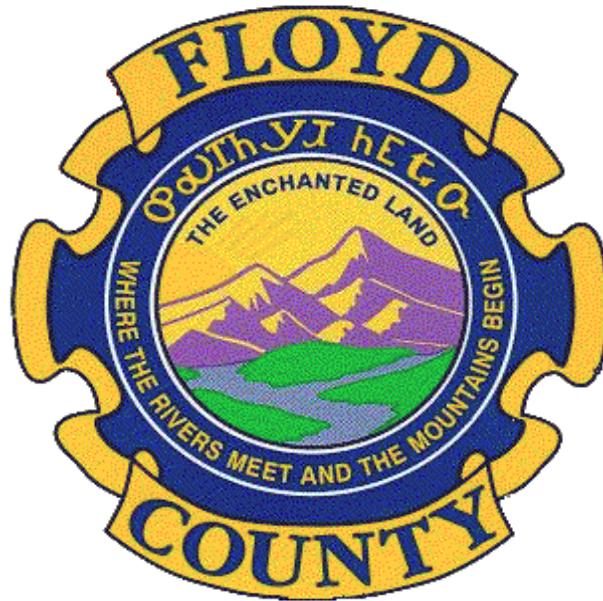


Floyd County, Georgia

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



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

*Prepared by:
Finance Department*

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

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Floyd County Review of August 2016

General Fund

- Revenues
 - Taxes are \$289,500 more than this time last year.
 - Prior Years Taxes have slightly increased from last year by 2.5%.
 - Mobile Home Taxes have increased 6.9% 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 \$15,750 more than 2015. The Delinquent Tax Officer position was filled in July.
 - There is an increase in Sales Tax collections from 2015 of \$465,500 or 10%. This increase will probably continue for several months since the State retained \$752,560 of our sales tax in July and August 2015 after an unidentified company reported overpaying sales tax for several years.
 - Motor Vehicle Taxes are \$121,850 less than 2015, a 17.9% decrease. This decrease should continue with the implementation of the TAVT.
 - Motor Vehicle TAVT is \$90,000 less than last year dropping by 8.2%. 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 \$253,650 ahead of 2015. This is a 3.9% increase.
 - Intergovernmental Revenue is \$10,450 more than last year.
 - State-Offender Rehab revenues have risen from last year by \$9,300.
 - Charges for Services are \$113,650 less than 2015.
 - Sheriff Boarding Inmates is \$174,600 less than 2015, a 73% decrease.
 - Chattooga County Boarding Inmate revenue is down \$149,250 from 2015. This is a 93.2% drop.
 - Social Security Administration revenue is \$12,400 less than 2015, a decrease of 22.5%.
 - US Marshals revenue has decreased by \$8,370 as compared to the same time last year.
 - Clerk of Court Charges for Services decreased by \$2,850 when compared to August 2015. This is a 1.1% decrease.
 - Probate Court Charges for Services have increased \$8,000 from 2015, an increase of 10.2%.
 - Estates, Miscellaneous, and Law Library revenues all show increases at 1.8%, 28.4%, and 10.1% respectively.
 - Magistrate Court Fees have decreased by \$18,200 or 8.5%.
 - Fines & Forfeitures are up \$54,950.
 - Clerk of Court Criminal Division is \$22,900 more than in 2015, an 8.4% increase.
 - Probate Court Fines are up \$23,650 or 6.2%.
 - 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 August 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 \$4,700 to \$17,850.
 - Miscellaneous Revenue is double the annual budget. At their meeting on August 23, 2016, the commissioners approved moving the Floyd Medical Center disbursement of \$1,000,000 to the General Fund.
- Expenditures
 - Judge Colston's Court Reporter is 3.1% above the YTD budget.
 - Salaries & Wages are 10.8% 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.
 - Both Victim Witness and Mental Health Court have revenue and expenses recorded in the same line item. Disregarding the revenue leaves the expenses at 61.7% of the annual budget for Victim Witness and 63.8% for Mental Health Court. We have received some grant reimbursement but are awaiting more.
 - 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 74.8% 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.
 - Interagency – Executive Financial Administration is at 75.9% of the annual budget.
 - The NW Georgia Regional Commission annual assessment was paid in July.
 - The GIS annual software maintenance was paid in July.
 - **Total Expenditures are 6.2% below the YTD budget.**
- Fund Balance
 - Through August 2016, the General Fund has decreased fund balance by \$13,729,471 compared to a decrease of \$13,576,533 through August 2015, a variance of \$60,012.

Floyd County Review of August 2016

Fire Fund

- Revenues
 - Taxes are \$48,250 less than this time last year.
 - This is due to the following
 - Property Tax - Prior Years are 14.7% over the YTD budget but are \$1,150 less than 2015.
 - Mobile Home Taxes are 19.2% over the YTD budget but are \$300 less than 2015. 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.
 - Motor Vehicle Taxes are 3.5% under YTD budget and \$21,900 less than last year.
 - Motor Vehicle TAVT is 8.3% less than the YTD budget and \$20,000 less than this time in 2015.
 - Recording Intangible Tax is 15.8% over the YTD budget and are \$900 more than 2015.
- Expenditures
 - Total Expenditures are at 66.7% of the annual budget.

E911 Fund

- Revenues
 - Total Revenues are under the YTD budget by 4.4%.
 - E-911 Miscellaneous is 19.3% above the YTD budget and \$2,400 more than this time last year.
 - Revenues from Charges for Services have overall decreased by \$3,800 from last year. Land Line fees are at 64.7% of the annual budget and Wireless fees are at 71.9% of the annual budget.
 - Alarm Registration fees are \$3,900 less than 2015. This is entering its second year and a majority of individuals have paid the one-time fee to register their systems. This most likely will continue to decrease through the year.
- Expenditures
 - Total Expenditures are at 57.8% of the annual budget and \$58,000 less than 2015.
 - Equipment is at 91% of the annual budget due to the purchase of furniture and computers earlier this year.

800 MHz Communication Fund

- Revenues
 - Charges for Services is 67.7% of the annual budget, just 1% over the YTD budget.
 - Tower lease is 18.6% below the YTD budget.
 - Total Revenues are at 67.3% of the annual budget
- Expenditures
 - Uniforms is 1.7% above the annual budget. This is due to a recent purchase and the timing of purchases throughout the year. A budget transfer will be requested to cover the overage of \$3.

Floyd County Review of August 2016

800 MHz Communication Fund (cont'd)

- Expenditures (cont'd)
 - 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 due to the fact that these are grant revenues and the grants for the year have not been reimbursed yet.
 - The reimbursement documentation for the State of Georgia - LEPC Grant has been submitted.
- Expenditures
 - Code Red Weather Warning is 100% of the annual budget due to payment of the annual renewal fee.
 - Data Processing is at 75% of the annual budget due to software renewals paid in January.
 - The State of Georgia – LEPC Grant is 100% of the annual budget.
 - Total expenditures are at 51.1% of the annual budget.

Solid Waste Fund

- Revenues
 - Taxes are \$21,700 less than last year and are only 12.5% of the annual budget.
 - We have seen decreases in the following revenues:
 - Motor Vehicle Tax is down \$8,800.
 - Motor Vehicle TAVT is down \$8,050.
 - Penalties and Interest is down \$1,000.
 - These decreases are offset by the following increase:
 - Recording Intangible Tax is up \$350.
 - Interest Earned is \$700 more than last year.
- Expenditures
 - Total Expenditures are only at 55.8% of the annual budget, 10.9% below the year to date budget.
 - We have only used 24.3% of the annual budget for Repairs and Maintenance.
 - Utilities are at 64.2% of the annual budget. When compared to this time last year, we are 4.7% 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 \$600 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 \$200 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.

Floyd County Review of August 2016

Solid Waste Fund (cont'd)

- Expenditures (cont'd)
 - Remote Site Operations are at 63.2%, which is 3.5% below where we should be at this point of the year.

Stadium Maintenance Fund

- Revenues
 - Total Revenues are 84.4% of the annual 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 are 9.7% over the annual budget for the year and the Braves Contribution has remained consistent and is at 100% of the annual budget for the year.
- Expenditures
 - Repairs and Maintenance expenses are at 60.9% of the annual budget.

Work Release Center Fund

- Revenues
 - Total Revenues are \$23,900 less than 2015.
 - Boarding Inmates, where the inmates pay for their room and board, is down \$6,650. This is due to the fact that at this point last year we had more working inmates in the facility. All inmates that are currently housed at the center are working, but we currently have less inmates than we had at this point last year.
 - 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 \$17,650. 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 \$16,850 less than 2015 and are 11.3% below the YTD budget.
 - This decrease can be seen when looking at the Operating Salaries and Wages line item. In 2016, we have spent \$27,300 less than in 2015 and FICA is \$2,000 less than 2015 due to open positions.
 - Health Insurance is \$9,450 more in 2016 than it was in 2015.
 - The Uniforms budget is 77.5%, which is 10.8% 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 100% of the annual budget.
 - This is due to the fact that we have purchased all of the Tasers that were budgeted and have purchased a shredder.
 - 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.

Floyd County Review of August 2016

Work Release Center Fund (cont'd)

- Expenditures (cont'd)
 - Work Release Transportation Salaries and Benefits are only at 62.5% of the annual budget although when compared to 2015 we have spent \$3,600 more.

Water Fund

- Revenues
 - Charges for Services are \$20,400 more than the prior year and are 0.5% above the YTD budget. Consumption reports show a 1.1% rise in usage compared to last year. We have entered the season where more water is being used, and is reflected in the variance in the YTD budget.
 - Miscellaneous Revenue is \$23,850 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 \$9,050 more than last year and is 39% above the YTD budget. Interest rates at East West Bank are a little better than they were last year.
 - Operating Revenues are \$44,500 more than the prior year and are 0.6% higher than the YTD budget.
- Expenses
 - Administrative Salaries & Wages are 10.5% below the YTD budget. A position was vacated earlier this year and has not been filled yet.
 - 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 5.5% above the YTD budget. As compared to last year, there has been a 13.2% increase in cost. Credit card usage is higher than it was last year.
 - Administrative Legal Fees is 7.8% higher than the YTD budget. An invoice for bond counsel in continuing disclosure was paid.
 - 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 Telephone is 3.2% 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. This should be addressed with the next budget revision.
 - **Total Administration Expenses are 10.9% less than the YTD budget.**
 - **Total Distribution Expenses are 9.9% below the YTD budget.**
 - Treatment Plant Voluntary Insurance is 25.1% 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 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 Repairs & Maintenance is at 84.9% of the annual budget. An emergency pump replacement was done to the raw water intake at the Brighton Plant.

Floyd County Review of August 2016

Water Fund (cont'd)

- Expenses (cont'd)
 - Treatment Plant Postage is 3.7% 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 6.2% less than the YTD budget.**
 - **Total Operating Expenses are 9.6% below the YTD budget.**

Airport Fund

- Revenues
 - Fuel Sales are \$28,850 less than 2015 and 15.5% less than the YTD budget,
 - AvGas Revenue is at 41.8% of the annual budget compared to 46% last year at this time.
 - Self Serve Revenue is at 55.9% of the annual budget compared to 51.9% 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 53.9% of the annual budget compared to 45.7% last year at this time. Local sales are down due to corporate aircraft not flying as much as they had in the past. Net Jets and Flight Options will start to pick back up with football and basketball season flights. There was an increase in fuel pricing to increase the profit margin for Jet fuel and Shell Aviation contract fuel by \$.10. There is an Airshow next month that will bring in sales.
 - Rental Fees are 4.5% below the annual budget. They are continuing with recruiting efforts for new tenants with availability, location and good rates.
 - Total Operating Revenues are at 54.6% of the annual budget.
- Expenses
 - AvGas purchases are at 55.7% of the annual budget compared to 43.2% last year at this time. Budget level has decreased from 2015 to 2016, as well as the actual purchase of fuel has decreased.
 - Jet Fuel purchases are at 39.8% of the annual budget compared to 34.5% last year at this time. This is due to some of the following;
 - Budget level for Jet fuel has been reduced compared to last year.
 - The timing of fuel purchases varies from month to month.
 - Fuel pricing from distributors varies from month to month.
 - Total Operating Expenses are at 54.8% of the annual budget.

Forum Fund

- Revenues
 - Charges for Services are at 73.9% of the annual budget, and are \$950 more than this time last year. Much of this increase is due to the Ronnie Milsap concert that took place this month.
 - Rental Fees are at 64% of the annual budget, but are \$40,900 less than at this time last year. There have not been as many room rentals in recent months due to the recent changes in management.
 - Total Revenues are at 64.3% of the annual budget and are \$28,000 less than last year.

Floyd County Review of August 2016

Forum Fund (cont'd)

- Expenses
 - Salaries and Wages are at 38% of the annual budget and \$25,700 less than last year. This is due to an employee retiring in the last quarter of 2015 and not being replaced.
 - Salaries and Wages-Forum is at 87.3% of the annual budget. This line item is used for event workers and the Forum had a large event this month that required more laborers. Safari has also hired one full-time houseman and two part-time housemen that are being accounted for in this line item.
 - Supplies are at 74% of the annual budget. This line item will be monitored and a budget transfer completed if needed.
 - Dues and Subscriptions is at 99.4% of the annual budget due to an annual due being paid in July.
 - Management Services is at 100% of the annual budget. This is the management fee paid to Safari each month. This was not included in the original budget since the new management did not take over until August 1. This will be adjusted during a budget revision.
 - Promotions/Advertising is only at 9% of the annual budget. The Forum has not had any web ads, magazine ads, or radio ads since January of this year. Safari Management took over managing the Forum August 1 and will take over the promotions.
 - Contract Labor is at 102.3% of the annual budget. After the Operations Manager retired last year, the Forum had to bring more people in to work through contract labor instead of filling that position. There was more needed in August due to the concert that took place. Also, because of the additional housemen added, this line item will be used much less, if any, in the future.
 - Total Operating Expenses are at 57.5% of the annual budget and are \$1,150 less than last year.

Recycling Fund

- Revenues
 - Material Sales are \$39,050 less than in 2015, and are only 38.1% of the annual budget. This is 28.6% 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 45.45%. Last year it was selling for \$118.00 a ton while this year it is selling for \$116.53 a ton, a slight decrease of \$1.47. This year we are shipping more out than we were in 2015.
 - File Stock is down 45.89%.
 - Mixed paper is down 46.67%. Although, this year this product is selling for \$26.58 more per ton. We are shipping out less than we were in 2015.
 - Colored glass is up 91.56%.
 - Plastic #1 is down 30.12%.

Floyd County Review of August 2016

Recycling Fund (cont'd)

- Revenues (cont'd)
 - Steel is down 14.48%. This year this product is selling for \$97.50 a ton, while last year it was selling for \$90.00 a ton. We are shipping out less than we were in 2015.
- Expenses
 - Salaries and Benefits is \$22,502 lower than it was at this time last year.
 - Salaries and Wages is \$29,700 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 \$9,200 more this year than it was in 2015.
 - Supplies is at 50.6% of the annual budget.
 - Materials is 8.5% below the YTD budget at this point in the year. When compared to 2015 we have spent \$950 less.
 - Product purchases have decreased by \$2600 compared to 2015. This decrease has been slightly offset by an increase in hauling and landfill fees.
 - 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 \$3,400 less than 2015. This account is 7.1% 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 12.8% below the YTD budget percentage. When compared to 2015 the expenses are \$4,100 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 \$15,300 more than 2015 and are at 96.4% 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 \$1,150 less than last year and are 13.2% below the YTD budget.

Floyd County Review of August 2016

Animal Control Fund

- Revenues
 - Miscellaneous revenue is \$600 more than this time last year. This is due to an increase in fines.
- Expenditures
 - Dues & Subscriptions is at 100% of the budget. All dues & subscriptions have been paid at this time.
 - Uniforms is at 97.5% of the annual budget. This is due to recent purchases and the timing of purchases throughout the year.
 - Data processing is at 93.8% of the annual budget due to the annual software licensing of Shelter Pro Software in March.

Rome-Floyd Parks and Recreation Authority

- Revenues
 - Total Revenues, including transfers in, are \$190,950 less than 2015.
 - Miscellaneous Revenue is \$4,050 more than in 2015.
 - This is due to a gain of \$3,800 on the sale of assets.
 - Swimming Pool is \$1,350 less than 2015.
 - Instructional fees, for swim lessons this summer, are up \$1,050.
 - However, admissions are down \$450 and rentals are down by \$1,950.
 - Other Programs has seen a decrease of \$19,820 when compared to last year.
 - Day camp revenue is down \$6,850.
 - Last year we had Camp H2O and the High Adventure Camp. Neither one of these camps were held in 2016.
 - Road Race revenue is down \$5,800.
 - 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 \$525 worth.
 - Sponsorships are down \$12,350.
 - 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 \$8,200 within Other Programs revenue.
 - Last year this line included the following activities:
 - Kid vs. Wild Camp
 - Lacrosse Camp
 - Flag Football
 - Nerf Parties
 - This year this line included the following activities:
 - Kid vs. Wild Camp
 - Princess Camp
 - Nerf Parties
 - North Georgia United Soccer Camp

Floyd County Review of August 2016

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

- Revenues (cont'd)
 - Gymnastics is \$23,100 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 \$2,150.
 - Gym Rentals have decreased \$1,350.
 - Resale Item sales from their Pro Shop are down \$500.
 - These decreases are offset by the following increase:
 - Instructional Fees have increased by \$29,050.
 - Special Populations Services is \$1,200 less than this time last year.
 - Program revenue is \$10,350 more than 2015.
 - This is due to a \$10,000 donation to be used for Senior Programs.
 - 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 for Transportation of Seniors.
 - Also there were slight decreases in United Way Revenue, Senior Center Rentals and Special Populations revenue of \$500, \$700 and \$950 respectively.
 - Concessions is down \$3,600 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. This year we have only received an \$8,000 Sponsorship from Coca-Cola. We should be receiving the product rebate funds again this year as well, we just have not received them yet.
 - The Coosa River Trading Post has seen decreases in revenue by \$1,300.
 - This decrease is due to a decrease of \$950 in Camping Rentals and \$1,300 in Licenses.
 - These decreases are slightly offset by small increases in the following areas:
 - Groceries - \$50
 - Bait - \$750
 - Parking and Launch Fees - \$400
 - Tennis Center revenue is \$84,750 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 \$27,756 less than in 2015.
 - Youth Basketball revenues are down by \$6,400.

