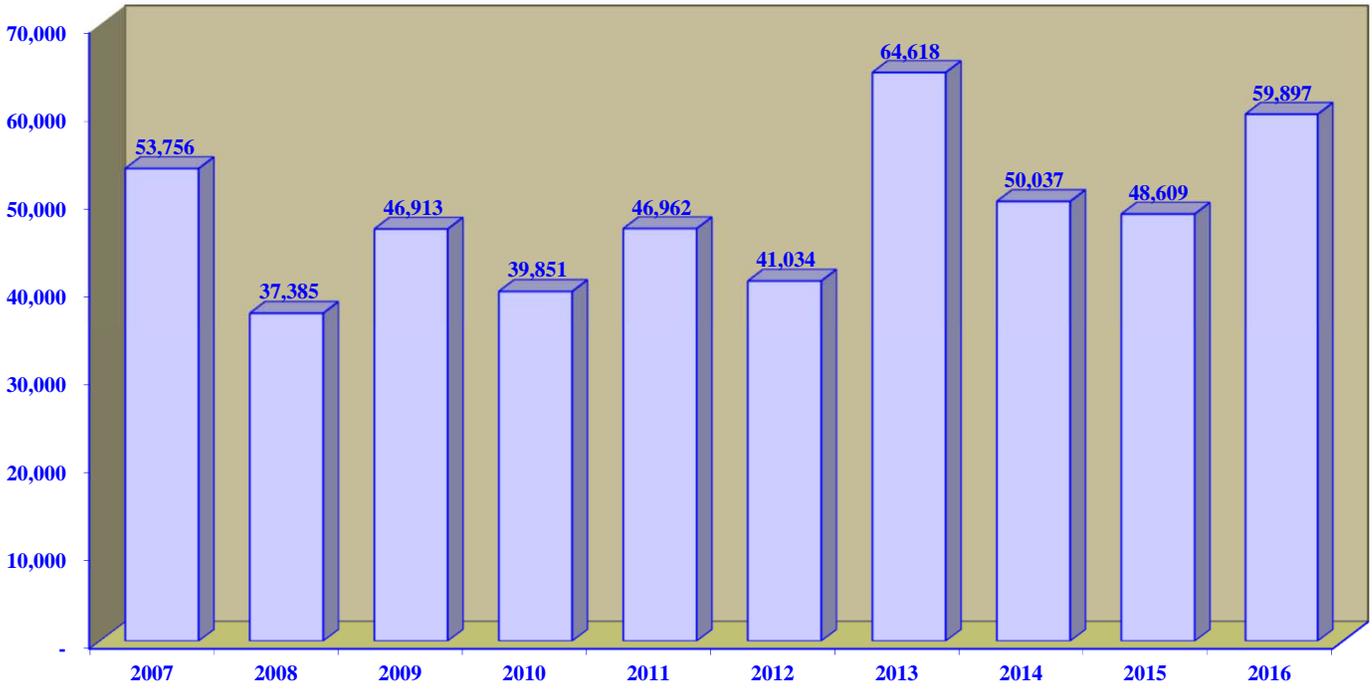
May 2016 Expenditures and Transfers Out



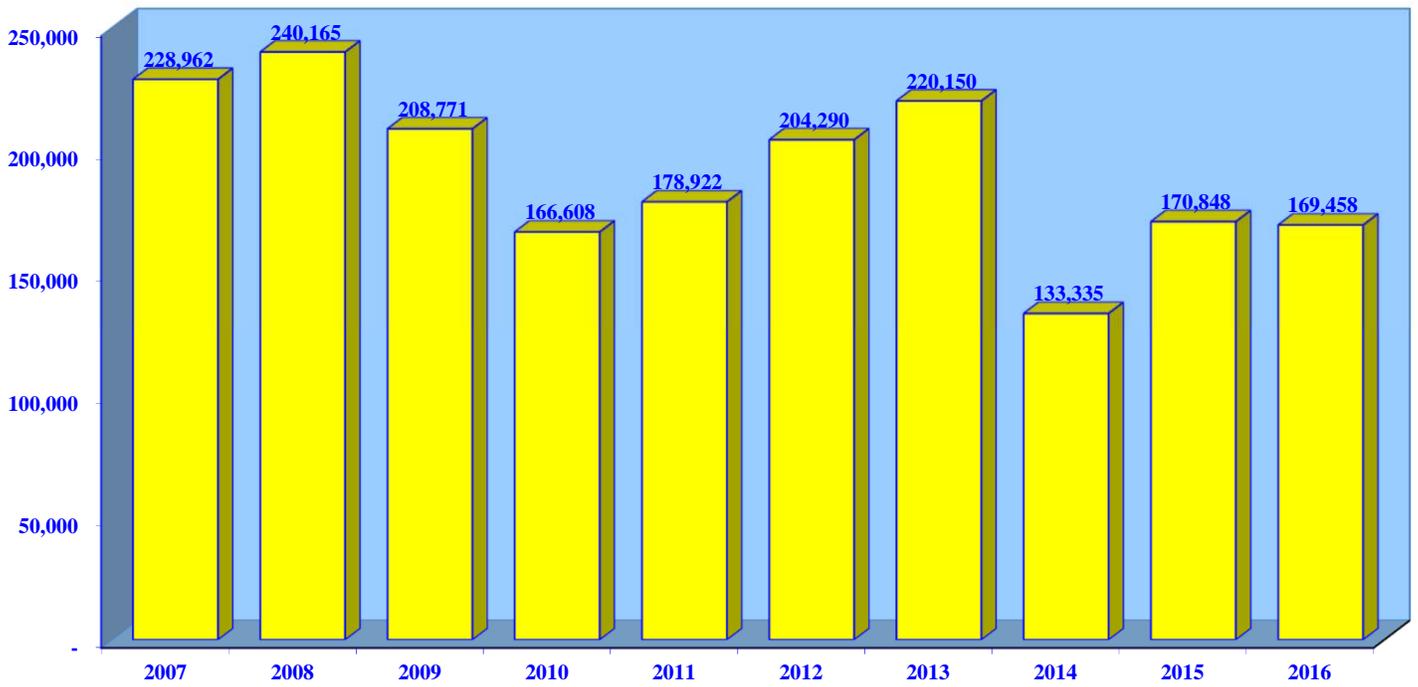
May 2015 Expenditures and Transfers Out



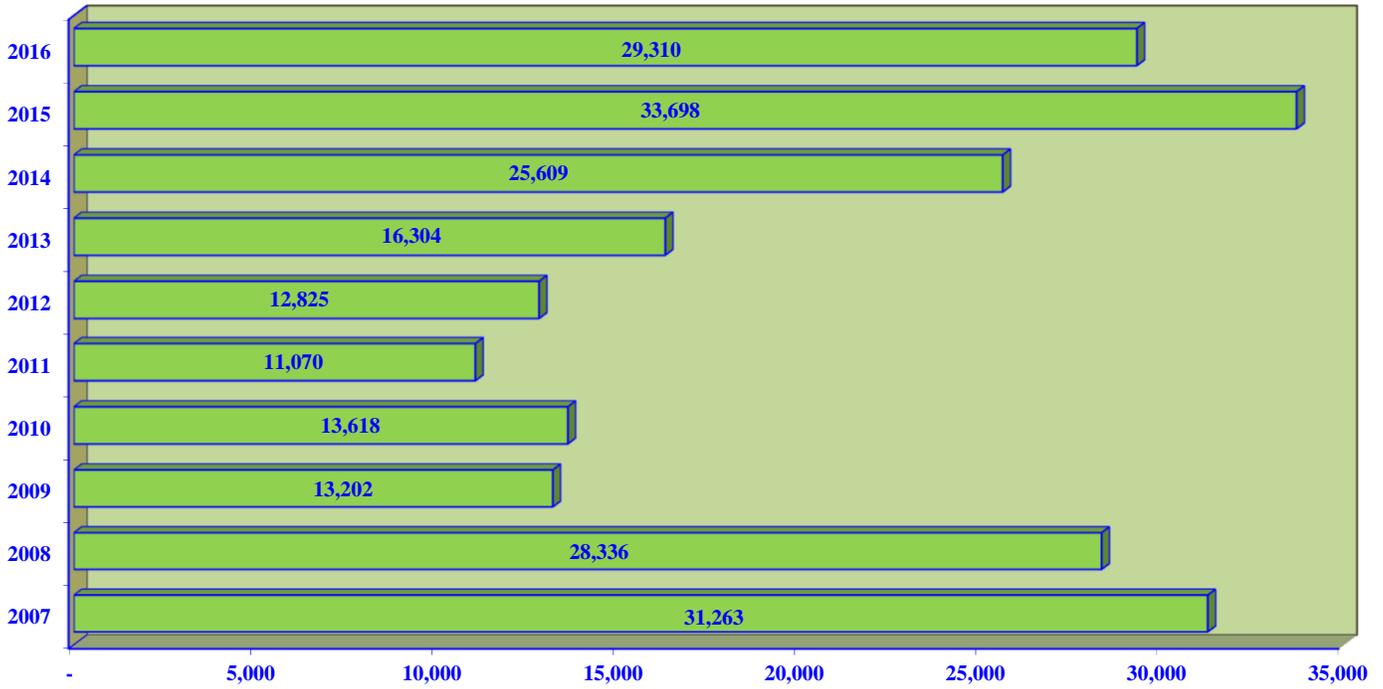
**Probate Court Charges for Services
May YTD
2007-2016**



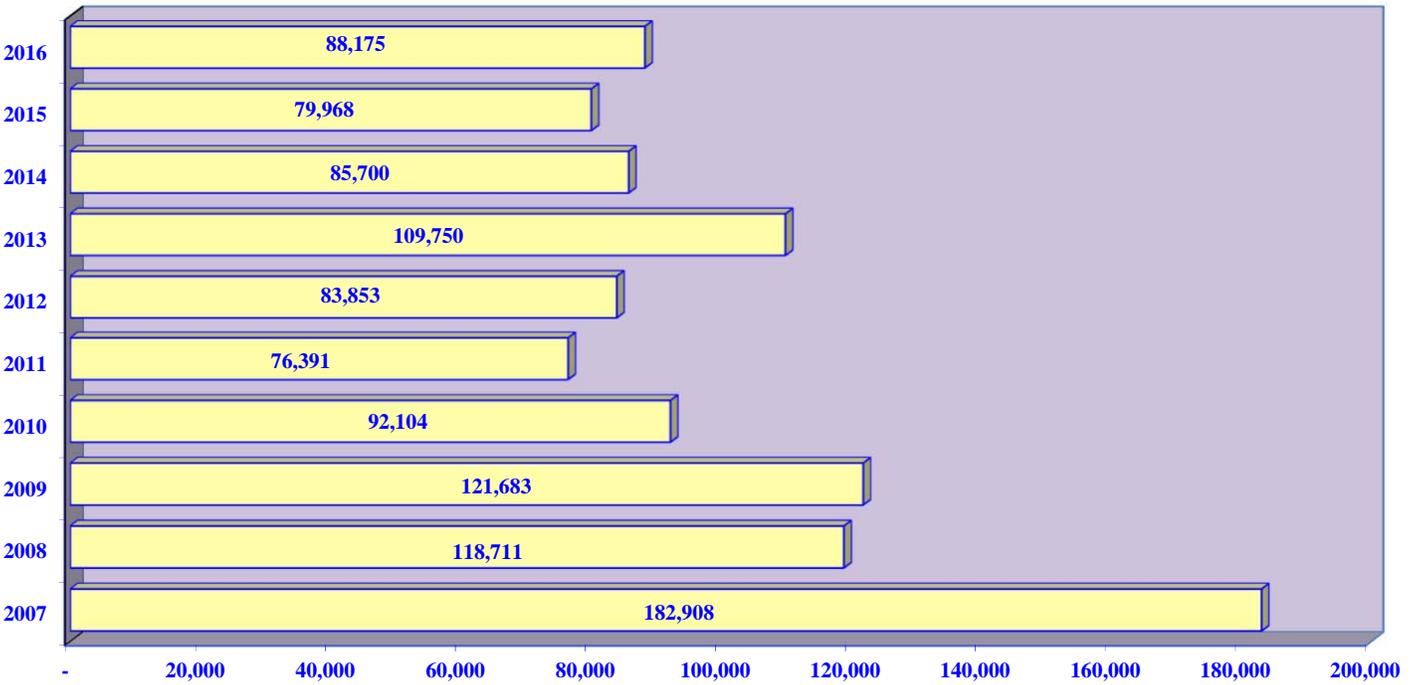
**Clerk of Court Charges for Services
May YTD
2007-2016**



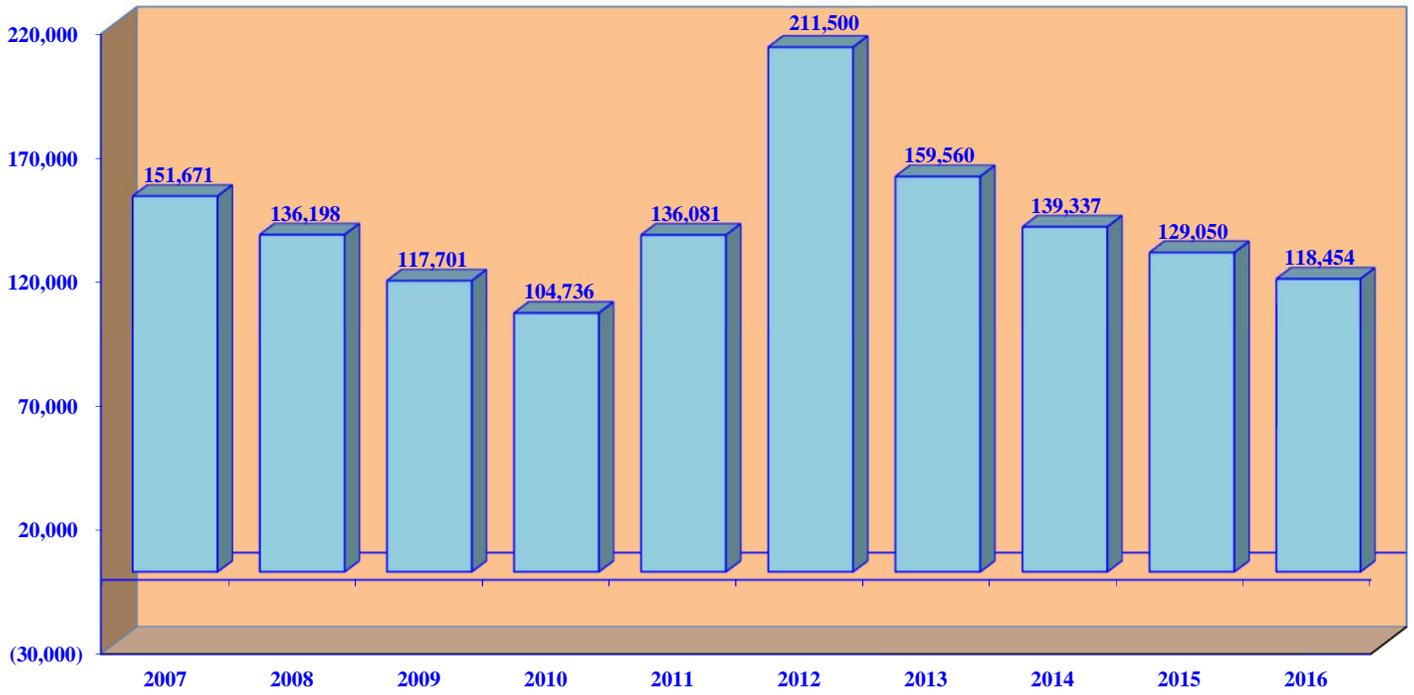
**Clerk of Court
Real Estate Tax Fees
May YTD
2007-2016**



