

*Floyd County, Georgia*

*Financial Statements  
For the Month Ended  
February 29, 2020*



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***Prepared by:  
Finance Department***

**FLOYD COUNTY, GEORGIA**  
**Financial Statements**  
**For the Month Ended February 29, 2020**

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## Floyd County, Georgia For the Month Ended February 29, 2020

General Fund Revenues Budget vs Actual	
	\$ 53,801,480 Budget
	<u>\$ 4,154,030</u> Actual 8%
	\$ (49,647,450)

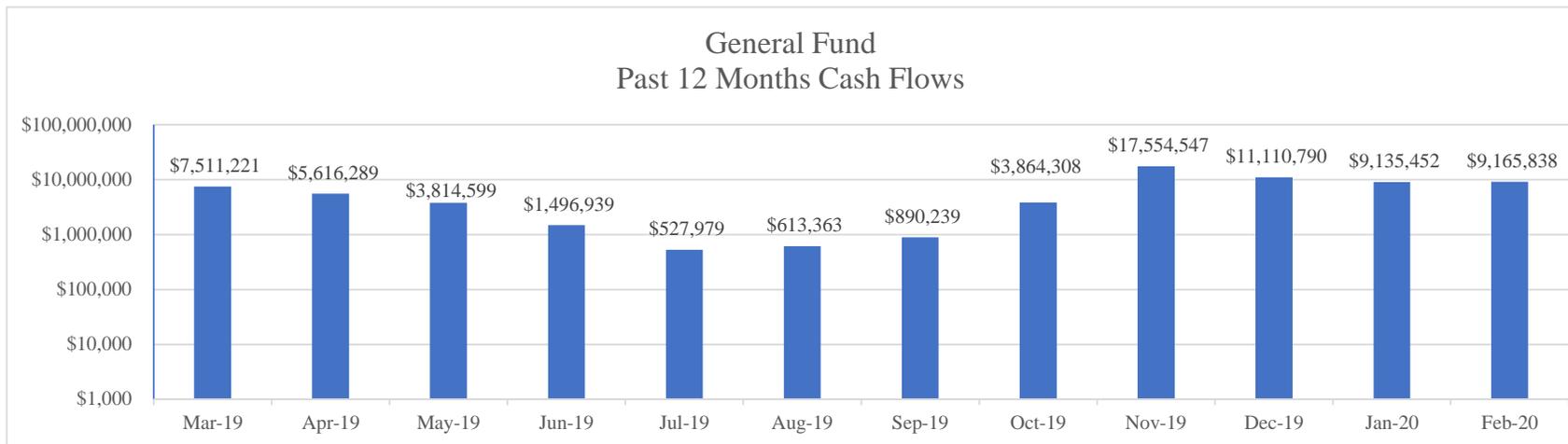
General Fund Expenditures Budget vs Actual	
	\$ 57,545,150 Budget
	<u>\$ 9,390,830</u> Actual 16%
	\$ 48,154,320

Net Change in General Fund Balance Budget vs Actual	
	\$ (3,743,670) Budget
	<u>\$ (5,236,800)</u> Actual
	\$ (1,493,130) -140%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 9,165,838 Cash
	\$ 11,725,610 Fund Balance
	78%

Public Safety Expenditures vs Other As Compared to Actual Expenditures	
	49% Public Safety
	<u>51%</u> Other
	100% Total

Boarding Inmates Revenue Budget vs Actual	
	\$ 840,000 Budget
	<u>\$ 79,603</u> Actual 9%
	\$ (760,397)



## Floyd County, Georgia For the Month Ended February 29, 2020



2017 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 15,807,050 Budget
	\$ 2,443,024 Actual 15%
	\$ (13,364,026)
2013 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ - Budget
	\$ - Actual
	\$ -

2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 10,644,055 Budget
	\$ 2,357,625 Actual 22%
	\$ 8,286,430
2013 SPLOST Fund Expenditures Budget vs Actual	
	\$ 11,637,165 Budget
	\$ 30,857 Actual 0%
	\$ 11,606,308

Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 1,199,154 Revenues
	\$ 1,081,669 Expenses
	\$ 117,485

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 12,123,744 Beginning
	\$ 12,111,787 Current
	\$ (11,957)

Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 143,382 Revenues
	\$ 255,159 Expenses
	\$ (111,777)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 287,911 Beginning
	\$ 299,437 Current
	\$ 11,526

Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 1,463 Revenues
	\$ 113,305 Expenses
	\$ (111,842)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 3,734 Beginning
	\$ 1,817 Current
	\$ (1,917)

# Floyd County Review of February 2020

## General Fund

- Revenues
  - Taxes are \$304,100 more than this time last year.
    - Prior Years' Tax is \$79,800 more than this time last year.
    - Intangible Taxes increased 64.8% since last year. This indicates that more loans were acquired compared to last year. The Real Estate Transfer Tax has increased from last year by 62.5%. An increase in Intangible Tax paired with an increase in Real Estate Transfer Tax indicates that the economy is improving.
    - Penalties & Interest revenue is \$40,600 more than 2019. Penalties of 5% are assessed after 120 days with an additional 5% assessed after each successive 120 days to a maximum of 20% of the principal amount due.
    - There is a decrease in Sales Tax collections from 2019 of \$79,500 or 5.4%. The January 2020 distribution was reduced \$148,500 due an audit.
    - Motor Vehicle Taxes are \$11,150 less than 2019, which is a 12.1% decrease. This decrease should continue with a decreasing number of vehicles on the ad valorem tax digest.
    - Motor Vehicle TAVT is \$234,500 more than last year increasing by 73.8%. This varies with the sale of cars and usually increases at the first of the year and right before the new year models are released.
    - When comparing Sales Tax, Motor Vehicle Taxes, and TAVT as a whole for each year, we are \$143,850 ahead of 2019. This is a 7.6% increase.
  - Intergovernmental Revenue is \$61,500 more than last year.
    - State-Offender Rehab revenue is \$61,700 higher than in 2019. The average number of inmates has increased 1.6%. In July 2019, the subsidy increased \$2 per day per inmate.
  - Charges for Services is \$93,000 less than 2019.
    - Sheriff Fees & Services is \$27,050 higher than in February 2019.
      - In 2019, warrants issued through Magistrate Court were served by Constables with Magistrate. These are now being served by Sheriff's deputies. The \$50 per case received for serving the warrant now goes directly to the Sheriff's office. There is a corresponding drop in Magistrate Court Fees.
    - Sheriff Boarding Inmates is \$108,000 less than 2019.
      - Chattooga County Boarding Inmate revenue is down \$47,650 from 2019.
      - US Marshal payments received in 2020 total \$16,250, an increase over 2019 of \$2,350.
      - Funds received from the Social Security Administration have increased 30.9% from 2019.
      - City of Rome payments are \$67,600 less than this time last year. This is strictly a timing issue in that we have not received a payment from the City in 2020.
    - Inmate Contracts in total have increased \$8,950.

## Floyd County Review of February 2020

### General Fund (cont'd)

- Revenues (cont'd)
  - We no longer have a contract with City of Rome, but did start one with the Housing Authority and Rome Braves. We have also renewed an inmate contract with Cartersville.
  - Tax Commissioner- Commissions have decreased 21.1%.
    - Remittances from the Tax Commissioner are down 1.1% compared to this time in 2019. Commissions are no longer collected on TAVT but a 1% administrative fee is collected. Per the Tax Commissioner, while our commissions will decrease with the new TAVT law, the County's portion of TAVT will increase.
  - Clerk of Court Charges for Services increased by \$29,000 when compared to February 2019. This is a 60.5% increase.
    - Recording Fees have increased 60% since 2019, a \$17,350 increase. This is revenue from recording deeds and liens.
    - Civil Costs show a \$3,900 decrease from 2019. This revenue is from the number of civil cases filed.
    - Other Fees have increased \$2,950 from February 2019. Examples of this revenue include UCC filings and bond forfeitures. The piece relating to bond forfeitures has climbed 96.6% since last year.
    - All other charges decreased a total of \$12,650 compared to 2019.
  - Probate Court Charges for Services decreased \$350 from 2019, falling 1.9%.
    - Estate revenues has increased 27.6%. This revenue is derived from the number of wills probated. The fee schedule is not dependent on the size of the estate but different petitions do have different fees. For example, guardianships have a fee of \$450 as opposed to other petitions that are around \$180.
    - Miscellaneous revenues show an increase of 8.4%. Miscellaneous revenue is made up of firearm permits.
  - Magistrate Court Fees have decreased \$36,150 or 68.7% from February 2019.
    - There has been a decrease of 13.5% in the number of cases from last year. For the cases that generate fees, there has been a 7.1% drop. The biggest difference between 2020 and 2019 is that warrants that were previously served by Constables are now being served by Sheriff's officers. The \$50 per case that was collected in 2019 is now given directly to the Sheriff's department.
  - Clerk of Court-Jail Surcharge is down 50% as compared to last year.
    - Even though there is an increase in Clerk of Court Criminal Division Fines the Jail Surcharge has dropped. Inquiries will be made to the Clerk's office to discover why this is.
  - City of Rome-Jail Surcharge more than doubled from 2019, a \$5,450 increase.
    - Looking back over the past 5 years, revenue rose slightly each year between 2015 and 2017. However, between 2017 and 2018, revenue dropped 48.1%. This occurred because of a corresponding drop in the number of cases and also a slight drop in the average fine per case.

## Floyd County Review of February 2020

### General Fund (cont'd)

- Revenues (cont'd)
  - Fines & Forfeitures are down by \$20,350.
    - Clerk of Court – Criminal Division Fines are up \$9,400, a 16.2% jump as compared to 2019.
    - Juvenile Court Supplemental Services fines have decreased 7.5% since this time last year.
    - Probate Court Fines are down \$27,850 or 28.6%. According to Probate staff, 1,098 citations have been paid in 2020, falling from the 1,717 paid in 2019. The number of citations written in 2020 is 1,006 compared to the 1,595 written in 2019.
    - Parking Fines are \$3,800 less than 2019, a 48.2% drop.
    - Drug Abuse & Treatment Fines as a whole has climbed 29.6%, or \$2,050 since 2019.
- Expenditures
  - Board of Commissioners is 10.4% greater than the YTD budget.
    - Dues & Subscriptions is 3% over the annual budget, but only by \$340. The dues for ACCG are based on a percentage of the previous year's budget. A budget transfer will be requested.
  - Purchasing is 2.7% higher than the YTD budget.
    - Salaries & Wages and FICA are over budget 3.9% and 2.9% respectively. A new full-time position was added after the original budget was done.
    - Supplies is 3.2% more than the YTD budget.
    - Dues & Subscriptions is 17.7% greater than the annual budget. This is for dues paid for the new position. A budget transfer will be requested.
    - Travel & Training is 11.6% above the YTD budget. This is for registration and preparation for an employee to obtain CPPB credentials.
  - Information Technology is 5.8% more than the YTD budget.
    - Data Processing is at 58.6% of the annual budget. Support for both Zuercher, software used by both the Police and Sheriff departments, and Vertical Comm, the VOIP support, were paid.
  - Human Resources is 4.1% above the YTD budget.
    - Voluntary Insurance is 2.8% greater than the YTD budget.
    - Legal Fees is 75% above the annual budget, but only by \$150.
    - Data Processing is at 82.3% of the annual budget. Kronos support was paid in January.
    - Postage is 13.3% more than the YTD budget.
  - Tax Commissioner is 3.2% above the YTD budget.
    - Legal Fees is at 67.3% of the annual budget. An amount of \$26,000 was paid to McRae, Smith, Peek, Harman & Monroe, LLP for processing judicial tax foreclosures. These fees are added back to the tax bills and will be collected as tax bills are paid.
  - Judge Durham Superior Court is 4.1% in excess of the YTD budget.
    - Voluntary Insurance is 44.9% higher than the annual budget but only by \$10.
  - Judge Weatherington Superior Court is 1.6% over the YTD budget.
    - Postage is at 44.8% of the annual budget.

## Floyd County Review of February 2020

### General Fund (cont'd)

- Expenditures (cont'd)
  - Judge Durham's Court Reporter is 1.7% above the YTD budget.
    - Salaries & Wages and FICA are 3.6% and 2.9% more than the YTD budget respectively. Salaries are paid based on the number of days the reporter is in court and the number of pages produced.
  - Public Defender is 1.1% greater than the YTD budget.
    - Mileage Reimbursement is at 91.7% of the annual budget.
    - Equipment Lease is 7.7% more than the YTD budget. Charges for additional images were incurred in January.
  - Coroner is 6.7% higher than the YTD budget.
    - Salaries & Wages and FICA are 7.6% and 5.8% respectively higher than the YTD budget. The Coroner is salaried and, both he and his deputies, receive a per job fee. There is a 4.2% decrease in the number of calls in 2020 as compared to 2019.
    - Supplies are at 71.4% of the annual budget. Body bags were purchased in January.
    - Gas & Oil is 2% greater than the YTD budget.
  - Transportation for Seniors is 2.7% in excess of the annual budget.
    - Repairs & Maintenance is 15.5% over the YTD budget. This is for the 2016 Ford van that they have. Expenses exceeded the \$2,500 budget by \$1,000 in 2019. The same amount was budgeted for 2020.
  - **Total Expenditures are less than 1% above the YTD budget.**
- Fund Balance
  - For 2020, the General Fund has decreased fund balance by \$5,236,800 compared to a decrease of \$4,165,249 for 2019, a variance of \$1,071,551.

### Fire Fund

- Revenues
  - Taxes are \$67,100 more than this time last year.
    - Property Tax-Prior Years is \$7,250 more than 2019.
    - Motor Vehicle Tax is \$1,150 less than 2019.
    - Recording Intangible is \$2,550 more than 2019.
    - Motor Vehicle TAVT collections are \$56,100 more than last year.
    - Penalties & Interest is \$1,100 more than 2019.
    - Real Estate Tax is \$1,250 more than 2019.

### E911 Fund

- Revenues
  - Total Revenues are under the YTD budget by .2% but are \$91,050 more than last year.
    - Alarm Registration revenue is \$50 more than last year.
    - Charges for Services are \$90,900 more than last year.
      - Prepaid fees are \$80,850 more than last year.
        - Due to an accounting change in recording prior year revenue, 2019 data contained 2 additional months of revenue than 2020. This will correct in December.

## **Floyd County Review of February 2020**

### **E911 Fund (cont'd)**

- Revenues (cont'd)
  - Landline fees are \$31,300 more than last year.
  - Wireless fees are \$21,250 less than last year.
- Expenditures
  - Total Expenditures are at 17.9% of the annual budget.
    - Repairs and Maintenance is 40.2% over the YTD budget, but \$45,200 less than last year. In 2019, we paid for two annual agreements with Zuercher and 1 annual agreement with West Safety. In 2020, we have only paid the 2 annual agreements with Zuercher. The services provided by West Safety in 2019 will be provided by a different vendor in 2020.

### **800 MHz Communication Fund**

- Revenues
  - Charges for Services are \$250 more than 2019.
  - Tower Lease is \$200 more than 2019.
  - Interest Earned is \$50 less than 2019.
  - Total Revenues are \$400 more than 2019.
- Expenditures
  - Total Expenditures are at 14.9% of the annual budget and \$148,800 less than 2019.
    - Repairs & Maintenance is \$152,000 less than 2019 due to a maintenance agreement with Williams Communications changing from semi-annual billing to monthly billing.

### **Emergency Management Fund**

- Revenues
  - We have not received any grant revenue at this time. We expect to receive the GEMA grant in December.
- Expenditures
  - Uniforms is at 112.1% of the annual budget. A budget transfer has been requested.
  - Data Processing is at 75% of the annual budget. This is due to an annual payment to Earth Networks for licenses.
  - Total Expenditures are at 11.6% of the annual budget.

### **Solid Waste Fund**

- Revenues
  - Taxes have increased \$29,150 when compared to 2019.
    - The following increases have contributed to this:
      - Property Tax-Prior Year increased \$2,400.
      - Recording Intangibles increased \$1,000.
      - Penalties and Interest increased \$450.
      - Motor Vehicle TAVT increased \$25,250.
    - The following decreases offset the above increases:
      - Motor Vehicle Taxes decreased \$450.
  - Interest Earned is \$2,850 less than last year.

## Floyd County Review of February 2020

### Solid Waste Fund (cont'd)

- Expenditures
  - Total Expenditures are \$10,500 more than 2019 but .5% below the annual budget.
    - Salaries and Benefits is \$11,500 more than 2019.
      - Salaries and Wages have increased \$10,950 over 2019.
      - Health Insurance expenditure is \$300 less than 2019.
      - Voluntary Insurance is at 20% of the annual budget. This is 3.3% over where we should be for this time of the year.
    - Remote Site Operations expense is \$1,500 more than 2019. This is largely due to an additional Republic invoice for \$1,250 for additional pulls for the very end of December and January. In 2019, we entered into a new contract with Republic and in this new contract; we have a set amount of pulls. In the before mentioned months, we exceeded that amount and were required to pay \$175 for each additional pull.
    - Tipping Fees are down \$2,500 when compared to 2019, but we are .5% over where we should be for the end of February.

### Stadium Maintenance Fund

- Revenues
  - Total Revenues are at .5% of the annual budget. We will receive all Miscellaneous Income later in the year. Miscellaneous Income is comprised of the following:
    - Naming Rights
    - The Braves Contribution
- Expenditures
  - Repairs and Maintenance expenditure is at 3.5% of the annual budget and is \$102,500 less than 2019.

### Water Fund

- Revenues
  - Charges for Services is \$1,750 more than the prior year and is 1.1% below the YTD budget. Consumption reports show a .5% rise in residential usage and a 1.2% drop in commercial usage compared to last year.
  - Operating Revenues are 15.5% of the annual budget.
- Expenses
  - Administration Data Processing is 8% over the YTD budget. This is due to the timing of payments to Tyler Technologies.
  - **Total Administration Expenses are 17.1% of the annual budget.**
  - Distribution Dues and Subscriptions is 92.5% of the annual budget due to yearly dues being paid at the beginning of the year.
  - Distribution Uniforms is 17.7% over the YTD budget and 15.5% over the YTD budget when encumbrances are not included. This is due to buying work boots for employees for the year.
  - Distribution Equipment is 37.8% over the YTD budget and 9.7% over the YTD budget when encumbrances are not included. This is due to several approved equipment purchases being made early in the year.

## Floyd County Review of February 2020

### Water Fund (cont'd)

- Expenses (cont'd)
  - Distribution All Other is 16.9% over the YTD budget. This is due to a yearly charged being made in January.
  - **Total Distribution Expenses are 15.6% of the annual budget.**
  - Treatment Plant Office Supplies is 30.2% over the YTD budget. This item will be monitored and a budget transfer requested if necessary.
  - Treatment Plant Chemicals is 13.4% over the YTD budget and 13.2% over the YTD budget when encumbrances are not included. This item will be monitored throughout the year and a budget transfer requested if necessary.
  - Treatment Plant Uniforms is 83.3% over the YTD budget and 60.8% over the YTD budget when encumbrances are not included. This is due to buying work boots for employees for the year.
  - **Total Treatment Plant Expenses are 13.6% of the annual budget.**
  - **Total Operating Expenses are 15.6% of the annual budget.**

### Airport Fund

- Revenues
  - Charges for Services are 5.8% below the YTD budget and are \$500 less than last year.
  - Fuel Sales are \$24,100 less than last year and are 6% under the YTD budget.
    - Avgas Revenue is \$1,000 more than 2019.
    - Self-Serve Revenue is \$200 less than 2019.
    - Jet Fuel Revenue is \$24,800 less than 2019 due to a decrease in gallons sold.
  - Miscellaneous Revenue is at 9% of the annual budget and \$4,500 less than 2019.
    - Late Fees are down \$2,400 from 2019.
    - Miscellaneous Revenue is down \$1,950 from 2019.
      - Callout Revenue is down \$1,000.
      - Ramp fees are down \$2,700.
      - Auto Rental Commission is up \$800.
      - Overnight Hangar rentals are up \$1,000.
    - Pilot Supplies Revenue is down \$150 from 2019.
  - Rental Fees are .6% below the YTD budget and are \$700 less than 2019.
    - Land Leases are up \$100; Big Hangar rentals are down \$950; and Tie Down Rentals are up \$150.
  - **Total Operating Revenues are at 11.9% of the annual budget.**
- Expenses
  - Salaries and Benefits are under the YTD budget by 1.9% but are \$21,300 more than 2019.
    - Salaries and FICA are \$18,400 more than 2019.
      - The airport manager was not hired until March of 2019.
    - Health Insurance and Voluntary Insurance have increased \$2,950.
  - **Total Operating Expenses are 4.1% below the YTD budget.**

# Floyd County Review of February 2020

## Forum Fund

- Revenues
  - Intergovernmental Revenue, which is the amount received from the City of Rome for Hotel Motel, is the only revenue received by Floyd County for the Forum. This is at 18.2% of the annual budget.
- Expenses
  - Repairs and Maintenance is 13.6% over the YTD budget and 9.5% over the YTD budget when encumbrances are not included. This is due to bleacher repairs and repairs made to an ice machine.
  - Promotions and Advertising is 16.1% over the YTD budget. Safari can spend up to \$75,000 that Floyd County covers due to rules with the Hotel Motel tax. After this amount is spent, Safari will be responsible for the remaining Promotions and Advertising expenses. This line item will not exceed the annual budget.
  - Total Operating Expenses are at 10.6% of the annual budget.
  - Because Floyd County covers all regular monthly expenses, additional repairs and maintenance costs, plus the promotions and advertising listed above while only receiving Hotel Motel revenue, the General Fund will have to cover a large portion of this expense.

## Recycling Fund

- Revenues
  - Material Sales is at 1.5% of the annual budget for 2020 with this being \$7,150 less than 2019.
    - Most of the payments that we have received in January and February have been for invoices for 2019. In March, we should receive the remaining payments for 2019 and start getting additional payments for 2020.
      - Currently, Paper Recovery owes for the October, November and December invoices in 2019, and all invoices for January and February 2020. The approximate amount that we are owed is \$3,500. There is also one load in February 2019 and two loads in March 2019 that have not been paid to us, for a total of \$2,300, this was included in the before mentioned total.
      - All of the corrugated material that is collected at the remote sites is taken directly to Paper Recovery. Paper Recovery then pays the County the high yellow rate minus a \$20 bailing fee. When this was all done in-house, the County was being paid the high yellow rate plus 15% due to the high quality of our material.
      - The overall market is down, which in turn has driven prices down as well.
      - For more information on Corrugated collections and all Recycling collections over the last 8 years please refer to the chart in the charts section of the Financials.
    - Looking at the sales compared to last year, the following changes led to a decrease in sales revenue:
      - Plastic #1 is down, in 2019 we had already sold \$6,900 worth and this year we have sold none.

## **Floyd County Review of February 2020**

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

- Revenues (cont'd)
  - Steel is down 8%. This year we have sold \$850 less than in 2019.
  - Pallet sales are up \$196.00 when compared to 2019.
- Expenses
  - Total Operating Expenses are \$15,350 less than 2019.
    - Salaries and Benefits is \$6,300 more than it was at this time last year.
      - Salaries and Wages is \$7,600 more than 2019.
      - Health Insurance expense is down \$1,950 when compared to 2019.
    - Depreciation has decreased by \$13,600.
      - This is due to the sale of the Recycling Center property and building.
    - Utilities have decreased \$4,850 when compared to 2019.
      - This is due to paying utilities for two facilities last year.

### **Animal Control Fund**

- Revenues
  - Total Revenues are \$2,600 less than 2019.
    - Charges for Services is down \$2,450 due to waived adoption fees for Valentine's Day, and the shelter being closed to the public for a week for a software change.
    - Miscellaneous Revenue is down \$150.
- Expenditures
  - Total Expenditures are \$45,300 more than 2019, but are 3.6% below the YTD budget.
    - Dues & Subscriptions is at 80% of the annual budget due to a yearly due being paid.
    - Equipment Lease is at 20.1% of the annual budget but \$50 less than 2019.
    - Repairs & Maintenance is at 26% of the annual budget due to a vehicle transmission repair.
    - Food and Treats is at 35.5% of the annual budget. In 2019, these items were purchased through the Supplies account.

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

- Total Revenues are \$49,300 more than 2019.
- Total Expenditures are \$112,500 more than 2019.
- Administrative Operations has spent \$34,300 more than at this time last year.
  - Salaries and Benefits is 1.6% under the YTD budget, but \$28,900 more than last year due to the reclassification of one employee in March of 2019 and the hiring of a Special Services Manager in October of 2019.
  - Operating Expenditures are at 16.3% of the annual budget and are \$1,950 less than 2019.
    - Dues and Subscriptions are at 46.7% of the annual budget due to annual GRPA dues.
    - Legal fees are over budget and a budget transfer has been requested.