Floyd County Review of August 2016

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

- Revenues (cont'd)
 - 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 \$10,250 less than 2015.
 - Individual Fees are \$7,600 less than 2015.
 - In 2015, we had Tournament Gate receipts of \$3,700 and Tournament Fees of \$2,500, but for 2016 we only have \$550 for Tournament Gate receipts.
 - These decreases are slightly offset by the following increase:
 - Prep League Team Fees are up by \$3,000.
 - Youth Softball has decreased revenues of \$13,800.
 - Prep League Team fees are down by \$1,600.
 - Individual fees have decreased by \$9,350.
 - 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 \$2,787 more than 2015.
 - Football Individual fees are \$20 less than 2015.
 - Cheerleading Individual fees are \$300 less than 2015.
 - Although, these are offset by an increase of \$3,100 for Gate receipts.
 - Youth Volleyball is \$120 less than 2015.
 - They are currently registering for the fall season.
 - Adult Athletics is down \$1,000 when compared to 2015.
 - In 2015, \$550 of this revenue was for the sale of balls.
 - The remaining balance of \$500 for 2015 was for registration, this was later refunded due to lack of participation. 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 \$10,500 over 2015.
 - The Anthony Center has increased revenues of \$2,300.
 - We have seen an increase of \$3,450 in Day Camp registration although we have had a decrease of \$1,100 in Facility rentals.
 - The Fielder Center has experienced a \$3,600 decrease due to a drop in rentals.
 - The Gilbreath Center has seen increased revenues of \$3,000.
 - This increase is due to an increase in Facility Rentals of \$1,400.
 - Camp Goodtime Registration fees are slightly up by \$700.

Floyd County Review of August 2016

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

- Revenues (cont'd)
 - Also, Camp Goodtime donations are \$850 more than 2015.
 - North Floyd Park has an increase of \$7,650 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 League
 - They are currently registering for fall soccer.
 - In 2015 the camp revenue was included in this line item.
 - Nerf Parties
 - Camp Ultimate was included in this line item for the first time this year.
 - Facility rentals have also increased by \$1,100.
 - Shannon Park has seen an increase in facility rentals of \$1,200.
 - Parks and Recreation Services has seen a drop of \$5,250 in revenue.
 - This is due to a decrease of \$10,700 in ball field rentals.
 - This is slightly offset by \$3,650 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.
 - Also, shelter rentals increased by \$2,100.
 - Barron Stadium is \$36,650 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 \$286,900 less than 2015.
 - Administrative Operations has seen a decrease of \$16,050 in expenditures.
 - In 2015, there was depreciation of \$8,150 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 \$17,050.
 - Salaries have increased \$24,350.
 - In 2015, we had just hired a Director.
 - Health Insurance has decreased \$44,750.
 - Pension has increased by \$1,850.

Floyd County Review of August 2016

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

- Expenditures (cont'd)
 - Utility expenditure has decreased \$4,100.
 - These decreases are slightly offset by the following increases:
 - Operating expenditures have increased \$8,750.
 - Meals expenditure is currently at 126.1% of the annual budget. This is 59.4% over the YTD budget percentage, a budget transfer has been requested. In 2016, we have spent \$700 more than we spent over the same period in 2015, but we have also had more meals in 2016 than 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 \$2,850.
 - This is due to the new logo for the RFPRD.
 - Swimming Pool expenses are \$8,050 less in 2016 than they were in 2015.
 - Salaries and Benefits have decreased \$3,500.
 - Utilities are \$4,500 less this year.
 - This is due to the City of Rome water bills. In 2015 there were mechanical problems that resulted in a higher cost.
 - Other Programs expenditures are down \$17,800.
 - Salaries and Wages for 2016 are \$1,100 less.
 - There has been a decrease in expenditures for Special Events, Road Races and the Parade of Champions.
 - Special Event expenditures are down \$5,600.
 - Road Race expenditures are down \$5,750. This is largely due to the fact that we did not have the Color Run on July 4th this year.
 - In 2015 we had expenditures 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 \$27,950 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 \$9,150.
 - 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 \$7,800.
 - This is where they charge all expenditures related to competing in gymnastic meets.

Floyd County Review of August 2016

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

- Expenditures (cont'd)
 - 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 an increase of \$4,500.
 - This is due to an increase in Concessions expenditure of \$6,650 and Equipment of \$500.
 - These increases are slightly offset by a decrease of \$2,450.
 - The Coosa River Trading Post has experienced a decrease of \$4,850 compared to 2015.
 - The largest decrease of \$4,250 can be seen in the Utilities line item.
 - License expenditure has decreased \$1,200.
 - 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.
 - 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 paid several of the utility bills while the City of Rome worked on switching them over into their name. The City has been billed for these amounts. 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 \$4,900 less in 2016 than they were in 2015.
 - Youth Softball experienced a decrease of \$6,500.
 - This was largely due to a decrease in Salaries and Wages of \$4,950.
 - 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 \$16,550.
 - The Anthony Center has seen an increase of \$1,650.
 - This increase can be seen in Utilities, with an increase of \$6,500. This increase is due to increased usage due to Summer Camps, rentals and needing to water the fields more due to the lack of rain. This location is also being checked to verify that there are no leaks that could be causing an increase in the utility bills.
 - This increase is offset by a slight decrease of \$1,750 in Salaries and Benefits.

Floyd County Review of August 2016

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

- Expenditures (cont'd)
 - The Gilbreath Center has increased expenditures of \$550 over 2015.
 - This is due to \$600 more being spent on Salaries and Wages and an increase of \$950 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 \$1,000.
 - North Floyd has increased expenditures of \$12,000.
 - This increase is largely due to increased Salaries and Benefits of \$3,100 and increased Contract Labor cost of \$7,000.
 - 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. Due to the fact that we have increased fees and increased participation.
 - Utilities have increased \$3,450; this can be attributed to the increased use of the facility.
 - These increases are slightly offset by a slight decrease in Supplies of \$750.
 - 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 \$10,250 over 2015.
 - Salaries and Benefits have decreased \$9,400.
 - This is due to positions that were filled last year are vacant this year.
 - There has also been a drop in Utilities of \$850.
 - Parks and Recreation Services expenditures have decreased \$112,000.
 - This is largely due to a decrease of \$53,930 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 \$21,950.
 - Supplies line item has also decreased \$7,850 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 \$2,800 less in 2016 than they were in 2015.
 - This is largely due to an increase of \$1,400 in Security Monitoring, but is offset by a decrease of \$4,550 in Supplies.
 - The Shop has increased expenditures of \$700.
 - This is largely due to a \$450 increase in Gas and Oil expense and an increase of \$1,700 in Repairs and Maintenance.

Floyd County Review of August 2016

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

- Expenditures (cont'd)
 - There has been a decrease in Utilities, Radio Repairs and Equipment Lease of \$2,700, \$100 and \$800 respectively.
 - Hall of Fame expenditures have increased by \$5,700 when compared to the same period in 2015.
 - This is due to an increase in Banquet expenditures and Scholarship distributions.

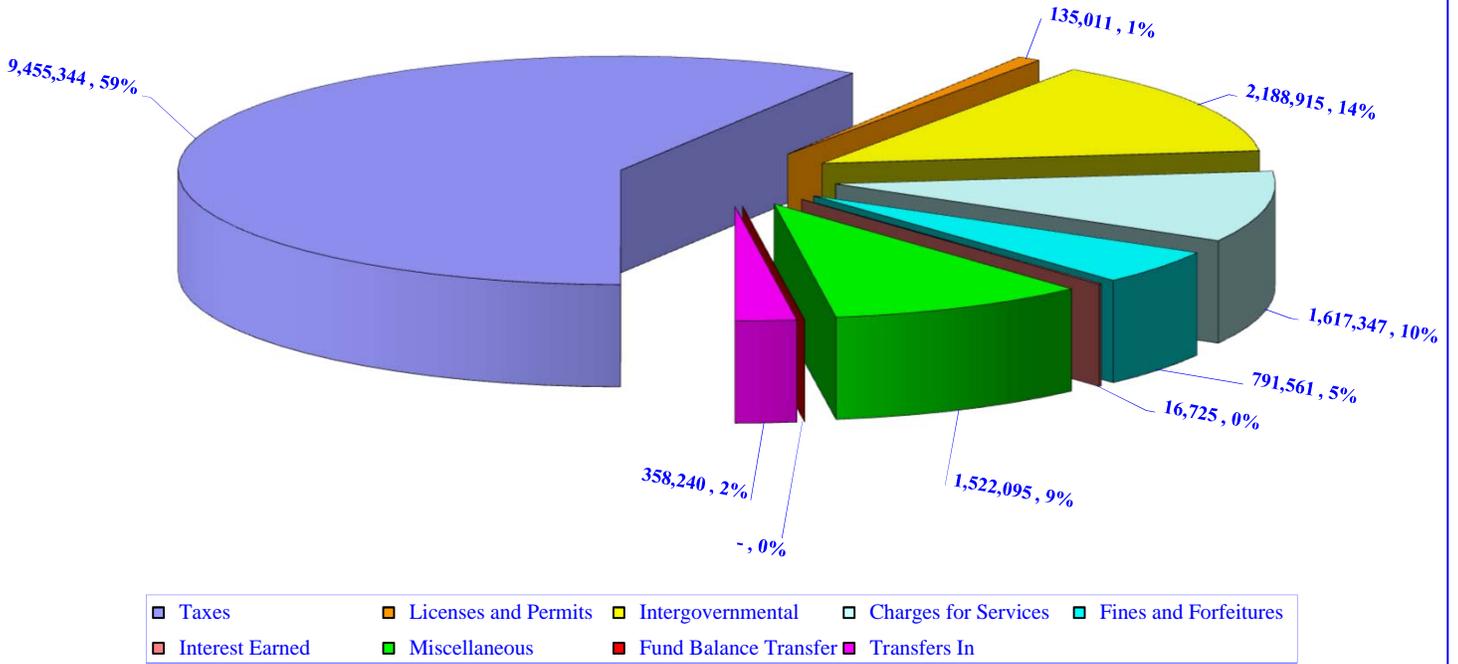
Health Insurance Fund

- Revenues
 - Total Revenues are 1.7% below the YTD budget but are \$106,200 more than last year.
- Expenditures
 - Claims are 8.9% below the YTD budget but are \$19,950 higher than 2015.
 - Premium Payments are 6% less than the YTD budget but are \$43,300 more than last year.
 - HRA Payments are 21.1% below the YTD budget and are \$12,050 less than last year. No reimbursements were made in January.
 - Total Expenditures are 9% less than the YTD budget.

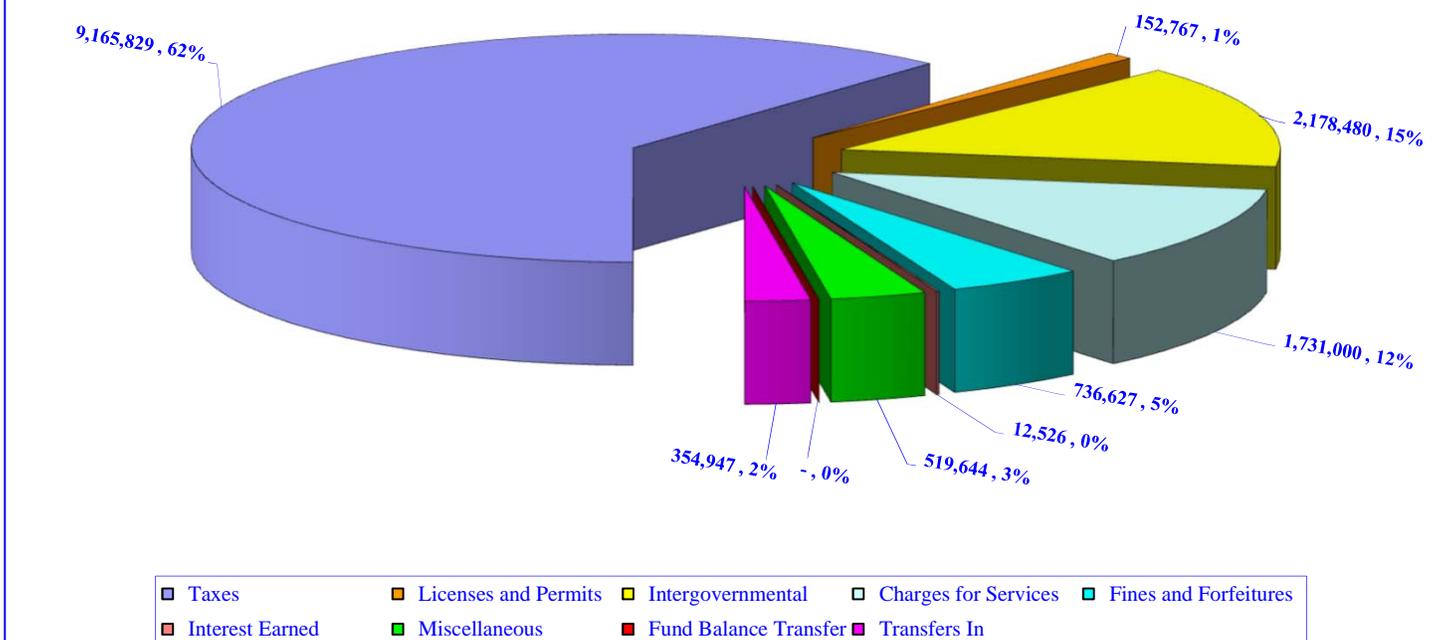
Workers' Compensation Fund

- Revenues
 - Total Revenues are \$552,150 more than 2015.
 - This is due to more reimbursements and transfers in over the same period as last year.
 - Also, in August we had a reimbursement due to a large claim being settled.
- Expenditures
 - Claims expense year to date is \$1,215,600 and is 143% of the annual budget. This is \$545,250 more than this time last year.
 - This large jump is due to a settlement with an employee, that was mentioned above.
 - Actual claims paid to date are \$1,215,600. The Reserves, the incurred but not paid claims, are currently \$(252,700).
 - Excess Insurance premium for 2016 was \$115,700 versus \$111,000 for 2015. This is an increase of \$4,700.

