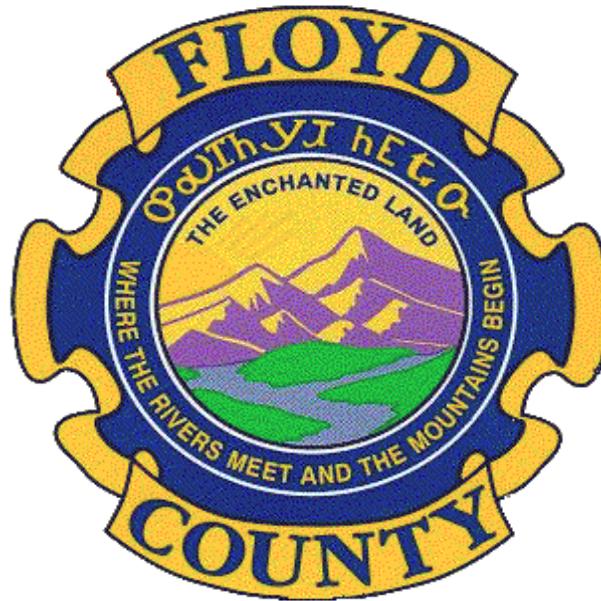




Floyd County, Georgia

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



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

*Prepared by:
Finance Department*

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

Table of Contents

	<u>Page</u>
Review of July 2016 Financials	i - xvi
July 2016 and July 2015 Revenues and Transfers In	xvii
July 2016 and July 2015 Expenditures and Transfers Out	xviii
Probate and Clerk of Court Charges for Services 10 Year Comparison	xix
Clerk of Court - Real Estate Tax Fees and Recording Intangible Taxes 10 Year Comparison	xx
Magistrate Court Fees and Probate Court Fines 10 Year Comparison	xxi
Clerk of Court Fines and Boarding Inmate Revenue 10 Year Comparison	xxii
Jail Surcharge Revenues 10 Year Comparison	xxiii
Tax Commissioner Revenues and LOST 10 Year Comparison	xxiv
Animal Control 10 Year Comparison and E911 10 Year Comparison	xxv
Health Insurance Claims/Premiums 10 Year and 2016 Monthly Comparison	xxvi
Monthly Financial Statements	
Summary of Operations	1 - 2
General Fund	3 - 4
Fire Fund	5
Hotel/Motel Fund	6
E-911 Fund	7
800 MHz Communication System Fund	8
Emergency Management Fund	9
Law Library Fund	10
Solid Waste Fund	11
Stadium Maintenance Fund	12
Work Release Center Fund	13
1996 SPLOST Fund	14
2003 SPLOST Fund	15
2006 SPLOST Fund	16
2009 SPLOST Fund	17
2013 SPLOST Fund	18
Water Fund	19
Water Fund-Cash Basis	20
Airport Fund	21
Airport Fund- Cash Basis	22
Forum Fund	23
Forum Fund - Cash Basis	24
Recycling Fund	25
Recycling Fund - Cash Basis	26
Animal Control Fund	27
Recreation Fund	28-29
Health Insurance Fund	30
Workers' Compensation Fund	31
Capital Projects and Capital Equipment Fund	32 - 35
Water Capital Projects and Equipment	36
Recreation Capital Projects	37
Local Option Sales Tax Report	38
Water Debt Coverage Ratio	39
Non-Capital Equipment	40 - 44

Floyd County Review of July 2016

General Fund

- Revenues
 - Taxes are \$356,350 more than this time last year.
 - Prior Years Taxes have slightly increased from last year by 0.5%.
 - Mobile Home Taxes have increased 16% since this time last year. The due date for those taxes was changed from May 1 to April 1. The Tax Commissioner's office has also implemented a policy that any mobile home purchased through a tax sale will be reclaimed for resale if the taxes are not kept current.
 - Penalties & Interest revenue is \$16,300 less than 2015. Prior Years Taxes have been down for the last few months which would explain the decrease.
 - There is an increase in Sales Tax collections from 2015 of \$434,600 or 10.8%. While this is an initial pleasant surprise, recall that July of 2015 is when the State retained \$700,150 of our sales tax after an unidentified company reported overpaying sales tax for several years.
 - Motor Vehicle Taxes are \$32,000 less than 2015, a 5.9% decrease. This decrease should continue with the implementation of the TAVT.
 - Motor Vehicle TAVT is \$65,300 less than last year dropping by 6.8%. This varies with the sale of cars. Sales volume usually picks up at the first of the year and then will decline through the summer months.
 - When comparing Sales Tax, Motor Vehicle Taxes and TAVT as a whole for each year, we are \$337,300 ahead of 2015. This is a 6.1% increase.
 - Intergovernmental Revenue is \$29,000 less than last year.
 - State-Offender Rehab revenues have risen from last year by \$9,650.
 - Charges for Services are \$91,300 less than 2015.
 - Sheriff Boarding Inmates is \$169,200 less than 2015, a 75.5% decrease.
 - Chattooga County Boarding Inmate revenue is down \$145,050 from 2015. This is a 94.5% drop.
 - Social Security Administration revenue is \$11,600 less than 2015, a decrease of 23.9%.
 - US Marshals revenue has decreased by \$8,150 as compared to the same time last year.
 - Clerk of Court Charges for Services decreased by \$2,500 when compared to July 2015. This is a 1.1% decrease.
 - Probate Court Charges for Services have increased \$7,900 from 2015, an increase of 11.4%.
 - Estates, Miscellaneous, and Law Library revenues all show increases at 2.2%, 31.8%, and 10.5% respectively.
 - Magistrate Court Fees have decreased by \$16,900 or 9.1%.
 - Fines & Forfeitures are up \$64,300.
 - Clerk of Court Criminal Division is \$26,150 more than in 2015, an 11% increase.
 - Probate Court Fines are up \$28,100 or 8.6%.
 - The revenue in this account depends on a couple of factors.
 - One factor is the actual number of citations issued and paid.

Floyd County Review of July 2016

General Fund (cont'd)

- Revenues (cont'd)
 - 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 \$3,950 to \$15,550.
- Expenditures
 - Tax Assessors is 0.4% more than the YTD budget.
 - Travel & Training is at 68.2% of the annual budget. Board members are required to take continuing education courses.
 - Judge Colston's Court Reporter is 4.1% above the YTD budget.
 - Salaries & Wages are 11.9% 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.
 - Mental Health Court is 100% above the annual budget. We have received some grant reimbursement but are awaiting more.
 - Interagency – Executive Financial Administration is at 70% of the annual budget.
 - The NW Georgia Regional Commission annual assessment was paid in July.
 - The GIS annual software maintenance was paid in July.
 - Interagency Public Safety is at 99.7% of the annual budget.
 - The Forest Land Survey was paid to the Georgia Forestry Commission in July.
 - Interagency Health is at 74.7% of the annual budget.
 - Both Floyd County Health Department and Highland Rivers payments are made quarterly and are paid at the beginning of the quarter.
- Fund Balance
 - Through July 2016, the General Fund has decreased fund balance by \$12,683,815 compared to a decrease of \$12,077,296 through July 2015.

Fire Fund

- Revenues
 - Taxes are \$20,500 less than this time last year.
 - Motor Vehicle Taxes are .8% below YTD budget and \$9,500 less than last year.
 - Motor Vehicle TAVT is 6.4% less than the YTD budget and \$14,600 less than this time in 2015.
- Expenditures
 - Total Expenditures are on YTD budget at 58.3%.

E911 Fund

Floyd County Review of July 2016

- Revenues
 - Total Revenues are under the YTD budget by .8%.
 - Revenues from Charges for Services have overall increased by \$7,600 from last year. Land Line fees have decreased by \$6,400 and Wireless fees have increased by \$14,000 compared to last year.
- Expenditures
 - Total Expenditures are at 51.7% of the annual budget.
 - Equipment is at 91% of the annual budget due to furniture and computer updating.

800 MHz Communication Fund

- Revenues
 - Charges for Services is 60.3% of the annual budget, just 2% over the YTD budget.
 - Total Revenues is 59.9% of the annual budget.
- Expenditures
 - Equipment is at 98% of the annual budget. This is due to a purchase in February of a Panasonic ToughBook Laptop computer.

Emergency Management Fund

- Revenues
 - We have not received any revenue at this time. Reimbursement documentations for the State of Georgia - LEPC Grant are being collected and were submitted in July.
- 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 annual budget for software renewals in January.
 - The State of Georgia – LEPC Grant has reached 100% of its annual budget for the year.

Solid Waste Fund

- Revenues
 - Taxes are \$10,450 less than last year and are only 11.6% of the annual budget.
 - We have seen decreases in the following tax collections:
 - Motor Vehicle Tax is down \$3,850.
 - Motor Vehicle TAVT is down \$5,850.
 - Penalties and Interest is down \$400.
 - These decreases are offset by the following increases:
 - Mobile Home Tax is up \$300.
 - Recording Intangible Tax is up \$850.
 - Interest Earned is \$450 more than last year.
- Expenditures
 - Total Expenditures are only at 48.5% of the annual budget, 9.8% below the year to date budget.
 - We have only used 23.6% of the annual budget for Repairs and Maintenance.

Floyd County Review of July 2016

Solid Waste Fund (cont'd)

- Expenditures (cont'd)
 - Utilities are at 56.8% of the annual budget. When compared to this time last year, we are 4.4% less. This decrease can be seen in the following:
 - The largest portion of this decrease can be seen in the Georgia Power bills. For 2016 the Georgia Power bills are \$550 less than the 2015 bills.
 - The other utility paid in this account is water. For water we pay Floyd County and Cave Spring. The Cave Spring water bills have remained pretty consistent, with only a \$5 decrease when compared to 2015. When looking at the Floyd County water bills, there is more of a difference. When comparing to 2015 this year's water bills are \$150 less. A large portion of this difference, \$100, is due to an Airport water bill that was being paid by Solid Waste. This has been corrected now.
 - Remote Site Operations are at 53.7%, which is 4.6% below where we should be at this point of the year.

Stadium Maintenance Fund

- Revenues
 - Total Revenues are 84.4% of the YTD budget. Miscellaneous Income is comprised of the following:
 - Season Ticket Sales
 - Naming Rights
 - The Braves Contribution
 - Ticket sales have decreased from last year from \$12,700 to \$3,500. Stadium Rights have increased to be 9.7% over the annual budget for the year and the Brave Contribution has remained consistent and is at 100% of the annual budget for the year.
- Expenditures
 - Expenditures are holding at 60.9% of the annual budget in Repairs and Maintenance.

Work Release Center Fund

- Revenues
 - Total Revenues are \$12,500 less than 2015.
 - Boarding Inmates, where the inmates pay for their room and board, is up \$1,850. This is due to the fact that all inmates that are currently housed at the center are working. Also, it is important to note that when new inmates come in it does take a few weeks to get them a job so there are times when inmates don't have jobs due to timing.
 - Transportation Charges, which is \$4 per inmate per trip, are down by \$14,750. This is due to the fact that over the first half of the year we have had less inmates than we did over the same time period last year.
- Expenditures
 - Total Expenditures are \$19,500 less than 2015 and are 9.6% below the YTD budget.

Floyd County Review of July 2016

Work Release Center Fund (cont'd)

- Expenditures (cont'd)
 - This decrease can be seen when looking at the Operating Salaries and Wages line item. In 2016, we have spent \$30,650 less than in 2015 and FICA is \$2,250 less than 2015 due to open positions.
 - Health Insurance is \$6,550 more in 2016 than it was in 2015.
 - Supplies are currently .7% below the YTD budget.
 - The Uniforms budget is 76.9%, which is 18.6% over the YTD budget.
 - This is due to the fact that uniforms are purchased in large groupings, and purchases are only made sporadically throughout the year.
 - The Equipment line is at 106.3% of the annual budget.
 - This is due to the fact that we have already purchased all of the Tasers that were budgeted and have purchased a shredder.
 - A budget revision is being done to correct this.
 - Postage is at 80% of the annual budget. This is due to the fact that they have a postage machine and purchased more postage to use the rest of the year.
 - Work Release Transportation Salaries and Benefits are only at 55.3% of the annual budget although when compared to 2015 we have spent \$3,250 more.

Water Fund

- Revenues
 - Charges for Services are \$58,400 more than the prior year but are 0.2% below the YTD budget. Consumption reports show a 2.4% rise in usage compared to last year. We are entering the season where more water is being used, therefore the variance in the YTD budget should decrease in the coming months.
 - 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 \$7,450 more than last year and is 30.4% above the YTD budget. Interest rates at East West Bank are a little better than they were last year.
 - Operating Revenues are \$84,400 more than the prior year but are right on target with the YTD budget.
- Expenses
 - Administrative Travel & Training is at 93.5% 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 4.8% above the YTD budget. As compared to last year, there has been a 14% increase in cost. Credit card usage is higher than it was last year.
 - Administrative Trust Management Fee is at 94.9% of the annual budget. This is an annual cost associated with the management of our bonds.
 - Administrative Data Processing is 3.2% 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. There was also a large expense for software upgrades for inventory and work orders that were in addition to our regular maintenance.

Floyd County Review of July 2016

Water Fund (cont'd)

- Expenses (cont'd)
 - Administrative Telephone is 3% more than the YTD budget. The 2016 budget was lowered \$2,000 from last year. At this time last year, we had not been paying Parker Fibernet.
 - **Total Administration Expenses are 7.6% less than the YTD budget.**
 - Distribution Travel & Training is at 84.1% of the annual budget. Continuing education is required for some employees.
 - **Total Distribution Expenses are 11.3% below the YTD budget.**
 - Treatment Plant Voluntary Insurance is 21.7% more than the YTD budget. A vacant position was filled and no budget was entered. This will be adjusted the next time budget revisions are done.
 - Treatment Plant Office Supplies is 5.3% over the YTD budget. Toner cartridges were purchased in July.
 - Treatment Plant Dues & Subscriptions is at 87.1% of the annual budget. The Drinking Water Fees were paid to the Department of Natural Resources in July.
 - Treatment Plant Uniforms is at 100% of the annual budget. A budget transfer was done to cover the purchase of boots for the Treatment Plant employees.
 - Treatment Plant Travel & Training is at 58.7% of the annual budget. Several of the employees have mandatory training that must be completed.
 - Treatment Plant Repairs & Maintenance is at 89.8% of the annual budget. An emergency pump replacement was done to the raw water intake at the Brighton Plant.
 - Treatment Plant Postage is 5% 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 4.4% less than the YTD budget.**
 - **Total Operating Expenses are 9.8% below the YTD budget.**

Airport Fund

- Revenues
 - AvGas Revenue is at 37.3% of the annual budget compared to 40.6% last year at this time.
 - Self Serve Revenue is at 50.5% of the annual budget compared to 44.8% last year at this time. To help boost fuel revenue, they have had weekend fuels price promotions. There is a Wheels up program to help entice interest with young adults and families.
 - Jet Fuel Revenue is 48.1% of the annual budget compared to 39.9% last year at this time. There are future events being planned in the coming months that should help with fuel sales and future fuel purchases.
 - Rental Fees are 3.9% below the annual budget. They are continuing with recruiting efforts for new tenants with availability, location and good rates.
 - Total Operating Revenues are at 48.4% of the annual budget.

Floyd County Review of July 2016

Airport Fund (cont'd)

- Expenses
 - AvGas purchases are at 43.4% of the annual budget compared to 33.3% last year at this time. Budget levels have decreased from 2015 to 2016, as well as the actual purchase of fuel has decreased. 2015 purchases were \$91,600 and 2016 purchases are at \$86,800.
 - Jet Fuel Purchase are at 33.8% of the annual budget compared to 31% last year at this time. Budget levels for jet fuel have also been reduced compared to last year, and like AvGas, jet fuel purchases decreased. 2015 purchases were at \$123,900 while 2016 purchases are at \$112,600.
 - Total Operating Expenses are at 47.2% of the annual budget.

Forum Fund

- Revenues
 - Charges for Services are at 47.5% of the annual budget, and are \$29,900 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 50.8% of the annual budget and are \$48,050 less than at this time last year. Possible changes in management can also explain this.
 - Total Revenues are at 47.4% of the annual budget and are \$66,350 less than last year.
- Expenses
 - Salaries and Wages are at 33.3% of the annual budget and \$23,300 less than last year. This is due to an employee retiring in the last quarter of 2015 and not being replaced.
 - Dues and Subscriptions is at 99.4% of the annual budget due to an annual due being paid in July.
 - Promotions/Advertising is only at 8.9% of the annual budget. The Forum has not had any web ads, magazine ads, or radio ads since January of this year.
 - Event Expenses are only at 36.5% of the annual budget. This is consistent with revenues, since there have not been as many events held this year.
 - Contract Labor is at 78.5% of the annual budget. After the Operations Manager retired last year, the Forum has had to bring more people in to work through contract labor instead of filling that position.
 - 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 45% of the annual budget and are \$56,700 less than last year.

Floyd County Review of July 2016

Recycling Fund

- Revenues
 - Material Sales are \$24,370 less than in 2015, and are only 33.9% of the annual budget. This is 24.4% 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 30.78%. Last year it was selling for \$95.82 a ton while this year it is selling for \$103 a ton.
 - File Stock is down 45.89%.
 - Mixed paper is down 53.07%.
 - Colored glass is up 91.56%.
 - Plastic #1 is down 30.12%.
- Expenses
 - Salaries and Benefits is \$19,050 lower than it was at this time last year.
 - Salaries and Wages is \$25,350 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 \$8,050 more this year than it was in 2015.
 - Supplies are at 49.4% of the annual budget.
 - Materials are 5.6% below the YTD budget at this point in the year, although when compared to 2015 we have spent \$1,500 more.
 - 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 \$3,600 less than 2015. This account is 6.8% 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 and we no longer pick up Rome-News Tribune materials which was 2 runs 4 days a week and a tractor trailer run every 2 weeks.
 - Also, removing glass as a collected item cut out 5 trips a week between the remote sites and the center.
 - Repairs and Maintenance is 18.9% below the YTD budget percentage. When compared to 2015 the expenses are \$9,600 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 \$11,700 more than 2015 and are at 82% of the annual budget.
 - This increase in 2016 is attributed to an increase in the Landfill bills. We are having to dump a lot more than we have in years past due to prices and changes in items collected.
 - Total Operating Expenses are \$18,050 less than last year and are 12.6% below the YTD budget.

Floyd County Review of July 2016

Animal Control Fund

- Revenues
 - Miscellaneous revenue has increased by \$600 due to an increase in fines from earlier in the year.
- Expenditures
 - Dues & Subscriptions are at 100% of the budget. All dues & subscriptions have been paid at this time.
 - Data processing is at 93.8% of the annual budget due to annual software licensing of Shelter Pro Software in March.

