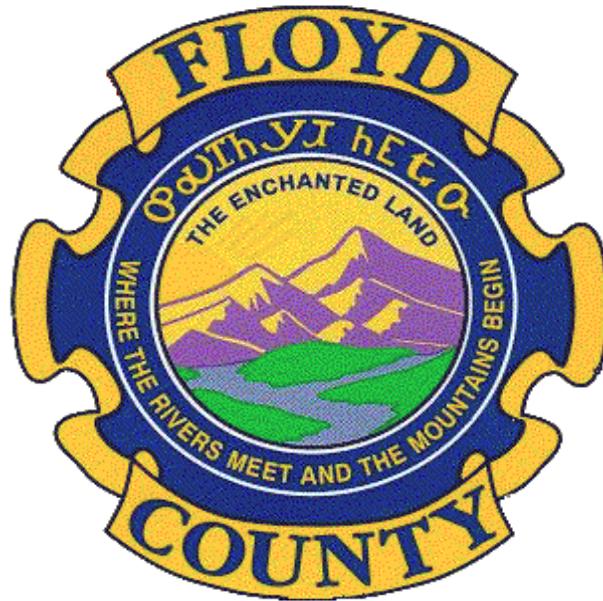


Floyd County, Georgia

*Financial Statements
For the Month Ended
September 30, 2016*



*Financial Statements
For the Month Ended
September 30, 2016*

*Prepared by:
Finance Department*

FLOYD COUNTY, GEORGIA
Monthly Financial Statements
For the Month Ended September 30, 2016

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Floyd County

Review of September 2016

General Fund

- Revenues
 - Taxes are \$675,650 more than this time last year.
 - Prior Years Taxes have slightly increased from last year by 4%.
 - Mobile Home Taxes have increased 7% 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 \$28,300 more than 2015. The Delinquent Tax Officer position was filled in July.
 - There is an increase in Sales Tax collections from 2015 of \$444,100 or 8.3%. 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 \$145,350 less than 2015, a 19.5% decrease. This decrease should continue with the implementation of the TAVT.
 - Motor Vehicle TAVT is \$111,000 less than last year dropping by 8.8%. This varies with the sale of cars. Sales volume usually picks up at the first of the year and then will decline through the summer months.
 - When comparing Sales Tax, Motor Vehicle Taxes and TAVT as a whole for each year, we are \$187,750 ahead of 2015. This is a 2.6% increase.
 - Intergovernmental Revenue is \$8,300 more than last year.
 - State-Offender Rehab revenues have risen from last year by \$8,200.
 - Charges for Services are \$99,550 less than 2015.
 - Sheriff Boarding Inmates is \$158,950 less than 2015, a 64.6% decrease.
 - Chattooga County Boarding Inmate revenue is down \$132,850 from 2015. This is an 83% drop. For 2015, we housed Chattooga inmates in January through August. We've only had Chattooga inmates in 2016 since mid-September.
 - Social Security Administration revenue is \$13,200 less than 2015, a decrease of 21.5%.
 - US Marshals revenue has decreased by \$8,000 as compared to the same time last year.
 - Clerk of Court Charges for Services decreased by \$22,100 when compared to September 2015. By this time last year, we had received E-Commerce revenue but have not received it this year. This is a 7.1% decrease.
 - Probate Court Charges for Services have increased \$10,350 from 2015, an increase of 12.1%.
 - Estates and Miscellaneous revenues both show increases of 15.6% and 20.7% respectively.
 - Magistrate Court Fees have decreased by \$16,750 or 6.9%.
 - Fines & Forfeitures are up \$42,250.
 - Clerk of Court Criminal Division is \$26,450 more than in 2015, an 8.8% increase.
 - Probate Court Fines are up \$10,550 or 2.4%.
 - The revenue in this account depends on a couple of factors.

Floyd County

Review of September 2016

General Fund (cont'd)

- Revenues (cont'd)
 - One factor is the actual number of citations issued and paid.
 - We receive funds from Probate Court based on actual citations paid.
 - When people can't pay, the judge might suspend the fine and give them community service or jail time while others will go on probation. This means we would not receive any funds for those people.
 - Another factor is the number of probate filings.
 - We only receive payment for these when they are completely paid.
 - Parking Fines have dramatically increased since 2015 going from \$5,950 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 5% above the YTD budget.
 - Salaries & Wages are 14.1% 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 72.3% of the annual budget for Victim Witness and 80.6% for Mental Health Court. The contract labor line item for Mental Health Court is 24.8% more than the annual budget. This labor is for an officer to randomly surveil the participants. We have received some grant reimbursement but are awaiting more.
 - Interagency Public Safety is at 99.7% of the annual budget.
 - The Forest Fire Protection Program payment was paid to the Georgia Forestry Commission in July.
 - Interagency – Executive Financial Administration is at 81.9% 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 5.6% below the YTD budget.**
- Fund Balance
 - Through September 2016, the General Fund has decreased fund balance by \$15,400,891 compared to a decrease of \$14,822,587 through September 2015, a variance of \$578,304.

Floyd County Review of September 2016

Fire Fund

- Revenues
 - Taxes are \$12,050 less than this time last year.
 - This is due to the following:
 - Property Tax - Prior Years are 10.5% over the YTD budget and are \$1,300 more than 2015.
 - Mobile Home Taxes are 13.1% 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 6.7% under YTD budget and \$24,900 less than last year.
 - Motor Vehicle TAVT is 8.8% less than the YTD budget and \$24,400 less than this time in 2015.
 - Recording Intangible Tax is 19.5% over the YTD budget and is \$1,300 more than 2015.
- Expenditures
 - Total Expenditures are at 75% of the annual budget.

E911 Fund

- Revenues
 - Total Revenues are under the YTD budget by 8%.
 - E-911 Miscellaneous revenue is 35.7% above the YTD budget and \$3,100 more than this time last year.
 - Revenues from Charges for Services have overall decreased by \$2,050 from last year. Land Line fees are at 72.7% of the annual budget and Wireless fees are at 75.4% of the annual budget.
 - Alarm Registration fees are \$3,650 less than 2015. This is in 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 69.6% of the annual budget and \$5,800 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 are 76.2% of the annual budget and are just 1.2% over the YTD budget.
 - Tower lease is 21% below the YTD budget.
 - Total Revenues are at 75.7% 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. This will be taken care of under the budget revisions.

Floyd County Review of September 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
 - Dues & Subscriptions are 34.1% under YTD budget and are \$120 less than last year.
 - Repairs & Maintenance is 58% under YTD budget and is \$1,750 less than last year.
 - Travel and Training is 22.2% of the annual budget and is \$950 less than last year.
 - Code Red Weather Warning is 100% of the annual budget due to payment of the annual renewal fee.
 - The State of Georgia – LEPC Grant is 100% of the annual budget.
 - Total expenditures are at 56.7% of the annual budget.

Solid Waste Fund

- Revenues
 - Taxes are \$6,950 less than last year and are only 16.3% of the annual budget.
 - Decreases can be seen in the following accounts:
 - Motor Vehicle Tax is down \$10,000.
 - Motor Vehicle TAVT is down \$9,800.
 - Penalties and Interest is down \$800.
 - These decreases are offset by the following increases:
 - Property Tax- Current Year is up \$16,200.
 - Recording Intangible Tax is up \$500.
 - Interest Earned is \$950 more than last year.
- Expenditures
 - Total Expenditures are only at 61.2% of the annual budget, 13.8% below the year to date budget.
 - We have only used 50% of the annual budget for Repairs and Maintenance.
 - Utilities are at 70.5% of the annual budget. When compared to this time last year, we have spent \$950 less.
 - The largest portion of this decrease can be seen in the Georgia Power bills. For 2016, the Georgia Power bills are \$725 less than the 2015 bills.

Floyd County Review of September 2016

Solid Waste Fund (cont'd)

- Expenditures (cont'd)
 - 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 \$6 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 \$225 less. A large portion of this difference, \$135, is due to an Airport water bill that was being paid by Solid Waste. This has been corrected now.
 - Remote Site Operations are at 72.6%, which is 2.4% below where we should be at this point of the year.
 - Tipping Fees are at 63.8% of the annual budget. This is 11.2% below the year to date budget.

Stadium Maintenance Fund

- Revenues
 - Total Revenues are at 84.5% of the annual budget.
 - Miscellaneous Income is comprised of the following:
 - Season Ticket Sales
 - Naming Rights
 - The Braves Contribution
 - Ticket sales have decreased compared to last year from \$12,700 to \$3,500. Stadium Rights are 9.7% over the annual budget for the year. The Braves Contribution has remained consistent and is at 100% of the annual budget for the year.
- Expenditures
 - Repairs and Maintenance expenditures are at 60.9% of the annual budget.

Work Release Center Fund

- Revenues
 - Total Revenues are \$34,500 less than 2015.
 - Boarding Inmates, where the inmates pay for their room and board, is down \$15,700. 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 \$18,800. During this year, we have had less inmates than we did over the same time period last year.
 - Expenditures
 - Total Expenditures are \$9,300 more than 2015 but are 10.9% below the YTD budget.
 - The largest factors in this increase can be seen when looking at the following accounts:

Floyd County Review of September 2016

Work Release Center Fund (cont'd)

- Expenditures (cont'd)
 - Operating Health Insurance is up \$8,400.
 - Transportation Health Insurance has increased \$2,400.
 - Transportation Salaries and Wages are \$2,500 more and the FICA account is \$150 more.
 - This increase is slightly offset by the following decrease:
 - The Operating Salaries and Wages are \$7,800 less and FICA is \$400 less, due to open positions.
 - The Uniforms budget is 77.5%, which is 2.5% 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.
 - All of the Tasers that were budgeted have been purchased, they have also purchased a new shredder.
 - Postage is at 80% of the annual budget.
 - They have their own postage machine and have purchased postage to use the rest of the year.

Water Fund

- Revenues
 - Charges for Services are \$65,250 more than the prior year and are 1.7% above the YTD budget. Consumption reports show a 2.6% 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 \$10,500 more than last year and is 47% above the YTD budget. Interest rates at East West Bank are a little better than they were last year.
 - Operating Revenues are \$89,350 more than the prior year and are 1.8% higher than the YTD budget.
- Expenses
 - Administrative Salaries & Wages are 7.9% 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 5.6% above the YTD budget. As compared to last year, there has been a 11.9% increase in cost. Credit card usage is higher than it was last year.
 - Administrative Trust Management Fee is at 94.9% of the annual budget. This is an annual cost associated with the management of our bonds.

Floyd County Review of September 2016

Water Fund (cont'd)

- Expenses (cont'd)
 - Administrative Data Processing is 5.8% higher than the YTD budget. New software for work order management is being implemented.
 - Telephone is 4.9% more than the YTD budget. The 2016 budget was lowered \$2,000 from last year. Payments to Parker Fibernet did not begin until May of last year. This should be addressed with the next budget revision.
 - **Total Administration Expenses are 8.8% less than the YTD budget.**
 - Distribution Water Meters Purchased are only at 23.6% of the annual budget. Large purchases are made twice a year and the second bulk purchase has not been made yet.
 - **Total Distribution Expenses are 11.4% below the YTD budget.**
 - Treatment Plant Voluntary Insurance is 1.8% more than the annual 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 95.7% of the annual budget. An emergency pump replacement was done to the raw water intake at the Brighton Plant.
 - **Total Treatment Plant Expenses are 4.2% less than the YTD budget.**
 - **Total Operating Expenses are 10.1% below the YTD budget.**

Airport Fund

- Revenues
 - Fuel Sales are \$31,100 less than 2015 and 16.5% less than the YTD budget.
 - AvGas Revenue is \$10,050 less than 2015. In 2016, we sold 227 gallons more in fuel than we did in 2015. The average price of AvGas fuel for 2015 was \$5.27 compared to \$4.38 in 2016. Weather conditions do play a role in more air traffic. This September, the weather temperatures were higher and less conducive for flying than they were in 2015.
 - Self Serve Revenue is \$10,700 less than 2015. In 2016, we sold 542 gallons of fuel more than in 2015. The average price for Self-Serve fuel in 2015 was \$4.69 compared to \$4.04 in 2016. Fuel sale incentives are supported by weekend fuel specials by the Wheels up program, and by Fall sporting events such as college Football and Basketball games.
 - Jet Fuel Revenue is \$10,750 less than 2015. Local sales are down due to corporate aircrafts 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. Jet fuel and Shell Aviation contract fuel prices were raised by \$.10 to help increase profit margins. There will be an Airshow next month that should increase sales.
 - Rental Fees are 4.9% below the annual budget. They are continuing recruiting efforts for new tenants with availability, location, and good rates.

Floyd County Review of September 2016

Airport Fund (cont'd)

- Revenues (cont'd)
 - Total Operating Revenues are at 62% of the annual budget.
- Expenses
 - Advertising is at 47.4% of the annual budget and is \$2,200 less than this time last year. Advertising should start to be utilized more next month with the coming Airshow.
 - Postage is over the annual budget by 6%. A budget transfer form has been requested to cover the \$31 overage and to include any increase needed to cover the remainder of the year.
 - Utilities are 2.3% under the YTD budget and are \$900 less than last year
 - Cost of Goods Sold are 26.1% under the YTD budget.
 - AvGas purchases are at 55.7% of the annual budget compared to 52.8% last year at this time, mostly due to the following:
 - weekend incentives
 - cooler weather
 - sporting events
 - distributors costs vary
 - Jet Fuel purchases are at 44.4% of the annual budget compared to 52.6% last year at this time. This is due in part to the following:
 - Lower Jet business currently.
 - The timing of fuel purchases and distributor costs vary.
 - Placing half load orders rather than full.
 - Total Operating Expenses are at 60.7% of the annual budget.

Forum Fund

- Revenues
 - Charges for Services are at 78.2% of the annual budget, but are \$1,500 less than this time last year.
 - Rental Fees are at 64.8% of the annual budget, and are \$43,900 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 67.6% of the annual budget and are \$33,000 less than last year.
- Expenses
 - Salaries and Wages are at 45.4% of the annual budget and \$23,800 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 102.4% of the annual budget. This line item is used for event workers and the Forum had a large event in previous months 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 80.4% 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.

Floyd County Review of September 2016

Forum Fund (cont'd)

- Expenses (cont'd)
 - Repairs and Maintenance is at 89.3% of the annual budget. This line item will be monitored and a budget transfer completed if needed.
 - 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 the budget revision.
 - Data Processing is at 416.2% of the annual budget. This is due to the purchase of CaterEase, which is a catering and event software that will be used to improve the operations of the Forum. The purchase was not included in the original budget, but will be included in the budget revision.
 - Basic Insurance is at 149.2% of the annual budget due to additional liability insurance being added through King and French Insurance Company. This purchase was not covered in the original budget. A budget transfer will be requested for this line item.
 - 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 68.4% of the annual budget and are \$35,600 less than last year.

Recycling Fund

- Revenues
 - Material Sales are \$23,950 less than 2015, and are only 44.9% of the annual budget. This is 30.1% 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 an overall decrease in sales revenue:
 - Corrugated, which is our largest income producer, is up 69.36%. Last year it was selling for \$118.00 a ton, while this year it is selling for \$126.53 a ton, an increase of \$8.53. This year we are shipping more out than we were in 2015.
 - File Stock is down 45.89%.
 - Mixed paper is down 39.99%. This year this product is selling for \$98.75, an increase of \$31.85 more per ton. However, we are shipping out less than we were in 2015.
 - Colored glass is up 91.56%.
 - Plastic #1 is down 30.12%.
 - Plastic #2 is down 8.33%.

Floyd County Review of September 2016

Recycling Fund (cont'd)

○ Expenses

- Steel is up 13.25%. This year this product is only selling for \$80.00 a ton, while last year it was selling for \$85.00 a ton. We are shipping out less than we were in 2015.
- Miscellaneous product sales are down 71.58 %. An example of an item that is included in this category would be batteries.
- Salaries and Benefits is \$10,250 lower than it was at this time last year.
 - Salaries and Wages is \$19,450 less than 2015.
 - 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 \$10,350 more than it was in 2015.
- Supplies is at 53.3% of the annual budget.
- Material purchases, hauling fees and landfill fees are 13.2% below the YTD budget. When compared to 2015 we have spent \$4,950 less.
 - Product purchases have decreased by \$8,900 compared to 2015. This decrease has been 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.
- Gas and Oil is \$2,050 less than 2015. This account is 4.4% below the YTD budget percentage.
 - This is largely due to lower gas prices.
 - Also, one route is shorter than it was at this time last year, 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.
 - Removing glass as a collected item cut out 5 trips a week between the remote sites and the center.
- Repairs and Maintenance is 18.3% below the YTD budget percentage. When compared to 2015 the expenses are \$9,850 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 \$15,400 more than 2015 and are at 104.3% of the annual budget.
 - This increase 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 \$7,550 less than last year and are 14.8% below the YTD budget.

Floyd County Review of September 2016

Animal Control Fund

- Revenues
 - Adoption Fee Revenue is 8.1% under the YTD budget but is \$600 more than last year.
 - Miscellaneous revenue is \$650 more than this time last year. This is due to an increase in fines.
 - Total Revenues are under the YTD budget by 11.4% but are \$900 more than last year.
- 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.
 - Total Expenditures are 4.3% under the YTD budget and are \$19,300 more than last year.