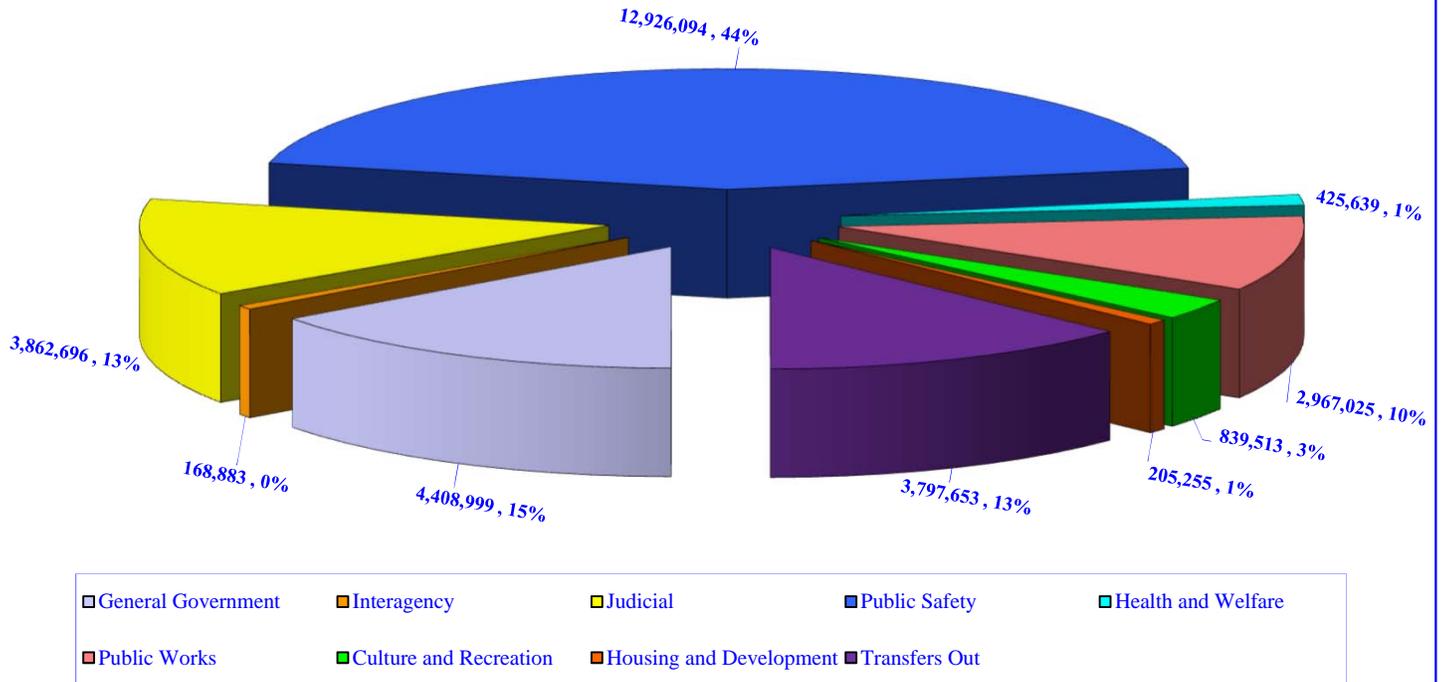
August 2016 Revenues and Transfers In



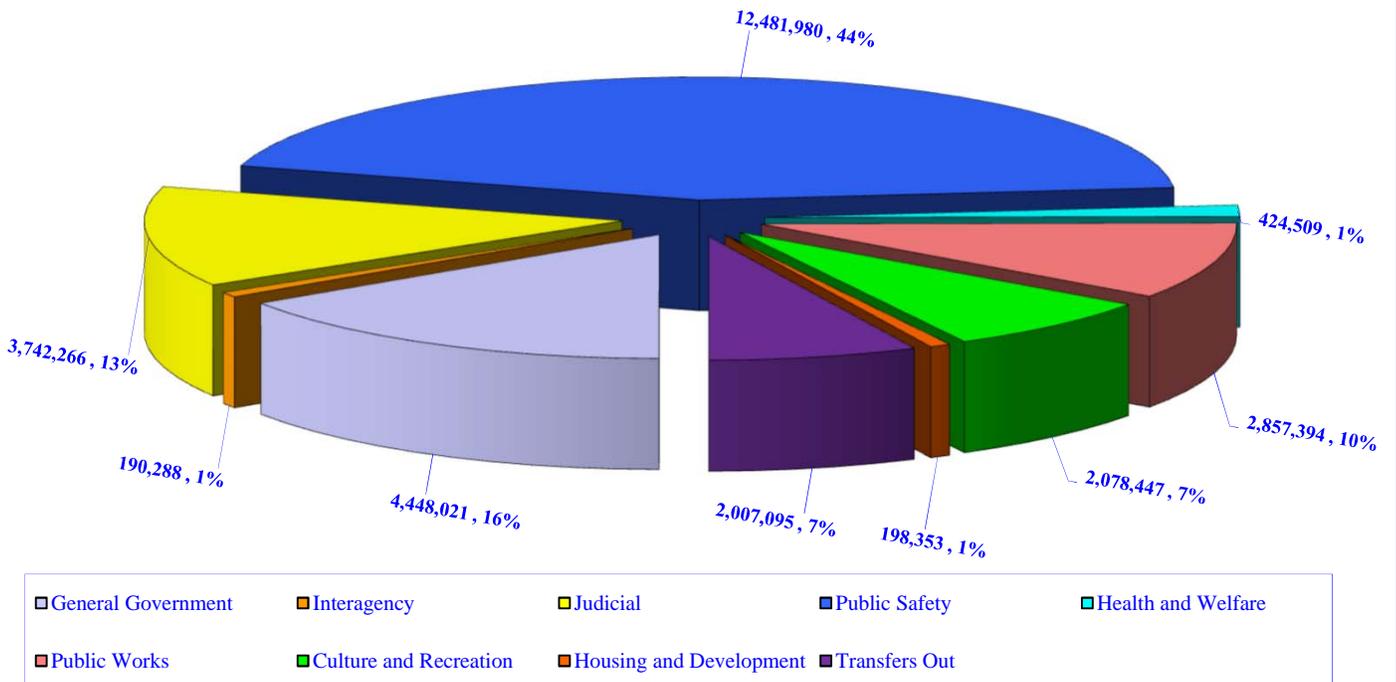
August 2015 Revenues and Transfers In



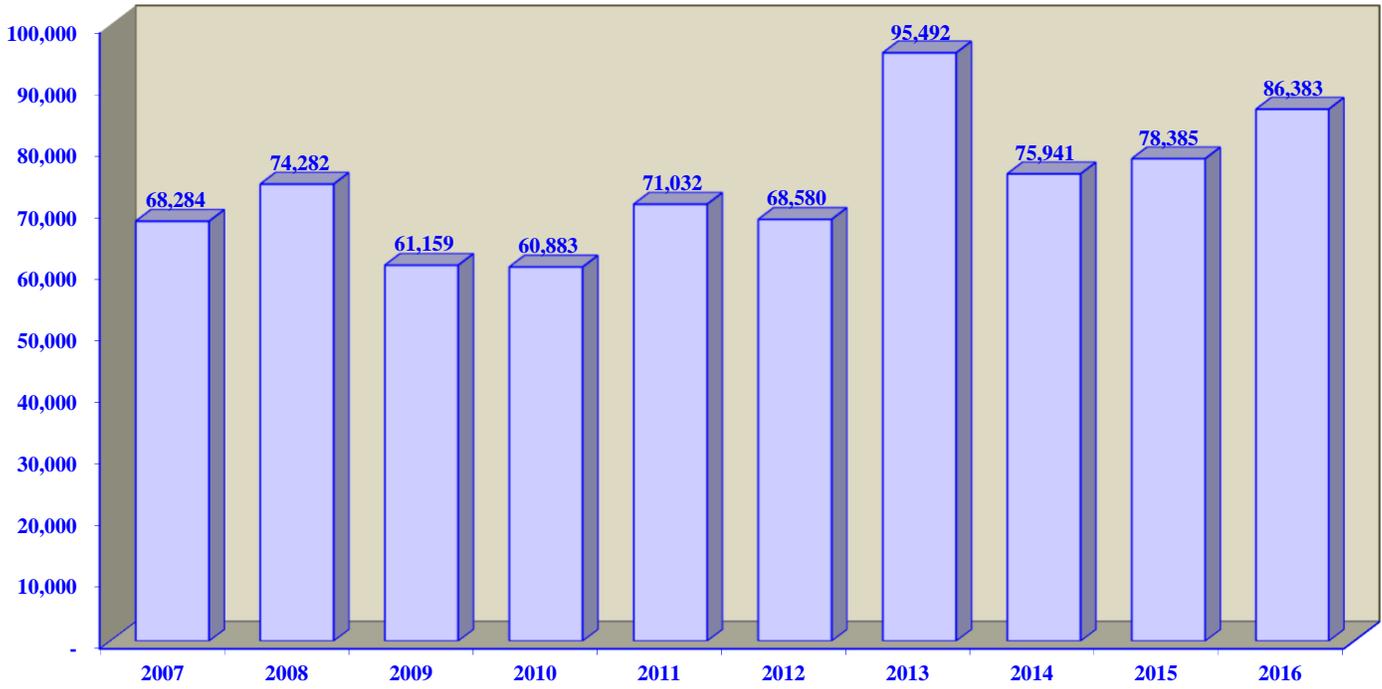
August 2016 Expenditures and Transfers Out



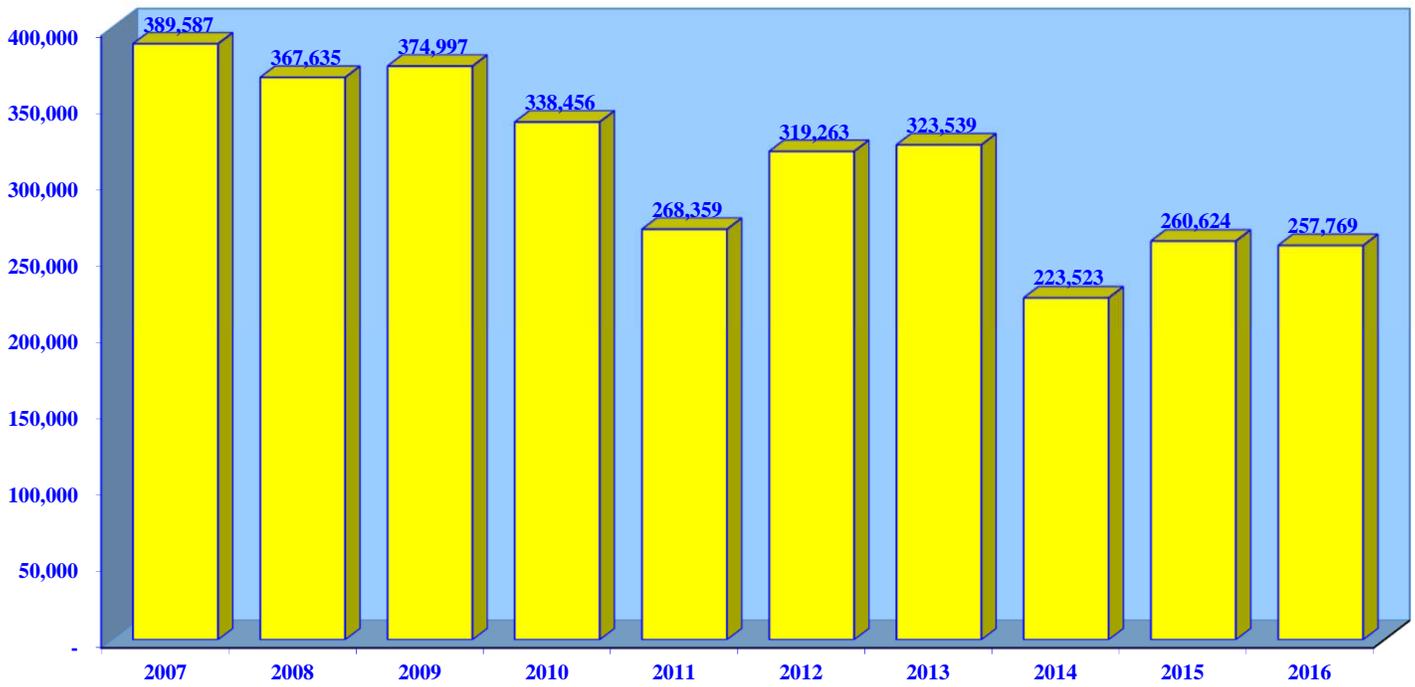
August 2015 Expenditures and Transfers Out



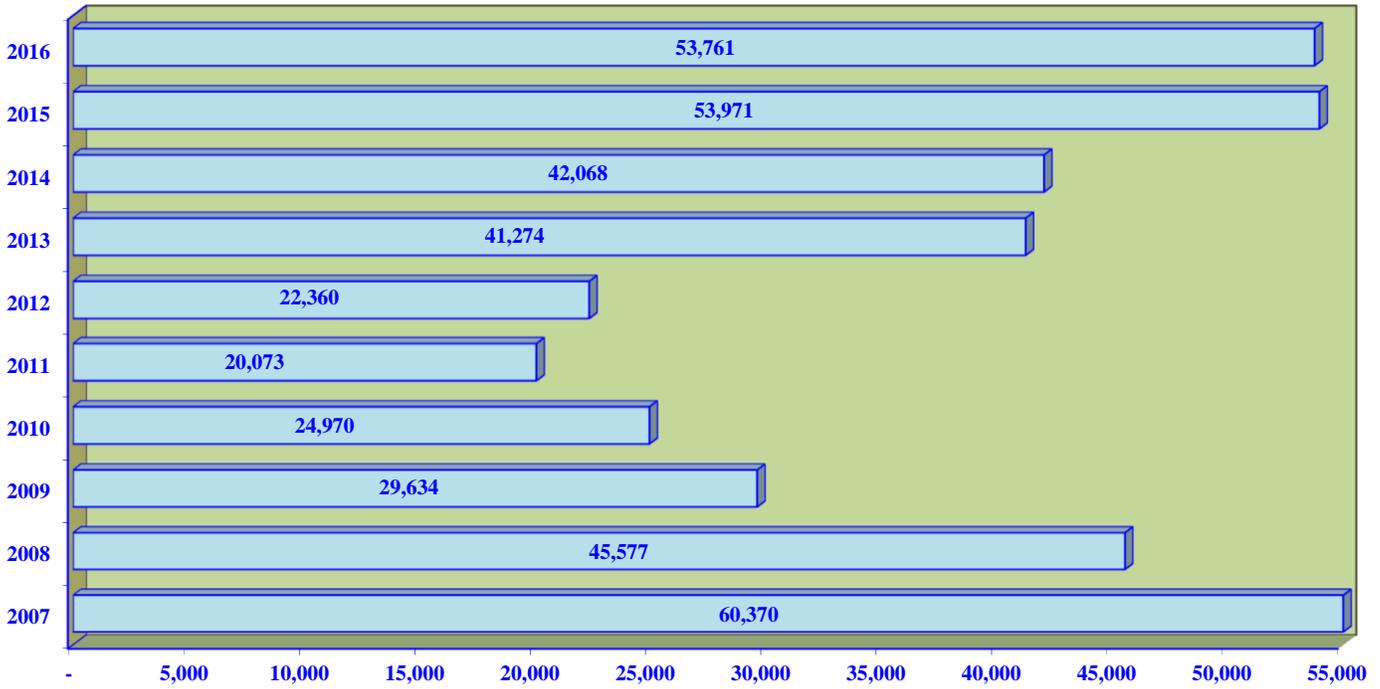
**Probate Court Charges for Services
August YTD
2007-2016**



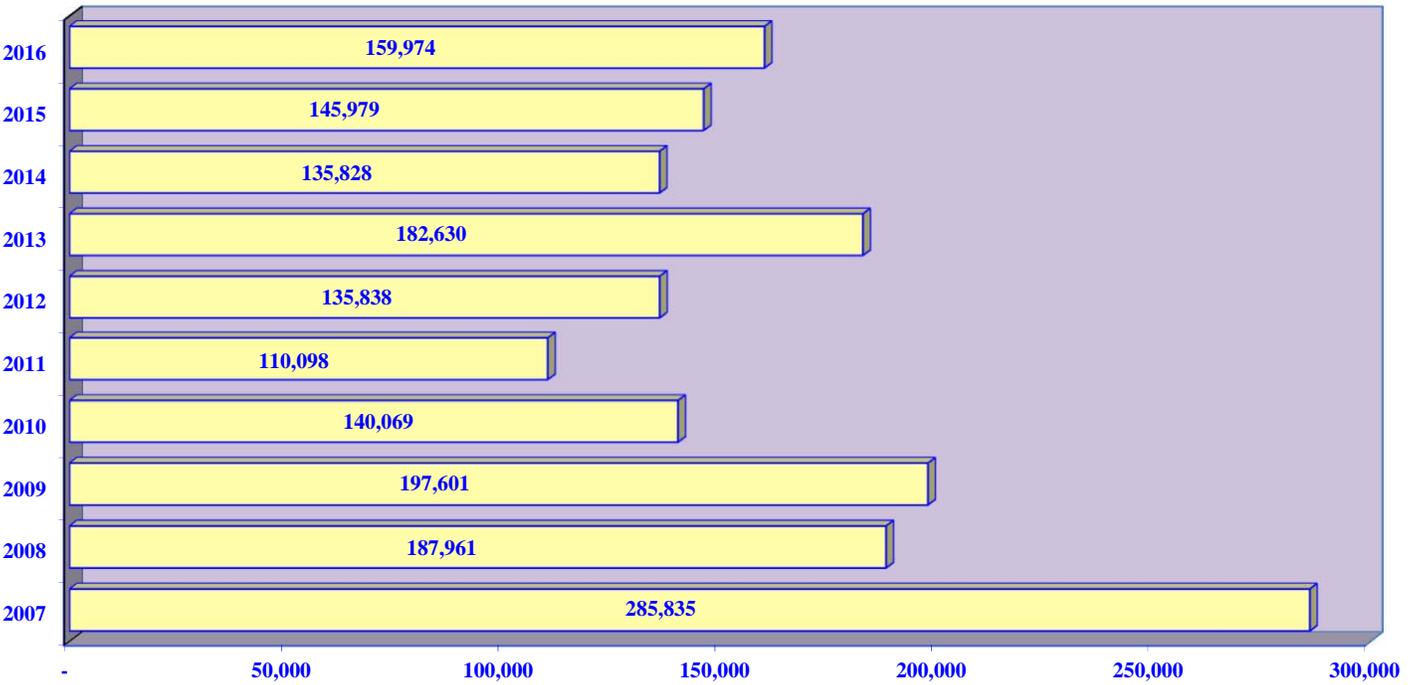
**Clerk of Court Charges for Services
August YTD
2007-2016**



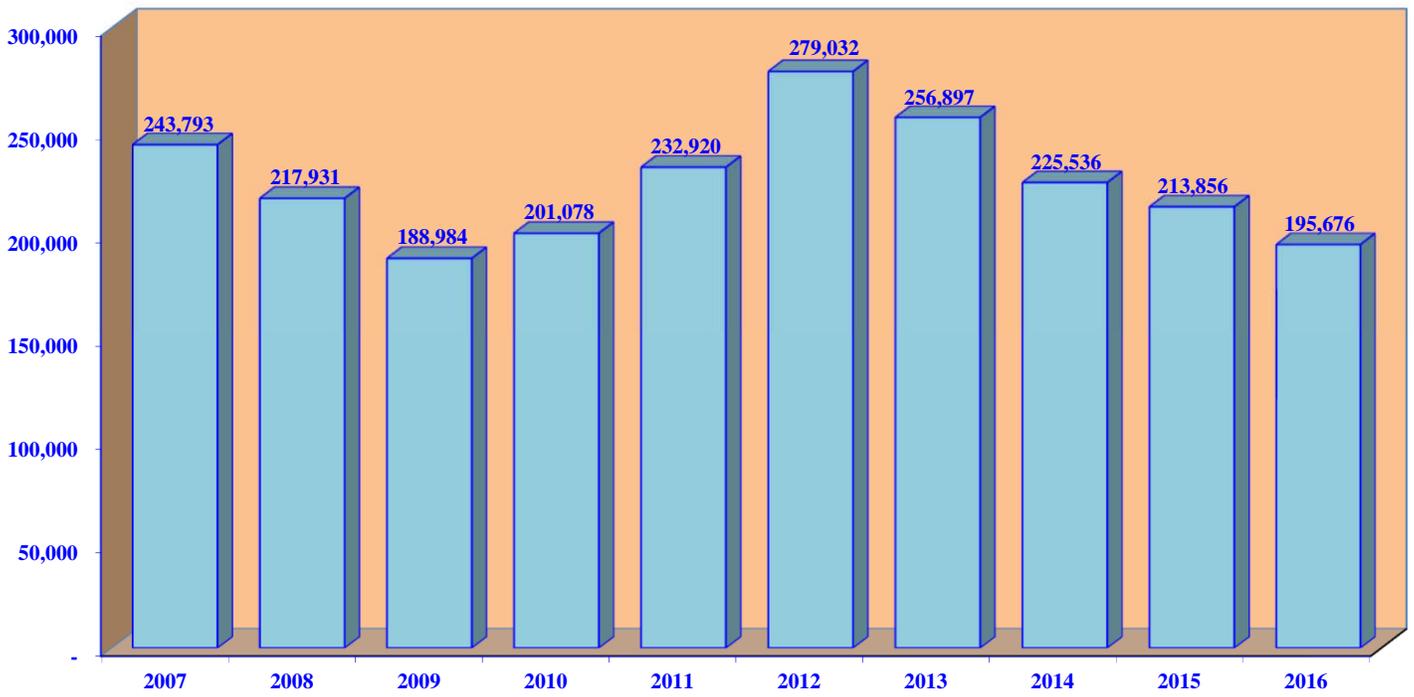
**Clerk of Court
Real Estate Tax Fees
August YTD
2007-2016**