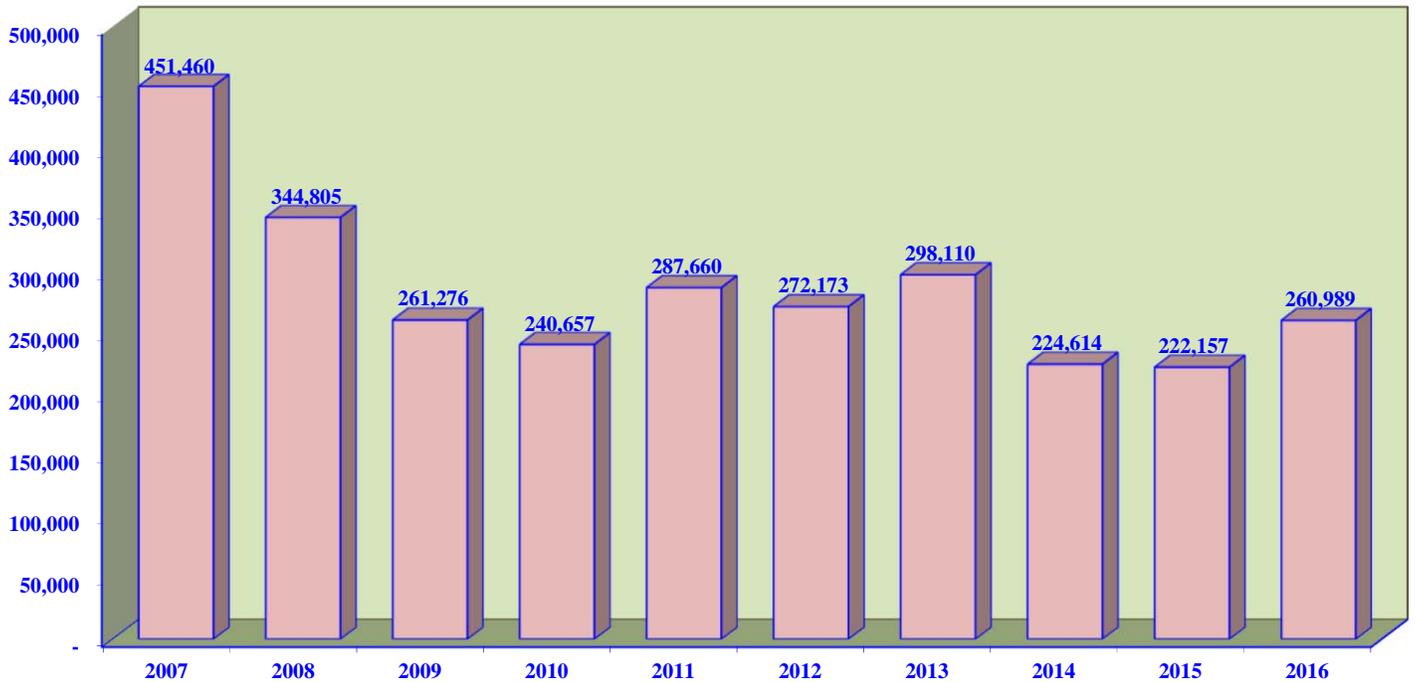
**Clerk of Court
Recording Intangible Taxes
May YTD
2007-2016**



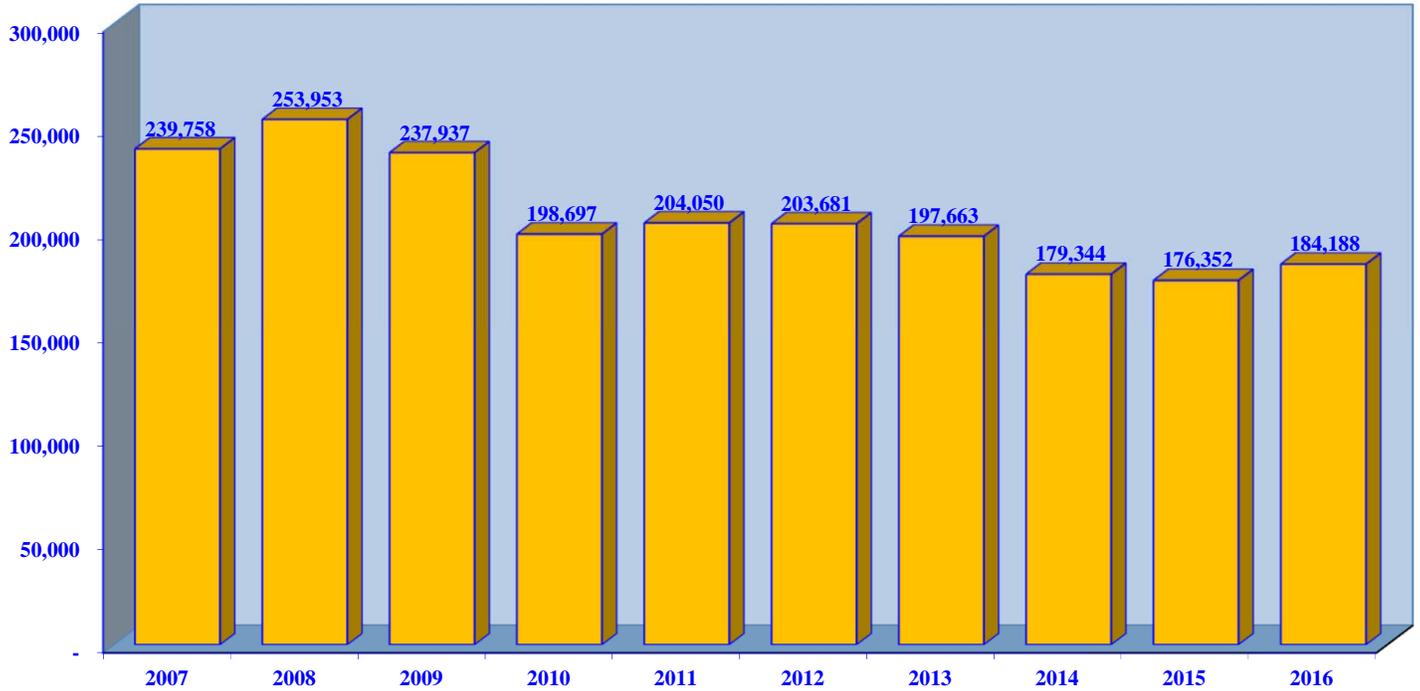
**Magistrate Court Fees
May YTD
2007-2016**



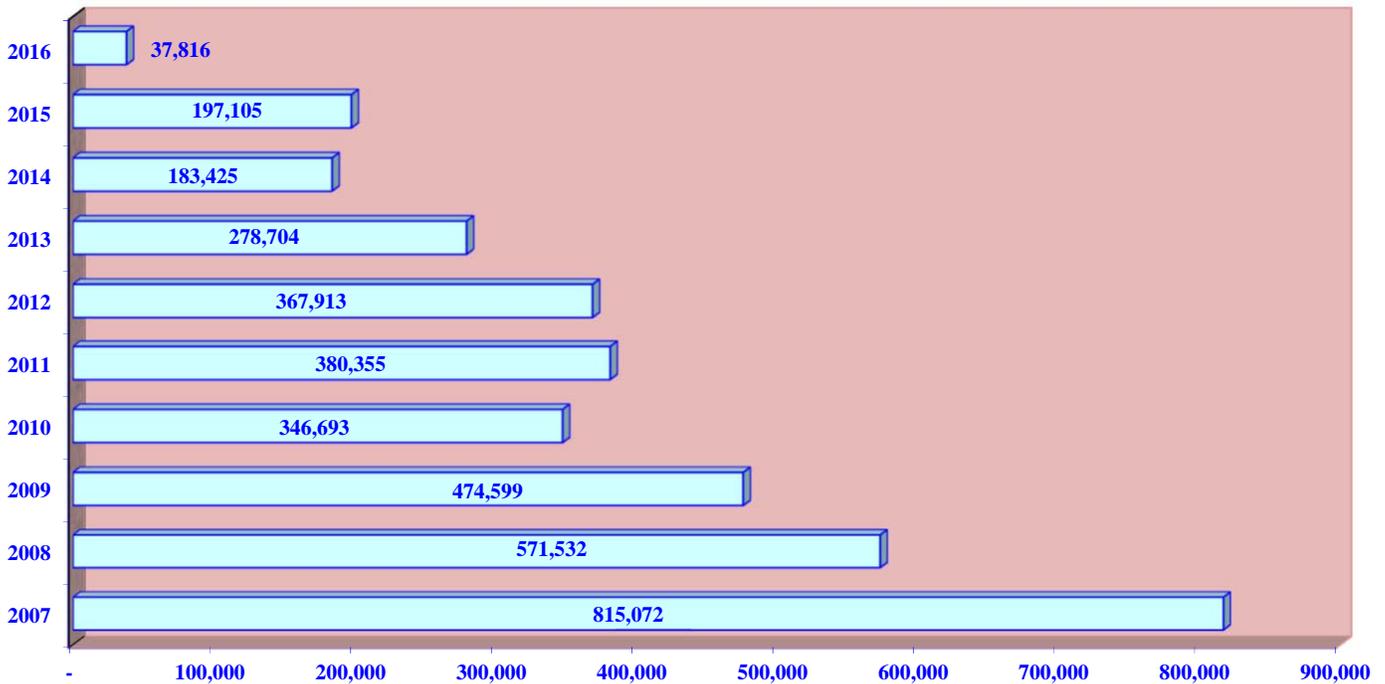
**Probate Court Fines
May YTD
2007-2016**



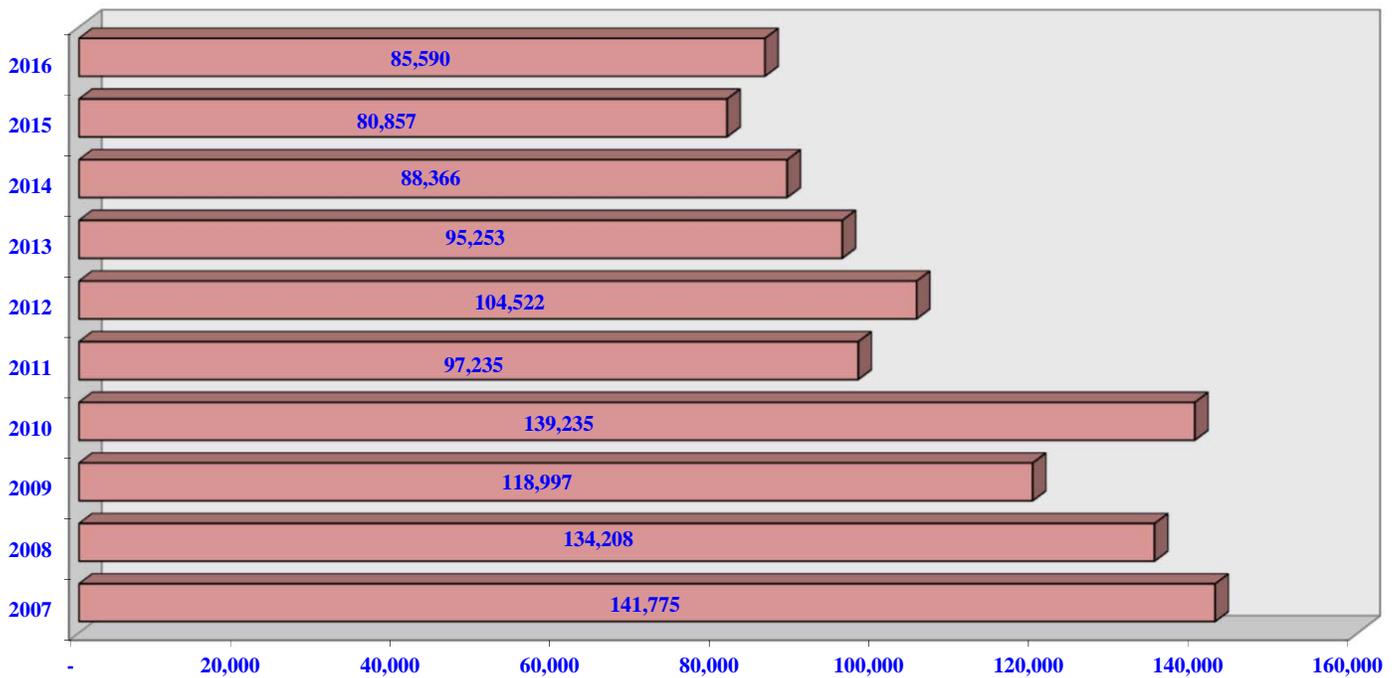
**Clerk of Court Fines
May YTD
2007-2016**



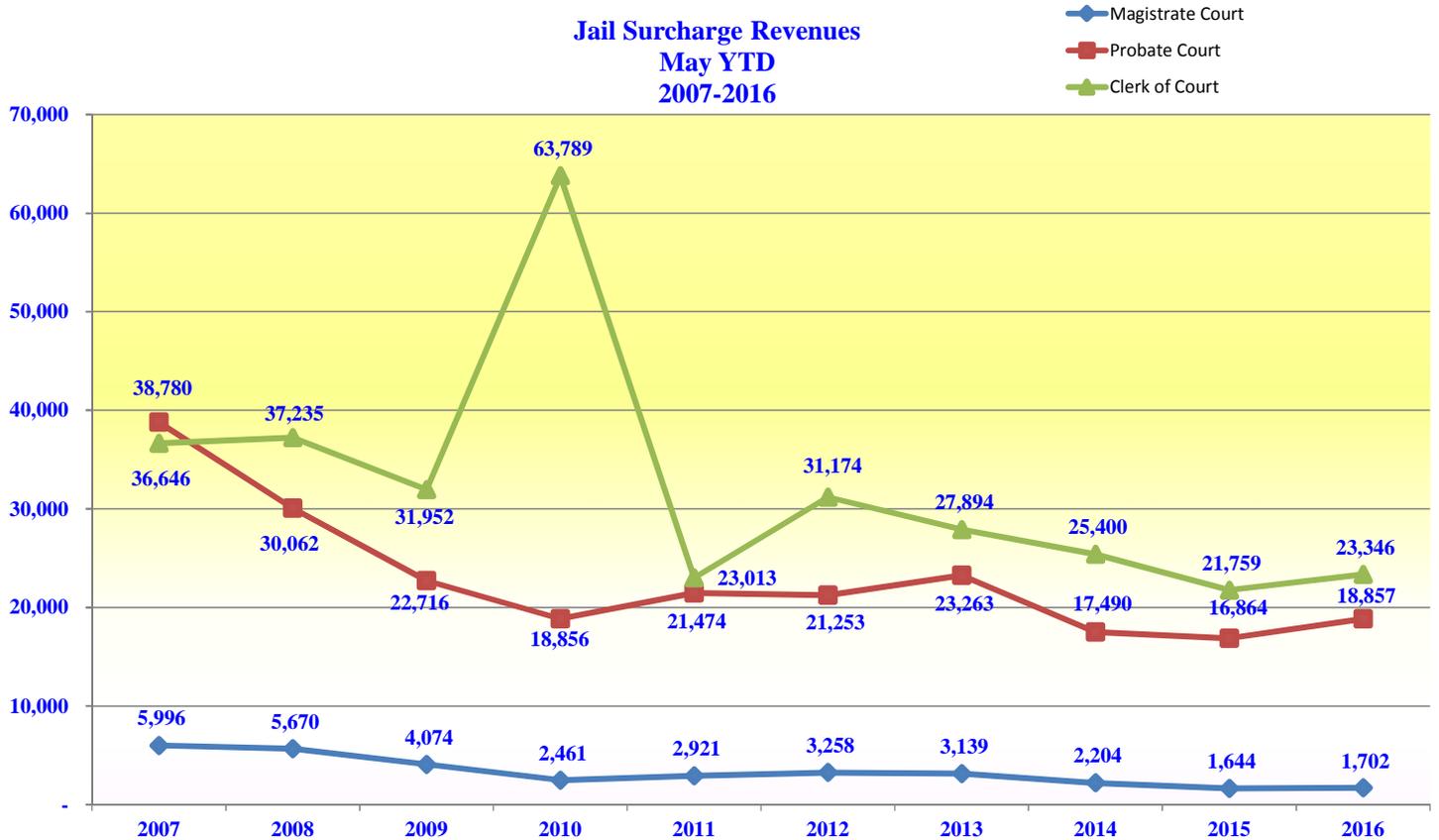
**Boarding Inmate Revenues
May YTD
2007-2016**