Rome-Floyd Parks and Recreation Authority

- Revenues
 - Total Revenues, including transfers in, are \$170,450 less than 2015.
 - Miscellaneous Revenue is \$5,100 more than 2015.
 - This is due to a gain of \$3,800 on the sale of assets.
 - Other Programs has seen a decrease of \$19,600 when compared to last year.
 - Day camp revenue is down \$6,850 due to two camps held in 2015 not being held in 2016.
 - Road Race revenue is down \$2,950.
 - This year there was not a color run on the 4th of July, so this decreased our revenue.
 - Sponsorships are down \$14,350.
 - In 2015, we had \$3,050 worth of Parade of Champions revenue, while this year we have none. The Recreation Department did not participate this year, but hopes to participate again in years to come.
 - These decreases are slightly offset by an increase of \$8,150 within Other Programs revenue due to the North Georgia United Soccer camp being included in this account this year.
 - Gymnastics is \$16,900 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 \$2,350.
 - These decreases are offset by an increase in Instructional Fees of \$29,600.
 - Tennis Center revenue is \$94,000 less than at this time last year.
 - Due to the Parks and Recreation Agreement signed between the City of Rome and the County, the City of Rome is now responsible for this location.

Floyd County Review of September 2016

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

- Revenues (cont'd)
 - Youth Athletics is \$21,400 less than in 2015.
 - Youth Basketball revenues are down by \$6,400.
 - In 2015 we hosted district tournaments for two age groups and had \$10,850 in Tournament gate revenue and \$1,250 in Tournaments fees.
 - Individual fees for 2016 were up by \$5,700 and offsets some of the above mentioned decrease.
 - Youth Baseball revenues are \$11,650 less than 2015.
 - Individual Fees are \$9,000 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 an increase in Prep League Team Fees of by \$3,000.
 - Youth Softball has decreased revenues of \$15,150.
 - Prep League Team fees are down by \$1,600.
 - Individual fees have decreased by \$10,300.
 - Also, in 2015, we had a small tournament and had additional revenues of \$3,250.
 - Youth Football and Cheerleading registration revenues are \$9,650 more than 2015; this is due to increased gate receipts.
 - Football participation in 2015 was 599. This year it is 722. This is an increase of 123 participants. There was only a slight increase of \$100 in revenue for 2016.
 - It is important to note that in 2016 a Tiny Mite league was offered for 5-6 year olds; this was not offered in 2015. This league has 104 participants.
 - Cheerleading participation in 2015 was 255. This year it was 303. This is an increase of 48 participants.
 - It is important to note that in 2016 a Tiny Mite league was offered for 5-6 year olds; this was not offered in 2015. This league has 75 participants.
 - Youth Volleyball prep league fees are \$2,150 more than 2015.
 - Recreation Centers has experienced an increase of \$9,800 over 2015.
 - The Anthony Center has increased revenues of \$2,400.
 - Day Camp registrations have increased \$3,850 although we have had a decrease of \$1,350 in Facility rentals.
 - The Fielder Center has decreased rentals of \$4,400.
 - The Gilbreath Center has seen increased revenues of \$3,000.
 - Facility Rentals are up \$1,400.
 - Camp Goodtime Registration fees and donations have both increased by a total of \$1,550.
 - North Floyd Park has an increase of \$7,800 in revenues.
 - Day Camp revenue has decreased by \$900.

Floyd County Review of September 2016

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

- Revenues (cont'd)
 - Other Program revenues have increased \$8,250.
 - The North Georgia United Soccer League makes up the largest portion of this revenue.
 - 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.
- Expenditures
 - Total expenditures are \$189,800 less than 2015.
 - Administrative Operations has seen a decrease of \$9,450.
 - In 2015, there was depreciation of \$8,550 but there will be no depreciation in 2016. This is due to Recreation becoming a Special Revenue Fund and depreciation is not reported for these funds.
 - Salaries and Benefits have decreased \$13,400.
 - Utility expenditure has decreased \$4,550.
 - These decreases are slightly offset by the following increases:
 - Operating expenditures have increased \$12,250.
 - Advertising has increased \$3,450.
 - This is due to the new logo for the RFPRD.
 - Other Programs expenditures are down \$16,050.
 - There has been a decrease in expenditures for Special Events of \$3,950, Road Races of \$5,100, and the Parade of Champions of \$2,200.
 - Gymnastics has seen a decrease of \$6,100 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 offset by an increase in the following areas:
 - Salaries and Benefits has seen an increase of \$23,100.
 - 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 \$14,500.
 - This year due to the locations of the meets and the timing of events there have been more expenditures related to traveling.
 - 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 do 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.
 - Recreation Centers have experienced an increase of \$21,250.
 - The Anthony Center has seen an increase of \$6,650.
 - This increase can be seen in Utilities.
 - North Floyd has increased expenditures of \$13,750.

Floyd County Review of September 2016

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

- Expenditures (cont'd)
 - This increase is largely due to increased Salaries and Benefits of \$4,000, Utilities of \$3,500, and Contract Labor of \$7,000.
 - Parks and Recreation Services expenditures have decreased \$46,200.
 - This is largely due to the following decreases:
 - Salaries and Benefits are down \$6,700.
 - Equipment is down \$24,650.
 - Repairs and Maintenance is down \$5,000.
 - Utilities are down \$7,200.

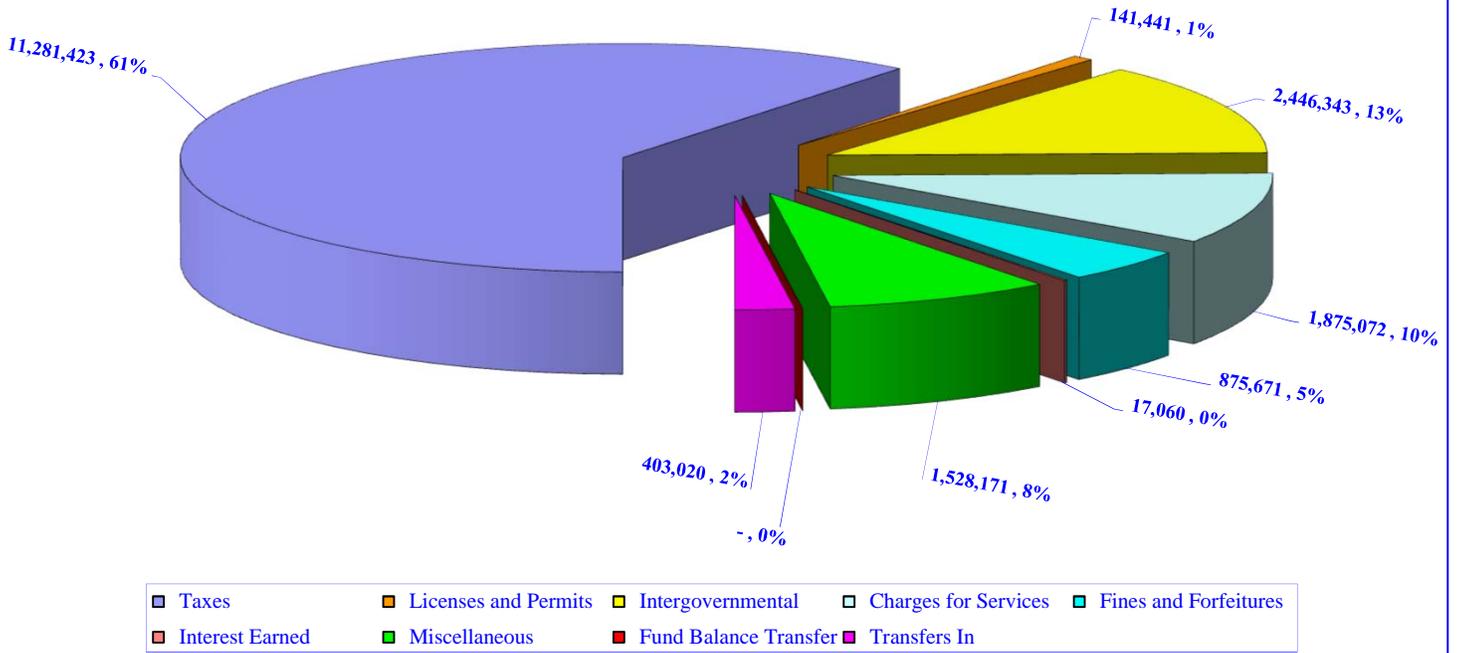
Health Insurance Fund

- Revenues
 - Total Revenues are 2.9% below the YTD budget but are \$51,100 more than last year.
 - Interest Earned is \$5,050 more than last year.
- Expenditures
 - Professional Fees are \$26,600 more than last year and are 8.8% more than the YTD budget. This is due in part to FSA Administration fees increasing an average of \$100 monthly; Garner & Glover fees increased an additional \$1,660 a month since July.
 - Claims are 8.2% below the YTD budget but are \$177,200 higher than 2015.
 - Premium Payments are 6.6% less than the YTD budget but are \$51,200 more than last year.
 - HRA Payments are 22.2% below the YTD budget and are \$7,700 less than last year.
 - Total Expenditures are 8.6% less than the YTD budget.

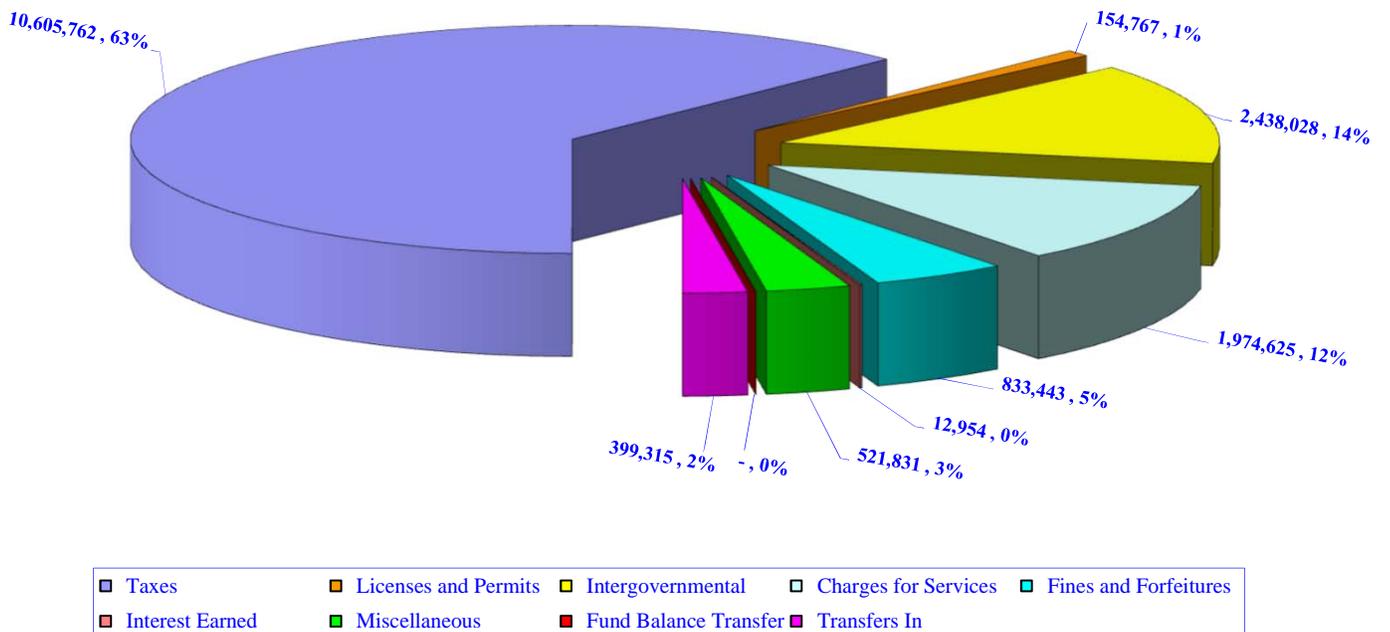
Workers' Compensation Fund

- Revenues
 - Total Revenues are \$551,600 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 \$1,252,150 and is 147.3% of the annual budget. This is \$544,750 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 \$1,252,150. The Reserves, the incurred but not paid claims, are currently \$(264,950).
 - Excess Insurance premium for 2016 was \$115,700 versus \$111,000 for 2015. This is an increase of \$4,700.

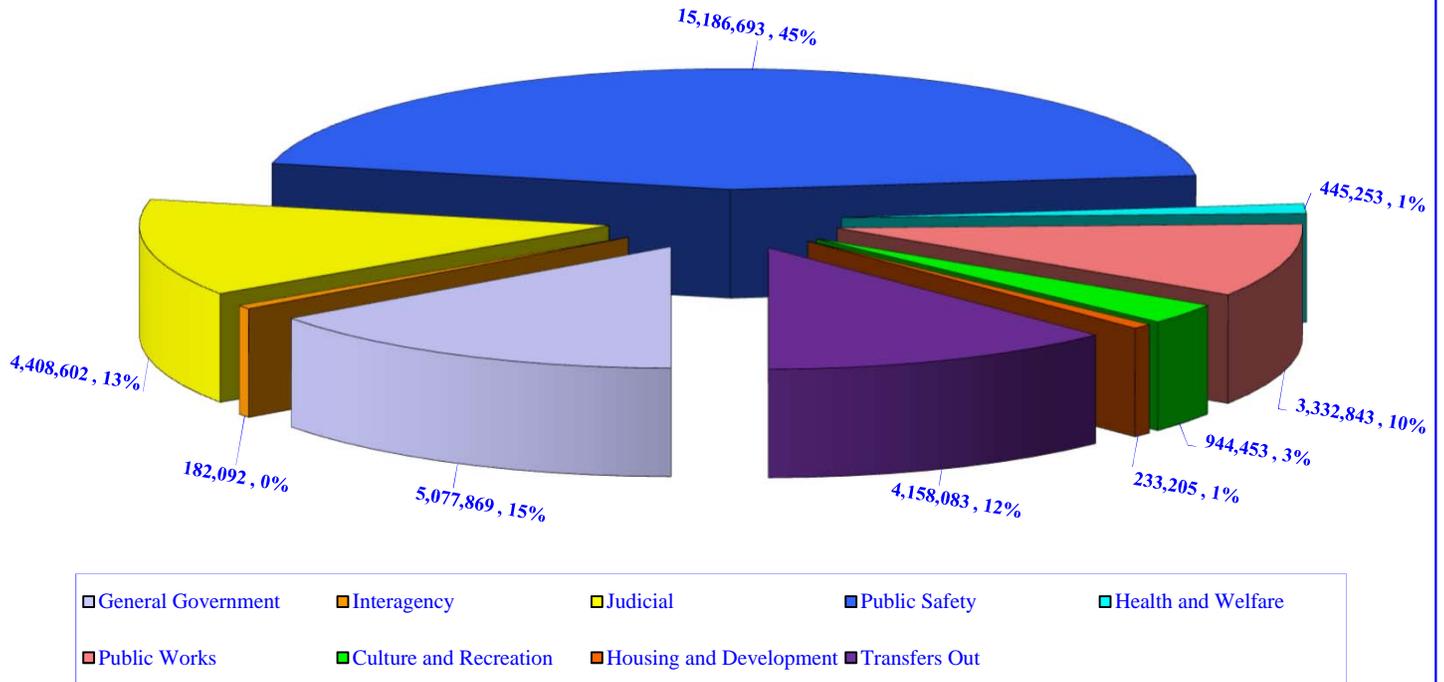
September 2016 Revenues and Transfers In



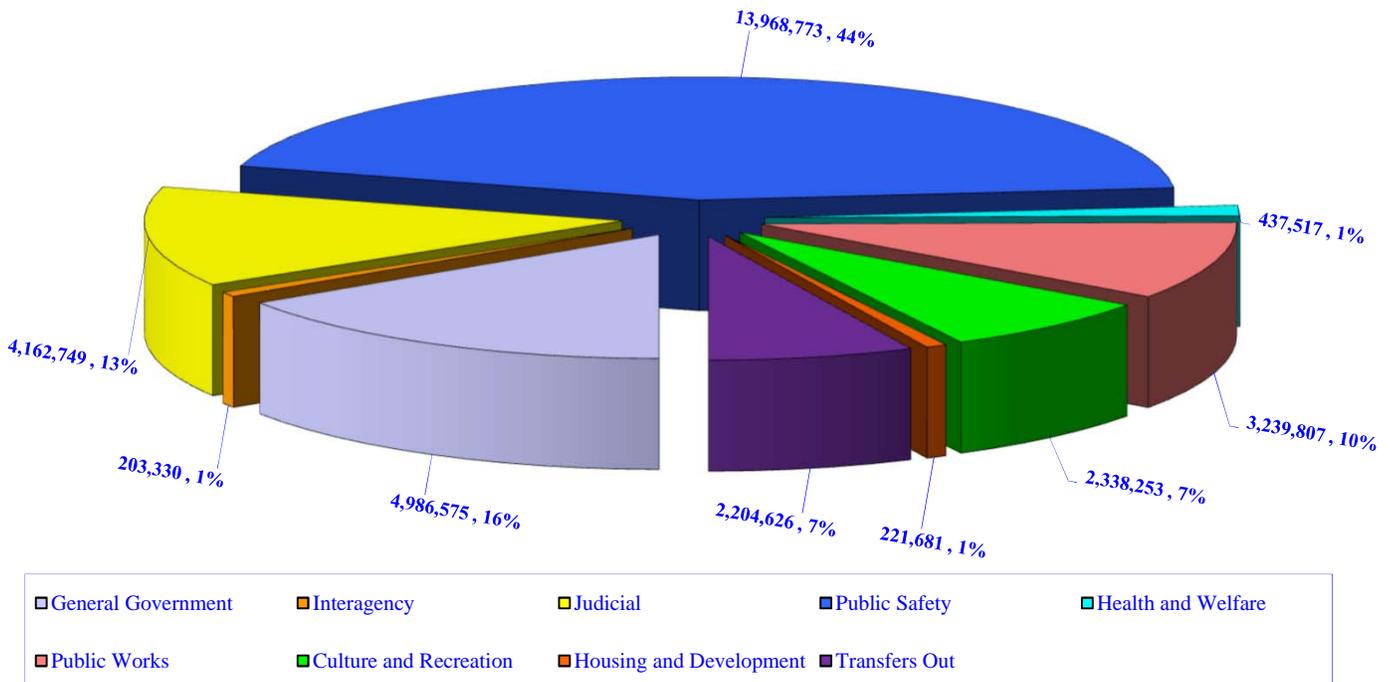
September 2015 Revenues and Transfers In