## **Floyd County Review of February 2020**

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

- Transaction Fees is at 19% of the annual budget and is up \$1,350 when compared to 2019 due to fees for the Clover credit card machines.
- Promotions/Advertising is at 49.5% of the annual budget and is up \$2,700 when compared to 2019.
- Youth Basketball has a net expenditure of \$1,700. This is \$10,500 more than 2019.
  - Total Revenues are \$5,150 less than 2019. In prior years, all basketball revenue was recognized in January & February. For the 2019/2020 season a portion of that revenue was recognized in December of 2019 due to games being played in December.
    - Winter 2019/2020 participation is up 5 people, bringing the total participants to 725.
  - Total Expenditures increased \$5,300 due to increases in Salaries and Benefits.
- Youth Baseball has a net revenue of \$59,900, an increase of \$3,700 over 2019.
  - There is a decrease of \$1,500 in Individual Fees.
    - Spring Rec. League Baseball has 469 participants this year. An increase of 95 when compared to 2019.
    - Spring Competitive League Baseball has 135 participants this year. A decrease of 150 when compared to 2019.
    - Spring Rec. League T-Ball has 128 participants. An increase of 1 participant when compared to 2019.
  - There is a \$10,000 increase in Sponsorships due to a new Coca-Cola agreement.
  - We have increased expenditures of \$4,800 due to the timing of supply purchases.
- Youth Softball has a net revenue of \$5,900. This is a decrease of \$850 when compared to 2019.
  - Total Revenues is experiencing increased individual fees of \$150. Participation was 95 this year. A decrease of 6 when compared to 2019.
  - Total expenditures increased \$1,000 when compared to 2019.
- Hall of Fame has a net revenue of \$6,500.
  - Revenues are at 89.7% of the annual budget due to the scholarship banquet.
    - When compared to last year, \$3,600 more was received from the scholarship banquet.
  - Expenditures are at 39.9% of the annual budget. This is due to the scholarship banquet that has already taken place this year.
    - When compared to last year, \$2,000 less was spent on the banquet.
    - 2019 Hall of Fame Scholarships have not been distributed yet.
- Senior Promotions Council has a net revenue of \$2,700 due to directory sponsorships.

### **Health Insurance Fund**

- Revenues
  - Total Revenues are at 16.2% of the annual budget and are \$147,900 more than this time last year.

## Floyd County Review of February 2020

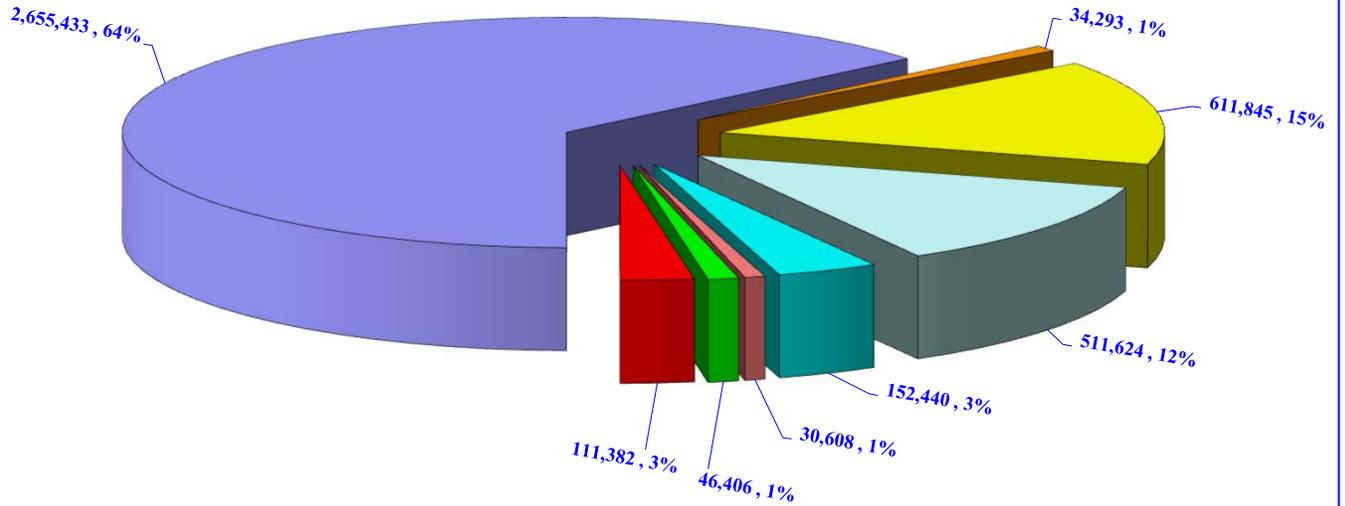
### Health Insurance Fund (cont'd)

- Expenditures
  - Claims is 25.8% of the annual budget and \$613,550 more than last year. We currently have 31 participants with claims over \$25,000, and the total amount of claims for these 31 participants is \$1,679,678. These account for 90.5% of total claims.
  - HRA Payments is at 12.4% of the annual budget and are \$950 more than last year.
  - General and Administrative expenses are at 17.7% of the annual budget but are \$5,650 less than last year.
  - Total Expenditures are at 23.6% of the annual budget.

### Workers' Compensation Fund

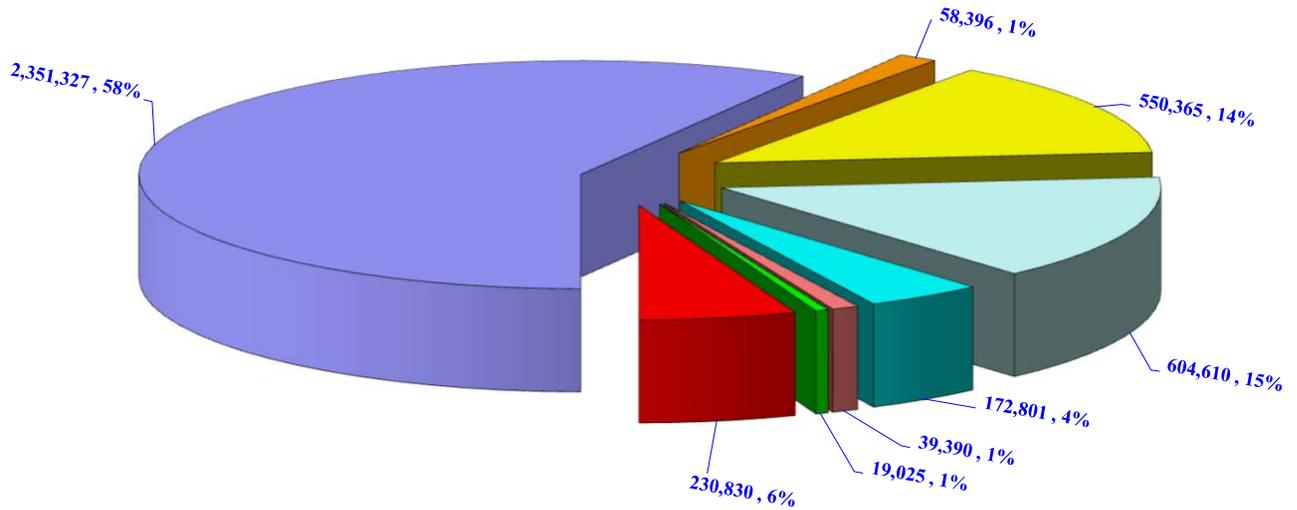
- Workers' Compensation expenses are all recorded within the Workers' Compensation fund. The claims are divided up by fund and then paid to the Workers' Compensation fund. The reserves expenses can be seen through the transfer accounts.
- Revenues
  - Total Revenues are \$207,800 less than 2019. This is largely due to a change in the reporting of this fund and also less claims over all.
- Expenditures
  - Claims expenditures year to date is \$64,400 and is only 13.1% of the annual budget. This is \$30,900 less than last year.
    - This total is comprised of the following:
      - Total Claims of \$64,400
        - Run-Off claims of \$22,250
          - This amount is also affected by a \$200 check that was outstanding with Hewitt Coleman that ACCG rewrote in February and sent to the vendor to clear up the outstanding checking.
        - 2019 – 2020 Claims of \$42,250
      - Approximate amounts for Claims by department can be seen below:
        - General Fund - \$36,550
          - Sheriff's Office - \$20,050
          - Police Department - \$4,550
          - Public Works - \$900
          - Prison - \$10,150
          - Tax Assessors - \$900
        - Water Department - \$750
        - Animal Control - \$300
        - Parks and Recreation - \$26,850
    - Excess Insurance for this year was \$180,100. This was a decrease of \$23,150 when compared to 2019.
    - The Reserves balance at year end was \$1,258,100. As of February, we have seen a decrease of \$90,750, leading to a Reserves balance of \$1,167,350.

## February 2020 Revenues and Transfers In



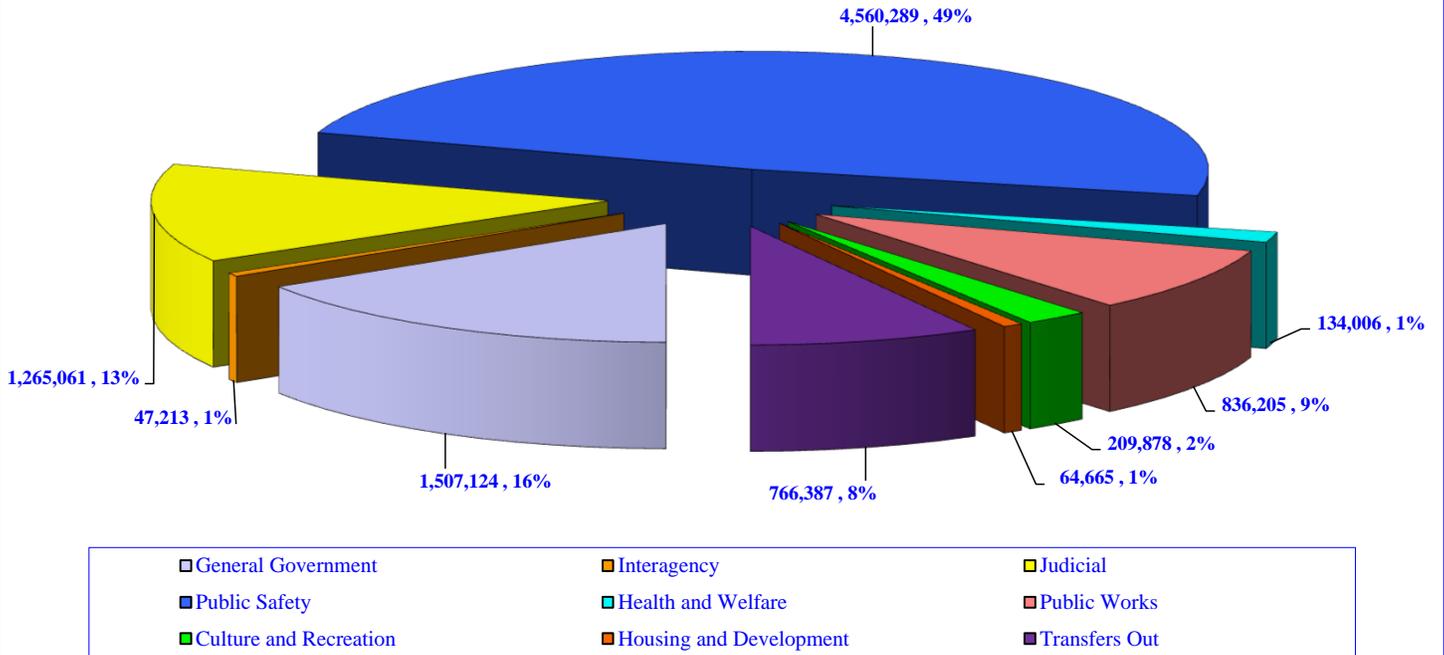
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

## February 2019 Revenues and Transfers In

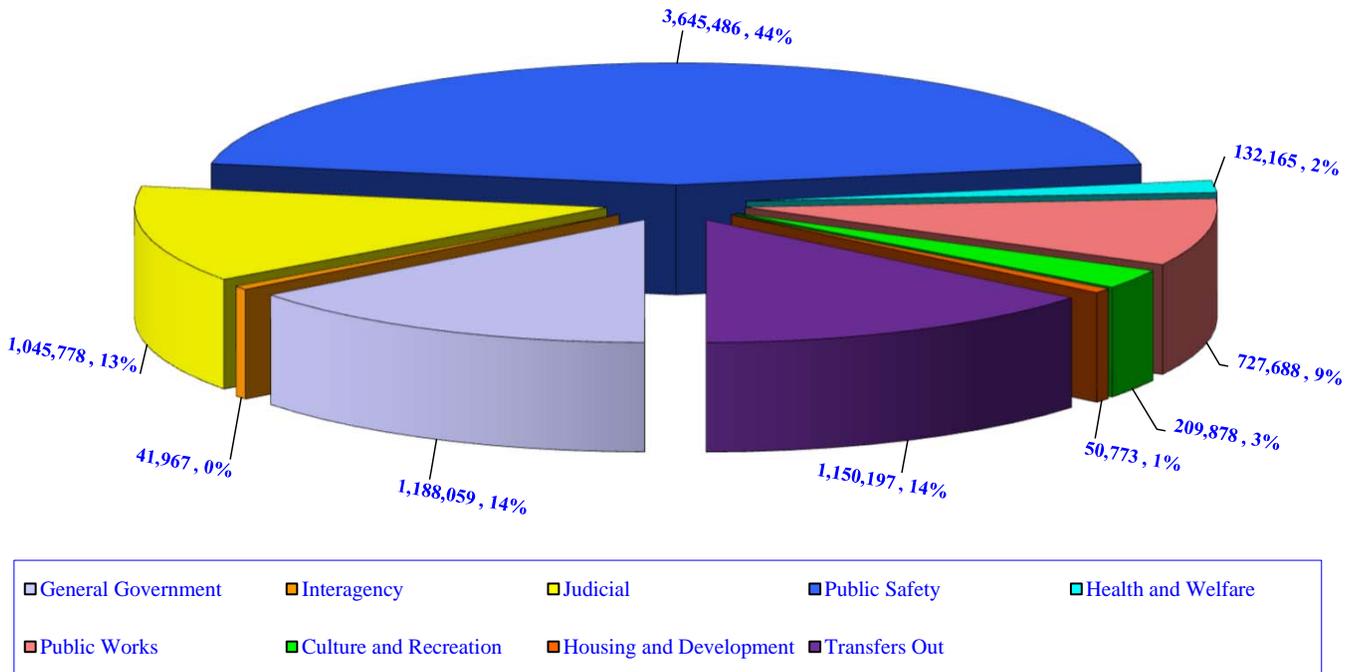


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

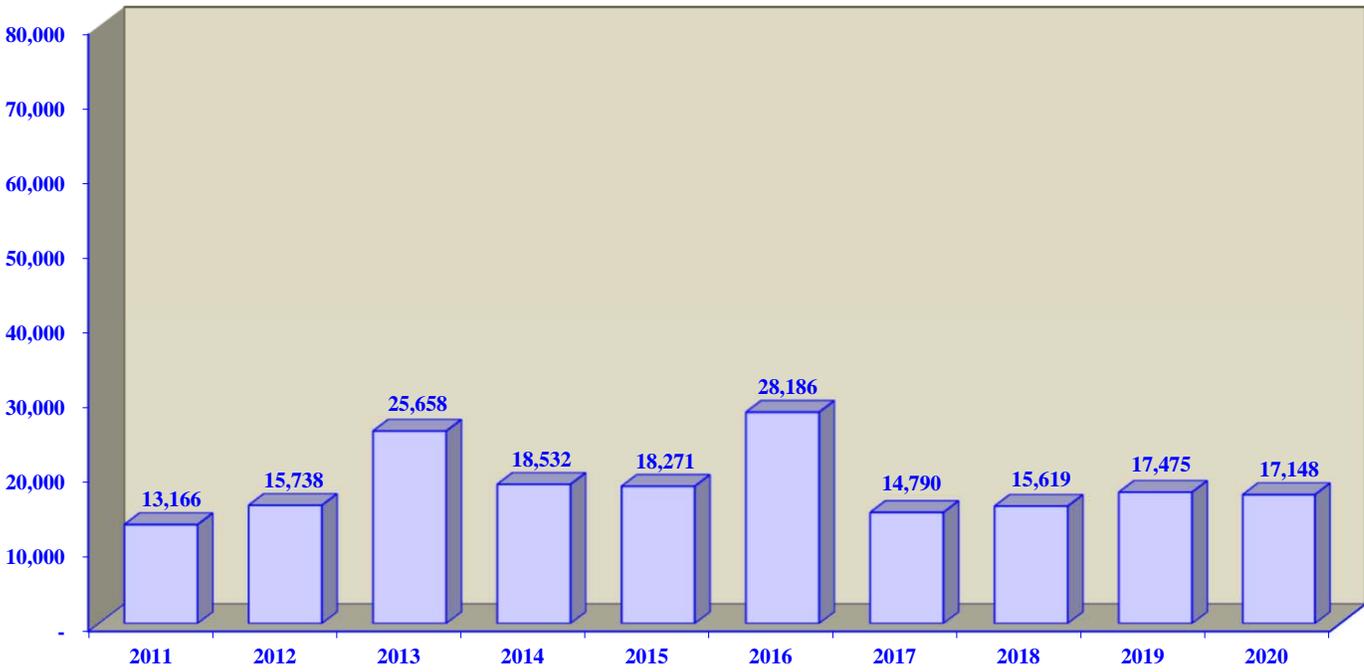
## February 2020 Expenditures and Transfers Out



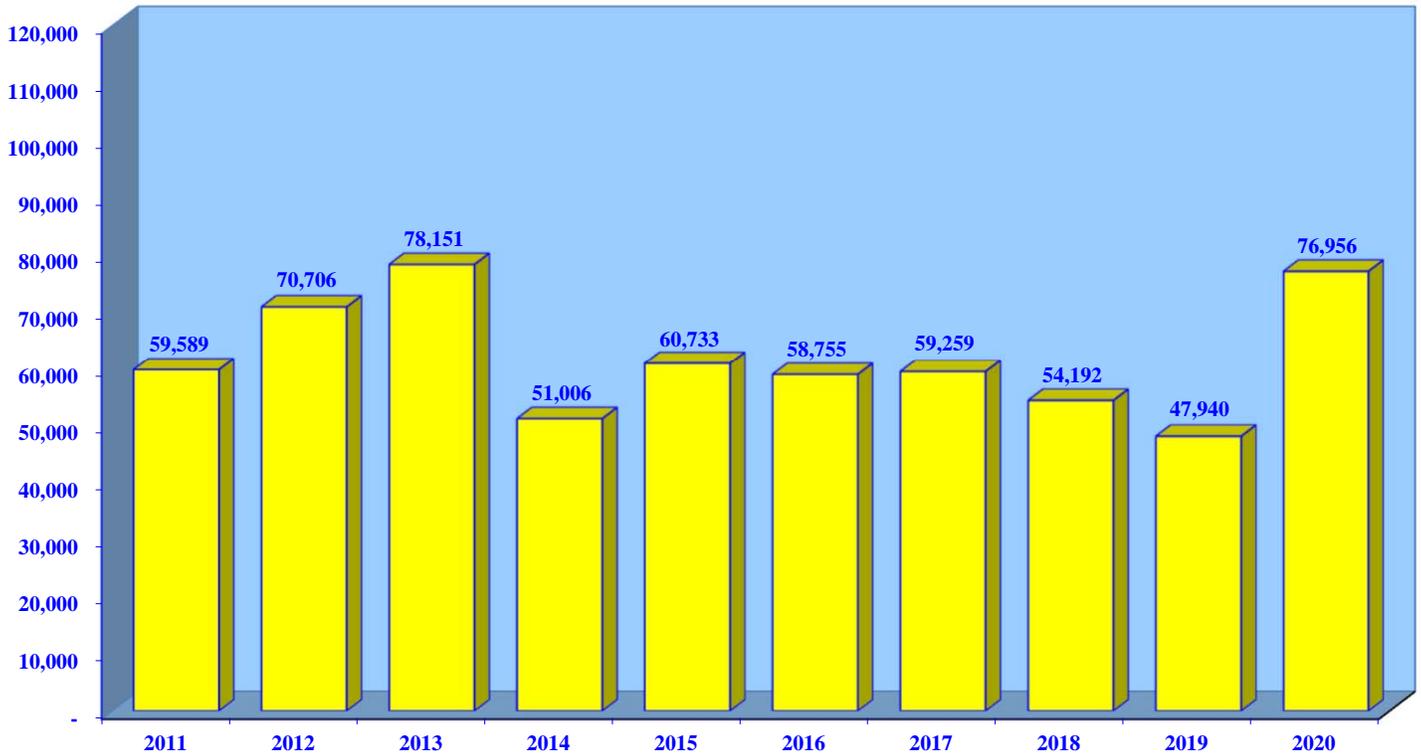
## February 2019 Expenditures and Transfers Out



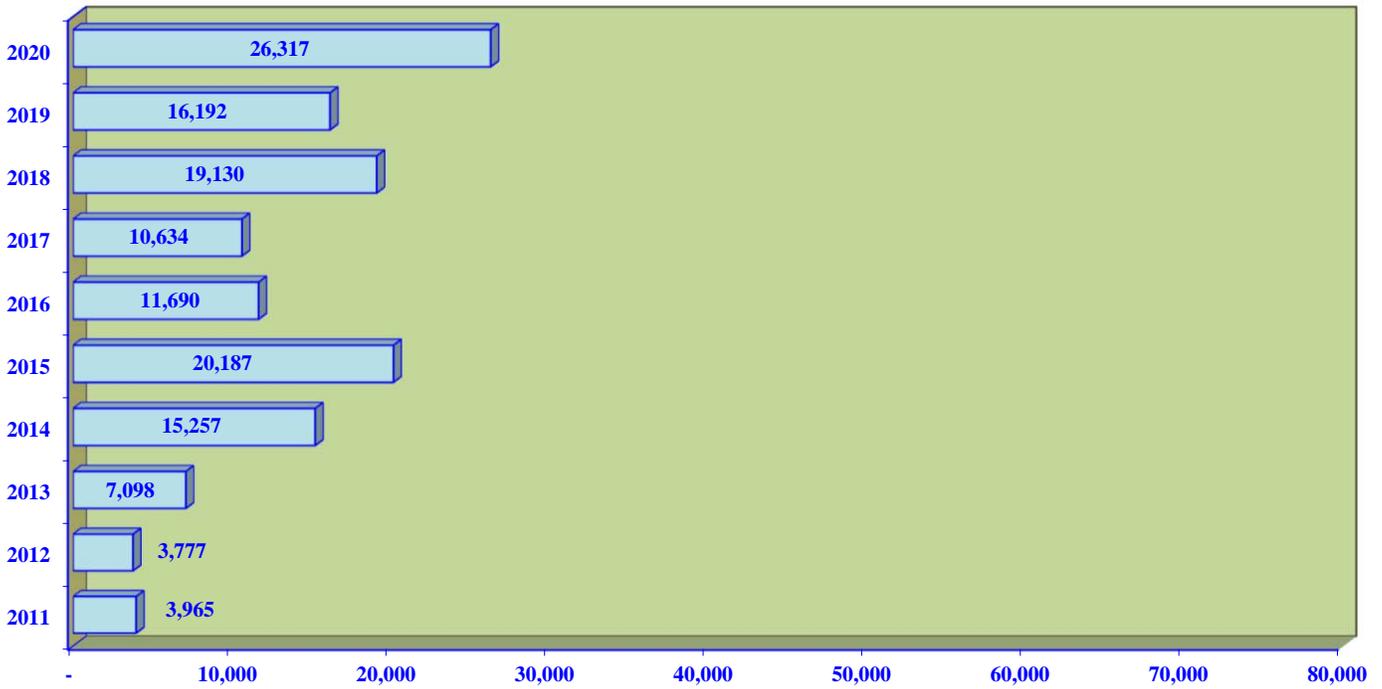
**Probate Court Charges for Services  
February YTD  
2011-2020**



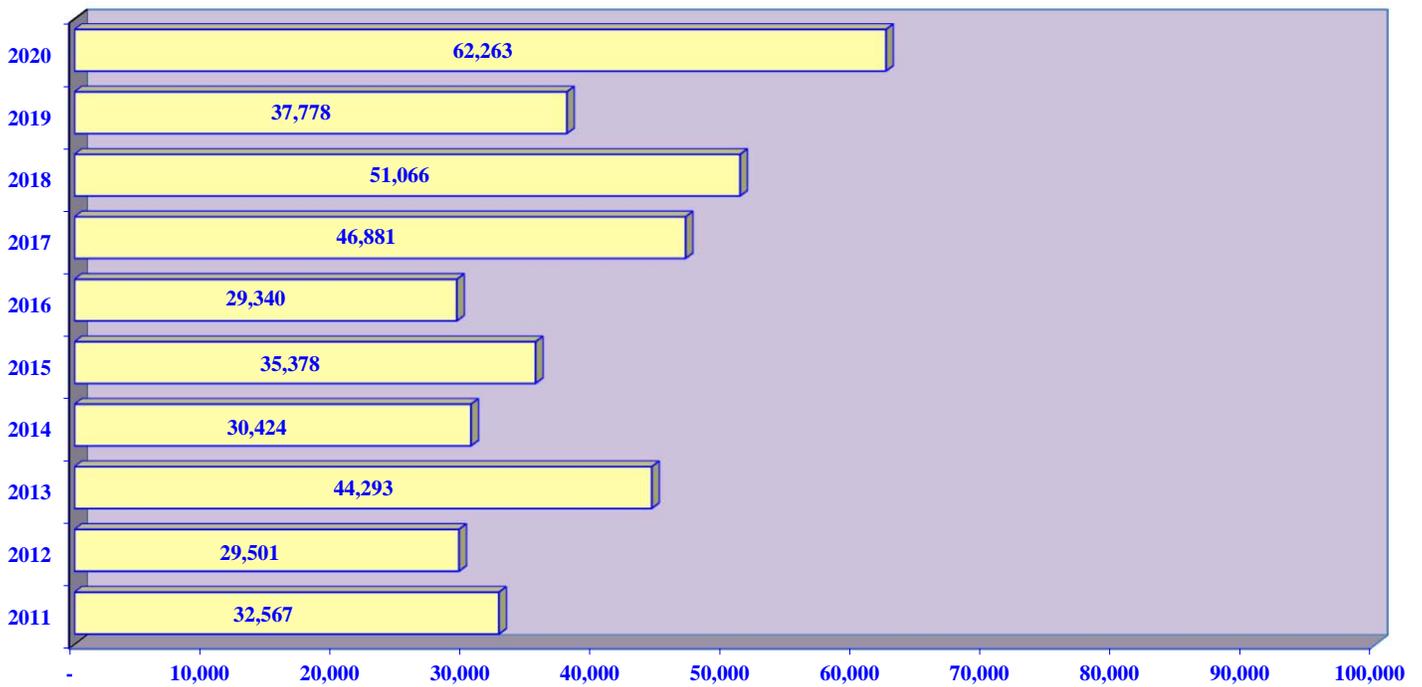
**Clerk of Court Charges for Services  
February YTD  
2011-2020**