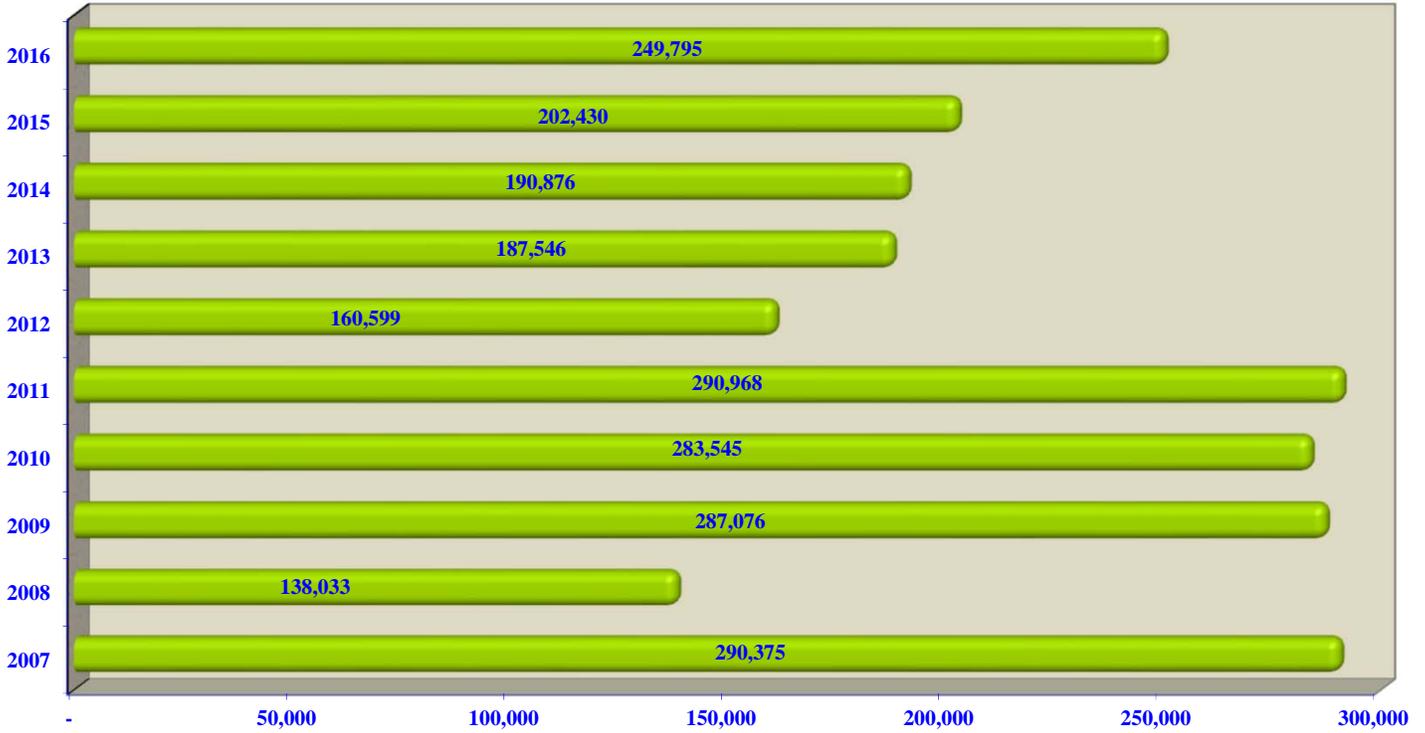
Jail Surcharge Revenues
 (Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & City of Cave Spring)
March YTD
2007-2016



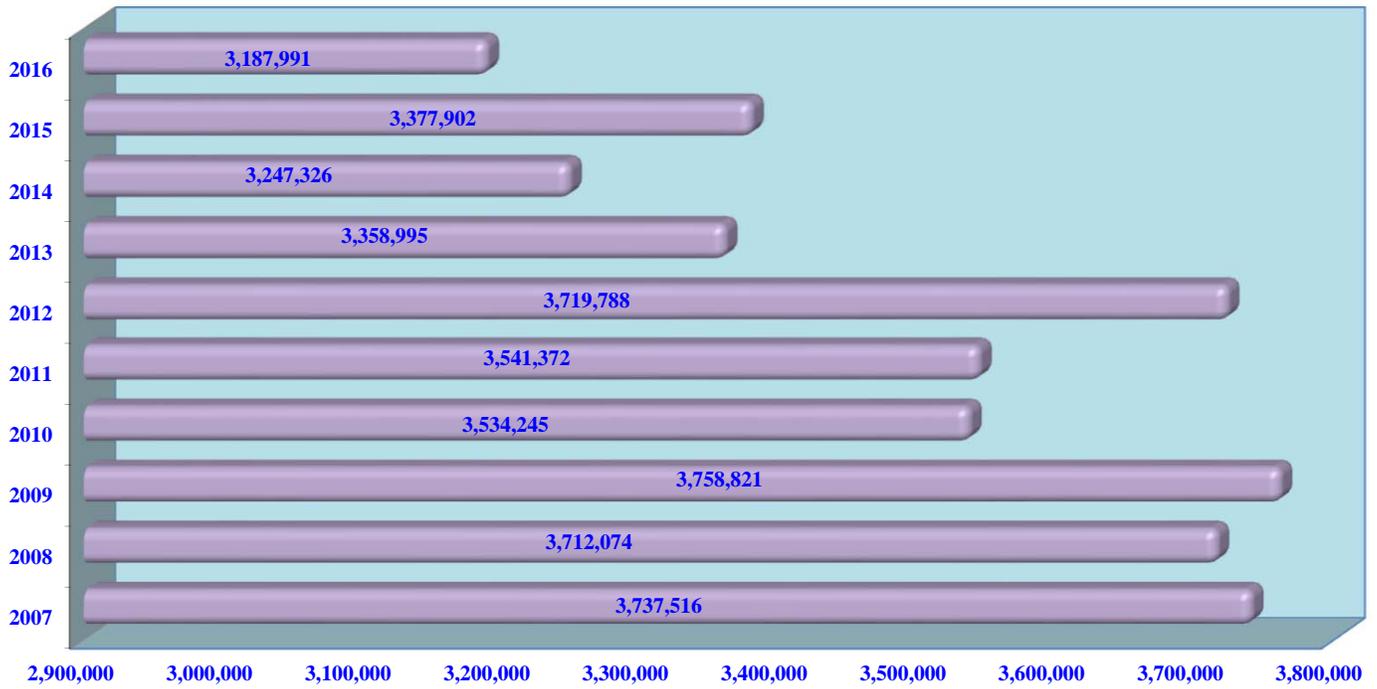
Jail Surcharge Revenues
May YTD
2007-2016



**Tax Commissioner Revenues
May YTD
2007-2016**

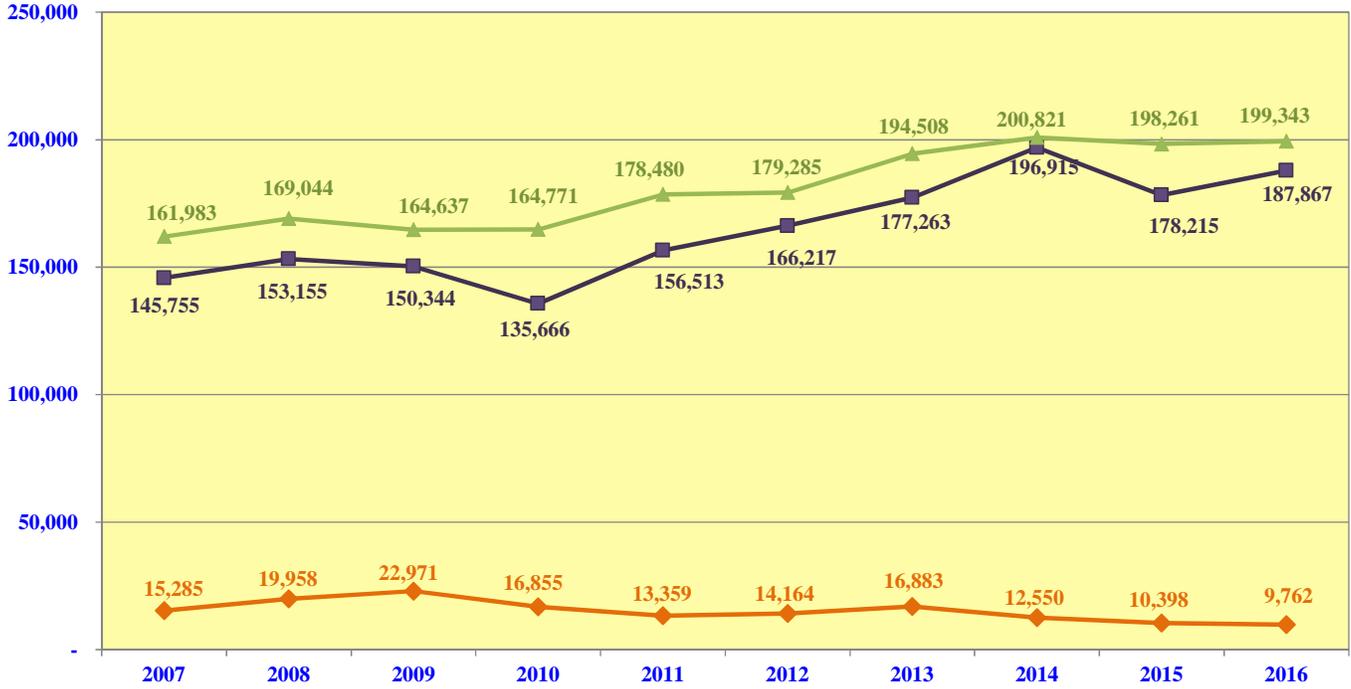


**Local Option Sales Tax
May YTD
2007-2016**



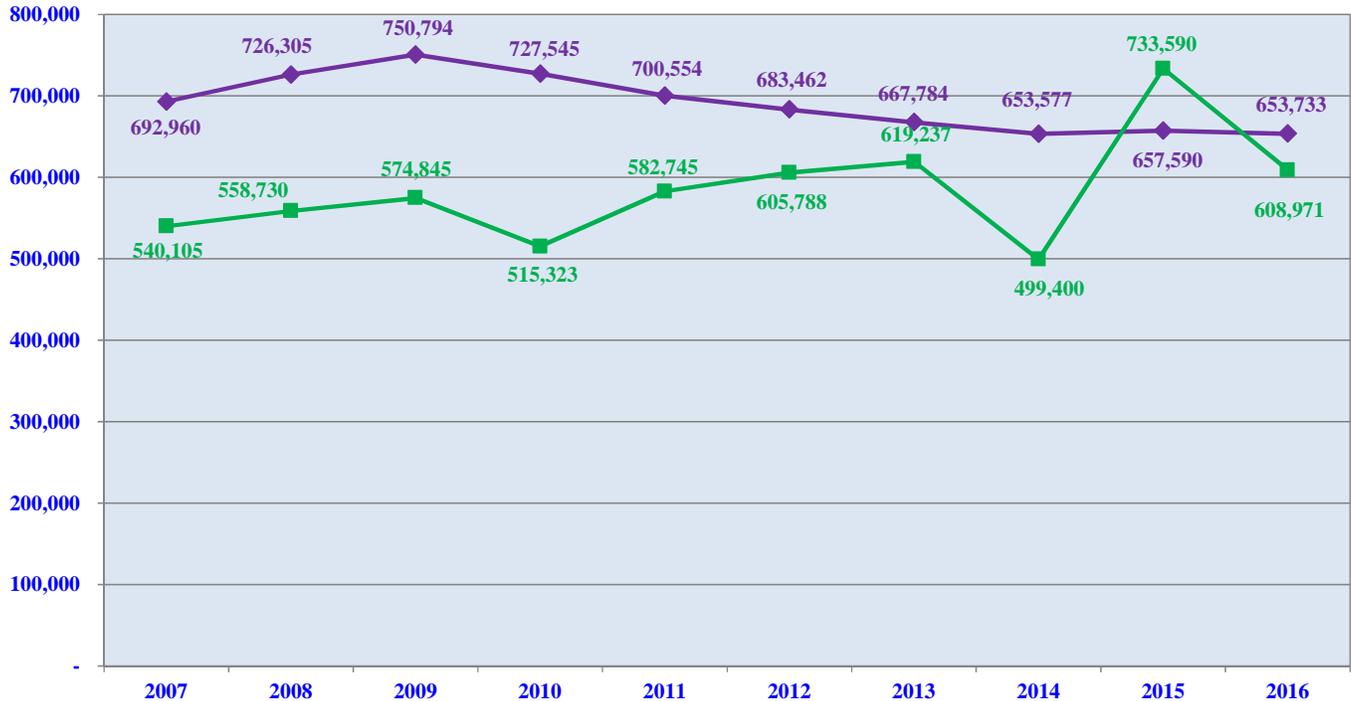
**Animal Control Revenues and Expenditures
May YTD
2007-2016**

◆ Revenues
■ Expenditures
▲ Revenues & Transfers In

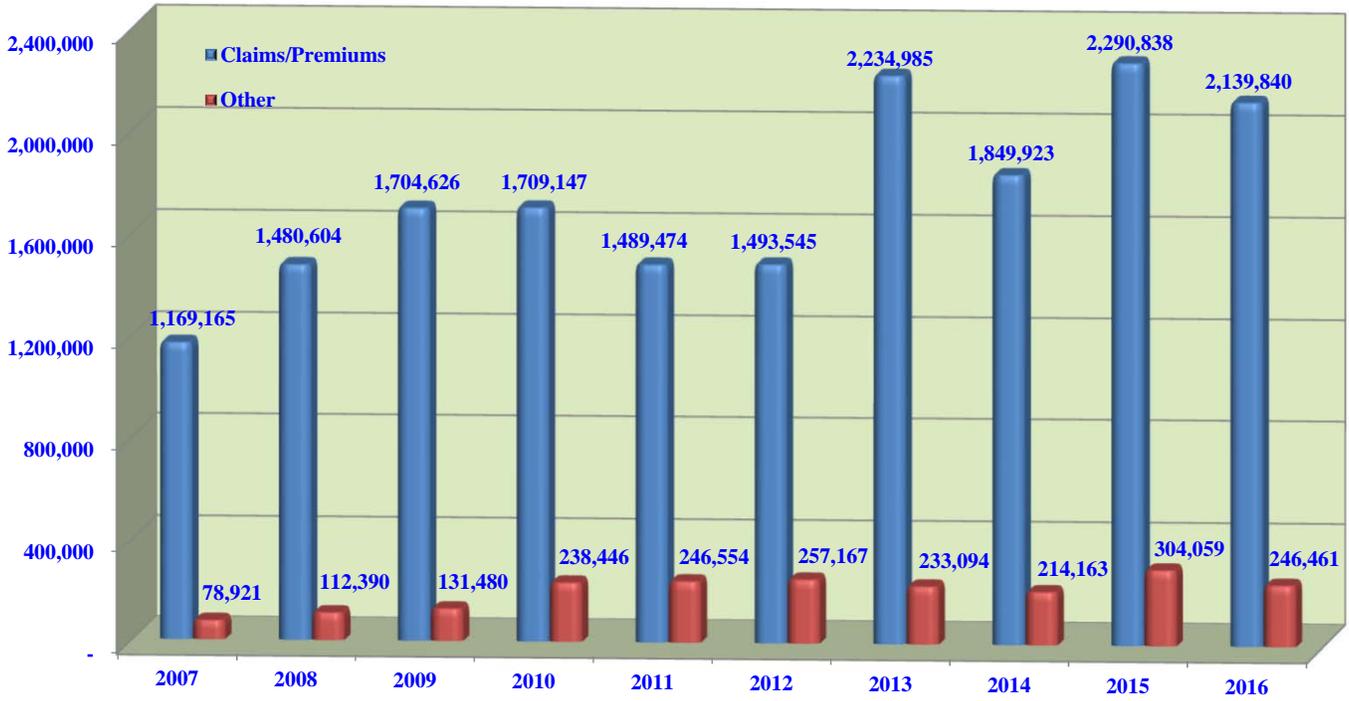


**E911 Revenues and Expenditures
May YTD
2007-2016**

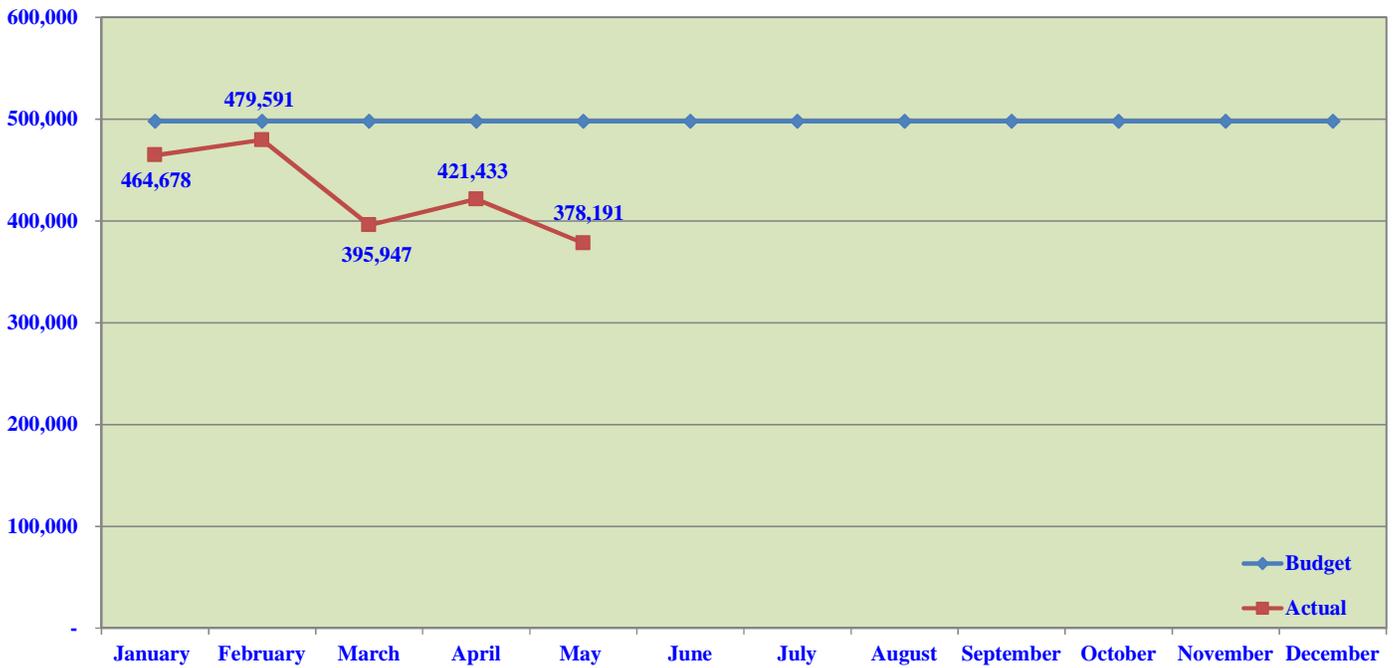
◆ Revenues
■ Expenditures & Transfers Out

