

Floyd County, Georgia

*Financial Statements
For the Month Ended
May 31, 2020*



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***Prepared by:
Finance Department***

FLOYD COUNTY, GEORGIA
Financial Statements
For the Month Ended May 31, 2020

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Floyd County, Georgia For the Month Ended May 31, 2020

General Fund Revenues Budget vs Actual	
	\$ 53,801,480 Budget
	<u>\$ 10,335,879</u> Actual 19%
	\$ (43,465,601)

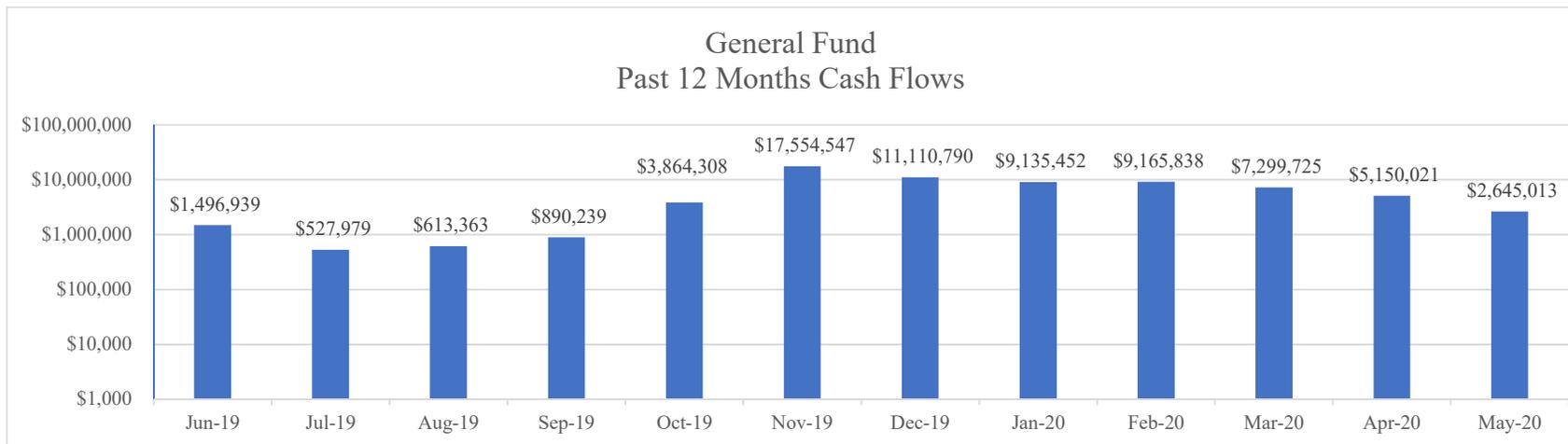
General Fund Expenditures Budget vs Actual	
	\$ 57,604,634 Budget
	<u>\$ 21,904,887</u> Actual 38%
	\$ 35,699,747

Net Change in General Fund Balance Budget vs Actual	
	\$ (3,803,154) Budget
	<u>\$ (11,569,007)</u> Actual
	\$ (7,765,853) -304%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 2,645,013 Cash
	\$ 6,225,464 Fund Balance
	42%

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>\$ 283,514</u> Actual 34%
	\$ (556,486)



Floyd County, Georgia For the Month Ended May 31, 2020



2017 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 15,807,050 Budget
	<u>\$ 6,202,933 Actual 39%</u>
	\$ (9,604,117)
2013 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ - Budget
	<u>\$ - Actual</u>
	\$ -

2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 10,743,280 Budget
	<u>\$ 1,767,509 Actual 16%</u>
	\$ 8,975,771
2013 SPLOST Fund Expenditures Budget vs Actual	
	\$ 11,637,165 Budget
	<u>\$ 457,175 Actual 4%</u>
	\$ 11,179,990



Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 2,876,644 Revenues
	<u>\$ 2,563,271 Expenses</u>
	\$ 313,373

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 12,123,744 Beginning
	<u>\$ 12,258,603 Current</u>
	\$ 134,859



Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 301,670 Revenues
	<u>\$ 584,735 Expenses</u>
	\$ (283,065)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 287,911 Beginning
	<u>\$ 286,022 Current</u>
	\$ (1,889)



Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 153,487 Revenues
	<u>\$ 259,263 Expenses</u>
	\$ (105,776)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 3,734 Beginning
	<u>\$ 40,722 Current</u>
	\$ 36,988

Floyd County Review of May 2020

General Fund

- Revenues
 - Taxes are \$348,900 more than this time last year.
 - Prior Years' Tax is \$26,350 less than this time last year.
 - Intangible Taxes increased 50.6% 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 36.9%. An increase in Intangible Tax paired with an increase in Real Estate Transfer Tax indicates that the economy is improving.
 - Penalties & Interest revenue is \$36,700 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 \$68,850 or 1.9%. The January 2020 distribution was reduced \$148,500 due to an audit. The COVID-19 pandemic has also taken a toll on the economy thus impacting the decrease. Even though collections for the year are down by only 1.9%, there is a 4.1% drop when comparing May 2019 to May 2020.
 - Motor Vehicle Taxes are \$33,550 less than 2019, which is a 17.5% decrease. This decrease should continue with a decreasing number of vehicles on the ad valorem tax digest.
 - Motor Vehicle TAVT is \$360,800 more than last year increasing by 43%. 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. There has been no decrease in this line item due to COVID-19.
 - When comparing Sales Tax, Motor Vehicle Taxes, and TAVT as a whole for each year, we are \$258,400 ahead of 2019. This is a 5.6% increase.
 - Intergovernmental Revenue is \$148,250 more than last year.
 - State-Offender Rehab revenue is \$119,350 higher than in 2019. The average number of inmates has decreased 1.1%. In July 2019, the subsidy increased \$2 per day per inmate.
 - Charges for Services is \$183,700 less than 2019.
 - Sheriff Fees & Services is \$47,800 higher than in May 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 \$122,600 less than 2019.
 - Chattooga County Boarding Inmate revenue is down \$139,100 from 2019.
 - US Marshal payments received in 2020 total \$48,950, a decrease from 2019 of \$26,050.
 - Funds received from the Social Security Administration have increased 20.4% from 2019.
 - City of Rome payments are \$34,100 more than this time last year.
 - Inmate Contracts in total have decreased \$51,200.

Floyd County Review of May 2020

General Fund (cont'd)

- Revenues (cont'd)
 - The COVID-19 pandemic suspended inmate crews for outside entities for the month of April, but were picked back up in May. 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 34.3%.
 - Remittances from the Tax Commissioner are down 46% 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 \$52,300 when compared to May 2019. This is a 31.4% increase.
 - Recording Fees have increased 18.7% since 2019, a \$22,400 increase. This is revenue from recording deeds and liens.
 - Civil Costs show a \$50 increase from 2019. This revenue is from the number of civil cases filed.
 - Other Fees have increased \$8,250 from May 2019. Examples of this revenue include UCC filings and bond forfeitures. The piece relating to bond forfeitures has increased 14.8% since last year.
 - All other charges increased a total of \$20,300 compared to 2019.
 - Probate Court Charges for Services decreased \$4,750 from 2019, dropping 10.4%.
 - Estate revenues has increased 39.3%. 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 a decrease of 22.7%. Miscellaneous revenue is made up of firearm permits. Due to COVID-19, Probate Court ceased issuing firearm permits in March. They planned to resume issuing permits by appointment only on May 14, 2020, but at this time the courthouse is closed until June 22nd.
 - Magistrate Court Fees have decreased \$87,600 or 71.3% from May 2019.
 - There has been a decrease of 38% in the number of cases from last year. For the cases that generate fees, there has been a 30% 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 36.6% as compared to last year.
 - There is a decrease in Clerk of Court Criminal Division Fines of 9.9%.