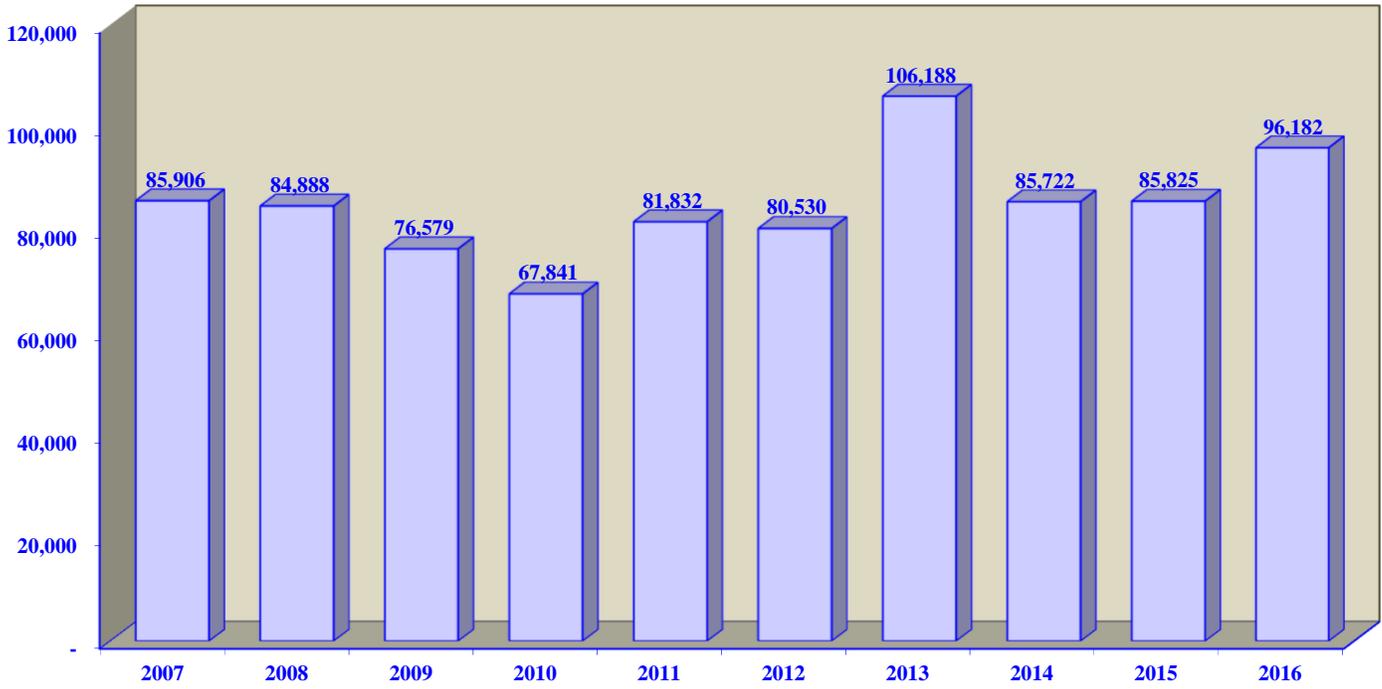
September 2016 Expenditures and Transfers Out



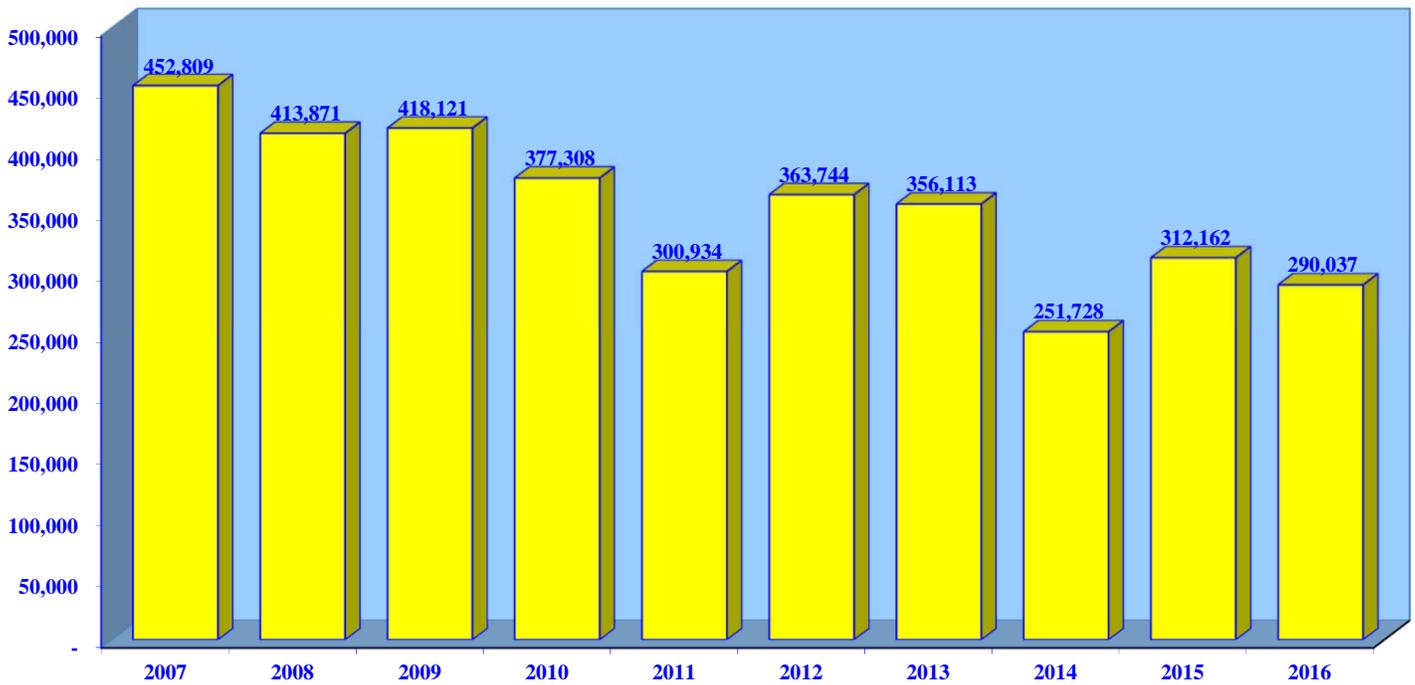
September 2015 Expenditures and Transfers Out



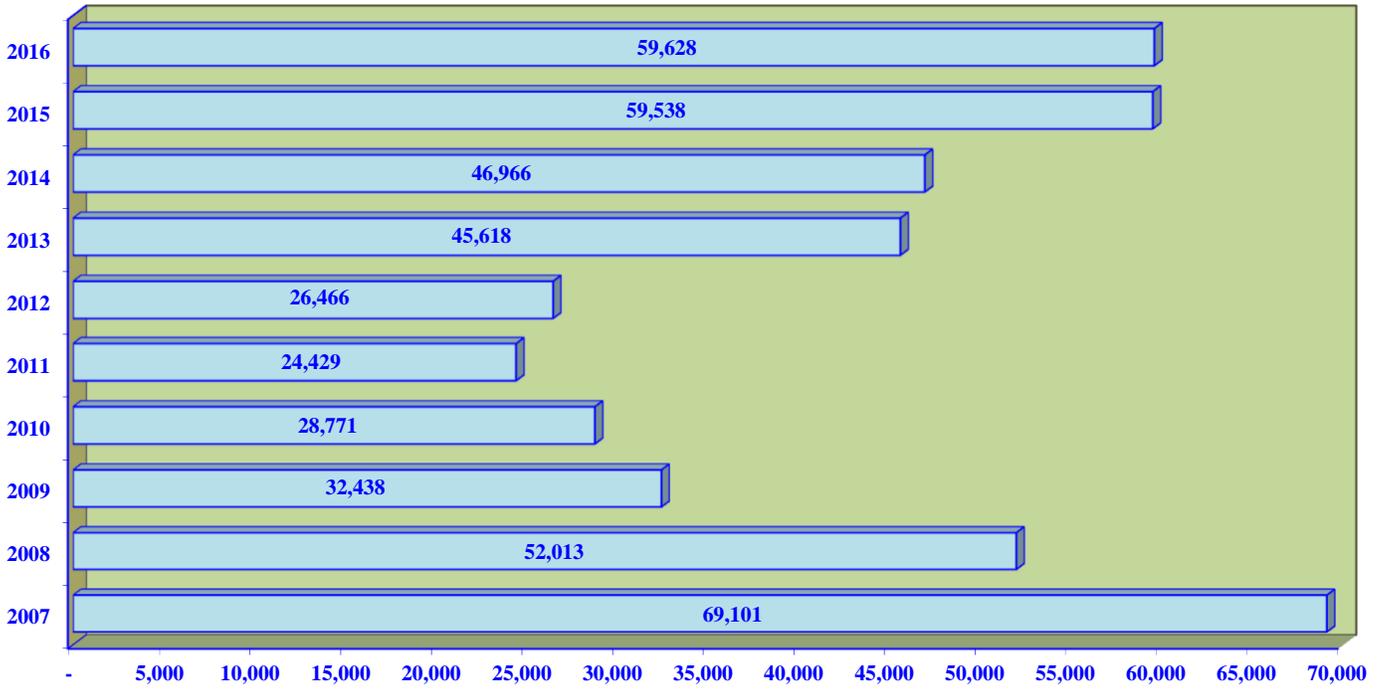
**Probate Court Charges for Services
September YTD
2007-2016**



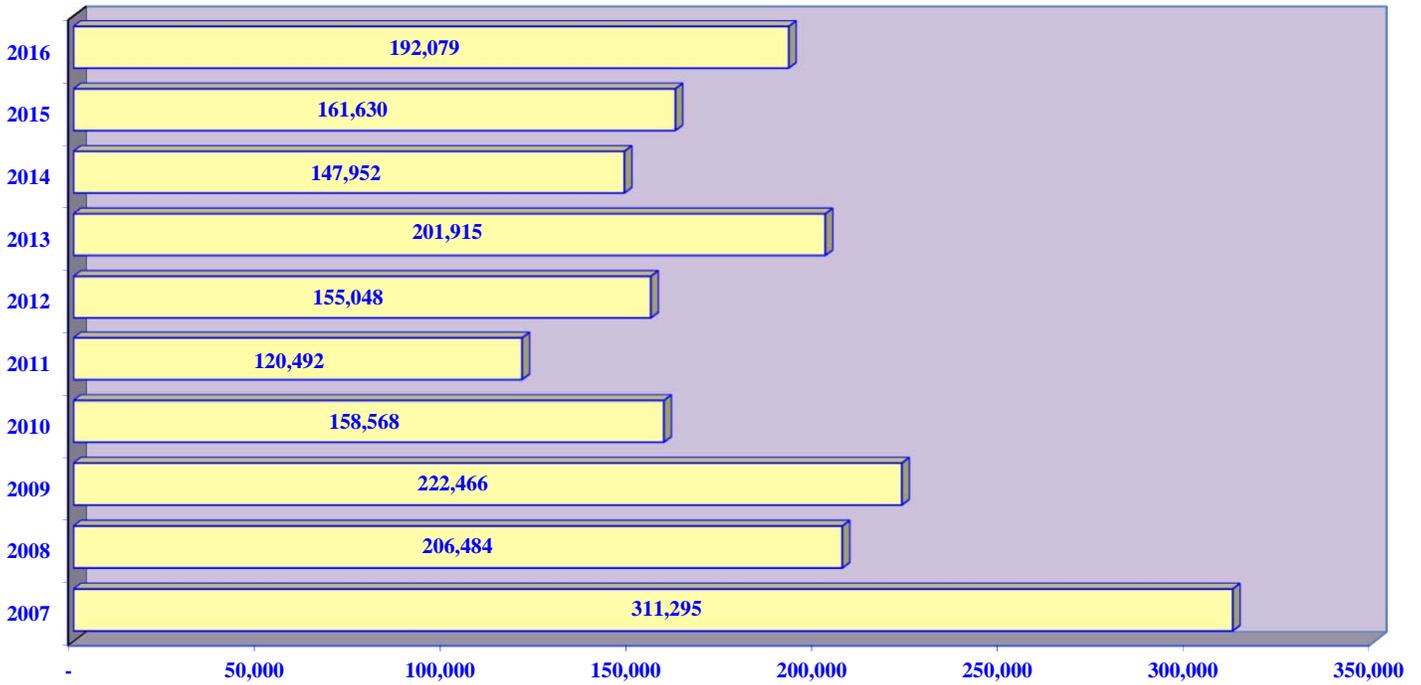
**Clerk of Court Charges for Services
September YTD
2007-2016**



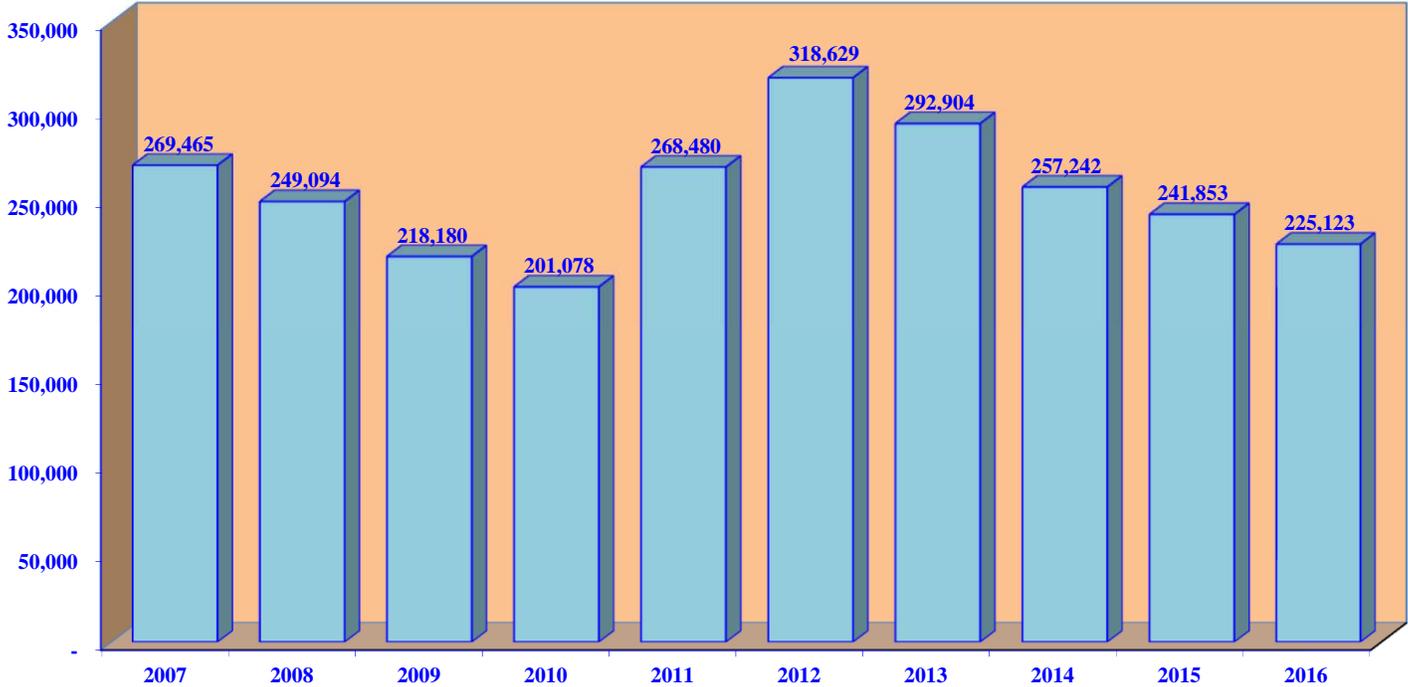
**Clerk of Court
Real Estate Tax Fees
September YTD
2007-2016**



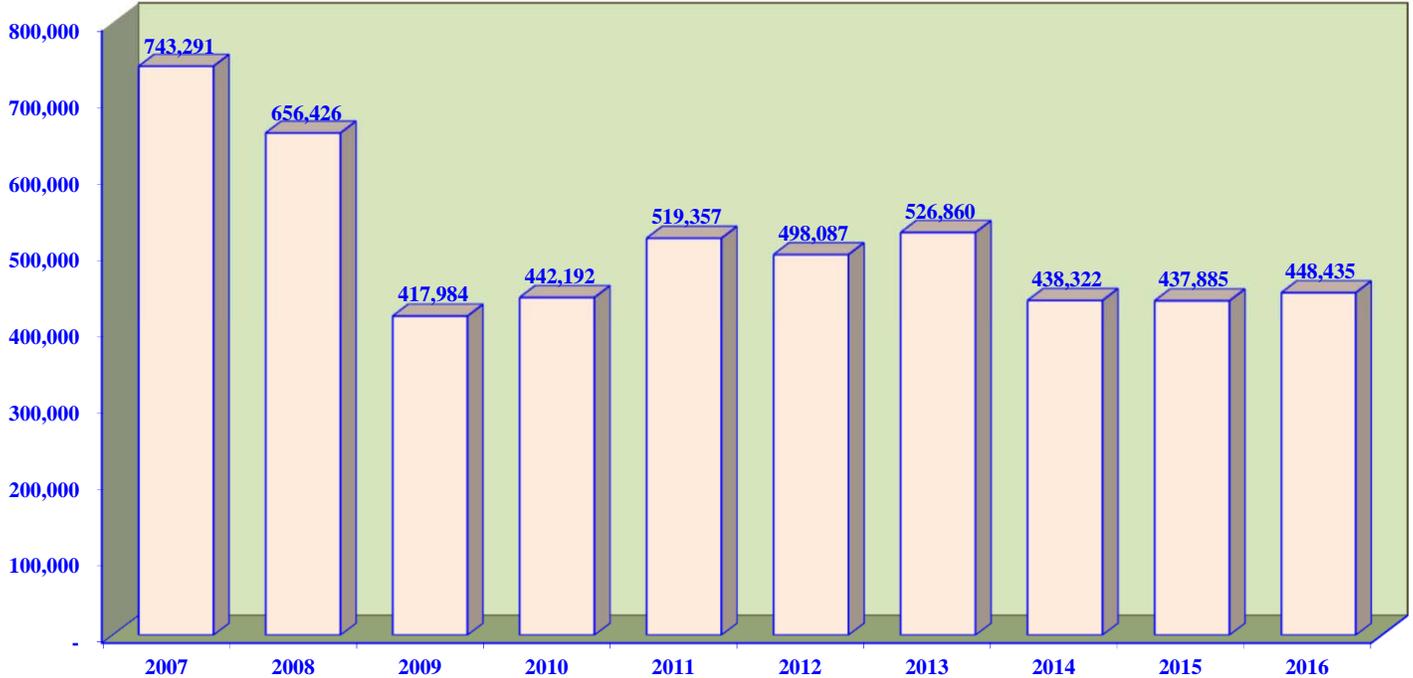
**Clerk of Court
Recording Intangible Taxes
September YTD
2007-2016**