Rome-Floyd Parks and Recreation Authority

- Revenues
 - Total Revenues, including transfers in, are \$153,600 less than 2015.
 - Miscellaneous Revenue is \$3,850 more than in 2015.
 - This is due to a gain of \$3,800 on the sale of assets.
 - Swimming Pool is \$1,100 more than 2015.
 - This is due to admissions being up \$550 and instructional fees, for swim lessons this summer, are up \$1,100.
 - Rentals are slightly down by \$500.
 - Other Programs has seen a decrease of \$15,000 when compared to last year.
 - Day camp revenue is down \$6,840.
 - This year there were less specialty camps being offered and Camp H2O did not have enough participation so it had to be cancelled.
 - Road Race revenue is down \$5,650.
 - This year there was not a color run on the 4th of July, so this decreased our revenue.
 - In 2016 to date, we have sold no VIP cards, whereas, last year we had already sold \$400 worth.
 - Sponsorships are down \$7,800.
 - In 2015 we had \$3,050 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 \$7,900 within Other Programs revenue.
 - This line item includes sports camps that were offered this summer.
 - Gymnastics is \$25,750 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 \$1,750.
 - Gym Rentals have decreased \$1,450.
 - Resale Item sales from their Pro Shop are down \$650.
 - These decreases are offset by the following increase:

Floyd County Review of July 2016

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

- Revenues (cont'd)
 - Instructional Fees have increased by \$25,850.
 - Special Populations Services is \$350 less than this time last year.
 - Program revenue is \$10,250 more than 2015.
 - This is due to a \$10,000 donation to be used for Senior Programs.
 - This increase is offset due to the fact that in June 2015, they also received an additional \$10,000 award from Heart of the Community.
 - Also there were slight decreases in United Way Revenue, Senior Center Rentals and Special Populations revenue of \$450, \$350 and \$50 respectively.
 - Concessions is down \$13,800 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 \$2,800.
 - This decrease is due to a decrease of \$2,300 in Camping Rentals and \$1,300 in Licenses.
 - These decreases are slightly offset by small increases in the following areas:
 - Groceries - \$50
 - Bait - \$800
 - Parking and Launch Fees - \$350
 - Tennis Center revenue is \$63,900 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 \$2,200 more 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 \$2,400 more than 2015.
 - Prep League Team Fees are up by \$3,000.
 - Also, Individual Fees are \$5,600 more than 2015.
 - They are currently registering for the fall season.

Floyd County Review of July 2016

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

- Revenues (cont'd)
 - These increases are slightly offset by the following decrease:
 - In 2015, we had Tournament Gate receipts of \$3,700 and Tournament Fees of \$2,500, but so far in 2016 we have not had any tournaments.
 - Youth Softball has decreased revenues of \$5,000.
 - This is due to a decrease in individual fees of \$2,175.
 - They are currently registering for the fall season.
 - Also, in 2015, we had a small tournament and had additional revenues of \$2,850.
 - Youth Football and Cheerleading registration revenues are \$11,800 more than 2015.
 - Adult Athletics is down \$550 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 \$16,250 over 2015.
 - The Anthony Center has increased revenues of \$3,600.
 - We have seen an increase of \$3,100 in Day Camps registration and \$100 in Facility rentals.
 - The Fielder Center has experienced a \$2,800 decrease due to a drop in rentals.
 - The Gilbreath Center has seen increased revenues of \$2,600.
 - This increase is due to an increase in Facility Rentals of \$1,100.
 - Camp Goodtime Registration fees are slightly up by \$700.
 - Also, Camp Goodtime donations are \$1,500 more than 2015.
 - North Floyd Park has an increase of \$12,700 in revenues.
 - Day Camp revenue has decreased by \$900.
 - Other Program revenues are increased by \$11,900.
 - This revenue is comprised of revenue from the following programs:
 - North Floyd Fitness Center
 - North Georgia United Soccer
 - They are currently registering for fall soccer.
 - Nerf Parties
 - Camp Ultimate
 - Facility rentals have also increased by \$1,750.
 - Shannon Park has seen an increase in facility rentals of \$650.
 - Parks and Recreation Services has seen a drop of \$17,300 in revenue.
 - This is due to a decrease of \$12,900 in ball field rentals and \$7,050 in shelter rentals.

Floyd County Review of July 2016

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

- Revenues (cont'd)
 - This is slightly offset by \$1,650 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 \$288,100 less than 2015.
 - Administrative Operations has seen a decrease of \$15,750 in expenditures.
 - In 2015, there was depreciation of \$7,750 but there will be no depreciation in 2016. This is due to Recreation becoming a Special Revenue Fund and depreciation is not reported for special Revenue Funds.
 - Salaries and Benefits have decreased \$19,200.
 - Salaries have increased \$18,300.
 - In 2015, we had not yet hired a Director.
 - Health Insurance has decreased \$39,200.
 - Pension has increased by \$550.
 - Utility expenditure has decreased \$3,450.
 - These decreases are slightly offset by the following increases:
 - Operating expenditures have increased \$9,950.
 - Meals expenditure is currently at 123.2% of the annual budget. This is 64.9% over the YTD budget percentage, a budget transfer has been requested. In 2016, we have spent \$800 more than we spent over the same period in 2015, but we have also had 10 meals in 2016 compared to 7 in 2015.
 - These meals have been for staff working lunches, Citizen for Better Parks meetings, Advisory Board meetings and a GRPA District meeting.
 - Advertising has increased \$3,050.
 - This is due to the new logo for the RFPRA.
 - Swimming Pool expenses are \$8,600 less in 2016 than they were in 2015.
 - Salaries and Benefits have decreased \$4,950 due to us applying a portion of the rental booking money to pay the salaries of the employee working the party.
 - Utilities are \$3,750 less this year.

Floyd County Review of July 2016

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

- Expenditures (cont'd)
 - This is due to the City of Rome water bills. In 2015 there were mechanical problems that resulted in a higher cost.
 - Other Programs expenses are down \$16,100.
 - Salaries and Wages for 2016 are \$1,500 less due to us applying a portion of the specialty party booking money to pay the salaries of the employee working the party.
 - There has been a decrease in expenditures for Special Events, Road Races and the Parade of Champions.
 - Special Event expenditures are down \$5,700.
 - Road Race expenses are down \$5,850. This is largely due to the fact that we did not have the Color Run on July 4th this year.
 - In 2015 we had expenses of \$2,200 for the Parade of Champions, but we have had no expenditures in 2016 because the Recreation department is not participating.
 - Gymnastics has seen a decrease of \$30,250 compared to 2015.
 - This is largely due to the fact that in 2015 we hosted a state meet and had extra expenditures of \$39,750 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 \$6,350.
 - 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 \$7,850.
 - 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 \$5,200, this is due to a decrease in products and in Salaries and Benefits.
 - The Coosa River Trading Post has experienced a decrease of \$4,450 compared to 2015.
 - The largest decrease of \$4,250 can be seen in the Utilities line item.
 - License expense has decreased \$1,350.
 - These decreases have been slightly offset by the following increases:
 - Salaries and Benefits have increased \$1,000.
 - 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.
 - Bait has increased \$1,000.

Floyd County Review of July 2016

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

- Expenditures (cont'd)
 - Fish/Camp supplies have increased \$250.
 - 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.
 - Youth Athletics expenditures are \$3,350 less in 2016 than they were in 2015.
 - Youth Softball experienced a decrease of \$4,050.
 - 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 increase:
 - Youth Basketball has increased \$1,950 due to increased participation in 2016.
 - Recreation Centers have experienced an increase of \$10,150.
 - The Anthony Center has seen an increase of \$1,650.
 - This increase can be seen in Utilities, with an increase of \$3,800. This increase is due to the increased usage due to Summer Camps.
 - This increase is offset by slight decreases in Salaries and Benefits and Supplies.
 - The Gilbreath Center has increased expenditures of \$950 over 2015.
 - This is due to more being spent on Salaries and Wages and an increase of \$1,150 due to Utilities. Both of these can be attributed to increased Facility Rentals and usage.
 - These are slightly offset by a decrease in Supplies of \$600.
 - North Floyd has increased expenditures of \$8,300.
 - This increase is largely due to increased Salaries and Benefits of \$3,100 and increased Contract Labor cost of \$3,750.
 - 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 a slight decrease in Supplies of \$800.
 - Both the Fielder Center and Shannon Park have experienced slight decreases in expenditures this year over 2015.
 - Recreation Services Division Administration has experienced a decrease of \$10,150 over 2015.

Floyd County Review of July 2016

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

- Expenditures (cont'd)
 - 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 \$750.
 - Parks and Recreation Services expenditures have decreased \$110,300.
 - This is largely due to a decrease of \$49,400 in the Salaries and Benefits line item.
 - Also, in 2015 we purchased \$26,400 worth of equipment and we do not have that expenditure this year.
 - Utility line item has decreased \$18,900.
 - Supplies line item has also decreased \$10,900 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 \$3,750 less in 2016 than they were in 2015.
 - This is largely due to an increase of \$1,150 in Repairs and Maintenance and \$1,200 in Security Monitoring, but is offset by a decrease of \$6,100 in Supplies.
 - The Shop has decreased expenditures of \$5,800.
 - This is largely due to a \$4,050 decrease in Gas and Oil expense.
 - Also, there has been a decrease in Utilities, Radio Repairs and Equipment Lease of \$3,100, \$100 and \$1,750 respectively.
 - These are offset slightly by an \$2,500 increase in Repairs and Maintenance.
 - Hall of Fame expenditures have increased by \$6,650 when compared to the same period in 2015.
 - This is due to an increase in Banquet expenditures.

Health Insurance Fund

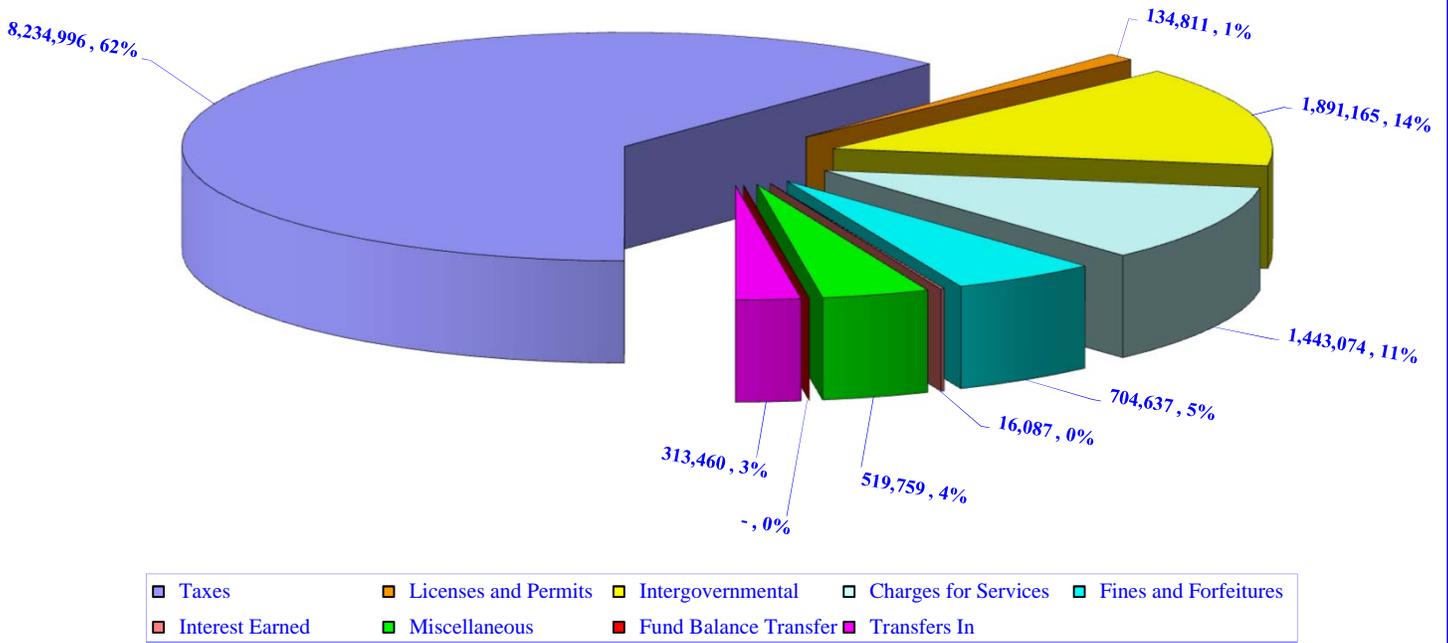
- Revenues
 - Total Revenues are 1.5% below the YTD budget and are \$91,400 more than last year.
- Expenditures
 - Claims are 5.6% below the YTD budget but are \$125,300 higher than 2015.
 - Premium Payments are 5.2% less than the YTD budget but are \$38,000 more than last year.
 - HRA Payments are 17.2% below the YTD budget and are \$14,000 less than last year.
 - Total Expenditures are 6.1% less than the YTD budget.

Floyd County Review of July 2016

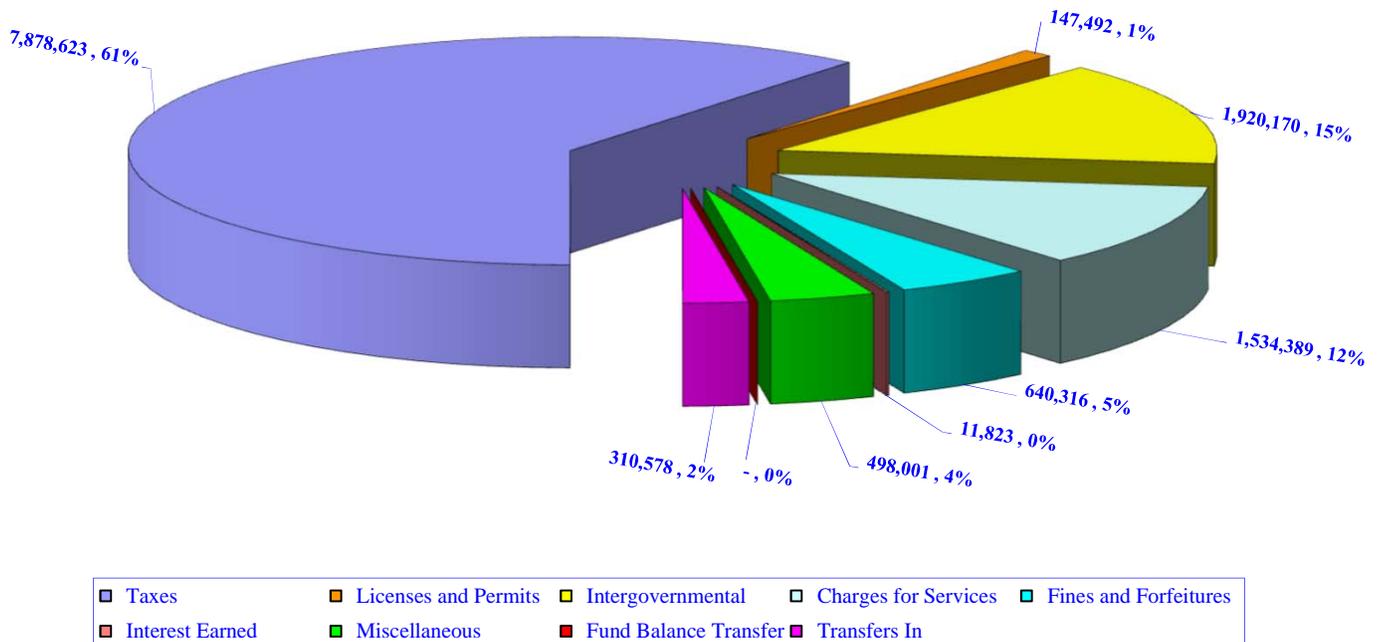
Workers' Compensation Fund

- Revenues
 - Total Revenues are \$188,400 less than 2015.
 - This is due to less reimbursements and transfers in over the same period as last year.
- Expenditures
 - Claims expense year to date is \$490,200 and is 57.7% of the annual budget. This is \$139,650 less than this time last year.
 - Actual claims paid to date are \$490,200. The Reserves, the incurred but not paid claims, are currently \$(143,200).
 - Excess Insurance premium for 2016 was \$115,700 versus \$111,000 for 2015. This is an increase of \$4,700.