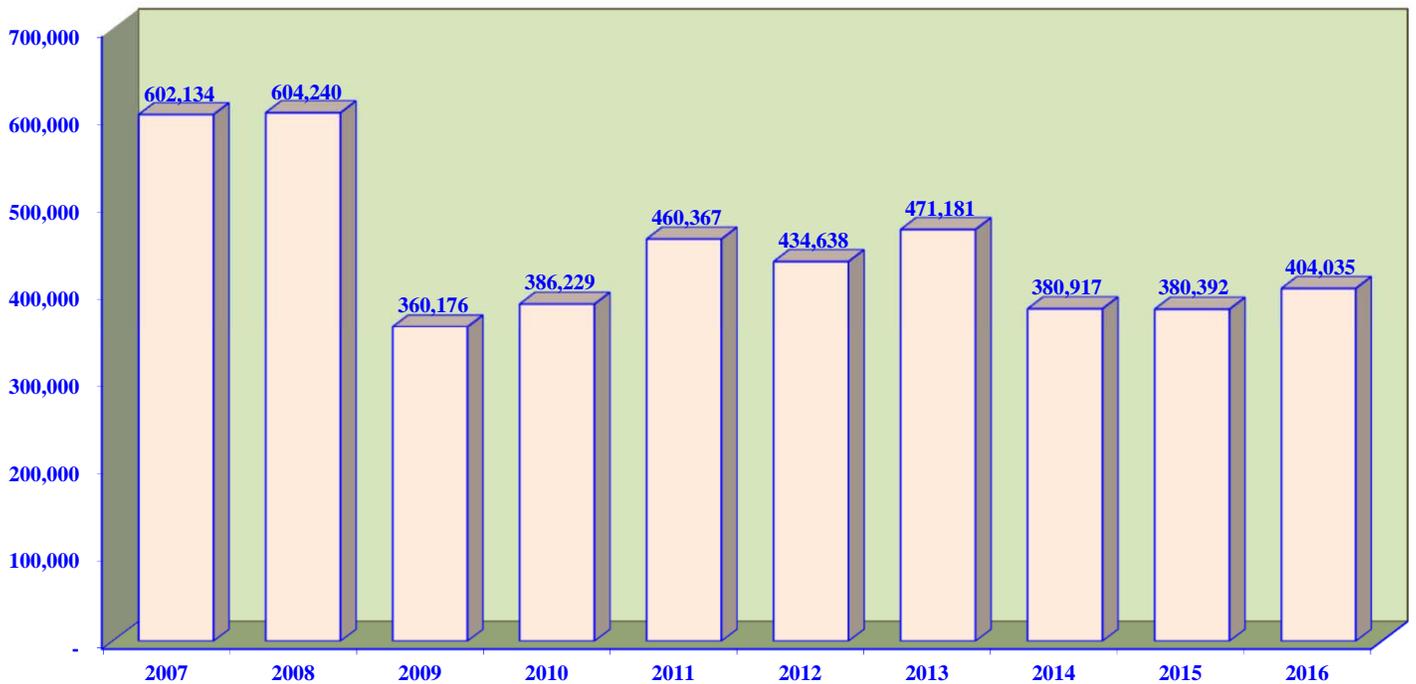
**Clerk of Court
Recording Intangible Taxes
August YTD
2007-2016**



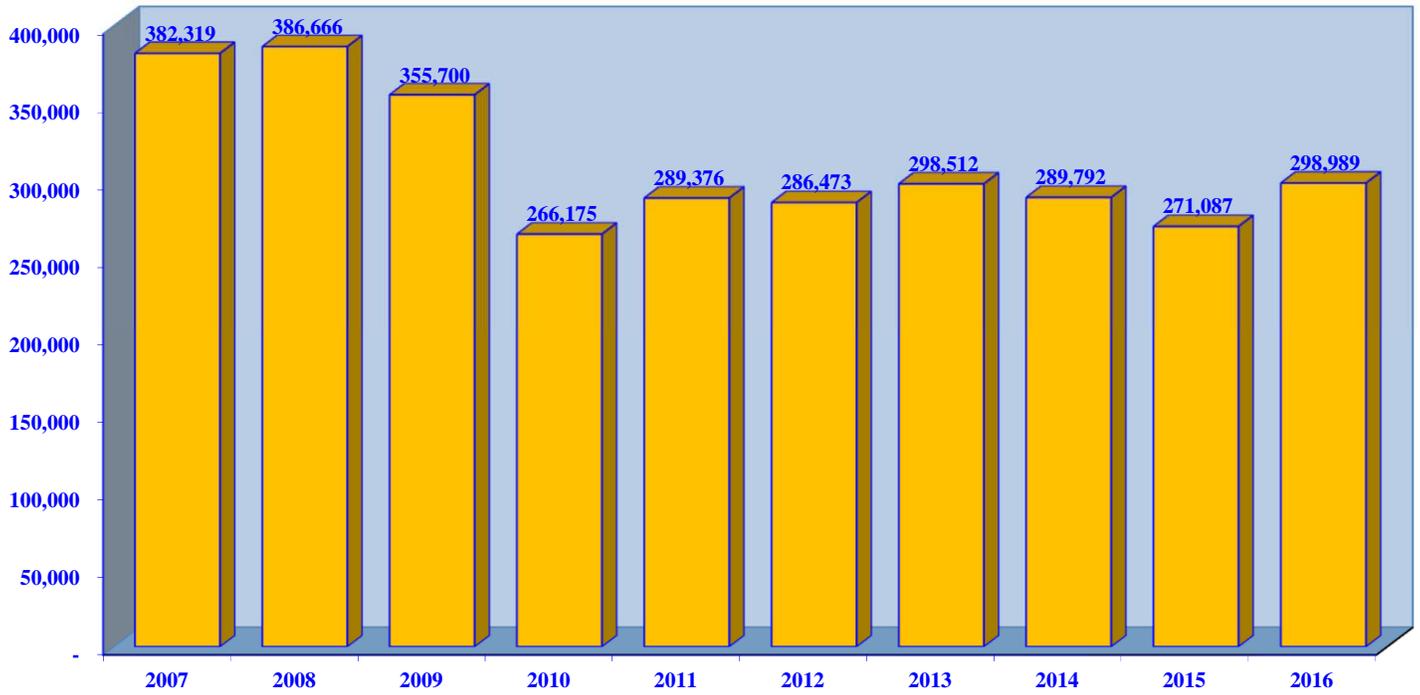
**Magistrate Court Fees
August YTD
2007-2016**



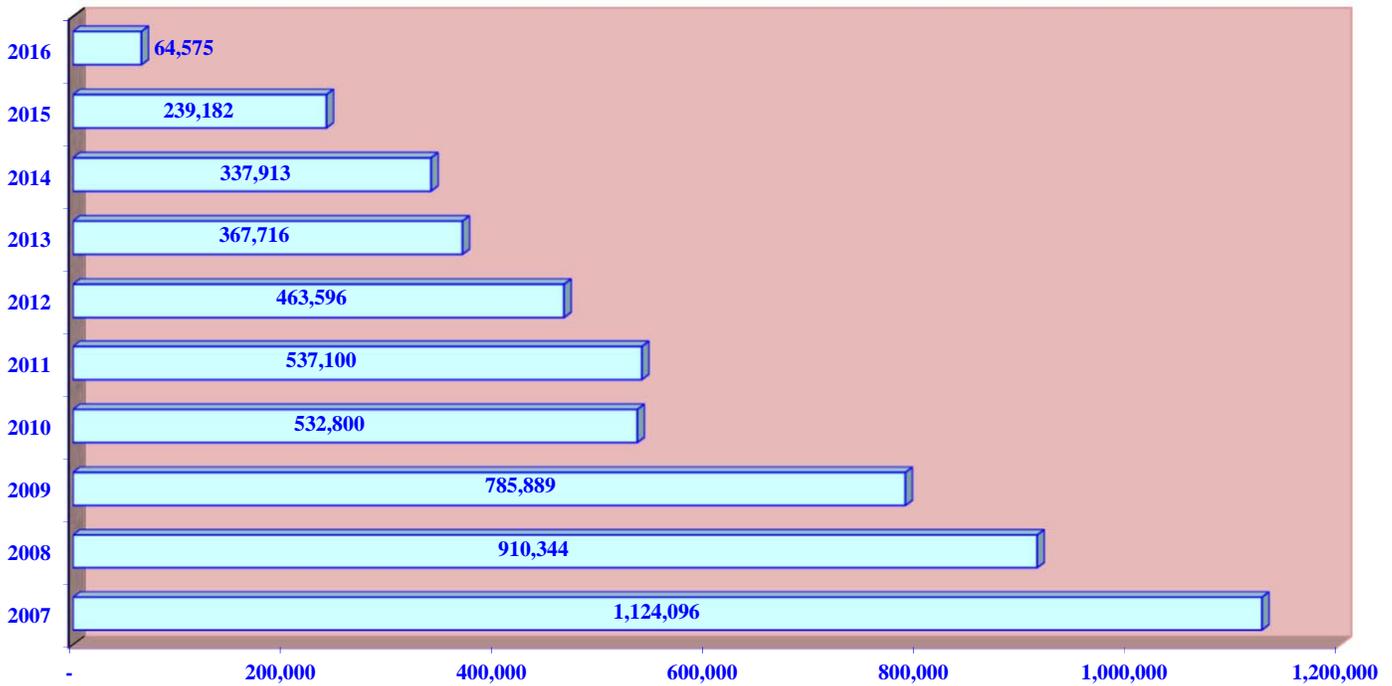
**Probate Court Fines
August YTD
2007-2016**



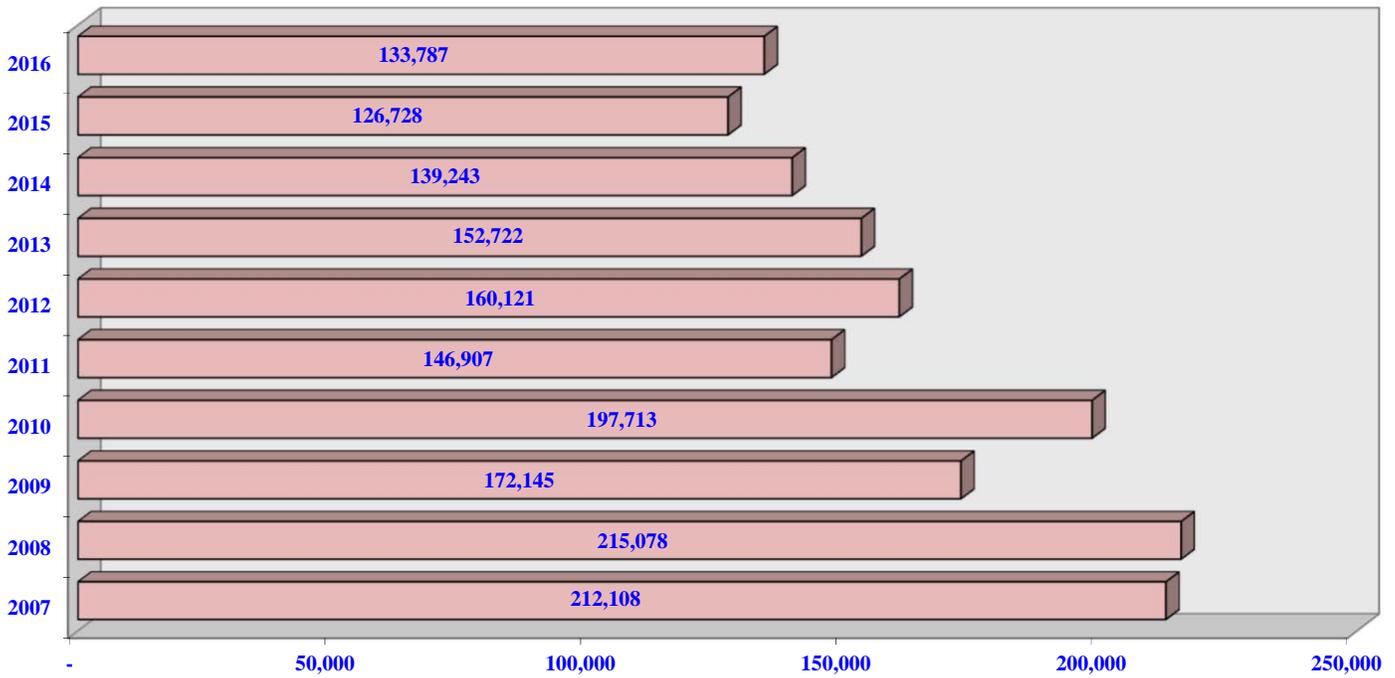
**Clerk of Court Fines
August YTD
2007-2016**



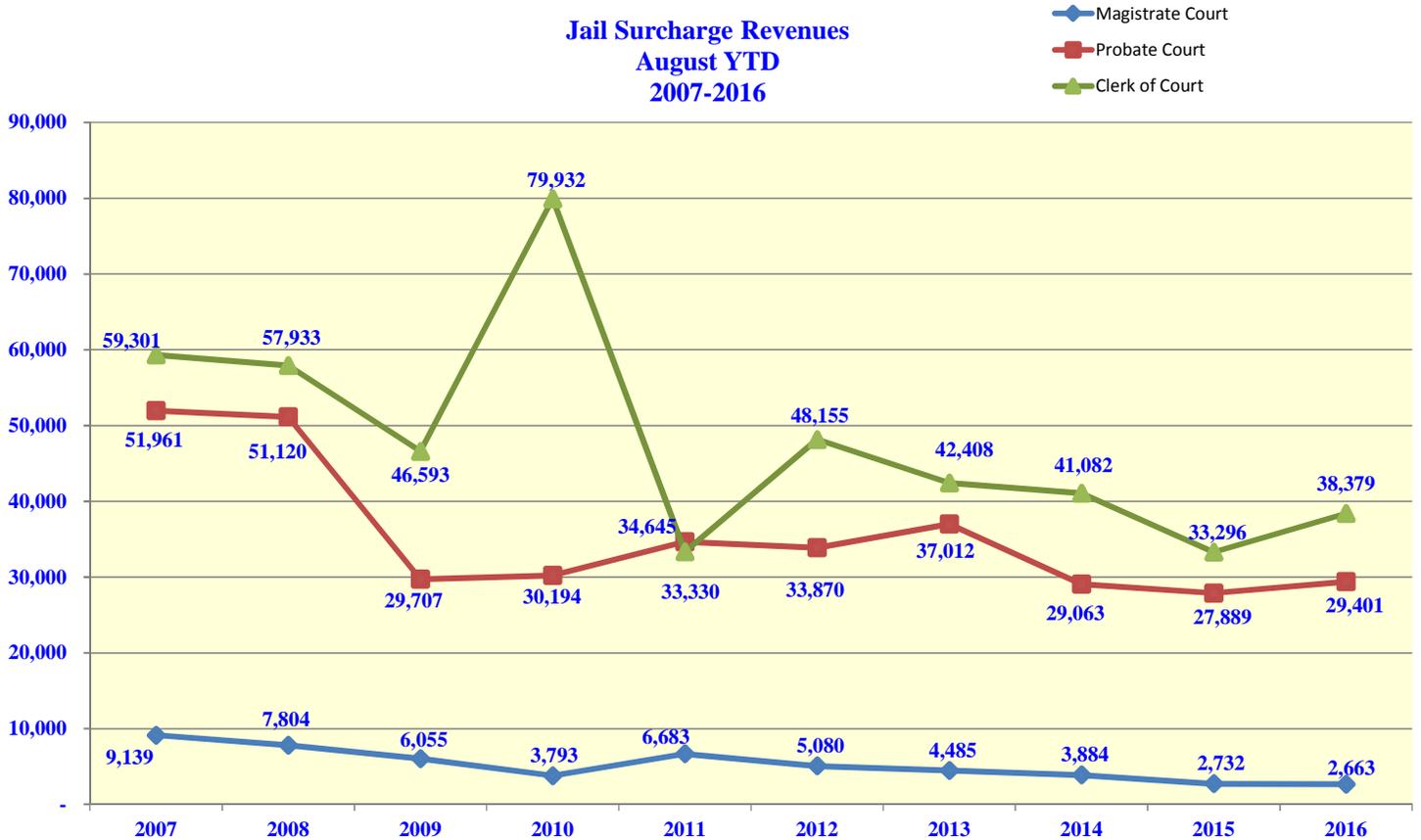
**Boarding Inmate Revenues
August YTD
2007-2016**



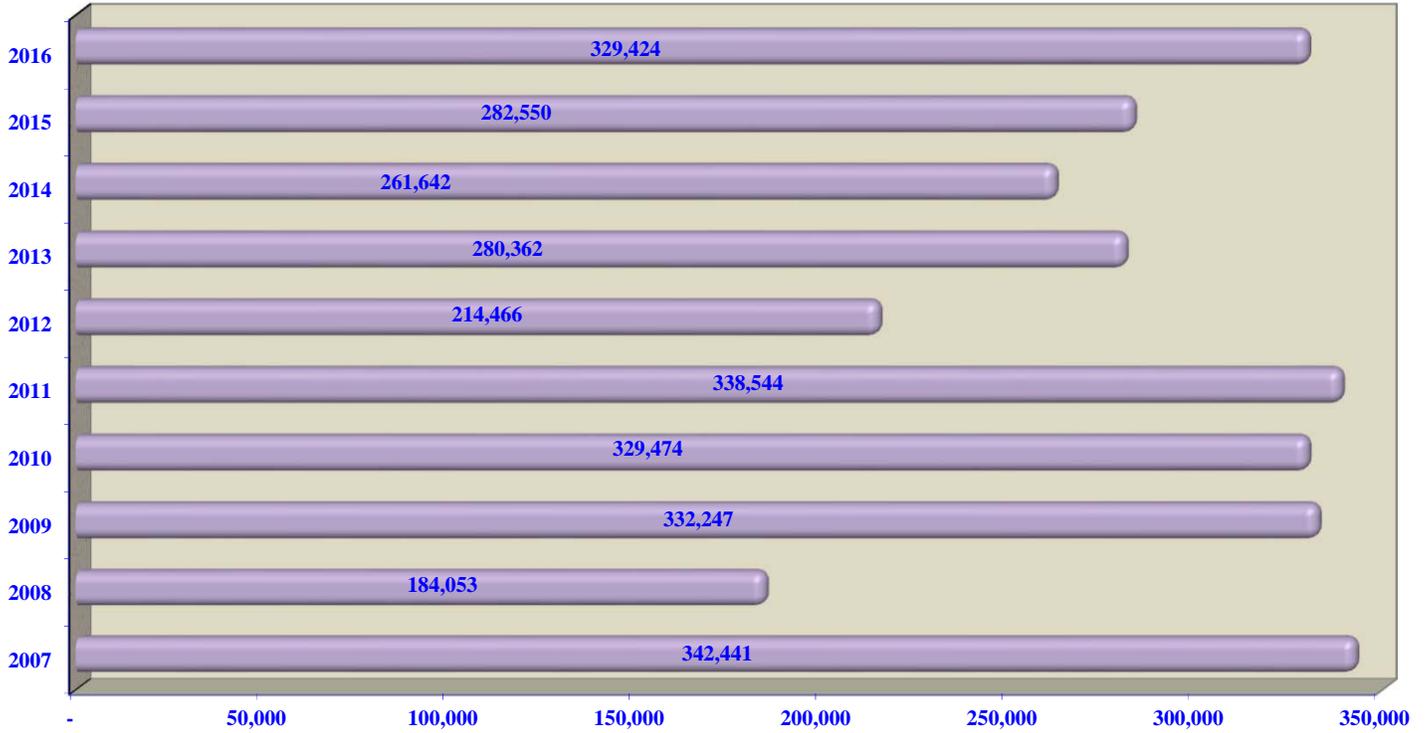
Jail Surcharge Revenues
 (Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & City of Cave Spring)
August YTD
2007-2016