Floyd County Review of May 2020

General Fund (cont'd)

- Revenues (cont'd)
 - City of Rome-Jail Surcharge dropped 15.1% from 2019, a \$3,800 decrease.
 - Looking back over the past 5 years, revenue rose slightly each year between 2015 and 2017. However, between 2017 and 2018, revenue dropped 33.2%. This occurred because of a corresponding drop in the number of cases and also a slight drop in the average fine per case.
 - Fines & Forfeitures are down by \$124,350.
 - Clerk of Court – Criminal Division Fines are down \$17,250, a 9.9% drop as compared to 2019.
 - Juvenile Court Supplemental Services fines have decreased 14.8% since this time last year.
 - Probate Court Fines are down \$91,950 or 38.2%. According to Probate staff, 2,072 citations have been paid in 2020, falling from the 3,688 paid in 2019. The number of citations written in 2020 is 2,381 compared to the 3,793 written in 2019.
 - Parking Fines are \$12,150 less than 2019, a 62.9% drop.
 - Drug Abuse & Treatment Fines as a whole has fallen 9.6%, or \$2,300 since 2019.
- Expenditures
 - A Disaster Recovery line item has been added to departments incurring charges due to the COVID-19 pandemic. These charges do not appear in the budget at this time and will be reimbursed by FEMA in the future. At the end of May, \$147,850 has been expensed in the General Fund.
 - Board of Commissioners is 4% greater than the YTD budget.
 - Salaries & Wages is at 50.6% of the annual budget.
 - Supplies is 22.9% over the annual budget but only by \$23. iPad cases were purchased for two of the commissioners. A budget transfer has been requested.
 - 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 has been requested.
 - Purchasing is 3.3% higher than the YTD budget.
 - Salaries & Wages and FICA are over budget 6.2% and 2.9% respectively. A new full-time position was added after the original budget was done.
 - Voluntary Insurance is 7% greater than the YTD budget.
 - Supplies is 17.8% more than the YTD budget.
 - Dues & Subscriptions is at 99.6% of the annual budget. This is for dues paid for the new position. A budget transfer has been requested.
 - Telephone is 18.8% above the YTD budget. A new cell phone was added to Verizon.
 - Postage is at 50.4% of the annual budget. Bid bonds were returned by certified mail to vendors who were not awarded the bid for the Case Management System.

Floyd County Review of May 2020

General Fund (cont'd)

- Expenditures (cont'd)
 - Information Technology is 1.1% more than the YTD budget.
 - Data Processing is at 78.7% 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.
 - Tax Commissioner is 4.3% above the YTD budget.
 - Salaries & Wages are 1.1% greater than the YTD budget.
 - Legal Fees is 24.4% in excess 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.
 - Data Processing is 73.6% higher than the annual budget. The County is covering the cost of credit card fees so taxpayers could pay online instead of coming in due to COVID-19. A budget transfer was requested with a reply indicating that this would be adjusted with the mid-year budget revision.
 - Judge Durham Superior Court is 4.3% in excess of the YTD budget.
 - Salaries & Wages and FICA are 7.9% and 5.9% above the YTD budget respectively.
 - Voluntary Insurance is over three times the annual budget but only by \$55.
 - Court Reporter - Judge Niedrach is at 57.3% of the annual budget.
 - Upgrades to the court reporter's equipment, sound system, evidence presentation system and video conferencing equipment has been purchased so that COVID-19 protocols could be met for an upcoming trial.
 - Medical Department- Prisoners is 2% above the YTD budget.
 - Charges for Correcthealth are 2.3 % more than in 2019.
 - Charges for all other vendors are 60.6% more than 2019.
 - Coroner is 14.2% higher than the YTD budget.
 - Salaries & Wages and FICA are 22% and 17.8% respectively higher than the YTD budget. The Coroner is salaried and, both he and his deputies, receive a per job fee. There is a 7.7% increase in the number of calls in 2020 as compared to 2019.
 - Supplies are at 76.4% of the YTD budget. Body bags were purchased in January.
 - Gas and Oil is 1.3% more than the YTD budget.
 - **Total Expenditures are 3.9% below the YTD budget.**
- Fund Balance
 - For 2020, the General Fund has decreased fund balance by \$11,569,007 compared to a decrease of \$10,971,440 for 2019, a variance of \$597,567.