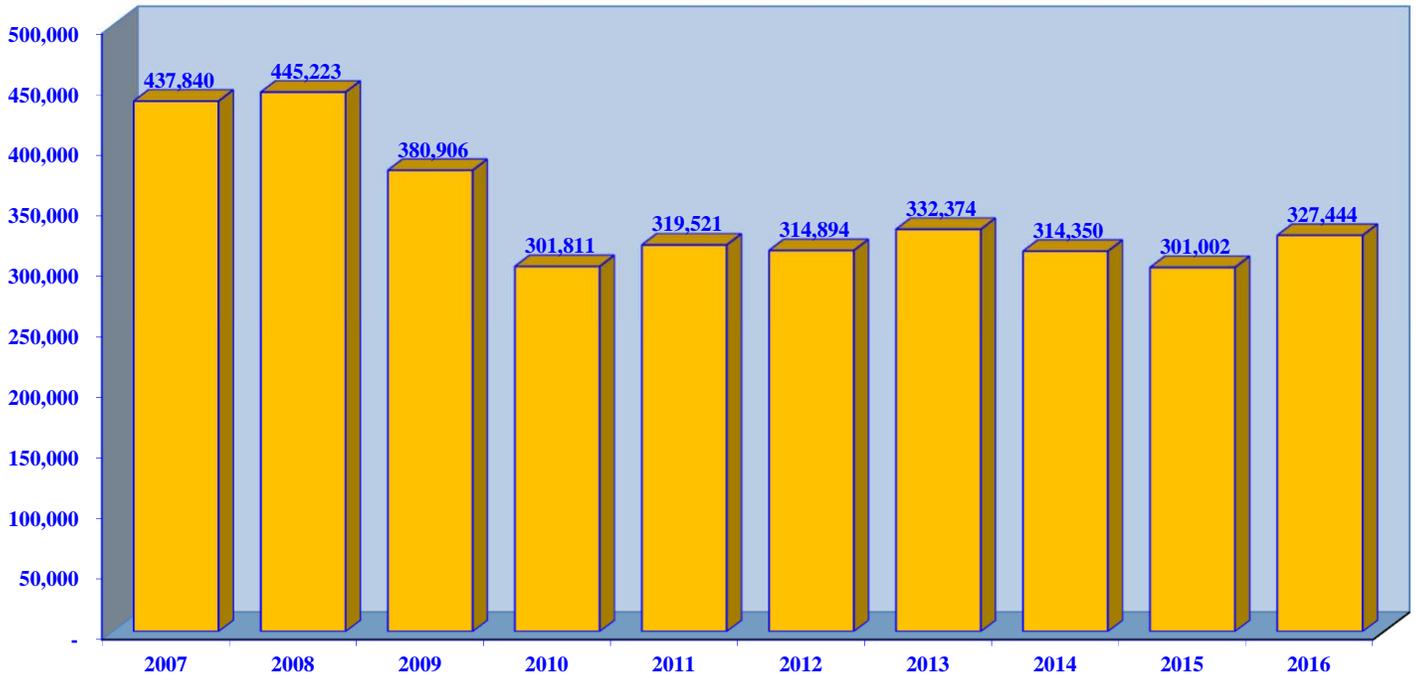
**Magistrate Court Fees
September YTD
2007-2016**



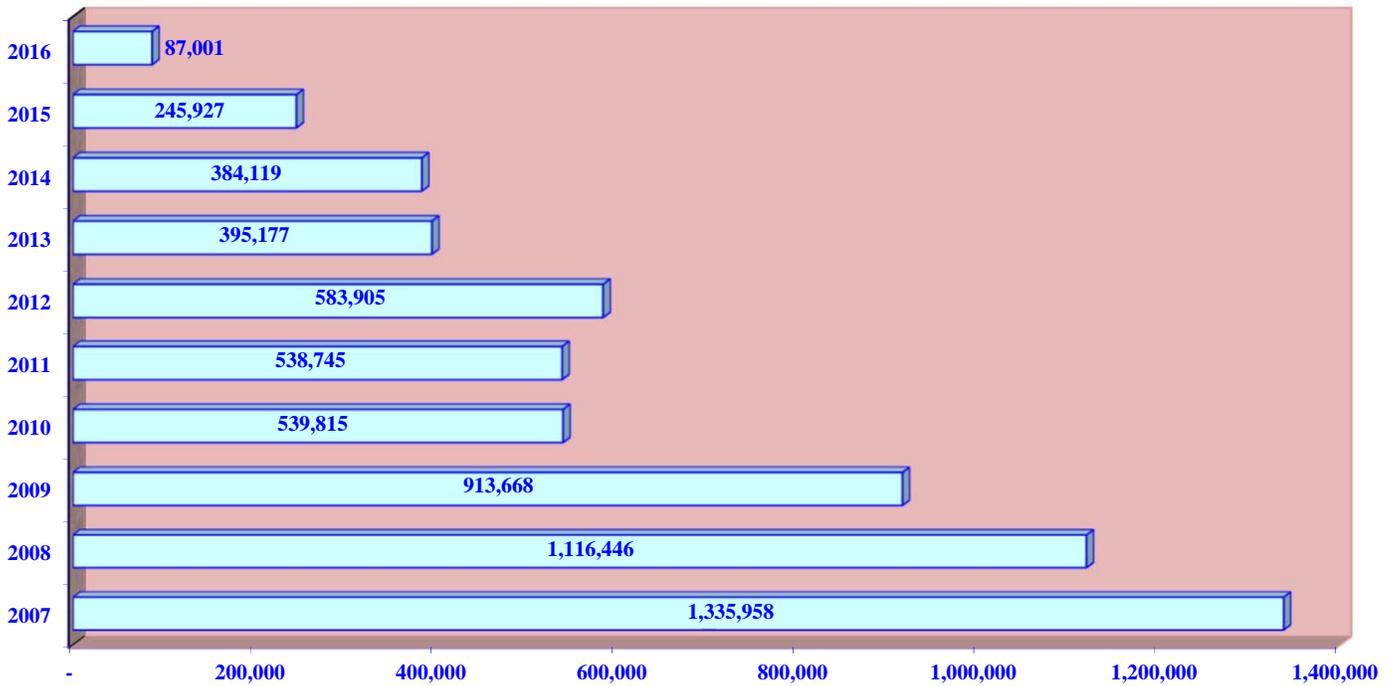
**Probate Court Fines
September YTD
2007-2016**



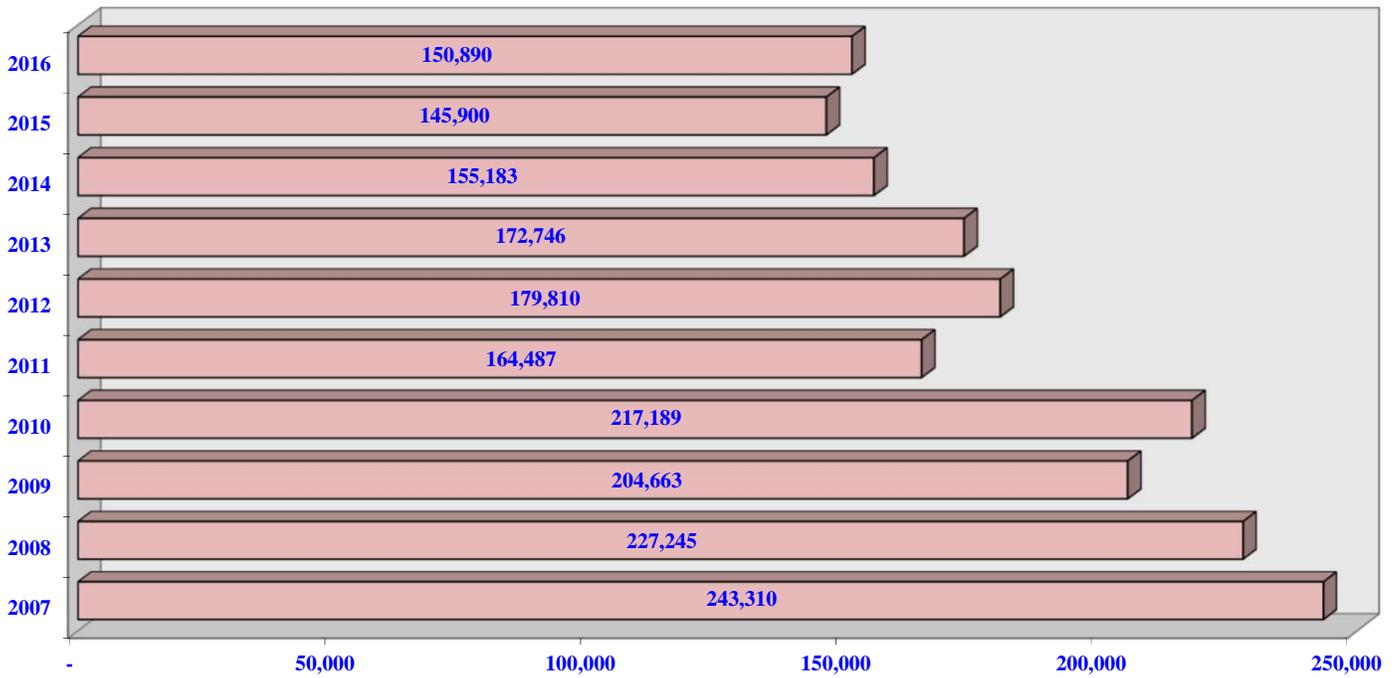
**Clerk of Court Fines
September YTD
2007-2016**



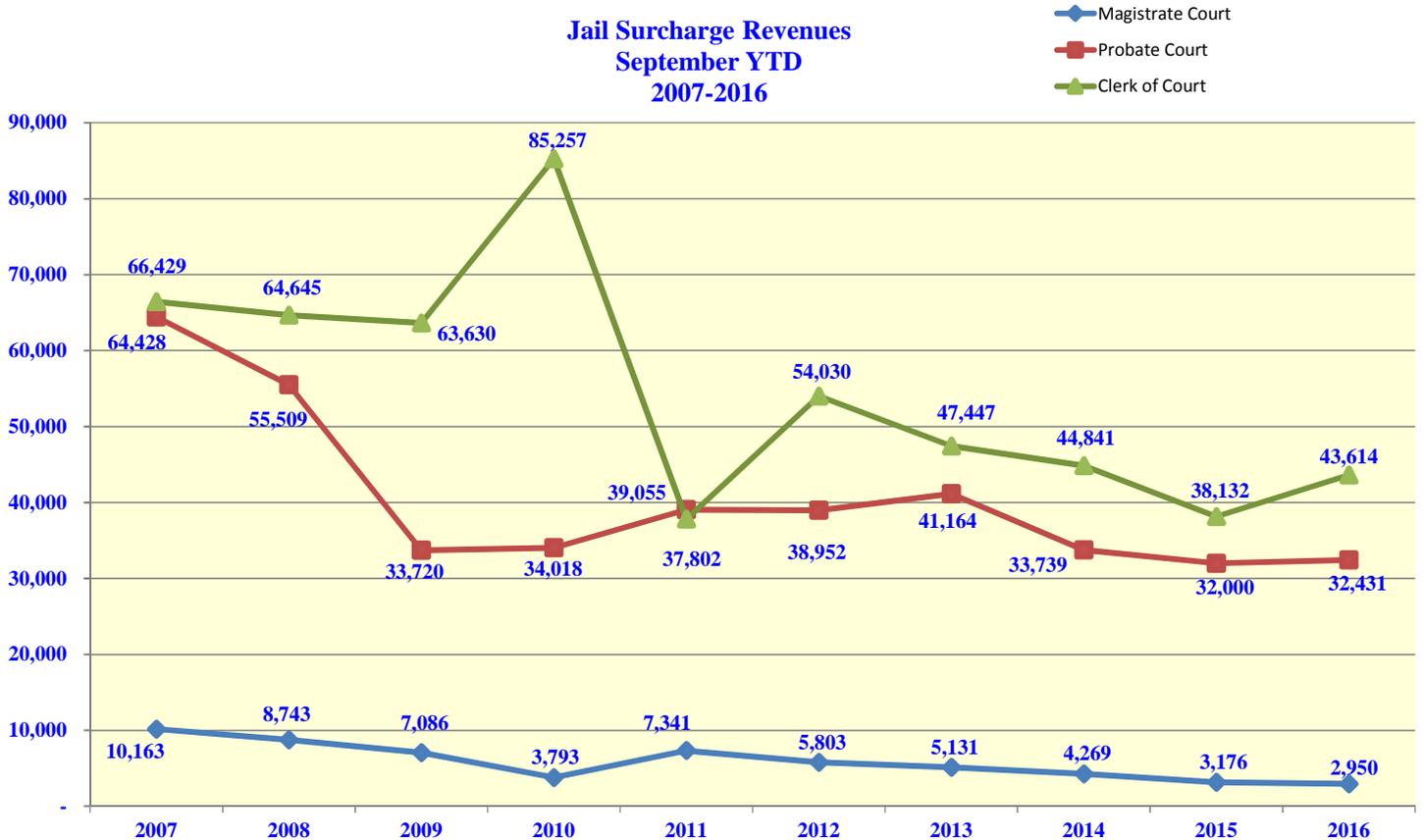
**Boarding Inmate Revenues
September YTD
2007-2016**



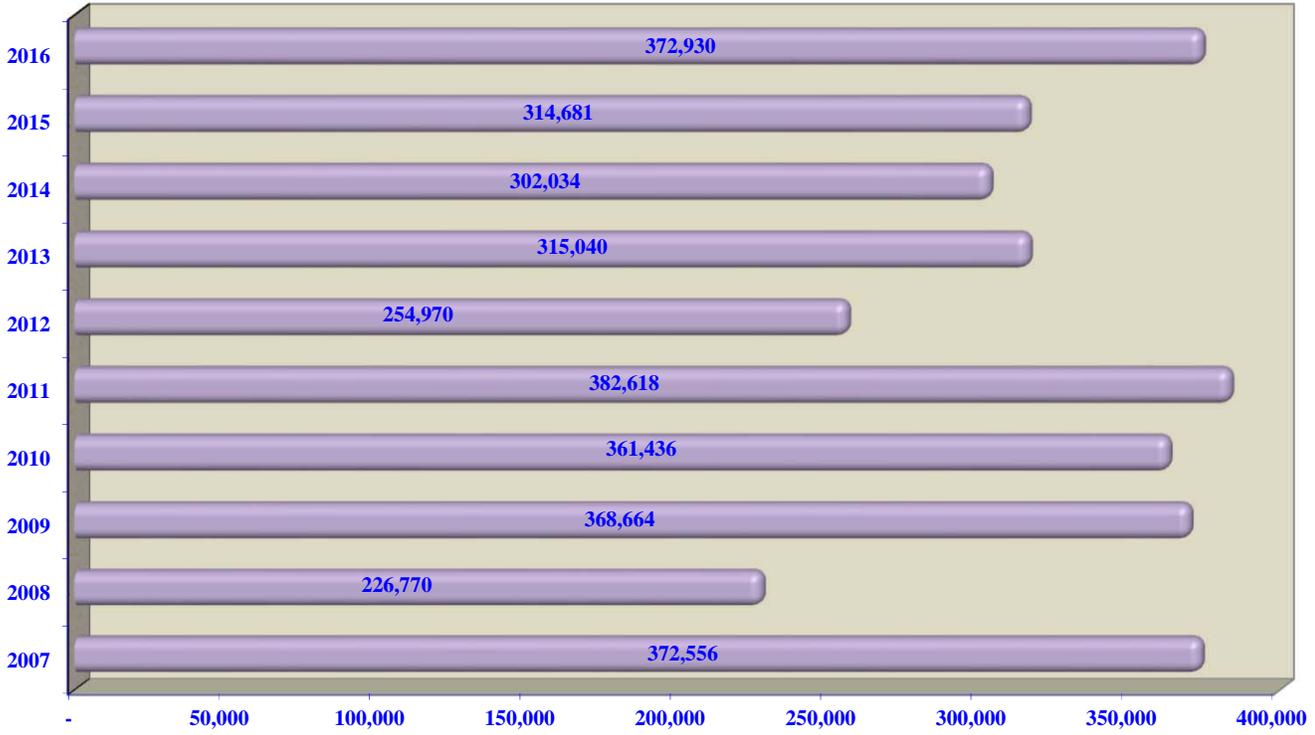
Jail Surcharge Revenues
 (Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & City of Cave Spring)
September YTD
2007-2016