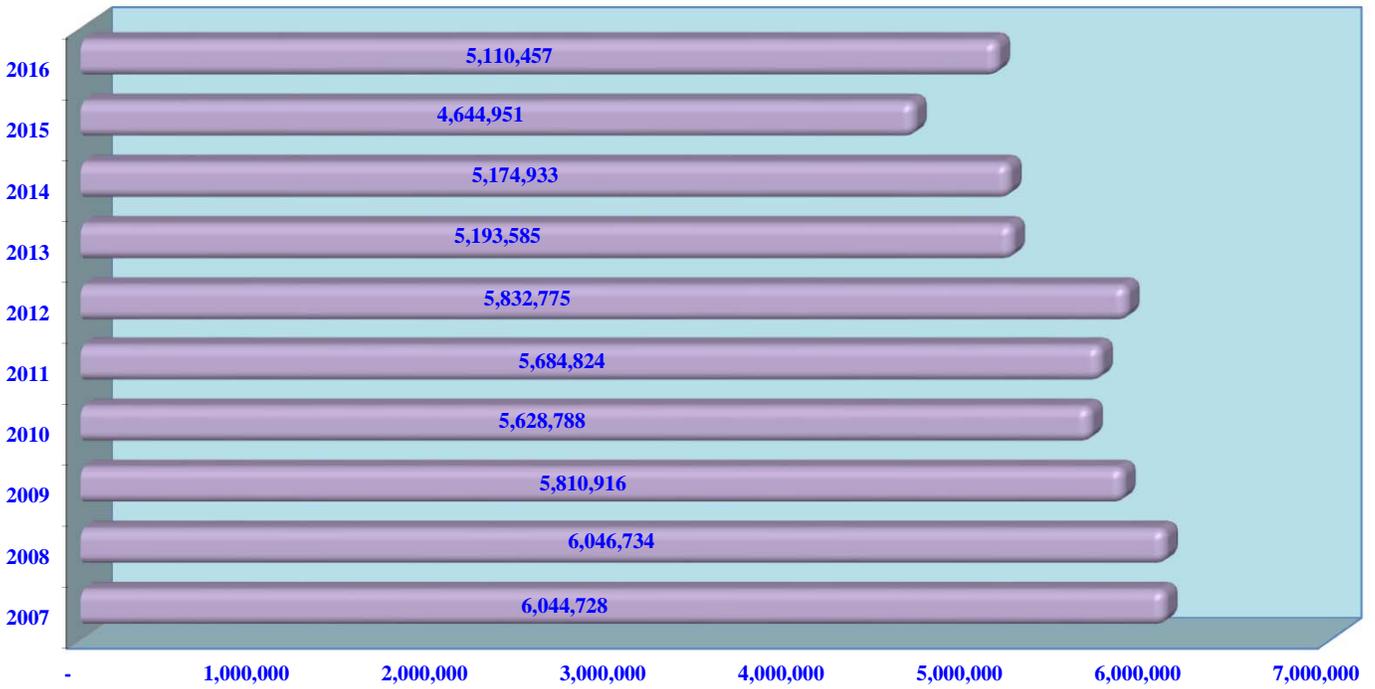
Jail Surcharge Revenues
August YTD
2007-2016



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



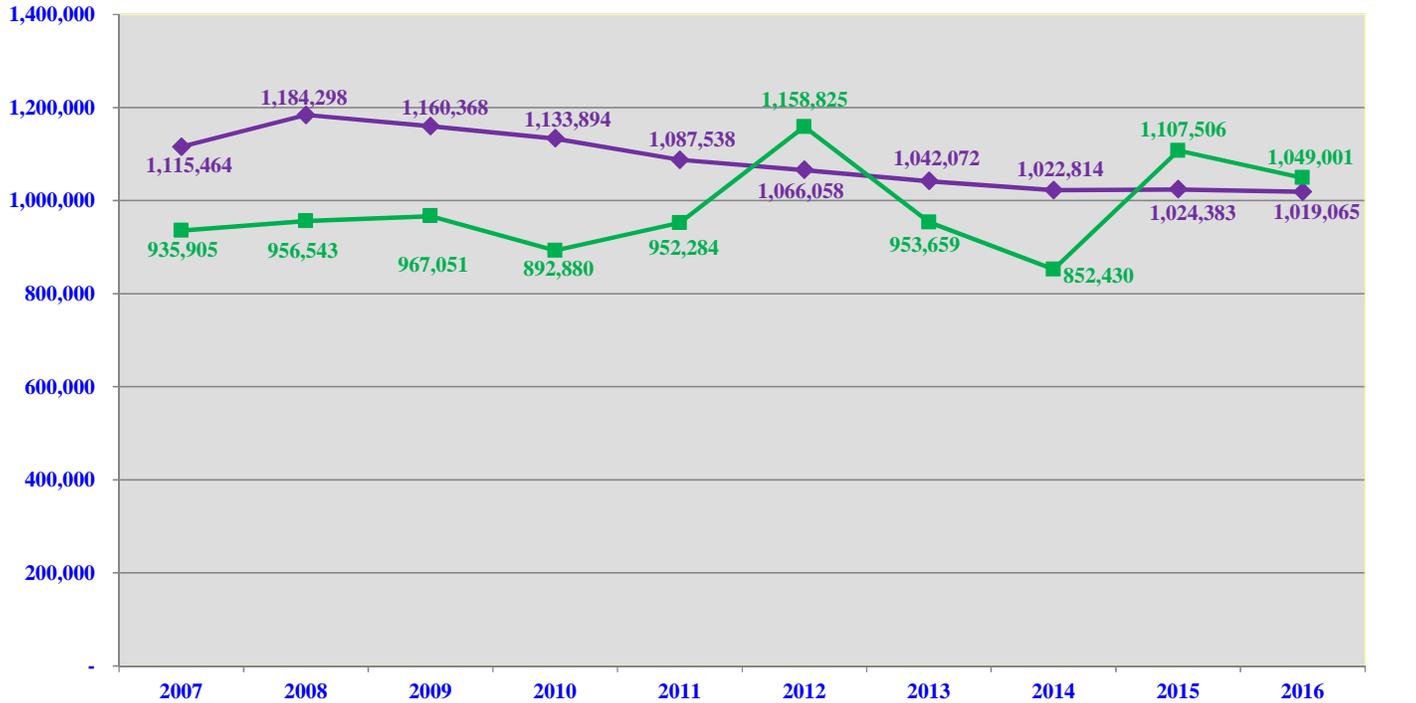
**Local Option Sales Tax
August YTD
2007-2016**



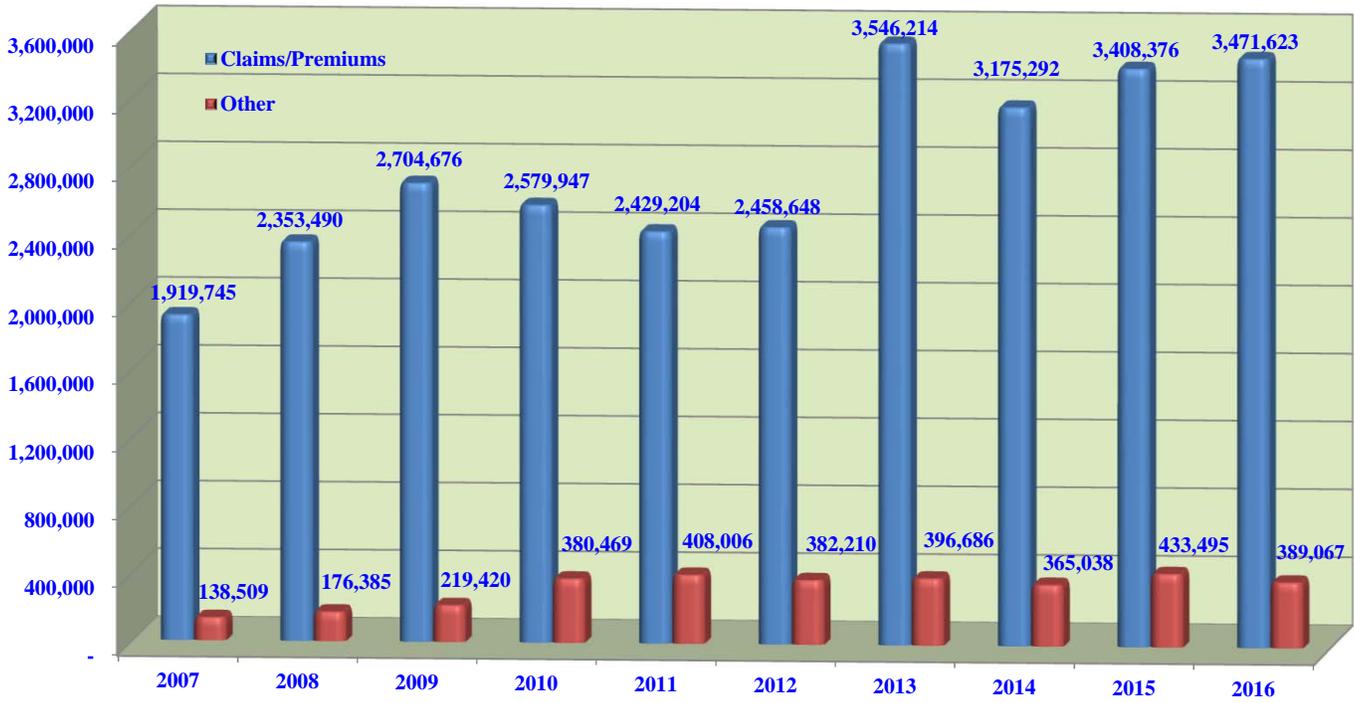
**Animal Control Revenues and Expenditures
August YTD
2007-2016**



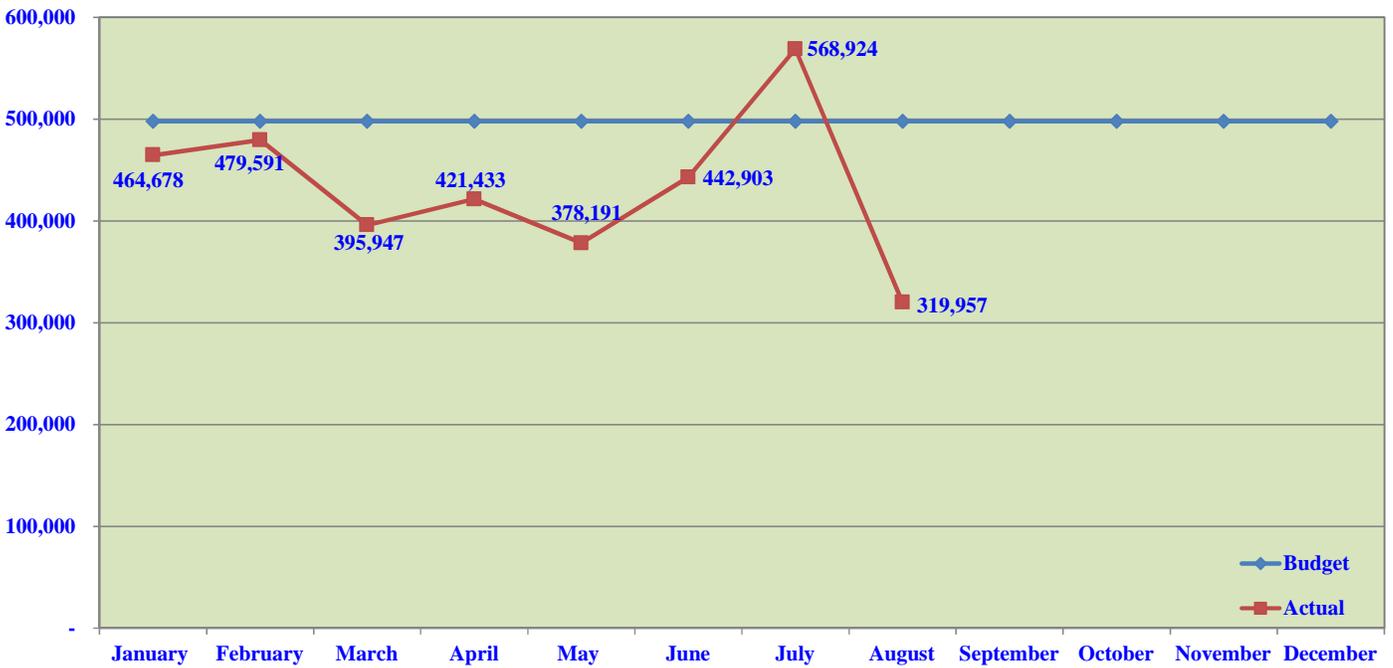
**E911 Revenues and Expenditures
August YTD
2007-2016**



**Health Insurance
August YTD
2007-2016**



**Health Insurance
Claims/Premiums
2016**





August Financial Statements

FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 30, 2016

	General Fund	Fire Fund	E 911 Fund	800 MHz Communication Fund	Emergency Management Fund	Solid Waste Fund	Stadium Maintenance Fund
REVENUES:							
Taxes	\$ 9,455,344	\$ 388,139	\$ -	\$ -	\$ -	\$ 152,362	\$ -
Licenses and Permits	135,011	-	-	-	-	-	-
Intergovernmental	2,188,915	-	2,670	4,810	-	-	-
Charges for Services	1,617,347	-	1,011,578	244,669	-	-	-
Fines and Forfeitures	791,561	-	-	-	-	-	-
Interest Earned	16,725	903	517	347	65	1,834	181
Grant Revenues	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-
Rental Fees	-	-	-	-	-	-	-
Contributions/Donations	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous	1,522,095	-	4,300	-	-	-	44,315
Appropriation of Jail Surcharge Funds	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-	-
TOTAL REVENUES	15,726,996	389,042	1,019,065	249,825	65	154,196	44,497
EXPENDITURES:							
General Government	4,408,999	-	-	-	-	-	-
Judicial	3,862,696	-	-	-	-	-	-
Public Safety	13,139,044	4,155,433	-	-	-	-	-
Public Works	2,967,025	-	-	-	-	-	-
Health and Welfare	425,639	-	-	-	-	-	-
Culture and Recreation	839,513	-	-	-	-	-	-
Housing and Development	205,255	-	-	-	-	-	-
Interagency	168,883	-	-	-	-	-	-
Salaries and Benefits	-	-	861,065	45,350	54,818	145,380	-
Other Operating Costs	-	-	170,015	67,525	33,555	13,408	32,084
Utilities	-	-	-	-	-	10,938	-
Equipment	-	-	12,739	1,470	-	-	-
800 MHz Radio Maint/Tower Costs	-	-	-	9,107	-	-	-
Fees for Services	-	-	-	-	-	213,564	-
Claims	-	-	-	-	-	-	-
Premium Payments	-	-	-	-	-	-	-
HRA Payments	-	-	-	-	-	-	-
Grant/Project Costs	-	-	-	-	6,000	-	-
Remote Site Operations	-	-	-	-	-	146,930	-
Depreciation	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	26,017,054	4,155,433	1,043,819	123,452	94,373	530,219	32,084
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(10,290,058)	(3,766,391)	(24,754)	126,373	(94,308)	(376,024)	12,412
OTHER FINANCING SOURCES (USES)							
Transfers In	358,240	133,333	-	-	86,667	-	-
Transfers Out	(3,797,653)	(83,333)	(5,833)	(10,873)	(11,500)	(266,667)	-
TOTAL OTHER FINANCING SOURCES (USES)	(3,439,413)	50,000	(5,833)	(10,873)	75,167	(266,667)	-
NET CHANGE IN FUND BALANCES	(13,729,471)	(3,716,391)	(30,587)	115,499	(19,141)	(642,690)	12,412
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	\$ 2,753,993	\$ (1,228,565)	\$ 483,561	\$ 338,407	\$ 47,590	\$ 686,985	\$ 169,716

FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 30, 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	-	34,667	80,360	-	-	-	-
271,185	4,600,869	4,737	99,668	-	16,032	-	-	-
-	-	-	-	-	-	-	-	-
205	21,133	527	626	363	69	7,548	-	(145)
-	-	-	-	-	-	-	-	(574,419)
-	-	370,337	-	180,971	-	-	-	-
-	7,300	171,483	79,970	-	-	-	-	-
-	-	-	-	-	-	4,344,195	63,750	-
-	-	-	-	-	-	-	658,688	(4,611)
-	25,881	17,732	60	-	1,461	-	-	(189,350)
-	-	-	-	-	-	-	-	(133,892)
-	-	-	-	-	-	-	-	-
<u>271,390</u>	<u>4,705,237</u>	<u>564,816</u>	<u>214,991</u>	<u>261,694</u>	<u>17,562</u>	<u>4,351,743</u>	<u>722,438</u>	<u>(902,415)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
479,826	968,118	155,547	119,760	225,414	247,172	34,897	-	-
82,221	1,143,961	100,562	146,785	151,655	54,084	10,315	-	-
19,816	222,055	45,076	141,519	45,781	-	-	-	-
-	18,551	17,897	-	14,026	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	258,167	18,749	-
-	-	-	-	-	-	3,077,094	1,215,623	-
-	-	-	-	-	-	394,529	-	-
-	-	-	-	-	-	85,689	-	-
-	-	-	-	-	-	-	-	653,001
-	-	-	-	-	-	-	-	-
-	883,835	443,084	168,367	27,707	-	-	-	-
-	-	240,520	-	-	-	-	-	-
-	-	-	-	-	-	-	-	891,550
-	223,544	-	-	-	-	-	-	-
<u>581,863</u>	<u>3,460,064</u>	<u>761,005</u>	<u>576,431</u>	<u>464,584</u>	<u>301,256</u>	<u>3,860,691</u>	<u>1,234,372</u>	<u>1,544,550</u>
<u>(310,473)</u>	<u>1,245,173</u>	<u>(196,189)</u>	<u>(361,440)</u>	<u>(202,890)</u>	<u>(283,694)</u>	<u>491,052</u>	<u>(511,934)</u>	<u>(2,446,966)</u>
344,340	83,333	-	220,417	-	303,330	-	\$ 474,827	(492,853)
-	(145,000)	(34,000)	-	(17,700)	-	-	(143,196)	7,248
<u>344,340</u>	<u>(61,667)</u>	<u>(34,000)</u>	<u>220,417</u>	<u>(17,700)</u>	<u>303,330</u>	<u>-</u>	<u>331,631</u>	<u>(485,605)</u>
40,441	1,183,506	(471,870)	(141,023)	(220,590)	19,636	491,052	252,703	156,530
<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>\$ 115,768</u>	<u>\$ 38,078,355</u>	<u>\$ 7,260,034</u>	<u>\$ 5,231,476</u>	<u>\$ 513,954</u>	<u>\$ 53,272</u>	<u>\$ 4,264,444</u>	<u>\$ (538,080)</u>	<u>\$ 156,530</u>