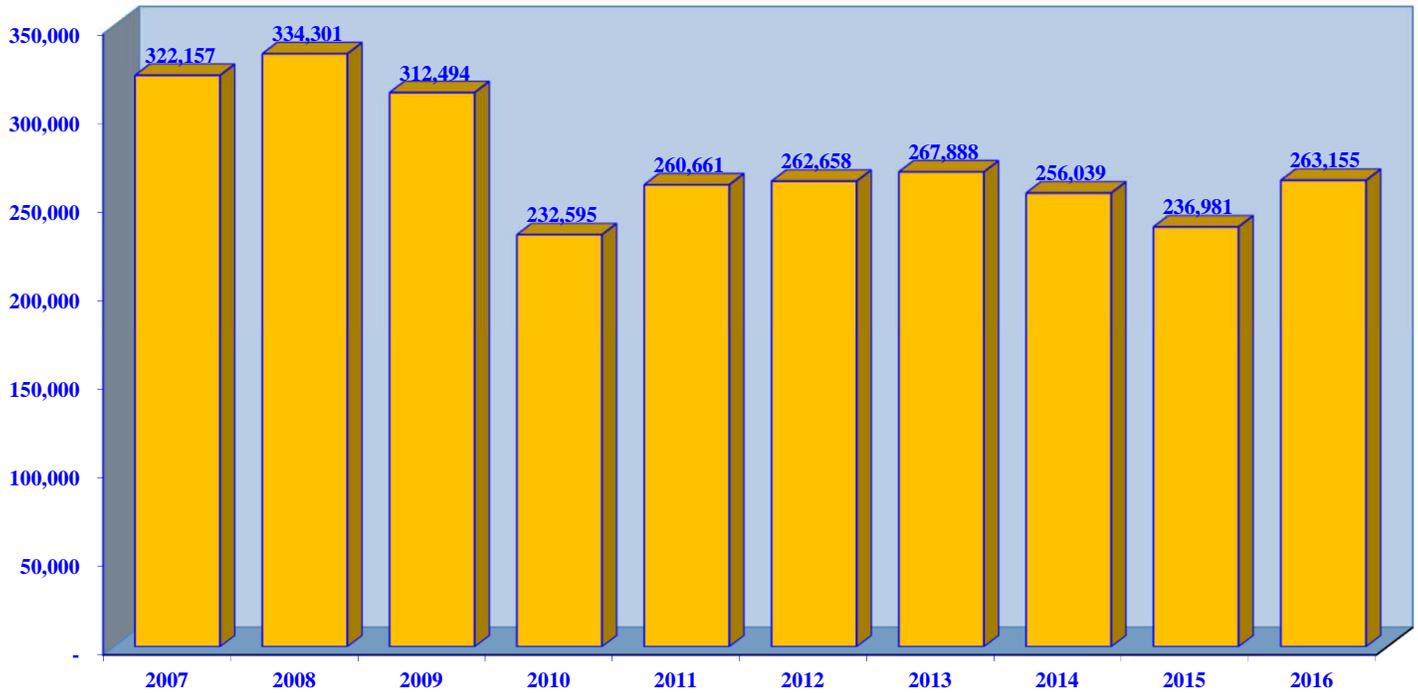
July 2016 Revenues and Transfers In



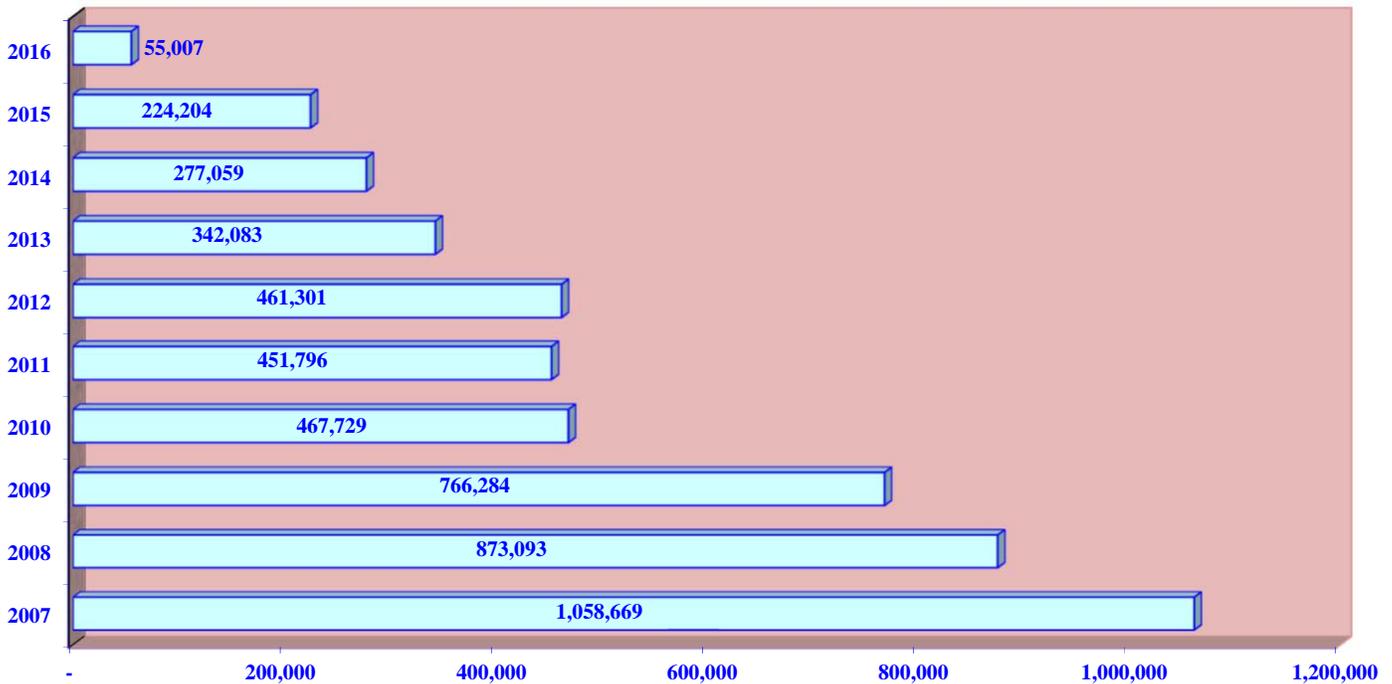
July 2015 Revenues and Transfers In



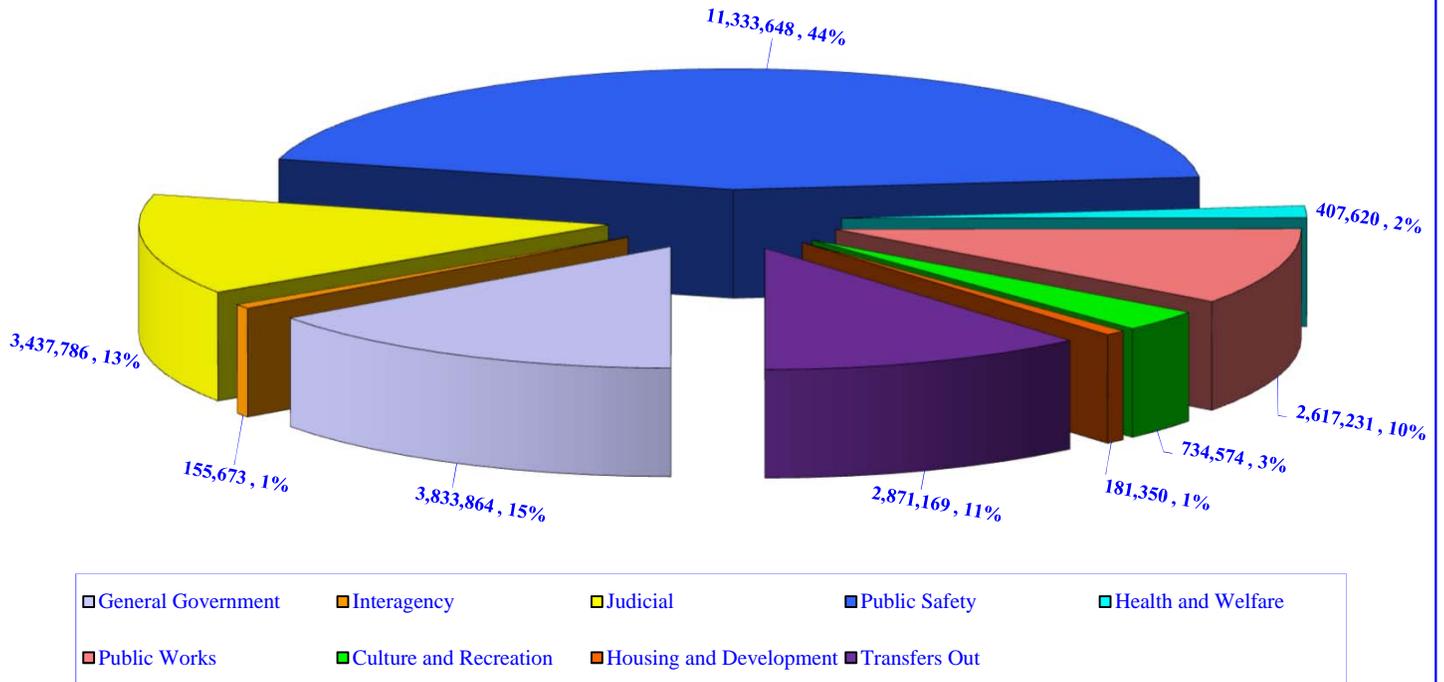
**Clerk of Court Fines
July YTD
2007-2016**



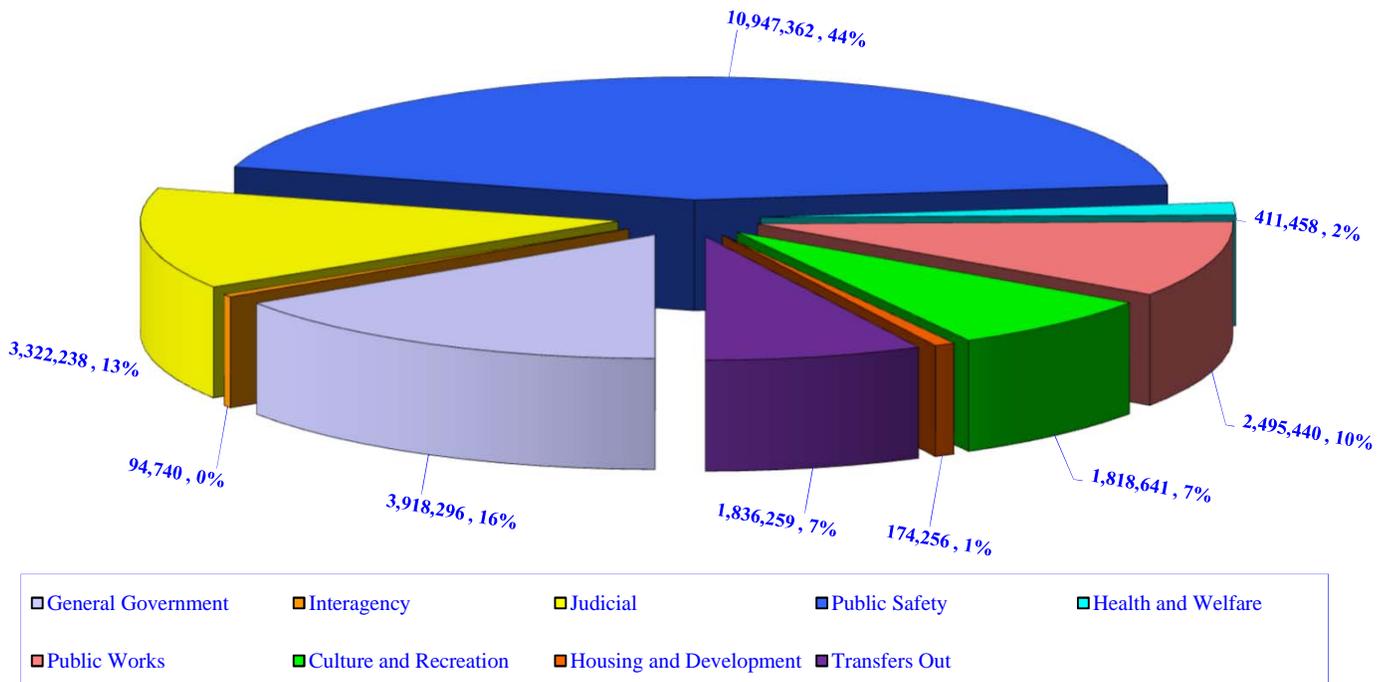
**Boarding Inmate Revenues
July YTD
2007-2016**



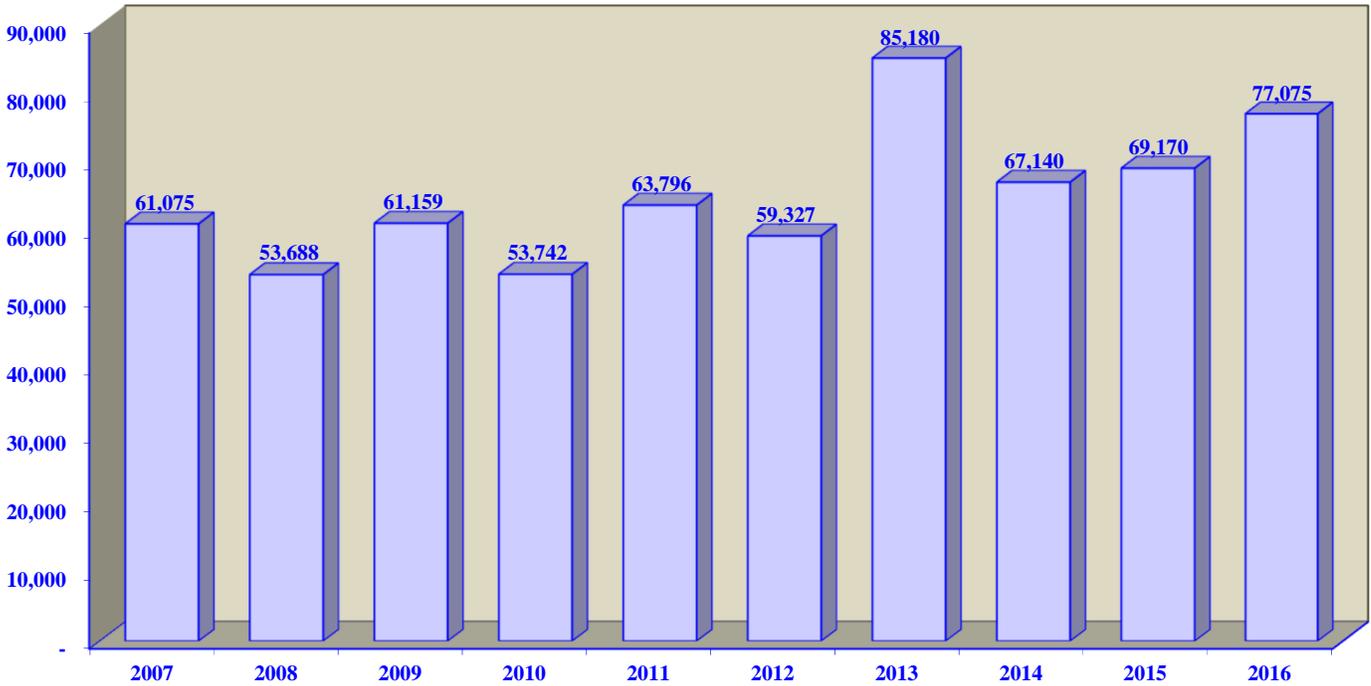
July 2016 Expenditures and Transfers Out



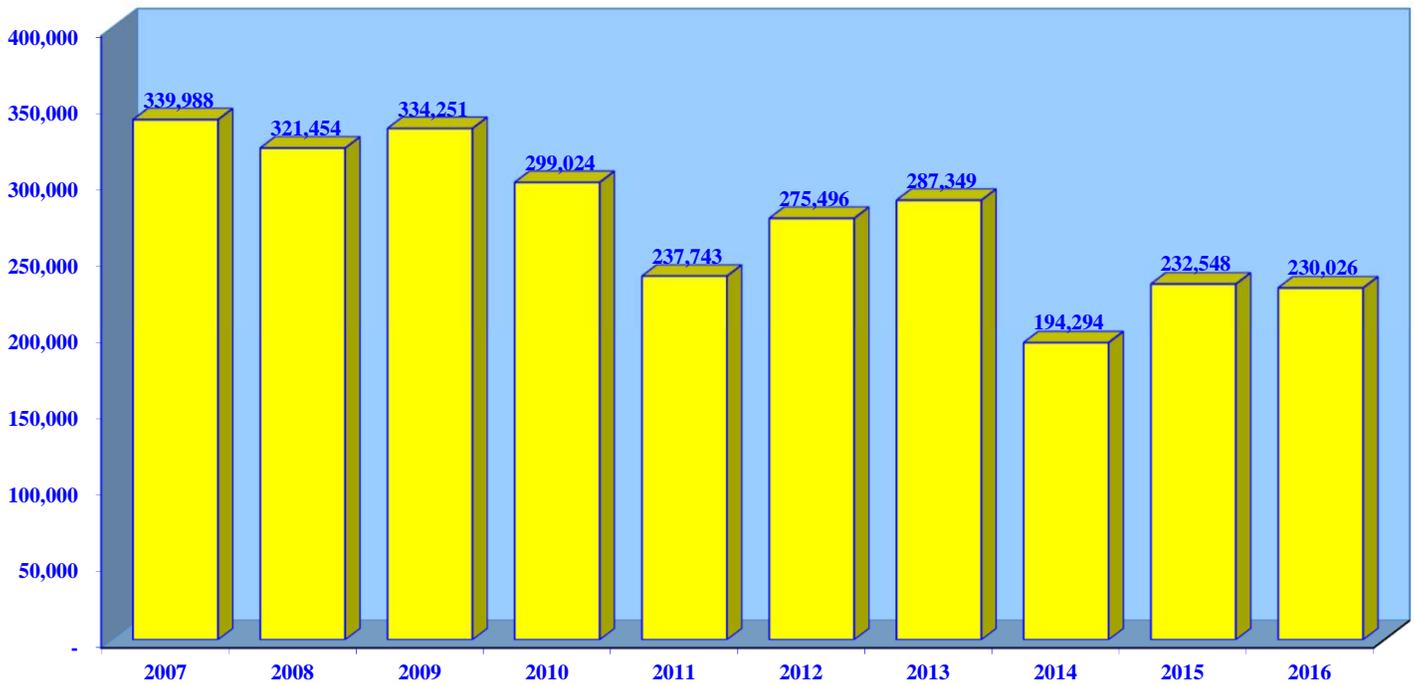
July 2015 Expenditures and Transfers Out



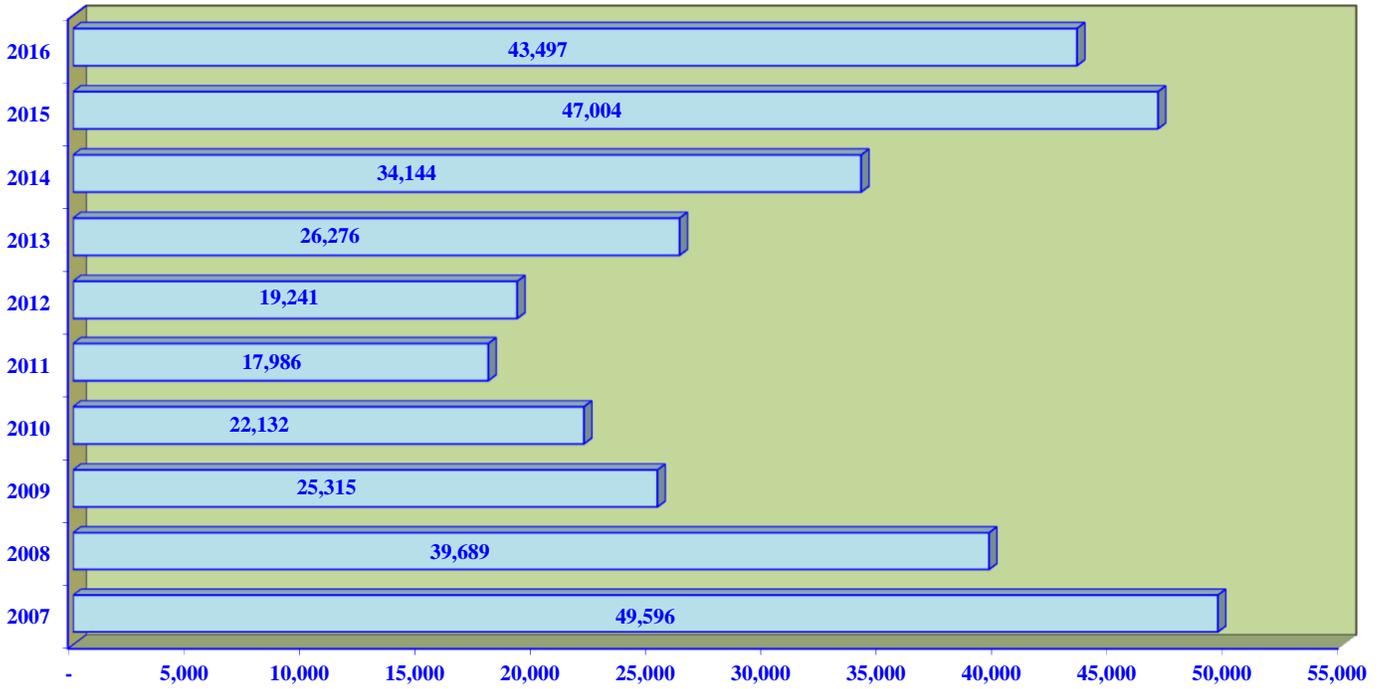
**Probate Court Charges for Services
July YTD
2007-2016**



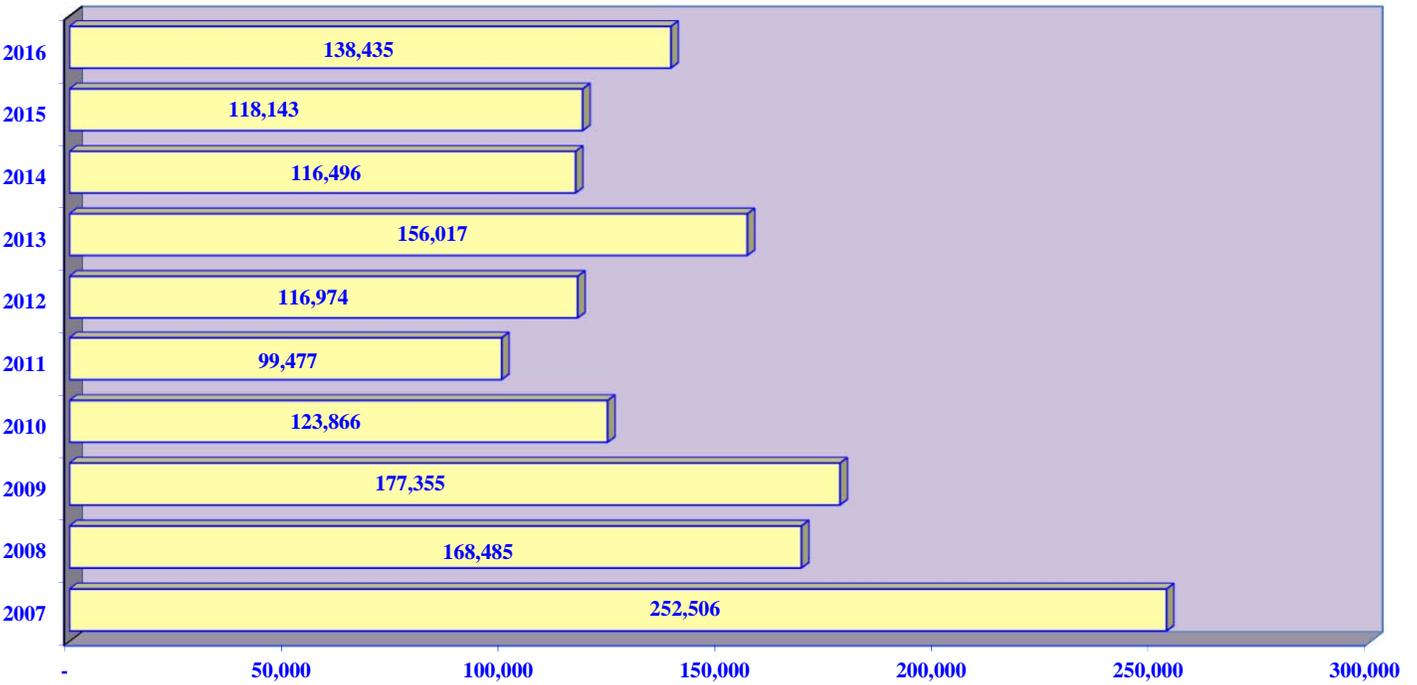
**Clerk of Court Charges for Services
July YTD
2007-2016**