Jail Surcharge Revenues
September YTD
2007-2016



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



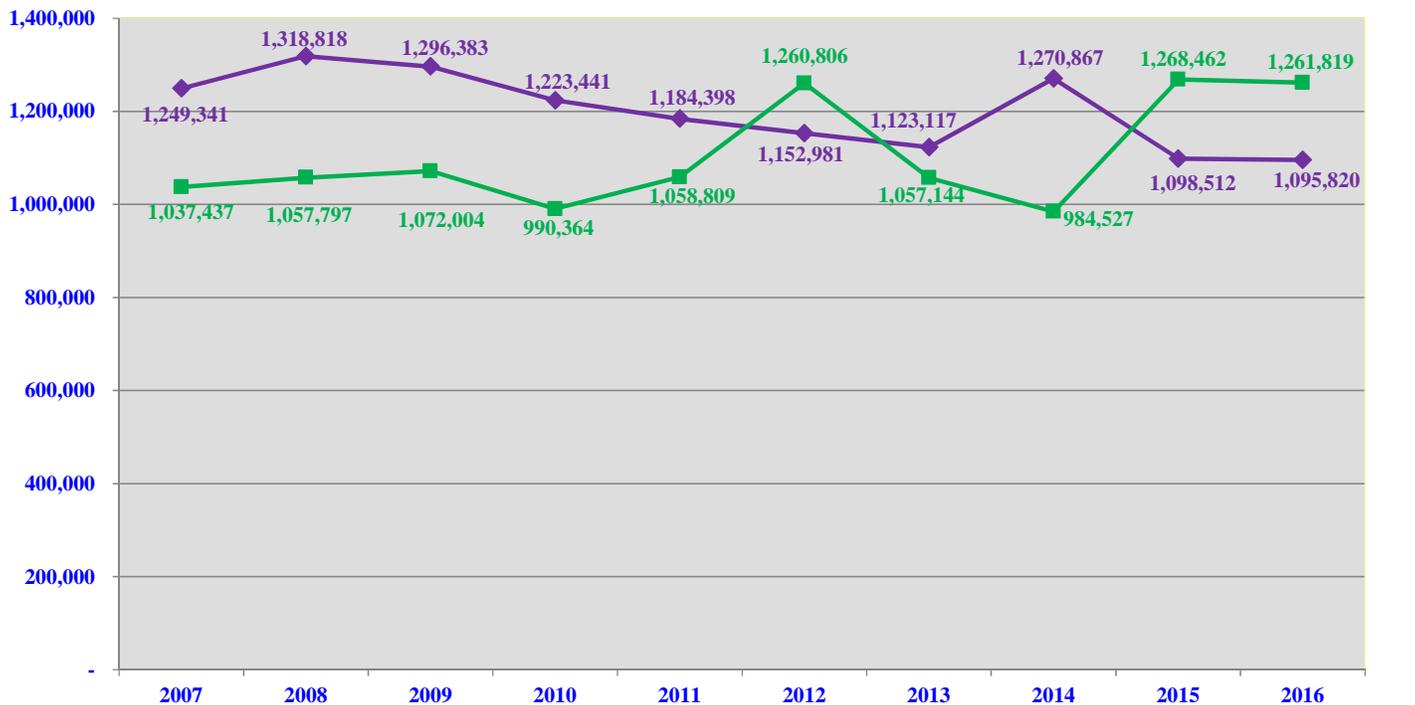
**Local Option Sales Tax
September YTD
2007-2016**



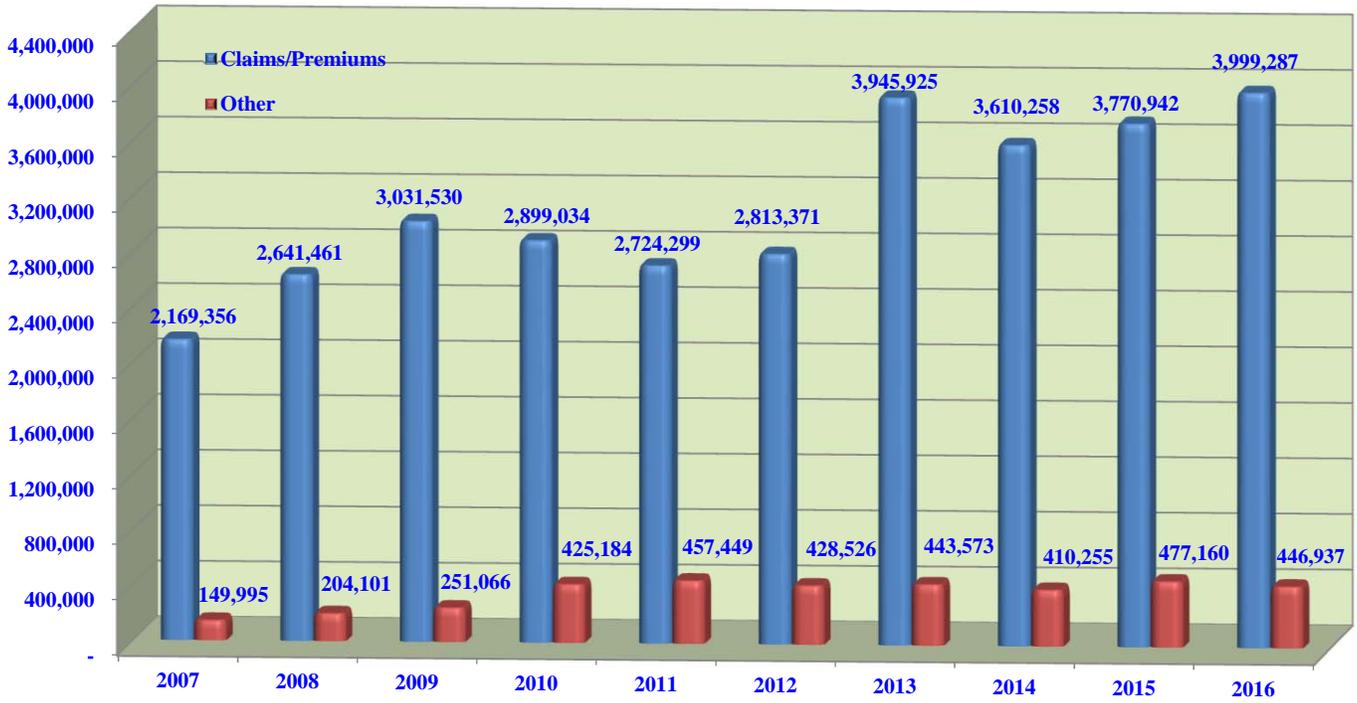
**Animal Control Revenues and Expenditures
September YTD
2007-2016**



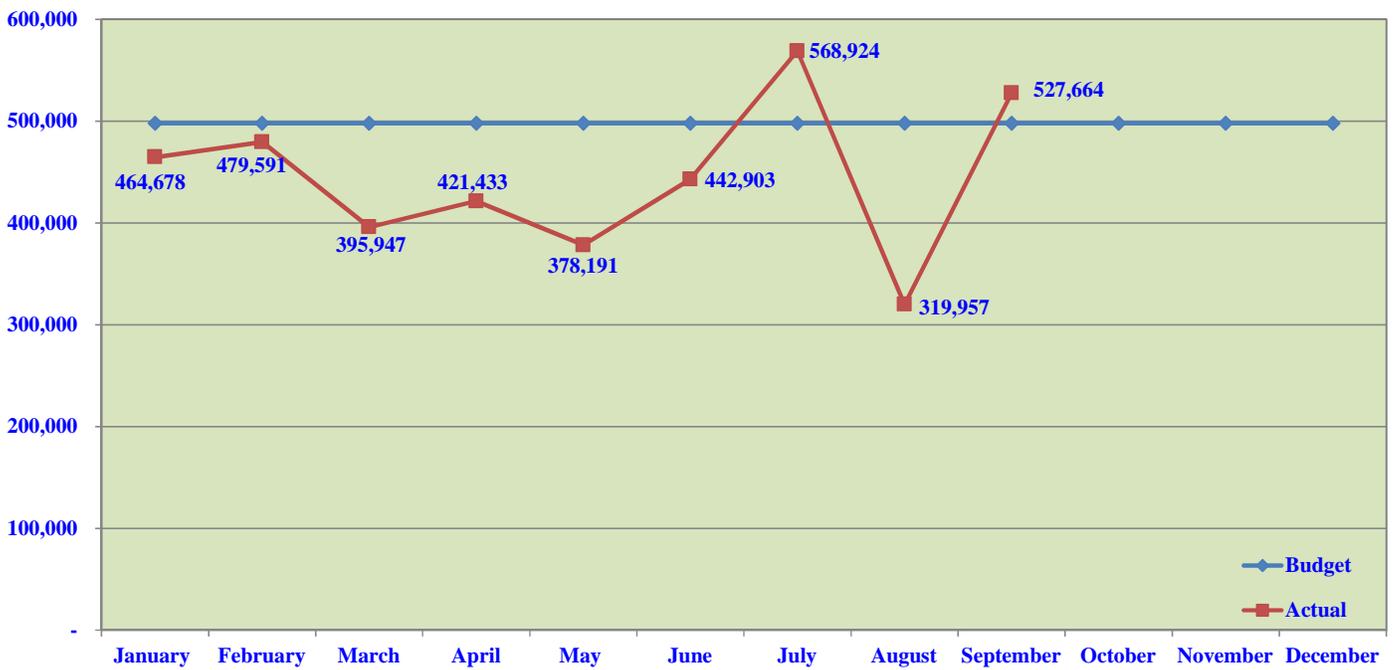
**E911 Revenues and Expenditures
September YTD
2007-2016**

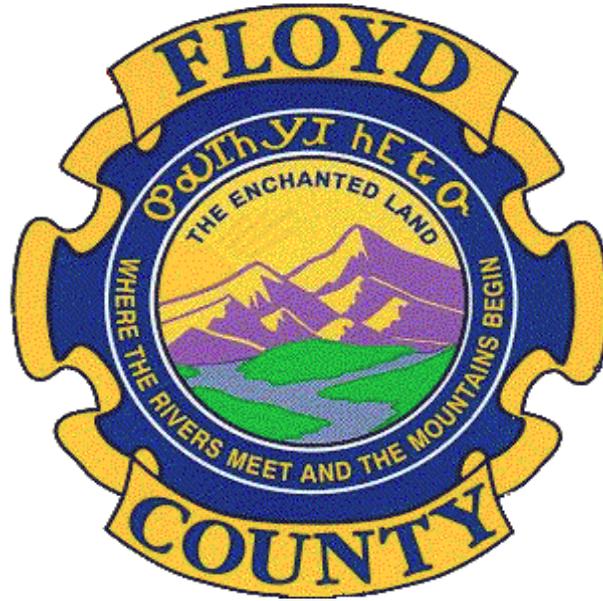


**Health Insurance
September YTD
2007-2016**



**Health Insurance
Claims/Premiums
2016**





September Financial Statements

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

	General Fund	Fire Fund	E 911 Fund	800 MHz Communication Fund	Emergency Management Fund	Solid Waste Fund	Stadium Maintenance Fund
REVENUES:							
Taxes	\$ 11,281,423	\$ 503,200	\$ -	\$ -	\$ -	\$ 198,152	\$ -
Licenses and Permits	141,441	-	-	-	-	-	-
Intergovernmental	2,446,343	-	3,270	5,410	-	-	-
Charges for Services	1,875,072	-	1,086,466	275,252	120	-	-
Fines and Forfeitures	875,671	-	-	-	-	-	-
Interest Earned	17,060	906	549	390	72	2,081	207
Grant Revenues	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-
Rental Fees	-	-	-	-	-	-	-
Contributions/Donations	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous	1,528,171	-	5,535	-	-	-	44,315
Appropriation of Jail Surcharge Funds	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-	-
TOTAL REVENUES	<u>18,165,182</u>	<u>504,105</u>	<u>1,095,820</u>	<u>281,052</u>	<u>192</u>	<u>200,234</u>	<u>44,522</u>
EXPENDITURES:							
General Government	5,077,869	-	-	-	-	-	-
Judicial	4,408,602	-	-	-	-	-	-
Public Safety	15,186,693	4,674,863	-	-	-	-	-
Public Works	3,332,843	-	-	-	-	-	-
Health and Welfare	445,253	-	-	-	-	-	-
Culture and Recreation	944,453	-	-	-	-	-	-
Housing and Development	233,205	-	-	-	-	-	-
Interagency	182,092	-	-	-	-	-	-
Salaries and Benefits	-	-	1,004,693	52,762	63,443	170,997	-
Other Operating Costs	-	-	238,804	76,393	35,269	15,517	32,084
Utilities	-	-	-	-	-	12,009	-
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	-	-	-	-	-	168,717	-
Depreciation	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>29,811,009</u>	<u>4,674,863</u>	<u>1,256,236</u>	<u>139,733</u>	<u>104,712</u>	<u>580,803</u>	<u>32,084</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(11,645,828)</u>	<u>(4,170,757)</u>	<u>(160,416)</u>	<u>141,319</u>	<u>(104,520)</u>	<u>(380,569)</u>	<u>12,437</u>
OTHER FINANCING SOURCES (USES)							
Transfers In	403,020	150,000	-	-	97,500	-	-
Transfers Out	(4,158,083)	(93,750)	(6,563)	(12,233)	(12,938)	(300,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,755,063)</u>	<u>56,250</u>	<u>(6,563)</u>	<u>(12,233)</u>	<u>84,562</u>	<u>(300,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(15,400,891)</u>	<u>(4,114,507)</u>	<u>(166,979)</u>	<u>129,087</u>	<u>(19,958)</u>	<u>(680,569)</u>	<u>12,437</u>
FUND BALANCES (DEFICIENCIES) BEGINNING OF YEAR	<u>16,483,464</u>	<u>2,487,826</u>	<u>514,148</u>	<u>222,908</u>	<u>66,731</u>	<u>1,329,675</u>	<u>157,304</u>
FUND BALANCES (DEFICIENCIES) YEAR TO DATE	<u>\$ 1,082,573</u>	<u>\$ (1,626,681)</u>	<u>\$ 347,169</u>	<u>\$ 351,995</u>	<u>\$ 46,773</u>	<u>\$ 649,106</u>	<u>\$ 169,741</u>

FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 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	-	39,000	80,360	-	-	-	-
293,768	5,251,575	5,299	105,461	-	18,742	-	-	-
-	-	-	-	-	-	-	-	-
228	24,400	543	689	394	79	8,493	-	(160)
-	-	-	-	-	-	-	-	(671,764)
-	-	423,819	-	213,254	-	-	-	-
-	8,213	193,071	80,990	-	-	-	-	-
-	-	-	-	-	-	4,822,228	63,750	-
-	-	-	-	-	-	-	658,688	(4,611)
-	25,881	19,012	60	-	1,487	-	-	(189,350)
-	-	-	-	-	-	-	-	(133,892)
-	-	-	-	-	-	-	-	-
<u>293,995</u>	<u>5,360,123</u>	<u>641,744</u>	<u>226,200</u>	<u>294,008</u>	<u>20,308</u>	<u>4,830,721</u>	<u>722,438</u>	<u>(999,776)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
559,280	1,142,029	180,702	144,476	265,986	286,028	40,775	-	-
91,572	1,267,036	116,182	187,375	166,321	60,391	10,443	-	-
22,704	251,250	50,908	163,589	48,796	-	-	-	-
-	30,505	18,464	-	14,026	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	296,437	22,749	-
-	-	-	-	-	-	3,554,410	1,252,135	-
-	-	-	-	-	-	444,877	-	-
-	-	-	-	-	-	99,281	-	-
-	-	-	-	-	-	-	-	694,616
-	-	-	-	-	-	-	-	-
-	990,440	489,141	189,413	31,019	-	-	-	-
-	-	255,544	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,002,459
-	251,119	-	-	-	-	-	-	-
<u>673,555</u>	<u>3,932,379</u>	<u>761,005</u>	<u>684,853</u>	<u>526,148</u>	<u>346,419</u>	<u>4,446,223</u>	<u>1,274,884</u>	<u>1,697,076</u>
<u>(379,560)</u>	<u>1,427,744</u>	<u>(119,261)</u>	<u>(458,653)</u>	<u>(232,140)</u>	<u>(326,111)</u>	<u>384,498</u>	<u>(552,445)</u>	<u>(2,696,852)</u>
391,928	93,750	-	220,417	-	341,246	-	\$ 474,827	(554,460)
-	(163,125)	(38,250)	-	(19,913)	-	-	(143,196)	7,248
<u>391,928</u>	<u>(69,375)</u>	<u>(38,250)</u>	<u>220,417</u>	<u>(19,913)</u>	<u>341,246</u>	<u>-</u>	<u>331,631</u>	<u>(547,212)</u>
18,803	1,358,369	(507,447)	(238,236)	(252,053)	15,135	384,498	260,968	150,088
<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>\$ 94,130</u>	<u>\$ 38,253,218</u>	<u>\$ 7,224,457</u>	<u>\$ 5,134,263</u>	<u>\$ 482,491</u>	<u>\$ 48,771</u>	<u>\$ 4,157,890</u>	<u>\$ (529,815)</u>	<u>\$ 150,088</u>