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

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
Appropriation of Jail Surcharge Funds	\$ 191,000	\$ 133,892	\$ (57,108)	70.1%	\$ 26,725
Appropriation of DATE Fund Balance	136,648	74,852	(61,796)	54.8%	69,374
REVENUES:					
Taxes	37,933,500	9,455,344	(28,478,156)	24.9%	9,165,829
Licenses and Permits	206,500	135,011	(71,489)	65.4%	152,767
Intergovernmental	3,275,200	2,188,915	(1,086,285)	66.8%	2,178,480
Charges for Services	3,532,580	1,617,347	(1,915,233)	45.8%	1,731,000
Fines and Forfeitures	1,063,000	791,561	(271,439)	74.5%	736,627
Interest Earned	18,145	16,725	(1,420)	92.2%	12,526
Miscellaneous	608,050	1,522,095	914,045	250.3%	519,644
TOTAL REVENUES	46,636,975	15,726,996	(30,909,979)	33.7%	14,496,872
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	142,240	88,533	53,707	62.2%	92,127
County Manager	487,100	247,090	240,010	50.7%	161,732
County Clerk	207,190	84,926	122,264	41.0%	125,759
Finance Department	526,960	294,209	232,751	55.8%	342,008
Purchasing Department	136,990	79,127	57,863	57.8%	80,867
Data Processing	453,700	286,371	167,329	63.1%	272,678
Human Resources	501,655	308,019	193,636	61.4%	296,461
Tax Commissioner	909,200	525,161	384,039	57.8%	524,228
Tax Appraisers	1,097,120	575,685	521,435	52.5%	608,039
Tax Assessors	43,240	28,493	14,747	65.9%	28,163
Facilities Management	1,143,615	636,758	506,857	55.7%	771,055
Engineering	219,930	121,232	98,698	55.1%	117,943
Board of Registrars	163,555	97,743	65,812	59.8%	103,536
Registrars and Elections	352,210	149,551	202,659	42.5%	9,116
General Services	1,811,035	886,102	924,933	48.9%	914,309
TOTAL GENERAL GOVERNMENT	8,195,740	4,408,999	3,786,741	53.8%	4,448,021
JUDICIAL:					
Superior Court	44,855	24,123	20,732	53.8%	19,126
Superior Court - Office of Receiver	341,910	211,094	130,816	61.7%	220,189
Judge Niedrach - Superior Court	67,000	43,422	23,578	64.8%	42,059
Judge Durham - Superior Court	65,855	39,812	26,043	60.5%	38,371
Judge Matthews - Superior Court	76,355	46,245	30,110	60.6%	44,437
Judge Colston - Superior Court	88,805	54,207	34,598	61.0%	53,304
Superior Court Administrator	121,355	73,897	47,458	60.9%	71,725
Court Reporter - Judge Niedrach	120,400	72,631	47,769	60.3%	66,255
Court Reporter - Judge Durham	145,410	69,005	76,405	47.5%	85,391
Court Reporter - Judge Matthews	109,360	61,292	48,068	56.0%	68,174
Court Reporter - Judge Colston	111,050	77,561	33,489	69.8%	64,182
Clerk of Superior Court	866,575	507,887	358,688	58.6%	492,503
Board of Equalization	8,400	3,325	5,075	39.6%	2,747
District Attorney	1,092,320	658,452	433,868	60.3%	659,416
Victim Witness Program	42,265	58,610	(16,345)	138.7%	30,350
Public Defender	700,150	413,229	286,921	59.0%	392,909
Magistrate Court	668,150	402,385	265,765	60.2%	394,471
Probate Court	514,705	308,500	206,205	59.9%	294,838
Juvenile Court	1,099,490	614,028	485,462	55.8%	632,445
Matrix Program	122,580	74,852	47,728	61.1%	69,374
Mental Health Court	12,258	48,139	(35,881)	392.7%	-
TOTAL JUDICIAL	6,419,248	3,862,696	2,556,552	60.2%	3,742,266

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

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	\$ 5,035,950	\$ 2,899,139	\$ 2,136,811	57.6%	\$ 2,865,865
Sheriff's Office	1,348,200	826,059	522,141	61.3%	770,520
Sheriff - County Jail	8,022,065	4,848,321	3,173,744	60.4%	4,604,503
Medical Department-Prisoners	2,705,600	1,831,216	874,384	67.7%	1,786,805
County Prison	4,306,565	2,654,678	1,651,887	61.6%	2,381,814
Coroner	92,470	60,979	31,491	65.9%	53,823
Interagency	18,700	18,651	49	99.7%	18,651
TOTAL PUBLIC SAFETY	<u>21,529,550</u>	<u>13,139,044</u>	<u>8,390,506</u>	<u>61.0%</u>	<u>12,481,980</u>
PUBLIC WORKS:					
Public Roads	4,680,665	2,967,025	1,713,640	63.4%	2,857,394
TOTAL PUBLIC WORKS	<u>4,680,665</u>	<u>2,967,025</u>	<u>1,713,640</u>	<u>63.4%</u>	<u>2,857,394</u>
HEALTH AND WELFARE					
Health	397,875	297,750	100,125	74.8%	297,750
Welfare	202,560	122,057	80,503	60.3%	121,650
Transportation for Seniors	13,620	5,832	7,788	42.8%	5,109
TOTAL HEALTH AND WELFARE	<u>614,055</u>	<u>425,639</u>	<u>188,416</u>	<u>69.3%</u>	<u>424,509</u>
CULTURE AND RECREATION					
Library	1,259,270	839,513	419,757	66.7%	839,513
Recreation	-	-	-	N/A	1,238,933
TOTAL CULTURE AND RECREATION	<u>1,259,270</u>	<u>839,513</u>	<u>419,757</u>	<u>66.7%</u>	<u>2,078,447</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	162,635	99,288	63,347	61.0%	92,387
Economic Development	178,950	105,967	72,983	59.2%	105,967
TOTAL HOUSING AND DEVELOPMENT	<u>341,585</u>	<u>205,255</u>	<u>136,330</u>	<u>60.1%</u>	<u>198,353</u>
INTERAGENCY					
NW GA Regional Commission	59,000	59,006	(6)	100.0%	58,899
GIS	4,950	4,200	750	84.8%	7,389
Planning Commission	120,015	80,010	40,005	66.7%	99,666
Environmental Office	38,500	25,667	12,833	66.7%	24,333
TOTAL INTERAGENCY	<u>222,465</u>	<u>168,883</u>	<u>53,582</u>	<u>75.9%</u>	<u>190,288</u>
TOTAL BUDGETED EXPENDITURES	<u>43,262,578</u>	<u>26,017,054</u>	<u>17,245,524</u>	<u>60.1%</u>	<u>26,421,257</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	698,520	358,240	(340,280)	51.3%	354,947
Transfers Out	(5,774,220)	(3,797,653)	(1,976,567)	65.8%	(2,007,095)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,075,700)</u>	<u>(3,439,413)</u>	<u>(2,316,847)</u>	<u>67.8%</u>	<u>(1,652,148)</u>
TOTAL EXPENDITURES	<u>48,338,278</u>	<u>29,456,467</u>	<u>19,562,371</u>	<u>60.9%</u>	<u>28,073,405</u>
NET CHANGE IN FUND BALANCE	<u>(1,701,303)</u>	<u>(13,729,471)</u>			<u>(13,576,533)</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>\$ 14,782,161</u>	<u>\$ 2,753,993</u>			<u>\$ 1,127,495</u>

FLOYD COUNTY, GEORGIA

FIRE FUND

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

For the Month Ended August 31, 2016

(with comparative actual amounts for 2015)

Percentage of Year

66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 5,915,300	\$ 388,139	\$ (5,527,161)	6.6%	\$ 436,386
Interest Earned	1,000	903	(97)	90.3%	697
TOTAL REVENUES	<u>5,916,300</u>	<u>389,042</u>	<u>(5,527,258)</u>	<u>6.6%</u>	<u>437,084</u>
EXPENDITURES					
Public Safety	<u>6,233,150</u>	<u>4,155,433</u>	<u>2,077,717</u>	<u>66.7%</u>	<u>3,976,727</u>
TOTAL EXPENDITURES	<u>6,233,150</u>	<u>4,155,433</u>	<u>2,077,717</u>	<u>66.7%</u>	<u>3,976,727</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(316,850)	(3,766,391)	(7,604,975)	1189%	(3,539,643)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	133,333	66,667	66.7%	133,333
Transfer Out	<u>(125,000)</u>	<u>(83,333)</u>	<u>(41,667)</u>	<u>66.7%</u>	<u>(83,333)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>50,000</u>	<u>25,000</u>	<u>66.7%</u>	<u>50,000</u>
NET CHANGE IN FUND BALANCE	(241,850)	(3,716,391)			(3,489,643)
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>\$ (1,228,565)</u>			<u>\$ (1,238,621)</u>

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

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 92,000	\$ 61,635	\$ (30,365)	67.0%	\$ 57,636
Interest Earned	-	314	314	N/A	283
TOTAL REVENUES	<u>92,000</u>	<u>61,949</u>	<u>(30,051)</u>	<u>67.3%</u>	<u>57,919</u>
EXPENDITURES					
Economic Development	<u>12,000</u>	-	<u>12,000</u>	<u>0.0%</u>	<u>5,000</u>
TOTAL EXPENDITURES	<u>12,000</u>	-	<u>12,000</u>	<u>0.0%</u>	<u>5,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	80,000	61,949	(18,051)	77.4%	52,919
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(80,000)</u>	-	<u>80,000</u>	<u>0.0%</u>	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(80,000)</u>	-	<u>80,000</u>	<u>0.0%</u>	-
NET CHANGE IN FUND BALANCE	-	61,949			52,919
FUND BALANCE - BEGINNING OF YEAR	-	-			-
FUND BALANCE - YEAR TO DATE	<u>\$ -</u>	<u>\$ 61,949</u>			<u>\$ 52,919</u>

FLOYD COUNTY, GEORGIA

E 911 FUND

*STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2016
(with comparative actual amounts for 2015)*

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Miscellaneous	\$ 5,000	\$ 4,300	\$ (700)	86.0%	\$ 1,856
Alarm Registration Fee	-	2,670	2,670	N/A	6,585
Charges for Services	1,630,000	1,011,578	(618,422)	62.1%	1,015,361
Interest Earned	1,000	517	(483)	51.7%	580
TOTAL REVENUES	<u>1,636,000</u>	<u>1,019,065</u>	<u>(616,935)</u>	<u>62.3%</u>	<u>1,024,383</u>
EXPENDITURES					
Salaries and Benefits	1,458,465	861,065	597,400	59.0%	835,793
Other Operating Costs	332,895	170,015	162,880	51.1%	129,585
Equipment	14,000	12,739	1,261	91.0%	136,413
TOTAL EXPENDITURES	<u>1,805,360</u>	<u>1,043,819</u>	<u>761,541</u>	<u>57.8%</u>	<u>1,101,790</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(169,360)	(24,754)	144,606	14.6%	(77,407)
OTHER FINANCING SOURCES (USES)					
Transfer Out	(8,750)	(5,833)	(2,917)	66.7%	(5,833)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(8,750)</u>	<u>(5,833)</u>	<u>(2,917)</u>	<u>66.7%</u>	<u>(5,833)</u>
NET CHANGE IN FUND BALANCE	(178,110)	(30,587)			(83,240)
FUND BALANCE - BEGINNING OF YEAR	514,148	514,148			665,712
FUND BALANCE - YEAR TO DATE	<u>\$ 336,038</u>	<u>\$ 483,561</u>			<u>\$ 582,472</u>

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

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 361,300	\$ 244,669	\$ (116,631)	67.7%	\$ 225,941
Tower Lease	10,000	4,810	(5,190)	48.1%	-
Interest Earned	100	347	247	346.6%	70
TOTAL REVENUES	371,400	249,825	(121,575)	67.3%	226,011
EXPENDITURES					
Salaries and Benefits	75,360	45,350	30,010	60.2%	43,194
Other Operating Costs	125,185	67,525	57,660	53.9%	63,790
Equipment	1,500	1,470	30	98.0%	2,131
800 MHz Radio Tower Costs	153,585	9,107	144,478	5.9%	8,928
TOTAL EXPENDITURES	355,630	123,452	232,178	34.7%	118,042
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,770	126,373	110,603	801.3%	107,968
OTHER FINANCING SOURCES (USES)					
Transfer Out	(16,310)	(10,873)	(5,437)	66.7%	(7,580)
TOTAL OTHER FINANCING SOURCES (USES)	(16,310)	(10,873)	(5,437)	66.7%	(7,580)
NET CHANGE IN FUND BALANCE	(540)	115,499			100,389
FUND BALANCE - BEGINNING OF YEAR	222,908	222,908			54,529
FUND BALANCE - YEAR TO DATE	\$ 222,368	\$ 338,407			\$ 154,918

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

Percentage of Year
66.7%

	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	<u>90</u>	<u>65</u>	<u>(25)</u>	<u>72.1%</u>	<u>70</u>
TOTAL REVENUES	<u>43,235</u>	<u>65</u>	<u>(43,170)</u>	<u>0.2%</u>	<u>70</u>
EXPENDITURES					
Salaries and Benefits	88,035	54,818	33,217	62.3%	50,355
Other Operating Costs	80,220	33,555	46,665	41.8%	36,682
Grants	<u>16,350</u>	<u>6,000</u>	<u>10,350</u>	<u>36.7%</u>	<u>21,277</u>
TOTAL EXPENDITURES	<u>184,605</u>	<u>94,373</u>	<u>90,232</u>	<u>51.1%</u>	<u>108,313</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(141,370)	(94,308)	47,062	66.7%	(108,242)
OTHER FINANCING SOURCES (USES)					
Transfers In	130,000	86,667	(43,333)	66.7%	96,800
Transfers Out	<u>(17,250)</u>	<u>(11,500)</u>	<u>5,750</u>	<u>66.7%</u>	<u>(11,500)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>112,750</u>	<u>75,167</u>	<u>(37,583)</u>	<u>66.7%</u>	<u>85,300</u>
NET CHANGE IN FUND BALANCE	(28,620)	(19,141)			(22,942)
FUND BALANCE - BEGINNING OF YEAR	<u>66,731</u>	<u>66,731</u>			<u>62,520</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 38,111</u>	<u>\$ 47,590</u>			<u>\$ 39,578</u>

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

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 30,000	\$ 21,758	\$ (8,242)	72.5%	\$ 19,465
Interest Earned	-	290	290	N/A	286
TOTAL REVENUES	<u>30,000</u>	<u>22,048</u>	<u>(7,952)</u>	<u>73.5%</u>	<u>19,751</u>
EXPENDITURES					
General Government	17,900	11,549	6,351	64.5%	12,185
Equipment	-	-	-	0.0%	13,288
TOTAL EXPENDITURES	<u>17,900</u>	<u>11,549</u>	<u>6,351</u>	<u>64.5%</u>	<u>25,473</u>
NET CHANGE IN FUND BALANCE	12,100	10,499			(5,722)
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>\$ 245,100</u>			<u>\$ 237,560</u>

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

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 1,219,300	\$ 152,362	\$ (1,066,938)	12.5%	\$ 174,058
Interest Earned	<u>1,500</u>	<u>1,834</u>	<u>334</u>	<u>122.3%</u>	<u>1,137</u>
TOTAL REVENUES	<u>1,220,800</u>	<u>154,196</u>	<u>(1,066,604)</u>	<u>12.6%</u>	<u>175,195</u>
EXPENDITURES					
Salaries and Benefits	336,035	145,380	190,655	43.3%	139,928
Other Operating Costs	28,990	13,408	15,582	46.2%	12,275
Utilities	17,030	10,938	6,092	64.2%	11,731
Remote Site Operations	232,500	146,930	85,570	63.2%	153,879
Tipping Fees	<u>335,000</u>	<u>213,564</u>	<u>121,436</u>	<u>63.8%</u>	<u>206,207</u>
TOTAL EXPENDITURES	<u>949,555</u>	<u>530,219</u>	<u>419,336</u>	<u>55.8%</u>	<u>524,020</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(440,000)</u>	<u>(266,667)</u>	<u>173,333</u>	<u>60.6%</u>	<u>(266,667)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(440,000)</u>	<u>(266,667)</u>	<u>173,333</u>	<u>60.6%</u>	<u>(266,667)</u>
NET CHANGE IN FUND BALANCE	(168,755)	(642,690)			(615,492)
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>\$ 686,985</u>			<u>\$ 727,647</u>

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

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 300	\$ 181	\$ (119)	60.5%	\$ 163
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>44,497</u>	<u>(8,203)</u>	<u>84.4%</u>	<u>52,271</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	-	12,412			47,411
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>\$ 169,716</u>			<u>\$ 161,188</u>