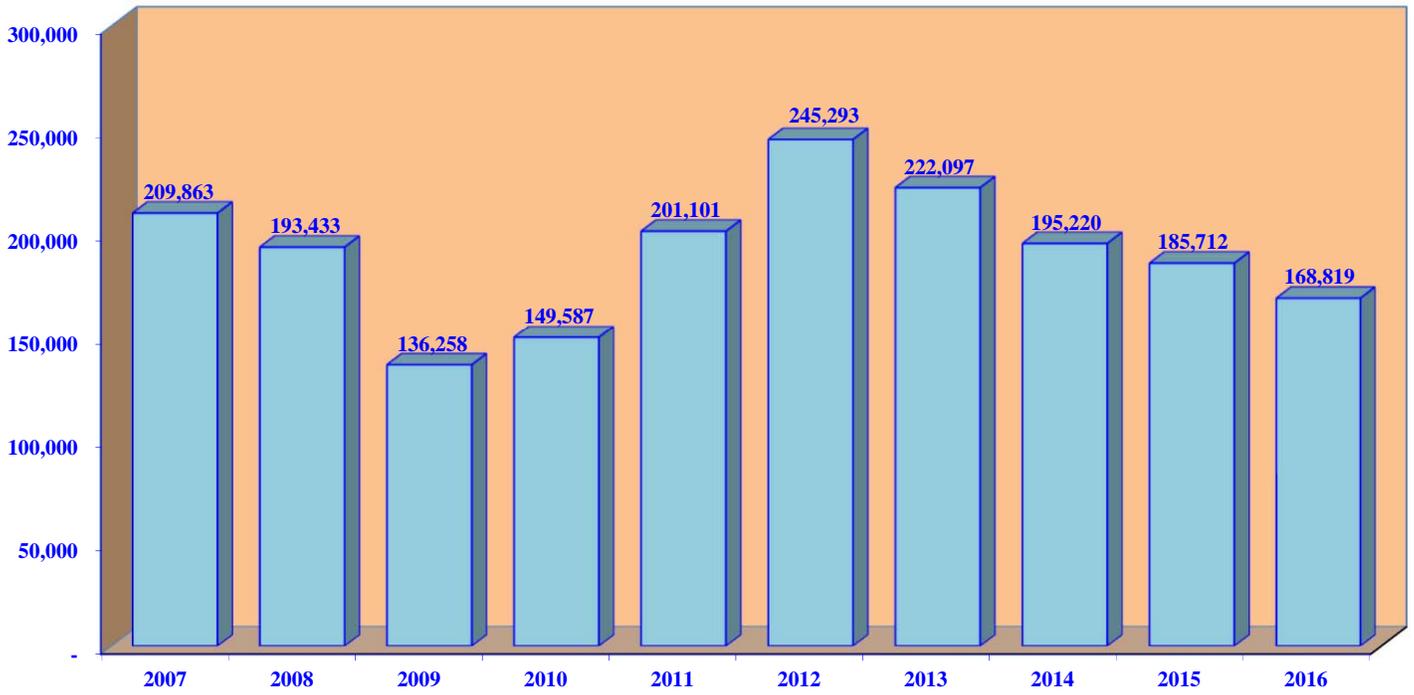
**Clerk of Court
Real Estate Tax Fees
July YTD
2007-2016**



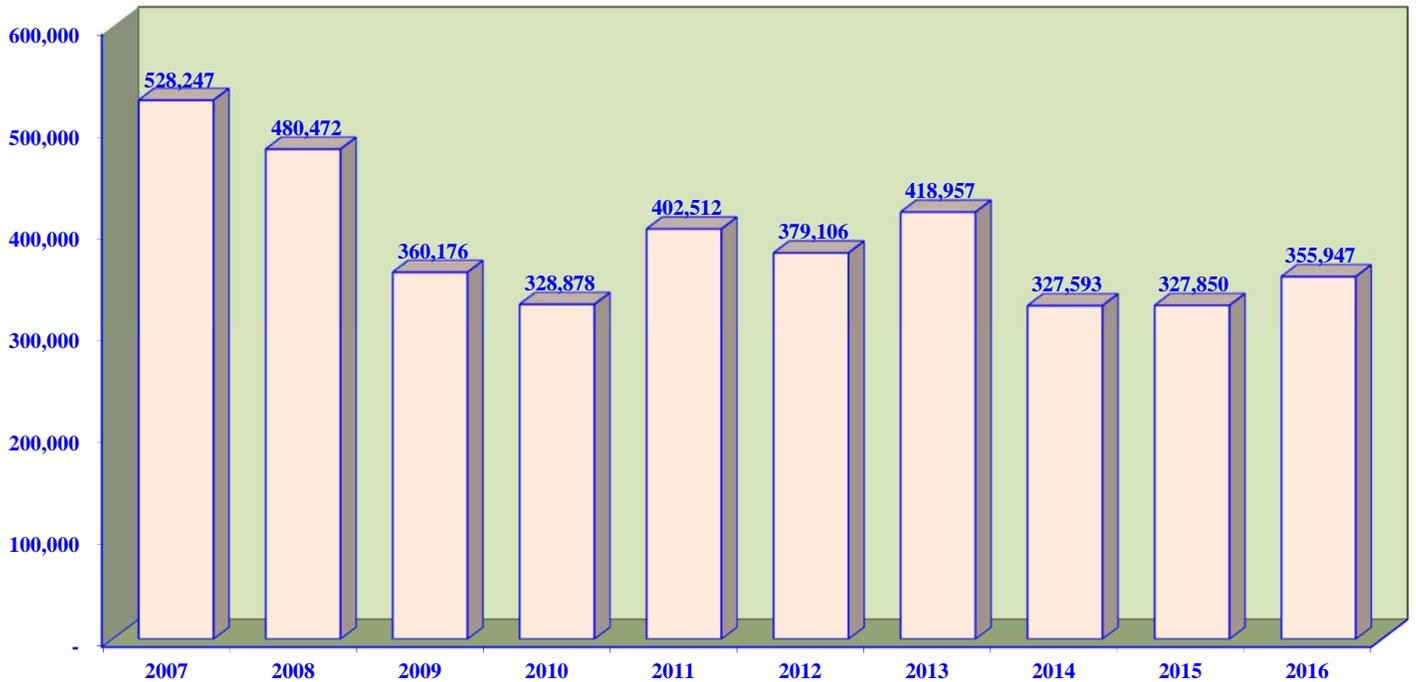
**Clerk of Court
Recording Intangible Taxes
July YTD
2007-2016**



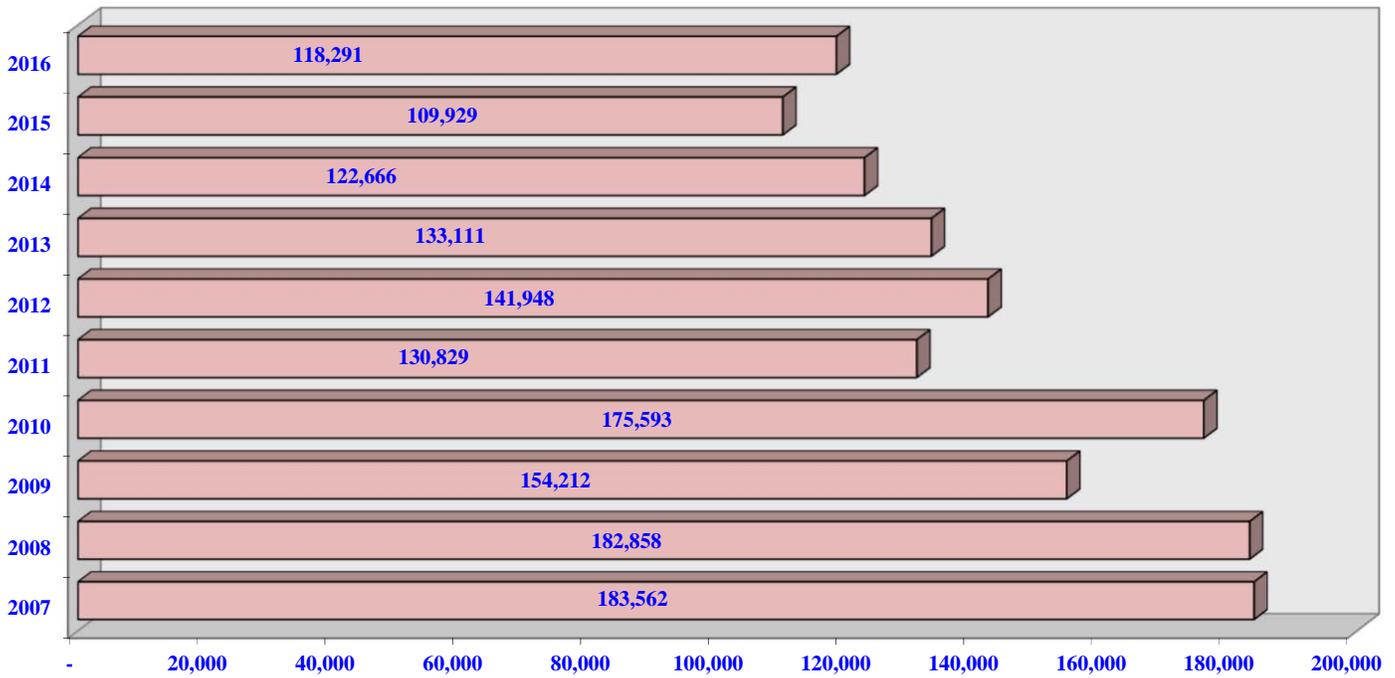
**Magistrate Court Fees
July YTD
2007-2016**



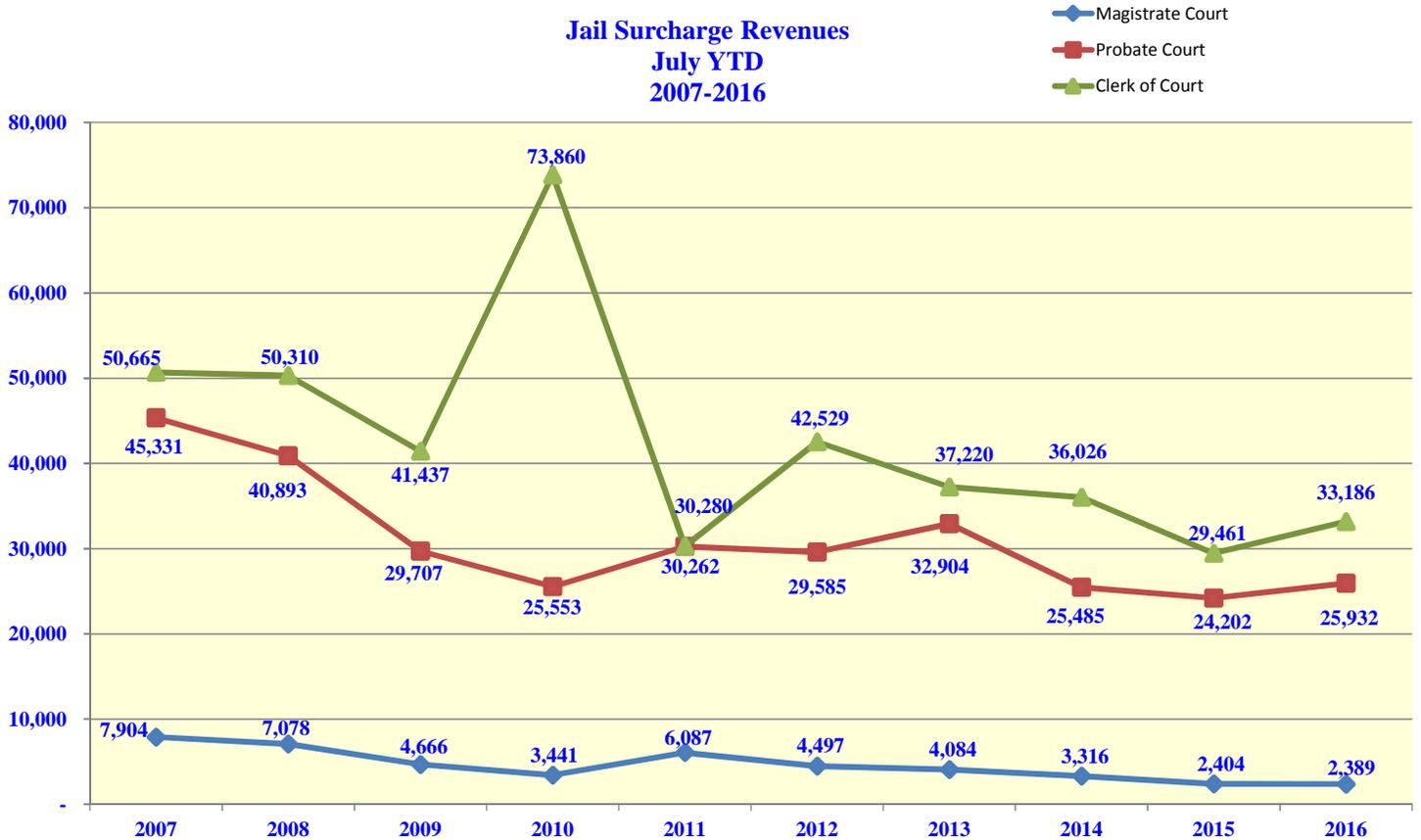
**Probate Court Fines
July YTD
2007-2016**



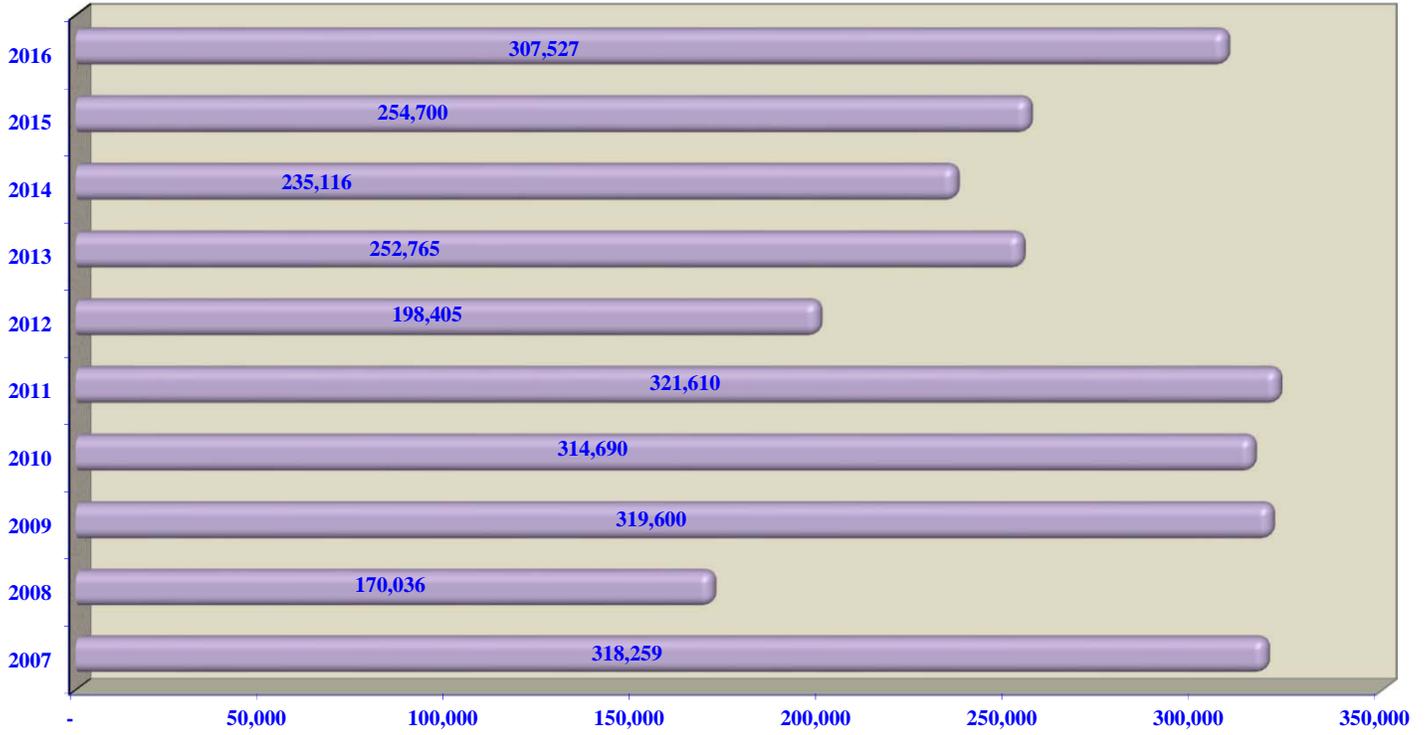
Jail Surcharge Revenues
 (Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & City of Cave Spring)
July YTD
2007-2016



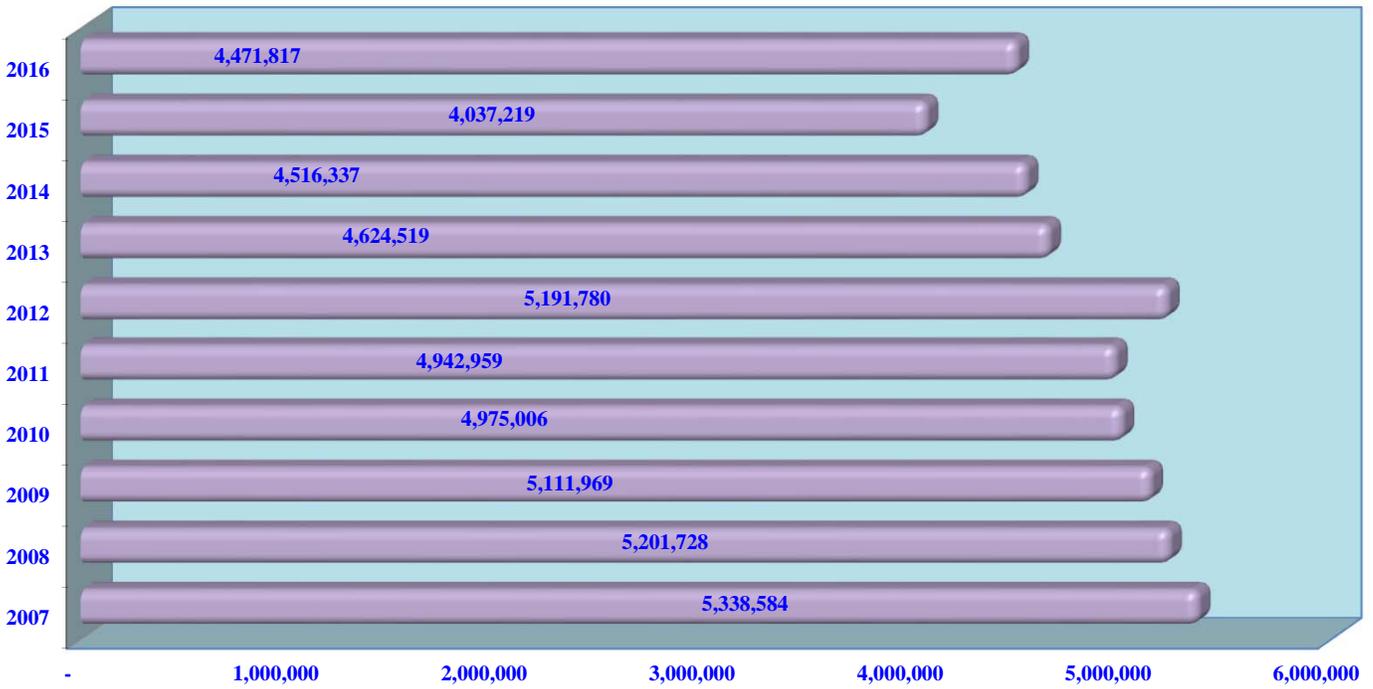
Jail Surcharge Revenues
July YTD
2007-2016