**Clerk of Court  
Real Estate Tax Fees  
February YTD  
2011-2020**



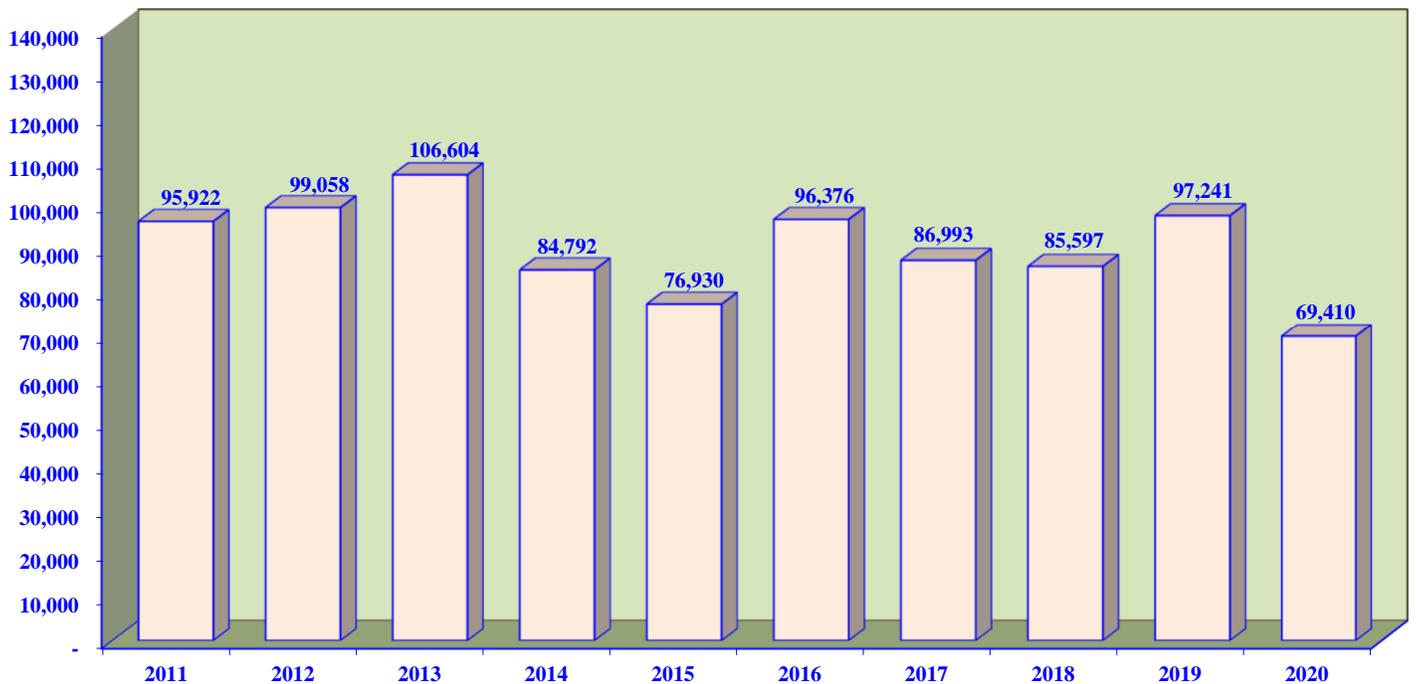
**Clerk of Court  
Recording Intangible Taxes  
February YTD  
2011-2020**



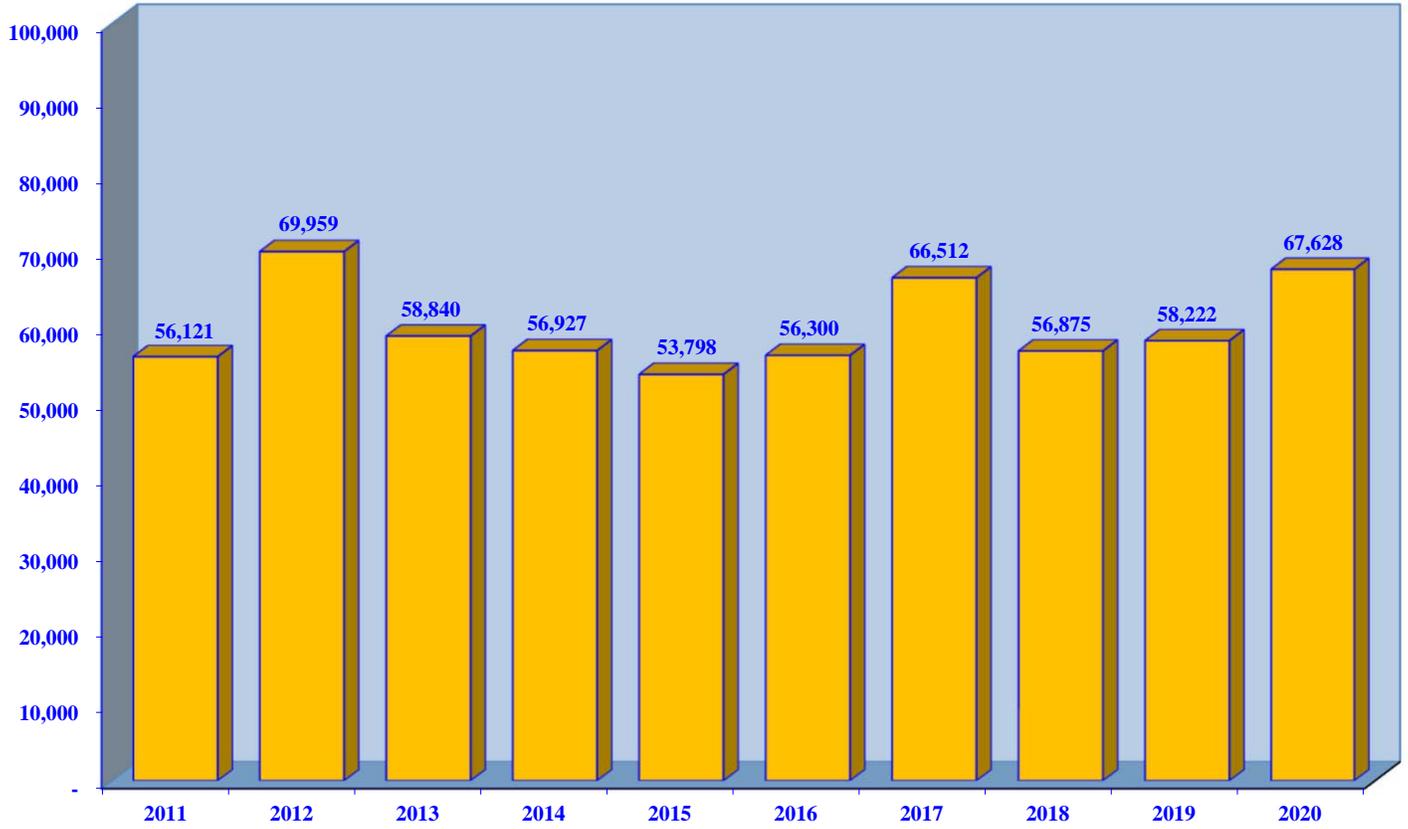
**Magistrate Court Fees  
February YTD  
2011-2020**



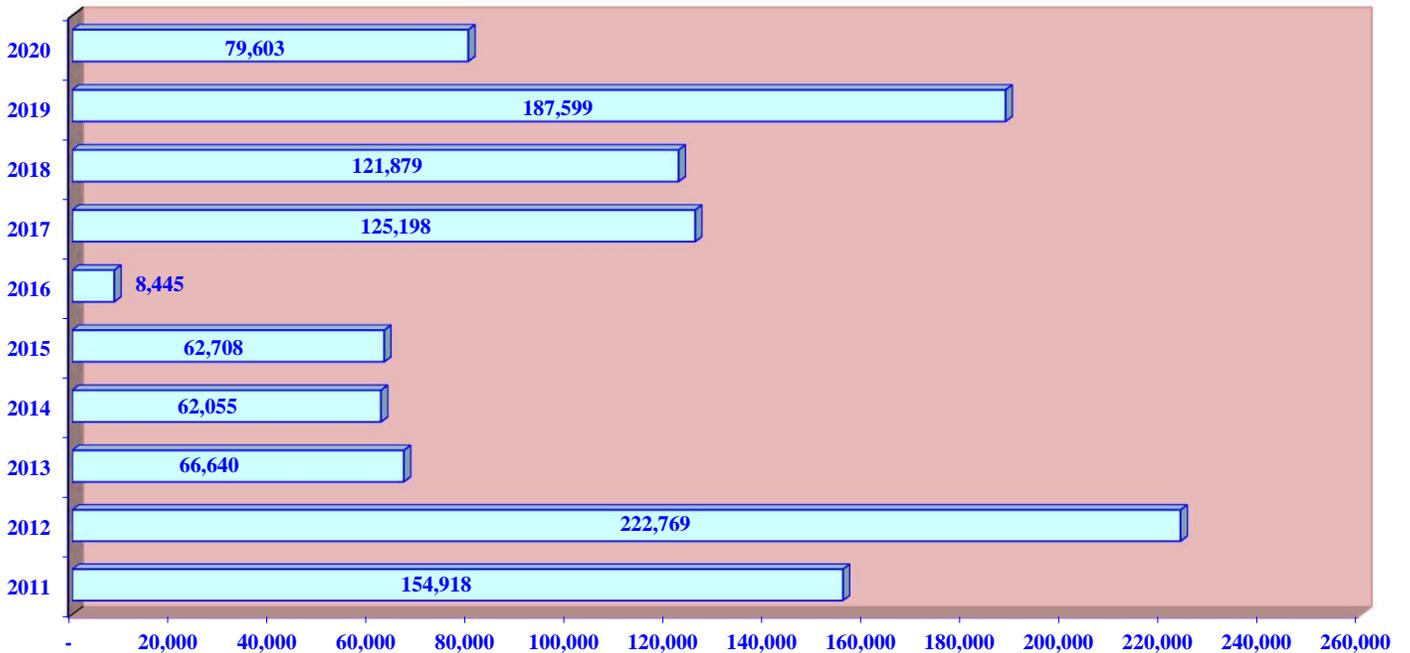
**Probate Court Fines  
February YTD  
2011-2020**



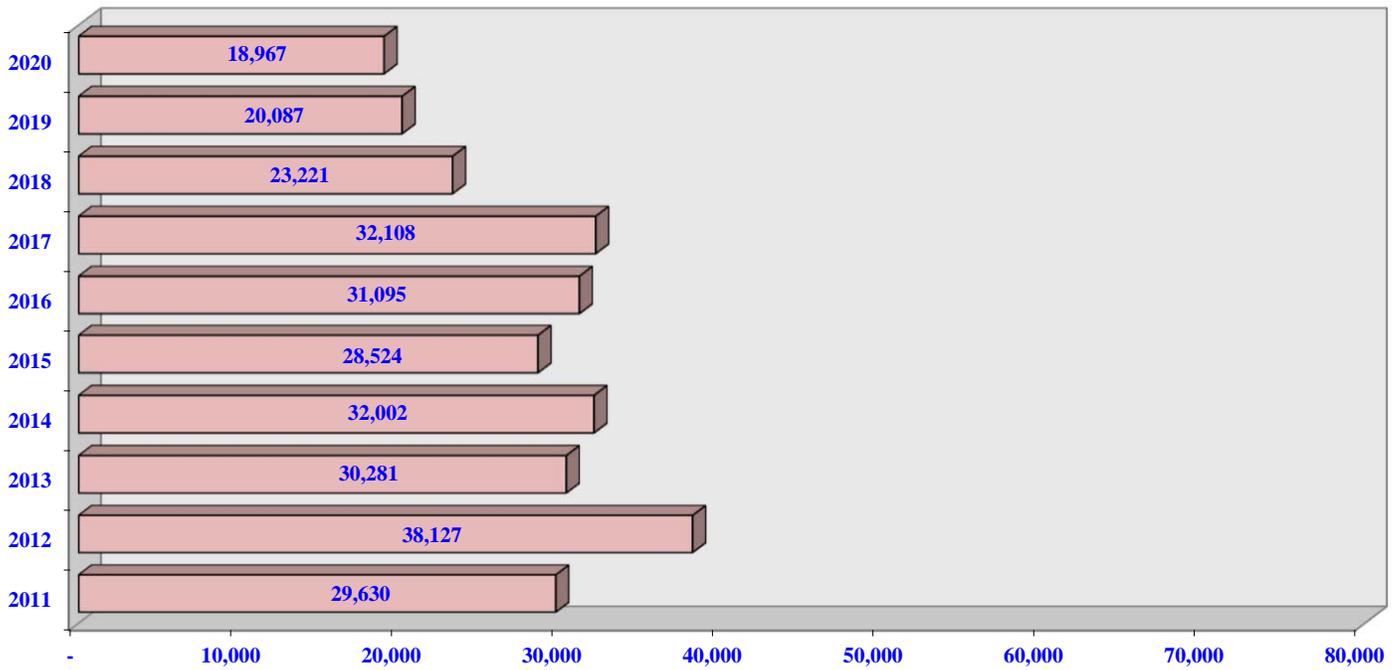
**Clerk of Court Fines  
February YTD  
2011-2020**



**Boarding Inmate Revenues  
February YTD  
2011-2020**

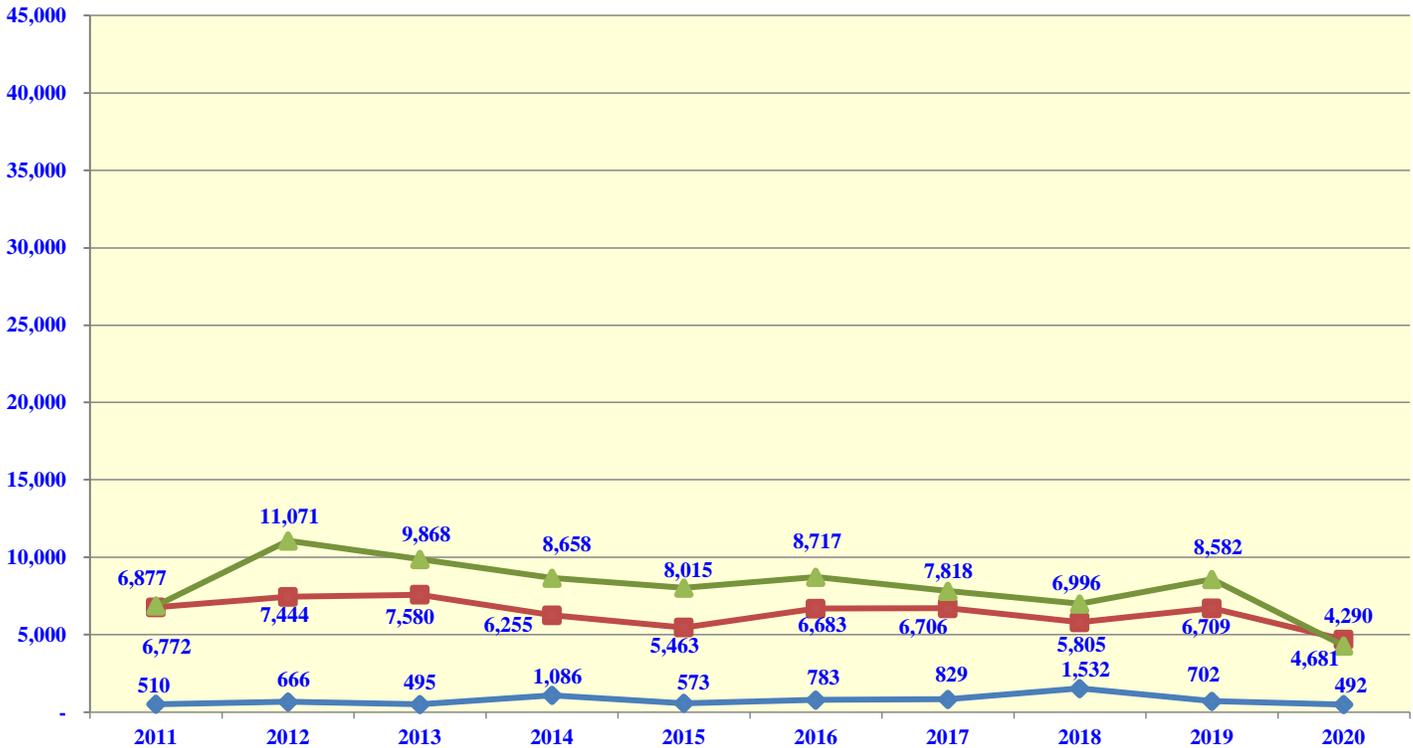


**Jail Surcharge Revenues**  
 (Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & City of Cave Spring)  
 February YTD  
 2011-2020

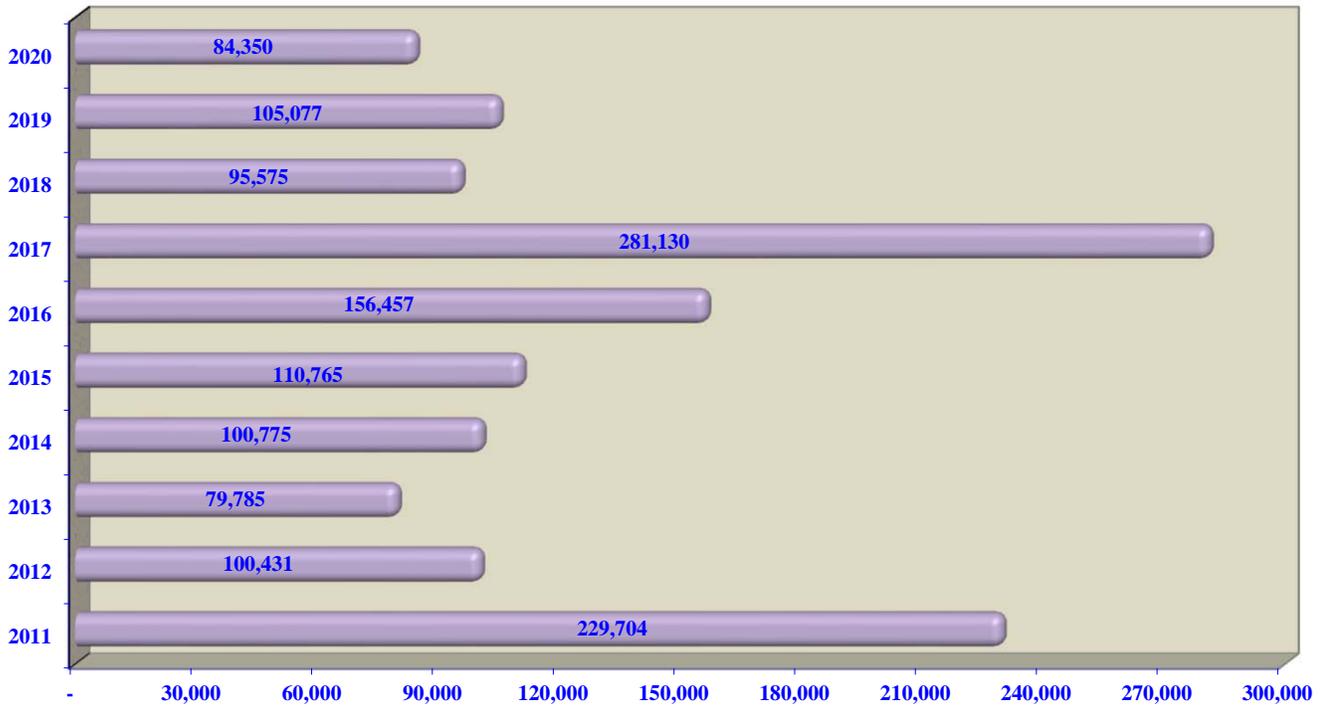


**Jail Surcharge Revenues**  
 February YTD  
 2011-2020

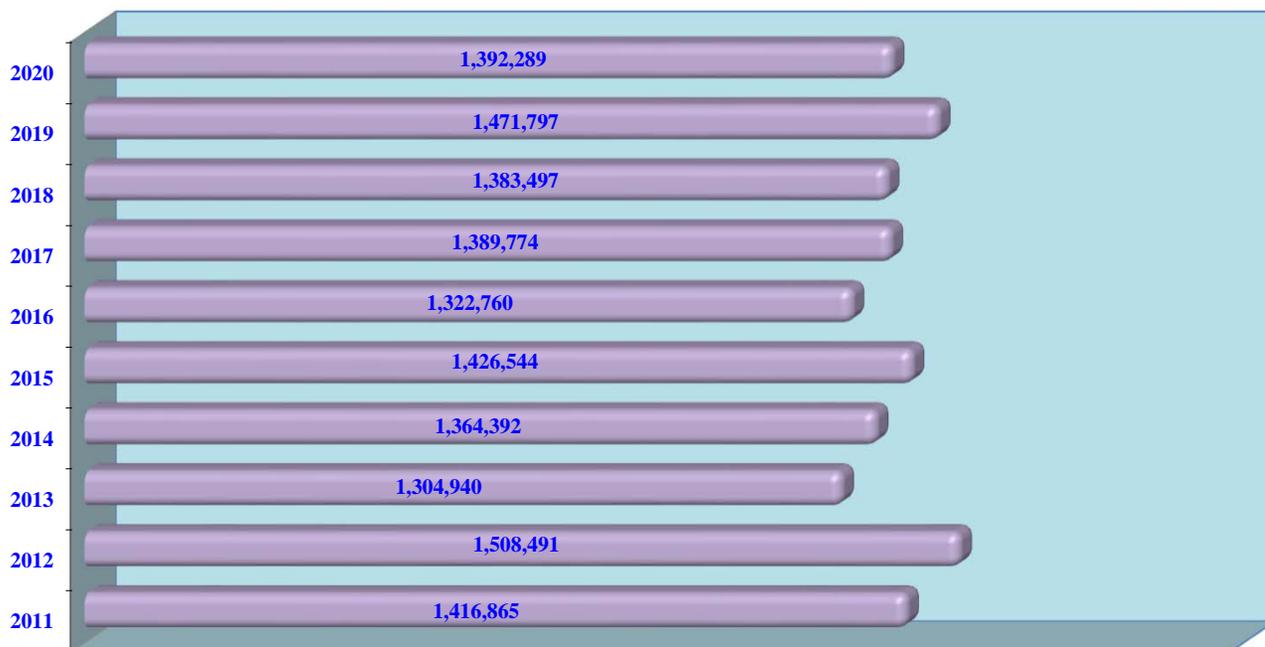
- ◆ Magistrate Court
- Probate Court
- ▲ Clerk of Court