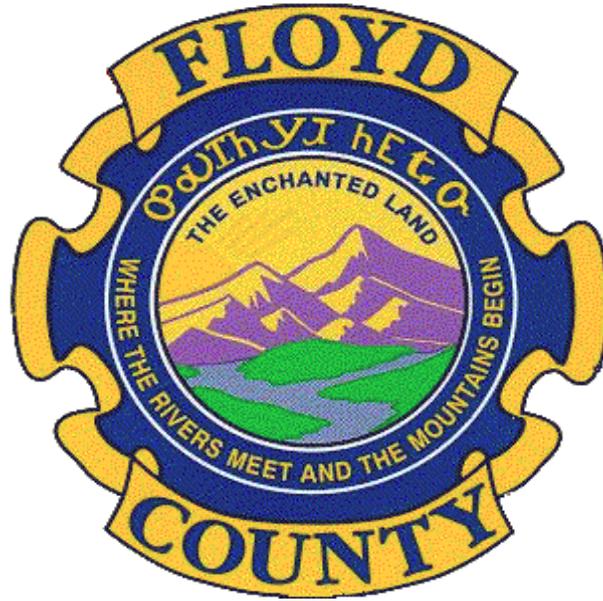


**Health Insurance
May YTD
2007-2016**



**Health Insurance
Claims/Premiums
2016**





May Financial Statements

FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2016

	General Fund	Fire Fund	E 911 Fund	800 MHz Communication Fund	Emergency Management Fund	Solid Waste Fund	Stadium Maintenance Fund
REVENUES:							
Taxes	\$ 5,909,480	\$ 252,256	\$ -	\$ -	\$ -	\$ 100,333	\$ -
Licenses and Permits	134,221	-	-	-	-	-	-
Intergovernmental	1,311,457	-	1,155	160,789	-	-	-
Charges for Services	1,071,950	-	650,510	3,010	-	-	-
Fines and Forfeitures	501,931	-	-	-	-	-	-
Interest Earned	13,291	857	313	198	43	912	112
Grant Revenues	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-
Rental Fees	-	-	-	-	-	-	-
Contributions/Donations	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous	502,506	-	1,755	-	-	-	-
Appropriation of Jail Surcharge Funds	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-	-
TOTAL REVENUES	9,444,835	253,112	653,733	163,996	43	101,245	112
EXPENDITURES:							
General Government	2,803,279	-	-	-	-	-	-
Judicial	2,423,285	-	-	-	-	-	-
Public Safety	7,924,400	2,597,146	-	-	-	-	-
Public Works	1,761,030	-	-	-	-	-	-
Health and Welfare	272,976	-	-	-	-	-	-
Culture and Recreation	1,299,029	-	-	-	-	-	-
Housing and Development	130,177	-	-	-	-	-	-
Interagency	70,248	-	-	-	-	-	-
Salaries and Benefits	-	-	523,567	28,508	-	92,398	-
Other Operating Costs	-	-	69,495	41,422	67,644	8,185	31,781
Utilities	-	-	-	-	-	7,284	-
Equipment	-	-	12,264	1,470	-	-	-
800 MHz Radio Maint/Tower Costs	-	-	-	95	-	-	-
Fees for Services	-	-	-	-	-	105,560	-
Claims	-	-	-	-	-	-	-
Premium Payments	-	-	-	-	-	-	-
HRA Payments	-	-	-	-	-	-	-
Grant/Project Costs	-	-	-	-	-	-	-
Remote Site Operations	-	-	-	-	-	81,041	-
Depreciation	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	16,684,424	2,597,146	605,326	71,495	67,644	294,468	31,781
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(7,239,589)	(2,344,034)	48,407	92,501	(67,601)	(193,223)	(31,669)
OTHER FINANCING SOURCES (USES)							
Transfers In	223,900	83,333	-	-	54,167	-	-
Transfers Out	(1,606,343)	(52,083)	(3,646)	(6,796)	(7,188)	(166,667)	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,382,443)	31,250	(3,646)	(6,796)	46,979	(166,667)	-
NET CHANGE IN FUND BALANCES	(8,622,032)	(2,312,784)	44,761	85,705	(20,621)	(359,890)	(31,669)
FUND BALANCES (DEFICIENCIES) BEGINNING OF YEAR							
	16,483,464	2,487,826	514,148	222,908	66,731	1,329,675	157,304
FUND BALANCES (DEFICIENCIES) YEAR TO DATE							
	\$ 7,861,432	\$ 175,042	\$ 558,909	\$ 308,613	\$ 46,110	\$ 969,785	\$ 125,635

FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2016

Work Release Fund	Water Fund	Airport Fund	Forum Fund	Recycling Fund	Animal Control Fund	Health Insurance Fund	Workers' Compensation Fund	Capital Projects Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	50,054	-	21,667	37,295	-	-	-	-
219,970	2,680,675	3,543	53,554	-	8,342	-	-	-
-	-	-	-	-	-	-	-	-
120	11,255	340	389	246	39	3,510	-	90
-	-	-	-	-	-	-	-	144,385
-	-	239,010	-	100,567	-	-	-	-
-	4,563	109,359	37,965	-	-	-	-	-
-	-	-	-	-	-	2,714,040	42,500	-
-	-	-	-	-	-	-	30,904	4,611
-	25,881	12,303	-	-	1,381	-	-	184,518
-	-	-	-	-	-	-	-	92,409
-	-	-	-	-	-	-	-	-
<u>220,090</u>	<u>2,772,428</u>	<u>364,555</u>	<u>113,575</u>	<u>138,107</u>	<u>9,762</u>	<u>2,717,550</u>	<u>73,404</u>	<u>426,013</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
306,015	605,012	96,681	70,104	148,186	156,905	22,051	-	-
63,289	640,824	55,936	62,447	106,339	32,192	4,938	-	-
13,679	136,098	28,977	78,340	21,265	-	-	-	-
-	17,796	3,272	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	157,480	9,660	-
-	-	-	-	-	-	1,895,396	234,731	-
-	-	-	-	-	-	244,444	115,678	-
-	-	-	-	-	-	61,993	-	-
-	-	-	-	-	-	-	-	313,396
-	-	-	-	-	-	-	-	-
-	558,432	304,911	105,229	17,773	-	-	-	-
-	-	145,093	-	-	-	-	-	-
-	-	-	-	-	-	-	-	608,461
-	140,513	-	-	-	-	-	-	-
<u>382,983</u>	<u>2,098,675</u>	<u>634,870</u>	<u>316,120</u>	<u>293,563</u>	<u>189,097</u>	<u>2,386,302</u>	<u>360,069</u>	<u>921,857</u>
<u>(162,893)</u>	<u>673,753</u>	<u>(270,315)</u>	<u>(202,545)</u>	<u>(155,456)</u>	<u>(179,335)</u>	<u>331,248</u>	<u>(286,666)</u>	<u>(495,844)</u>
215,213	52,083	-	114,583	-	189,581	-	380,857	308,033
-	(90,625)	(21,250)	-	(11,063)	-	-	-	(7,248)
<u>215,213</u>	<u>(38,542)</u>	<u>(21,250)</u>	<u>114,583</u>	<u>(11,063)</u>	<u>189,581</u>	<u>-</u>	<u>380,857</u>	<u>300,785</u>
52,320	635,211	(291,565)	(87,962)	(166,518)	10,246	331,248	94,191	(195,059)
<u>75,327</u>	<u>36,894,849</u>	<u>7,731,904</u>	<u>5,372,499</u>	<u>734,544</u>	<u>33,636</u>	<u>3,773,392</u>	<u>(790,783)</u>	<u>2,459,090</u>
<u>\$ 127,647</u>	<u>\$ 37,530,060</u>	<u>\$ 7,440,339</u>	<u>\$ 5,284,537</u>	<u>\$ 568,026</u>	<u>\$ 43,882</u>	<u>\$ 4,104,640</u>	<u>\$ (696,592)</u>	<u>\$ 2,264,031</u>

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
Appropriation of Jail Surcharge Funds	\$ 131,000	\$ 92,409	\$ (38,591)	70.5%	\$ -
Appropriation of DATE Fund Balance	122,580	44,154	(78,426)	36.0%	42,919
REVENUES:					
Taxes	37,933,500	5,909,480	(32,024,020)	15.6%	6,272,413
Licenses and Permits	206,500	134,221	(72,279)	65.0%	145,842
Intergovernmental	3,275,200	1,311,457	(1,963,743)	40.0%	1,308,000
Charges for Services	3,469,350	1,071,950	(2,397,401)	30.9%	1,148,389
Fines and Forfeitures	1,063,000	501,931	(561,069)	47.2%	453,015
Interest Earned	18,145	13,291	(4,854)	73.2%	9,417
Miscellaneous	608,050	502,506	(105,544)	82.6%	491,389
TOTAL REVENUES	46,573,745	9,444,835	(37,128,910)	20.3%	9,828,463
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	142,240	61,788	80,452	43.4%	62,787
County Manager	487,100	156,389	330,711	32.1%	100,501
County Clerk	190,725	48,966	141,759	25.7%	88,293
Finance Department	526,960	184,353	342,607	35.0%	216,511
Purchasing Department	136,990	48,545	88,445	35.4%	49,727
Data Processing	453,700	206,906	246,794	45.6%	139,859
Human Resources	501,655	191,927	309,728	38.3%	186,703
Tax Commissioner	909,200	331,954	577,246	36.5%	327,915
Tax Appraisers	1,097,120	364,696	732,424	33.2%	368,266
Tax Assessors	43,240	18,869	24,371	43.6%	19,067
Facilities Management	1,215,025	426,155	788,870	35.1%	429,671
Engineering	219,930	76,583	143,347	34.8%	79,207
Board of Registrars	164,405	61,283	103,122	37.3%	62,570
Registrars and Elections	351,360	91,821	259,539	26.1%	7,093
General Services	1,614,535	533,043	1,081,492	33.0%	560,147
TOTAL GENERAL GOVERNMENT	8,054,185	2,803,279	5,250,906	34.8%	2,698,318
JUDICIAL:					
Superior Court	44,855	19,106	25,749	42.6%	12,061
Superior Court - Office of Receiver	341,910	117,829	224,081	34.5%	165,693
Judge Niedrach - Superior Court	67,000	27,192	39,808	40.6%	27,292
Judge Durham - Superior Court	65,855	25,041	40,814	38.0%	24,305
Judge Matthews - Superior Court	76,355	27,545	48,811	36.1%	29,454
Judge Colston - Superior Court	88,805	31,640	57,165	35.6%	34,982
Superior Court Administrator	121,355	45,662	75,693	37.6%	43,899
Court Reporter - Judge Niedrach	120,400	46,473	73,927	38.6%	40,466
Court Reporter - Judge Durham	145,410	42,027	103,383	28.9%	50,592
Court Reporter - Judge Matthews	109,360	39,376	69,984	36.0%	43,763
Court Reporter - Judge Colston	111,050	47,899	63,151	43.1%	42,211
Clerk of Superior Court	866,575	323,084	543,491	37.3%	314,585
Board of Equalization	8,400	3,063	5,337	36.5%	1,763
District Attorney	1,092,320	392,697	699,623	36.0%	408,830
Victim Witness Program	42,265	45,195	(2,930)	106.9%	24,119
Public Defender	700,150	267,465	432,685	38.2%	247,340
Magistrate Court	664,380	247,767	416,613	37.3%	254,940
Probate Court	514,705	194,307	320,398	37.8%	185,770
Juvenile Court	1,099,490	386,847	712,643	35.2%	397,738
Matrix Program	122,580	44,154	78,426	36.0%	42,919
Mental Health Court	-	48,916	(48,916)	N/A	-
TOTAL JUDICIAL	6,403,220	2,423,285	3,979,935	37.8%	2,392,723

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	\$ 5,035,950	\$ 1,821,384	\$ 3,214,566	36.2%	\$ 1,801,815
Sheriff's Office	1,348,200	533,793	814,407	39.6%	492,170
Sheriff - County Jail	7,872,405	2,967,612	4,904,793	37.7%	2,836,833
Medical Department-Prisoners	2,705,600	925,182	1,780,418	34.2%	1,096,750
County Prison	4,169,220	1,638,524	2,530,696	39.3%	1,450,495
Coroner	92,470	37,906	54,565	41.0%	36,877
Interagency	18,700	-	18,700	0.0%	18,651
TOTAL PUBLIC SAFETY	<u>21,242,545</u>	<u>7,924,400</u>	<u>13,318,145</u>	<u>37.3%</u>	<u>7,733,590</u>
PUBLIC WORKS:					
Public Roads	4,660,665	1,761,030	2,899,635	37.8%	1,775,850
TOTAL PUBLIC WORKS	<u>4,660,665</u>	<u>1,761,030</u>	<u>2,899,635</u>	<u>37.8%</u>	<u>1,775,850</u>
HEALTH AND WELFARE					
Health	397,875	198,281	199,594	49.8%	198,323
Welfare	202,560	70,754	131,806	34.9%	67,247
Transportation for Seniors	13,620	3,940	9,680	28.9%	3,339
TOTAL HEALTH AND WELFARE	<u>614,055</u>	<u>272,976</u>	<u>341,079</u>	<u>44.5%</u>	<u>268,909</u>
CULTURE AND RECREATION					
Library	1,259,270	524,696	734,574	41.7%	524,696
Recreation	1,858,400	774,333	1,084,067	41.7%	774,333
TOTAL CULTURE AND RECREATION	<u>3,117,670</u>	<u>1,299,029</u>	<u>1,818,641</u>	<u>41.7%</u>	<u>1,299,029</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	162,635	63,948	98,687	39.3%	58,504
Economic Development	163,950	66,229	97,721	40.4%	66,229
TOTAL HOUSING AND DEVELOPMENT	<u>326,585</u>	<u>130,177</u>	<u>196,408</u>	<u>39.9%</u>	<u>124,734</u>
INTERAGENCY					
NW GA Regional Commission	59,000	-	59,000	0.0%	-
GIS	4,950	4,200	750	84.8%	-
Planning Commission	120,015	50,006	70,009	41.7%	50,006
Environmental Office	38,500	16,042	22,458	41.7%	15,208
TOTAL INTERAGENCY	<u>222,465</u>	<u>70,248</u>	<u>152,217</u>	<u>31.6%</u>	<u>65,215</u>
TOTAL BUDGETED EXPENDITURES	<u>44,641,390</u>	<u>16,684,424</u>	<u>27,956,966</u>	<u>37.4%</u>	<u>16,358,367</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	647,360	223,900	(423,460)	34.6%	221,842
Transfers Out	(3,477,730)	(1,606,343)	(1,871,387)	46.2%	(1,254,110)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,830,370)</u>	<u>(1,382,443)</u>	<u>(2,294,847)</u>	<u>48.8%</u>	<u>(1,032,268)</u>
TOTAL EXPENDITURES	<u>47,471,760</u>	<u>18,066,867</u>	<u>30,251,813</u>	<u>38.1%</u>	<u>17,390,635</u>
NET CHANGE IN FUND BALANCE	(898,015)	(8,622,032)			(7,562,171)
FUND BALANCE - BEGINNING OF YEAR	16,483,464	16,483,464			14,704,028
FUND BALANCE - YEAR TO DATE	<u>\$ 15,585,449</u>	<u>\$ 7,861,432</u>			<u>\$ 7,141,857</u>