Fire Fund

- Revenues
 - Taxes are \$87,350 more than this time last year.
 - Property Tax-Prior Years is \$8,850 less than 2019.
 - Motor Vehicle Tax is \$4,000 less than 2019.
 - Mobile Home Tax is \$3,400 less than 2019.

Floyd County Review of May 2020

Fire Fund (cont'd)

- Revenues (cont'd)
 - Recording Intangible Tax is \$7,250 more than 2019.
 - Motor Vehicle TAVT collections are \$93,600 more than last year.
 - Real Estate Tax is \$1,900 more than 2019.

E911 Fund

- Revenues
 - Total Revenues are under the YTD budget by 1.1% but are \$76,350 more than last year.
 - Alarm Registration revenue is \$400 more than last year.
 - Charges for Services are \$76,400 more than last year.
 - Prepaid fees are \$68,150 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.
 - Landline fees are \$95,150 more than last year.
 - Wireless fees are \$86,900 less than last year.
- Expenditures
 - Total Expenditures are at 40.6% of the annual budget and \$7,300 more than last year.
 - Repairs and Maintenance is at 100% of the annual budget and \$6,150 more than last year due to annual agreements with Zuercher and AT&T.

800 MHz Communication Fund

- Revenues
 - Charges for Services are \$650 more than 2019.
 - Tower Lease is \$1,500 more than 2019.
 - Interest Earned is \$300 less than 2019.
 - Total Revenues are \$1,800 more than 2019.
- Expenditures
 - Total Expenditures are at 38% of the annual budget and \$23,550 less than 2019.
 - Repairs & Maintenance is \$27,700 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
 - Data Processing is at 75% of the annual budget. This is due to an annual payment to Earth Networks for licenses.
 - Code Red Weather Warning is at 100% of the annual budget due to an annual agreement.
 - Total Expenditures are at 38.9% of the annual budget.

Floyd County Review of May 2020

Solid Waste Fund

- Revenues
 - Taxes have increased \$40,650 when compared to 2019.
 - The following increases have contributed to this:
 - Penalties and Interest increased \$200.
 - Recording Intangible Tax increased \$2,900.
 - Motor Vehicle TAVT increased \$43,600.
 - The following decreases offset the above increases:
 - Property Tax-Prior Year decreased \$4,000.
 - Motor Vehicle Taxes decreased \$1,600.
 - Interest Earned is \$6,400 less than last year.
- Expenditures
 - Total Expenditures are \$47,350 more than 2019 but 1.3% below the annual budget.
 - Salaries and Benefits are \$5,000 more than 2019.
 - Salaries and Wages have increased \$5,350 over 2019.
 - Health Insurance expenditure is \$750 less than 2019.
 - Voluntary Insurance is at 50% of the annual budget. This is 8.4% over where we should be for this time of the year.
 - Remote Site Operations expense is \$33,450 more than 2019. This is due to a billing error by Republic. In July 2019, we signed a new contract with Republic and at that time our base rate changed from \$21,935 to \$25,102. Republic did not make the change in their billing system and just found the error. This is a difference of \$3,167 for 10 months (August 2019 – May 2020) for a total of \$31,670.
 - Tipping Fees are up \$8,700 when compared to 2019, and we are 2.7% over where we should be for month end.
 - In 2020, we were experiencing lower monthly bills until the COVID-19 pandemic. The April bill was \$6,200 more than 2019 and the May bill was \$4,750 more than 2019.

Stadium Maintenance Fund

- Revenues
 - Total Revenues are at .9% 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
 - The 2020 season did not start as usual due to COVID-19. It is uncertain whether there will be a season this year.
- Expenditures
 - Repairs and Maintenance expenditure is at 6.8% of the annual budget and is \$126,850 less than 2019.