**Tax Commissioner Revenues  
February YTD  
2011-2020**

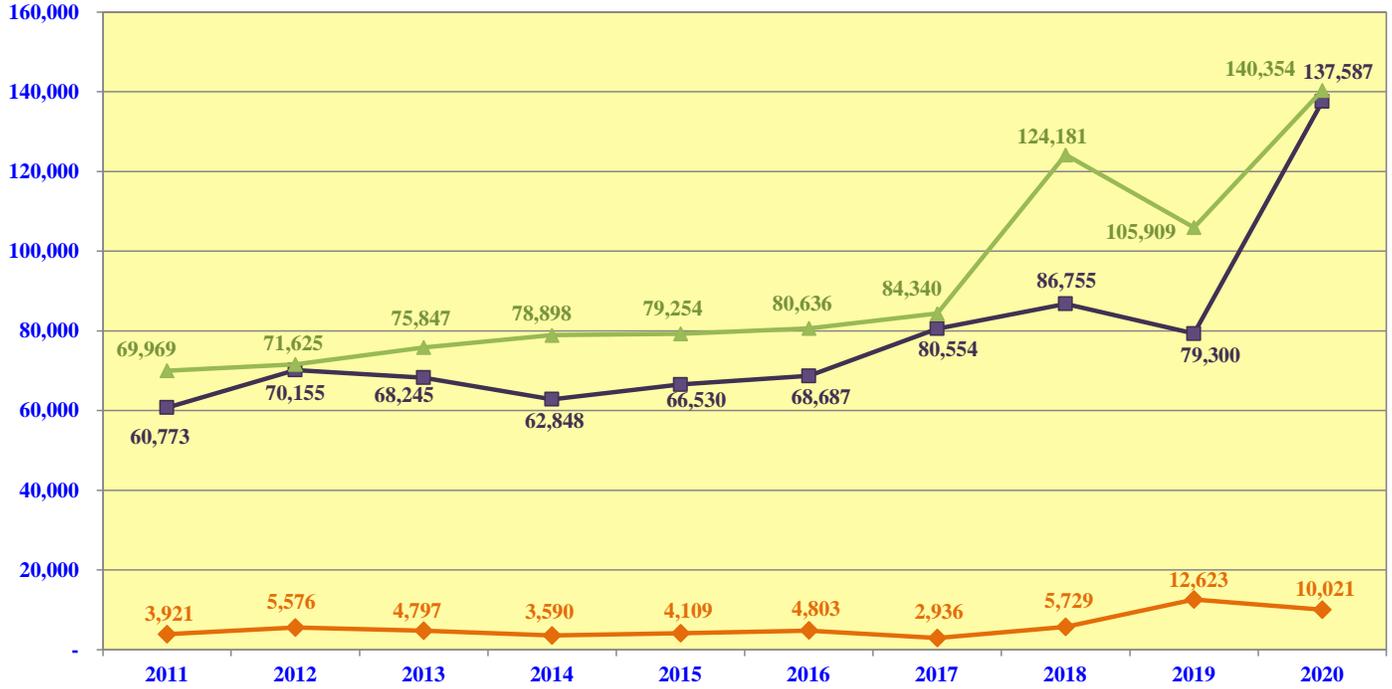


**Local Option Sales Tax  
February YTD  
2011-2020**



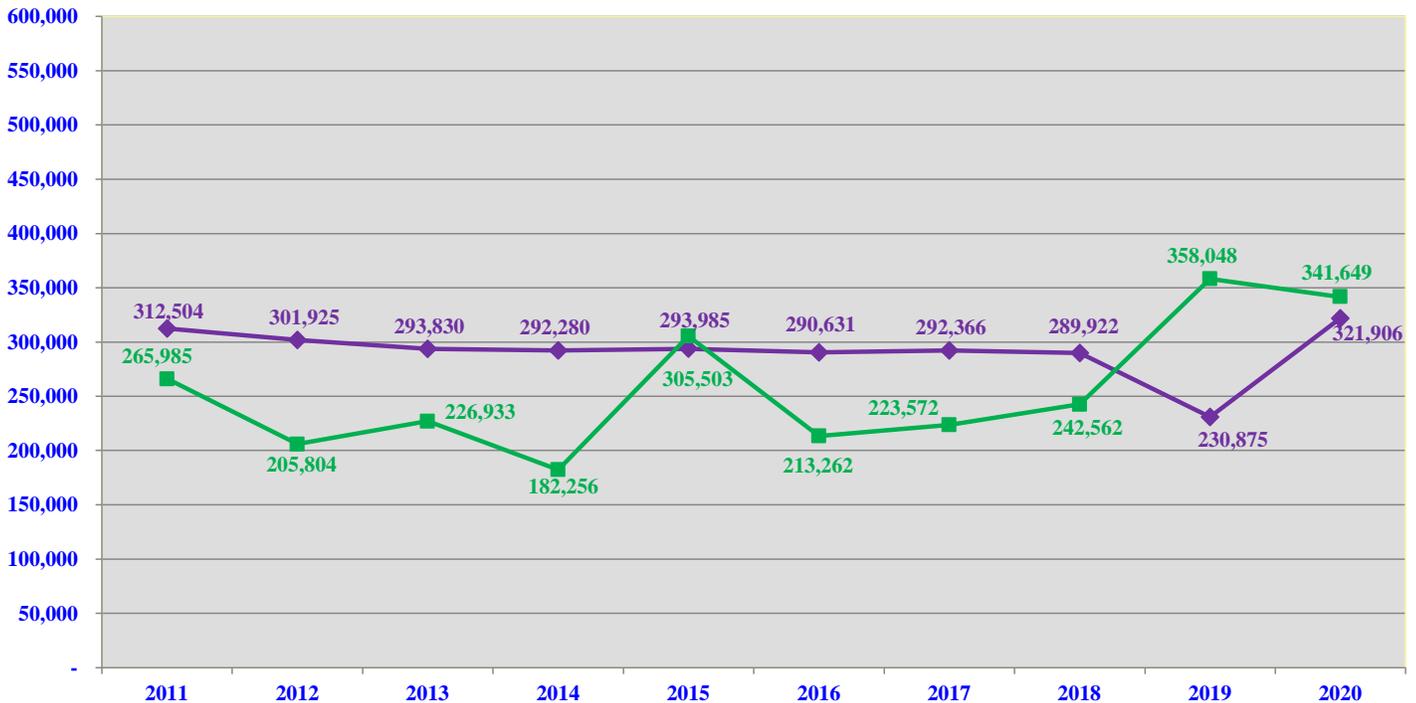
**Animal Control Revenues and Expenditures  
February YTD  
2011-2020**

◆ Revenues  
■ Expenditures  
▲ Revenues & Transfers In

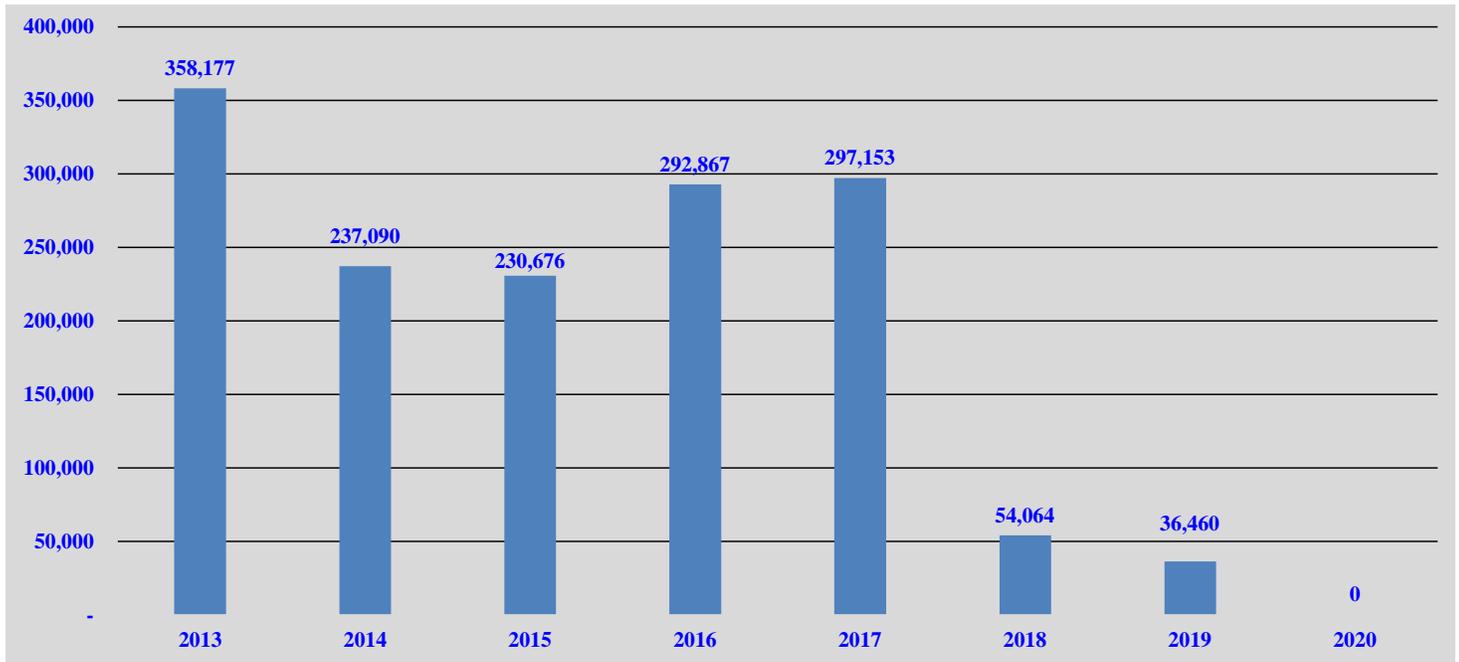


**E911 Revenues and Expenditures  
February YTD  
2011-2020**

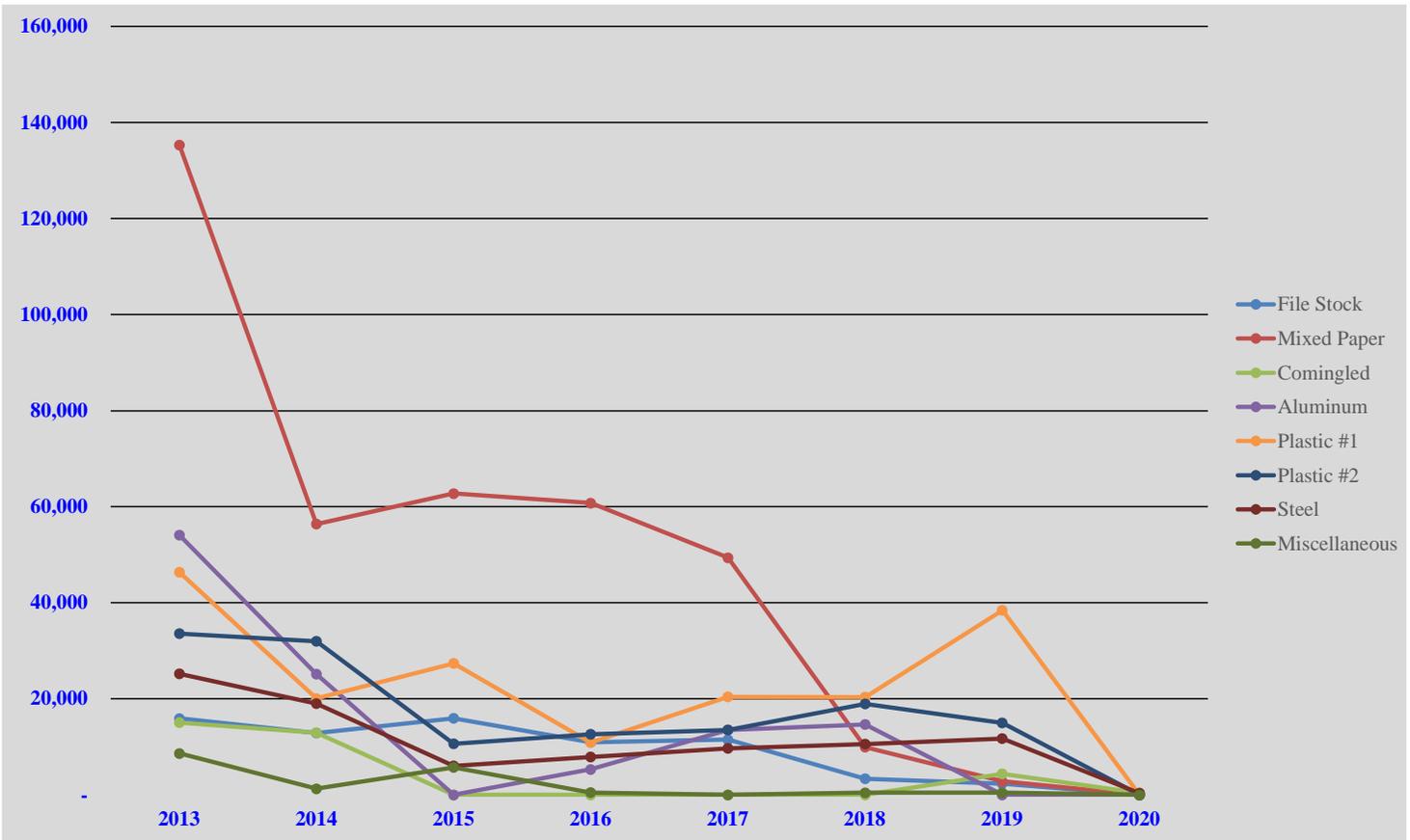
◆ Revenues  
■ Expenditures & Transfers Out



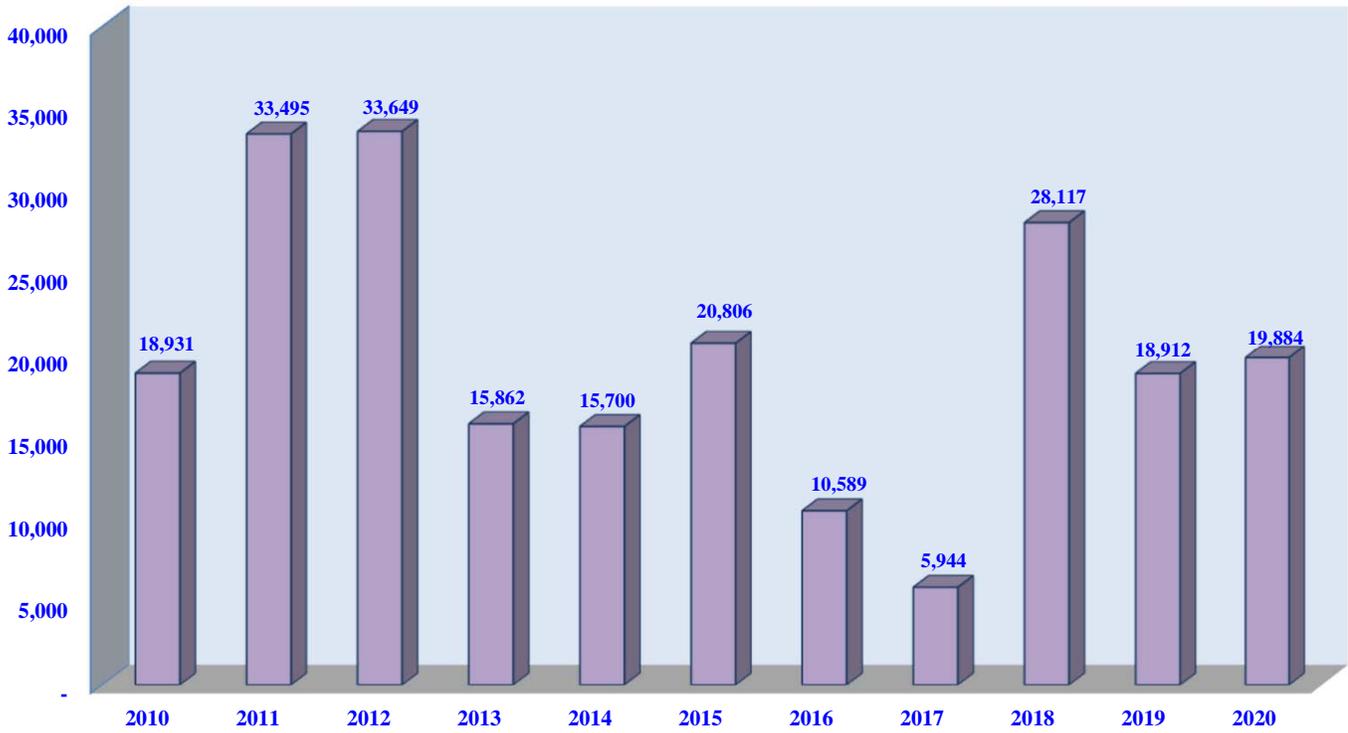
**Corrugated Material Sales  
February YTD  
2013-2020**



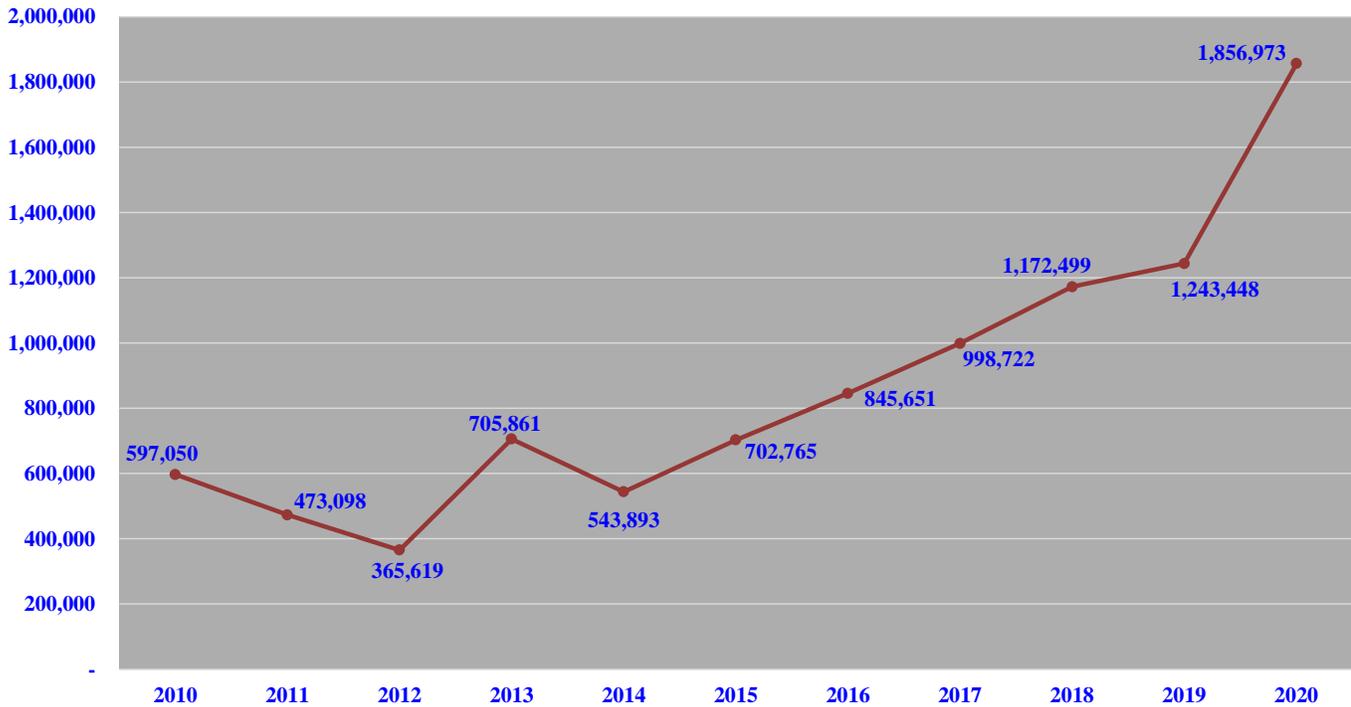
**Recycling Material Sales  
February YTD  
2013-2020**



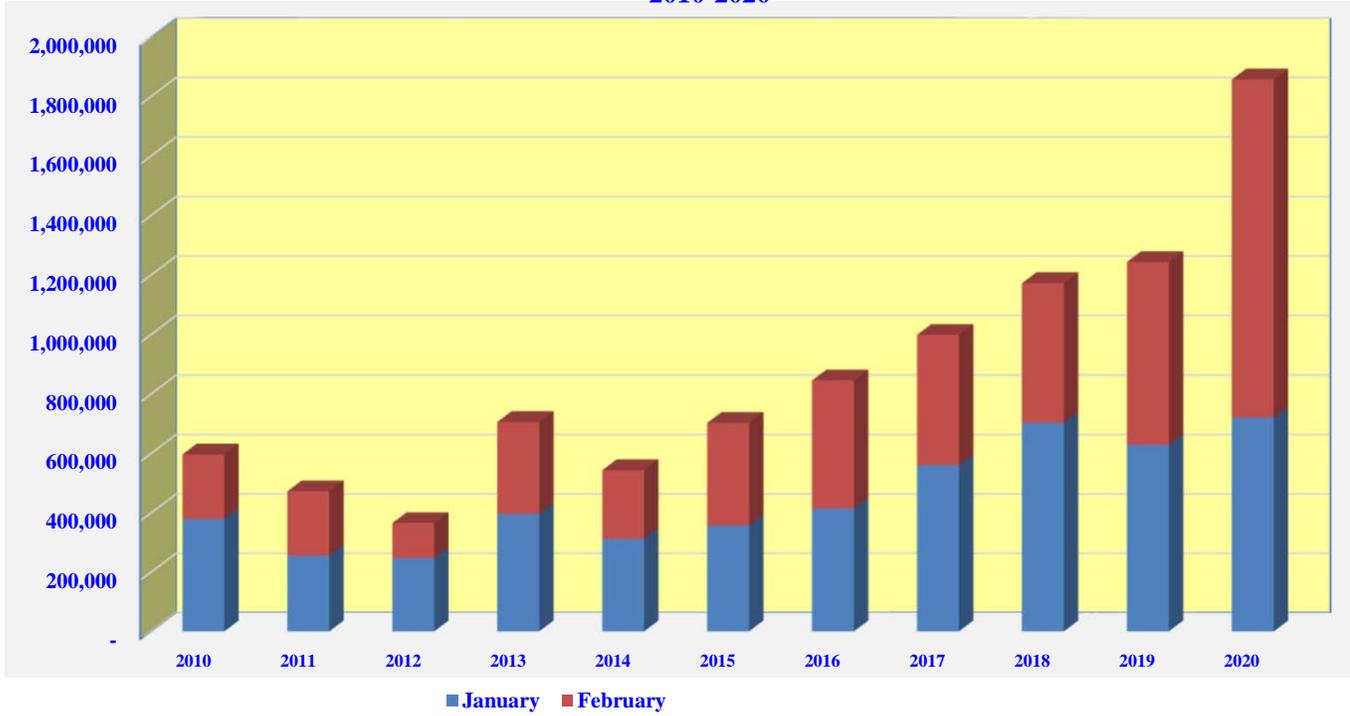
**Health Insurance  
HRA YTD  
2010-2020**



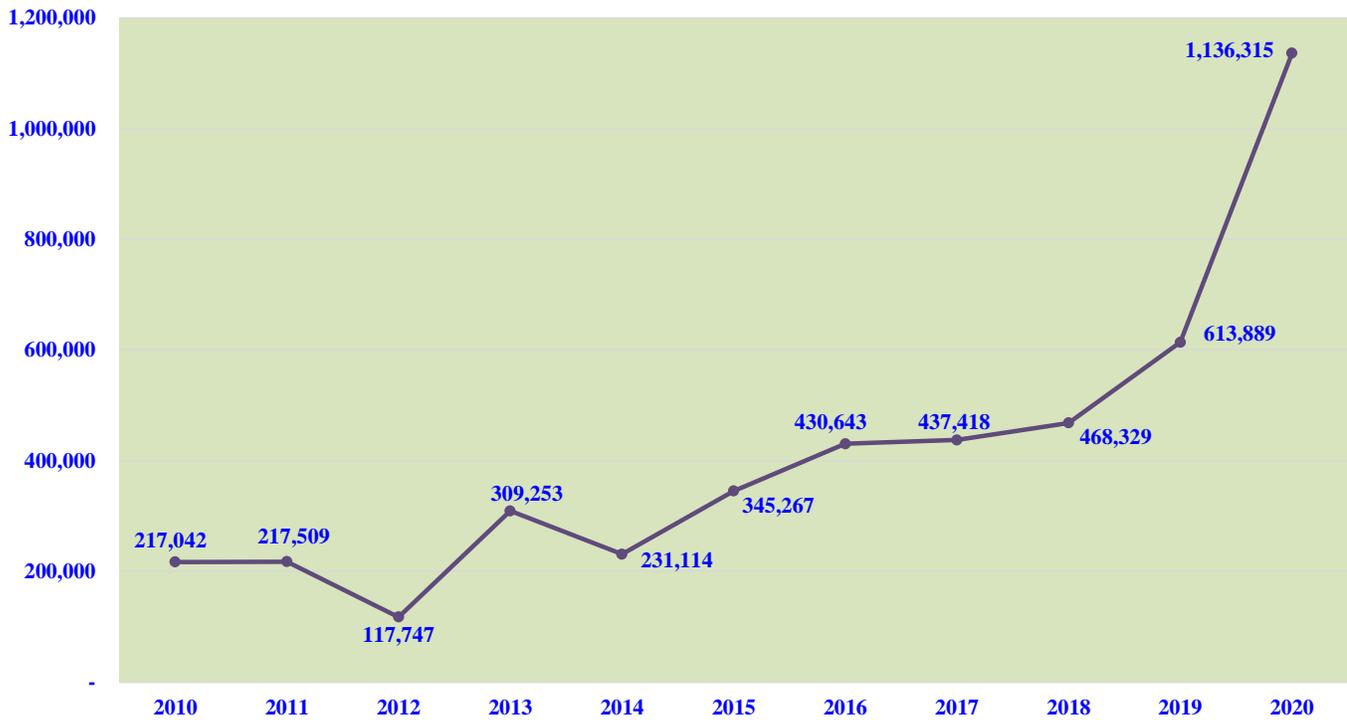
**Health Insurance  
Claims YTD  
2010-2020**