FLOYD COUNTY, GEORGIA

FIRE FUND

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

For the Month Ended May 31, 2016

(with comparative actual amounts for 2015)

Percentage of Year

41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 5,915,300	\$ 252,256	\$ (5,663,044)	4.3%	\$ 282,224
Interest Earned	1,000	857	(143)	85.7%	690
TOTAL REVENUES	<u>5,916,300</u>	<u>253,112</u>	<u>(5,663,188)</u>	<u>4.3%</u>	<u>282,914</u>
EXPENDITURES					
Public Safety	<u>6,233,150</u>	<u>2,597,146</u>	<u>3,636,004</u>	<u>41.7%</u>	<u>2,506,250</u>
TOTAL EXPENDITURES	<u>6,233,150</u>	<u>2,597,146</u>	<u>3,636,004</u>	<u>41.7%</u>	<u>2,506,250</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(316,850)	(2,344,034)	(9,299,192)	-37%	(2,223,336)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	83,333	116,667	41.7%	83,333
Transfer Out	<u>(125,000)</u>	<u>(52,083)</u>	<u>(72,917)</u>	<u>41.7%</u>	<u>(52,083)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>31,250</u>	<u>43,750</u>	<u>41.7%</u>	<u>31,250</u>
NET CHANGE IN FUND BALANCE	(241,850)	(2,312,784)			(2,192,086)
FUND BALANCE - BEGINNING OF YEAR	<u>2,487,826</u>	<u>2,487,826</u>			<u>2,251,022</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 2,245,976</u>	<u>\$ 175,042</u>			<u>\$ 58,936</u>

FLOYD COUNTY, GEORGIA
HOTEL/MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 92,000	\$ 43,796	\$ (48,204)	47.6%	\$ 41,812
Interest Earned	-	194	194	N/A	173
TOTAL REVENUES	<u>92,000</u>	<u>43,990</u>	<u>(48,010)</u>	<u>47.8%</u>	<u>41,985</u>
EXPENDITURES					
Economic Development	12,000	-	12,000	0.0%	-
TOTAL EXPENDITURES	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>0.0%</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	80,000	43,990	(36,010)	55.0%	41,985
OTHER FINANCING SOURCES (USES)					
Transfer Out	(80,000)	-	80,000	0.0%	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(80,000)</u>	<u>-</u>	<u>80,000</u>	<u>0.0%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	43,990			41,985
FUND BALANCE - BEGINNING OF YEAR	-	-			-
FUND BALANCE - YEAR TO DATE	<u>\$ -</u>	<u>\$ 43,990</u>			<u>\$ 41,985</u>

FLOYD COUNTY, GEORGIA
E 911 FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Miscellaneous	\$ 5,000	\$ 1,155	\$ (3,845)	23.1%	\$ 492
Alarm Registration Fee	-	1,755	1,755	N/A	1,980
Charges for Services	1,630,000	650,510	(979,490)	39.9%	654,732
Interest Earned	1,000	313	(687)	31.3%	387
TOTAL REVENUES	<u>1,636,000</u>	<u>653,733</u>	<u>(982,267)</u>	<u>40.0%</u>	<u>657,591</u>
EXPENDITURES					
Salaries and Benefits	1,447,770	523,567	924,203	36.2%	524,278
Other Operating Costs	332,895	69,495	263,400	20.9%	76,618
Equipment	14,000	12,264	1,736	87.6%	136,413
TOTAL EXPENDITURES	<u>1,794,665</u>	<u>605,326</u>	<u>1,189,339</u>	<u>33.7%</u>	<u>737,308</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(158,665)	48,407	207,072	-30.5%	(79,717)
OTHER FINANCING SOURCES (USES)					
Transfer Out	(8,750)	(3,646)	(5,104)	41.7%	(3,646)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(8,750)</u>	<u>(3,646)</u>	<u>(5,104)</u>	<u>41.7%</u>	<u>(3,646)</u>
NET CHANGE IN FUND BALANCE	(167,415)	44,761			(83,363)
FUND BALANCE - BEGINNING OF YEAR	<u>514,148</u>	<u>514,148</u>			<u>665,712</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 346,733</u>	<u>\$ 558,909</u>			<u>\$ 582,349</u>

FLOYD COUNTY, GEORGIA
800 MHz COMMUNICATION SYSTEM FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 361,300	\$ 160,789	\$ (200,511)	44.5%	\$ 126,043
Tower Lease	10,000	3,010	(6,990)	30.1%	-
Interest Earned	100	198	98	197.5%	30
TOTAL REVENUES	<u>371,400</u>	<u>163,996</u>	<u>(207,404)</u>	<u>44.2%</u>	<u>126,073</u>
EXPENDITURES					
Salaries and Benefits	74,820	28,508	46,312	38.1%	27,195
Other Operating Costs	124,955	41,422	83,533	33.1%	36,546
Equipment	1,500	1,470	30	98.0%	-
800 MHz Radio Tower Costs	153,815	95	153,720	0.1%	95
TOTAL EXPENDITURES	<u>355,090</u>	<u>71,495</u>	<u>283,595</u>	<u>20.1%</u>	<u>63,835</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	16,310	92,501	76,191	567.1%	62,238
OTHER FINANCING SOURCES (USES)					
Transfer Out	(16,310)	(6,796)	(9,514)	41.7%	(4,738)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(16,310)</u>	<u>(6,796)</u>	<u>(9,514)</u>	<u>41.7%</u>	<u>(4,738)</u>
NET CHANGE IN FUND BALANCE	-	85,705			57,500
FUND BALANCE - BEGINNING OF YEAR	<u>222,908</u>	<u>222,908</u>			<u>54,529</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 222,908</u>	<u>\$ 308,613</u>			<u>\$ 112,029</u>

FLOYD COUNTY, GEORGIA
EMERGENCY MANAGEMENT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
41.6%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
GEMA - Emergency Management	\$ 29,395	\$ -	\$ (29,395)	0.0%	\$ -
State of GA-LEPC Grant 2016	6,000	-	(6,000)	0.0%	-
Pre-Disaster Mitigation Grant	7,750	-	(7,750)	0.0%	-
Interest Earned	90	43	(47)	48.0%	51
TOTAL REVENUES	43,235	43	(43,192)	0.1%	51
EXPENDITURES					
Salaries and Benefits	87,395	32,874	54,521	37.6%	30,972
Other Operating Costs	65,530	28,770	36,760	43.9%	30,729
Grants	31,040	6,000	25,040	19.3%	8,167
TOTAL EXPENDITURES	183,965	67,644	116,321	36.8%	69,867
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(140,730)	(67,601)	73,129	48.0%	(69,817)
OTHER FINANCING SOURCES (USES)					
Transfers In	130,000	54,167	(75,833)	41.7%	60,500
Transfers Out	(17,250)	(7,188)	10,063	41.7%	(7,188)
TOTAL OTHER FINANCING SOURCES (USES)	112,750	46,979	(65,771)	41.7%	53,313
NET CHANGE IN FUND BALANCE	(27,980)	(20,621)			(16,504)
FUND BALANCE - BEGINNING OF YEAR	66,731	66,731			62,520
FUND BALANCE - YEAR TO DATE	\$ 38,751	\$ 46,110			\$ 46,016

FLOYD COUNTY, GEORGIA
LAW LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 30,000	\$ 13,159	\$ (16,841)	43.9%	\$ 11,746
Interest Earned	-	180	180	N/A	177
TOTAL REVENUES	<u>30,000</u>	<u>13,339</u>	<u>(16,661)</u>	<u>44.5%</u>	<u>11,923</u>
EXPENDITURES					
General Government	17,900	6,276	11,624	35.1%	6,355
Equipment	-	-	-	0.0%	13,288
TOTAL EXPENDITURES	<u>17,900</u>	<u>6,276</u>	<u>11,624</u>	<u>35.1%</u>	<u>19,643</u>
NET CHANGE IN FUND BALANCE	12,100	7,063			(7,720)
FUND BALANCE - BEGINNING OF YEAR	<u>234,601</u>	<u>234,601</u>			<u>243,282</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 246,701</u>	<u>\$ 241,664</u>			<u>\$ 235,562</u>

FLOYD COUNTY, GEORGIA
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 1,219,300	\$ 100,333	\$ (1,118,967)	8.2%	\$ 114,146
Interest Earned	1,500	912	(588)	60.8%	829
TOTAL REVENUES	<u>1,220,800</u>	<u>101,245</u>	<u>(1,119,555)</u>	<u>8.3%</u>	<u>114,976</u>
EXPENDITURES					
Salaries and Benefits	333,935	92,398	241,537	27.7%	88,628
Other Operating Costs	28,990	8,185	20,805	28.2%	7,526
Utilities	17,030	7,284	9,746	42.8%	7,920
Remote Site Operations	232,500	81,041	151,459	34.9%	95,634
Tipping Fees	335,000	105,560	229,441	31.5%	125,134
TOTAL EXPENDITURES	<u>947,455</u>	<u>294,468</u>	<u>652,987</u>	<u>31.1%</u>	<u>324,844</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(410,000)	(166,667)	243,333	40.7%	(166,667)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(410,000)</u>	<u>(166,667)</u>	<u>243,333</u>	<u>40.7%</u>	<u>(166,667)</u>
NET CHANGE IN FUND BALANCE	(136,655)	(359,890)			(376,535)
FUND BALANCE - BEGINNING OF YEAR	<u>1,329,675</u>	<u>1,329,675</u>			<u>1,343,139</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 1,193,020</u>	<u>\$ 969,785</u>			<u>\$ 966,604</u>

FLOYD COUNTY, GEORGIA
STADIUM MAINTENANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 300	\$ 112	\$ (188)	37.3%	\$ 96
Miscellaneous	<u>52,400</u>	<u>-</u>	<u>(52,400)</u>	<u>0.0%</u>	<u>-</u>
TOTAL REVENUES	<u>52,700</u>	<u>112</u>	<u>(52,588)</u>	<u>0.2%</u>	<u>96</u>
EXPENDITURES					
Maintenance	<u>52,700</u>	<u>31,781</u>	<u>20,919</u>	<u>60.3%</u>	<u>4,860</u>
TOTAL EXPENDITURES	<u>52,700</u>	<u>31,781</u>	<u>20,919</u>	<u>60.3%</u>	<u>4,860</u>
NET CHANGE IN FUND BALANCE	-	(31,669)			(4,764)
FUND BALANCE - BEGINNING OF YEAR	<u>157,304</u>	<u>157,304</u>			<u>113,777</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 157,304</u>	<u>\$ 125,635</u>			<u>\$ 109,013</u>

FLOYD COUNTY, GEORGIA
WORK RELEASE CENTER FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 458,800	\$ 188,690	\$ (270,110)	41.1%	\$ 183,296
Transportation Charges	98,000	31,279	(66,721)	31.9%	42,061
Interest Earned	500	120	(380)	24.1%	245
TOTAL REVENUES	<u>557,300</u>	<u>220,090</u>	<u>(337,210)</u>	<u>39.5%</u>	<u>225,601</u>
EXPENDITURES					
OPERATING:					
Salaries and Benefits	849,875	290,640	559,235	34.2%	313,792
Other Operating Costs	165,720	57,774	107,946	34.9%	51,172
Utilities	35,000	11,894	23,106	34.0%	12,300
TOTAL OPERATING	<u>1,050,595</u>	<u>360,307</u>	<u>690,288</u>	<u>34.3%</u>	<u>377,264</u>
TRANSPORTATION:					
Salaries and Benefits	40,475	15,375	25,100	38.0%	13,749
Other Operating Cost	40	8	32	21.2%	36
Gas and Oil	17,700	5,507	12,193	31.1%	6,765
Repairs and Maintenance	5,000	1,785	3,215	35.7%	2,014
TOTAL TRANSPORTATION	<u>63,215</u>	<u>22,675</u>	<u>40,540</u>	<u>35.9%</u>	<u>22,565</u>
TOTAL EXPENDITURES	<u>1,113,810</u>	<u>382,983</u>	<u>730,827</u>	<u>34.4%</u>	<u>399,829</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	516,510	215,213	(301,298)	41.7%	144,631
TOTAL OTHER FINANCING SOURCES (USES)	<u>516,510</u>	<u>215,213</u>	<u>(301,298)</u>	<u>41.7%</u>	<u>144,631</u>
NET CHANGE IN FUND BALANCE	(40,000)	52,320			(29,596)
FUND BALANCE - BEGINNING OF YEAR	<u>75,327</u>	<u>75,327</u>			<u>229,428</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 35,327</u>	<u>\$ 127,647</u>			<u>\$ 199,832</u>

FLOYD COUNTY, GEORGIA
1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended May 31, 2016

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2016 Budget</u>	<u>2016 YTD</u>
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,349,800	2,352,698	1,300	557
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	<u>33,552,378</u>	<u>39,064,360</u>	<u>39,067,261</u>	<u>1,300</u>	<u>557</u>
Expenditures					
Capital Outlay					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,185,830	2,517,568	743,300	-
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	-	-
Total Expenditures	<u>33,552,378</u>	<u>36,931,630</u>	<u>36,193,506</u>	<u>743,300</u>	<u>-</u>
Other Financing Sources (Uses)					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(2,132,730)</u>	<u>(2,131,009)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 742,746</u>	<u>\$ (742,000)</u>	<u>\$ 557</u>

FLOYD COUNTY, GEORGIA
2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended May 31, 2016

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2016 Budget	2016 YTD
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,652,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,079,000	1,087,119	750	442
Total Revenues	<u>27,050,000</u>	<u>31,731,000</u>	<u>31,738,478</u>	<u>750</u>	<u>442</u>
Expenditures					
Sewer Projects:					
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	-	-
Transportation Projects:					
Burnett Ferry Road Right-of-Way	300,000	346,635	79,839	-	-
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	234,950	-
Resurfacing Projects	190,000	680,000	679,099	-	-
Recreation Projects:					
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	-	-
Building Projects:					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
General and Administrative	<u>27,194</u>	<u>19,115</u>	<u>14,655</u>	-	-
Total Expenditures	<u>26,427,194</u>	<u>28,493,865</u>	<u>28,042,362</u>	<u>459,950</u>	<u>-</u>
Other Financing Sources (Uses)					
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)	-	-
Total Other Financing Sources (Uses)	<u>(724,764)</u>	<u>(3,237,135)</u>	<u>(3,236,344)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	<u>\$ (101,958)</u>	<u>\$ -</u>	<u>\$ 459,772</u>	<u>\$ (459,200)</u>	<u>\$ 442</u>

FLOYD COUNTY, GEORGIA
2006 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended May 31, 2016