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	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	85,063	(51,585)	62.2%	80,584
REVENUES:					
Taxes	37,933,500	11,281,423	(26,652,077)	29.7%	10,605,762
Licenses and Permits	206,500	141,441	(65,059)	68.5%	154,767
Intergovernmental	3,275,200	2,446,343	(828,857)	74.7%	2,438,028
Charges for Services	3,532,580	1,875,072	(1,657,508)	53.1%	1,974,625
Fines and Forfeitures	1,063,000	875,671	(187,329)	82.4%	833,443
Interest Earned	18,145	17,060	(1,085)	94.0%	12,954
Miscellaneous	608,050	1,528,171	920,121	251.3%	521,831
TOTAL REVENUES	46,636,975	18,165,182	(28,471,793)	39.0%	16,541,410
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	142,240	101,208	41,032	71.2%	104,053
County Manager	487,100	288,288	198,812	59.2%	188,285
County Clerk	207,190	104,288	102,902	50.3%	141,754
Finance Department	526,960	347,074	179,886	65.9%	377,953
Purchasing Department	136,990	93,607	43,383	68.3%	89,908
Data Processing	453,700	329,987	123,713	72.7%	296,701
Human Resources	501,655	354,364	147,291	70.6%	329,472
Tax Commissioner	909,200	614,929	294,271	67.6%	576,300
Tax Appraisers	1,122,120	664,784	457,336	59.2%	675,563
Tax Assessors	43,240	32,765	10,475	75.8%	32,249
Facilities Management	1,143,615	758,208	385,407	66.3%	875,219
Engineering	219,930	142,054	77,876	64.6%	132,231
Board of Registrars	163,555	114,354	49,201	69.9%	118,089
Registrars and Elections	352,210	148,589	203,621	42.2%	15,024
General Services	1,811,035	983,370	827,665	54.3%	1,033,773
TOTAL GENERAL GOVERNMENT	8,220,740	5,077,869	3,142,871	61.8%	4,986,575
JUDICIAL:					
Superior Court	44,855	26,069	18,786	58.1%	23,901
Superior Court - Office of Receiver	341,910	230,259	111,651	67.3%	240,992
Judge Niedrach - Superior Court	67,000	50,763	16,237	75.8%	46,991
Judge Durham - Superior Court	65,855	46,645	19,210	70.8%	42,735
Judge Matthews - Superior Court	76,355	53,004	23,351	69.4%	48,972
Judge Colston - Superior Court	88,805	64,254	24,551	72.4%	59,529
Superior Court Administrator	121,355	86,096	35,259	70.9%	80,080
Court Reporter - Judge Niedrach	120,400	84,518	35,882	70.2%	74,789
Court Reporter - Judge Durham	145,410	83,803	61,607	57.6%	96,682
Court Reporter - Judge Matthews	109,360	72,436	36,924	66.2%	73,917
Court Reporter - Judge Colston	111,050	88,799	22,251	80.0%	71,624
Clerk of Superior Court	866,575	589,930	276,645	68.1%	548,890
Board of Equalization	8,400	5,922	2,478	70.5%	3,455
District Attorney	1,092,320	755,010	337,310	69.1%	728,384
Victim Witness Program	42,265	55,294	(13,029)	130.8%	27,601
Public Defender	700,150	465,664	234,486	66.5%	448,239
Magistrate Court	668,150	469,521	198,629	70.3%	436,708
Probate Court	514,705	355,617	159,088	69.1%	329,218
Juvenile Court	1,099,490	711,329	388,161	64.7%	699,459
Matrix Program	122,580	85,063	37,517	69.4%	80,584
Mental Health Court	12,258	28,603	(16,345)	233.3%	-
TOTAL JUDICIAL	6,419,248	4,408,602	2,010,646	68.7%	4,162,749

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	\$ 5,035,950	\$ 3,371,944	\$ 1,664,006	67.0%	\$ 3,210,519
Sheriff's Office	1,348,200	960,789	387,411	71.3%	857,480
Sheriff - County Jail	8,022,065	5,633,504	2,388,561	70.2%	5,135,442
Medical Department-Prisoners	2,705,600	2,047,793	657,807	75.7%	2,013,497
County Prison	4,306,565	3,083,944	1,222,621	71.6%	2,671,779
Coroner	92,470	70,068	22,402	75.8%	61,406
Interagency	18,700	18,651	49	99.7%	18,651
TOTAL PUBLIC SAFETY	<u>21,529,550</u>	<u>15,186,693</u>	<u>6,342,857</u>	<u>70.5%</u>	<u>13,968,773</u>
PUBLIC WORKS:					
Public Roads	4,680,665	3,332,843	1,347,822	71.2%	3,239,807
TOTAL PUBLIC WORKS	<u>4,680,665</u>	<u>3,332,843</u>	<u>1,347,822</u>	<u>71.2%</u>	<u>3,239,807</u>
HEALTH AND WELFARE					
Health	397,875	298,406	99,469	75.0%	298,406
Welfare	202,560	140,407	62,153	69.3%	133,250
Transportation for Seniors	13,620	6,440	7,180	47.3%	5,860
TOTAL HEALTH AND WELFARE	<u>614,055</u>	<u>445,253</u>	<u>168,802</u>	<u>72.5%</u>	<u>437,517</u>
CULTURE AND RECREATION					
Library	1,259,270	944,453	314,817	75.0%	944,453
Recreation	-	-	-	N/A	1,393,800
TOTAL CULTURE AND RECREATION	<u>1,259,270</u>	<u>944,453</u>	<u>314,817</u>	<u>75.0%</u>	<u>2,338,253</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	162,635	113,992	48,643	70.1%	102,469
Economic Development	178,950	119,212	59,738	66.6%	119,212
TOTAL HOUSING AND DEVELOPMENT	<u>341,585</u>	<u>233,205</u>	<u>108,380</u>	<u>68.3%</u>	<u>221,681</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	90,011	30,004	75.0%	109,667
Environmental Office	38,500	28,875	9,625	75.0%	27,375
TOTAL INTERAGENCY	<u>222,465</u>	<u>182,092</u>	<u>40,373</u>	<u>81.9%</u>	<u>203,330</u>
TOTAL BUDGETED EXPENDITURES	<u>43,287,578</u>	<u>29,811,009</u>	<u>13,476,569</u>	<u>68.9%</u>	<u>29,558,686</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	698,520	403,020	(295,500)	57.7%	399,315
Transfers Out	(5,774,220)	(4,158,083)	(1,616,137)	72.0%	(2,204,626)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,075,700)</u>	<u>(3,755,063)</u>	<u>(1,911,637)</u>	<u>74.0%</u>	<u>(1,805,311)</u>
TOTAL EXPENDITURES	<u>48,363,278</u>	<u>33,566,073</u>	<u>15,388,205</u>	<u>69.4%</u>	<u>31,363,997</u>
NET CHANGE IN FUND BALANCE	<u>(1,726,303)</u>	<u>(15,400,891)</u>			<u>(14,822,587)</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>\$ 14,757,161</u>	<u>\$ 1,082,573</u>			<u>\$ (118,559)</u>

FLOYD COUNTY, GEORGIA

FIRE FUND

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

For the Month Ended September 30, 2016

(with comparative actual amounts for 2015)

Percentage of Year

75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 5,915,300	\$ 503,200	\$ (5,412,101)	8.5%	\$ 515,285
Interest Earned	<u>1,000</u>	<u>906</u>	<u>(94)</u>	<u>90.6%</u>	<u>699</u>
TOTAL REVENUES	<u>5,916,300</u>	<u>504,105</u>	<u>(5,412,195)</u>	<u>8.5%</u>	<u>515,983</u>
EXPENDITURES					
Public Safety	<u>6,233,150</u>	<u>4,674,863</u>	<u>1,558,287</u>	<u>75.0%</u>	<u>4,473,818</u>
TOTAL EXPENDITURES	<u>6,233,150</u>	<u>4,674,863</u>	<u>1,558,287</u>	<u>75.0%</u>	<u>4,473,818</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(316,850)	(4,170,757)	(6,970,482)	1316%	(3,957,834)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	150,000	50,000	75.0%	150,000
Transfer Out	<u>(125,000)</u>	<u>(93,750)</u>	<u>(31,250)</u>	<u>75.0%</u>	<u>(93,750)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>56,250</u>	<u>18,750</u>	<u>75.0%</u>	<u>56,250</u>
NET CHANGE IN FUND BALANCE	(241,850)	(4,114,507)			(3,901,584)
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>\$ (1,626,681)</u>			<u>\$ (1,650,562)</u>

FLOYD COUNTY, GEORGIA
HOTEL/MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 92,000	\$ 68,045	\$ (23,955)	74.0%	\$ 65,437
Interest Earned	-	362	362	N/A	323
TOTAL REVENUES	<u>92,000</u>	<u>68,407</u>	<u>(23,593)</u>	<u>74.4%</u>	<u>65,760</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	68,407	(11,593)	85.5%	60,760
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	-	68,407			60,760
FUND BALANCE - BEGINNING OF YEAR	-	-			-
FUND BALANCE - YEAR TO DATE	<u>\$ -</u>	<u>\$ 68,407</u>			<u>\$ 60,760</u>

FLOYD COUNTY, GEORGIA

E 911 FUND

*STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)*

Percentage of Year
75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Miscellaneous	\$ 5,000	\$ 5,535	\$ 535	110.7%	\$ 2,442
Alarm Registration Fee	-	3,270	3,270	N/A	6,915
Charges for Services	1,630,000	1,086,466	(543,534)	66.7%	1,088,507
Interest Earned	1,000	549	(451)	54.9%	648
TOTAL REVENUES	<u>1,636,000</u>	<u>1,095,820</u>	<u>(540,180)</u>	<u>67.0%</u>	<u>1,098,512</u>
EXPENDITURES					
Salaries and Benefits	1,458,465	1,004,693	453,772	68.9%	929,662
Other Operating Costs	332,895	238,804	94,091	71.7%	195,943
Equipment	14,000	12,739	1,261	91.0%	136,413
TOTAL EXPENDITURES	<u>1,805,360</u>	<u>1,256,236</u>	<u>549,124</u>	<u>69.6%</u>	<u>1,262,017</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(169,360)	(160,416)	8,944	94.7%	(163,505)
OTHER FINANCING SOURCES (USES)					
Transfer Out	(8,750)	(6,563)	(2,187)	75.0%	(6,563)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(8,750)</u>	<u>(6,563)</u>	<u>(2,187)</u>	<u>75.0%</u>	<u>(6,563)</u>
NET CHANGE IN FUND BALANCE	(178,110)	(166,979)			(170,068)
FUND BALANCE - BEGINNING OF YEAR	514,148	514,148			665,712
FUND BALANCE - YEAR TO DATE	<u>\$ 336,038</u>	<u>\$ 347,169</u>			<u>\$ 495,644</u>

FLOYD COUNTY, GEORGIA
800 MHz COMMUNICATION SYSTEM FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 361,300	\$ 275,252	\$ (86,048)	76.2%	\$ 254,183
Tower Lease	10,000	5,410	(4,590)	54.1%	-
Interest Earned	100	390	290	390.1%	89
TOTAL REVENUES	<u>371,400</u>	<u>281,052</u>	<u>(90,348)</u>	<u>75.7%</u>	<u>254,272</u>
EXPENDITURES					
Salaries and Benefits	75,360	52,762	22,598	70.0%	48,299
Other Operating Costs	125,185	76,393	48,792	61.0%	72,659
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	<u>355,630</u>	<u>139,733</u>	<u>215,897</u>	<u>39.3%</u>	<u>132,017</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,770	141,319	125,549	896.1%	122,255
OTHER FINANCING SOURCES (USES)					
Transfer Out	(16,310)	(12,233)	(4,077)	75.0%	(8,528)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(16,310)</u>	<u>(12,233)</u>	<u>(4,077)</u>	<u>75.0%</u>	<u>(8,528)</u>
NET CHANGE IN FUND BALANCE	(540)	129,087			113,727
FUND BALANCE - BEGINNING OF YEAR	<u>222,908</u>	<u>222,908</u>			<u>54,529</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 222,368</u>	<u>\$ 351,995</u>			<u>\$ 168,256</u>

FLOYD COUNTY, GEORGIA
EMERGENCY MANAGEMENT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	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%	-
Charges for Services	-	120	120	N/A	120
Interest Earned	90	72	(18)	80.0%	76
TOTAL REVENUES	<u>43,235</u>	<u>192</u>	<u>(43,043)</u>	<u>0.4%</u>	<u>196</u>
EXPENDITURES					
Salaries and Benefits	88,035	63,443	24,592	72.1%	56,233
Other Operating Costs	80,220	35,269	44,951	44.0%	41,642
Grants	16,350	6,000	10,350	36.7%	21,277
TOTAL EXPENDITURES	<u>184,605</u>	<u>104,712</u>	<u>79,893</u>	<u>56.7%</u>	<u>119,152</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(141,370)	(104,520)	36,850	73.9%	(118,956)
OTHER FINANCING SOURCES (USES)					
Transfers In	130,000	97,500	(32,500)	75.0%	108,900
Transfers Out	(17,250)	(12,938)	4,313	75.0%	(12,938)
TOTAL OTHER FINANCING SOURCES (USES)	<u>112,750</u>	<u>84,562</u>	<u>(28,188)</u>	<u>75.0%</u>	<u>95,963</u>
NET CHANGE IN FUND BALANCE	(28,620)	(19,958)			(22,993)
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>\$ 46,773</u>			<u>\$ 39,527</u>

FLOYD COUNTY, GEORGIA
LAW LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 30,000	\$ 24,454	\$ (5,546)	81.5%	\$ 22,330
Interest Earned	-	326	326	N/A	321
TOTAL REVENUES	<u>30,000</u>	<u>24,780</u>	<u>(5,220)</u>	<u>82.6%</u>	<u>22,651</u>
EXPENDITURES					
General Government	17,900	12,880	5,020	72.0%	13,453
Equipment	-	-	-	0.0%	13,288
TOTAL EXPENDITURES	<u>17,900</u>	<u>12,880</u>	<u>5,020</u>	<u>72.0%</u>	<u>26,741</u>
NET CHANGE IN FUND BALANCE	12,100	11,900			(4,090)
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>\$ 246,501</u>			<u>\$ 239,192</u>

FLOYD COUNTY, GEORGIA
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 1,219,300	\$ 198,152	\$ (1,021,148)	16.3%	\$ 205,085
Interest Earned	1,500	2,081	581	138.8%	1,143
TOTAL REVENUES	<u>1,220,800</u>	<u>200,234</u>	<u>(1,020,566)</u>	<u>16.4%</u>	<u>206,228</u>
EXPENDITURES					
Salaries and Benefits	336,035	170,997	165,038	50.9%	156,156
Other Operating Costs	28,990	15,517	13,473	53.5%	13,765
Utilities	17,030	12,009	5,021	70.5%	12,954
Remote Site Operations	232,500	168,717	63,783	72.6%	172,403
Tipping Fees	335,000	213,564	121,436	63.8%	231,902
TOTAL EXPENDITURES	<u>949,555</u>	<u>580,803</u>	<u>368,752</u>	<u>61.2%</u>	<u>587,179</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(440,000)	(300,000)	140,000	68.2%	(300,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(440,000)</u>	<u>(300,000)</u>	<u>140,000</u>	<u>68.2%</u>	<u>(300,000)</u>
NET CHANGE IN FUND BALANCE	(168,755)	(680,569)			(680,952)
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>\$ 649,106</u>			<u>\$ 662,187</u>

FLOYD COUNTY, GEORGIA
STADIUM MAINTENANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 300	\$ 207	\$ (93)	68.8%	\$ 187
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>44,522</u>	<u>(8,178)</u>	<u>84.5%</u>	<u>52,295</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	-	12,437			47,435
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>\$ 169,741</u>			<u>\$ 161,212</u>

FLOYD COUNTY, GEORGIA
WORK RELEASE CENTER FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 458,800	\$ 293,768	\$ (165,032)	64.0%	\$ 309,304
Transportation Charges	98,000	50,428	(47,572)	51.5%	69,247
Interest Earned	500	228	(272)	45.6%	379
TOTAL REVENUES	<u>557,300</u>	<u>344,423</u>	<u>(212,877)</u>	<u>61.8%</u>	<u>378,930</u>
EXPENDITURES					
OPERATING:					
Salaries and Benefits	856,485	559,280	297,205	65.3%	558,277
Other Operating Costs	165,740	91,572	74,168	55.3%	85,680
Utilities	34,430	22,704	11,726	65.9%	23,815
TOTAL OPERATING	<u>1,056,655</u>	<u>673,555</u>	<u>383,100</u>	<u>63.7%</u>	<u>667,773</u>
TRANSPORTATION:					
Salaries and Benefits	40,475	29,413	11,062	72.7%	24,281
Other Operating Cost	40	8	32	21.2%	36
Gas and Oil	17,700	11,200	6,500	63.3%	12,973
Repairs and Maintenance	5,000	3,370	1,630	67.4%	3,207
TOTAL TRANSPORTATION	<u>63,215</u>	<u>43,992</u>	<u>19,223</u>	<u>69.6%</u>	<u>40,498</u>
TOTAL EXPENDITURES	<u>1,119,870</u>	<u>717,548</u>	<u>402,322</u>	<u>64.1%</u>	<u>708,270</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	522,570	391,928	(130,643)	75.0%	257,336
TOTAL OTHER FINANCING SOURCES (USES)	<u>522,570</u>	<u>391,928</u>	<u>(130,643)</u>	<u>75.0%</u>	<u>257,336</u>
NET CHANGE IN FUND BALANCE	(40,000)	18,803			(72,004)
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>\$ 94,130</u>			<u>\$ 157,424</u>

FLOYD COUNTY, GEORGIA
1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended September 30, 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	2,353,144	1,300	1,003
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	<u>33,552,378</u>	<u>39,064,360</u>	<u>39,067,707</u>	<u>1,300</u>	<u>1,003</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>\$ 743,192</u>	<u>\$ (742,000)</u>	<u>\$ 1,003</u>

FLOYD COUNTY, GEORGIA
2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended September 30, 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	1,087,536	750	859
Total Revenues	<u>27,050,000</u>	<u>31,731,000</u>	<u>31,738,895</u>	<u>750</u>	<u>859</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>\$ 460,189</u>	<u>\$ (459,200)</u>	<u>\$ 859</u>