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



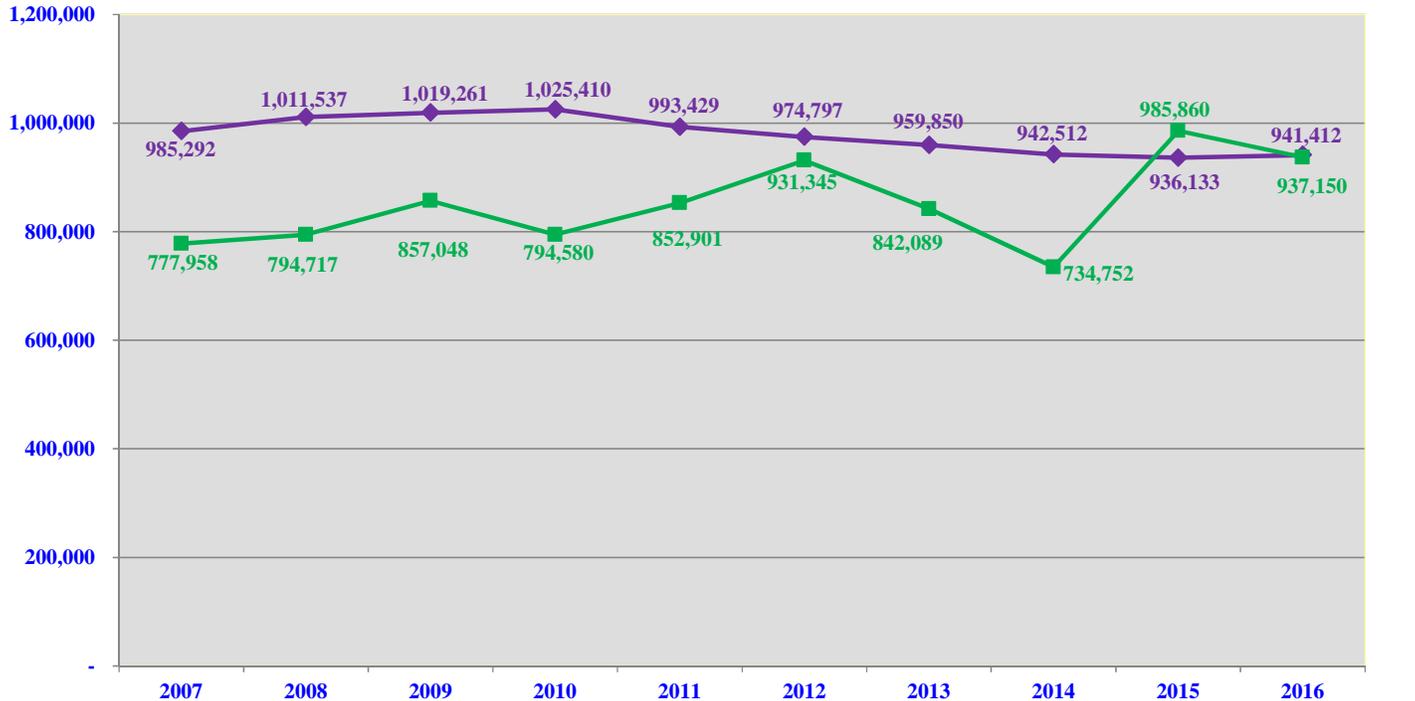
**Local Option Sales Tax
July YTD
2007-2016**



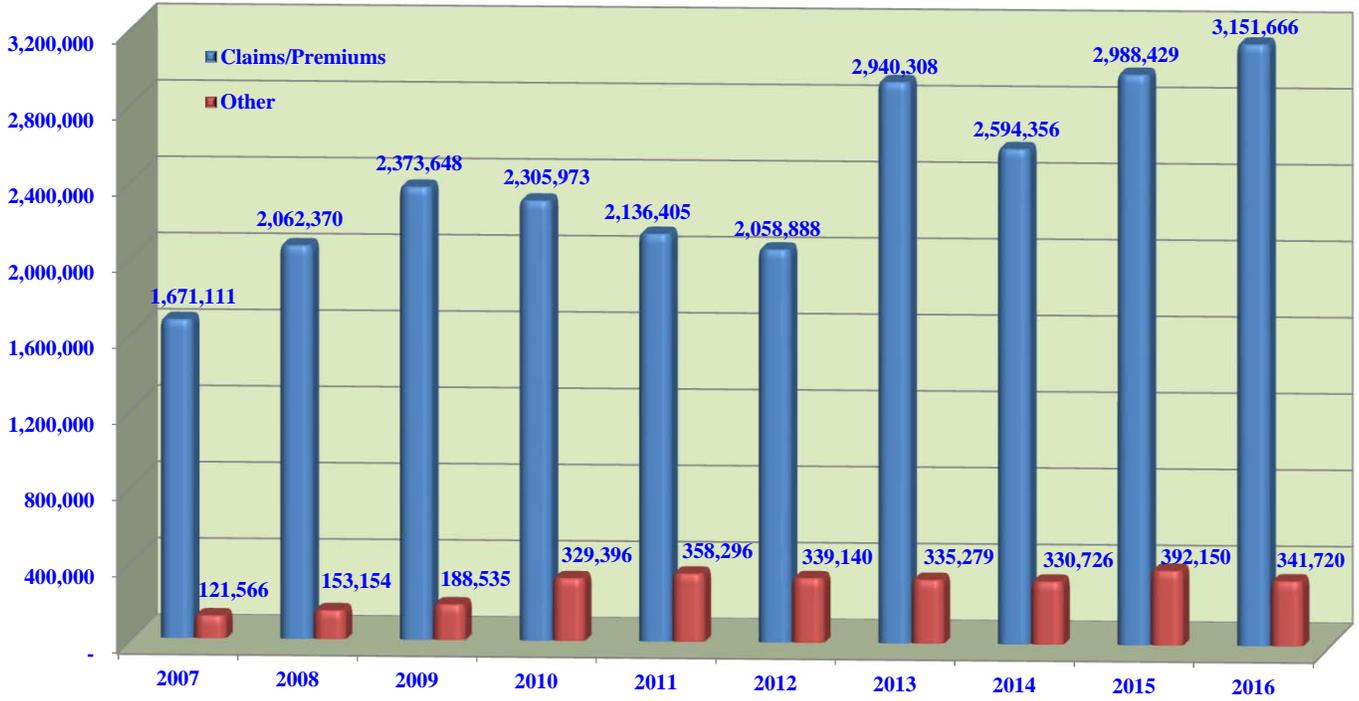
**Animal Control Revenues and Expenditures
July YTD
2007-2016**



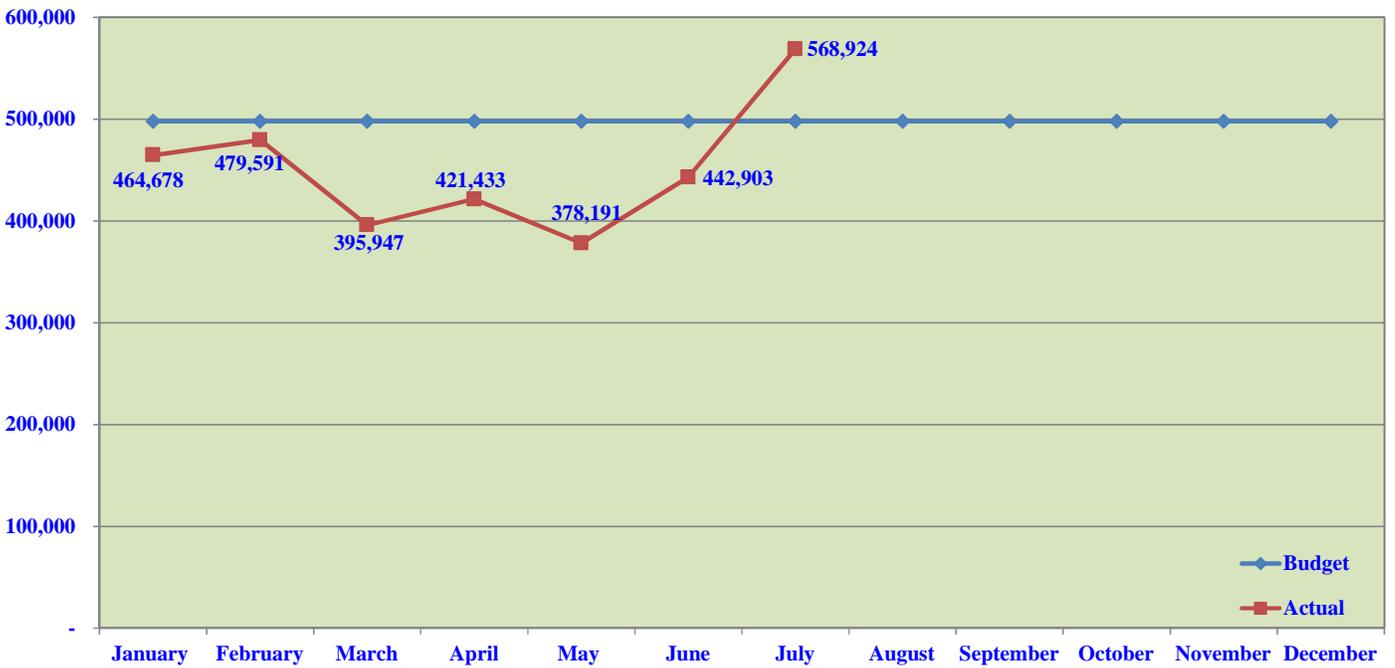
**E911 Revenues and Expenditures
July YTD
2007-2016**



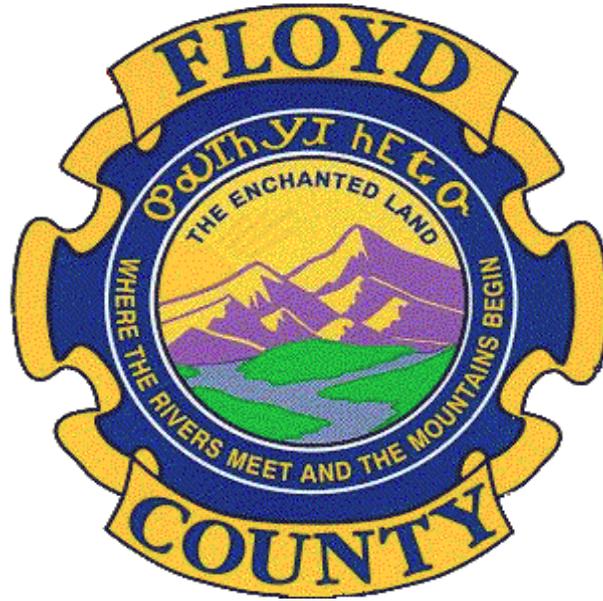
**Health Insurance
July YTD
2007-2016**



**Health Insurance
Claims/Premiums
2016**



THIS PAGE INTENTIONALLY LEFT BLANK



July Financial Statements

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

	General Fund	Fire Fund	E 911 Fund	800 MHz Communication FunC	Emergency Management Fund	Solid Waste Fund	Stadium Maintenance Fund
REVENUES:							
Taxes	\$ 8,234,996	\$ 361,324	\$ -	\$ -	\$ -	\$ 141,870	\$ -
Licenses and Permits	134,811	-	-	-	-	-	-
Intergovernmental	1,891,165	-	2,505	4,210	-	-	-
Charges for Services	1,443,074	-	936,336	218,014	-	-	-
Fines and Forfeitures	704,637	-	-	-	-	-	-
Interest Earned	16,087	897	456	292	57	1,545	154
Grant Revenues	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-
Rental Fees	-	-	-	-	-	-	-
Contributions/Donations	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous	519,759	-	2,115	-	-	-	44,315
Appropriation of Jail Surcharge Funds	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-	-
TOTAL REVENUES	12,944,529	362,221	941,412	222,517	57	143,415	44,469
EXPENDITURES:							
General Government	3,833,864	-	-	-	-	-	-
Judicial	3,437,786	-	-	-	-	-	-
Public Safety	11,333,648	3,636,004	-	-	-	-	-
Public Works	2,617,231	-	-	-	-	-	-
Health and Welfare	407,620	-	-	-	-	-	-
Culture and Recreation	734,574	-	-	-	-	-	-
Housing and Development	181,350	-	-	-	-	-	-
Interagency	155,673	-	-	-	-	-	-
Salaries and Benefits	-	-	759,812	39,960	48,618	128,136	-
Other Operating Costs	-	-	160,145	58,028	31,794	11,791	32,084
Utilities	-	-	-	-	-	9,672	-
Equipment	-	-	12,739	1,470	-	-	-
800 MHz Radio Maint/Tower Costs	-	-	-	133	-	-	-
Fees for Services	-	-	-	-	-	186,171	-
Claims	-	-	-	-	-	-	-
Premium Payments	-	-	-	-	-	-	-
HRA Payments	-	-	-	-	-	-	-
Grant/Project Costs	-	-	-	-	6,000	-	-
Remote Site Operations	-	-	-	-	-	124,847	-
Depreciation	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	22,701,746	3,636,004	932,696	99,591	86,412	460,616	32,084
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(9,757,217)	(3,273,783)	8,716	122,925	(86,355)	(317,201)	12,385
OTHER FINANCING SOURCES (USES)							
Transfers In	313,460	116,667	-	-	75,833	-	-
Transfers Out	(3,240,059)	(72,917)	(5,104)	(9,514)	(10,063)	(233,333)	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,926,599)	43,750	(5,104)	(9,514)	65,771	(233,333)	-
NET CHANGE IN FUND BALANCES	(12,683,815)	(3,230,033)	3,612	113,411	(20,584)	(550,535)	12,385
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							
	\$ 3,799,649	\$ (742,207)	\$ 517,760	\$ 336,319	\$ 46,147	\$ 779,140	\$ 169,689

FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 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	-	30,333	37,295	-	-	-	-
246,069	3,980,797	4,391	64,109	-	13,512	-	-	-
-	-	-	-	-	-	-	-	-
178	17,735	469	547	325	58	6,328	-	(133)
-	-	-	-	-	-	-	-	(455,977)
-	-	330,775	-	161,194	-	-	-	-
-	6,388	149,878	63,490	-	-	-	-	-
-	-	-	-	-	-	3,799,991	63,750	-
-	-	-	-	-	-	-	30,391	(4,611)
-	25,881	15,117	60	-	1,464	-	-	(189,350)
-	-	-	-	-	-	-	-	(114,133)
-	-	-	-	-	-	-	-	-
<u>246,247</u>	<u>4,080,855</u>	<u>500,630</u>	<u>158,539</u>	<u>198,814</u>	<u>15,034</u>	<u>3,806,319</u>	<u>94,141</u>	<u>(764,203)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
418,851	853,214	136,500	100,320	199,884	219,379	30,795	-	-
75,719	908,804	87,944	87,548	133,906	45,080	8,096	-	-
17,066	192,217	33,946	115,223	38,352	-	-	-	-
-	17,796	12,443	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	227,839	18,749	-
-	-	-	-	-	-	2,806,663	490,171	-
-	-	-	-	-	-	345,003	115,678	-
-	-	-	-	-	-	77,312	-	-
-	-	-	-	-	-	-	-	575,021
-	-	-	-	-	-	-	-	-
-	776,832	397,026	147,321	24,396	-	-	-	-
-	-	203,046	-	-	-	-	-	-
-	-	-	-	-	-	-	-	822,417
-	195,917	-	-	-	-	-	-	-
<u>511,636</u>	<u>2,944,780</u>	<u>761,005</u>	<u>450,412</u>	<u>396,538</u>	<u>264,459</u>	<u>3,495,708</u>	<u>624,598</u>	<u>1,397,438</u>
<u>(265,389)</u>	<u>1,136,075</u>	<u>(260,375)</u>	<u>(291,873)</u>	<u>(197,724)</u>	<u>(249,425)</u>	<u>310,611</u>	<u>(530,457)</u>	<u>(2,161,641)</u>
301,298	72,917	-	160,417	-	265,414	-	\$ 474,827	(431,247)
-	(126,875)	(29,750)	-	(15,488)	-	-	(143,196)	7,248
<u>301,298</u>	<u>(53,958)</u>	<u>(29,750)</u>	<u>160,417</u>	<u>(15,488)</u>	<u>265,414</u>	<u>-</u>	<u>331,631</u>	<u>(423,998)</u>
43,944	1,082,117	(400,025)	(131,456)	(213,212)	15,989	310,611	87,566	209,237
<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>-</u>
<u>\$ 119,271</u>	<u>\$ 37,976,966</u>	<u>\$ 7,331,879</u>	<u>\$ 5,241,043</u>	<u>\$ 521,332</u>	<u>\$ 49,625</u>	<u>\$ 4,084,003</u>	<u>\$ (703,217)</u>	<u>\$ 209,237</u>

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

Percentage of Year
58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
Appropriation of Jail Surcharge Funds	\$ 191,000	\$ 114,133	\$ (76,867)	59.8%	\$ 26,725
Appropriation of DATE Fund Balance	136,648	64,227	(72,421)	47.0%	62,945
REVENUES:					
Taxes	37,933,500	8,234,996	(29,698,504)	21.7%	7,878,623
Licenses and Permits	206,500	134,811	(71,689)	65.3%	147,492
Intergovernmental	3,275,200	1,891,165	(1,384,035)	57.7%	1,920,170
Charges for Services	3,469,350	1,443,074	(2,026,276)	41.6%	1,534,389
Fines and Forfeitures	1,063,000	704,637	(358,363)	66.3%	640,316
Interest Earned	18,145	16,087	(2,058)	88.7%	11,823
Miscellaneous	608,050	519,759	(88,291)	85.5%	498,001
TOTAL REVENUES	46,573,745	12,944,529	(33,629,216)	27.8%	12,630,815
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	142,240	78,637	63,603	55.3%	79,961
County Manager	487,100	218,460	268,640	44.8%	143,901
County Clerk	207,190	73,827	133,363	35.6%	111,018
Finance Department	526,960	257,038	269,922	48.8%	303,184
Purchasing Department	136,990	69,461	67,529	50.7%	71,026
Data Processing	453,700	261,555	192,145	57.6%	248,622
Human Resources	501,655	271,949	229,706	54.2%	263,530
Tax Commissioner	909,200	437,223	471,977	48.1%	439,600
Tax Appraisers	1,097,120	510,373	586,747	46.5%	541,459
Tax Assessors	43,240	25,373	17,867	58.7%	25,064
Facilities Management	1,143,615	543,417	600,198	47.5%	695,383
Engineering	219,930	107,250	112,680	48.8%	105,360
Board of Registrars	163,555	86,808	76,747	53.1%	92,534
Registrars and Elections	352,210	130,268	221,942	37.0%	9,003
General Services	1,811,035	762,224	1,048,811	42.1%	788,652
TOTAL GENERAL GOVERNMENT	8,195,740	3,833,864	4,361,876	46.8%	3,918,296
JUDICIAL:					
Superior Court	44,855	21,664	23,191	48.3%	17,846
Superior Court - Office of Receiver	341,910	177,864	164,046	52.0%	205,620
Judge Niedrach - Superior Court	67,000	38,164	28,836	57.0%	37,382
Judge Durham - Superior Court	65,855	35,286	30,569	53.6%	34,015
Judge Matthews - Superior Court	76,355	41,410	34,945	54.2%	39,864
Judge Colston - Superior Court	88,805	48,451	40,354	54.6%	48,215
Superior Court Administrator	121,355	66,053	55,302	54.4%	63,909
Court Reporter - Judge Niedrach	120,400	64,008	56,392	53.2%	58,312
Court Reporter - Judge Durham	145,410	58,590	86,820	40.3%	78,921
Court Reporter - Judge Matthews	109,360	54,247	55,113	49.6%	61,176
Court Reporter - Judge Colston	111,050	69,317	41,733	62.4%	56,984
Clerk of Superior Court	866,575	450,871	415,704	52.0%	435,016
Board of Equalization	8,400	3,104	5,296	37.0%	1,763
District Attorney	1,092,320	576,880	515,440	52.8%	588,192
Victim Witness Program	42,265	44,663	(2,398)	105.7%	26,751
Public Defender	700,150	412,831	287,319	59.0%	337,374
Magistrate Court	668,150	354,337	313,813	53.0%	349,114
Probate Court	514,705	272,113	242,592	52.9%	259,934
Juvenile Court	1,099,490	540,046	559,444	49.1%	558,906
Matrix Program	122,580	64,227	58,353	52.4%	62,945
Mental Health Court	-	43,660	(43,660)	N/A	-
TOTAL JUDICIAL	6,406,990	3,437,786	2,969,204	53.7%	3,322,238