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

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 458,800	\$ 271,185	\$ (187,615)	59.1%	\$ 277,308
Transportation Charges	98,000	45,163	(52,837)	46.1%	62,787
Interest Earned	500	205	(295)	41.0%	358
TOTAL REVENUES	<u>557,300</u>	<u>316,553</u>	<u>(240,747)</u>	<u>56.8%</u>	<u>340,453</u>
EXPENDITURES					
OPERATING:					
Salaries and Benefits	855,935	479,826	376,109	56.1%	500,849
Other Operating Costs	165,720	82,221	83,499	49.6%	81,110
Utilities	35,000	19,816	15,184	56.6%	18,656
TOTAL OPERATING	<u>1,056,655</u>	<u>581,863</u>	<u>474,792</u>	<u>55.1%</u>	<u>600,614</u>
TRANSPORTATION:					
Salaries and Benefits	40,475	25,293	15,182	62.5%	21,695
Other Operating Cost	40	8	32	21.2%	36
Gas and Oil	17,700	9,955	7,745	56.2%	11,801
Repairs and Maintenance	5,000	3,333	1,667	66.7%	3,137
TOTAL TRANSPORTATION	<u>63,215</u>	<u>38,590</u>	<u>24,625</u>	<u>61.0%</u>	<u>36,669</u>
TOTAL EXPENDITURES	<u>1,119,870</u>	<u>620,452</u>	<u>499,418</u>	<u>55.4%</u>	<u>637,283</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	522,570	344,340	(178,230)	65.9%	228,743
TOTAL OTHER FINANCING SOURCES (USES)	<u>522,570</u>	<u>344,340</u>	<u>(178,230)</u>	<u>65.9%</u>	<u>228,743</u>
NET CHANGE IN FUND BALANCE	(40,000)	40,441			(68,087)
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>\$ 115,768</u>			<u>\$ 161,341</u>

FLOYD COUNTY, GEORGIA
1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended August 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	2,353,035	1,300	894
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	<u>33,552,378</u>	<u>39,064,360</u>	<u>39,067,598</u>	<u>1,300</u>	<u>894</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>\$ 743,083</u>	<u>\$ (742,000)</u>	<u>\$ 894</u>

FLOYD COUNTY, GEORGIA
2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended August 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	1,087,434	750	757
Total Revenues	<u>27,050,000</u>	<u>31,731,000</u>	<u>31,738,793</u>	<u>750</u>	<u>757</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>\$ 460,087</u>	<u>\$ (459,200)</u>	<u>\$ 757</u>

FLOYD COUNTY, GEORGIA
2006 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended August 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 August 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	185,642	5,000	4,472
Total Revenues	<u>44,498,380</u>	<u>46,623,810</u>	<u>46,566,397</u>	<u>68,500</u>	<u>36,305</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>\$ 1,663,023</u>	<u>\$ (653,060)</u>	<u>\$ (554,455)</u>

FLOYD COUNTY, GEORGIA
2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended August 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	\$ 19,186,416	\$ 7,876,440	\$ 5,401,652
City of Rome	23,617,000	23,617,000	11,678,873	4,796,880	3,287,972
City of Cave Spring	2,591,000	2,591,000	1,282,298	526,680	361,007
Interest Earned	-	-	46,498	10,000	22,088
Miscellaneous Revenue	-	-	221,552	-	106,547
Total Revenues	<u>64,978,000</u>	<u>64,978,000</u>	<u>32,415,637</u>	<u>13,210,000</u>	<u>9,179,266</u>
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	5,761,000	83,199	1,408,500	83,199
Animal Control Facility	5,700,000	5,700,000	3,340,362	5,290,425	2,693,956
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	516,369	900,000	420,049
Energy Efficiency in County Buildings	1,700,000	1,700,000	1,423,441	841,300	660,864
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	399,763	1,399,880	210,843
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	235,655	485,000	233,050
County Public Works & Public Safety Equipment	1,400,000	1,400,000	266,537	141,430	-
Industrial Property	8,000,000	7,993,800	68,634	4,270	55,959
Playground Improvements	600,000	600,000	4,525	599,275	-
City of Rome					
Tennis Center	11,400,000	11,400,000	8,795,172	9,800,000	5,847,458
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	1,720,160	280,000	447,370
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	31,999	2,500,000	9,599
Chulio Hills Back Entrance	800,000	800,000	9,244	-	3,721
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	1,109,283	545,000	335,593
Administrative Fees	-	6,200	6,461	5,000	289
Total Expenditures	<u>64,978,000</u>	<u>64,978,000</u>	<u>21,042,223</u>	<u>29,549,890</u>	<u>11,238,318</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>\$ 11,373,414</u>	<u>\$ (16,369,890)</u>	<u>\$ (2,059,052)</u>

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

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 6,846,750	\$ 4,600,869	\$ (2,245,881)	67.2%	\$ 4,580,453
Rental Fees	9,000	7,300	(1,700)	81.1%	7,062
Miscellaneous	30,000	25,760	(4,240)	85.9%	1,911
TOTAL OPERATING REVENUES	<u>6,885,750</u>	<u>4,633,929</u>	<u>(2,251,821)</u>	<u>67.3%</u>	<u>4,589,426</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	577,630	307,525	270,105	53.2%	307,559
Supplies and Other Expenses	345,005	207,605	137,400	60.2%	185,933
Equipment	21,400	10,159	11,241	47.5%	4,800
Depreciation	8,675	6,059	2,616	69.8%	11,892
	<u>952,710</u>	<u>531,348</u>	<u>421,362</u>	<u>55.8%</u>	<u>510,184</u>
Water Distribution					
Salaries and Benefits	823,690	439,350	384,340	53.3%	454,149
Supplies and Other Expenses	484,600	268,756	215,844	55.5%	250,260
Equipment	9,200	8,392	808	91.2%	325,799
Purchased Water	900,000	502,941	397,059	55.9%	607,736
Water Meters	300,000	65,243	234,757	21.7%	164,001
Utilities	275,000	177,358	97,642	64.5%	175,770
Depreciation	1,256,630	837,306	419,324	66.6%	932,906
	<u>4,049,120</u>	<u>2,299,346</u>	<u>1,749,774</u>	<u>56.8%</u>	<u>2,910,621</u>
Water Treatment Plant					
Salaries and Benefits	378,095	221,243	156,852	58.5%	222,863
Supplies and Other Expenses	151,590	99,416	52,174	65.6%	79,202
Equipment	11,000	-	11,000	0.0%	10,104
Utilities	70,000	44,697	25,303	63.9%	45,837
Depreciation	60,710	40,470	20,240	66.7%	40,470
	<u>671,395</u>	<u>405,826</u>	<u>265,569</u>	<u>60.4%</u>	<u>398,476</u>
TOTAL OPERATING EXPENSES	<u>5,673,225</u>	<u>3,236,520</u>	<u>2,436,705</u>	<u>57.0%</u>	<u>3,819,281</u>
OPERATING INCOME (LOSS)	1,212,525	1,397,409	184,884	115.2%	770,145
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(315,795)	(218,919)	96,876	69.3%	(224,251)
Amortization of Bond Costs	(9,400)	(4,625)	4,775	49.2%	(6,244)
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	21,133	1,133	105.7%	12,105
Transfer from Fire Fund	125,000	83,333	(41,667)	66.7%	83,333
Transfer to General Fund	(217,500)	(145,000)	72,500	66.7%	(145,000)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(297,695)</u>	<u>(213,903)</u>	<u>83,792</u>	<u>71.9%</u>	<u>(230,271)</u>
CHANGE IN NET POSITION	914,830	1,183,506			539,874
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>\$ 38,078,355</u>			<u>\$ 35,977,805</u>

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

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 100,000	\$ 50,054	\$ (49,946)	50.1%	\$ 49,786
Charges for Services	6,846,750	4,458,743	(2,388,007)	65.1%	4,453,603
Rental Fees	9,000	8,213	(787)	91.3%	7,856
Miscellaneous	30,000	63,061	33,061	210.2%	-
Interest Earned	20,000	21,133	1,133	105.7%	12,105
Transfer from Fire Fund	125,000	83,333	(41,667)	66.7%	83,333
Gain on sale of fixed assets	-	121	121	N/A	-
TOTAL CASH INCREASES	<u>7,130,750</u>	<u>4,684,658</u>	<u>(2,446,092)</u>	<u>65.7%</u>	<u>4,606,683</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	577,630	310,044	267,586	53.7%	345,538
Supplies and Other Expenses	345,005	215,285	129,720	62.4%	199,721
Equipment	21,400	10,159	11,241	47.5%	4,800
Interest and Fiscal Charges	315,795	177,961	137,834	56.4%	179,031
Transfer to General Fund	217,500	145,000	72,500	66.7%	145,000
	<u>1,477,330</u>	<u>858,449</u>	<u>618,881</u>	<u>58.1%</u>	<u>874,090</u>
Water Distribution					
Salaries and Benefits	823,690	440,733	382,957	53.5%	520,551
Supplies and Other Expenses	484,600	264,552	220,048	54.6%	248,558
Equipment	9,200	7,637	1,563	83.0%	325,799
Purchased Water	900,000	485,813	414,187	54.0%	572,483
Water Meters	300,000	26,550	273,450	8.9%	172,721
Utilities	275,000	177,245	97,755	64.5%	176,535
	<u>2,792,490</u>	<u>1,402,530</u>	<u>1,389,960</u>	<u>50.2%</u>	<u>2,016,647</u>
Water Treatment Plant					
Salaries and Benefits	378,095	221,647	156,448	58.6%	250,033
Supplies and Other Expenses	151,590	97,590	54,000	64.4%	79,983
Equipment	11,000	-	11,000	0.0%	10,104
Utilities	70,000	43,992	26,008	62.8%	44,416
	<u>610,685</u>	<u>363,229</u>	<u>247,456</u>	<u>59.5%</u>	<u>384,536</u>
Water Capital	<u>3,428,500</u>	<u>528,796</u>	<u>2,899,704</u>	<u>15.4%</u>	<u>-</u>
TOTAL CASH DECREASES	<u>8,309,005</u>	<u>3,153,004</u>	<u>5,156,001</u>	<u>37.9%</u>	<u>3,275,273</u>
NET INCREASE (DECREASE)	(1,178,255)	1,531,655			1,331,409
CHANGE IN BALANCE SHEET		(140,891)			(490,181)
CASH - BEGINNING OF YEAR		<u>9,787,449</u>			<u>8,569,345</u>
CASH - YEAR TO DATE		<u>\$ 11,178,213</u>			<u>\$ 9,410,573</u>

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

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 7,000	\$ 4,737	\$ (2,263)	67.7%	\$ 4,087
Fuel Sales	724,000	370,337	(353,663)	51.2%	399,205
Rental Fees	275,600	171,483	(104,117)	62.2%	183,581
Miscellaneous	<u>27,000</u>	<u>17,732</u>	<u>(9,268)</u>	<u>65.7%</u>	<u>30,378</u>
TOTAL OPERATING REVENUES	<u>1,033,600</u>	<u>564,289</u>	<u>(469,311)</u>	<u>54.6%</u>	<u>617,251</u>
OPERATING EXPENSES					
Salaries and Benefits	268,025	155,547	112,478	58.0%	151,999
Supplies and Other Expenses	216,925	100,562	116,363	46.4%	104,747
Utilities	70,000	45,076	24,924	64.4%	45,937
Equipment	25,645	17,897	7,748	69.8%	6,477
Air Show Expenses	51,500	-	51,500	0.0%	-
Depreciation	676,220	443,084	233,136	65.5%	480,379
Cost of Goods Sold	<u>522,800</u>	<u>240,520</u>	<u>282,280</u>	<u>46.0%</u>	<u>257,921</u>
TOTAL OPERATING EXPENSES	<u>1,831,115</u>	<u>1,002,686</u>	<u>828,429</u>	<u>54.8%</u>	<u>1,047,460</u>
OPERATING INCOME (LOSS)	(797,515)	(438,397)	359,118	55.0%	(430,209)
NON-OPERATING INCOME (LOSS)					
Interest Earned	1,000	527	(473)	52.7%	620
Transfers Out	<u>(202,435)</u>	<u>(34,000)</u>	<u>168,435</u>	<u>16.8%</u>	<u>(34,000)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>(201,435)</u>	<u>(33,473)</u>	<u>167,962</u>	<u>16.6%</u>	<u>(33,380)</u>
CHANGE IN NET POSITION	(998,950)	(471,870)			(463,589)
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>\$ 7,260,034</u>			<u>\$ 7,322,736</u>

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

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 7,000	\$ 4,887	\$ (2,113)	69.8%	\$ 4,177
Fuel Sales	724,000	365,192	(358,808)	50.4%	397,239
Rental Fees	275,600	165,148	(110,452)	59.9%	171,812
Miscellaneous	27,000	17,707	(9,293)	65.6%	30,313
Interest Earned	1,000	527	(473)	52.7%	620
TOTAL CASH INCREASES	1,034,600	553,461	(481,139)	53.5%	604,161
CASH DECREASES					
Salaries and Benefits	265,985	156,386	109,599	58.8%	152,767
Supplies and Other Expenses	219,740	98,624	121,116	44.9%	121,313
Utilities	70,000	45,076	24,924	64.4%	45,937
Equipment	22,830	17,897	4,933	78.4%	6,477
Air Show Improvements	51,500	-	51,500	0.0%	-
Transfers Out	202,435	34,000	168,435	16.8%	34,000
Cost of Goods Sold	522,800	240,520	282,280	46.0%	257,921
TOTAL CASH DECREASES	1,355,290	592,503	762,787	43.7%	618,415
NET INCREASE (DECREASE)	(320,690)	(39,042)			(14,254)
CHANGE IN BALANCE SHEET		(249,768)			(211,460)
CASH - BEGINNING OF YEAR		449,864			544,660
CASH - YEAR TO DATE		\$ 161,054			\$ 318,946

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

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 84,000	\$ 34,667	\$ (49,333)	41.3%	\$ 31,467
Charges for Services	134,900	99,668	(35,232)	73.9%	98,733
Rental Fees	125,000	79,970	(45,030)	64.0%	120,888
Miscellaneous	(10,500)	60	10,560	-0.6%	(8,745)
TOTAL OPERATING REVENUES	333,400	214,365	(119,035)	64.3%	242,343
EXPENSES					
Salaries and Benefits	254,295	119,760	134,535	47.1%	147,232
Supplies and Other Expenses	279,810	146,785	133,025	52.5%	121,363
Depreciation	252,600	168,367	84,233	66.7%	169,557
Utilities	215,000	141,519	73,481	65.8%	139,435
TOTAL OPERATING EXPENSES	1,001,705	576,431	425,274	57.5%	577,587
OPERATING INCOME (LOSS)	(668,305)	(362,066)	306,239	54.2%	(335,244)
NON-OPERATING INCOME (LOSS)					
Interest Earned	700	626	(74)	89.4%	603
Transfer from General Fund	275,000	220,417	(54,583)	80.2%	183,333
Transfer from Floyd County	-	60,000	60,000	N/A	-
Transfer to Safari	-	(60,000)	(60,000)	N/A	-
TOTAL NON-OPERATING INCOME (LOSS)	275,700	221,043	(54,657)	80.2%	183,936
CHANGE IN NET POSITION	(392,605)	(141,023)			(151,308)
NET POSITION - BEGINNING OF YEAR	5,372,499	5,372,499			5,626,898
NET POSITION - YEAR TO DATE	\$ 4,979,894	\$ 5,231,476			\$ 5,475,590

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

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 84,000	\$ 29,060	\$ (54,940)	34.6%	\$ 45,386
Charges for Services	134,900	98,174	(36,726)	72.8%	102,197
Rental Fees	125,000	77,268	(47,732)	61.8%	106,783
Miscellaneous	(10,500)	282	10,782	-2.7%	(9,479)
Interest Earned	700	626	(74)	89.4%	603
Transfer from General Fund	275,000	220,417	(54,583)	80.2%	183,333
Transfer from Floyd County	-	60,000	60,000	N/A	-
TOTAL CASH INCREASES	<u>609,100</u>	<u>485,827</u>	<u>(123,273)</u>	<u>79.8%</u>	<u>428,823</u>
CASH DECREASES					
Salaries and Benefits	253,325	121,900	131,425	48.1%	166,625
Supplies and Other Expenses	279,810	146,271	133,539	52.3%	127,721
Equipment	-	-	-	N/A	-
Utilities	215,000	136,532	78,468	63.5%	140,239
Transfer to Safari	-	60,000	(60,000)	N/A	-
TOTAL CASH DECREASES	<u>748,135</u>	<u>464,703</u>	<u>283,432</u>	<u>62.1%</u>	<u>434,585</u>
NET INCREASE (DECREASE)	(139,035)	21,124			(5,762)
CHANGE IN BALANCE SHEET		(332)			(411,319)
CASH - BEGINNING OF YEAR		<u>494,537</u>			<u>513,601</u>
CASH - YEAR TO DATE		<u>\$ 515,329</u>			<u>\$ 96,520</u>

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

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental					
Solid Waste Commission	\$ 160,000	\$ 80,360	\$ (79,640)	50.2%	\$ 45,113
Material Sales	<u>475,000</u>	<u>180,971</u>	<u>(294,029)</u>	<u>38.1%</u>	<u>220,009</u>
TOTAL OPERATING REVENUES	<u>635,000</u>	<u>261,331</u>	<u>(373,669)</u>	<u>41.2%</u>	<u>265,123</u>
EXPENSES					
Salaries and Benefits	439,870	225,414	214,456	51.2%	247,916
Supplies and Other Expenses	328,910	151,655	177,255	46.1%	164,274
Equipment	9,400	14,026	(4,626)	149.2%	-
Depreciation	42,300	27,707	14,593	65.5%	23,092
Utilities	<u>47,500</u>	<u>45,781</u>	<u>1,719</u>	<u>96.4%</u>	<u>30,457</u>
TOTAL OPERATING EXPENSES	<u>867,980</u>	<u>464,584</u>	<u>403,396</u>	<u>53.5%</u>	<u>465,739</u>
OPERATING INCOME (LOSS)	(232,980)	(203,253)	29,727	87.2%	(200,617)
NON-OPERATING INCOME (LOSS)					
Interest Earned	500	363	(137)	72.6%	603
Transfers Out	<u>(26,550)</u>	<u>(17,700)</u>	<u>8,850</u>	<u>66.7%</u>	<u>(17,700)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>(26,050)</u>	<u>(17,337)</u>	<u>8,713</u>	<u>66.6%</u>	<u>(17,097)</u>
CHANGE IN NET POSITION	(259,030)	(220,590)			(217,714)
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>\$ 513,954</u>			<u>\$ 751,664</u>