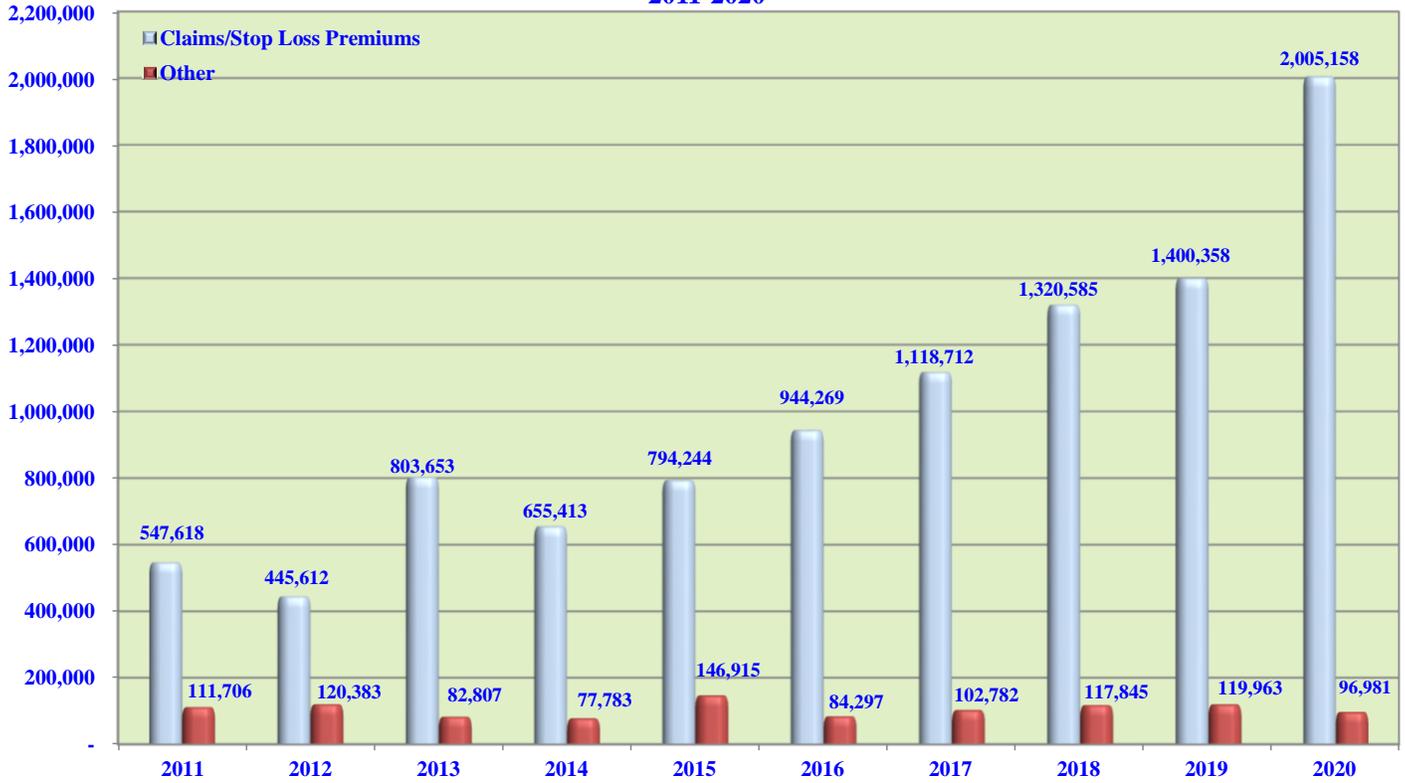
**Health Insurance  
Claims by Month - January-February  
2010-2020**



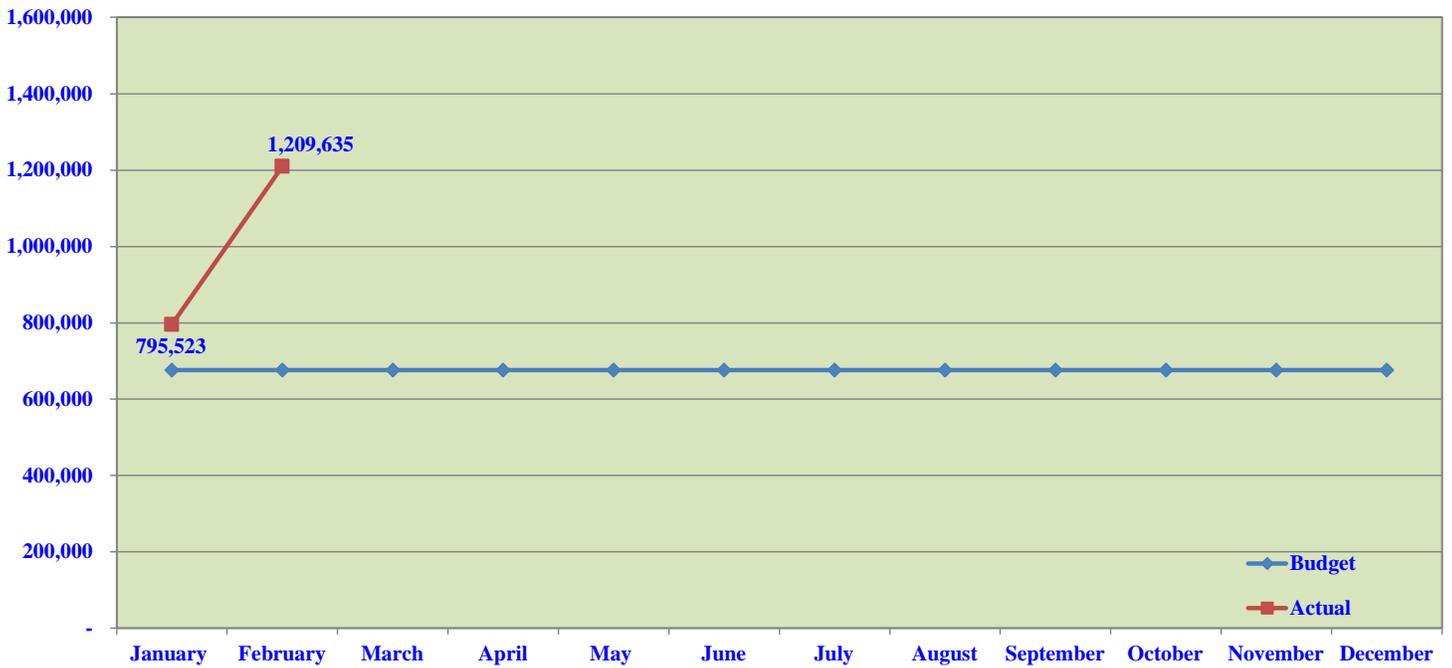
**Health Insurance  
Claims - Current Month  
2010-2020**

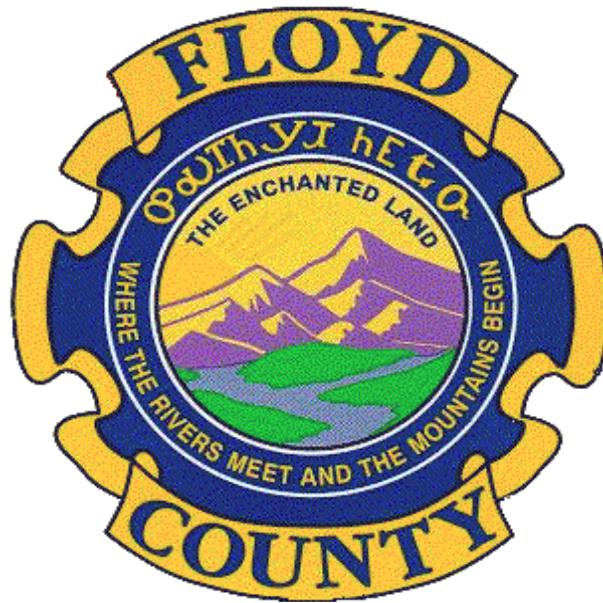


**Health Insurance  
February YTD  
2011-2020**



**Health Insurance  
Claims/Stop Loss Premiums  
2020**





## *February Financial Statements*

**FLOYD COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 29, 2020*

	General Fund	Fire Fund	E 911 Fund	800 MHz Communication Fund	Emergency Management Fund	Solid Waste Fund	Stadium Maintenance Fund
<b>REVENUES:</b>							
Taxes	\$ 2,655,433	\$ 136,771	\$ -	\$ -	\$ -	\$ 56,897	\$ -
Licenses and Permits	34,293	-	-	-	-	-	-
Intergovernmental	611,845	-	-	-	-	-	-
Charges for Services	511,624	-	321,331	62,705	-	-	-
Transportation Charges	-	-	-	-	-	-	-
Fines and Forfeitures	152,440	-	-	-	-	-	-
Interest Earned	30,608	9,670	83	85	11	1,362	214
Grant Revenues	-	-	-	-	-	-	-
State of GA-LEPC Grant	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-
Rental Fees	-	-	-	5,905	-	-	-
Contributions/Donations	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous	46,406	-	493	-	-	-	-
Appropriation of Jail Surcharge Funds	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>4,042,648</u>	<u>146,441</u>	<u>321,907</u>	<u>68,695</u>	<u>11</u>	<u>58,258</u>	<u>214</u>
<b>EXPENDITURES:</b>							
General Government	1,507,124	-	-	-	-	-	-
Judicial	1,265,061	-	-	-	-	-	-
Public Safety	4,560,289	1,172,176	-	-	-	-	-
Public Works	836,205	-	-	-	-	-	-
Health and Welfare	134,006	-	-	-	-	-	-
Culture and Recreation	209,878	-	-	-	-	-	-
Housing and Development	64,665	-	-	-	-	-	-
Interagency	47,213	-	-	-	-	-	-
Salaries and Benefits	-	-	255,514	13,040	16,330	48,674	-
Other Operating Costs	-	-	86,135	85,660	6,370	3,648	4,926
Utilities	-	-	-	-	-	3,083	-
Equipment	-	-	-	-	-	-	-
800 MHz Radio Maint/Tower Costs	-	-	-	40	-	-	-
Fees for Services	-	-	-	-	-	60,148	-
Claims	-	-	-	-	-	-	-
Excess Insurance	-	-	-	-	-	-	-
Reserves-County	-	-	-	-	-	-	-
Premium Payments	-	-	-	-	-	-	-
HRA Payments	-	-	-	-	-	-	-
Grant/Project Costs	-	-	-	-	-	-	-
Air Show Expenses	-	-	-	-	-	-	-
Remote Site Operations	-	-	-	-	-	50,713	-
Depreciation	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-
All Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>8,624,443</u>	<u>1,172,176</u>	<u>341,649</u>	<u>98,741</u>	<u>22,701</u>	<u>166,266</u>	<u>4,926</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(4,581,795)</u>	<u>(1,025,735)</u>	<u>(19,742)</u>	<u>(30,045)</u>	<u>(22,690)</u>	<u>(108,008)</u>	<u>(4,713)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	111,382	33,333	-	-	25,000	-	16,667
Transfers Out	(766,387)	(20,833)	-	(2,042)	-	(66,717)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(655,005)</u>	<u>12,500</u>	<u>-</u>	<u>(2,042)</u>	<u>25,000</u>	<u>(66,717)</u>	<u>16,667</u>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS</b>							
Capital Contributions	-	-	-	-	-	-	-
Water Capital	-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	<u>(5,236,800)</u>	<u>(1,013,235)</u>	<u>(19,742)</u>	<u>(32,087)</u>	<u>2,310</u>	<u>(174,725)</u>	<u>11,954</u>
<b>FUND BALANCES (DEFICIENCIES) BEGINNING OF YEAR</b>	<u>16,962,410</u>	<u>4,601,317</u>	<u>303,429</u>	<u>234,028</u>	<u>27,745</u>	<u>1,212,429</u>	<u>44,316</u>
<b>FUND BALANCES (DEFICIENCIES) YEAR TO DATE</b>	<u>\$ 11,725,610</u>	<u>\$ 3,588,082</u>	<u>\$ 283,687</u>	<u>\$ 201,941</u>	<u>\$ 30,055</u>	<u>\$ 1,037,704</u>	<u>\$ 56,270</u>

**FLOYD COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 29, 2020*

<b>Water Fund</b>	<b>Airport Fund</b>	<b>Forum Fund</b>	<b>Recycling Fund</b>	<b>Animal Control Fund</b>	<b>Health Insurance Fund</b>	<b>Workers' Compensation Fund</b>	<b>Capital Projects Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	10,000	-	-	-	-	-
1,108,544	545	-	-	3,514	-	-	-
-	-	-	-	-	-	-	-
27,709	348	4	3	41	655	-	4,178
-	-	-	-	-	-	-	1,219,759
-	-	-	-	-	-	-	-
-	94,187	-	1,460	-	-	-	-
1,825	45,138	-	-	-	-	-	-
-	-	-	-	-	1,446,100	-	-
-	-	-	-	-	-	-	-
12,328	3,164	-	-	6,466	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,150,406</u>	<u>143,382</u>	<u>10,004</u>	<u>1,463</u>	<u>10,021</u>	<u>1,446,755</u>	<u>-</u>	<u>1,223,937</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
300,608	45,996	61,974	53,845	88,453	10,788	-	-
365,026	22,265	-	31,905	37,579	56	-	-
65,171	10,625	27,584	8,068	-	-	-	-
14,206	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	66,253	-	-
-	-	-	-	-	1,856,973	64,411	-
-	-	-	-	-	-	180,118	-
-	-	-	-	-	-	(90,726)	-
-	-	-	-	-	148,185	-	-
-	-	-	-	-	19,884	-	-
-	-	-	-	-	-	-	130,513
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
250,899	95,704	58,360	11,980	-	-	-	-
-	68,744	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
29,069	-	-	-	-	-	-	366,967
<u>1,024,979</u>	<u>243,334</u>	<u>147,918</u>	<u>105,798</u>	<u>126,032</u>	<u>2,102,139</u>	<u>153,803</u>	<u>497,479</u>
<u>125,427</u>	<u>(99,952)</u>	<u>(137,914)</u>	<u>(104,335)</u>	<u>(116,011)</u>	<u>(655,384)</u>	<u>(153,803)</u>	<u>(726,458)</u>
20,833	-	45,833	-	130,333	-	15,806	-
(28,775)	(11,825)	-	(7,507)	(11,555)	-	-	-
<u>(7,942)</u>	<u>(11,825)</u>	<u>45,833</u>	<u>(7,507)</u>	<u>118,778</u>	<u>-</u>	<u>15,806</u>	<u>-</u>
(199,902)	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(82,417)	(111,777)	(92,081)	(111,842)	2,767	(655,384)	(137,997)	(726,458)
<u>48,443,838</u>	<u>7,382,069</u>	<u>4,593,226</u>	<u>1,623,225</u>	<u>2</u>	<u>(246,373)</u>	<u>137,997</u>	<u>3,310,942</u>
<u>\$ 48,361,421</u>	<u>\$ 7,270,292</u>	<u>\$ 4,501,145</u>	<u>\$ 1,511,383</u>	<u>\$ 2,770</u>	<u>\$ (901,757)</u>	<u>\$ -</u>	<u>\$ 2,584,484</u>

**FLOYD COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
16.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>Appropriation of Jail Surcharge Funds</b>	\$ 308,300	\$ -	\$ (308,300)	0.0%	\$ 37,900
<b>Appropriation of DATE Fund Balance</b>	48,535	61,926	13,391	127.6%	35,820
<b>REVENUES:</b>					
Taxes	42,962,860	2,655,433	(40,307,427)	6.2%	2,351,327
Licenses and Permits	230,150	34,293	(195,857)	14.9%	58,396
Intergovernmental	3,818,000	611,845	(3,206,156)	16.0%	550,365
Charges for Services	4,257,195	511,624	(3,745,571)	12.0%	604,610
Fines and Forfeitures	1,026,500	152,440	(874,060)	14.9%	172,801
Interest Earned	106,535	30,608	(75,927)	28.7%	39,390
Miscellaneous	626,800	46,406	(580,394)	7.4%	19,025
<b>TOTAL REVENUES</b>	<b>53,028,040</b>	<b>4,042,648</b>	<b>(48,985,392)</b>	<b>7.6%</b>	<b>3,795,914</b>
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT:</b>					
Board of Commissioners	184,775	50,093	134,682	27.1%	37,885
County Manager	539,055	91,420	447,635	17.0%	69,040
County Clerk	336,460	53,772	282,688	16.0%	43,587
Finance Department	603,480	101,851	501,629	16.9%	78,422
Purchasing Department	195,490	37,845	157,645	19.4%	22,129
Information Technology	698,485	157,383	541,102	22.5%	125,122
Human Resources	662,565	137,878	524,687	20.8%	82,541
Tax Commissioner	1,059,150	210,487	848,663	19.9%	136,671
Tax Appraisers	1,070,270	177,620	892,650	16.6%	157,203
Tax Assessors	54,210	8,390	45,820	15.5%	8,210
Facilities Management	1,151,880	162,244	989,636	14.1%	158,584
Engineering	266,355	48,336	218,019	18.1%	29,903
Board of Registrars	280,405	38,285	242,120	13.7%	29,257
General Services	1,735,905	231,521	1,504,384	13.3%	209,504
<b>TOTAL GENERAL GOVERNMENT</b>	<b>8,838,485</b>	<b>1,507,124</b>	<b>7,331,361</b>	<b>17.1%</b>	<b>1,188,059</b>
<b>JUDICIAL:</b>					
Superior Court	130,220	13,034	117,186	10.0%	9,729
Superior Court - Office of Receiver	409,740	70,055	339,685	17.1%	75,234
Judge Niedrach - Superior Court	82,200	13,732	68,468	16.7%	11,567
Judge Durham - Superior Court	62,245	12,958	49,287	20.8%	9,516
Judge Sparks - Superior Court	75,555	11,965	63,590	15.8%	6,019
Judge Wetherington - Superior Court	72,900	13,361	59,539	18.3%	20,325
Superior Court Administrator	135,790	21,506	114,284	15.8%	16,157
Court Reporter - Judge Niedrach	118,825	18,693	100,132	15.7%	17,138
Court Reporter - Judge Durham	144,425	26,575	117,850	18.4%	18,542
Court Reporter - Judge Sparks	114,950	15,577	99,373	13.6%	17,676
Court Reporter - Judge Wetherington	139,430	19,155	120,275	13.7%	16,091
Clerk of Superior Court	1,049,075	173,986	875,089	16.6%	130,850
Board of Equalization	16,840	621	16,219	3.7%	-
District Attorney	1,352,335	225,514	1,126,821	16.7%	170,003
Victim Witness Program	91,885	47,029	44,856	51.2%	36,055
Public Defender	712,580	126,763	585,817	17.8%	112,383
Magistrate Court	587,585	99,725	487,860	17.0%	104,661
Probate Court	643,370	107,649	535,721	16.7%	84,567
Juvenile Court	1,206,210	185,238	1,020,972	15.4%	153,446
Mental Health Court	22,850	35,252	(12,402)	154.3%	25,258
Adult Felony Drug Court	25,685	26,675	(990)	103.9%	10,562
<b>TOTAL JUDICIAL</b>	<b>7,194,695</b>	<b>1,265,061</b>	<b>5,929,634</b>	<b>17.6%</b>	<b>1,045,778</b>

**FLOYD COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
16.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>PUBLIC SAFETY:</b>					
County Police	\$ 5,798,220	\$ 974,129	\$ 4,824,091	16.8%	\$ 758,570
Sheriff - County Jail	11,428,320	1,922,840	9,505,480	16.8%	1,576,117
Medical Department-Prisoners	3,204,800	541,753	2,663,047	16.9%	484,958
County Prison	6,563,905	1,084,847	5,479,058	16.5%	793,692
Coroner	156,825	36,719	120,106	23.4%	32,149
Interagency	18,500	-	18,500	0.0%	-
<b>TOTAL PUBLIC SAFETY</b>	<u>27,170,570</u>	<u>4,560,289</u>	<u>22,610,281</u>	<u>16.8%</u>	<u>3,645,486</u>
<b>PUBLIC WORKS:</b>					
Public Roads	5,209,975	836,205	4,373,770	16.1%	727,688
<b>TOTAL PUBLIC WORKS</b>	<u>5,209,975</u>	<u>836,205</u>	<u>4,373,770</u>	<u>16.1%</u>	<u>727,688</u>
<b>HEALTH AND WELFARE</b>					
Health	397,875	97,500	300,375	24.5%	98,813
Welfare	222,560	34,452	188,108	15.5%	31,452
Transportation for Seniors	10,600	2,055	8,545	19.4%	1,901
<b>TOTAL HEALTH AND WELFARE</b>	<u>631,035</u>	<u>134,006</u>	<u>497,029</u>	<u>21.2%</u>	<u>132,165</u>
<b>CULTURE AND RECREATION</b>					
Library	1,259,270	209,878	1,049,392	16.7%	209,878
<b>HOUSING AND DEVELOPMENT</b>					
Cooperative Extension	169,245	26,674	142,571	15.8%	21,781
Economic Development	232,950	37,992	194,958	16.3%	28,992
<b>TOTAL HOUSING AND DEVELOPMENT</b>	<u>402,195</u>	<u>64,665</u>	<u>337,530</u>	<u>16.1%</u>	<u>50,773</u>
<b>INTERAGENCY</b>					
NW GA Regional Commission	61,325	-	61,325	0.0%	-
GIS	61,650	-	61,650	0.0%	-
Planning Commission	224,780	37,463	187,317	16.7%	32,217
Environmental Office	58,500	9,750	48,750	16.7%	9,750
<b>TOTAL INTERAGENCY</b>	<u>406,255</u>	<u>47,213</u>	<u>359,042</u>	<u>11.6%</u>	<u>41,967</u>
<b>TOTAL BUDGETED EXPENDITURES</b>	<u>51,112,480</u>	<u>8,624,443</u>	<u>42,488,037</u>	<u>16.9%</u>	<u>7,041,795</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	773,440	111,382	(662,058)	14.4%	230,830
Transfers Out	(6,432,670)	(766,387)	(5,666,283)	11.9%	(1,150,197)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(5,659,230)</u>	<u>(655,005)</u>	<u>(6,328,341)</u>	<u>11.6%</u>	<u>(919,368)</u>
<b>TOTAL EXPENDITURES</b>	<u>56,771,710</u>	<u>9,279,448</u>	<u>48,816,378</u>	<u>16.3%</u>	<u>7,961,162</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(3,743,670)</u>	<u>(5,236,800)</u>			<u>(4,165,249)</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>16,962,410</u>	<u>16,962,410</u>			<u>18,559,807</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 13,218,740</u>	<u>\$ 11,725,610</u>			<u>\$ 14,394,558</u>

**FLOYD COUNTY, GEORGIA**

*FIRE FUND*

*STATEMENT OF REVENUES, EXPENDITURES*

*AND CHANGES IN FUND BALANCE*

*For the Month Ended February 29, 2020*

*(with comparative actual amounts for 2019)*

Percentage of Year

16.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 7,473,290	\$ 136,771	\$ (7,336,519)	1.8%	\$ 69,685
Interest Earned	<u>8,500</u>	<u>9,670</u>	<u>1,170</u>	<u>113.8%</u>	<u>839</u>
<b>TOTAL REVENUES</b>	<u>7,481,790</u>	<u>146,441</u>	<u>(7,335,349)</u>	<u>2.0%</u>	<u>70,524</u>
<b>EXPENDITURES</b>					
Public Safety	<u>7,093,055</u>	<u>1,172,176</u>	<u>5,920,879</u>	<u>16.5%</u>	<u>1,109,318</u>
<b>TOTAL EXPENDITURES</b>	<u>7,093,055</u>	<u>1,172,176</u>	<u>5,920,879</u>	<u>16.5%</u>	<u>1,109,318</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	388,735	(1,025,735)	(13,256,228)	-264%	(1,038,794)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	200,000	33,333	166,667	16.7%	33,333
Transfer Out	<u>(125,000)</u>	<u>(20,833)</u>	<u>(104,167)</u>	<u>16.7%</u>	<u>(20,833)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>75,000</u>	<u>12,500</u>	<u>62,500</u>	<u>16.7%</u>	<u>12,500</u>
<b>NET CHANGE IN FUND BALANCE</b>	463,735	(1,013,235)			(1,026,294)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>4,601,317</u>	<u>4,601,317</u>			<u>3,690,836</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 5,065,052</u>	<u>\$ 3,588,082</u>			<u>\$ 2,664,542</u>

**FLOYD COUNTY, GEORGIA**  
**HOTEL/MOTEL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
16.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 110,000	\$ 16,443	\$ (93,557)	14.9%	\$ 17,333
Interest Earned	<u>150</u>	<u>29</u>	<u>(121)</u>	<u>19.5%</u>	<u>27</u>
<b>TOTAL REVENUES</b>	<u>110,150</u>	<u>16,473</u>	<u>(93,677)</u>	<u>15.0%</u>	<u>17,360</u>
<b>EXPENDITURES</b>					
Economic Development	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>0.0%</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	105,150	16,473	(88,677)	15.7%	17,360
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out	<u>(105,150)</u>	<u>-</u>	<u>105,150</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(105,150)</u>	<u>-</u>	<u>105,150</u>	<u>0.0%</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	16,473			17,360
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>			<u>-</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ -</u>	<u>\$ 16,473</u>			<u>\$ 17,360</u>