Floyd County Review of May 2020

Water Fund

- Revenues
 - Charges for Services is \$56,650 less than the prior year and is 3.3% below the YTD budget. Consumption reports show a .7% rise in residential usage and a 5.2% drop in commercial usage compared to last year.
 - Operating Revenues are 38.3% of the annual budget.
- Expenses
 - Administration Worker's Compensation is at 100% of the annual budget since this was not budgeted this year. There has been a change in the accounting of the Workers' Compensation fund.
 - Administration Water Collection Expense is 45.1% over the YTD budget. The fee normally charged to customers using Paymentus, the company used for online and phone payments, was waived during the COVID-19 pandemic in an effort to encourage people to pay online or over the phone during the pandemic. Because the County still has to pay this fee to Paymentus, we had to cover this cost.
 - Administration Cash Over and Short is 11.2% over the YTD budget. This line item will be monitored.
 - Administration Disaster Recovery is over the annual budget since there was not a budget for this; however, signs needed to be purchased for the administration office in relation to the COVID-19 outbreak.
 - Administration Miscellaneous is over the annual budget since there is not a budget for this. This line item is used when we adjust the water receivables to actual each month. This is higher than normal for the same reason listed in the Water Collection Expense bullet above. Our receivables were adjusted more than normal since we were not actually set to receive the Paymentus fees from the customer.
 - **Total Administration Expenses are 41.9% of the annual budget.**
 - Distribution Voluntary Insurance is 12.1% over the YTD 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 All Other is 10.6% over the YTD budget. This line item will be monitored and a budget transfer completed if needed.
 - Distribution Disaster Recovery is over the annual budget since there was not a budget for this; however, hand sanitizer needed to be purchased for employees for the COVID-19 outbreak.
 - **Total Distribution Expenses are 35.7% of the annual budget.**
 - Treatment Plant Office Supplies is 19.6% over the YTD budget. This item will be monitored and a budget transfer requested if necessary.
 - Treatment Plant Chemicals is 25.8% over the YTD budget. This item will be monitored throughout the year and a budget transfer requested if necessary.
 - Treatment Plant Uniforms is 58.3% over the YTD budget and 35.8% over the YTD budget when encumbrances are not included. This is due to buying work boots for employees for the year.
 - Treatment Plant Equipment is 29.8% over the YTD budget and 14.6% over the YTD budget when encumbrances are not included. This is due to several approved equipment purchases being made early in the year.
 - **Total Treatment Plant Expenses are 36.1% of the annual budget.**
 - **Total Operating Expenses are 36.8% of the annual budget.**

Floyd County Review of May 2020

Airport Fund

- Revenues
 - Charges for Services are 19.2% below the YTD budget and are \$700 less than last year.
 - Fuel Sales are \$163,550 less than last year and are 20.9% under the YTD budget due to decreases in gallons sold. Poor weather conditions in January & February and COVID-19 in March, April, and May both contributed to this decrease.
 - Avgas Revenue is \$29,100 less than 2019.
 - Self-Serve Revenue is \$2,350 less than 2019.
 - Jet Fuel Revenue is \$131,950 less than 2019.
 - Miscellaneous Revenue is at 14.6% of the annual budget and \$11,800 less than 2019.
 - Late Fees are down \$4,900 from 2019.
 - Miscellaneous Revenue is down \$6,550 from 2019.
 - Callout Revenue is down \$1,000.
 - Ramp fees are down \$5,450.
 - Auto Rental Commission is down \$650.
 - Overnight Hangar rentals are up \$950.
 - Pilot Supplies Revenue is down \$350 from 2019.
 - Rental Fees are 2% below the YTD budget and are \$8,850 less than 2019.
 - T-Hangar rentals are down \$5,750 and Big Hangar rentals are down \$2,750.
 - **Total Operating Revenues are at 25% of the annual budget.**
- Expenses
 - Salaries and Benefits are under the YTD budget by 6.8% but are \$23,450 more than 2019.
 - Salaries and FICA are \$16,150 more than 2019.
 - The airport manager was not hired until March of 2019.
 - Health Insurance and Voluntary Insurance have increased \$7,300.
 - **Total Operating Expenses are 12.8% below the YTD budget.**

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 45.5% of the annual budget.
- Expenses
 - Promotions and Advertising is 19.1% over the YTD budget and 19% over the YTD budget when encumbrances are not included. 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 38.5% 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.