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

Percentage of Year
58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	\$ 5,035,950	\$ 2,559,944	\$ 2,476,006	50.8%	\$ 2,533,811
Sheriff's Office	1,348,200	732,422	615,778	54.3%	681,646
Sheriff - County Jail	8,022,065	4,262,996	3,759,069	53.1%	4,049,192
Medical Department-Prisoners	2,705,600	1,384,299	1,321,301	51.2%	1,541,784
County Prison	4,169,220	2,320,823	1,848,397	55.7%	2,075,236
Coroner	92,470	54,512	37,958	59.0%	47,043
Interagency	18,700	18,651	49	99.7%	18,651
TOTAL PUBLIC SAFETY	<u>21,392,205</u>	<u>11,333,648</u>	<u>10,058,557</u>	<u>53.0%</u>	<u>10,947,362</u>
PUBLIC WORKS:					
Public Roads	4,660,665	2,617,231	2,043,434	56.2%	2,495,440
TOTAL PUBLIC WORKS	<u>4,660,665</u>	<u>2,617,231</u>	<u>2,043,434</u>	<u>56.2%</u>	<u>2,495,440</u>
HEALTH AND WELFARE					
Health	397,875	297,094	100,781	74.7%	297,094
Welfare	202,560	105,206	97,354	51.9%	110,049
Transportation for Seniors	13,620	5,320	8,300	39.1%	4,316
TOTAL HEALTH AND WELFARE	<u>614,055</u>	<u>407,620</u>	<u>206,435</u>	<u>66.4%</u>	<u>411,458</u>
CULTURE AND RECREATION					
Library	1,259,270	734,574	524,696	58.3%	734,574
Recreation	-	-	-	N/A	1,084,067
TOTAL CULTURE AND RECREATION	<u>1,259,270</u>	<u>734,574</u>	<u>524,696</u>	<u>58.3%</u>	<u>1,818,641</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	162,635	88,629	74,006	54.5%	81,535
Economic Development	163,950	92,721	71,229	56.6%	92,721
TOTAL HOUSING AND DEVELOPMENT	<u>326,585</u>	<u>181,350</u>	<u>145,235</u>	<u>55.5%</u>	<u>174,256</u>
INTERAGENCY					
NW GA Regional Commission	59,000	59,006	(6)	100.0%	-
GIS	4,950	4,200	750	84.8%	3,439
Planning Commission	120,015	70,009	50,006	58.3%	70,009
Environmental Office	38,500	22,458	16,042	58.3%	21,292
TOTAL INTERAGENCY	<u>222,465</u>	<u>155,673</u>	<u>66,792</u>	<u>70.0%</u>	<u>94,740</u>
TOTAL BUDGETED EXPENDITURES	<u>43,077,975</u>	<u>22,701,746</u>	<u>20,376,229</u>	<u>52.7%</u>	<u>23,182,430</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	698,520	313,460	(385,060)	44.9%	310,578
Transfers Out	(5,774,220)	(3,240,059)	(2,534,161)	56.1%	(1,836,259)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,075,700)</u>	<u>(2,926,599)</u>	<u>(2,919,221)</u>	<u>57.7%</u>	<u>(1,525,681)</u>
TOTAL EXPENDITURES	<u>48,153,675</u>	<u>25,628,345</u>	<u>23,295,450</u>	<u>53.2%</u>	<u>24,708,111</u>
NET CHANGE IN FUND BALANCE	<u>(1,579,930)</u>	<u>(12,683,815)</u>			<u>(12,077,296)</u>
FUND BALANCE - BEGINNING OF YEAR	<u>16,483,464</u>	<u>16,483,464</u>			<u>14,704,028</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 14,903,534</u>	<u>\$ 3,799,649</u>			<u>\$ 2,626,732</u>

FLOYD COUNTY, GEORGIA

FIRE FUND

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

For the Month Ended July 31, 2016

(with comparative actual amounts for 2015)

Percentage of Year

58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 5,915,300	\$ 361,324	\$ (5,553,976)	6.1%	\$ 381,796
Interest Earned	1,000	897	(103)	89.7%	696
TOTAL REVENUES	<u>5,916,300</u>	<u>362,221</u>	<u>(5,554,079)</u>	<u>6.1%</u>	<u>382,492</u>
EXPENDITURES					
Public Safety	<u>6,233,150</u>	<u>3,636,004</u>	<u>2,597,146</u>	<u>58.3%</u>	<u>3,479,636</u>
TOTAL EXPENDITURES	<u>6,233,150</u>	<u>3,636,004</u>	<u>2,597,146</u>	<u>58.3%</u>	<u>3,479,636</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(316,850)	(3,273,783)	(8,151,225)	-52%	(3,097,143)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	116,667	83,333	58.3%	116,667
Transfer Out	<u>(125,000)</u>	<u>(72,917)</u>	<u>(52,083)</u>	<u>58.3%</u>	<u>(72,917)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>43,750</u>	<u>31,250</u>	<u>58.3%</u>	<u>43,750</u>
NET CHANGE IN FUND BALANCE	(241,850)	(3,230,033)			(3,053,393)
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>\$ (742,207)</u>			<u>\$ (802,371)</u>

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

Percentage of Year
58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 92,000	\$ 57,448	\$ (34,552)	62.4%	\$ 53,012
Interest Earned	-	267	267	N/A	245
TOTAL REVENUES	<u>92,000</u>	<u>57,715</u>	<u>(34,285)</u>	<u>62.7%</u>	<u>53,257</u>
EXPENDITURES					
Economic Development	12,000	-	12,000	0.0%	5,000
TOTAL EXPENDITURES	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>0.0%</u>	<u>5,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	80,000	57,715	(22,285)	72.1%	48,257
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	-	57,715			48,257
FUND BALANCE - BEGINNING OF YEAR	-	-			-
FUND BALANCE - YEAR TO DATE	<u>\$ -</u>	<u>\$ 57,715</u>			<u>\$ 48,257</u>

FLOYD COUNTY, GEORGIA

E 911 FUND

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

For the Month Ended July 31, 2016

(with comparative actual amounts for 2015)

Percentage of Year
58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Miscellaneous	\$ 5,000	\$ 2,115	\$ (2,885)	42.3%	\$ 1,217
Alarm Registration Fee	-	2,505	2,505	N/A	5,625
Charges for Services	1,630,000	936,336	(693,664)	57.4%	928,769
Interest Earned	1,000	456	(544)	45.6%	523
TOTAL REVENUES	<u>1,636,000</u>	<u>941,412</u>	<u>(694,588)</u>	<u>57.5%</u>	<u>936,133</u>
EXPENDITURES					
Salaries and Benefits	1,458,465	759,812	698,653	52.1%	740,580
Other Operating Costs	332,895	160,145	172,750	48.1%	109,181
Equipment	14,000	12,739	1,261	91.0%	136,413
TOTAL EXPENDITURES	<u>1,805,360</u>	<u>932,696</u>	<u>872,664</u>	<u>51.7%</u>	<u>986,173</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(169,360)	8,716	178,076	-5.1%	(50,040)
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(8,750)</u>	<u>(5,104)</u>	<u>(3,646)</u>	<u>58.3%</u>	<u>(5,104)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(8,750)</u>	<u>(5,104)</u>	<u>(3,646)</u>	<u>58.3%</u>	<u>(5,104)</u>
NET CHANGE IN FUND BALANCE	(178,110)	3,612			(55,144)
FUND BALANCE - BEGINNING OF YEAR	<u>514,148</u>	<u>514,148</u>			<u>665,712</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 336,038</u>	<u>\$ 517,760</u>			<u>\$ 610,568</u>

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

Percentage of Year
58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 361,300	\$ 218,014	\$ (143,286)	60.3%	\$ 197,698
Tower Lease	10,000	4,210	(5,790)	42.1%	-
Interest Earned	<u>100</u>	<u>292</u>	<u>192</u>	<u>292.5%</u>	<u>54</u>
TOTAL REVENUES	<u>371,400</u>	<u>222,517</u>	<u>(148,883)</u>	<u>59.9%</u>	<u>197,752</u>
EXPENDITURES					
Salaries and Benefits	75,360	39,960	35,400	53.0%	38,095
Other Operating Costs	125,185	58,028	67,157	46.4%	54,767
Equipment	1,500	1,470	30	98.0%	-
800 MHz Radio Tower Costs	<u>153,585</u>	<u>133</u>	<u>153,452</u>	<u>0.1%</u>	<u>8,928</u>
TOTAL EXPENDITURES	<u>355,630</u>	<u>99,591</u>	<u>256,039</u>	<u>28.0%</u>	<u>101,790</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,770	122,925	107,155	779.5%	95,962
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(16,310)</u>	<u>(9,514)</u>	<u>(6,796)</u>	<u>58.3%</u>	<u>(6,633)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(16,310)</u>	<u>(9,514)</u>	<u>(6,796)</u>	<u>58.3%</u>	<u>(6,633)</u>
NET CHANGE IN FUND BALANCE	(540)	113,411			89,329
FUND BALANCE - BEGINNING OF YEAR	<u>222,908</u>	<u>222,908</u>			<u>54,529</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 222,368</u>	<u>\$ 336,319</u>			<u>\$ 143,858</u>

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

Percentage of Year
58.3%

	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	57	(33)	63.6%	65
TOTAL REVENUES	43,235	57	(43,178)	0.1%	65
EXPENDITURES					
Salaries and Benefits	88,035	48,618	39,417	55.2%	44,481
Other Operating Costs	80,220	31,794	48,426	39.6%	34,238
Grants	16,350	6,000	10,350	36.7%	21,277
TOTAL EXPENDITURES	184,605	86,412	98,193	46.8%	99,995
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(141,370)	(86,355)	55,015	61.1%	(99,931)
OTHER FINANCING SOURCES (USES)					
Transfers In	130,000	75,833	(54,167)	58.3%	84,700
Transfers Out	(17,250)	(10,063)	7,188	58.3%	(10,063)
TOTAL OTHER FINANCING SOURCES (USES)	112,750	65,771	(46,979)	58.3%	74,638
NET CHANGE IN FUND BALANCE	(28,620)	(20,584)			(25,293)
FUND BALANCE - BEGINNING OF YEAR	66,731	66,731			62,520
FUND BALANCE - YEAR TO DATE	\$ 38,111	\$ 46,147			\$ 37,227

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

Percentage of Year
58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 30,000	\$ 18,818	\$ (11,182)	62.7%	\$ 17,118
Interest Earned	-	251	251	N/A	250
TOTAL REVENUES	<u>30,000</u>	<u>19,069</u>	<u>(10,931)</u>	<u>63.6%</u>	<u>17,367</u>
EXPENDITURES					
General Government	17,900	9,352	8,548	52.2%	8,743
Equipment	-	-	-	0.0%	13,288
TOTAL EXPENDITURES	<u>17,900</u>	<u>9,352</u>	<u>8,548</u>	<u>52.2%</u>	<u>22,030</u>
NET CHANGE IN FUND BALANCE	12,100	9,716			(4,663)
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>\$ 244,317</u>			<u>\$ 238,619</u>

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

Percentage of Year
58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 1,219,300	\$ 141,870	\$ (1,077,430)	11.6%	\$ 152,312
Interest Earned	<u>1,500</u>	<u>1,545</u>	<u>45</u>	<u>103.0%</u>	<u>1,103</u>
TOTAL REVENUES	<u>1,220,800</u>	<u>143,415</u>	<u>(1,077,385)</u>	<u>11.7%</u>	<u>153,415</u>
EXPENDITURES					
Salaries and Benefits	336,035	128,136	207,899	38.1%	123,096
Other Operating Costs	28,990	11,791	17,199	40.7%	10,548
Utilities	17,030	9,672	7,359	56.8%	10,414
Remote Site Operations	232,500	124,847	107,653	53.7%	135,498
Tipping Fees	<u>335,000</u>	<u>186,171</u>	<u>148,829</u>	<u>55.6%</u>	<u>180,028</u>
TOTAL EXPENDITURES	<u>949,555</u>	<u>460,616</u>	<u>488,939</u>	<u>48.5%</u>	<u>459,584</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(440,000)</u>	<u>(233,333)</u>	<u>206,667</u>	<u>53.0%</u>	<u>(233,333)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(440,000)</u>	<u>(233,333)</u>	<u>206,667</u>	<u>53.0%</u>	<u>(233,333)</u>
NET CHANGE IN FUND BALANCE	(168,755)	(550,535)			(539,503)
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>\$ 1,160,920</u>	<u>\$ 779,140</u>			<u>\$ 803,636</u>

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

Percentage of Year
58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 300	\$ 154	\$ (146)	51.3%	\$ 138
Miscellaneous	<u>52,400</u>	<u>44,315</u>	<u>(8,085)</u>	<u>84.6%</u>	<u>52,108</u>
TOTAL REVENUES	<u>52,700</u>	<u>44,469</u>	<u>(8,231)</u>	<u>84.4%</u>	<u>52,246</u>
EXPENDITURES					
Maintenance	<u>52,700</u>	<u>32,084</u>	<u>20,616</u>	<u>60.9%</u>	<u>4,860</u>
TOTAL EXPENDITURES	<u>52,700</u>	<u>32,084</u>	<u>20,616</u>	<u>60.9%</u>	<u>4,860</u>
NET CHANGE IN FUND BALANCE	-	12,385			47,386
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>\$ 169,689</u>			<u>\$ 161,163</u>

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

Percentage of Year
58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 458,800	\$ 246,069	\$ (212,731)	53.6%	\$ 243,709
Transportation Charges	98,000	41,719	(56,281)	42.6%	56,451
Interest Earned	500	178	(322)	35.6%	314
TOTAL REVENUES	<u>557,300</u>	<u>287,966</u>	<u>(269,334)</u>	<u>51.7%</u>	<u>300,474</u>
EXPENDITURES					
OPERATING:					
Salaries and Benefits	855,935	418,851	437,084	48.9%	444,966
Other Operating Costs	165,720	75,719	90,001	45.7%	69,079
Utilities	35,000	17,066	17,934	48.8%	18,264
TOTAL OPERATING	<u>1,056,655</u>	<u>511,636</u>	<u>545,019</u>	<u>48.4%</u>	<u>532,309</u>
TRANSPORTATION:					
Salaries and Benefits	40,475	22,371	18,104	55.3%	19,109
Other Operating Cost	40	8	32	21.2%	36
Gas and Oil	17,700	8,585	9,115	48.5%	10,323
Repairs and Maintenance	5,000	2,720	2,280	54.4%	3,027
TOTAL TRANSPORTATION	<u>63,215</u>	<u>33,684</u>	<u>29,531</u>	<u>53.3%</u>	<u>32,495</u>
TOTAL EXPENDITURES	<u>1,119,870</u>	<u>545,320</u>	<u>574,550</u>	<u>48.7%</u>	<u>564,804</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	522,570	301,298	(221,273)	57.7%	200,150
TOTAL OTHER FINANCING SOURCES (USES)	<u>522,570</u>	<u>301,298</u>	<u>(221,273)</u>	<u>57.7%</u>	<u>200,150</u>
NET CHANGE IN FUND BALANCE	(40,000)	43,944			(64,179)
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>\$ 119,271</u>			<u>\$ 165,249</u>

FLOYD COUNTY, GEORGIA
1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended July 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	2,352,914	1,300	773
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	<u>33,552,378</u>	<u>39,064,360</u>	<u>39,067,477</u>	<u>1,300</u>	<u>773</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>\$ 742,962</u>	<u>\$ (742,000)</u>	<u>\$ 773</u>

FLOYD COUNTY, GEORGIA
2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended July 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					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,652,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,079,000	1,087,326	750	649
Total Revenues	<u>27,050,000</u>	<u>31,731,000</u>	<u>31,738,685</u>	<u>750</u>	<u>649</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>\$ 459,979</u>	<u>\$ (459,200)</u>	<u>\$ 649</u>

FLOYD COUNTY, GEORGIA
2006 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended July 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>	-	-
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>	-	-
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>	-	-
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>	-	-
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>	-	-
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>	-	-
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>	-	-
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 July 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					
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	185,067	5,000	3,897
Total Revenues	<u>44,498,380</u>	<u>46,623,810</u>	<u>46,565,823</u>	<u>68,500</u>	<u>35,731</u>
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	<u>42,298,380</u>	<u>44,946,510</u>	<u>43,226,808</u>	<u>721,560</u>	<u>590,760</u>
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)	<u>(2,200,000)</u>	<u>(677,300)</u>	<u>(676,566)</u>	<u>-</u>	<u>-</u>
Transfers Out	-	(1,000,000)	(1,000,000)	-	-
Excess (Deficiency) of Revenues over Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,662,449</u>	<u>\$ (653,060)</u>	<u>\$ (555,029)</u>