**FLOYD COUNTY, GEORGIA**

*E 911 FUND*

*STATEMENT OF REVENUES, EXPENDITURES*

*AND CHANGES IN FUND BALANCE*

*For the Month Ended February 29, 2020*

*(with comparative actual amounts for 2019)*

Percentage of Year

16.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
City of Rome	\$ 2,000	\$ -	\$ (2,000)	0.0%	\$ -
Miscellaneous	7,000	493	(6,507)	7.0%	495
Alarm Registration Fee	-	425	425	100.0%	375
Charges for Services	1,940,000	320,906	(1,619,094)	16.5%	229,986
Interest Earned	600	83	(517)	13.8%	19
<b>TOTAL REVENUES</b>	<u>1,949,600</u>	<u>321,907</u>	<u>(1,627,693)</u>	<u>16.5%</u>	<u>230,875</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	1,665,850	255,514	1,410,336	15.3%	220,075
Other Operating Costs	242,070	86,135	155,935	35.6%	137,049
Equipment	-	-	-	N/A	924
<b>TOTAL EXPENDITURES</b>	<u>1,907,920</u>	<u>341,649</u>	<u>1,566,271</u>	<u>17.9%</u>	<u>358,048</u>
<b>NET CHANGE IN FUND BALANCE</b>	41,680	(19,742)			(127,173)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>303,429</u>	<u>303,429</u>			<u>243,153</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 345,109</u>	<u>\$ 283,687</u>			<u>\$ 115,980</u>

**FLOYD COUNTY, GEORGIA**  
**800 MHz COMMUNICATION SYSTEM FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2020)*

Percentage of Year  
16.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 373,750	\$ 62,705	\$ (311,045)	16.8%	\$ 62,477
Tower Lease	35,700	5,905	(29,795)	16.5%	5,711
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	200	85	(115)	42.7%	130
<b>TOTAL REVENUES</b>	410,650	68,695	(341,955)	16.7%	68,319
<b>EXPENDITURES</b>					
Salaries and Benefits	78,070	13,040	65,030	16.7%	10,294
Other Operating Costs	521,380	85,660	435,720	16.4%	237,230
800 MHz Radio Tower Costs	63,950	40	63,910	0.1%	-
<b>TOTAL EXPENDITURES</b>	663,400	98,741	564,660	14.9%	247,524
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(252,750)	(30,045)	222,705	11.9%	(179,205)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out	(12,250)	(2,042)	(10,208)	16.7%	(2,011)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	(12,250)	(2,042)	(10,208)	16.7%	(2,011)
<b>NET CHANGE IN FUND BALANCE</b>	(265,000)	(32,087)			(181,216)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	234,028	234,028			432,588
<b>FUND BALANCE - YEAR TO DATE</b>	\$ (30,972)	\$ 201,941			\$ 251,372

**FLOYD COUNTY, GEORGIA**  
**EMERGENCY MANAGEMENT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
16.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ -
Interest Earned	<u>60</u>	<u>11</u>	<u>(49)</u>	<u>17.7%</u>	<u>12</u>
<b>TOTAL REVENUES</b>	<u>28,955</u>	<u>11</u>	<u>(28,944)</u>	<u>0.0%</u>	<u>12</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	115,080	16,330	98,750	14.2%	12,753
Other Operating Costs	<u>80,740</u>	<u>6,370</u>	<u>74,370</u>	<u>7.9%</u>	<u>4,309</u>
<b>TOTAL EXPENDITURES</b>	<u>195,820</u>	<u>22,701</u>	<u>173,119</u>	<u>11.6%</u>	<u>17,061</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(166,865)	(22,690)	144,175	13.6%	(17,050)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	<u>150,000</u>	<u>25,000</u>	<u>(125,000)</u>	<u>16.7%</u>	<u>23,333</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>150,000</u>	<u>25,000</u>	<u>(125,000)</u>	<u>16.7%</u>	<u>20,458</u>
<b>NET CHANGE IN FUND BALANCE</b>	(16,865)	2,310			3,409
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>27,745</u>	<u>27,745</u>			<u>53,274</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 10,880</u>	<u>\$ 30,055</u>			<u>\$ 56,683</u>

**FLOYD COUNTY, GEORGIA**  
**LAW LIBRARY FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
16.7%

	<b>2020</b>			<b>2019</b>	
	<b>BUDGET</b>	<b>YTD</b>	<b>VARIANCE</b>	<b>% of BUDGET</b>	<b>YTD</b>
<b>REVENUES</b>					
Charges for Services	\$ 33,000	\$ 4,522	\$ (28,478)	13.7%	\$ 5,157
Interest Earned	<u>5,000</u>	<u>590</u>	<u>(4,410)</u>	<u>11.8%</u>	<u>816</u>
<b>TOTAL REVENUES</b>	<u>38,000</u>	<u>5,112</u>	<u>(32,888)</u>	<u>13.5%</u>	<u>5,973</u>
<b>EXPENDITURES</b>					
General Government	23,000	5,017	17,983	21.8%	3,672
Equipment	<u>10,000</u>	<u>20,992</u>	<u>(10,992)</u>	<u>209.9%</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>33,000</u>	<u>26,009</u>	<u>6,991</u>	<u>78.8%</u>	<u>3,672</u>
<b>NET CHANGE IN FUND BALANCE</b>	5,000	(20,897)			2,300
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>292,748</u>	<u>292,748</u>			<u>273,282</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 297,748</u>	<u>\$ 271,851</u>			<u>\$ 275,582</u>

**FLOYD COUNTY, GEORGIA**  
**SOLID WASTE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
91.7%

	<b>2020</b>			<b>2019</b>	
	<b>BUDGET</b>	<b>YTD</b>	<b>VARIANCE</b>	<b>% of BUDGET</b>	<b>YTD</b>
<b>REVENUES</b>					
Taxes	\$ 1,380,490	\$ 56,897	\$ (1,323,593)	4.1%	\$ 27,738
Interest Earned	<u>15,000</u>	<u>1,362</u>	<u>(13,639)</u>	<u>9.1%</u>	<u>4,218</u>
<b>TOTAL REVENUES</b>	<u>1,395,490</u>	<u>58,258</u>	<u>(1,337,232)</u>	<u>4.2%</u>	<u>31,956</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	289,910	48,674	241,236	16.8%	37,158
Other Operating Costs	36,780	3,648	33,132	9.9%	3,591
Utilities	17,000	3,083	13,917	18.1%	3,164
Remote Site Operations	335,000	50,713	284,287	15.1%	49,219
Tipping Fees	<u>350,000</u>	<u>60,148</u>	<u>289,852</u>	<u>17.2%</u>	<u>62,644</u>
<b>TOTAL EXPENDITURES</b>	<u>1,028,690</u>	<u>166,266</u>	<u>862,424</u>	<u>16.2%</u>	<u>155,775</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	<u>(521,185)</u>	<u>(66,717)</u>	<u>454,468</u>	<u>12.8%</u>	<u>(66,667)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(521,185)</u>	<u>(66,717)</u>	<u>454,468</u>	<u>12.8%</u>	<u>(66,667)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(154,385)	(174,725)			(190,485)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,212,429</u>	<u>1,212,429</u>			<u>1,235,345</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 1,058,044</u>	<u>\$ 1,037,704</u>			<u>\$ 1,044,860</u>

**FLOYD COUNTY, GEORGIA**  
**STADIUM MAINTENANCE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
16.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Interest Earned	\$ 600	\$ 214	\$ (386)	35.6%	\$ 161
Miscellaneous	<u>42,150</u>	<u>-</u>	<u>(42,150)</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<u>42,750</u>	<u>214</u>	<u>(42,536)</u>	<u>0.5%</u>	<u>161</u>
<b>EXPENDITURES</b>					
Maintenance	<u>142,750</u>	<u>4,926</u>	<u>137,824</u>	<u>3.5%</u>	<u>107,429</u>
<b>TOTAL EXPENDITURES</b>	<u>142,750</u>	<u>4,926</u>	<u>137,824</u>	<u>3.5%</u>	<u>107,429</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(100,000)	(4,713)	(180,360)	4.7%	(107,269)
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>100,000</u>	<u>16,667</u>	<u>83,333</u>	<u>16.7%</u>	<u>100,000</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>100,000</u>	<u>16,667</u>	<u>83,333</u>	<u>16.7%</u>	<u>100,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	11,954			(7,269)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>44,316</u>	<u>44,316</u>			<u>57,981</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 44,316</u>	<u>\$ 56,270</u>			<u>\$ 50,713</u>

**FLOYD COUNTY, GEORGIA**  
*1996 SPLOST BUDGET vs. ACTUAL SUMMARY*  
*For the Month Ended February 29, 2020*

	<b>Original Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2020 Budget</b>	<b>2020 YTD</b>
<b>Revenues</b>					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,444,310	2,392,271	18,000	2,097
Miscellaneous	-	73,900	73,900	-	-
<b>Total Revenues</b>	<b><u>33,552,378</u></b>	<b><u>39,158,870</u></b>	<b><u>39,106,834</u></b>	<b><u>18,000</u></b>	<b><u>2,097</u></b>
<b>Expenditures</b>					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,280,340	2,517,568	790,000	-
Law Enforcement Center	10,760,000	10,832,230	10,832,221	-	-
Georgia Power Tax Obligation	-	780,000	780,000	-	-
Floyd County Industrial Park Bonds	-	1,318,690	1,318,690	-	-
First Union Debt Service-Forum Bonds	-	214,750	214,750	-	-
General and Administrative	494,000	160,630	90,840	-	-
<b>Total Expenditures</b>	<b><u>33,552,378</u></b>	<b><u>37,026,140</u></b>	<b><u>36,193,506</u></b>	<b><u>790,000</u></b>	<b><u>-</u></b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>-</u></b>	<b><u>(2,132,730)</u></b>	<b><u>(2,131,009)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 782,319</u></b>	<b><u>\$ (772,000)</u></b>	<b><u>\$ 2,097</u></b>

**FLOYD COUNTY, GEORGIA**  
**2003 SPLOST BUDGET vs. ACTUAL SUMMARY**  
*For the Month Ended February 29, 2020*

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2020 Budget</u>	<u>2020 YTD</u>
<b>Revenues</b>					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,093,615	1,099,151	6,000	950
<b>Total Revenues</b>	<u><b>27,050,000</b></u>	<u><b>31,744,615</b></u>	<u><b>31,750,509</b></u>	<u><b>6,000</b></u>	<u><b>950</b></u>
<b>Expenditures</b>					
<b>Sewer Projects:</b>					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
<b>Transportation Projects:</b>					
Burnett Ferry Road Right-of-Way	300,000	80,000	79,839	-	-
Old Dalton Road Right-of-Way	350,000	750,000	748,500	237,500	-
Chulio Road Right-of-Way	300,000	1,411,315	954,209	237,500	-
Resurfacing Projects	190,000	680,000	679,099	-	-
<b>Recreation Projects:</b>					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
<b>Building Projects:</b>					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
<b>General and Administrative</b>	27,194	19,115	14,656	-	-
<b>Total Expenditures</b>	<u><b>26,427,194</b></u>	<u><b>28,507,480</b></u>	<u><b>28,042,365</b></u>	<u><b>475,000</b></u>	<u><b>-</b></u>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
<b>Total Other Financing Sources (Uses)</b>	<u><b>(724,764)</b></u>	<u><b>(3,237,135)</b></u>	<u><b>(3,236,344)</b></u>	<u><b>-</b></u>	<u><b>-</b></u>
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>					
	<u><b>\$ (101,958)</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 471,801</b></u>	<u><b>\$ (469,000)</b></u>	<u><b>\$ 950</b></u>

**FLOYD COUNTY, GEORGIA**  
**2013 SPLOST BUDGET vs. ACTUAL SUMMARY**  
*For the Month Ended February 29, 2020*

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2020 Budget</u>	<u>2020 YTD</u>
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 38,770,000	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	23,617,000	24,810,041	-	-
City of Cave Spring	2,591,000	2,591,000	2,691,000	-	-
Interest Earned	-	-	666,138	100,000	37,798
Miscellaneous Revenue	-	324,000	565,814	-	-
<b>Total Revenues</b>	<b><u>64,978,000</u></b>	<b><u>65,302,000</u></b>	<b><u>69,479,244</u></b>	<b><u>100,000</u></b>	<b><u>37,798</u></b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Airport Runway Extension	5,761,000	5,761,000	987,448	4,796,475	-
Animal Control Facility	5,700,000	5,700,000	5,722,366	-	-
County Case Management Software	500,000	500,000	60	499,940	-
Recycling Center	1,379,000	1,388,940	1,712,863	-	-
County Public Safety Range/Special Ops	900,000	900,000	860,622	39,380	-
County Building Improvements	1,700,000	1,700,000	1,762,635	-	-
Jail Improvements	1,900,000	1,904,500	1,904,492	-	-
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	1,131,684	1,183,095	20,740
Forum Upgrades	1,400,000	1,286,343	1,507,897	122,155	-
Everett Springs Water Line Extension	5,800,000	5,800,000	5,793,524	-	-
Barron Road and Calhoun Road Improvements	130,000	141,800	141,775	-	-
County Infrastructure Improvements	1,400,000	1,372,495	979,898	405,980	-
County Public Works & Public Safety Equipment	1,400,000	1,400,000	1,469,235	-	-
Industrial Property	8,000,000	7,993,800	3,530,079	4,496,495	4,222
Playground Improvements	600,000	600,000	511,355	88,645	-
<b>City of Rome</b>					
Tennis Center	11,400,000	11,424,695	11,439,267	-	-
Jackson Hill/ Tourism Development	200,000	245,900	250,958	-	-
Trail Connectivity Expansion	1,800,000	1,800,000	659,155	-	5,896
City Hall/Auditorium Modernization	1,700,000	2,102,320	2,102,320	-	-
Downtown Visitor Information Center	50,000	50,000	50,000	-	-
Fire Tankers, Trucks & Facility Upgrade	750,000	750,000	345,887	-	-
City Police Training Facility Upgrade	396,000	397,500	397,338	-	-
Unity Point/South Broad Bridge	1,800,000	1,325,585	-	-	-
Burnett Ferry Road Improvements	2,721,000	2,721,000	2,504,740	-	-
Chulio Hills Back Entrance	800,000	800,000	600,665	-	-
Countywide Sewer Improvements	1,000,000	1,000,000	1,000,000	-	-
City Street Milling and Paving	500,000	500,000	500,000	-	-
Playground Improvements	500,000	500,000	478,038	-	-
<b>City of Cave Spring</b>					
Historic Fannin Hall Rehabilitation	2,591,000	2,591,000	2,692,178	-	-
Administrative Fees	-	8,905	9,988	5,000	-
<b>Total Expenditures</b>	<b><u>64,978,000</u></b>	<b><u>64,865,783</u></b>	<b><u>51,046,467</u></b>	<b><u>11,637,165</u></b>	<b><u>30,857</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>					
<b>and Other Financing Sources (Uses)</b>	<b><u>\$ -</u></b>	<b><u>\$ 436,217</u></b>	<b><u>\$ 18,432,777</u></b>	<b><u>\$ (11,537,165)</u></b>	<b><u>\$ 6,940</u></b>

**FLOYD COUNTY, GEORGIA**  
**2017 SPLOST BUDGET vs ACTUAL SUMMARY**  
*For the Month Ended February 29, 2020*

	<b>Original Projects Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2020 Budget</b>	<b>2020 YTD</b>
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$41,384,318	\$41,384,318	\$ 9,157,033	\$10,239,810	\$ 1,582,591
City of Rome	21,216,362	21,216,362	4,692,279	5,249,520	811,328
City of Cave Spring	1,281,000	1,281,000	283,995	317,720	49,105
Interest Earned	-	-	44,651	50,000	15,071
Miscellaneous Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b><u>63,881,680</u></b>	<b><u>63,881,680</u></b>	<b><u>14,177,959</u></b>	<b><u>15,857,050</u></b>	<b><u>2,458,095</u></b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Ag Center	8,000,000	8,000,000	1,140	-	1,140
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	170,000	-	170,000	-
Renovations/Update	25,000	25,000	-	25,000	-
CAD Computer Upgrade	25,000	25,000	-	25,000	-
Security Enhancements	25,000	25,000	-	25,000	-
Backup Audio Recorder	12,000	12,000	-	12,000	-
Prison Security Upgrade					
Upgrade Camera System	200,000	200,000	-	110,000	-
Replace Outer Security Doors	120,000	120,000	-	180,000	-
Construct Gym Security	700,000	700,000	-	700,000	-
Install Jail Management System Software	225,000	225,000	-	210,000	-
Replace Water Heater	70,000	70,000	-	45,000	-
Install Dorm Shower Exhaust Fans	200,000	200,000	-	-	-
Upgrade Control Panel	200,000	200,000	-	-	-
Complete Roof Replacement	400,000	400,000	-	-	-
LED Lighting	400,000	400,000	-	-	-
Install Body Scanner	190,000	190,000	-	-	-
Historic Courthouse Reno./Judicial Imp.	5,000,000	5,000,000	58,973	150,775	-
Paving, Infrastructure, and Bridges					
Paving	3,000,000	3,000,000	-	-	-
Bridges	1,000,000	1,000,000	-	225,000	-
Lindale	300,000	300,000	-	-	-
Riverside	200,000	200,000	-	-	-
Infrastructure	-	-	-	36,000	-
Texas Valley Infrastructure Expansion	2,500,000	2,500,000	-	100,000	-
Jail Medical Phase II/Infrastructure Imp.					
Jail Medical	3,900,000	3,900,000	-	3,900,000	-
Emergency Generator and Backup	300,000	300,000	-	300,000	-
Infrastructure	1,000,000	1,000,000	-	1,000,000	-
Capital Equipment/Vehicle Fund	3,400,000	3,400,000	321,936	539,445	17,054
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	-	100,000	-
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-
Airport Corporate Hangar Construction	899,210	899,210	-	55,000	-

**FLOYD COUNTY, GEORGIA**  
**2017 SPLOST BUDGET vs ACTUAL SUMMARY**  
*For the Month Ended February 29, 2020*

	<b>Original Projects Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2020 Budget</b>	<b>2020 YTD</b>
Floyd County Baseball Stadium Imp.					
Terrace	\$ 1,200,000	\$ 1,200,000	\$ 152,686	\$ 1,379,175	\$ 38,864
Sound System	120,000	120,000	-	-	-
Section 209	300,000	300,000	-	300,000	-
Tradin' Post	125,000	125,000	-	125,000	-
Promo Storage	82,000	82,000	-	82,000	-
Clubhouse Addition	173,000	173,000	6,945	-	6,945
LED Lighting	-	-	-	475,000	-
Public Safety Technology Upgrades					
Mobile Vision Upgrade	87,000	87,000	-	90,000	-
Body Cameras	64,000	64,000	-	27,915	-
Mobile Technology Terminals	141,300	141,300	-	-	-
Digital In-Car Camera Upgrades	102,600	102,600	25,855	76,745	-
Forensic Equipment	20,270	20,270	-	-	-
Recreation					
27 HVAC units	187,000	187,000	-	75,000	-
Skate Park	150,000	150,000	-	-	-
Anthony Center Roof	70,000	70,000	-	-	-
Brushy Branch Pavilion	35,000	35,000	-	-	-
Brushy Branch Boat Dock	50,000	50,000	-	-	-
Lock and Dam Roof	25,000	25,000	-	-	-
Lock and Dam Docks	125,000	125,000	-	-	-
Dock Engineering	100,000	100,000	-	-	-
Senior Center Kitchen	50,000	50,000	-	-	-
Shannon Tennis Courts	150,000	150,000	-	-	-
Shannon Bonded Rubber	65,000	65,000	-	-	-
Midway Bonded Rubber	39,600	39,600	-	-	-
Real Estate and Infrastructure for Eco. Dev.	1,555,000	1,555,000	-	-	-
Silver Creek Trail Extension to Lindale	590,000	590,000	-	100,000	-
Special Operations Equipment					
SWAT Unit Upgrade	101,200	101,200	17,250	-	-
Bomb Unit Upgrade	147,000	147,000	-	-	-
Blueways	518,138	518,138	-	-	-
Administrative Fees	100,000	100,000	-	5,000	-
<b>Total Floyd County Expenditures</b>	<u>41,384,318</u>	<u>41,384,318</u>	<u>584,785</u>	<u>10,644,055</u>	<u>64,003</u>
<b>Net Floyd County</b>	<u>-</u>	<u>-</u>	<u>8,616,900</u>	<u>(354,245)</u>	<u>1,533,659</u>
<b>City of Rome</b>					
East Central Secondary Access	395,000	395,000	-	-	-
Public Works and Infrastructure Imp.	5,000,000	5,000,000	62,113	-	34,039
Public Safety Facility and Equipment Imp.	4,400,000	4,400,000	1,259,648	-	-
North Broad Youth Center Recreation Reno.	600,000	600,000	-	-	-
5th Avenue River District/Arts District	2,000,000	2,000,000	-	-	-
Barron Stadium Improvements	825,000	825,000	251,428	-	2,428
Water and Sewer System Imp.	1,750,000	1,750,000	-	-	-
Recreation	980,000	980,000	-	-	-
Real Estate and Infrastructure for Eco. Dev.	1,555,000	1,555,000	-	-	-
Silver Creek Trail Extension to Lindale	590,000	590,000	-	-	-
Blueways	3,121,362	3,121,362	-	-	-
<b>Total City of Rome Expenditures</b>	<u>21,216,362</u>	<u>21,216,362</u>	<u>1,573,188</u>	<u>-</u>	<u>36,467</u>
<b>Net City of Rome</b>	<u>-</u>	<u>-</u>	<u>3,119,091</u>	<u>5,249,520</u>	<u>774,861</u>
<b>City of Cave Spring</b>					
Sewerage System Improvements and Upgrades	1,281,000	1,281,000	85,158	-	-
<b>Total City of Cave Spring Expenditures</b>	<u>1,281,000</u>	<u>1,281,000</u>	<u>85,158</u>	<u>-</u>	<u>-</u>
<b>Net City of Cave Spring</b>	<u>-</u>	<u>-</u>	<u>198,838</u>	<u>317,720</u>	<u>49,105</u>
<b>Total Expenditures</b>	<u>63,881,680</u>	<u>63,881,680</u>	<u>2,243,131</u>	<u>10,644,055</u>	<u>100,470</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,934,828</u>	<u>\$ 5,212,995</u>	<u>\$ 2,357,625</u>

**FLOYD COUNTY, GEORGIA**  
**WATER FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
16.7%

	2020			% of	2019
	BUDGET	YTD	VARIANCE		BUDGET
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 7,111,000	\$ 1,108,544	\$ (6,002,456)	15.6%	\$ 1,106,791
Rental Fees	10,950	1,825	(9,125)	16.7%	1,825
Miscellaneous	40,000	-	(40,000)	0.0%	-
<b>TOTAL OPERATING REVENUES</b>	<u>7,161,950</u>	<u>1,110,369</u>	<u>(6,051,581)</u>	<u>15.5%</u>	<u>1,108,616</u>
<b>OPERATING EXPENSES</b>					
<b>Water Administration</b>					
Salaries and Benefits	666,690	119,351	547,339	17.9%	87,874
Supplies and Other Expenses	334,595	54,452	280,143	16.3%	73,441
Equipment	4,500	-	4,500	0.0%	2,779
Depreciation	17,340	1,306	16,034	7.5%	1,306
	<u>1,023,125</u>	<u>175,109</u>	<u>848,016</u>	<u>17.1%</u>	<u>165,400</u>
<b>Water Distribution</b>					
Salaries and Benefits	832,890	118,133	714,757	14.2%	105,010
Supplies and Other Expenses	510,990	67,870	443,120	13.3%	49,705
Equipment	37,000	9,750	27,250	26.4%	4,989
Purchased Water	965,000	150,463	814,537	15.6%	212,670
Water Meters	350,000	68,265	281,735	19.5%	16,730
Utilities	300,000	54,573	245,427	18.2%	50,212
Depreciation	1,547,900	239,844	1,308,056	15.5%	206,012
	<u>4,543,780</u>	<u>708,898</u>	<u>3,834,882</u>	<u>15.6%</u>	<u>645,328</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	423,085	63,124	359,961	14.9%	52,662
Supplies and Other Expenses	187,445	23,976	163,469	12.8%	31,706
Equipment	66,365	4,456	61,909	6.7%	19,271
Utilities	65,000	10,598	54,402	16.3%	10,400
Depreciation	80,245	9,749	70,496	12.1%	9,757
	<u>822,140</u>	<u>111,903</u>	<u>710,237</u>	<u>13.6%</u>	<u>123,796</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>6,389,045</u>	<u>995,910</u>	<u>5,393,135</u>	<u>15.6%</u>	<u>934,524</u>
<b>OPERATING INCOME (LOSS)</b>	772,905	114,459	(658,446)	14.8%	174,092
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest and Fiscal Charges	(172,755)	(29,069)	143,686	16.8%	(46,828)
Amortization of Bond Costs	87,270	12,328	(74,942)	14.1%	(544)
Interest Earned	175,000	27,709	(147,291)	15.8%	42,608
Transfer from Fire Fund	125,000	20,833	(104,167)	16.7%	20,833
Transfer to Workers' Compensation	(8,100)	27,915	36,015	-344.6%	-
Transfer to General Fund	(340,140)	(56,690)	283,450	16.7%	(56,308)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(133,725)</u>	<u>3,026</u>	<u>136,751</u>	<u>-2.3%</u>	<u>(40,239)</u>
<b>Total Operating and Non-Operating Income</b>	639,180	117,485	(521,695)	18.4%	133,853
Water Capital	(2,844,750)	(199,902)	2,644,848	7.0%	(111,951)
<b>CHANGE IN NET POSITION</b>	(2,205,570)	(82,417)			21,902
<b>NET POSITION - BEGINNING OF YEAR</b>	48,443,838	48,443,838			41,663,127
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 46,238,268</u>	<u>\$ 48,361,421</u>			<u>\$ 41,685,029</u>