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

Percentage of Year
66.7%

	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	363	(137)	72.6%	603
Material Sales	475,000	221,245	(253,755)	46.6%	306,855
Insurance Reimbursement	-	-	-	N/A	-
TOTAL CASH INCREASES	635,500	316,030	(319,470)	49.7%	465,271
CASH DECREASES					
Salaries and Benefits	439,870	225,950	213,920	51.4%	246,974
Supplies and Other Expenses	328,910	153,479	175,431	46.7%	165,967
Equipment	9,400	14,026	(4,626)	149.2%	-
Utilities	47,500	45,781	1,719	96.4%	30,457
Transfers Out	26,550	17,700	8,850	66.7%	17,700
TOTAL CASH DECREASES	852,230	456,936	395,294	53.6%	461,098
NET INCREASE (DECREASE)	(216,730)	(140,906)			4,173
CHANGE IN BALANCE SHEET		7,946			(326,525)
CASH - BEGINNING OF YEAR		344,829			500,064
CASH - YEAR TO DATE		\$ 211,870			\$ 177,711

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

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 28,000	\$ 16,032	\$ (11,968)	57.3%	\$ 15,781
Fines & Forfeitures	3,000	-	(3,000)	0.0%	146
Interest Earned	200	69	(131)	34.5%	91
Donations	-	-	-	N/A	200
Miscellaneous	750	1,461	711	194.8%	845
TOTAL REVENUES	<u>31,950</u>	<u>17,562</u>	<u>(14,388)</u>	<u>55.0%</u>	<u>17,063</u>
EXPENDITURES					
Salaries and Benefits	406,215	247,172	159,043	60.8%	235,246
Other Operating Costs	83,960	54,084	29,876	64.4%	56,857
TOTAL EXPENDITURES	<u>490,175</u>	<u>301,256</u>	<u>188,919</u>	<u>61.5%</u>	<u>292,103</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(458,225)	(283,694)	(174,531)	61.9%	(275,040)
OTHER FINANCING SOURCES (USES)					
Transfers In	458,225	303,330	154,895	66.2%	300,580
TOTAL OTHER FINANCING SOURCES (USES)	<u>458,225</u>	<u>303,330</u>	<u>154,895</u>	<u>66.2%</u>	<u>300,580</u>
NET CHANGE IN FUND BALANCE	-	19,636			25,540
FUND BALANCE - BEGINNING OF YEAR	<u>33,636</u>	<u>33,636</u>			<u>28,039</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 33,636</u>	<u>\$ 53,272</u>			<u>\$ 53,579</u>

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

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

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Transfers from Floyd County	\$ -	\$ -	\$ -	N/A	\$ 1,238,933
Miscellaneous Revenues	7,700	7,926	226	102.9%	3,868
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	48,000	47,894	(106)	99.8%	49,240
Other Programs	108,500	69,824	(38,676)	64.4%	89,644
Gymnastics	318,310	245,132	(73,178)	77.0%	268,246
Special Populations Services	69,220	45,874	(23,346)	66.3%	47,065
Concessions	182,000	120,703	(61,297)	66.3%	124,305
Coosa River Trading Post	88,900	59,070	(29,830)	66.4%	60,372
Rome-Floyd Tennis Center	-	-	-	N/A	84,764
Etowah Park Golf Practice	9,000	6,500	(2,500)	72.2%	6,000
Youth Athletics	299,140	243,926	(55,214)	81.5%	271,682
Adult Athletics	44,600	-	(44,600)	0.0%	1,021
Scoreboards	30,000	-	(30,000)	0.0%	2,290
Recreation Centers	152,200	154,786	2,586	101.7%	144,271
Parks & Recreation Services	140,000	71,942	(68,058)	51.4%	77,177
Barron Stadium	-	-	-	N/A	36,650
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>1,558,170</u>	<u>1,086,049</u>	<u>(472,121)</u>	<u>69.7%</u>	<u>2,515,918</u>

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

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

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 740,815	\$ 502,200	\$ (238,615)	67.8%	\$ 518,231
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	39,095	31,218	(7,877)	79.9%	39,284
Other Programs	78,770	44,526	(34,244)	56.5%	62,302
Gymnastics	253,040	158,432	(94,608)	62.6%	186,378
Special Populations Services	55,340	19,747	(35,593)	35.7%	19,030
Concessions	161,040	102,756	(58,284)	63.8%	98,267
Coosa River Trading Post	75,645	47,126	(28,519)	62.3%	51,967
Rome-Floyd Tennis Center	8,620	8,614	(6)	99.9%	81,190
Sports Division Administration	139,840	85,373	(54,467)	61.1%	88,951
Youth Athletics	180,365	80,804	(99,561)	44.8%	85,681
Adult Athletics	16,585	-	(16,585)	0.0%	35
Scoreboards	3,000	-	(3,000)	0.0%	240
Recreation Centers	249,870	189,664	(60,206)	75.9%	173,098
Recreation Services Administration	175,965	100,361	(75,604)	57.0%	110,628
Parks & Recreation Services	1,081,435	603,962	(477,473)	55.8%	715,978
Buildings	61,000	39,539	(21,461)	64.8%	42,355
Barron Stadium	-	-	-	N/A	34,111
Shop	135,600	114,096	(21,504)	84.1%	113,398
Hall of Fame	17,300	14,352	(2,948)	83.0%	8,655
Senior Promotions	10,000	5,465	(4,535)	54.6%	5,364
TOTAL EXPENDITURES	3,513,325	2,148,236	(1,365,089)	61.1%	2,435,142
OTHER FINANCING SOURCES (USES)					
Transfers In	1,858,400	1,238,933	(619,467)	66.7%	-
TOTAL OTHER FINANCING SOURCES (USES)	1,858,400	1,238,933	(619,467)	66.7%	-
NET CHANGE IN FUND BALANCE	(96,755)	176,746			80,776
FUND BALANCE - BEGINNING OF YEAR	247,865	247,865			131,116
FUND BALANCE - YEAR TO DATE	\$ 151,110	\$ 424,611			\$ 211,892

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

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 4,915,020	\$ 3,276,680	\$ (1,638,340)	66.7%	\$ 3,177,334
Employees	1,657,000	985,077	(671,923)	59.4%	981,579
Retirees	98,600	77,089	(21,511)	78.2%	75,039
Premiums Paid By Others	16,000	5,349	(10,651)	33.4%	8,317
Interest Earned	4,000	7,548	3,548	188.7%	3,307
Wellness Grant	6,000	-	(6,000)	0.0%	-
TOTAL REVENUES	<u>6,696,620</u>	<u>4,351,743</u>	<u>(2,344,877)</u>	<u>65.0%</u>	<u>4,245,576</u>
EXPENDITURES					
Salary and Benefits	58,035	34,897	23,138	60.1%	33,338
Reinsurance Contributions	28,000	-	28,000	0.0%	55,388
Other Costs	53,585	10,315	43,270	19.2%	8,911
Professional Fees	125,000	88,111	36,889	70.5%	70,079
Claims	5,324,000	3,077,094	2,246,906	57.8%	3,057,148
Premium Payments	650,000	394,529	255,471	60.7%	351,229
HRA Payments	188,000	85,689	102,311	45.6%	97,721
Administrative Fees	<u>270,000</u>	<u>170,056</u>	<u>99,944</u>	<u>63.0%</u>	<u>171,004</u>
TOTAL EXPENDITURES	<u>6,696,620</u>	<u>3,860,691</u>	<u>2,835,929</u>	<u>57.7%</u>	<u>3,844,818</u>
NET CHANGE IN FUND BALANCE	-	491,052			400,758
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>\$ 4,264,444</u>			<u>\$ 3,407,106</u>

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

Percentage of Year
66.7%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Transfers In	\$ 746,000	\$ 627,612	\$ (118,388)	84.1%	\$ 607,002
Recreation Contribution	85,000	63,750	(21,250)	75.0%	63,750
Reimbursements	<u>160,000</u>	<u>658,688</u>	<u>498,688</u>	<u>411.7%</u>	<u>127,172</u>
TOTAL REVENUES	<u>991,000</u>	<u>1,350,051</u>	<u>359,051</u>	<u>136.2%</u>	<u>797,924</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	1,215,623	(365,623)	143.0%	670,370
Reserves - County	-	(252,702)	252,702	N/A	(15,302)
Reserves - Recreation	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>5,617</u>
TOTAL EXPENDITURES	<u>991,000</u>	<u>1,097,347</u>	<u>(106,347)</u>	<u>110.7%</u>	<u>790,373</u>
NET CHANGE IN FUND BALANCE	-	252,703			7,551
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>\$ (538,080)</u>			<u>\$ (885,096)</u>

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

	<u>Budget</u>	<u>YTD Expenditures</u>
Appropriation of Jail Surcharge Fund Balance	\$ 191,000	\$ 133,892
Revenues:		
Interest Earned	-	145
Transfer from General Fund	1,108,080	492,853
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>\$ 626,890</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 August 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>
Off System Safety	-	4,335
Paving		
State of Georgia - LMIG	(786,970)	(574,419)
LMIG Paving	786,970	574,419
Preparation and Paving	75,000	45,979
	<u>75,000</u>	<u>45,979</u>
Drainage		
Materials	10,000	6,352
	<u>10,000</u>	<u>6,352</u>
Engineering		
Vehicle (Replace #138)	30,000	-
	<u>30,000</u>	<u>-</u>
Prison		
Vehicle (Replace #13)	J.S. 25,000	19,759
Vehicle (Replace #207)	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)	20,090	20,090
Property Revaluation - Year 1	16,000	16,000
	<u>36,090</u>	<u>36,090</u>
Redmond Trail		
Redmond Trail Expenses	-	2,455
	<u>-</u>	<u>2,455</u>

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended August 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	13,535
	<u>45,780</u>	<u>37,457</u>
Kronos Upgrade	35,710	26,190
Timeclocks for Kronos Upgrade	36,240	40,798
	<u>71,950</u>	<u>66,988</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 August 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>\$ 1,628,435</u>	<u>\$ 783,420</u>

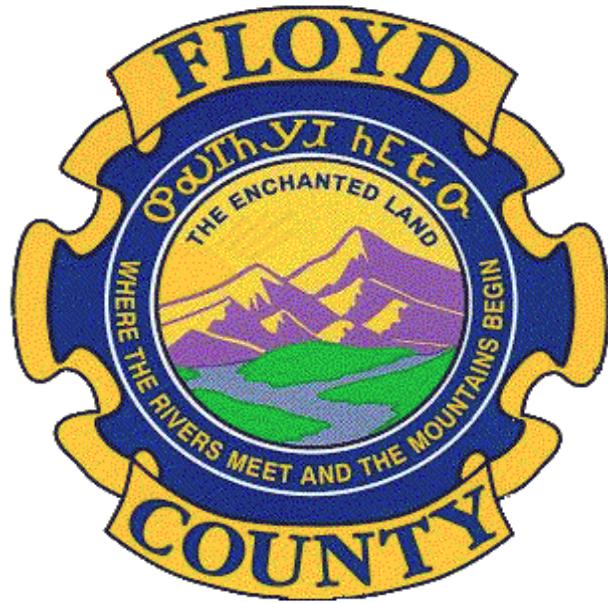
FLOYD COUNTY, GEORGIA
Water Capital Projects and Equipment Expenses
For the Month Ended August 31, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Revenues:		
R & E Funds	\$ 3,351,500	\$ 583,655
Operating Funds	102,000	59,363
Total Revenues	<u>\$ 3,453,500</u>	<u>\$ 643,018</u>
Expenses:		
Highway 140 Widening	1,900,000	21,166
Everett Springs Construction	411,500	131,652
Highway 53 Pump Station	300,000	289,125
Water Main Replacement (2.5 miles)	500,000	-
Water Tank Maintenance	240,000	141,713
	<u>3,351,500</u>	<u>583,655</u>
2016 Equipment		
Vehicle Replace #351 (2014 Toyota Tacoma-totaled)	30,000	25,812
Vehicle Replace #341 (2010 Colorado)	25,000	22,489
Replace Starters - Morgan Dairy Road	27,000	-
Replace Pumps & Motors -Rockdale Drive	20,000	11,062
	<u>102,000</u>	<u>59,363</u>
Total Expenses	<u>\$ 3,453,500</u>	<u>\$ 643,018</u>

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

	Budget	YTD Expenditures
Revenues		
Interest Income	\$ -	\$ 64
Capital Improvements-City	5,000	-
Capital Improvements-County	50,000	7,248
Total Revenues	\$ 55,000	\$ 7,312
Expenditures		
Capital Improvements-City	\$ 5,000	\$ -
Capital Improvements-County	50,000	7,248
Total Expenditures	\$ 55,000	\$ 7,248

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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	638,639.65	30,907.89	5.09%
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	5,110,457.04	465,505.93	
Original Budget	8,967,500	10,000,000	9,550,000	9,050,000	8,400,000	8,550,000	8,600,000	8,600,000	7,600,000	7,700,000	8,000,000	-	-
Revised Budget	9,383,000	9,400,000	9,250,000	8,700,000	8,400,000	8,475,000	8,400,000	8,000,000	7,600,000	6,850,000	8,000,000	-	-
Amt > Revised	717.89	(221,847.08)	(243,423.48)	14,711.36	(54,023.46)	(21,779.28)	102,978.66	(403,858.50)	167,937.91	400,394.53	(2,889,542.96)	-	-

Annual Comparison										4,644,951.11	5,110,457.04	465,505.93	10.02%
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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	1,124,229.98	(40,249.92)	-3.46%
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	1,130,527.72	28,438.47	2.58%
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	9,050,630.79	811,556.29	
Annual Comparison										8,239,074.50	9,050,630.79	811,556.29	9.85%

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

	YTD TOTALS	
	2016	2015
Operating Revenues:		
Misc-Other	\$ 7,550	\$ 16,018
Water Charges	4,416,083	4,368,386
Water Meter Charges	60,710	65,194
Penalties & Cut Offs	115,835	130,100
Fire Service Charges	83,333	83,333
Surcharge Revenue	691	650
Convenience Fee	-	105
Less: Fire Service Charges	(83,333)	(83,333)
Charges for Services	4,600,869	4,580,453
Miscellaneous	25,760	1,911
Rental Fees	7,300	7,062
Total Operating Revenues	4,633,929	4,589,426
Operating Expenses:		
Administration	531,348	510,184
Less: Depreciation	(6,059)	(11,892)
Net Administration	525,289	498,292
Distribution	2,299,346	2,910,621
Less: Depreciation	(837,306)	(932,906)
Net Distribution	1,462,040	1,977,715
Treatment Plant	405,826	398,476
Less: Depreciation	(40,470)	(40,470)
Net Treatment Plant	365,356	358,006
Total Operating Expenses	2,352,685	2,834,013
Net Available for Debt Service	2,281,244	1,755,413
Bonds Debt Service (66.7% of Annual Debt Payment)	320,497	320,613
Bonds Debt Service Coverage Ratio (1.10 Requirement)	7.12	5.48
Total Debt Service (66.7% of Annual Debt Payment)	542,087	462,132
Total Debt Service Coverage Ratio	4.21	3.80

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

	<u>Budget</u>	<u>YTD Expenditures</u>
Juvenile Court		
10 Courtroom Chairs	\$ 1,585	\$ 1,300
	1,585	1,300
Probate Court		
Microfile Machine	3,735	-
	3,735	-
Elections		
7 Laptops	4,200	4,173
	4,200	4,173
Clerk of Superior Court		
Receipt Printer	1,000	995
Electronic Projection Board	7,000	-
	8,000	995
District Attorney		
Desk and Credenza	1,560	1,559
	1,560	1,559
Victim Witness		
Desk	990	987
Lateral File	880	877
iPads	1,630	2,305
Computer	1,100	1,039
Printer	900	-
	5,500	5,207
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	11,000	11,000
	41,750	25,920
Human Resources		
2 Scanners	2,800	1,630
ID Printer and Maintenance Agreement	3,100	2,278
	5,900	3,908
Board of Commissioners		
iPad	600	593
	600	593
Police Department		
4 - Level III Barricade Vests for SWAT	6,700	-
Thermal Imager	9,900	-
3 - Mobile Vision In-Car Camera System	9,000	-
	25,600	-

FLOYD COUNTY, GEORGIA*Non-Capital Equipment**For the Month Ended August 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	-
Paint Shaker	-	4,816
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	5,179
Hydraulic Driver	9,400	9,366
Backpack Blower	450	395
4200 PSI Pressure Washer	900	-
	<u>43,850</u>	<u>35,881</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	1,800
	<u>6,000</u>	<u>1,800</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 August 31, 2016*

	<u>Budget</u>	<u>YTD Expenditures</u>
General Services		
Conference Room Improvements	\$ 3,000	\$ 1,019
	3,000	1,019
Mental Health Court		
Computer/Color Printer	1,700	-
Office Equipment	1,100	2,750
Scanner	450	-
iPad	600	-
	3,850	2,750
County Manager		
Microsoft Surface Pro 4 with Keyboard	2,500	2,198
	2,500	2,198
County Clerk		
Digital Transcriber Software	1,000	200
	1,000	200
Purchasing		
Office Equipment	1,000	-
	1,000	-
Finance		
Microsoft Surface Pro 4 with Keyboard	3,000	2,198
	3,000	2,198
Data Processing		
Maintenance/Repair of Machines	4,000	-
	4,000	-
E 911		
Replace 24-Hour Chairs	8,900	8,302
Firewall	500	475
Printer	600	578
Gig Switch	4,000	3,384
	14,000	12,739
Communication Fund		
Panasonic Toughbook	1,500	1,470
	1,500	1,470
Prison Inmate Benefit Fund		
Equipment	15,000	-
Computers (3)	-	3,244
	15,000	3,244

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Jail Inmate Benefit Fund		
Equipment	\$ 125,000	\$ -
	125,000	-
Work Release Inmate Benefit Fund		
Equipment	6,000	-
Trailer	-	2,480
	6,000	2,480
Work Release		
Shredder	690	692
5 - Taser Units	8,880	8,877
	9,570	9,569
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	7,689
Label Printer	1,300	-
Drive-Thru Drawer	5,000	3,901
	21,400	17,848
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	948
	9,200	8,392
Treatment		
HVAC Unit for Lab	7,000	-
Time Clock	4,000	-
	11,000	-
Airport		
Display Case	2,900	2,122
HVAC	3,010	3,010
Camera Security System	1,985	1,809
2 - Recliners	1,945	1,150
8' Rotary Cutter	6,500	4,412
Fencing for Cave Area	9,305	6,161
	25,645	18,664

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Recycling		
Roll Up Doors	\$ 7,400	\$ 7,306
Fencing	-	6,720
Equipment	<u>2,000</u>	<u>-</u>
	9,400	14,026
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