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2016 Budget</u>	<u>2016 YTD</u>
Appropriation of Jail Surcharge Fund Balance	\$ -	\$ 800,000	\$ 800,000	\$ -	\$ -
Revenues:					
Tax Collections	52,936,825	49,025,300	49,025,332	-	-
Interest Earned	1,000,000	1,789,000	1,791,077	-	-
Total Revenues and Appropriation of Fund Balance	<u>53,936,825</u>	<u>51,614,300</u>	<u>51,616,409</u>	<u>-</u>	<u>-</u>
Expenditures:					
Roads & Streets Projects:					
US 411 Right-of-Way	3,300,000	2,258,500	2,258,496	-	-
Armuchee Connector Road	12,000,000	11,143,000	11,142,822	-	-
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	1,610,575	1,610,571	-	-
North Broad Street/Turner McCall Turn Lane	330,000	214,645	214,645	-	-
Turner McCall Etowah Bridge	2,000,000	36,100	-	-	-
South Broad St. Sidewalk & Corridor Improvements	2,000,000	2,128,400	2,128,347	-	-
Total Roads & Streets Projects	<u>27,755,000</u>	<u>22,907,520</u>	<u>22,870,945</u>	<u>-</u>	<u>-</u>
Fire & Safety Projects:					
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	-	-
Total Fire & Safety Projects	<u>2,110,000</u>	<u>2,144,125</u>	<u>2,144,116</u>	<u>-</u>	<u>-</u>
Facilities:					
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	1,131,220	-	-
Wastewater Treatment Plant Upgrade	5,200,000	4,991,755	4,991,755	-	-
River Education Building	834,825	917,650	917,604	-	-
Total Facilities	<u>15,274,825</u>	<u>15,966,725</u>	<u>15,966,538</u>	<u>-</u>	<u>-</u>
Recreation Projects:					
North Floyd Park Rec Center	3,000,000	2,919,045	2,919,043	-	-
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	812,000	811,705	-	-
North Rome Swim Center Renovations	530,000	512,620	512,620	-	-
Town Green	1,690,000	1,685,000	1,684,817	-	-
Total Recreation Projects	<u>7,797,000</u>	<u>8,223,095</u>	<u>8,222,570</u>	<u>-</u>	<u>-</u>
General & Administrative	50,000	30,000	29,298	-	-
Total Expenditures	<u>52,986,825</u>	<u>49,271,465</u>	<u>49,233,467</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)					
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)	-	-
Total Other Financing Sources (Uses)	<u>(2,263,000)</u>	<u>(2,342,835)</u>	<u>(2,343,075)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	<u>\$ (1,313,000)</u>	<u>\$ -</u>	<u>\$ 39,867</u>	<u>\$ -</u>	<u>\$ -</u>

FLOYD COUNTY, GEORGIA
2009 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended May 31, 2016

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2016 Budget	2016 YTD
Revenues					
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	391,972	63,500	31,834
Interest Earned	200,000	200,000	183,950	5,000	2,780
Total Revenues	44,498,380	46,623,810	46,564,706	68,500	34,614
Expenditures					
General and Administrative	-	20,000	17,141	4,000	-
Communication System	26,696,250	26,591,250	25,070,850	-	-
Economic Development	5,983,500	7,885,630	8,399,679	717,560	590,760
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	-	-
Total Expenditures	42,298,380	44,946,510	43,226,808	721,560	590,760
Other Financing Sources (Uses)					
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)	-	-
Total Other Financing Sources (Uses)	(2,200,000)	(677,300)	(676,566)	-	-
Transfers Out	-	(1,000,000)	(1,000,000)	-	-
Excess (Deficiency) of Revenues over Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ 1,661,332	\$ (653,060)	\$ (556,146)

FLOYD COUNTY, GEORGIA
2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended May 31, 2016

	Original Budget	Cumulative Totals To Date	2016 Budget	2016 YTD
Revenues:				
Tax Collections				
Floyd County	\$ 38,770,000	\$ 17,152,729	\$ 7,876,440	\$ 3,367,965
City of Rome	23,617,000	10,442,048	4,796,880	2,051,146
City of Cave Spring	2,591,000	1,146,499	526,680	225,208
Interest Earned	-	35,499	10,000	11,089
Miscellaneous Revenue	-	221,552	-	106,547
Total Revenues	64,978,000	28,998,327	13,210,000	5,761,955
Expenditures:				
Floyd County				
Airport Runway Extension	5,761,000	-	1,408,500	-
Animal Control Facility	5,700,000	1,487,049	5,290,425	840,644
County Case Management Software	500,000	60	499,940	-
Recycling Center	1,379,000	40,084	1,338,900	-
County Public Safety Range/Special Ops	900,000	239,497	900,000	143,178
Energy Efficiency in County Buildings	1,700,000	1,313,754	252,000	551,177
Jail Improvements	1,900,000	1,759,282	200,000	491
Jail Medical/Mental Health Facility Expansion	2,200,000	100	2,200,000	100
Forum Upgrades	1,400,000	367,386	1,399,880	178,466
Everett Springs Water Line Extension	5,800,000	-	-	-
Barron Road and Calhoun Road Improvements	130,000	141,775	-	-
County Infrastructure Improvements	1,400,000	17,205	60,000	14,600
County Public Works & Public Safety Equipment	1,400,000	266,537	141,430	-
Industrial Property	8,000,000	16,945	-	4,270
Playground Improvements	600,000	4,525	599,275	-
City of Rome				
Tennis Center	11,400,000	6,799,310	9,800,000	3,851,595
Jackson Hill/ Tourism Development	200,000	27,050	-	10,970
Trail Connectivity Expansion	1,800,000	8,989	-	-
City Hall/Auditorium Modernization	1,700,000	1,552,203	200,000	279,412
Downtown Visitor Information Center	50,000	50,000	-	-
Fire Tankers, Trucks & Facility Upgrade	750,000	336,437	500,000	218,106
City Police Training Facility Upgrade	396,000	386,488	-	-
Unity Point/South Broad Bridge	1,800,000	-	-	-
Burnett Ferry Road Improvements	2,721,000	22,400	2,500,000	-
Chulio Hills Back Entrance	800,000	5,524	-	-
Countywide Sewer Improvements	1,000,000	64,994	500,000	-
City Street Milling and Paving	500,000	204,659	100,000	-
Playground Improvements	500,000	4,800	-	-
City of Cave Spring				
Historic Fannin Hall Rehabilitation	2,591,000	987,672	545,000	213,983
Administrative Fees	-	6,267	5,000	95
Total Expenditures	64,978,000	16,110,992	28,440,350	6,307,086
Other Financing Sources (Uses)				
Transfers Out	-	-	(30,000)	-
Total Other Financing Sources (Uses)	-	-	(30,000)	-
Excess (Deficiency) of Revenues over Expenditures				
and Other Financing Sources (Uses)	\$ -	\$ 12,887,335	\$ (15,260,350)	\$ (545,131)

FLOYD COUNTY, GEORGIA
WATER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended May 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 6,846,750	\$ 2,680,675	\$ (4,166,075)	39.2%	\$ 2,690,732
Rental Fees	9,000	4,563	(4,437)	50.7%	4,325
Miscellaneous	<u>30,000</u>	<u>25,760</u>	<u>(4,240)</u>	<u>85.9%</u>	<u>-</u>
TOTAL OPERATING REVENUES	<u>6,885,750</u>	<u>2,710,998</u>	<u>(4,174,752)</u>	<u>39.4%</u>	<u>2,695,057</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	527,460	203,880	323,580	38.7%	190,714
Supplies and Other Expenses	345,005	136,132	208,873	39.5%	120,299
Equipment	21,400	10,159	11,241	47.5%	4,800
Depreciation	<u>8,675</u>	<u>4,099</u>	<u>4,576</u>	<u>47.3%</u>	<u>7,433</u>
	<u>902,540</u>	<u>354,270</u>	<u>548,270</u>	<u>39.3%</u>	<u>323,246</u>
Water Distribution					
Salaries and Benefits	812,725	266,499	546,226	32.8%	282,600
Supplies and Other Expenses	485,370	177,915	307,455	36.7%	153,289
Equipment	9,200	7,637	1,563	83.0%	294,429
Purchased Water	900,000	262,666	637,334	29.2%	400,301
Water Meters	300,000	26,550	273,450	8.9%	101,561
Utilities	275,000	108,639	166,361	39.5%	99,797
Depreciation	<u>1,256,630</u>	<u>529,039</u>	<u>727,591</u>	<u>42.1%</u>	<u>590,164</u>
	<u>4,038,925</u>	<u>1,378,945</u>	<u>2,659,980</u>	<u>34.1%</u>	<u>1,922,141</u>
Water Treatment Plant					
Salaries and Benefits	366,005	134,633	231,372	36.8%	138,672
Supplies and Other Expenses	150,820	37,561	113,259	24.9%	35,108
Equipment	11,000	-	11,000	0.0%	10,104
Utilities	70,000	27,459	42,541	39.2%	27,578
Depreciation	<u>60,710</u>	<u>25,294</u>	<u>35,416</u>	<u>41.7%</u>	<u>25,294</u>
	<u>658,535</u>	<u>224,947</u>	<u>433,588</u>	<u>34.2%</u>	<u>236,756</u>
TOTAL OPERATING EXPENSES	<u>5,600,000</u>	<u>1,958,162</u>	<u>3,641,838</u>	<u>35.0%</u>	<u>2,482,143</u>
OPERATING INCOME (LOSS)	1,285,750	752,836	(532,914)	58.6%	212,914
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(315,795)	(137,622)	178,173	43.6%	(137,768)
Amortization of Bond Costs	(9,400)	(2,891)	6,509	30.8%	(4,434)
Gain on sale of fixed assets	-	121	121	N/A	-
Intergovernmental	100,000	50,054	(49,946)	50.1%	49,786
Interest Earned	20,000	11,255	(8,745)	56.3%	6,966
Transfer from Fire Fund	125,000	52,083	(72,917)	41.7%	52,083
Transfer to General Fund	<u>(217,500)</u>	<u>(90,625)</u>	<u>126,875</u>	<u>41.7%</u>	<u>(90,625)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>(297,695)</u>	<u>(117,625)</u>	<u>180,070</u>	<u>39.5%</u>	<u>(123,992)</u>
CHANGE IN NET POSITION	988,055	635,211			88,922
NET POSITION - BEGINNING OF YEAR	<u>36,894,849</u>	<u>36,894,849</u>			<u>35,437,931</u>
NET POSITION - YEAR TO DATE	<u>\$ 37,882,904</u>	<u>\$ 37,530,060</u>			<u>\$ 35,526,853</u>

FLOYD COUNTY, GEORGIA
WATER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended May 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 100,000	\$ 50,054	\$ (49,946)	50.1%	\$ 49,786
Charges for Services	6,846,750	2,624,776	(4,221,974)	38.3%	2,632,773
Rental Fees	9,000	5,475	(3,525)	60.8%	5,118
Miscellaneous	30,000	63,061	33,061	210.2%	-
Interest Earned	20,000	11,255	(8,745)	56.3%	6,966
Transfer from Fire Fund	125,000	52,083	(72,917)	41.7%	52,083
Gain on sale of fixed assets	-	121	121	N/A	-
TOTAL CASH INCREASES	<u>7,130,750</u>	<u>2,806,825</u>	<u>(4,323,925)</u>	<u>39.4%</u>	<u>2,746,726</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	527,460	206,309	321,151	39.1%	228,546
Supplies and Other Expenses	345,005	140,389	204,616	40.7%	125,114
Equipment	21,400	10,012	11,388	46.8%	2,800
Interest and Fiscal Charges	315,795	158,101	157,694	50.1%	156,978
Transfer to General Fund	217,500	90,625	126,875	41.7%	90,625
	<u>1,427,160</u>	<u>605,436</u>	<u>821,724</u>	<u>42.4%</u>	<u>604,063</u>
Water Distribution					
Salaries and Benefits	812,725	267,854	544,871	33.0%	351,497
Supplies and Other Expenses	485,370	148,680	336,690	30.6%	119,025
Equipment	9,200	7,444	1,756	80.9%	152,707
Purchased Water	900,000	279,177	620,823	31.0%	373,374
Water Meters	300,000	26,550	273,450	8.9%	101,561
Utilities	275,000	108,372	166,628	39.4%	100,558
	<u>2,782,295</u>	<u>838,077</u>	<u>1,944,218</u>	<u>30.1%</u>	<u>1,198,722</u>
Water Treatment Plant					
Salaries and Benefits	366,005	134,977	231,028	36.9%	165,811
Supplies and Other Expenses	150,820	29,097	121,723	19.3%	30,865
Equipment	11,000	-	11,000	0.0%	10,104
Utilities	70,000	27,625	42,375	39.5%	27,941
	<u>597,825</u>	<u>191,699</u>	<u>406,126</u>	<u>32.1%</u>	<u>234,721</u>
Water Capital	<u>3,428,500</u>	<u>213,033</u>	<u>3,215,467</u>	<u>6.2%</u>	<u>-</u>
TOTAL CASH DECREASES	<u>8,235,780</u>	<u>1,848,245</u>	<u>6,387,535</u>	<u>22.4%</u>	<u>2,037,506</u>
NET INCREASE (DECREASE)	(1,105,030)	958,582			709,220
CHANGE IN BALANCE SHEET		(92,342)			(181,005)
CASH - BEGINNING OF YEAR		<u>9,787,449</u>			<u>8,569,345</u>
CASH - YEAR TO DATE		<u>\$ 10,653,689</u>			<u>\$ 9,097,560</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended May 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 7,000	\$ 3,543	\$ (3,457)	50.6%	\$ 2,852
Fuel Sales	724,000	239,010	(484,990)	33.0%	225,002
Rental Fees	275,600	109,359	(166,241)	39.7%	115,206
Miscellaneous	<u>27,000</u>	<u>12,303</u>	<u>(14,697)</u>	<u>45.6%</u>	<u>17,046</u>
TOTAL OPERATING REVENUES	<u>1,033,600</u>	<u>364,215</u>	<u>(669,385)</u>	<u>35.2%</u>	<u>360,106</u>
OPERATING EXPENSES					
Salaries and Benefits	265,985	96,681	169,304	36.3%	96,806
Supplies and Other Expenses	219,740	55,936	163,804	25.5%	61,645
Utilities	70,000	28,977	41,023	41.4%	30,014
Equipment	22,830	3,272	19,558	14.3%	903
Air Show Expenses	51,500	-	51,500	0.0%	-
Depreciation	676,220	304,911	371,309	45.1%	296,236
Cost of Goods Sold	<u>522,800</u>	<u>145,093</u>	<u>377,707</u>	<u>27.8%</u>	<u>136,663</u>
TOTAL OPERATING EXPENSES	<u>1,829,075</u>	<u>634,870</u>	<u>1,194,205</u>	<u>34.7%</u>	<u>622,267</u>
OPERATING INCOME (LOSS)	(795,475)	(270,655)	524,820	34.0%	(262,161)
NON-OPERATING INCOME (LOSS)					
Interest Earned	1,000	340	(660)	34.0%	405
Transfers Out	<u>(202,435)</u>	<u>(21,250)</u>	<u>181,185</u>	<u>10.5%</u>	<u>(21,250)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>(201,435)</u>	<u>(20,910)</u>	<u>180,525</u>	<u>10.4%</u>	<u>(20,845)</u>
CHANGE IN NET POSITION	(996,910)	(291,565)			(283,006)
NET POSITION - BEGINNING OF YEAR	<u>7,731,904</u>	<u>7,731,904</u>			<u>7,786,325</u>
NET POSITION - YEAR TO DATE	<u>\$ 6,734,994</u>	<u>\$ 7,440,339</u>			<u>\$ 7,503,319</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended May 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 7,000	\$ 3,587	\$ (3,413)	51.2%	\$ 2,717
Fuel Sales	724,000	236,023	(487,977)	32.6%	223,539
Rental Fees	275,600	103,314	(172,286)	37.5%	108,559
Miscellaneous	27,000	9,581	(17,419)	35.5%	15,674
Interest Earned	<u>1,000</u>	<u>340</u>	<u>(660)</u>	<u>34.0%</u>	<u>405</u>
TOTAL CASH INCREASES	<u>1,034,600</u>	<u>352,845</u>	<u>(681,755)</u>	<u>34.1%</u>	<u>350,894</u>
CASH DECREASES					
Salaries and Benefits	265,985	96,652	169,333	36.3%	116,165
Supplies and Other Expenses	219,740	44,849	174,891	20.4%	65,021
Utilities	70,000	27,842	42,158	39.8%	31,133
Equipment	22,830	3,272	19,558	14.3%	903
Air Show Improvements	51,500	-	51,500	0.0%	3,716
Transfers Out	202,435	21,250	181,185	10.5%	21,250
Cost of Goods Sold	<u>522,800</u>	<u>151,465</u>	<u>371,335</u>	<u>29.0%</u>	<u>133,233</u>
TOTAL CASH DECREASES	<u>1,355,290</u>	<u>345,330</u>	<u>1,009,960</u>	<u>25.5%</u>	<u>371,421</u>
NET INCREASE (DECREASE)	(320,690)	7,515			(20,527)
CHANGE IN BALANCE SHEET		-			-
CASH - BEGINNING OF YEAR		<u>449,864</u>			<u>544,660</u>
CASH - YEAR TO DATE		<u>\$ 457,379</u>			<u>\$ 524,133</u>