**FLOYD COUNTY, GEORGIA**  
**WATER FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
16.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	7,111,000	1,104,331	(6,006,669)	15.5%	1,139,250
Rental Fees	10,950	1,825	(9,125)	16.7%	1,825
Miscellaneous	40,000	10,000	(30,000)	25.0%	-
Interest Earned	175,000	27,709	(147,291)	15.8%	42,608
Transfer from Fire Fund	<u>125,000</u>	<u>20,833</u>	<u>(104,167)</u>	<u>16.7%</u>	<u>20,833</u>
<b>TOTAL CASH INCREASES</b>	<u>7,461,950</u>	<u>1,164,698</u>	<u>(6,297,252)</u>	<u>15.6%</u>	<u>1,204,516</u>
<b>CASH DECREASES</b>					
<b>Water Administration</b>					
Salaries and Benefits	666,690	119,351	547,339	17.9%	87,766
Supplies and Other Expenses	334,595	31,527	303,068	9.4%	31,969
Equipment	4,500	-	4,500	0.0%	2,779
Interest and Fiscal Charges	172,755	8,511	164,244	4.9%	11,055
Transfer to Workers' Comp	8,100	(27,958)	36,058	-345.2%	-
Transfer to General Fund	<u>340,140</u>	<u>56,690</u>	<u>283,450</u>	<u>16.7%</u>	<u>56,308</u>
	<u>1,526,780</u>	<u>188,121</u>	<u>1,338,659</u>	<u>12.3%</u>	<u>189,877</u>
<b>Water Distribution</b>					
Salaries and Benefits	832,890	118,133	714,757	14.2%	104,886
Supplies and Other Expenses	510,990	(11,771)	522,761	-2.3%	36,712
Equipment	37,000	9,750	27,250	26.4%	3,539
Purchased Water	965,000	150,463	814,537	15.6%	212,670
Water Meters	350,000	68,265	281,735	19.5%	16,730
Utilities	<u>300,000</u>	<u>54,565</u>	<u>245,435</u>	<u>18.2%</u>	<u>50,306</u>
	<u>2,995,880</u>	<u>389,405</u>	<u>2,606,475</u>	<u>13.0%</u>	<u>424,843</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	423,085	63,124	359,961	14.9%	52,605
Supplies and Other Expenses	187,445	15,171	172,274	8.1%	24,977
Equipment	66,365	4,456	61,909	6.7%	3,977
Utilities	<u>65,000</u>	<u>11,426</u>	<u>53,574</u>	<u>17.6%</u>	<u>10,379</u>
	<u>741,895</u>	<u>94,177</u>	<u>647,718</u>	<u>12.7%</u>	<u>91,938</u>
<b>Water Capital</b>	<u>2,844,750</u>	<u>412,265</u>	<u>2,432,485</u>	<u>14.5%</u>	<u>379,306</u>
<b>TOTAL CASH DECREASES</b>	<u>8,109,305</u>	<u>1,083,968</u>	<u>7,025,337</u>	<u>13.4%</u>	<u>1,085,964</u>
<b>NET INCREASE (DECREASE)</b>	(647,355)	80,729			118,551
<b>CHANGE IN BALANCE SHEET</b>		(92,686)			640,890
<b>CASH - BEGINNING OF YEAR</b>		<u>12,123,744</u>			<u>12,278,585</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 12,111,787</u>			<u>\$ 13,038,026</u>

**FLOYD COUNTY, GEORGIA**  
**AIRPORT FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
16.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 5,000	\$ 545	\$ (4,455)	10.9%	\$ 1,061
Fuel Sales	883,000	94,187	(788,813)	10.7%	118,266
Rental Fees	280,450	45,138	(235,312)	16.1%	45,862
Miscellaneous	<u>35,000</u>	<u>3,164</u>	<u>(31,836)</u>	<u>9.0%</u>	<u>7,683</u>
<b>TOTAL OPERATING REVENUES</b>	<u>1,203,450</u>	<u>143,034</u>	<u>(1,060,416)</u>	<u>11.9%</u>	<u>172,872</u>
<b>OPERATING EXPENSES</b>					
Salaries and Benefits	310,695	45,996	264,699	14.8%	24,682
Supplies and Other Expenses	296,380	22,265	274,115	7.5%	18,646
Utilities	65,000	10,625	54,375	16.3%	10,308
Equipment	18,000	-	18,000	0.0%	-
Air Show Expenses	50,000	-	50,000	0.0%	-
Depreciation	588,350	95,704	492,646	16.3%	86,924
Cost of Goods Sold	<u>595,500</u>	<u>68,744</u>	<u>526,756</u>	<u>11.5%</u>	<u>73,545</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>1,923,925</u>	<u>243,334</u>	<u>1,680,591</u>	<u>12.6%</u>	<u>214,105</u>
<b>OPERATING INCOME (LOSS)</b>	(720,475)	(100,300)	620,175	13.9%	(41,233)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	500	348	(152)	69.6%	55
Transfers Out	<u>(70,950)</u>	<u>(11,825)</u>	<u>59,125</u>	<u>16.7%</u>	<u>(12,017)</u>
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(70,450)</u>	<u>(11,477)</u>	<u>58,973</u>	<u>16.3%</u>	<u>(11,962)</u>
<b>CHANGE IN NET POSITION</b>	(790,925)	(111,777)			(53,195)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>7,382,069</u>	<u>7,382,069</u>			<u>6,063,037</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 6,591,144</u>	<u>\$ 7,270,292</u>			<u>\$ 6,009,842</u>

**FLOYD COUNTY, GEORGIA**  
**AIRPORT FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
16.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 5,000	\$ 545	\$ (4,455)	10.9%	\$ 1,048
Fuel Sales	883,000	88,042	(794,958)	10.0%	125,083
Rental Fees	280,450	41,556	(238,894)	14.8%	43,930
Miscellaneous	35,000	3,407	(31,593)	9.7%	6,401
Interest Earned	500	348	(152)	69.6%	55
<b>TOTAL CASH INCREASES</b>	<b>1,203,950</b>	<b>133,898</b>	<b>(1,070,052)</b>	<b>11.1%</b>	<b>176,517</b>
<b>CASH DECREASES</b>					
Salaries and Benefits	310,695	45,492	265,203	14.6%	24,614
Supplies and Other Expenses	296,380	28,793	267,587	9.7%	33,387
Utilities	65,000	10,837	54,163	16.7%	10,399
Equipment	18,000	-	18,000	0.0%	-
Air Show Expenses	50,000	-	50,000	0.0%	-
Transfers Out	70,950	11,825	59,125	16.7%	12,017
Cost of Goods Sold	595,500	37,205	558,295	6.2%	73,405
<b>TOTAL CASH DECREASES</b>	<b>1,406,525</b>	<b>134,152</b>	<b>1,272,373</b>	<b>9.5%</b>	<b>153,822</b>
<b>NET INCREASE (DECREASE)</b>	<b>(202,575)</b>	<b>(254)</b>			<b>22,695</b>
<b>CHANGE IN BALANCE SHEET</b>		<b>11,780</b>			<b>290</b>
<b>CASH - BEGINNING OF YEAR</b>		<b>287,911</b>			<b>176,241</b>
<b>CASH - YEAR TO DATE</b>		<b>\$ 299,437</b>			<b>\$ 199,226</b>

**FLOYD COUNTY, GEORGIA**  
**FORUM FUND - FLOYD COUNTY**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
16.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental	55,000	10,000	(45,000)	18.2%	9,167
<b>TOTAL OPERATING REVENUES</b>	<u>55,000</u>	<u>10,000</u>	<u>(45,000)</u>	<u>18.2%</u>	<u>9,167</u>
<b>EXPENSES</b>					
Supplies and Other Expenses	287,400	61,974	225,426	21.6%	83,075
Depreciation	360,800	58,360	302,440	16.2%	58,360
Utilities	200,000	27,584	172,416	13.8%	31,853
<b>TOTAL OPERATING EXPENSES</b>	<u>848,200</u>	<u>147,918</u>	<u>700,282</u>	<u>17.4%</u>	<u>173,288</u>
<b>OPERATING INCOME (LOSS)</b>	(793,200)	(137,918)	655,282	17.4%	(164,121)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	25	4	(21)	16.0%	6
Transfer from General Fund	582,375	45,833	(536,542)	7.9%	45,833
Transfer to Safari	(150,000)	-	150,000	0.0%	-
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>432,400</u>	<u>45,837</u>	<u>(386,563)</u>	<u>10.6%</u>	<u>45,839</u>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS</b>	432,400	45,837	(386,563)	10.6%	(118,282)
Capital Contributions	-	-	-	N/A	-
<b>CHANGE IN NET POSITION</b>	(360,800)	(92,081)			(118,282)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>4,593,226</u>	<u>4,593,226</u>			<u>5,181,279</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 4,232,426</u>	<u>\$ 4,501,145</u>			<u>\$ 5,062,997</u>

**FLOYD COUNTY, GEORGIA**  
**FORUM FUND -SAFARI MANAGEMENT**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
16.7%

	<b>2020</b>	<b>2019</b>
	<b>YTD</b>	<b>YTD</b>
<b>REVENUES</b>		
Intergovernmental	\$ -	-
Charges for Services	125,681	54,082
Rental Fees	50,210	84,368
Miscellaneous	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>175,891</b>	<b>138,450</b>
<b>EXPENSES</b>		
Salaries and Benefits	77,182	61,756
Supplies and Other Expenses	95,598	66,438
Equipment	-	119
<b>TOTAL OPERATING EXPENSES</b>	<b>172,780</b>	<b>128,313</b>
<b>CHANGE IN NET POSITION</b>	<b>3,111</b>	<b>10,137</b>
<b>NET POSITION - BEGINNING OF YEAR</b>	<b>-</b>	<b>(11,324)</b>
<b>NET POSITION - YEAR TO DATE</b>	<b>\$ 3,111</b>	<b>\$ (1,187)</b>

**FLOYD COUNTY, GEORGIA**  
**FORUM FUND -FLOYD COUNTY - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
16.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental	\$ 55,000	\$ 29,098	\$ (25,902)	52.9%	\$ 26,130
Interest Earned	25	4	(21)	16.0%	6
Transfer from General Fund	<u>582,375</u>	<u>45,833</u>	<u>(536,542)</u>	<u>7.9%</u>	<u>45,833</u>
<b>TOTAL CASH INCREASES</b>	<u>637,400</u>	<u>74,935</u>	<u>(562,465)</u>	<u>11.8%</u>	<u>71,969</u>
<b>CASH DECREASES</b>					
Supplies and Other Expenses	287,400	74,293	213,107	25.9%	105,626
Utilities	200,000	26,526	173,474	13.3%	32,232
Transfer to Safari	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL CASH DECREASES</b>	<u>637,400</u>	<u>100,819</u>	<u>536,581</u>	<u>15.8%</u>	<u>137,858</u>
<b>NET INCREASE (DECREASE)</b>	-	(25,884)			(65,889)
<b>CHANGE IN BALANCE SHEET</b>		21,503			65,143
<b>CASH - BEGINNING OF YEAR</b>		<u>7,949</u>			<u>7,949</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 3,568</u>			<u>\$ 7,203</u>

**FLOYD COUNTY, GEORGIA**  
**RECYCLING FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
16.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental					
Solid Waste Commission	\$ 241,035	\$ -	\$ (241,035)	0.0%	\$ -
Landfill	121,035	-	(121,035)	N/A	-
Material Sales	<u>100,000</u>	<u>1,460</u>	<u>(98,540)</u>	<u>1.5%</u>	<u>8,599</u>
<b>TOTAL OPERATING REVENUES</b>	<u>462,070</u>	<u>1,460</u>	<u>(460,610)</u>	<u>0.3%</u>	<u>8,599</u>
<b>EXPENSES</b>					
Salaries and Benefits	282,140	53,845	228,295	19.1%	47,557
Supplies and Other Expenses	159,035	31,905	127,130	20.1%	35,078
Equipment	2,000	-	2,000	0.0%	-
Depreciation	150,690	11,980	138,710	8.0%	25,595
Utilities	<u>45,000</u>	<u>8,068</u>	<u>36,932</u>	<u>17.9%</u>	<u>12,937</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>638,865</u>	<u>105,798</u>	<u>533,067</u>	<u>16.6%</u>	<u>121,166</u>
<b>OPERATING INCOME (LOSS)</b>	(176,795)	(104,338)	72,457	59.0%	(112,567)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	20	3	(17)	16.2%	3
Transfers In	71,035	-	71,035	0.0%	-
Transfers Out	<u>(44,950)</u>	<u>(7,507)</u>	<u>37,443</u>	<u>16.7%</u>	<u>(7,055)</u>
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>26,105</u>	<u>(7,504)</u>	<u>108,461</u>	<u>-28.7%</u>	<u>(7,052)</u>
<b>CHANGE IN NET POSITION</b>	(150,690)	(111,842)			(119,619)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>1,623,225</u>	<u>1,623,225</u>			<u>1,926,179</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 1,472,535</u>	<u>\$ 1,511,383</u>			<u>\$ 1,806,560</u>

**FLOYD COUNTY, GEORGIA**  
**RECYCLING FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
16.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental					
Solid Waste Commission	\$ 160,000	\$ -	\$ (160,000)	0.0%	\$ 18,229
Interest Earned	100	3	(97)	3.2%	3
Material Sales	<u>160,000</u>	<u>15,264</u>	<u>(144,736)</u>	<u>9.5%</u>	<u>29,525</u>
<b>TOTAL CASH INCREASES</b>	<u>320,100</u>	<u>15,267</u>	<u>(304,833)</u>	<u>4.8%</u>	<u>47,757</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	284,675	54,030	230,645	19.0%	46,945
Supplies and Other Expenses	174,455	32,907	141,548	18.9%	30,820
Equipment	8,300	-	8,300	0.0%	-
Utilities	50,000	8,068	41,932	16.1%	12,937
Transfers Out	<u>42,330</u>	<u>7,507</u>	<u>34,823</u>	<u>17.7%</u>	<u>7,055</u>
<b>TOTAL CASH DECREASES</b>	<u>559,760</u>	<u>102,512</u>	<u>457,248</u>	<u>18.3%</u>	<u>97,757</u>
<b>NET INCREASE (DECREASE)</b>	(239,660)	(87,245)			(50,000)
<b>CHANGE IN BALANCE SHEET</b>		85,328			57,099
<b>CASH - BEGINNING OF YEAR</b>		<u>3,734</u>			<u>764</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 1,817</u>			<u>\$ 7,863</u>

**FLOYD COUNTY, GEORGIA**  
**ANIMAL CONTROL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
16.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 26,000	\$ 3,514	\$ (22,486)	13.5%	\$ 5,962
Interest Earned	200	41	(159)	20.4%	67
Miscellaneous	<u>850</u>	<u>6,466</u>	<u>5,616</u>	<u>760.7%</u>	<u>6,594</u>
<b>TOTAL REVENUES</b>	<u>27,050</u>	<u>10,021</u>	<u>(17,029)</u>	<u>37.0%</u>	<u>12,623</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	645,735	88,453	557,282	13.7%	44,499
Other Operating Costs	298,105	37,579	260,526	12.6%	36,215
Equipment	<u>15,400</u>	<u>-</u>	<u>15,400</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>959,240</u>	<u>126,032</u>	<u>833,208</u>	<u>13.1%</u>	<u>80,714</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(932,190)	(116,011)	(816,179)	12.4%	(68,092)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	782,000	130,333	651,667	16.7%	93,287
Transfers Out	<u>(24,000)</u>	<u>(11,555)</u>	<u>(12,445)</u>	<u>48.1%</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>758,000</u>	<u>118,778</u>	<u>639,222</u>	<u>15.7%</u>	<u>93,287</u>
<b>NET CHANGE IN FUND BALANCE</b>	(174,190)	2,767			25,195
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>2</u>	<u>2</u>			<u>177,141</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ (174,188)</u>	<u>\$ 2,770</u>			<u>\$ 202,336</u>

**ROME-FLOYD PARKS AND RECREATION AUTHORITY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
16.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Administrative Operations	\$ 3,000	\$ -	\$ (3,000)	0.0%	\$ -
Miscellaneous Revenues	12,000	1,253	(10,747)	10.4%	2,241
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	51,200	-	(51,200)	0.0%	-
Other Programs	81,100	7,660	(73,440)	9.4%	13,941
Gymnastics	331,205	95,334	(235,871)	28.8%	65,821
Special Populations Services	55,965	16,220	(39,745)	29.0%	12,540
Concessions	123,000	20,699	(102,301)	16.8%	25,649
Coosa River Trading Post	82,100	11,156	(70,944)	13.6%	9,251
Etowah Park Golf Practice	7,200	1,200	(6,000)	16.7%	1,000
Youth Athletics	213,230	117,531	(95,699)	55.1%	114,062
Scoreboards	20,000	760	(19,240)	3.8%	-
Recreation Centers	117,700	17,776	(99,924)	15.1%	21,835
Parks & Recreation Services	72,500	23,375	(49,125)	32.2%	3,645
Hall of Fame	14,500	13,010	(1,490)	89.7%	9,400
Senior Promotions	11,500	2,700	(8,800)	23.5%	-
<b>TOTAL REVENUES</b>	<u>1,226,200</u>	<u>328,675</u>	<u>(897,525)</u>	<u>26.8%</u>	<u>279,385</u>

**ROME-FLOYD PARKS AND RECREATION AUTHORITY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
16.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>EXPENDITURES</b>					
Administrative Operations	\$ 974,015	\$ 161,893	\$ (812,122)	16.6%	\$ 127,582
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	34,325	235	(34,090)	0.7%	398
Other Programs	71,460	19,975	(51,485)	28.0%	5,110
Gymnastics	298,115	71,308	(226,807)	23.9%	55,383
Special Populations Services	43,035	3,953	(39,082)	9.2%	4,125
Concessions	114,020	61,184	(52,836)	53.7%	60,011
Coosa River Trading Post	76,590	14,429	(62,161)	18.8%	15,003
Sports Division Administration	172,935	27,187	(145,748)	15.7%	20,475
Youth Athletics	183,710	53,363	(130,347)	29.0%	42,235
Scoreboards	8,000	229	(7,771)	2.9%	-
Recreation Centers	210,570	27,820	(182,750)	13.2%	29,105
Recreation Services Administration	171,990	30,034	(141,956)	17.5%	29,718
Parks & Recreation Services	1,162,925	198,041	(964,884)	17.0%	151,569
Buildings	80,300	15,734	(64,567)	19.6%	18,717
Shop	119,810	55,572	(64,238)	46.4%	64,281
Hall of Fame	16,300	6,503	(9,797)	39.9%	11,236
Senior Promotions	11,500	-	(11,500)	0.0%	-
<b>TOTAL EXPENDITURES</b>	3,779,600	747,459	(3,032,141)	19.8%	634,947
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	1,858,400	309,733	(1,548,667)	16.7%	309,733
Transfers Out	-	(17,986)	(17,986)	N/A	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	1,858,400	291,747	(1,566,653)	16.7%	309,733
<b>NET CHANGE IN FUND BALANCE</b>	(695,000)	(127,037)			(45,829)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	37,244	37,244			384,251
<b>FUND BALANCE - YEAR TO DATE</b>	\$ (657,756)	\$ (89,793)			\$ 338,422

**FLOYD COUNTY, GEORGIA**  
**HEALTH INSURANCE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
16.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Contributions					
Employer	\$ 6,663,010	\$ 1,110,502	\$ (5,552,508)	16.7%	\$ 963,370
Employees	1,943,140	309,726	(1,633,414)	15.9%	309,309
Retirees	95,000	21,448	(73,552)	22.6%	18,294
Premiums Paid By Others	50,000	4,424	(45,576)	8.8%	3,620
Interest Earned	20,000	655	(19,345)	3.3%	4,239
Wellness Grant	-	-	-	N/A	-
Miscellaneous	155,000	-	(155,000)	0.0%	-
<b>TOTAL REVENUES</b>	<u>8,926,150</u>	<u>1,446,755</u>	<u>(7,479,395)</u>	<u>16.2%</u>	<u>1,298,832</u>
<b>EXPENDITURES</b>					
Salary and Benefits	63,450	10,788	52,662	17.0%	8,365
Other Costs	41,430	56	41,374	0.1%	11,159
Professional Fees	144,700	11,586	133,114	8.0%	21,338
Claims	7,200,000	1,856,973	5,343,027	25.8%	1,243,448
Premium Payments	911,870	148,185	763,685	16.3%	156,910
HRA Payments	160,000	19,884	140,116	12.4%	18,912
Wellness Clinic	129,600	10,900	118,700	8.4%	11,290
Administrative Fees	246,700	43,767	202,933	17.7%	49,400
<b>TOTAL EXPENDITURES</b>	<u>8,897,750</u>	<u>2,102,139</u>	<u>6,795,611</u>	<u>23.6%</u>	<u>1,520,822</u>
<b>NET CHANGE IN FUND BALANCE</b>	28,400	(655,384)			(221,990)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>(296,373)</u>	<u>(296,373)</u>			<u>669,701</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ (267,973)</u>	<u>\$ (951,757)</u>			<u>\$ 447,711</u>

**FLOYD COUNTY, GEORGIA**  
**WORKERS' COMPENSATION FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 29, 2020*  
*(with comparative actual amounts for 2019)*

Percentage of Year  
16.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Transfer from General Fund	\$ 608,290	\$ 14,114	\$ (594,176)	2.3%	\$ 223,607
Transfer from Water	8,100	(27,915)	(36,015)	-344.6%	-
Transfer from Animal Control	24,000	11,555	(12,445)	48.1%	-
Transfer from Recreation	50,000	17,986	(32,014)	36.0%	-
Transfer from Solid Waste	150	50	(100)	33.2%	-
Transfer from Recycling	-	16	16	N/A	-
Reimbursements	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<u>720,540</u>	<u>15,806</u>	<u>(704,734)</u>	<u>2.2%</u>	<u>223,607</u>
<b>EXPENDITURES</b>					
Management Services	25,000	-	25,000	0.0%	21,400
Excess Insurance	203,290	180,118	23,172	88.6%	203,289
Claims	492,250	64,411	427,839	13.1%	95,312
Reserves - County	<u>-</u>	<u>(90,726)</u>	<u>90,726</u>	<u>N/A</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>720,540</u>	<u>153,803</u>	<u>566,737</u>	<u>21.3%</u>	<u>320,001</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	(137,997)			(96,394)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>137,997</u>	<u>137,997</u>			<u>(496,243)</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 137,997</u>	<u>\$ -</u>			<u>\$ (592,637)</u>

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
For the Month Ended February 29, 2020

	<u>Budget</u>	<u>YTD Expenditures</u>
<b>Appropriation of Jail Surcharge Funds</b>	\$ 308,300	\$ -
<b>Appropriation of Fund Balance</b>	270,800	-
<b>Revenues:</b>		
Interest Earned	-	4,178
Transfer from General Fund	983,500	-
Transfer from Recycling	50,000	-
Transfer from Debt Service	110,150	-
Sheriff-Chattooga County Funds	59,260	-
<b>Total Revenues and Appropriations of Fund Balances</b>	<u>\$ 1,782,010</u>	<u>\$ 4,178</u>
<b>Expenditures:</b>		
<b>Sheriff/Jail</b>		
4 - Police Package Cars	J.S. \$ 132,000	\$ 127,992
4 - Upfittings for Cars	J.S. 16,000	-
Vehicle Replacement and Upfittings (2019)	-	32,348
1 - Boiler	59,260	-
1 - 250 Gallon Boiler for Laundry	59,260	-
1 - Unimac Washer	J.S. 38,700	-
1 - Unimac Dryer	J.S. 12,600	-
Fire Alert Notification System	100,000	-
	417,820	160,340
<b>Coroner</b>		
Generator	10,000	4,242
	10,000	4,242
<b>County Police</b>		
EOD K9 Grant #48-2019 Revenue	(46,000)	-
EOD K9 Grant #48-2019	46,000	30,545
	-	30,545
EOD Bomb #51-2019SS00072 Revenue	(55,000)	-
EOD Bomb #51-2019SS00072	55,000	29,756
	-	29,756
CBRNE #52-2019SS00072Fed Revenue	(12,000)	-
CBRNE #52-2019SS00072Fed	12,000	11,466
	-	11,466
<b>Facilities Management</b>		
Update Front Conference Room-Library Matching Funds	F.B. 25,000	-
Library Boiler (2019)	-	64,999
Security Improvements for County Buildings	70,000	-
Roof Repair at Admin Building	45,000	-
Work Order System	25,000	-
Judicial Building Repairs	50,000	24,818
	215,000	89,817

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
For the Month Ended February 29, 2020