FLOYD COUNTY, GEORGIA
2006 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended September 30, 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 September 30, 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	186,195	5,000	5,025
Total Revenues	<u>44,498,380</u>	<u>46,623,810</u>	<u>46,566,950</u>	<u>68,500</u>	<u>36,858</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>\$ 1,663,576</u>	<u>\$ (653,060)</u>	<u>\$ (553,902)</u>

FLOYD COUNTY, GEORGIA
2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended September 30, 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	\$ 19,878,415	\$ 7,876,440	\$ 6,093,651
City of Rome	23,617,000	23,617,000	12,100,312	4,796,880	3,709,410
City of Cave Spring	2,591,000	2,591,000	1,328,570	526,680	407,280
Interest Earned	-	-	50,063	10,000	25,653
Miscellaneous Revenue	-	-	221,552	-	106,547
Total Revenues	<u>64,978,000</u>	<u>64,978,000</u>	<u>33,578,912</u>	<u>13,210,000</u>	<u>10,342,540</u>
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	5,761,000	117,969	1,408,500	117,969
Animal Control Facility	5,700,000	5,700,000	3,350,344	5,290,425	2,703,939
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	517,739	900,000	421,419
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	420,009	1,399,880	231,089
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	351,266	485,000	348,661
County Public Works & Public Safety Equipment	1,400,000	1,400,000	266,537	141,430	-
Industrial Property	8,000,000	7,993,800	438,996	4,270	426,321
Playground Improvements	600,000	600,000	4,525	599,275	-
City of Rome					
Tennis Center	11,400,000	11,400,000	10,071,761	9,800,000	7,124,046
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	1,776,361	280,000	503,570
Downtown Visitor Information Center	50,000	50,000	50,000	-	-
Fire Tankers, Trucks & Facility Upgrade	750,000	750,000	345,887	500,000	227,556
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	1,149,557	545,000	375,867
Administrative Fees	-	6,200	6,461	5,000	289
Total Expenditures	<u>64,978,000</u>	<u>64,978,000</u>	<u>22,970,377</u>	<u>29,549,890</u>	<u>13,166,471</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>\$ 10,608,535</u>	<u>\$ (16,369,890)</u>	<u>\$ (2,823,931)</u>

FLOYD COUNTY, GEORGIA
WATER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 6,846,750	\$ 5,251,575	\$ (1,595,175)	76.7%	\$ 5,186,315
Rental Fees	9,000	8,213	(787)	91.3%	7,975
Miscellaneous	<u>30,000</u>	<u>25,760</u>	<u>(4,240)</u>	<u>85.9%</u>	<u>1,911</u>
TOTAL OPERATING REVENUES	<u>6,885,750</u>	<u>5,285,548</u>	<u>(1,600,202)</u>	<u>76.8%</u>	<u>5,196,201</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	577,630	362,785	214,845	62.8%	342,601
Supplies and Other Expenses	345,005	242,960	102,045	70.4%	223,200
Equipment	21,400	17,848	3,552	83.4%	37,055
Depreciation	8,675	6,712	1,963	77.4%	12,823
	<u>952,710</u>	<u>630,305</u>	<u>322,405</u>	<u>66.2%</u>	<u>615,679</u>
Water Distribution					
Salaries and Benefits	823,690	518,892	304,798	63.0%	510,206
Supplies and Other Expenses	484,600	289,089	195,511	59.7%	287,099
Equipment	9,200	8,392	808	91.2%	325,799
Purchased Water	900,000	549,776	350,224	61.1%	649,542
Water Meters	300,000	70,923	229,077	23.6%	281,901
Utilities	275,000	200,356	74,644	72.9%	203,136
Depreciation	1,256,630	938,199	318,431	74.7%	1,039,703
	<u>4,049,120</u>	<u>2,575,627</u>	<u>1,473,493</u>	<u>63.6%</u>	<u>3,297,386</u>
Water Treatment Plant					
Salaries and Benefits	378,095	260,352	117,743	68.9%	249,050
Supplies and Other Expenses	151,590	114,288	37,302	75.4%	82,445
Equipment	11,000	4,265	6,735	38.8%	10,104
Utilities	70,000	50,894	19,106	72.7%	52,285
Depreciation	60,710	45,529	15,181	75.0%	45,529
	<u>671,395</u>	<u>475,328</u>	<u>196,067</u>	<u>70.8%</u>	<u>439,413</u>
TOTAL OPERATING EXPENSES	<u>5,673,225</u>	<u>3,681,260</u>	<u>1,991,965</u>	<u>64.9%</u>	<u>4,352,478</u>
OPERATING INCOME (LOSS)	1,212,525	1,604,288	391,763	132.3%	843,723
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(315,795)	(245,916)	69,879	77.9%	(253,408)
Amortization of Bond Costs	(9,400)	(5,203)	4,197	55.4%	(7,024)
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	24,400	4,400	122.0%	13,919
Transfer from Fire Fund	125,000	93,750	(31,250)	75.0%	93,750
Transfer to General Fund	<u>(217,500)</u>	<u>(163,125)</u>	<u>54,375</u>	<u>75.0%</u>	<u>(163,125)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>(297,695)</u>	<u>(245,919)</u>	<u>51,776</u>	<u>82.6%</u>	<u>(266,102)</u>
CHANGE IN NET POSITION	914,830	1,358,369			577,621
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>\$ 38,253,218</u>			<u>\$ 36,015,552</u>

FLOYD COUNTY, GEORGIA
WATER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	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	5,072,395	(1,774,355)	74.1%	5,069,275
Rental Fees	9,000	9,125	125	101.4%	8,768
Miscellaneous	30,000	63,061	33,061	210.2%	-
Interest Earned	20,000	24,400	4,400	122.0%	13,919
Transfer from Fire Fund	125,000	93,750	(31,250)	75.0%	93,750
Gain on sale of fixed assets	-	121	121	N/A	-
TOTAL CASH INCREASES	<u>7,130,750</u>	<u>5,312,906</u>	<u>(1,817,844)</u>	<u>74.5%</u>	<u>5,235,498</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	577,630	365,304	212,326	63.2%	380,505
Supplies and Other Expenses	345,005	217,625	127,380	63.1%	228,818
Equipment	21,400	17,848	3,552	83.4%	4,429
Interest and Fiscal Charges	315,795	184,480	131,315	58.4%	186,711
Transfer to General Fund	217,500	163,125	54,375	75.0%	163,125
	<u>1,477,330</u>	<u>948,382</u>	<u>528,948</u>	<u>64.2%</u>	<u>963,588</u>
Water Distribution					
Salaries and Benefits	823,690	520,275	303,415	63.2%	576,498
Supplies and Other Expenses	484,600	288,011	196,589	59.4%	286,072
Equipment	9,200	8,392	808	91.2%	325,799
Purchased Water	900,000	558,396	341,604	62.0%	662,006
Water Meters	300,000	65,243	234,757	21.7%	174,501
Utilities	275,000	200,245	74,755	72.8%	203,844
	<u>2,792,490</u>	<u>1,640,562</u>	<u>1,151,928</u>	<u>58.7%</u>	<u>2,228,720</u>
Water Treatment Plant					
Salaries and Benefits	378,095	260,703	117,392	69.0%	276,189
Supplies and Other Expenses	151,590	107,729	43,861	71.1%	84,598
Equipment	11,000	-	11,000	0.0%	10,104
Utilities	70,000	49,856	20,144	71.2%	50,717
	<u>610,685</u>	<u>418,288</u>	<u>192,397</u>	<u>68.5%</u>	<u>421,608</u>
Water Capital	<u>3,428,500</u>	<u>647,109</u>	<u>2,781,391</u>	<u>18.9%</u>	<u>-</u>
TOTAL CASH DECREASES	<u>8,309,005</u>	<u>3,654,341</u>	<u>4,654,664</u>	<u>44.0%</u>	<u>3,613,916</u>
NET INCREASE (DECREASE)	(1,178,255)	1,658,566			1,621,581
CHANGE IN BALANCE SHEET		(159,842)			(518,457)
CASH - BEGINNING OF YEAR		<u>9,787,449</u>			<u>8,569,345</u>
CASH - YEAR TO DATE		<u>\$ 11,286,173</u>			<u>\$ 9,672,469</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 7,000	\$ 5,299	\$ (1,701)	75.7%	\$ 4,581
Fuel Sales	724,000	423,819	(300,181)	58.5%	454,940
Rental Fees	275,600	193,071	(82,529)	70.1%	206,306
Miscellaneous	<u>27,000</u>	<u>19,012</u>	<u>(7,988)</u>	<u>70.4%</u>	<u>35,266</u>
TOTAL OPERATING REVENUES	<u>1,033,600</u>	<u>641,201</u>	<u>(392,399)</u>	<u>62.0%</u>	<u>701,093</u>
OPERATING EXPENSES					
Salaries and Benefits	268,025	180,702	87,323	67.4%	169,235
Supplies and Other Expenses	216,925	116,182	100,743	53.6%	120,247
Utilities	70,000	50,908	19,092	72.7%	51,796
Equipment	25,645	18,464	7,181	72.0%	6,477
Air Show Expenses	51,500	-	51,500	0.0%	5,452
Depreciation	676,220	489,141	187,079	72.3%	540,063
Cost of Goods Sold	<u>522,800</u>	<u>255,544</u>	<u>267,256</u>	<u>48.9%</u>	<u>285,731</u>
TOTAL OPERATING EXPENSES	<u>1,831,115</u>	<u>1,110,941</u>	<u>720,174</u>	<u>60.7%</u>	<u>1,179,001</u>
OPERATING INCOME (LOSS)	(797,515)	(469,740)	327,775	58.9%	(477,908)
NON-OPERATING INCOME (LOSS)					
Interest Earned	1,000	543	(457)	54.3%	665
Transfers Out	<u>(202,435)</u>	<u>(38,250)</u>	<u>164,185</u>	<u>18.9%</u>	<u>(38,250)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>(201,435)</u>	<u>(37,707)</u>	<u>163,728</u>	<u>18.7%</u>	<u>(37,585)</u>
CHANGE IN NET POSITION	(998,950)	(507,447)			(515,493)
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>\$ 7,224,457</u>			<u>\$ 7,270,832</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 7,000	\$ 5,449	\$ (1,551)	77.8%	\$ 4,752
Fuel Sales	724,000	421,485	(302,515)	58.2%	453,492
Rental Fees	275,600	189,275	(86,325)	68.7%	208,507
Miscellaneous	27,000	13,894	(13,106)	51.5%	16,044
Interest Earned	<u>1,000</u>	<u>543</u>	<u>(457)</u>	<u>54.3%</u>	<u>665</u>
TOTAL CASH INCREASES	<u>1,034,600</u>	<u>630,646</u>	<u>(403,954)</u>	<u>61.0%</u>	<u>683,460</u>
CASH DECREASES					
Salaries and Benefits	265,985	180,699	85,286	67.9%	168,909
Supplies and Other Expenses	219,740	113,068	106,672	51.5%	134,201
Utilities	70,000	50,908	19,092	72.7%	51,796
Equipment	22,830	18,464	4,366	80.9%	6,477
Air Show Improvements	51,500	-	51,500	0.0%	5,452
Transfers Out	202,435	38,250	164,185	18.9%	38,250
Cost of Goods Sold	<u>522,800</u>	<u>255,544</u>	<u>267,256</u>	<u>48.9%</u>	<u>285,731</u>
TOTAL CASH DECREASES	<u>1,355,290</u>	<u>656,933</u>	<u>698,357</u>	<u>48.5%</u>	<u>690,816</u>
NET INCREASE (DECREASE)	(320,690)	(26,287)			(7,356)
CHANGE IN BALANCE SHEET		(392,374)			(219,558)
CASH - BEGINNING OF YEAR		<u>449,864</u>			<u>544,660</u>
CASH - YEAR TO DATE		<u>\$ 31,203</u>			<u>\$ 317,746</u>

FLOYD COUNTY, GEORGIA
FORUM FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 84,000	\$ 39,000	\$ (45,000)	46.4%	\$ 35,400
Charges for Services	134,900	105,461	(29,439)	78.2%	106,950
Rental Fees	125,000	80,990	(44,010)	64.8%	124,913
Miscellaneous	<u>(10,500)</u>	<u>60</u>	<u>10,560</u>	<u>-0.6%</u>	<u>(8,745)</u>
TOTAL OPERATING REVENUES	<u>333,400</u>	<u>225,511</u>	<u>(107,889)</u>	<u>67.6%</u>	<u>258,518</u>
EXPENSES					
Salaries and Benefits	254,295	144,476	109,819	56.8%	164,119
Supplies and Other Expenses	279,810	187,375	92,435	67.0%	177,793
Depreciation	252,600	189,413	63,187	75.0%	190,603
Utilities	<u>215,000</u>	<u>163,589</u>	<u>51,411</u>	<u>76.1%</u>	<u>159,598</u>
TOTAL OPERATING EXPENSES	<u>1,001,705</u>	<u>684,853</u>	<u>316,852</u>	<u>68.4%</u>	<u>692,113</u>
OPERATING INCOME (LOSS)	<u>(668,305)</u>	<u>(459,342)</u>	<u>208,963</u>	<u>68.7%</u>	<u>(433,595)</u>
NON-OPERATING INCOME (LOSS)					
Interest Earned	700	689	(11)	98.4%	619
Transfer from General Fund	275,000	220,417	(54,583)	80.2%	206,250
Transfer from Floyd County	-	60,000	60,000	N/A	-
Transfer to Safari	<u>-</u>	<u>(60,000)</u>	<u>(60,000)</u>	<u>N/A</u>	<u>-</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>275,700</u>	<u>221,106</u>	<u>(54,594)</u>	<u>80.2%</u>	<u>206,869</u>
CHANGE IN NET POSITION	<u>(392,605)</u>	<u>(238,236)</u>			<u>(226,726)</u>
NET POSITION - BEGINNING OF YEAR	<u>5,372,499</u>	<u>5,372,499</u>			<u>5,626,898</u>
NET POSITION - YEAR TO DATE	<u>\$ 4,979,894</u>	<u>\$ 5,134,263</u>			<u>\$ 5,400,172</u>

FLOYD COUNTY, GEORGIA
FORUM FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 84,000	\$ 29,060	\$ (54,940)	34.6%	\$ 45,425
Charges for Services	134,900	105,429	(29,471)	78.2%	110,414
Rental Fees	125,000	74,120	(50,880)	59.3%	110,808
Miscellaneous	(10,500)	282	10,782	-2.7%	(9,479)
Interest Earned	700	689	(11)	98.4%	619
Transfer from General Fund	275,000	220,417	(54,583)	80.2%	206,250
Transfer from Floyd County	-	60,000	60,000	N/A	-
TOTAL CASH INCREASES	<u>609,100</u>	<u>489,997</u>	<u>(119,103)</u>	<u>80.4%</u>	<u>464,037</u>
CASH DECREASES					
Salaries and Benefits	253,325	143,733	109,592	56.7%	183,816
Supplies and Other Expenses	279,810	195,182	84,628	69.8%	138,295
Equipment	-	-	-	N/A	-
Utilities	215,000	163,589	51,411	76.1%	160,282
Transfer to Safari	-	60,000	(60,000)	N/A	-
TOTAL CASH DECREASES	<u>748,135</u>	<u>562,504</u>	<u>185,631</u>	<u>75.2%</u>	<u>482,393</u>
NET INCREASE (DECREASE)	(139,035)	(72,507)			(18,356)
CHANGE IN BALANCE SHEET		8,350			(411,320)
CASH - BEGINNING OF YEAR		<u>494,537</u>			<u>513,601</u>
CASH - YEAR TO DATE		<u>\$ 430,380</u>			<u>\$ 83,925</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental					
Solid Waste Commission	\$ 160,000	\$ 80,360	\$ (79,640)	50.2%	\$ 88,649
Material Sales	<u>475,000</u>	<u>213,254</u>	<u>(261,746)</u>	<u>44.9%</u>	<u>237,219</u>
TOTAL OPERATING REVENUES	<u>635,000</u>	<u>293,614</u>	<u>(341,386)</u>	<u>46.2%</u>	<u>325,867</u>
EXPENSES					
Salaries and Benefits	439,870	265,986	173,884	60.5%	276,239
Supplies and Other Expenses	328,910	166,321	162,589	50.6%	198,071
Equipment	16,120	14,026	2,094	87.0%	-
Depreciation	42,300	31,019	11,281	73.3%	25,978
Utilities	<u>47,500</u>	<u>48,796</u>	<u>(1,296)</u>	<u>102.7%</u>	<u>33,409</u>
TOTAL OPERATING EXPENSES	<u>874,700</u>	<u>526,148</u>	<u>348,552</u>	<u>60.2%</u>	<u>533,697</u>
OPERATING INCOME (LOSS)	(239,700)	(232,534)	7,166	97.0%	(207,829)
NON-OPERATING INCOME (LOSS)					
Interest Earned	500	394	(106)	78.8%	626
Transfers Out	<u>(26,550)</u>	<u>(19,913)</u>	<u>6,638</u>	<u>75.0%</u>	<u>(19,913)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>(26,050)</u>	<u>(19,519)</u>	<u>6,531</u>	<u>74.9%</u>	<u>(19,286)</u>
CHANGE IN NET POSITION	(265,750)	(252,053)			(227,115)
NET POSITION - BEGINNING OF YEAR	<u>734,544</u>	<u>734,544</u>			<u>969,378</u>
NET POSITION - YEAR TO DATE	<u>\$ 468,794</u>	<u>\$ 482,491</u>			<u>\$ 742,263</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental					
Solid Waste Commission	\$ 160,000	\$ 137,487	\$ (22,513)	85.9%	\$ 201,349
Interest Earned	500	394	(106)	78.8%	626
Material Sales	<u>475,000</u>	<u>253,528</u>	<u>(221,472)</u>	<u>53.4%</u>	<u>324,065</u>
TOTAL CASH INCREASES	<u>635,500</u>	<u>391,409</u>	<u>(244,091)</u>	<u>61.6%</u>	<u>526,040</u>
CASH DECREASES					
Salaries and Benefits	439,870	266,565	173,305	60.6%	275,259
Supplies and Other Expenses	328,910	167,707	161,203	51.0%	199,338
Equipment	16,120	14,026	2,094	87.0%	-
Utilities	47,500	48,796	(1,296)	102.7%	33,409
Transfers Out	<u>26,550</u>	<u>19,913</u>	<u>6,637</u>	<u>75.0%</u>	<u>19,913</u>
TOTAL CASH DECREASES	<u>858,950</u>	<u>517,007</u>	<u>341,943</u>	<u>60.2%</u>	<u>527,919</u>
NET INCREASE (DECREASE)	(223,450)	(125,598)			(1,880)
CHANGE IN BALANCE SHEET		(7,805)			(304,758)
CASH - BEGINNING OF YEAR		<u>344,829</u>			<u>500,064</u>
CASH - YEAR TO DATE		<u>\$ 211,427</u>			<u>\$ 193,426</u>