FLOYD COUNTY, GEORGIA
FORUM FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended May 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 84,000	\$ 21,667	\$ (62,333)	25.8%	\$ 19,667
Charges for Services	134,900	53,554	(81,346)	39.7%	77,871
Rental Fees	125,000	37,965	(87,035)	30.4%	102,131
Miscellaneous	(10,500)	-	10,500	0.0%	(8,745)
TOTAL OPERATING REVENUES	333,400	113,186	(220,214)	33.9%	190,924
EXPENSES					
Salaries and Benefits	253,325	70,104	183,221	27.7%	100,472
Supplies and Other Expenses	279,810	62,447	217,363	22.3%	81,427
Depreciation	252,600	105,229	147,371	41.7%	106,420
Utilities	215,000	78,340	136,660	36.4%	81,829
TOTAL OPERATING EXPENSES	1,000,735	316,120	684,615	31.6%	370,148
OPERATING INCOME (LOSS)	(667,335)	(202,934)	464,401	30.4%	(179,224)
NON-OPERATING INCOME (LOSS)					
Interest Earned	700	389	(311)	55.6%	409
Transfers In	275,000	114,583	(160,417)	41.7%	114,583
TOTAL NON-OPERATING INCOME (LOSS)	275,700	114,972	(160,728)	41.7%	114,992
CHANGE IN NET POSITION	(391,635)	(87,962)			(64,232)
NET POSITION - BEGINNING OF YEAR	5,372,499	5,372,499			5,626,898
NET POSITION - YEAR TO DATE	\$ 4,980,864	\$ 5,284,537			\$ 5,562,666

FLOYD COUNTY, GEORGIA
FORUM FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended May 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 84,000	\$ 24,630	\$ (59,370)	29.3%	\$ 44,934
Charges for Services	134,900	58,757	(76,143)	43.6%	79,626
Rental Fees	125,000	41,932	(83,068)	33.5%	83,544
Miscellaneous	(10,500)	222	10,722	-2.1%	(9,479)
Interest Earned	700	389	(311)	55.6%	409
Transfers In	<u>275,000</u>	<u>114,583</u>	<u>(160,417)</u>	<u>41.7%</u>	<u>114,583</u>
TOTAL CASH INCREASES	<u>609,100</u>	<u>240,513</u>	<u>(368,587)</u>	<u>39.5%</u>	<u>313,617</u>
CASH DECREASES					
Salaries and Benefits	253,325	68,520	184,805	27.0%	117,631
Supplies and Other Expenses	279,810	58,119	221,691	20.8%	76,700
Equipment	-	-	-	N/A	-
Utilities	<u>215,000</u>	<u>78,588</u>	<u>136,412</u>	<u>36.6%</u>	<u>82,585</u>
TOTAL CASH DECREASES	<u>748,135</u>	<u>205,227</u>	<u>542,908</u>	<u>27.4%</u>	<u>276,916</u>
NET INCREASE (DECREASE)	(139,035)	35,286			36,701
CHANGE IN BALANCE SHEET		(332)			(11,320)
CASH - BEGINNING OF YEAR		<u>490,737</u>			<u>513,601</u>
CASH - YEAR TO DATE		<u>\$ 525,691</u>			<u>\$ 538,982</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended May 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental					
Solid Waste Commission	\$ 160,000	\$ 37,295	\$ (122,705)	23.3%	\$ 45,113
Material Sales	<u>475,000</u>	<u>100,567</u>	<u>(374,433)</u>	<u>21.2%</u>	<u>115,323</u>
TOTAL OPERATING REVENUES	<u>635,000</u>	<u>137,862</u>	<u>(497,138)</u>	<u>21.7%</u>	<u>160,436</u>
EXPENSES					
Salaries and Benefits	437,070	148,186	288,884	33.9%	160,350
Supplies and Other Expenses	336,310	106,339	229,971	31.6%	103,077
Equipment	2,000	-	2,000	0.0%	-
Depreciation	42,300	17,773	24,527	42.0%	14,432
Utilities	<u>47,500</u>	<u>21,265</u>	<u>26,235</u>	<u>44.8%</u>	<u>20,195</u>
TOTAL OPERATING EXPENSES	<u>865,180</u>	<u>293,563</u>	<u>571,617</u>	<u>33.9%</u>	<u>298,055</u>
OPERATING INCOME (LOSS)	(230,180)	(155,701)	74,479	67.6%	(137,619)
NON-OPERATING INCOME (LOSS)					
Interest Earned	500	246	(254)	49.1%	384
Transfers Out	<u>(26,550)</u>	<u>(11,063)</u>	<u>15,488</u>	<u>41.7%</u>	<u>(11,063)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>(26,050)</u>	<u>(10,817)</u>	<u>15,233</u>	<u>41.5%</u>	<u>(10,678)</u>
CHANGE IN NET POSITION	(256,230)	(166,518)			(148,297)
NET POSITION - BEGINNING OF YEAR	<u>734,544</u>	<u>734,544</u>			<u>969,378</u>
NET POSITION - YEAR TO DATE	<u>\$ 478,314</u>	<u>\$ 568,026</u>			<u>\$ 821,081</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended May 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental					
Solid Waste Commission	\$ 160,000	\$ 57,127	\$ (102,873)	35.7%	\$ 157,813
Interest Earned	500	246	(254)	49.1%	384
Material Sales	475,000	140,841	(334,159)	29.7%	202,169
Insurance Reimbursement	-	-	-	N/A	-
TOTAL CASH INCREASES	635,500	198,213	(437,287)	31.2%	360,366
CASH DECREASES					
Salaries and Benefits	437,070	148,490	288,580	34.0%	189,026
Supplies and Other Expenses	336,310	104,209	232,101	31.0%	100,938
Equipment	2,000	-	2,000	0.0%	-
Utilities	47,500	21,265	26,235	44.8%	20,195
Transfers Out	26,550	11,063	15,488	41.7%	11,063
TOTAL CASH DECREASES	849,430	285,027	564,403	33.6%	321,222
NET INCREASE (DECREASE)	(213,930)	(86,814)			39,144
CHANGE IN BALANCE SHEET		4,830			2,737
CASH - BEGINNING OF YEAR		344,829			500,064
CASH - YEAR TO DATE		\$ 262,845			\$ 541,944

FLOYD COUNTY, GEORGIA
ANIMAL CONTROL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2016
(with comparative actual amounts for 2016)

Percentage of Year
41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 28,000	\$ 8,342	\$ (19,658)	29.8%	\$ 9,690
Fines & Forfeitures	3,000	-	(3,000)	0.0%	116
Interest Earned	200	39	(161)	19.5%	58
Donations	-	-	-	N/A	200
Miscellaneous	750	1,381	631	184.1%	335
TOTAL REVENUES	<u>31,950</u>	<u>9,762</u>	<u>(22,188)</u>	<u>30.6%</u>	<u>10,398</u>
EXPENDITURES					
Salaries and Benefits	402,985	156,905	246,080	38.9%	148,178
Other Operating Costs	83,960	32,192	51,768	38.3%	30,831
TOTAL EXPENDITURES	<u>486,945</u>	<u>189,097</u>	<u>297,848</u>	<u>38.8%</u>	<u>179,009</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(454,995)	(179,335)	(275,660)	39.4%	(168,611)
OTHER FINANCING SOURCES (USES)					
Transfers In	454,995	189,581	265,414	41.7%	187,863
TOTAL OTHER FINANCING SOURCES (USES)	<u>454,995</u>	<u>189,581</u>	<u>265,414</u>	<u>41.7%</u>	<u>187,863</u>
NET CHANGE IN FUND BALANCE	-	10,246			19,252
FUND BALANCE - BEGINNING OF YEAR	<u>33,636</u>	<u>33,636</u>			<u>28,039</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 33,636</u>	<u>\$ 43,882</u>			<u>\$ 47,291</u>

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ROME-FLOYD PARKS AND RECREATION AUTHORITY

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

For the Month Ended May 31, 2016

(with comparative actual amounts for 2015)

Percentage of Year

41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Transfers from Floyd County	\$ 1,858,400	\$ -	\$ (1,858,400)	0.0%	\$ 774,333
Miscellaneous Revenues	7,700	4,645	(3,055)	60.3%	2,175
Contingency	81,785	-	(81,785)	0.0%	-
Swimming Pool	48,000	15,764	(32,236)	32.8%	18,522
Other Programs	99,000	58,486	(40,514)	59.1%	66,520
Gymnastics	298,310	167,554	(130,756)	56.2%	191,097
Special Populations Services	54,720	35,519	(19,201)	64.9%	25,345
Concessions	182,000	92,636	(89,364)	50.9%	105,531
Coosa River Trading Post	88,900	36,994	(51,906)	41.6%	40,277
Rome-Floyd Tennis Center	-	-	-	N/A	47,980
Etowah Park Golf Practice	9,000	3,500	(5,500)	38.9%	3,000
Youth Athletics	287,050	140,959	(146,091)	49.1%	158,772
Adult Athletics	44,600	-	(44,600)	0.0%	487
Scoreboards	30,000	-	(30,000)	0.0%	2,290
Recreation Centers	150,500	71,741	(78,759)	47.7%	67,223
Parks & Recreation Services	130,000	38,041	(91,959)	29.3%	50,105
Barron Stadium	-	-	-	N/A	36,950
Hall of Fame	17,500	7,252	(10,248)	41.4%	6,085
Senior Promotions	10,000	5,220	(4,781)	52.2%	4,306
TOTAL REVENUES	<u>3,397,465</u>	<u>678,311</u>	<u>(2,719,154)</u>	<u>20.0%</u>	<u>1,600,998</u>

ROME-FLOYD PARKS AND RECREATION AUTHORITY

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

For the Month Ended May 31, 2016

(with comparative actual amounts for 2015)

Percentage of Year

41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 737,105	\$ 317,907	\$ (419,198)	43.1%	\$ 343,447
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	41,595	2,141	(39,454)	5.1%	9,784
Other Programs	69,270	29,141	(40,129)	42.1%	45,350
Gymnastics	251,280	111,736	(139,544)	44.5%	140,101
Special Populations Services	50,710	11,248	(39,462)	22.2%	11,622
Concessions	161,040	83,605	(77,435)	51.9%	87,177
Coosa River Trading Post	79,890	33,603	(46,287)	42.1%	34,882
Rome-Floyd Tennis Center	-	15,006	15,006	N/A	54,336
Sports Division Administration	146,520	57,097	(89,423)	39.0%	55,871
Youth Athletics	180,240	76,221	(104,019)	42.3%	77,249
Adult Athletics	16,585	-	(16,585)	0.0%	-
Scoreboards	3,000	-	(3,000)	0.0%	240
Recreation Centers	252,070	88,355	(163,715)	35.1%	84,877
Recreation Services Administration	191,760	59,085	(132,675)	30.8%	68,953
Parks & Recreation Services	1,012,300	379,394	(632,906)	37.5%	454,096
Buildings	61,000	30,350	(30,650)	49.8%	28,639
Barron Stadium	-	-	-	N/A	27,280
Shop	135,600	90,143	(45,457)	66.5%	92,982
Hall of Fame	13,800	12,088	(1,712)	87.6%	7,462
Senior Promotions	10,000	5,439	(4,561)	54.4%	5,366
TOTAL EXPENDITURES	3,443,765	1,402,557		40.7%	1,629,713
OTHER FINANCING SOURCES (USES)					
Transfers In	-	774,333	774,333	0.0%	-
TOTAL OTHER FINANCING SOURCES (USES)	-	774,333	774,333	0.0%	-
NET CHANGE IN FUND BALANCE	(46,300)	50,087			(28,716)
FUND BALANCE - BEGINNING OF YEAR	301,352	301,352			301,644
FUND BALANCE - YEAR TO DATE	\$ 255,052	\$ 351,439			\$ 272,928

FLOYD COUNTY, GEORGIA
HEALTH INSURANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employers	\$ 4,915,020	\$ 2,047,925	\$ (2,867,095)	41.7%	\$ 1,985,834
Employees	1,657,000	612,850	(1,044,150)	37.0%	615,838
Retirees	98,135	48,661	(49,474)	49.6%	45,733
Premiums Paid By Others	15,000	4,604	(10,396)	30.7%	5,459
Interest Earned	4,000	3,510	(490)	87.8%	2,585
Wellness Grant	6,000	-	(6,000)	0.0%	-
TOTAL REVENUES	<u>6,695,155</u>	<u>2,717,550</u>	<u>(3,977,605)</u>	<u>40.6%</u>	<u>2,655,449</u>
EXPENDITURES					
Salary and Benefits	57,570	22,051	35,519	38.3%	21,172
Reinsurance Contributions	28,000	-	28,000	0.0%	55,388
Other Costs	52,585	4,938	47,647	9.4%	1,730
Professional Fees	125,000	52,527	72,473	42.0%	47,138
Claims	5,324,000	1,895,396	3,428,604	35.6%	2,069,945
Premium Payments	650,000	244,444	405,556	37.6%	220,893
HRA Payments	188,000	61,993	126,007	33.0%	70,936
Administrative Fees	<u>270,000</u>	<u>104,953</u>	<u>165,047</u>	<u>38.9%</u>	<u>107,696</u>
TOTAL EXPENDITURES	<u>6,695,155</u>	<u>2,386,302</u>	<u>4,308,853</u>	<u>35.6%</u>	<u>2,594,898</u>
NET CHANGE IN FUND BALANCE	-	331,248			60,551
FUND BALANCE - BEGINNING OF YEAR	<u>3,773,392</u>	<u>3,773,392</u>			<u>3,006,348</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 3,773,392</u>	<u>\$ 4,104,640</u>			<u>\$ 3,066,899</u>

FLOYD COUNTY, GEORGIA
WORKERS' COMPENSATION FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
41.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Transfers In	\$ 746,000	\$ 380,857	\$ (365,143)	51.1%	\$ 430,988
Recreation Contribution	85,000	42,500	(42,500)	50.0%	42,500
Reimbursements	<u>160,000</u>	<u>30,904</u>	<u>(129,096)</u>	<u>19.3%</u>	<u>59,693</u>
TOTAL REVENUES	<u>991,000</u>	<u>454,260</u>	<u>(536,740)</u>	<u>45.8%</u>	<u>533,181</u>
EXPENDITURES					
Management Services	25,000	9,660	15,340	38.6%	8,000
Excess Insurance	116,000	115,678	322	99.7%	110,994
Claims	850,000	328,922	521,078	38.7%	416,321
Reserves - County	-	(94,191)	94,191	N/A	4,415
Reserves - Recreation	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>(11,580)</u>
TOTAL EXPENDITURES	<u>991,000</u>	<u>360,069</u>	<u>630,931</u>	<u>36.3%</u>	<u>528,150</u>
NET CHANGE IN FUND BALANCE	-	94,191			5,031
FUND BALANCE - BEGINNING OF YEAR	<u>(790,783)</u>	<u>(790,783)</u>			<u>(892,647)</u>
FUND BALANCE - YEAR TO DATE	<u>\$ (790,783)</u>	<u>\$ (696,592)</u>			<u>\$ (887,616)</u>

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended May 31, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Appropriation of Jail Surcharge Fund Balance	\$ 131,000	\$ 92,409
Revenues:		
Interest Earned	-	90
Transfer from General Fund	739,280	308,033
Transfer from Debt Service	77,830	-
Transfer from Airport Fund	151,435	-
Transfer from Solid Waste	10,000	-
Total Revenues and Appropriations of Fund Balances	<u>\$ 1,109,545</u>	<u>\$ 400,533</u>
Expenditures:		
Elections		
State Mandated Upgrades	\$ 60,000	\$ -
	60,000	-
Sheriff		
4 Vehicles @ \$27,000 each	108,000	92,409
J.S.	108,000	92,409
RICO Funding	(114,760)	(114,759)
5 Vehicles	114,760	114,759
	-	-
Auto Tank Gauge at Jail	10,000	-
	10,000	-
Board of Commissioners		
Technology Upgrades for Caucus Room & Commission Chamber	25,000	-
	25,000	-
County Police		
4 Patrol Vehicles @ \$35,000 each	140,000	136,581
	140,000	136,581
RICO Funding	(80,500)	(69,759)
Insurance Proceeds (toted vehicle)	(4,500)	(4,611)
1 Patrol Vehicle	35,000	34,145
2 C.I.D. Vehicles @ \$25,000 each	50,000	45,056
	-	4,832
GEMA BWS SHO15089 Revenue	(1,895)	-
GEMA BWS SHO15089	1,895	1,024
	-	1,024
Facilities Management		
Carpet in Judicial Building (2015 carryover)	12,000	9,966
	12,000	9,966
Jail Boiler	-	29,840
	-	29,840