	<u>Budget</u>	<u>YTD Expenditures</u>
<b>Public Roads</b>		
Paving		
State of Georgia - LMIG	\$ (1,219,760)	\$ (1,219,759)
2020 LMIG Paving	1,219,760	50,000
2019 LMIG Paving	F.B. 60,000	-
Excess LMIG Road Improvement	F.B. 102,800	-
Preparation and Paving	75,000	-
	<u>237,800</u>	<u>(1,169,759)</u>
Drainage		
Materials	10,000	-
	<u>10,000</u>	<u>-</u>
<b>Engineering</b>		
Replace Total Station	10,000	-
	<u>10,000</u>	<u>-</u>
<b>Prison</b>		
Dishwasher (2019)	-	34,510
Replace Detail Truck #106	J.S. 45,000	42,691
Replace Detail Van #299	J.S. 39,000	35,367
Kitchen Gas Range	J.S. 9,775	-
	<u>93,775</u>	<u>112,568</u>
<b>County Clerk</b>		
New Website (Year 1 of 4 Year Contract)	10,000	-
	<u>10,000</u>	<u>-</u>
<b>Data Processing</b>		
Computer Lease	150,000	-
	<u>150,000</u>	<u>-</u>
Replace VMWare Servers	90,000	-
Endpoint Security	25,000	-
Network Security	30,000	-
	<u>145,000</u>	<u>-</u>
<b>CJIS</b>		
Jury Management Software	26,000	-
Data Exchange or Conversion for Ecourts or Jury	20,000	-
	<u>46,000</u>	<u>-</u>
<b>Airport</b>		
Runway 1/19 Obstruction Removal - 90/5/5		
Federal Revenue	(954,000)	-
State Revenue	(53,000)	-
Project Cost	1,007,000	8,746
Project Cost	F.B. 53,000	-
	<u>53,000</u>	<u>8,746</u>

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
For the Month Ended February 29, 2020

	<u>Budget</u>	<u>YTD Expenditures</u>
<b>Airport (cont'd)</b>		
Runway 7/25 - Obstruction Removal Analysis		
Analysis	F.B. \$ 30,000	\$ -
	30,000	-
Runway 7/25 - Install Edge Lighting including PAPIs & REILs		
Design	41,000	-
	41,000	-
T-Hanger Roof Replacement	50,000	-
Paving	25,000	-
	75,000	-
<b>Recycling</b>		
Rear Load Compactor	50,000	-
	50,000	-
<b>Transfer to Rec. Capital</b>	121,500	-
<b>Current Year Lease Purchase Payments</b>	D.S. 110,150	-
<b>Total Net (Revenues) Expenditures</b>	<u>\$ 1,826,045</u>	<u>\$ (722,280)</u>

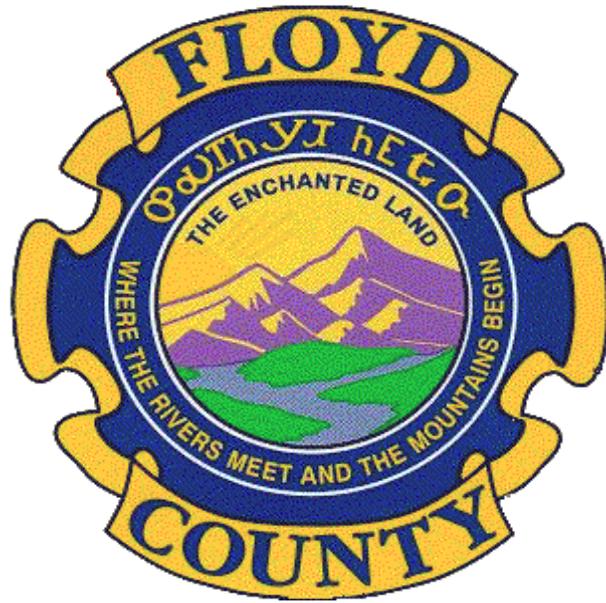
**FLOYD COUNTY, GEORGIA**  
*Water Capital Projects and Equipment Expenses*  
For the Month Ended February 29, 2020

	<u>Budget</u>	<u>YTD Expenditures</u>
<b>Revenues:</b>		
R & E Funds	\$ 2,479,750	\$ 199,902
Operating Funds	365,000	-
<b>Total Revenues</b>	<b>\$ 2,844,750</b>	<b>\$ 199,902</b>
<b>Expenses:</b>		
Water Tank Maintenance	\$ 300,000	\$ 31,205
Highway 53 Pump Station	107,750	94,458
Water Main Replacement (2.5 miles)	500,000	-
Ramblewood Pump Station	-	23,500
Water Pumps and Pump Houses	100,000	5,792
Large Meter Testing	50,000	-
Big Texas Valley Road	750,000	-
Hydraulic Modeling System	100,000	-
Bells Ferry Pump House Upgrade	320,000	-
Renovation to Old Mill Spring	225,000	-
Electrical Upgrades to Old Mill Spring	27,000	-
Ball Corporation Project	-	44,947
	<u>2,479,750</u>	<u>199,902</u>
<b>2019 Equipment</b>		
New Ford F250	60,000	-
Replace Vehicle #350WD (2014 F250)	30,000	-
Replace Vehicle #347WD (2013 F150)	60,000	-
Ford F550	75,000	-
Ford F550	75,000	-
Mini Excavator	65,000	-
	<u>365,000</u>	<u>-</u>
<b>Total Expenses</b>	<b>\$ 2,844,750</b>	<b>\$ 199,902</b>

**FLOYD COUNTY, GEORGIA**  
*Recreation Capital Projects and Equipment Expenditures*  
For the Month Ended February 29, 2020

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	<b>Budget</b>	<b>YTD Expenditures</b>
<b>Revenues</b>		
Interest Income	\$ -	\$ 16
Capital Improvements-County	121,500	-
<b>Total Revenues</b>	<b>\$ 121,500</b>	<b>\$ 16</b>
<b>Expenditures</b>		
Capital Improvements-County		
Sand and Refinish Courts at North Floyd Park	\$ 16,500	\$ 16,500
Comprehensive Plan	50,000	-
Security Upgrades	45,000	-
Etowah Golf Range	10,000	-
<b>Total Expenditures</b>	<b>\$ 121,500</b>	<b>\$ 16,500</b>



## ***Other Information***

**FLOYD COUNTY, GEORGIA  
SALES TAX COLLECTIONS**

Cash Basis

LOCAL OPTION SALES TAX												
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	\$ Increase (Decrease)	% Increase (Decrease)
January	782,973.91	837,690.20	778,011.12	756,468.30	795,164.34	750,014.85	816,424.37	771,367.64	811,412.61	697,002.47	(114,410.14)	-14.10%
February	633,891.15	670,801.00	526,928.62	607,923.45	631,379.35	572,744.80	573,349.30	612,129.62	660,383.95	695,286.40	34,902.45	5.29%
March	700,990.89	730,393.73	730,907.28	623,700.97	615,506.78	607,970.66	574,649.61	590,493.95	667,744.68			
April	712,002.08	789,195.19	689,713.39	642,717.50	660,645.79	633,221.32	642,000.38	760,985.43	701,035.86			
May	697,335.94	689,559.62	632,765.17	614,580.75	675,205.63	624,039.41	622,248.30	569,032.84	747,982.83			
June	702,913.15	745,809.25	637,175.82	625,465.93	658,344.46	635,221.62	669,962.41	676,212.44	777,777.77			
July	698,608.76	726,183.53	628,348.22	643,544.67	-	647,018.35	654,203.44	685,500.16	715,690.06			
August	741,929.85	640,994.74	569,066.43	658,596.47	607,731.76	638,639.65	637,537.88	669,188.44	743,957.89			
September	698,894.78	677,501.77	668,202.28	639,179.99	676,193.66	654,781.96	653,522.92	667,971.11	736,815.13			
October	708,717.50	662,133.22	599,517.73	661,061.55	657,669.28	652,147.01	642,753.04	647,844.00	748,643.55			
November	677,795.46	661,836.17	506,533.68	609,672.40	635,351.37	600,917.37	599,441.11	698,685.85	713,719.73			
December	680,599.77	666,414.01	626,658.96	681,330.12	633,300.05	614,596.18	645,431.00	683,087.72	727,129.82			
March Pro Rata	14,177.94	2,147.86	-	-	-	-	-	-	-			
April Pro Rata	-	-	669.27	-	-	-	-	-	-			
May Pro Rata	-	-	-	1,934.93	-	-	-	-	-			
June Pro Rata	64.77	-	-	-	973.00	1,586.38	1,079.57	2,686.77	3,619.11			
September Pro Rata	2,324.77	-	-	-	-	-	-	-	-			
October Pro Rata	-	2,318.37	-	-	-	-	-	-	-			
Nov/Dec Pro Rata	-	-	1,643.53	1,760.88	2,929.06	1,281.10	1,015.86	4,429.82	2,369.44			
<b>Totals</b>	<b>8,453,220.72</b>	<b>8,502,978.66</b>	<b>7,596,141.50</b>	<b>7,767,937.91</b>	<b>7,250,394.53</b>	<b>7,634,180.66</b>	<b>7,733,619.19</b>	<b>8,039,615.79</b>	<b>8,758,282.43</b>	<b>1,392,288.87</b>	<b>(79,507.69)</b>	

<b>Original Budget</b>	<b>8,550,000</b>	<b>8,600,000</b>	<b>8,600,000</b>	<b>7,600,000</b>	<b>7,700,000</b>	<b>8,000,000</b>	<b>7,700,000</b>	<b>7,800,000</b>	<b>7,892,500</b>	<b>8,925,000</b>		
<b>Revised Budget</b>	<b>8,475,000</b>	<b>8,400,000</b>	<b>8,000,000</b>	<b>7,600,000</b>	<b>6,850,000</b>	<b>7,760,000</b>	<b>7,700,000</b>	<b>7,800,000</b>	<b>8,600,000</b>	<b>8,925,000</b>		
<i>Amt &gt; Revised</i>	<i>(21,779.28)</i>	<i>102,978.66</i>	<i>(403,858.50)</i>	<i>167,937.91</i>	<i>400,394.53</i>	<i>(125,819.34)</i>	<i>33,619.19</i>	<i>239,615.79</i>	<i>158,282.43</i>	<i>(7,532,711.13)</i>		

<b>Annual Comparisons</b>										<b>1,471,796.56</b>	<b>1,392,288.87</b>	<b>(79,507.69)</b>	<b>-5.40%</b>
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SPECIAL PURPOSE LOCAL OPTION SALES TAX												
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	\$ Increase (Decrease)	% Increase (Decrease)
January	1,383,071.10	1,481,833.14	1,376,452.35	-	1,405,561.03	1,329,303.17	1,474,317.70	1,365,091.10	1,436,258.38	1,231,195.23	(205,063.15)	-14.28%
February	1,119,544.24	1,184,603.14	930,053.67	-	1,115,891.89	1,013,229.61	1,014,142.87	1,084,104.78	1,168,271.30	1,211,828.74	43,557.44	3.73%
March	1,239,213.16	1,291,587.05	1,293,272.64	-	1,087,647.33	1,074,888.37	1,017,224.22	1,044,434.07	1,180,247.66			
April	1,259,704.57	1,396,954.92	1,220,829.29	-	1,168,395.26	1,120,609.67	1,134,168.18	1,346,433.60	1,240,029.83			
May	1,232,655.04	1,219,045.19	1,119,832.73	940,543.54	1,193,227.96	1,106,288.66	1,100,541.37	1,005,478.92	1,323,376.46			
June	1,243,136.49	1,313,900.85	1,127,092.05	1,103,675.65	1,164,479.90	1,124,229.98	1,184,993.04	1,196,841.69	1,375,911.97			
July	1,236,466.01	1,285,478.20	1,110,812.38	1,128,779.28	-	1,148,725.74	1,156,961.13	1,215,840.27	1,263,037.03			
August	1,312,399.08	1,134,434.45	-	1,163,876.44	1,102,089.25	1,130,527.72	1,128,048.53	1,183,754.55	1,322,420.03			
September	1,253,452.90	1,197,164.03	-	1,126,060.99	1,190,887.83	1,159,709.87	1,156,576.40	1,181,651.06	1,301,533.09			
October	1,254,097.18	1,169,895.83	-	1,167,325.49	1,163,061.71	1,154,082.27	1,137,149.31	1,146,165.88	1,322,763.31			
November	1,199,400.11	1,171,686.77	-	1,073,778.15	1,126,161.46	1,062,236.97	1,060,694.60	1,235,592.36	1,261,751.67			
December	1,203,611.75	1,179,163.13	-	1,205,601.85	1,132,971.63	1,086,039.53	1,135,350.00	1,208,193.07	1,284,102.05			
March Pro Rata	25,097.69	3,817.59	-	-	-	-	-	-	-			
April Pro Rata	-	-	1,181.04	-	-	-	-	-	-			
May Pro Rata	-	-	-	1,590.25	-	-	-	-	-			
June Pro Rata	108.25	-	-	-	1,781.88	2,827.87	1,914.40	4,689.95	6,399.29			
July Jet Fuel Tax Grant	-	-	-	-	-	-	-	3,452.00	-			
September Pro Rata	4,098.51	-	-	-	-	-	-	-	-			
October Pro Rata	-	4,095.44	-	-	-	-	-	-	-			
Nov/Dec Pro Rata	-	-	-	668.86	5,185.64	2,291.46	1,802.43	7,833.66	4,192.69			
<b>Totals</b>	<b>14,966,056.08</b>	<b>15,033,659.73</b>	<b>8,179,526.15</b>	<b>8,911,900.50</b>	<b>12,857,342.77</b>	<b>13,514,990.89</b>	<b>13,703,884.18</b>	<b>14,229,556.96</b>	<b>15,490,294.76</b>	<b>2,443,023.97</b>	<b>(161,505.71)</b>	

<b>Annual Comparisons</b>										<b>2,604,529.68</b>	<b>2,443,023.97</b>	<b>(161,505.71)</b>	<b>-6.20%</b>
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**FLOYD COUNTY, GEORGIA**  
*Water Fund Bonds Debt Service Coverage Ratio*  
*For the Month Ended February 29, 2020*  
*(with comparative calculation for 2019)*

	<b>YTD TOTALS</b>	
	<b>2020</b>	<b>2019</b>
<b>Operating Revenues:</b>		
Developers Contributions	\$ -	\$ -
Misc-Other	3,446	2,320
Water Charges	1,056,151	1,055,684
Water Meter Charges	18,800	14,850
Penalties & Cut Offs	29,974	33,764
Fire Service Charges	20,833	20,833
Surcharge Revenue	173	173
Less: Fire Service Charges	(20,833)	(20,833)
Charges for Services	<u>1,108,544</u>	<u>1,106,791</u>
Miscellaneous	-	-
Rental Fees	1,825	1,825
<b>Total Operating Revenues</b>	<b><u>1,110,369</u></b>	<b><u>1,108,616</u></b>
<b>Operating Expenses:</b>		
Administration	175,109	165,400
Less: Depreciation	(1,306)	(1,306)
Net Administration	<u>173,803</u>	<u>164,094</u>
Distribution	708,898	645,328
Less: Depreciation	(239,844)	(206,012)
Net Distribution	<u>469,054</u>	<u>439,316</u>
Treatment Plant	111,903	123,796
Less: Depreciation	(9,749)	(9,757)
Net Treatment Plant	<u>102,154</u>	<u>114,039</u>
<b>Total Operating Expenses</b>	<b><u>745,011</u></b>	<b><u>717,449</u></b>
Net Available for Debt Service	365,358	391,167
Bonds Debt Service (16.7% of Annual Debt Payment)	65,558	93,273
<b>Bonds Debt Service Coverage Ratio (1.10 Requirement)</b>	<b>5.57</b>	<b>4.19</b>
Total Debt Service (16.7% of Annual Debt Payment)	108,422	151,924
<b>Total Debt Service Coverage Ratio</b>	<b>3.37</b>	<b>2.57</b>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended February 29, 2020*

	<u>Budget</u>	<u>YTD Expenditures</u>
Juvenile Court		
Projector	\$ 800	\$ 745
	800	745
Probate Court		
Microfilm Machine	5,835	-
	5,835	-
Clerk of Superior Court		
Office Furniture	7,145	-
	7,145	-
District Attorney		
3 - Scanners	2,625	-
4 - Printers	2,000	175
	4,625	175
Sheriff		
Chattooga County Funds for Workout Equipment	(10,775)	-
4 - Wrestling Mats for Defensive Training	2,200	-
Red Man Instructor Suit	1,500	-
5 - Panasonic Toughbook Computers for Vehicle	16,000	-
5 - Havis Lockable Docking Stations for Mobile Computers	8,430	-
3 - Banquet Cabinets	10,675	-
2 - Gravity Conveyor/Trays	11,145	-
80 - Stab Proof Vests	40,000	-
3 - Restraint Chairs	6,945	-
Stainless Steel Countertop Griddle	2,020	-
3 - Stainless Steel Cabinet Work Benches	3,090	-
15 - Video Cameras	J.S. 6,000	-
15 - PTZ Cameras	J.S. 11,250	3,442
4 - Intercom Units	J.S. 3,000	-
Data Switch for Camera System	J.S. 1,500	613
Tuff Stuff CDP-300 with Smith Attachment	5,000	4,795
Landice L-10 Treadmill	4,000	2,948
Octane Max Trainer	3,880	3,162
Tuff Stuff CDP-400 Flat to Incline Bench	600	467
Spirit CRW800 Rower	1,100	1,055
Tuff Stuff Vertical Knee/Chin Dip	800	738
Tag Dumbbells, Rubber 5-70	1,570	2,066
Tag Fixed Barbells with Rack	1,800	2,532
Bodysolid SP500 Half Rack	600	508
	132,330	22,324
Coroner		
Hydraulic Lift	5,795	5,301
Rollers for Body Racks	1,500	-
	7,295	5,301
Human Resources		
ID Badge Printer	1,695	-
	1,695	-
Board of Commissioners		
iPads	1,200	1,150
	1,200	1,150

# FLOYD COUNTY, GEORGIA

## Non-Capital Equipment

For the Month Ended February 29, 2020

	<b>Budget</b>	<b>YTD Expenditures</b>
Board of Registrars		
Document Scanner	\$ 850	\$ 849
Peripherals for New Voting Machines	5,000	225
	5,850	1,074
Police Department		
15 - Motorola Portable Radios	51,000	-
5 - Motorola Mobile Radios	19,500	-
	70,500	-
Facilities Management		
Propane Floor Buffer	3,000	-
Judicial 3rd Floor Ice Maker	2,500	-
Jail Gate Opener	J.S. 4,000	-
Gate Operator for Aviation School	3,000	-
	12,500	-
Public Works		
2 - Pole Saws	1,500	-
36" Chainsaw	1,200	-
14" Demolition Saw	1,200	-
48" Walk Behind Mower	5,000	-
48" Zero Turn Mower	5,000	-
Snap On Maintenance Scanner	1,500	-
2 - Truck Floor Jacks	1,500	-
Ramp Set for Lowboy	1,500	-
2 - Harris Radios	3,400	-
Sign Post Driver & Compressor	5,000	-
	26,800	-
Engineering		
Aluminum Tripod	120	-
Prism Rod	150	-
2-Way Radios	100	-
Rover Pole for GPS	250	-
	620	-
Prison		
13 - Tasers	J.S. 33,000	-
Body Armor	J.S. 5,000	4,728
Kitchen Equipment	J.S. -	10,236
3 - Gas Ranges	J.S. 15,225	15,224
10 - Radios and Chargers	J.S. 7,000	-
	60,225	30,189
Tax Appraisers		
Monitor Replacement	500	-
Printers	500	-
4 - iPads with Accessories	5,000	3,878
	6,000	3,878
Cooperative Extension		
UGA Computer Equipment Matching Funds	(2,000)	-
Dell Laptop with Docking Stations, 2 Dell Desktop Computers	4,000	-
	2,000	-

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended February 29, 2020*

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	<u>Budget</u>	<u>YTD Expenditures</u>
Superior Court		
2 - Large Courtroom Monitors (Courtroom D)	\$ 7,500	\$ -
Replace Jury Chairs - Courtroom C	7,700	-
Replace Courtroom Chairs, Counsel Table, and Other Seating	6,700	-
	<u>21,900</u>	<u>-</u>
County Manager		
Equipment	2,500	-
	<u>2,500</u>	<u>-</u>
County Clerk		
Shutters for Clerk's and Manager's Office	1,500	-
	<u>1,500</u>	<u>-</u>
Purchasing		
Desk	600	-
	<u>600</u>	<u>-</u>
Finance		
Commercial Shredder	1,000	-
	<u>1,000</u>	<u>-</u>
Information Technology		
Emergency Equipment Purchases	8,000	-
	<u>8,000</u>	<u>-</u>
Law Library		
Courthouse Security Cameras	10,000	20,992
	<u>10,000</u>	<u>20,992</u>
Prison Inmate Benefit Fund		
Equipment	5,000	-
	<u>5,000</u>	<u>-</u>
Jail Inmate Benefit Fund		
Equipment	40,000	-
	<u>40,000</u>	<u>-</u>
Work Release Inmate Benefit Fund		
Equipment	5,500	-
	<u>5,500</u>	<u>-</u>
Water Department		
Administration		
3 - Printers	2,700	-
Electric Mail Opener	1,800	-
	<u>4,500</u>	<u>-</u>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended February 29, 2020*

	<u>Budget</u>	<u>YTD Expenditures</u>
Distribution		
3 - Tapping Machine and Bits	\$ 16,500	\$ 10,843
3 - 12 Volt Electric Pumps	4,500	3,234
3 - Impact Wrenches	1,800	1,249
110 Volt Mig Welder	1,000	906
Pipe Locator	2,500	-
2 - Metal Detectors	2,000	1,234
Gas Detector	1,500	-
Grinder	300	-
Circular Saw	300	254
Pneumatic Tool Kit	500	214
2 - Jack Stands	200	-
2 - Car Ramps	600	555
Mud Bucket	2,500	-
2 - Emergency Work Lights	800	-
4 - Magnetic Spot Lights	2,000	1,660
	<u>37,000</u>	<u>20,148</u>
Treatment		
6" Magmeter for Kingston Well	8,000	-
12" Magmeter for Old Mill Spring	7,500	-
Sodium Hydroxide Chemical Pump for Fulton Well	4,500	-
Sodium Hypochlorite Chemical Pump for Fulton Well	2,900	3,566
Citric Acid Chemical Pump for Fulton Well	2,900	-
Hydrochloric Acid Chemical Pump for Fulton Well	5,600	-
Sodium Bisulfate Chemical Pump for Fulton Well	2,700	-
Emerzon 475 Field Communicator	7,200	6,108
Prominent Pump for Chlorine	4,950	-
Critical Kit for Fulton Well	5,000	890
DR 6000 Lab Spectrophotometer	9,320	-
Undercounter Lab Refrigerator	1,800	-
Lab Oven	3,215	2,870
Lab Vacuum Pump	780	-
	<u>66,365</u>	<u>13,434</u>
Airport		
2 - Ferris Zero Turn Mowers	18,000	-
	<u>18,000</u>	<u>-</u>
Recycling		
Reset or Add Security Cameras	2,000	-
	<u>2,000</u>	<u>-</u>
Animal Control		
Shelter Software	7,000	-
3 - Tasers	6,300	-
3 - Body Cameras	2,100	-
	<u>15,400</u>	<u>-</u>

# FLOYD COUNTY, GEORGIA

## Non-Capital Equipment

For the Month Ended February 29, 2020

	<u>Budget</u>	<u>YTD Expenditures</u>
Recreation		
Administration		
6 - Clover Portable Credit Card Units	\$ 3,530	\$ -
2 - Thinkstation P330 Towers	3,800	2,695
Panasonic agac30	1,250	-
DJI Mavic Pro	900	-
Canon ES Rebel T7i	900	899
Tamron 70-200 2.8 Lens	800	769
	<u>11,180</u>	<u>4,363</u>
Gymnastics		
Spotting Block System	3,650	3,395
Balance Beam	3,855	3,855
Quad Bar System-Uprights Only	1,550	1,550
Quad Bar Mat System	1,975	1,975
Vault Table Anchor Mat	865	635
2 - 8" Wide Mat	1,670	934
16" Soft Landing Pillow	1,175	562
2 - 8" Mats	1,240	-
2 - 4" Throw Mats	1,030	898
Spotting Block	525	-
Resi Mat	2,000	-
AAI Bar Rail Replacement	650	625
	<u>20,185</u>	<u>14,429</u>
Concessions		
Coffee Machines	500	420
	<u>500</u>	<u>420</u>
Park and Recreation Services		
Pop Up Jets - Town Green	2,000	2,077
Cutquik Demo Saw	830	-
5 - LED Scoreboards at Alto Park	32,500	24,800
Paint Outdoor Basketball Court at Shag Williams	6,500	-
4 - Snapper Zero Turn Mowers	34,000	-
1 - Bushhog	1,845	-
	<u>77,675</u>	<u>26,877</u>
Rec- Buildings		
4 - Replace Bathhouse Doors at Etowah	9,000	-
4 - Replace Bathhouse Doors at Lock and Dam	9,800	-
	<u>18,800</u>	<u>-</u>
Total:	<u>\$ 713,025</u>	<u>\$ 165,497</u>