FLOYD COUNTY, GEORGIA
ANIMAL CONTROL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2016
(with comparative actual amounts for 2016)

Percentage of Year
75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 28,000	\$ 18,742	\$ (9,258)	66.9%	\$ 18,143
Fines & Forfeitures	3,000	-	(3,000)	0.0%	146
Interest Earned	200	79	(121)	39.5%	101
Donations	-	-	-	N/A	200
Miscellaneous	750	1,487	737	198.3%	840
TOTAL REVENUES	31,950	20,308	(11,642)	63.6%	19,429
EXPENDITURES					
Salaries and Benefits	406,215	286,028	120,187	70.4%	262,672
Other Operating Costs	83,960	60,391	23,569	71.9%	64,423
TOTAL EXPENDITURES	490,175	346,419	143,756	70.7%	327,095
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(458,225)	(326,111)	(132,114)	71.2%	(307,666)
OTHER FINANCING SOURCES (USES)					
Transfers In	458,225	341,246	116,979	74.5%	338,153
TOTAL OTHER FINANCING SOURCES (USES)	458,225	341,246	116,979	74.5%	338,153
NET CHANGE IN FUND BALANCE	-	15,135			30,487
FUND BALANCE - BEGINNING OF YEAR	33,636	33,636			28,039
FUND BALANCE - YEAR TO DATE	\$ 33,636	\$ 48,771			\$ 58,526

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ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Miscellaneous Revenues	7,700	9,025	1,325	117.2%	3,942
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	48,000	48,044	44	100.1%	44,085
Other Programs	108,500	74,129	(34,371)	68.3%	93,724
Gymnastics	318,310	277,330	(40,980)	87.1%	294,237
Special Populations Services	69,220	51,641	(17,579)	74.6%	51,727
Concessions	182,000	143,864	(38,136)	79.0%	144,798
Coosa River Trading Post	88,900	67,145	(21,755)	75.5%	67,600
Rome-Floyd Tennis Center	-	-	-	N/A	94,018
Etowah Park Golf Practice	9,000	8,500	(500)	94.4%	8,000
Youth Athletics	299,140	260,191	(38,949)	87.0%	281,590
Adult Athletics	44,600	-	(44,600)	0.0%	572
Scoreboards	30,000	-	(30,000)	0.0%	2,290
Recreation Centers	152,200	159,241	7,041	104.6%	149,452
Parks & Recreation Services	140,000	79,213	(60,787)	56.6%	80,242
Barron Stadium	-	-	-	N/A	36,650
Hall of Fame	20,600	8,202	(12,398)	39.8%	6,285
Senior Promotions	10,000	6,570	(3,431)	65.7%	4,346
TOTAL REVENUES	1,558,170	1,193,093	(365,077)	76.6%	1,363,556

ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 740,815	\$ 563,602	\$ (177,213)	76.1%	\$ 573,030
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	39,095	34,625	(4,470)	88.6%	36,433
Other Programs	78,770	45,906	(32,864)	58.3%	61,973
Gymnastics	253,040	192,283	(60,757)	76.0%	198,377
Special Populations Services	55,340	23,914	(31,426)	43.2%	23,092
Concessions	161,040	108,026	(53,014)	67.1%	110,565
Coosa River Trading Post	75,645	54,095	(21,550)	71.5%	57,252
Rome-Floyd Tennis Center	8,620	8,614	(6)	99.9%	97,337
Sports Division Administration	139,840	96,581	(43,259)	69.1%	100,172
Youth Athletics	180,365	91,125	(89,240)	50.5%	88,653
Adult Athletics	16,585	-	(16,585)	0.0%	35
Scoreboards	3,000	-	(3,000)	0.0%	240
Recreation Centers	249,870	207,948	(41,922)	83.2%	186,696
Recreation Services Administration	175,965	117,800	(58,165)	66.9%	121,288
Parks & Recreation Services	1,081,435	744,525	(336,910)	68.8%	790,714
Buildings	61,000	39,560	(21,440)	64.9%	47,028
Barron Stadium	-	-	-	N/A	33,301
Shop	135,600	122,430	(13,170)	90.3%	120,429
Hall of Fame	17,300	14,352	(2,948)	83.0%	8,662
Senior Promotions	10,000	5,465	(4,535)	54.6%	5,364
TOTAL EXPENDITURES	3,513,325	2,470,852	(1,042,473)	70.3%	2,660,640
OTHER FINANCING SOURCES (USES)					
Transfers In	1,858,400	1,393,800	(464,600)	75.0%	1,393,800
TOTAL OTHER FINANCING SOURCES (USES)	1,858,400	1,393,800	(464,600)	75.0%	1,393,800
NET CHANGE IN FUND BALANCE	(96,755)	116,042			(1,297,084)
FUND BALANCE - BEGINNING OF YEAR	247,865	247,865			250,839
FUND BALANCE - YEAR TO DATE	\$ 151,110	\$ 363,907			\$ (1,046,245)

FLOYD COUNTY, GEORGIA
HEALTH INSURANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 4,915,020	\$ 3,686,265	\$ (1,228,755)	75.0%	\$ 3,574,500
Employees	1,657,000	1,044,594	(612,406)	63.0%	1,102,363
Retirees	98,600	85,736	(12,864)	87.0%	84,798
Premiums Paid By Others	16,000	5,633	(10,367)	35.2%	8,536
Interest Earned	4,000	8,493	4,493	212.3%	3,435
Wellness Grant	6,000	-	(6,000)	0.0%	6,000
TOTAL REVENUES	<u>6,696,620</u>	<u>4,830,721</u>	<u>(1,865,899)</u>	<u>72.1%</u>	<u>4,779,632</u>
EXPENDITURES					
Salary and Benefits	58,035	40,775	17,260	70.3%	37,274
Reinsurance Contributions	28,000	-	28,000	0.0%	55,388
Other Costs	53,585	10,443	43,142	19.5%	10,775
Professional Fees	125,000	104,750	20,250	83.8%	78,162
Claims	5,324,000	3,554,410	1,769,590	66.8%	3,377,275
Premium Payments	650,000	444,877	205,123	68.4%	393,667
HRA Payments	188,000	99,281	88,719	52.8%	106,997
Administrative Fees	<u>270,000</u>	<u>191,687</u>	<u>78,313</u>	<u>71.0%</u>	<u>190,939</u>
TOTAL EXPENDITURES	<u>6,696,620</u>	<u>4,446,223</u>	<u>2,250,397</u>	<u>66.4%</u>	<u>4,250,477</u>
NET CHANGE IN FUND BALANCE	-	384,498			529,155
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>\$ 4,157,890</u>			<u>\$ 3,535,503</u>

FLOYD COUNTY, GEORGIA
WORKERS' COMPENSATION FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2016
(with comparative actual amounts for 2015)

Percentage of Year
75%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Transfers In	\$ 746,000	\$ 664,123	\$ (81,877)	89.0%	\$ 641,378
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>129,812</u>
TOTAL REVENUES	<u>991,000</u>	<u>1,386,562</u>	<u>395,562</u>	<u>139.9%</u>	<u>834,940</u>
EXPENDITURES					
Management Services	25,000	22,749	2,251	91.0%	18,694
Excess Insurance	116,000	115,678	322	99.7%	110,994
Claims	850,000	1,252,135	(402,135)	147.3%	707,386
Reserves - County	-	(264,968)	264,968	N/A	33,850
Reserves - Recreation	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>2,404</u>
TOTAL EXPENDITURES	<u>991,000</u>	<u>1,125,594</u>	<u>(134,594)</u>	<u>113.6%</u>	<u>873,328</u>
NET CHANGE IN FUND BALANCE	-	260,968			(38,388)
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>\$ (529,815)</u>			<u>\$ (931,035)</u>

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended September 30, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Appropriation of Jail Surcharge Fund Balance	\$ 191,000	\$ 133,892
Revenues:		
Interest Earned	-	160
Transfer from General Fund	1,108,080	554,460
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>\$ 688,511</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	11,910
	25,000	11,910
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 September 30, 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 Revenue	-	(4,335)
Off System Safety	<u>-</u>	<u>4,335</u>
	-	-
Paving		
State of Georgia - LMIG	(786,970)	(582,072)
LMIG Paving	786,970	582,072
Preparation and Paving	75,000	67,945
	<u>75,000</u>	<u>67,945</u>
Drainage		
Materials	10,000	17,600
	<u>10,000</u>	<u>17,600</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 September 30, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Tax Commissioner		
Printers	\$ 2,000	\$ 1,888
Tax Software Upgrade	73,000	65,268
	<u>75,000</u>	<u>67,156</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	126,745
	<u>150,000</u>	<u>126,745</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
ARC Federal Revenue	-	(85,357)
Land Acquisition (Phase I Easement Acquisition) - 90/5/5		
Federal Revenue	(141,015)	-
State Revenue	(7,835)	-
Project Cost	156,685	21,640
	<u>7,835</u>	<u>21,640</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 September 30, 2016

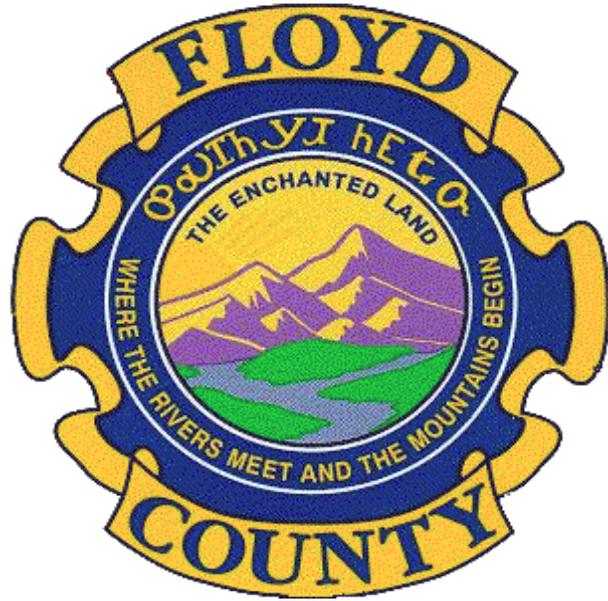
	<u>Budget</u>	<u>YTD Expenditures</u>
Transfer to Rec. Capital	\$ 50,000	\$ 7,248
Current Year Lease Purchase Payments	<u>77,830</u>	<u>-</u>
Total Net Expenditures	<u>\$ 1,628,435</u>	<u>\$ 838,599</u>

FLOYD COUNTY, GEORGIA
Water Capital Projects and Equipment Expenses
For the Month Ended September 30, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Revenues:		
R & E Funds	\$ 3,577,915	\$ 688,051
Operating Funds	102,000	59,363
Total Revenues	<u>\$ 3,679,915</u>	<u>\$ 747,414</u>
Expenses:		
Highway 140 Widening	2,002,505	21,166
Everett Springs Construction	411,500	133,302
Highway 53 Pump Station	423,910	388,571
Ramblewood Pump Station	-	3,300
Water Main Replacement (2.5 miles)	500,000	-
Water Tank Maintenance	240,000	141,713
	<u>3,577,915</u>	<u>688,051</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>\$ 3,679,915</u>	<u>\$ 747,414</u>

FLOYD COUNTY, GEORGIA
Recreation Capital Projects and Equipment Expenditures
For the Month Ended September 30, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Revenues		
Interest Income	\$ -	\$ 72
Capital Improvements-City	5,000	-
Capital Improvements-County	<u>50,000</u>	<u>7,248</u>
Total Revenues	<u>\$ 55,000</u>	<u>\$ 7,320</u>
Expenditures		
Capital Improvements-City	\$ 5,000	\$ -
Capital Improvements-County	<u>50,000</u>	<u>7,248</u>
Total Expenditures	<u>\$ 55,000</u>	<u>\$ 7,248</u>



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	689,713.39	642,717.50	660,645.79	633,221.32	(27,424.47)	-4.15%
May	722,268.75	763,764.52	805,411.32	992,257.51	659,185.18	697,335.94	689,559.62	632,765.17	614,580.75	675,205.63	624,039.41	(51,166.22)	-7.58%
June	827,694.86	790,621.27	752,293.07	625,229.14	711,057.43	702,913.15	745,809.25	637,175.82	625,465.93	658,344.46	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	654,781.96	(21,411.70)	-3.17%
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	5,765,239.00	444,094.23	

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	(2,234,761.00)		

Annual Comparison										5,321,144.77	5,765,239.00	444,094.23	8.35%
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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	1,159,709.87	(31,177.96)	-2.62%
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	10,210,340.66	780,378.33	

Annual Comparison										9,429,962.33	10,210,340.66	780,378.33	8.28%
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FLOYD COUNTY, GEORGIA
Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended September 30, 2016
(with comparative calculation for 2015)

	YTD TOTALS	
	2016	2015
Operating Revenues:		
Misc-Other	\$ 8,663	\$ 17,628
Water Charges	5,046,457	4,948,064
Water Meter Charges	62,244	73,494
Penalties & Cut Offs	133,433	146,284
Fire Service Charges	93,750	93,750
Surcharge Revenue	778	736
Convenience Fee	-	109
Less: Fire Service Charges	(93,750)	(93,750)
Charges for Services	<u>5,251,575</u>	<u>5,186,315</u>
Miscellaneous	25,760	1,911
Rental Fees	8,213	7,975
Total Operating Revenues	<u>5,285,548</u>	<u>5,196,201</u>
Operating Expenses:		
Administration	630,305	615,679
Less: Depreciation	(6,712)	(12,823)
Net Administration	<u>623,593</u>	<u>602,856</u>
Distribution	2,575,627	3,297,386
Less: Depreciation	(938,199)	(1,039,703)
Net Distribution	<u>1,637,428</u>	<u>2,257,683</u>
Treatment Plant	475,328	439,413
Less: Depreciation	(45,529)	(45,529)
Net Treatment Plant	<u>429,799</u>	<u>393,884</u>
Total Operating Expenses	<u>2,690,820</u>	<u>3,254,423</u>
Net Available for Debt Service	2,594,728	1,941,778
Bonds Debt Service (75% of Annual Debt Payment)	360,559	360,690
Bonds Debt Service Coverage Ratio (1.10 Requirement)	7.20	5.38
Total Debt Service (75% of Annual Debt Payment)	610,963	531,584
Total Debt Service Coverage Ratio	4.25	3.65

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended September 30, 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	-
Zuercher Jail Extend Proposal	-	15,501
Replacement Duty Gear - 44 Deputies	11,000	11,000
	41,750	26,501
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	9,045
	25,600	9,045

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended September 30, 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	5,000	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>48,850</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	2,160
	<u>6,000</u>	<u>2,160</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 September 30, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
General Services		
Conference Room Improvements	\$ 3,000	\$ 1,019
	<u>3,000</u>	<u>1,019</u>
Mental Health Court		
Computer/Color Printer	1,700	-
Office Equipment	1,100	2,750
Scanner	450	-
iPad	600	-
	<u>3,850</u>	<u>2,750</u>
County Manager		
Microsoft Surface Pro 4 with Keyboard	2,500	2,198
	<u>2,500</u>	<u>2,198</u>
County Clerk		
Digital Transcriber Software	1,000	200
	<u>1,000</u>	<u>200</u>
Purchasing		
Office Equipment	1,000	-
	<u>1,000</u>	<u>-</u>
Finance		
Microsoft Surface Pro 4 with Keyboard	3,000	2,198
	<u>3,000</u>	<u>2,198</u>
Data Processing		
Wireless Access Point	500	405
Core Firewall	8,500	6,936
	<u>9,000</u>	<u>7,341</u>
E 911		
Replace 24-Hour Chairs	8,900	8,302
Firewall	500	475
Printer	600	578
Gig Switch	4,000	3,384
	<u>14,000</u>	<u>12,739</u>
Communication Fund		
Panasonic Toughbook	1,500	1,470
	<u>1,500</u>	<u>1,470</u>
Prison Inmate Benefit Fund		
Equipment	15,000	-
Computers (3)	-	3,244
	<u>15,000</u>	<u>3,244</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended September 30, 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	4,265
Time Clock	4,000	-
	11,000	4,265
Airport		
Display Case	2,900	2,122
HVAC	3,010	2,813
Camera Security System	1,985	1,806
2 - Recliners	1,945	1,150
8' Rotary Cutter	6,500	4,412
Fencing for Cave Area	9,305	6,161
	25,645	18,464

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended September 30, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Recycling		
Roll Up Doors	\$ 7,400	\$ 7,306
Fencing	6,720	6,720
Equipment	<u>2,000</u>	<u>-</u>
	16,120	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>1,720</u>
	4,000	1,720
Concessions - Alto Park and Riverview		
2 -Popcorn Poppers	1,800	-
2 -Hotdog Cookers	<u>1,800</u>	<u>524</u>
	3,600	524