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended May 31, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Public Roads		
2 - Pickup Trucks (2015 carryover)	\$ 48,000	\$ 47,326
	48,000	47,326
Paving		
State of Georgia - LMIG	(786,970)	(144,385)
LMIG Paving	786,970	292,034
Preparation and Paving	75,000	-
	75,000	147,649
Drainage		
Materials	10,000	-
	10,000	-
Prison		
Facility/Departmental Digital Camera Upgrade	20,000	5,876
Kitchen Serving Line	35,000	4,703
Body Cameras	23,000	-
	78,000	10,579
Solid Waste		
Fence at Shannon Remote Site	10,000	5,319
	10,000	5,319
Tax Appraisers		
Property Revaluation - Year 1	16,000	16,000
	16,000	16,000
Redmond Trail		
Redmond Trail Expenses	-	735
	-	735
Tax Commissioner		
Tax Software Upgrade	75,000	-
	75,000	-
Data Processing		
Switch Replacement	27,500	-
	27,500	-
Computer Lease	150,000	30,274
	150,000	30,274
Microsoft Exchange	33,580	23,922
Server Upgrade for Microsoft Exchange	12,200	11,550
	45,780	35,472

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended May 31, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Airport		
Runway 7/25 Overlay - Design	\$ 60,000	\$ -
T-Hangar Roof - Hangar #49-#54	19,500	-
Terminal Flooring	15,600	-
Land Acquisition (Phase I Easement Acquisition) - 90/5/5		
Federal Revenue	(141,015)	-
State Revenue	(7,835)	-
Project Cost	<u>156,685</u>	<u>20,338</u>
	7,835	20,338
Land Acquisition (Phase II Easement Acquisition) - 90/5/5		
Federal Revenue	(181,500)	-
State Revenue	(5,500)	-
Project Cost	<u>198,000</u>	<u>-</u>
	11,000	-
North Perimeter Fencing Project Cost	37,500	-
Transfer to Rec. Capital	50,000	7,248
Current Year Lease Purchase Payments	<u>77,830</u>	<u>-</u>
Total Net Expenditures	<u>\$ 1,169,545</u>	<u>\$ 595,592</u>

FLOYD COUNTY, GEORGIA
Water Capital Projects and Equipment Expenses
For the Month Ended May 31, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Revenues:		
R & E Funds	\$ 3,351,500	\$ 254,150
Operating Funds	77,000	25,812
Total Revenues	<u>\$ 3,428,500</u>	<u>\$ 279,961</u>
Expenses:		
Highway 140 Widening	1,900,000	11,560
Everett Springs Construction	411,500	69,230
Highway 53 Pump Station	300,000	91,478
Water Main Replacement (2.5 miles)	500,000	-
Water Tank Maintenance	240,000	81,882
	<u>3,351,500</u>	<u>254,150</u>
2016 Equipment		
Vehicle Replace #351 (2014 Toyota Tacoma-totaled)	30,000	25,812
Replace Starters - Morgan Dairy Road	27,000	-
Replace Pumps & Motors -Rockdale Drive	20,000	-
	<u>77,000</u>	<u>25,812</u>
Total Expenses	<u>\$ 3,428,500</u>	<u>\$ 279,961</u>

FLOYD COUNTY, GEORGIA
Recreation Capital Projects and Equipment Expenditures
For the Month Ended May 31, 2016

	Budget	YTD Expenditures
Revenues		
Interest Income	\$ -	\$ 39
Capital Improvements-City	95,000	-
Capital Improvements-County	50,000	7,248
Total Revenues	\$ 145,000	\$ 7,288
Expenditures		
Capital Improvements-City	\$ 95,000	\$ 406
Capital Improvements-County	50,000	18,273
Total Expenditures	\$ 145,000	\$ 18,679



Other Information

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

LOCAL OPTION SALES TAX												\$ Increase (Decrease)	% Increase (Decrease)
2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016			
January	656,011.34	667,614.47	684,634.44	625,382.37	767,150.75	782,973.91	837,690.20	778,011.12	756,468.30	795,164.34	750,014.85	(45,149.49)	-5.68%
February	814,946.01	858,291.37	837,687.85	905,865.68	703,322.04	633,891.15	670,801.00	526,928.62	607,923.45	631,379.35	572,744.80	(58,634.55)	-9.29%
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	607,970.66	(7,536.12)	-1.22%
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	633,221.32	(27,424.47)	-4.15%
May	722,268.75	763,764.52	805,411.32	992,257.51	659,185.18	697,335.94	689,559.62	632,765.17	614,580.75	675,205.63	624,039.41	(51,166.22)	-7.58%
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			
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	-			
August	787,795.00	706,143.81	845,006.32	698,947.00	653,781.54	741,929.85	640,994.74	569,066.43	658,596.47	607,731.76			
September	842,871.00	867,535.85	767,347.68	765,321.29	710,290.35	698,894.78	677,501.77	668,202.28	639,179.99	676,193.66			
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			
November	984,207.46	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			
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			
March Pro Rata	-	-	-	-	3,595.78	14,177.94	2,147.86	-	-	-			
April Pro Rata	-	-	-	-	-	-	-	669.27	-	-			
May Pro Rata	20,547.45	18,283.34	-	-	-	-	-	-	1,934.93	-			
June Pro Rata	-	-	-	-	-	64.77	-	-	-	973.00			
September Pro Rata	-	-	-	-	866.13	2,324.77	-	-	-	-			
October Pro Rata	-	-	-	-	-	-	2,318.37	-	-	-			
Nov/Dec Pro Rata	17,337.04	16,128.57	-	48,926.23	1,241.56	-	-	1,643.53	1,760.88	2,929.06			
Totals	9,383,717.89	9,178,152.92	9,006,576.52	8,714,711.36	8,345,976.54	8,453,220.72	8,502,978.66	7,596,141.50	7,767,937.91	7,250,394.53	3,187,991.04	(189,910.85)	
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	8,000,000		
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	8,000,000		
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	400,394.53	(4,812,008.96)		

Annual Comparison										3,377,901.89	3,187,991.04	(189,910.85)	-5.62%
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SPECIAL PURPOSE LOCAL OPTION SALES TAX												\$ Increase (Decrease)	% Increase (Decrease)
2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016			
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	1,329,303.17	(76,257.86)	-5.43%
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	1,013,229.61	(102,662.28)	-9.20%
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	1,074,888.37	(12,758.96)	-1.17%
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	1,120,609.67	(47,785.59)	-4.09%
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	1,106,288.66	(86,939.30)	-7.29%
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			
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	-			
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			
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			
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			
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			
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			
March Pro Rata	-	-	-	-	6,645.81	25,097.69	3,817.59	-	-	-			
April Pro Rata	-	-	-	-	-	-	-	1,181.04	-	-			
May Pro Rata	9,677.32	533.02	-	-	-	-	-	-	1,590.25	-			
June Pro Rata	-	-	-	-	-	108.25	-	-	-	1,781.88			
September Pro Rata	-	-	-	-	1,297.68	4,098.51	-	-	-	-			
October Pro Rata	-	-	-	-	-	-	4,095.44	-	-	-			
Nov/Dec Pro Rata	748.14	22,058.49	-	86,992.94	2,203.94	-	-	-	668.86	5,185.64			
Totals	803,687.34	9,109,703.98	15,809,227.62	15,421,688.75	14,773,048.54	14,966,056.08	15,033,659.73	8,179,526.15	8,911,900.50	12,857,342.77	5,644,319.48	(326,403.99)	

Annual Comparison										5,970,723.47	5,644,319.48	(326,403.99)	-5.47%
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FLOYD COUNTY, GEORGIA
Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended May 31, 2016
(with comparative calculation for 2015)

	YTD TOTALS	
	2016	2015
Operating Revenues:		
Misc-Other	\$ 4,517	\$ 9,878
Water Charges	2,576,236	2,566,157
Water Meter Charges	32,110	34,024
Penalties & Cut Offs	67,380	80,241
Fire Service Charges	52,083	52,083
Surcharge Revenue	432	390
Convenience Fee	-	42
Less: Fire Service Charges	(52,083)	(52,083)
Charges for Services	2,680,675	2,690,732
Miscellaneous	25,760	-
Rental Fees	4,563	4,325
Total Operating Revenues	2,710,998	2,695,057
Operating Expenses:		
Administration	354,270	323,246
Less: Depreciation	(4,099)	(7,433)
Net Administration	350,171	315,813
Distribution	1,378,945	1,922,141
Less: Depreciation	(529,039)	(590,164)
Net Distribution	849,906	1,331,977
Treatment Plant	224,947	236,756
Less: Depreciation	(25,294)	(25,294)
Net Treatment Plant	199,653	211,462
Total Operating Expenses	1,399,730	1,859,252
Net Available for Debt Service	1,311,268	835,805
Bonds Debt Service (41.7% of Annual Debt Payment)	200,310	200,383
Bonds Debt Service Coverage Ratio (1.10 Requirement)	6.55	4.17
Total Debt Service (41.7% of Annual Debt Payment)	335,458	269,090
Total Debt Service Coverage Ratio	3.91	3.11

FLOYD COUNTY, GEORGIA*Non-Capital Equipment**For the Month Ended May 31, 2016*

	<u>Budget</u>	<u>YTD Expenditures</u>
Juvenile Court		
10 Courtroom Chairs	\$ 1,585	\$ 1,300
	1,585	1,300
Probate Court		
Microfile Machine	3,735	-
	3,735	-
Elections		
7 Laptops	4,200	4,173
	4,200	4,173
Clerk of Superior Court		
Electronic Projection Board	8,000	-
	8,000	-
District Attorney		
Desk and Credenza	1,455	-
	1,455	-
Victim Witness		
Desk	990	987
Lateral File	880	877
Computer	1,100	1,039
Printer	900	-
	3,870	2,902
Sheriff - Jail		
5 - 48 Port Sisco 3750x Switches for Phone and Data System	30,000	-
5 - 4 Port Sisco SFP Fiber Units for Switches	750	-
Replacement Duty Gear - 44 Deputies	11,000	11,000
	41,750	11,000
Human Resources		
2 Scanners	2,800	-
ID Printer and Maintenance Agreement	3,100	-
	5,900	-
Board of Commissioners		
iPad	-	593
	-	593
Police Department		
4 - Level III Barricade Vests for SWAT	6,700	-
Thermal Imager	9,900	-
3 - Mobile Vision In-Car Camera System	9,000	-
	25,600	-

FLOYD COUNTY, GEORGIA*Non-Capital Equipment**For the Month Ended May 31, 2016*

	<u>Budget</u>	<u>YTD Expenditures</u>
Facilities		
Eternal Flame at Historic Courthouse	\$ 6,000	\$ -
Commercial Sewer Snake	4,500	-
	<u>10,500</u>	<u>-</u>
Public Works		
Scan Tool for Medium to Heavy Trucks	6,800	-
Sign Plotter	6,900	6,871
Air Operated Portable Grease Pump	1,100	1,061
Software Update for PM Shop	1,100	961
Tire Pressure Monitoring System	1,500	952
Shop Tool Box for Tire Shop	1,500	-
4 - Air Hose Reels	1,200	1,130
2- 8,000W Generators	2,400	2,334
4 - Weedeaters	2,000	995
Mig Welder	650	694
2 - Lawnmowers	700	590
52" Zero Turn Radius Mower	7,250	-
Backpack Blower	450	395
4200 PSI Pressure Washer	900	-
	<u>34,450</u>	<u>15,983</u>
Engineering		
2 - Roadway Modules for Data Collectors	1,000	-
Adobe Acrobat DC Standard Software	300	-
Crane 25' Level Rod	200	-
Seco Prism with Target	150	-
Battery Surveyor & Data Collector	120	-
Sokkia Battery for Total Station	210	-
Replacement Printhead for ipf750	520	432
	<u>2,500</u>	<u>432</u>
Prison		
5 - Taser Units	9,000	8,877
4 - Stihl Br600 Magnum Leaf Blowers	2,000	1,408
8 - Stihl MS391 Chainsaws	5,000	3,623
14 - Stihl FS24OR Weedeaters	8,500	2,106
200 - Inmate Mattresses	9,500	9,494
	<u>34,000</u>	<u>25,507</u>
Tax Appraisers		
Office Equipment	6,000	486
	<u>6,000</u>	<u>486</u>
Cooperative Extension		
Computer Equipment	1,000	1,370
Ice Machine	2,000	1,930
	<u>3,000</u>	<u>3,300</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended May 31, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
General Services		
Conference Room Improvements	\$ 3,000	\$ 1,019
	<u>3,000</u>	<u>1,019</u>
Mental Health Court		
Computer/Color Printer	1,700	-
Office Equipment	1,100	2,750
Scanner	450	-
iPad	600	-
	<u>3,850</u>	<u>2,750</u>
County Manager		
Microsoft Surface Pro 4 with Keyboard	2,500	2,198
	<u>2,500</u>	<u>2,198</u>
County Clerk		
Digital Transcriber Software	1,000	200
	<u>1,000</u>	<u>200</u>
Purchasing		
Office Equipment	1,000	-
	<u>1,000</u>	<u>-</u>
Finance		
Microsoft Surface Pro 4 with Keyboard	3,000	2,198
	<u>3,000</u>	<u>2,198</u>
Data Processing		
Maintenance/Repair of Machines	4,000	-
	<u>4,000</u>	<u>-</u>
E 911		
Replace 24-Hour Chairs	9,400	8,302
Printer	600	578
Gig Switch	4,000	3,384
	<u>14,000</u>	<u>12,264</u>
Communication Fund		
Panasonic Toughbook	1,500	1,470
	<u>1,500</u>	<u>1,470</u>
Prison Inmate Benefit Fund		
Equipment	15,000	-
	<u>15,000</u>	<u>-</u>
Jail Inmate Benefit Fund		
Equipment	125,000	-
	<u>125,000</u>	<u>-</u>
Work Release Inmate Benefit Fund		
Equipment	6,000	-
Trailers	-	1,830
	<u>6,000</u>	<u>1,830</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended May 31, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Work Release		
5 - Taser Units	\$ 9,000	\$ 8,877
	<u>9,000</u>	<u>8,877</u>
 Water Department		
Administration		
2 - Metal Detectors	400	398
2 - Data Collectors	6,000	5,500
2 - Android Tablets	400	360
Printer	800	-
Receipt Printer	500	-
Barcode Scanner	7,000	-
Label Printer	1,300	-
Drive-Thru Drawer	5,000	3,901
	<u>21,400</u>	<u>10,159</u>
 Distribution		
Metal/Line Detector	5,000	4,849
Gas Blower	200	-
12V Submersible Pump with Attachments	2,500	2,116
Chain Saw	500	479
Equipment Shed	1,000	193
	<u>9,200</u>	<u>7,637</u>
 Treatment		
HVAC Unit for Lab	7,000	-
Time Clock	4,000	-
	<u>11,000</u>	<u>-</u>
 Airport		
Display Case	2,900	2,122
Camera Security System	1,985	-
2 - Recliners	1,945	1,150
8' Rotary Cutter	6,500	-
Fencing for Cave Area	9,500	-
	<u>22,830</u>	<u>3,272</u>
 Recycling		
Equipment	2,000	-
	<u>2,000</u>	<u>-</u>
 Recreation		
Swimming Pool		
8- Lifeguard Tubes	440	-
4 - Hooks	400	-
3 - Skimmer Nets	225	-
	<u>1,065</u>	<u>-</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended May 31, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Recreation (cont'd)		
Gymnastics		
Trampoline Mat	\$ 1,100	\$ -
Replacement Bars	<u>2,900</u>	<u>-</u>
	4,000	-
Concessions - Alto Park and Riverview		
2 -Popcorn Poppers	1,800	-
2 -Hotdog Cookers	<u>1,800</u>	<u>524</u>
	3,600	524
Parks & Recreation Services		
2 -Mowers	<u>14,000</u>	<u>-</u>
	14,000	-