FLOYD COUNTY, GEORGIA
2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended July 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:					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 38,770,000	\$ 18,511,830	\$ 7,876,440	\$ 4,727,066
City of Rome	23,617,000	23,617,000	11,268,040	4,796,880	2,877,138
City of Cave Spring	2,591,000	2,591,000	1,237,190	526,680	315,899
Interest Earned	-	-	42,784	10,000	18,374
Miscellaneous Revenue	-	-	221,552	-	106,547
Total Revenues	<u>64,978,000</u>	<u>64,978,000</u>	<u>31,281,396</u>	<u>13,210,000</u>	<u>8,045,024</u>
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	5,761,000	64,601	1,408,500	64,601
Animal Control Facility	5,700,000	5,700,000	2,516,083	5,290,425	1,869,677
County Case Management Software	500,000	500,000	60	499,940	-
Recycling Center	1,379,000	1,379,000	40,084	1,338,900	-
County Public Safety Range/Special Ops	900,000	900,000	393,216	900,000	296,896
Energy Efficiency in County Buildings	1,700,000	1,700,000	1,388,103	841,300	625,526
Jail Improvements	1,900,000	1,900,000	1,759,282	200,000	491
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	100	2,200,000	100
Forum Upgrades	1,400,000	1,400,000	377,142	1,399,880	188,222
Everett Springs Water Line Extension	5,800,000	5,800,000	-	-	-
Barron Road and Calhoun Road Improvements	130,000	130,000	141,775	-	-
County Infrastructure Improvements	1,400,000	1,400,000	83,590	485,000	80,985
County Public Works & Public Safety Equipment	1,400,000	1,400,000	266,537	141,430	-
Industrial Property	8,000,000	7,993,800	16,945	4,270	4,270
Playground Improvements	600,000	600,000	4,525	599,275	-
City of Rome					
Tennis Center	11,400,000	11,400,000	8,201,211	9,800,000	5,253,496
Jackson Hill/ Tourism Development	200,000	200,000	27,050	10,970	10,970
Trail Connectivity Expansion	1,800,000	1,800,000	8,989	-	-
City Hall/Auditorium Modernization	1,700,000	1,700,000	1,649,442	280,000	376,651
Downtown Visitor Information Center	50,000	50,000	50,000	-	-
Fire Tankers, Trucks & Facility Upgrade	750,000	750,000	343,137	500,000	224,806
City Police Training Facility Upgrade	396,000	396,000	386,488	-	-
Unity Point/South Broad Bridge	1,800,000	1,800,000	-	-	-
Burnett Ferry Road Improvements	2,721,000	2,721,000	22,400	2,500,000	-
Chulio Hills Back Entrance	800,000	800,000	5,524	-	-
Countywide Sewer Improvements	1,000,000	1,000,000	64,994	500,000	-
City Street Milling and Paving	500,000	500,000	204,659	100,000	-
Playground Improvements	500,000	500,000	4,800	-	-
City of Cave Spring					
Historic Fannin Hall Rehabilitation	2,591,000	2,591,000	1,069,009	545,000	295,320
Administrative Fees	-	6,200	6,461	5,000	289
Total Expenditures	<u>64,978,000</u>	<u>64,978,000</u>	<u>19,096,206</u>	<u>29,549,890</u>	<u>9,292,301</u>
Other Financing Sources (Uses)					
Transfers Out	-	-	-	(30,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(30,000)</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,185,190</u>	<u>\$ (16,369,890)</u>	<u>\$ (1,247,277)</u>

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

Percentage of Year
58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 6,846,750	\$ 3,980,797	\$ (2,865,953)	58.1%	\$ 3,922,396
Rental Fees	9,000	6,388	(2,612)	71.0%	6,150
Miscellaneous	30,000	25,760	(4,240)	85.9%	-
TOTAL OPERATING REVENUES	<u>6,885,750</u>	<u>4,012,945</u>	<u>(2,872,805)</u>	<u>58.3%</u>	<u>3,928,546</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	658,630	275,102	383,528	41.8%	270,332
Supplies and Other Expenses	264,005	192,216	71,789	72.8%	179,130
Equipment	21,400	10,159	11,241	47.5%	4,800
Depreciation	8,675	5,406	3,269	62.3%	10,406
	<u>952,710</u>	<u>482,883</u>	<u>469,827</u>	<u>50.7%</u>	<u>464,668</u>
Water Distribution					
Salaries and Benefits	823,690	383,956	439,734	46.6%	398,795
Supplies and Other Expenses	484,600	236,931	247,669	48.9%	220,673
Equipment	9,200	7,637	1,563	83.0%	325,799
Purchased Water	900,000	359,824	540,176	40.0%	497,762
Water Meters	300,000	26,550	273,450	8.9%	106,996
Utilities	275,000	153,383	121,617	55.8%	147,855
Depreciation	1,256,630	736,015	520,615	58.6%	826,109
	<u>4,049,120</u>	<u>1,904,296</u>	<u>2,144,824</u>	<u>47.0%</u>	<u>2,523,989</u>
Water Treatment Plant					
Salaries and Benefits	378,095	194,156	183,939	51.4%	196,601
Supplies and Other Expenses	151,590	93,283	58,307	61.5%	52,189
Equipment	11,000	-	11,000	0.0%	10,104
Utilities	70,000	38,834	31,166	55.5%	39,537
Depreciation	60,710	35,411	25,299	58.3%	35,411
	<u>671,395</u>	<u>361,684</u>	<u>309,711</u>	<u>53.9%</u>	<u>333,842</u>
TOTAL OPERATING EXPENSES	<u>5,673,225</u>	<u>2,748,863</u>	<u>2,924,362</u>	<u>48.5%</u>	<u>3,322,499</u>
OPERATING INCOME (LOSS)	1,212,525	1,264,082	51,557	104.3%	606,047
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(315,795)	(191,870)	123,925	60.8%	(195,045)
Amortization of Bond Costs	(9,400)	(4,047)	5,353	43.1%	(5,463)
Gain on sale of fixed assets	-	121	121	0.0%	-
Intergovernmental	100,000	50,054	(49,946)	50.1%	49,786
Interest Earned	20,000	17,735	(2,265)	88.7%	10,282
Transfer from Fire Fund	125,000	72,917	(52,083)	58.3%	72,917
Transfer to General Fund	(217,500)	(126,875)	90,625	58.3%	(126,875)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(297,695)</u>	<u>(181,965)</u>	<u>115,730</u>	<u>61.1%</u>	<u>(194,398)</u>
CHANGE IN NET POSITION	914,830	1,082,117			411,649
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>\$ 37,809,679</u>	<u>\$ 37,976,966</u>			<u>\$ 35,849,580</u>

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

Percentage of Year
58.3%

	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	3,796,694	(3,050,056)	55.5%	3,781,695
Rental Fees	9,000	7,300	(1,700)	81.1%	6,943
Miscellaneous	30,000	63,061	33,061	210.2%	-
Interest Earned	20,000	17,735	(2,265)	88.7%	10,282
Transfer from Fire Fund	125,000	72,917	(52,083)	58.3%	72,917
Gain on sale of fixed assets	-	121	121	N/A	-
TOTAL CASH INCREASES	7,130,750	4,007,882	(3,122,868)	56.2%	3,921,623
CASH DECREASES					
Water Administration					
Salaries and Benefits	658,630	277,621	381,009	42.2%	308,336
Supplies and Other Expenses	264,005	201,665	62,340	76.4%	187,566
Equipment	21,400	10,159	11,241	47.5%	4,800
Interest and Fiscal Charges	315,795	171,392	144,403	54.3%	195,045
Transfer to General Fund	217,500	126,875	90,625	58.3%	126,875
	1,477,330	787,712	689,618	53.3%	822,622
Water Distribution					
Salaries and Benefits	823,690	385,392	438,298	46.8%	465,520
Supplies and Other Expenses	484,600	236,692	247,908	48.8%	206,375
Equipment	9,200	7,637	1,563	83.0%	294,429
Purchased Water	900,000	364,617	535,383	40.5%	501,647
Water Meters	300,000	26,550	273,450	8.9%	102,093
Utilities	275,000	158,197	116,803	57.5%	148,449
	2,792,490	1,179,085	1,613,405	42.2%	1,718,513
Water Treatment Plant					
Salaries and Benefits	378,095	194,508	183,587	51.4%	223,789
Supplies and Other Expenses	151,590	73,368	78,222	48.4%	51,687
Equipment	11,000	-	11,000	0.0%	10,104
Utilities	70,000	32,820	37,180	46.9%	38,233
	610,685	300,696	309,989	49.2%	323,813
Water Capital	3,428,500	380,758	3,047,742	11.1%	-
TOTAL CASH DECREASES	8,309,005	2,648,251	5,660,754	31.9%	2,864,948
NET INCREASE (DECREASE)	(1,178,255)	1,359,632			1,056,675
CHANGE IN BALANCE SHEET		(114,778)			(428,780)
CASH - BEGINNING OF YEAR		9,787,449			8,569,345
CASH - YEAR TO DATE		\$ 11,032,303			\$ 9,197,240

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

Percentage of Year
58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 7,000	\$ 4,391	\$ (2,609)	62.7%	\$ 3,955
Fuel Sales	724,000	330,775	(393,225)	45.7%	348,715
Rental Fees	275,600	149,878	(125,722)	54.4%	161,004
Miscellaneous	<u>27,000</u>	<u>15,117</u>	<u>(11,883)</u>	<u>56.0%</u>	<u>26,028</u>
TOTAL OPERATING REVENUES	<u>1,033,600</u>	<u>500,161</u>	<u>(533,439)</u>	<u>48.4%</u>	<u>539,702</u>
OPERATING EXPENSES					
Salaries and Benefits	268,025	136,500	131,525	50.9%	134,525
Supplies and Other Expenses	219,740	87,944	131,796	40.0%	88,226
Utilities	70,000	33,946	36,054	48.5%	40,391
Equipment	22,830	12,443	10,387	54.5%	6,477
Air Show Expenses	51,500	-	51,500	0.0%	-
Depreciation	676,220	397,026	279,194	58.7%	420,144
Cost of Goods Sold	<u>522,800</u>	<u>203,046</u>	<u>319,754</u>	<u>38.8%</u>	<u>216,270</u>
TOTAL OPERATING EXPENSES	<u>1,831,115</u>	<u>870,905</u>	<u>960,210</u>	<u>47.6%</u>	<u>906,033</u>
OPERATING INCOME (LOSS)	(797,515)	(370,744)	426,771	46.5%	(366,331)
NON-OPERATING INCOME (LOSS)					
Interest Earned	1,000	469	(531)	46.9%	566
Transfers Out	<u>(202,435)</u>	<u>(29,750)</u>	<u>172,685</u>	<u>14.7%</u>	<u>(29,750)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>(201,435)</u>	<u>(29,281)</u>	<u>172,154</u>	<u>14.5%</u>	<u>(29,184)</u>
CHANGE IN NET POSITION	(998,950)	(400,025)			(395,515)
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>\$ 6,732,954</u>	<u>\$ 7,331,879</u>			<u>\$ 7,390,810</u>

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

Percentage of Year
58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 7,000	\$ 4,391	\$ (2,609)	62.7%	\$ 4,126
Fuel Sales	724,000	319,998	(404,002)	44.2%	348,290
Rental Fees	275,600	144,599	(131,001)	52.5%	149,764
Miscellaneous	27,000	13,750	(13,250)	50.9%	7,056
Interest Earned	1,000	469	(531)	46.9%	566
TOTAL CASH INCREASES	<u>1,034,600</u>	<u>483,207</u>	<u>(551,393)</u>	<u>46.7%</u>	<u>509,802</u>
CASH DECREASES					
Salaries and Benefits	265,985	136,496	129,489	51.3%	134,123
Supplies and Other Expenses	219,740	87,944	131,796	40.0%	88,657
Utilities	70,000	33,983	36,017	48.5%	40,391
Equipment	22,830	12,443	10,387	54.5%	6,477
Air Show Improvements	51,500	-	51,500	0.0%	-
Transfers Out	202,435	29,750	172,685	14.7%	29,750
Cost of Goods Sold	522,800	203,046	319,754	38.8%	216,270
TOTAL CASH DECREASES	<u>1,355,290</u>	<u>503,662</u>	<u>851,628</u>	<u>37.2%</u>	<u>515,668</u>
NET INCREASE (DECREASE)	(320,690)	(20,455)			(5,866)
CHANGE IN BALANCE SHEET		9,015			(41,968)
CASH - BEGINNING OF YEAR		<u>449,864</u>			<u>544,660</u>
CASH - YEAR TO DATE		<u>\$ 438,424</u>			<u>\$ 496,826</u>

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

Percentage of Year
58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 84,000	\$ 30,333	\$ (53,667)	36.1%	\$ 27,533
Charges for Services	134,900	64,109	(70,791)	47.5%	93,990
Rental Fees	125,000	63,490	(61,510)	50.8%	111,548
Miscellaneous	<u>(10,500)</u>	<u>60</u>	<u>10,560</u>	<u>-0.6%</u>	<u>(8,745)</u>
TOTAL OPERATING REVENUES	<u>333,400</u>	<u>157,992</u>	<u>(175,408)</u>	<u>47.4%</u>	<u>224,326</u>
EXPENSES					
Salaries and Benefits	254,295	100,320	153,975	39.5%	132,906
Supplies and Other Expenses	279,810	87,548	192,262	31.3%	107,245
Depreciation	252,600	147,321	105,279	58.3%	148,511
Utilities	<u>215,000</u>	<u>115,223</u>	<u>99,777</u>	<u>53.6%</u>	<u>118,447</u>
TOTAL OPERATING EXPENSES	<u>1,001,705</u>	<u>450,412</u>	<u>551,293</u>	<u>45.0%</u>	<u>507,109</u>
OPERATING INCOME (LOSS)	<u>(668,305)</u>	<u>(292,420)</u>	<u>375,885</u>	<u>43.8%</u>	<u>(282,783)</u>
NON-OPERATING INCOME (LOSS)					
Interest Earned	700	547	(153)	78.1%	579
Transfers In	<u>275,000</u>	<u>160,417</u>	<u>(114,583)</u>	<u>58.3%</u>	<u>160,417</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>275,700</u>	<u>160,964</u>	<u>(114,736)</u>	<u>58.4%</u>	<u>160,996</u>
CHANGE IN NET POSITION	<u>(392,605)</u>	<u>(131,456)</u>			<u>(121,787)</u>
NET POSITION - BEGINNING OF YEAR	<u>5,372,499</u>	<u>5,372,499</u>			<u>5,626,898</u>
NET POSITION - YEAR TO DATE	<u>\$ 4,979,894</u>	<u>\$ 5,241,043</u>			<u>\$ 5,505,111</u>

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

Percentage of Year
58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 84,000	\$ 28,963	\$ (55,037)	34.5%	\$ 45,118
Charges for Services	134,900	72,086	(62,814)	53.4%	99,251
Rental Fees	125,000	67,162	(57,838)	53.7%	99,483
Miscellaneous	(10,500)	282	10,782	-2.7%	(9,479)
Interest Earned	700	547	(153)	78.1%	579
Transfers In	<u>275,000</u>	<u>160,417</u>	<u>(114,583)</u>	<u>58.3%</u>	<u>160,417</u>
TOTAL CASH INCREASES	<u>609,100</u>	<u>329,457</u>	<u>(279,643)</u>	<u>54.1%</u>	<u>395,369</u>
CASH DECREASES					
Salaries and Benefits	253,325	99,365	153,960	39.2%	151,602
Supplies and Other Expenses	279,810	90,889	188,921	32.5%	118,456
Equipment	-	-	-	N/A	-
Utilities	<u>215,000</u>	<u>121,239</u>	<u>93,761</u>	<u>56.4%</u>	<u>119,242</u>
TOTAL CASH DECREASES	<u>748,135</u>	<u>311,493</u>	<u>436,642</u>	<u>41.6%</u>	<u>389,300</u>
NET INCREASE (DECREASE)	(139,035)	17,964			6,069
CHANGE IN BALANCE SHEET		18,429			(211,319)
CASH - BEGINNING OF YEAR		<u>490,737</u>			<u>513,601</u>
CASH - YEAR TO DATE		<u>\$ 527,130</u>			<u>\$ 308,351</u>

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

Percentage of Year
58.3%

	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>161,194</u>	<u>(313,806)</u>	<u>33.9%</u>	<u>185,564</u>
TOTAL OPERATING REVENUES	<u>635,000</u>	<u>198,489</u>	<u>(436,511)</u>	<u>31.3%</u>	<u>230,677</u>
EXPENSES					
Salaries and Benefits	439,870	199,884	239,986	45.4%	218,926
Supplies and Other Expenses	328,910	133,906	195,004	40.7%	148,804
Equipment	9,400	-	9,400	0.0%	-
Depreciation	42,300	24,396	17,904	57.7%	20,205
Utilities	<u>47,500</u>	<u>38,352</u>	<u>9,148</u>	<u>80.7%</u>	<u>26,677</u>
TOTAL OPERATING EXPENSES	<u>867,980</u>	<u>396,538</u>	<u>471,442</u>	<u>45.7%</u>	<u>414,612</u>
OPERATING INCOME (LOSS)	(232,980)	(198,049)	34,931	85.0%	(183,935)
NON-OPERATING INCOME (LOSS)					
Interest Earned	500	325	(175)	65.0%	546
Transfers Out	<u>(26,550)</u>	<u>(15,488)</u>	<u>11,063</u>	<u>58.3%</u>	<u>(15,488)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>(26,050)</u>	<u>(15,163)</u>	<u>10,887</u>	<u>58.2%</u>	<u>(14,942)</u>
CHANGE IN NET POSITION	(259,030)	(213,212)			(198,877)
NET POSITION - BEGINNING OF YEAR	<u>734,544</u>	<u>734,544</u>			<u>969,378</u>
NET POSITION - YEAR TO DATE	<u>\$ 475,514</u>	<u>\$ 521,332</u>			<u>\$ 770,501</u>

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

Percentage of Year
58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental					
Solid Waste Commission	\$ 160,000	\$ 94,422	\$ (65,578)	59.0%	\$ 157,813
Interest Earned	500	325	(175)	65.0%	546
Material Sales	475,000	201,468	(273,532)	42.4%	272,410
Insurance Reimbursement	-	-	-	N/A	-
TOTAL CASH INCREASES	<u>635,500</u>	<u>296,215</u>	<u>(339,285)</u>	<u>46.6%</u>	<u>430,769</u>
CASH DECREASES					
Salaries and Benefits	439,870	200,362	239,508	45.6%	218,106
Supplies and Other Expenses	328,910	136,168	192,742	41.4%	150,923
Equipment	9,400	-	9,400	0.0%	-
Utilities	47,500	38,352	9,148	80.7%	26,677
Transfers Out	26,550	15,488	11,062	58.3%	15,488
TOTAL CASH DECREASES	<u>852,230</u>	<u>390,370</u>	<u>461,860</u>	<u>45.8%</u>	<u>411,194</u>
NET INCREASE (DECREASE)	(216,730)	(94,156)			19,575
CHANGE IN BALANCE SHEET		4,928			(25,553)
CASH - BEGINNING OF YEAR		<u>344,829</u>			<u>500,064</u>
CASH - YEAR TO DATE		<u>\$ 255,602</u>			<u>\$ 494,085</u>

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

Percentage of Year
58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 28,000	\$ 13,512	\$ (14,488)	48.3%	\$ 14,381
Fines & Forfeitures	3,000	-	(3,000)	0.0%	146
Interest Earned	200	58	(142)	29.0%	80
Donations	-	-	-	N/A	200
Miscellaneous	750	1,464	714	195.2%	832
TOTAL REVENUES	<u>31,950</u>	<u>15,034</u>	<u>(16,916)</u>	<u>47.1%</u>	<u>15,639</u>
EXPENDITURES					
Salaries and Benefits	406,215	219,379	186,836	54.0%	207,684
Other Operating Costs	83,960	45,080	38,880	53.7%	49,189
TOTAL EXPENDITURES	<u>490,175</u>	<u>264,459</u>	<u>225,716</u>	<u>54.0%</u>	<u>256,873</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(458,225)	(249,425)	(208,800)	54.4%	(241,234)
OTHER FINANCING SOURCES (USES)					
Transfers In	454,995	265,414	189,581	58.3%	263,008
TOTAL OTHER FINANCING SOURCES (USES)	<u>454,995</u>	<u>265,414</u>	<u>189,581</u>	<u>58.3%</u>	<u>263,008</u>
NET CHANGE IN FUND BALANCE	(3,230)	15,989			21,774
FUND BALANCE - BEGINNING OF YEAR	<u>33,636</u>	<u>33,636</u>			<u>28,039</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 30,406</u>	<u>\$ 49,625</u>			<u>\$ 49,813</u>

THIS PAGE INTENTIONALLY LEFT BLANK

ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Month Ended July 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Transfers from Floyd County	\$ -	\$ -	\$ -	N/A	\$ 1,084,067
Miscellaneous Revenues	7,700	7,232	(468)	93.9%	3,385
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	48,000	46,694	(1,306)	97.3%	45,607
Other Programs	108,500	65,160	(43,340)	60.1%	80,111
Gymnastics	318,310	201,972	(116,338)	63.5%	227,723
Special Populations Services	69,220	42,684	(26,536)	61.7%	43,013
Concessions	182,000	107,427	(74,573)	59.0%	121,204
Coosa River Trading Post	88,900	51,797	(37,103)	58.3%	54,586
Rome-Floyd Tennis Center	-	-	-	N/A	63,901
Etowah Park Golf Practice	9,000	5,500	(3,500)	61.1%	6,000
Youth Athletics	301,140	182,841	(118,299)	60.7%	180,615
Adult Athletics	44,600	-	(44,600)	0.0%	571
Scoreboards	30,000	-	(30,000)	0.0%	2,290
Recreation Centers	152,200	134,995	(17,205)	88.7%	118,739
Parks & Recreation Services	140,000	52,990	(87,010)	37.8%	70,302
Barron Stadium	-	-	-	N/A	36,950
Hall of Fame	20,600	7,252	(13,348)	35.2%	6,085
Senior Promotions	10,000	5,220	(4,781)	52.2%	4,306
TOTAL REVENUES	<u>1,560,170</u>	<u>911,764</u>	<u>(648,406)</u>	<u>58.4%</u>	<u>2,149,454</u>

ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Month Ended July 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 740,815	\$ 452,100	\$ (288,715)	61.0%	\$ 467,837
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	39,095	23,222	(15,873)	59.4%	31,834
Other Programs	78,770	40,933	(37,837)	52.0%	57,014
Gymnastics	253,040	143,192	(109,848)	56.6%	173,441
Special Populations Services	55,340	16,524	(38,816)	29.9%	16,135
Concessions	161,040	90,749	(70,291)	56.4%	95,955
Coosa River Trading Post	75,645	42,157	(33,488)	55.7%	46,599
Rome-Floyd Tennis Center	8,620	15,044	6,424	174.5%	71,626
Sports Division Administration	139,840	77,887	(61,953)	55.7%	78,648
Youth Athletics	180,365	80,540	(99,825)	44.7%	83,879
Adult Athletics	16,585	-	(16,585)	0.0%	35
Scoreboards	3,000	-	(3,000)	0.0%	240
Recreation Centers	249,870	155,671	(94,199)	62.3%	145,508
Recreation Services Administration	175,965	88,721	(87,244)	50.4%	98,867
Parks & Recreation Services	1,081,435	524,770	(556,665)	48.5%	635,051
Buildings	61,000	35,572	(25,428)	58.3%	39,336
Barron Stadium	-	-	-	N/A	34,111
Shop	135,600	102,200	(33,400)	75.4%	107,990
Hall of Fame	17,300	14,088	(3,212)	81.4%	7,462
Senior Promotions	10,000	5,465	(4,535)	54.6%	5,364
TOTAL EXPENDITURES	3,513,325	1,908,835	(1,604,490)	54.3%	2,196,932
OTHER FINANCING SOURCES (USES)					
Transfers In	1,858,400	1,084,067	(774,333)	58.3%	-
TOTAL OTHER FINANCING SOURCES (USES)	1,858,400	1,084,067	(774,333)	58.3%	-
NET CHANGE IN FUND BALANCE	(94,755)	86,996			(47,478)
FUND BALANCE - BEGINNING OF YEAR	301,352	301,352			301,644
FUND BALANCE - YEAR TO DATE	\$ 206,597	\$ 388,348			\$ 254,166

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

Percentage of Year
58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 4,915,020	\$ 2,867,095	\$ (2,047,925)	58.3%	\$ 2,780,167
Employees	1,657,000	860,206	(796,794)	51.9%	859,092
Retirees	98,600	67,745	(30,855)	68.7%	65,098
Premiums Paid By Others	16,000	4,945	(11,055)	30.9%	7,421
Interest Earned	4,000	6,328	2,328	158.2%	3,170
Wellness Grant	6,000	-	(6,000)	0.0%	-
TOTAL REVENUES	<u>6,696,620</u>	<u>3,806,319</u>	<u>(2,890,301)</u>	<u>56.8%</u>	<u>3,714,948</u>
EXPENDITURES					
Salary and Benefits	58,035	30,795	27,240	53.1%	29,401
Reinsurance Contributions	28,000	-	28,000	0.0%	55,388
Other Costs	53,585	8,096	45,489	15.1%	6,181
Professional Fees	125,000	78,361	46,639	62.7%	61,995
Claims	5,324,000	2,806,663	2,517,337	52.7%	2,681,385
Premium Payments	650,000	345,003	304,997	53.1%	307,044
HRA Payments	188,000	77,312	110,688	41.1%	91,328
Administrative Fees	<u>270,000</u>	<u>149,478</u>	<u>120,522</u>	<u>55.4%</u>	<u>150,233</u>
TOTAL EXPENDITURES	<u>6,696,620</u>	<u>3,495,708</u>	<u>3,200,912</u>	<u>52.2%</u>	<u>3,382,955</u>
NET CHANGE IN FUND BALANCE	-	310,611			331,993
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>\$ 4,084,003</u>			<u>\$ 3,338,341</u>

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

Percentage of Year
58.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Transfers In	\$ 746,000	\$ 474,827	\$ (271,173)	63.6%	\$ 599,323
Recreation Contribution	85,000	63,750	(21,250)	75.0%	63,750
Reimbursements	<u>160,000</u>	<u>30,391</u>	<u>(129,609)</u>	<u>19.0%</u>	<u>94,292</u>
TOTAL REVENUES	<u>991,000</u>	<u>568,968</u>	<u>(422,032)</u>	<u>57.4%</u>	<u>757,365</u>
EXPENDITURES					
Management Services	25,000	18,749	6,251	75.0%	18,694
Excess Insurance	116,000	115,678	322	99.7%	110,994
Claims	850,000	490,171	359,829	57.7%	629,811
Reserves - County	-	(143,196)	143,196	N/A	12,737
Reserves - Recreation	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>(16,851)</u>
TOTAL EXPENDITURES	<u>991,000</u>	<u>481,402</u>	<u>509,598</u>	<u>48.6%</u>	<u>755,385</u>
NET CHANGE IN FUND BALANCE	-	87,566			1,979
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>\$ (703,217)</u>			<u>\$ (890,668)</u>

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

	<u>Budget</u>	<u>YTD Expenditures</u>
Appropriation of Jail Surcharge Fund Balance	\$ 191,000	\$ 114,133
Revenues:		
Interest Earned	-	133
Transfer from General Fund	1,108,080	431,247
Transfer from Debt Service	77,830	-
Transfer from Airport Fund	151,435	-
Transfer from Solid Waste	40,000	-
Total Revenues and Appropriations of Fund Balances	<u>\$ 1,568,345</u>	<u>\$ 545,512</u>
Expenditures:		
Elections		
State Mandated Upgrades	\$ 60,000	\$ -
	60,000	-
Sheriff		
4 Vehicles @ \$27,000 each	J.S. 108,000	92,409
	108,000	92,409
RICO Funding	(114,775)	(114,759)
5 Vehicles	114,775	114,759
	-	-
Auto Tank Gauge at Jail	10,000	-
	10,000	-
Coroner		
Morgue	25,000	-
	25,000	-
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)	(74,591)
Insurance Proceeds (totaled vehicle)	(4,500)	(4,611)
1 Patrol Vehicle	35,000	34,145
2 C.I.D. Vehicles @ \$25,000 each	50,000	45,056
	-	-
GEMA BWS SHO15089 Revenue	(1,895)	-
GEMA BWS SHO15089	1,895	1,024
	-	1,024

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

	<u>Budget</u>	<u>YTD Expenditures</u>
Facilities Management		
Carpet in Judicial Building (2015 carryover)	\$ 12,000	\$ 9,966
Jail Boiler	29,850	29,840
	<u>41,850</u>	<u>39,806</u>
Public Roads		
2 - Pickup Trucks (2015 carryover)	48,000	47,326
Truck with Spraying Unit (Replace #190)	75,000	-
Truck with Striping Equipment (Replace #271)	75,000	-
	<u>198,000</u>	<u>47,326</u>
Paving		
State of Georgia - LMIG	(786,970)	(455,977)
LMIG Paving	786,970	550,700
Preparation and Paving	75,000	653
	<u>75,000</u>	<u>95,376</u>
Drainage		
Materials	10,000	1,753
	<u>10,000</u>	<u>1,753</u>
Engineering		
Vehicle (Replace #138)	30,000	-
	<u>30,000</u>	<u>-</u>
Prison		
Vehicle (Replace #121)	J.S. 25,000	19,759
Vehicle (Replace #13)	J.S. 35,000	32,269
Facility/Departmental Digital Camera Upgrade	20,000	5,876
Kitchen Serving Line	35,000	4,703
Body Cameras	J.S. 23,000	21,724
	<u>138,000</u>	<u>84,331</u>
Solid Waste		
Vehicle (Replace #122)	30,000	22,642
Fence at Shannon Remote Site	10,000	5,319
	<u>40,000</u>	<u>27,961</u>
Tax Appraisers		
Vehicle (Replace #196)	20,000	20,090
Property Revaluation - Year 1	16,000	16,000
	<u>36,000</u>	<u>36,090</u>
Redmond Trail		
Redmond Trail Expenses	-	2,295
	<u>-</u>	<u>2,295</u>

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

	<u>Budget</u>	<u>YTD Expenditures</u>
Tax Commissioner		
Printers	\$ 2,000	\$ 1,888
Tax Software Upgrade	73,000	-
	<u>75,000</u>	<u>1,888</u>
Magistrate Court		
Vehicle (Replace #77531)	20,000	19,340
	<u>20,000</u>	<u>19,340</u>
County Manager		
Vehicle	22,000	-
	<u>22,000</u>	<u>-</u>
Data Processing		
Switch Replacement	27,500	-
	<u>27,500</u>	<u>-</u>
Computer Lease	150,000	93,014
	<u>150,000</u>	<u>93,014</u>
Microsoft Exchange	33,580	23,922
Server Upgrade for Microsoft Exchange	12,200	11,550
	<u>45,780</u>	<u>35,472</u>
Kronos Upgrade	35,710	-
Timeclocks for Kronos Upgrade	36,240	-
	<u>71,950</u>	<u>-</u>
Airport		
Runway 7/25 Overlay - Design	60,000	-
T-Hangar Roof - Hangar #49-#54	19,500	-
Terminal Flooring	15,600	11,945
Land Acquisition (Phase I Easement Acquisition) - 90/5/5		
Federal Revenue	(141,015)	-
State Revenue	(7,835)	-
Project Cost	156,685	20,892
	<u>7,835</u>	<u>20,892</u>
Land Acquisition (Phase II Easement Acquisition) - 90/5/5		
Federal Revenue	(181,500)	-
State Revenue	(5,500)	-
Project Cost	198,000	-
	<u>11,000</u>	<u>-</u>
North Perimeter Fencing Project Cost	37,500	-

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

	<u>Budget</u>	<u>YTD Expenditures</u>
Transfer to Rec. Capital	\$ 50,000	\$ 7,248
Current Year Lease Purchase Payments	<u>77,830</u>	<u>-</u>
Total Net Expenditures	<u>\$ 1,628,345</u>	<u>\$ 754,750</u>

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

	<u>Budget</u>	<u>YTD Expenditures</u>
Revenues:		
R & E Funds	\$ 3,351,500	\$ 388,903
Operating Funds	102,000	36,874
Total Revenues	<u>\$ 3,453,500</u>	<u>\$ 425,777</u>
Expenses:		
Highway 140 Widening	1,900,000	11,560
Everett Springs Construction	411,500	89,630
Highway 53 Pump Station	300,000	146,000
Water Main Replacement (2.5 miles)	500,000	-
Water Tank Maintenance	240,000	141,713
	<u>3,351,500</u>	<u>388,903</u>
2016 Equipment		
Vehicle Replace #351 (2014 Toyota Tacoma-totaled)	30,000	25,812
Vehicle Replace #341 (2010 Colorado)	25,000	-
Replace Starters - Morgan Dairy Road	27,000	-
Replace Pumps & Motors -Rockdale Drive	20,000	11,062
	<u>102,000</u>	<u>36,874</u>
Total Expenses	<u>\$ 3,453,500</u>	<u>\$ 425,777</u>

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

	<u>Budget</u>	<u>YTD Expenditures</u>
Revenues		
Interest Income	\$ -	\$ 55
Capital Improvements-City	5,000	-
Capital Improvements-County	<u>50,000</u>	<u>7,248</u>
Total Revenues	<u>\$ 55,000</u>	<u>\$ 7,303</u>
Expenditures		
Capital Improvements-City	\$ 5,000	\$ -
Capital Improvements-County	<u>50,000</u>	<u>7,248</u>
Total Expenditures	<u>\$ 55,000</u>	<u>\$ 7,248</u>

THIS PAGE INTENTIONALLY LEFT BLANK



Other Information

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

LOCAL OPTION SALES TAX													
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	\$ Increase (Decrease)	% Increase (Decrease)
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	689,559.62	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	635,221.62	(23,122.84)	-3.51%
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	-	647,018.35	647,018.35	N/A
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	1,586.38	613.38	63.04%
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	4,471,817.39	434,598.04	

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		
<i>Amt > Revised</i>	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	(3,528,182.61)		

Annual Comparison										4,037,219.35	4,471,817.39	434,598.04	10.76%
--------------------------	--	--	--	--	--	--	--	--	--	--------------	--------------	------------	--------

SPECIAL PURPOSE LOCAL OPTION SALES TAX													
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	\$ Increase (Decrease)	% Increase (Decrease)
January	169,562.52	15,406.14	1,187,838.26	1,097,679.87	1,360,706.58	1,383,071.10	1,481,833.14	1,376,452.35	-	1,405,561.03	1,329,303.17	(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	1,127,057.85	(37,422.05)	-3.21%
July	28,430.36	1,266,855.90	1,296,862.46	1,264,428.94	1,292,893.22	1,236,466.01	1,285,478.20	1,110,812.38	1,128,779.28	-	1,148,725.74	1,148,725.74	N/A
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	2,827.87	1,045.99	58.70%
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	7,922,930.94	785,945.69	

Annual Comparison										7,136,985.25	7,922,930.94	785,945.69	11.01%
--------------------------	--	--	--	--	--	--	--	--	--	--------------	--------------	------------	--------

FLOYD COUNTY, GEORGIA
Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended July 31, 2016
(with comparative calculation for 2015)

	YTD TOTALS	
	2016	2015
Operating Revenues:		
Misc-Other	\$ 6,469	\$ 13,446
Water Charges	3,820,282	3,742,034
Water Meter Charges	53,027	52,544
Penalties & Cut Offs	100,414	113,725
Fire Service Charges	72,917	72,917
Surcharge Revenue	605	563
Convenience Fee	-	84
Less: Fire Service Charges	(72,917)	(72,917)
Charges for Services	3,980,797	3,922,396
Miscellaneous	25,760	-
Rental Fees	6,388	6,150
Total Operating Revenues	4,012,945	3,928,546
Operating Expenses:		
Administration	482,883	464,668
Less: Depreciation	(5,406)	(10,406)
Net Administration	477,477	454,262
Distribution	1,904,296	2,523,989
Less: Depreciation	(736,015)	(826,109)
Net Distribution	1,168,281	1,697,880
Treatment Plant	361,684	333,842
Less: Depreciation	(35,411)	(35,411)
Net Treatment Plant	326,273	298,431
Total Operating Expenses	1,972,031	2,450,573
Net Available for Debt Service	2,040,914	1,477,973
Bonds Debt Service (58.3% of Annual Debt Payment)	280,435	280,537
Bonds Debt Service Coverage Ratio (1.10 Requirement)	7.28	5.27
Total Debt Service (58.3% of Annual Debt Payment)	473,211	392,680
Total Debt Service Coverage Ratio	4.31	3.76

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

	<u>Budget</u>	<u>YTD Expenditures</u>
Juvenile Court		
10 Courtroom Chairs	\$ 1,585	\$ 1,300
	<u>1,585</u>	<u>1,300</u>
Probate Court		
Microfile Machine	<u>3,735</u>	<u>-</u>
	3,735	-
Elections		
7 Laptops	<u>4,200</u>	<u>4,173</u>
	4,200	4,173
Clerk of Superior Court		
Electronic Projection Board	<u>8,000</u>	<u>-</u>
	8,000	-
District Attorney		
Desk and Credenza	<u>1,560</u>	<u>1,559</u>
	1,560	1,559
Victim Witness		
Desk	990	987
Lateral File	880	877
Computer	1,100	1,039
Printer	<u>900</u>	<u>-</u>
	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	-
Showers	-	14,920
Replacement Duty Gear - 44 Deputies	<u>11,000</u>	<u>11,000</u>
	41,750	25,920
Human Resources		
2 Scanners	2,800	-
ID Printer and Maintenance Agreement	<u>3,100</u>	<u>2,115</u>
	5,900	2,115
Board of Commissioners		
iPad	<u>-</u>	<u>593</u>
	-	593
Police Department		
4 - Level III Barricade Vests for SWAT	6,700	-
Thermal Imager	9,900	-
3 - Mobile Vision In-Car Camera System	<u>9,000</u>	<u>-</u>
	25,600	-

FLOYD COUNTY, GEORGIA*Non-Capital Equipment**For the Month Ended July 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	1,532
Mig Welder	650	694
2 - Lawnmowers	700	590
52" Zero Turn Radius Mower	7,250	-
Hydraulic Driver	9,400	9,366
Backpack Blower	450	395
4200 PSI Pressure Washer	900	-
	<u>43,850</u>	<u>25,886</u>
Engineering		
2 - Roadway Modules for Data Collectors	1,000	-
Adobe Acrobat DC Standard Software	300	279
Crane 25' Level Rod	200	199
Seco Prism with Target	145	145
Battery Surveyor & Data Collector	120	105
Sokia Battery for Total Station	215	215
Replacement Printhead for ipf750	520	432
	<u>2,500</u>	<u>1,375</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	4,217
200 - Inmate Mattresses	9,500	9,494
	<u>34,000</u>	<u>27,619</u>
Tax Appraisers		
Office Equipment	6,000	1,331
	<u>6,000</u>	<u>1,331</u>
Cooperative Extension		
Computer Equipment	1,370	1,370
Ice Machine	1,930	1,930
	<u>3,300</u>	<u>3,300</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended July 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	8,900	8,302
Firewall	500	475
Printer	600	578
Gig Switch	4,000	3,384
	<u>14,000</u>	<u>12,739</u>
Communication Fund		
Panasonic Toughbook	1,500	1,470
	<u>1,500</u>	<u>1,470</u>
Prison Inmate Benefit Fund		
Equipment	15,000	-
Computers (3)	-	3,244
	<u>15,000</u>	<u>3,244</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended July 31, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Jail Inmate Benefit Fund		
Equipment	\$ 125,000	\$ -
	<u>125,000</u>	<u>-</u>
Work Release Inmate Benefit Fund		
Equipment	6,000	-
Trailer	-	2,480
	<u>6,000</u>	<u>2,480</u>
Work Release		
Shredder	-	692
5 - Taser Units	9,000	8,877
	<u>9,000</u>	<u>9,569</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
HVAC	3,010	3,010
Camera Security System	1,985	-
2 - Recliners	1,945	1,150
8' Rotary Cutter	6,500	-
Fencing for Cave Area	9,305	6,161
	<u>25,645</u>	<u>12,443</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended July 31, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Recycling		
Roll Up Doors	\$ 7,400	\$ 7,306
Equipment	<u>2,000</u>	<u>-</u>
	9,400	7,306
Recreation		
Administration		
Folding Machine	<u>2,000</u>	<u>1,135</u>
	2,000	1,135
Swimming Pool		
8- Lifeguard Tubes	440	-
4 - Hooks	400	-
3 - Skimmer Nets	<u>225</u>	<u>-</u>
	1,065	-
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