Floyd County Review of May 2020

Recycling Fund

- Revenues
 - Material Sales is at 49.1% of the annual budget for 2020 and are \$16,650 more than 2019.
 - Most of the payments that we received in January, February and March were for invoices from 2019. We are still waiting on approximately \$6,800 for 2019. In May, all payments received were for 2020.
 - Currently, Paper Recovery owes for one February invoice, one November invoice and three December invoices in 2019. The approximate amount that we are owed for 2019 is \$1,850. In 2020, Paper Recovery owes \$3,950 for loose remote site dumps and \$6,600 for baled materials. An email was sent in May regarding the amount owed and requesting a time to meet and discuss the outstanding payments if needed, but they were told it would be handled soon.
 - Looking at the sales compared to last year, the following changes led to an increase in sales revenue:
 - We have sold \$13,150 worth of Corrugated.
 - 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.
 - 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.
 - File Stock is up \$2,200 compared to no sales at this time last year.
 - Plastic #1 is down. In 2019, we had already sold \$13,550 worth and this year we have only sold \$5,000 worth. Although, this year we have sold \$25,250 worth of Plastic #2, whereas in 2019, we sold none.
 - Steel is down 18.4%. This year we have sold \$2,550 less than in 2019.
 - Pallet sales are down \$700 when compared to 2019.
- Expenses
 - Total Operating Expenses are \$43,000 less than 2019.
 - Salaries and Benefits is \$6,100 less than it was at this time last year.
 - Salaries and Wages is \$1,350 less than 2019.
 - Health Insurance expense is down \$4,850 when compared to 2019.
 - Depreciation has decreased by \$4,100.
 - This is due to the sale of the Recycling Center property and building.
 - Gas and Oil expense is down \$3,800 due to the Recycling Center closing down due to COVID-19.
 - In 2019, \$1,350 worth of equipment was purchased; although this year we have not made any new equipment purchases.
 - Repairs and Maintenance expense is down \$3,950. In 2019, we had several larger repairs and maintenance expenses.

Floyd County Review of May 2020

Recycling Fund (cont'd)

- Expenses (cont'd)
 - Utilities have decreased \$7,500 when compared to 2019.
 - This is due to paying utilities for two facilities last year.
 - Household Hazard Waste expense is down \$16,350, due to less community events this year due to the COVID-19 pandemic.
 - Overall Recycling has seen a decrease in expenses, although we have had an increase of \$900 in expenses charged to Disaster Recovery for expenses related to the COVID-19 pandemic.

Animal Control Fund

- Revenues
 - Total Revenues are \$21,500 more than 2019.
 - Charges for Services is down \$7,500 due to waived adoption fees in February and the shelter being closed to the public during COVID-19.
 - Miscellaneous Revenue is up \$29,100 due to increased donations. In April, we received a \$20,000 donation from PetCo to be used toward a mobile adoption and animal relocation unit.
- Expenditures
 - Total Expenditures are \$144,150 more than 2019, but are 5.6% below the YTD budget.
 - Salaries and Benefits is \$99,300 more than 2019.
 - Salaries and FICA are \$60,700 more due to the vacant director position during the first half of 2019 and an additional officer.
 - Workers' Compensation is \$13,250 more than last year due to an accounting change. In 2019, expenses were not being tracked in the fund they occurred in.
 - Health Insurance is \$26,350 more than 2019.
 - Dues & Subscriptions is at 80% of the annual budget due to a yearly due being paid.
 - Food and Treats is at 116.4% of the annual budget. In 2019, these items were purchased through the Supplies account. A budget transfer has been requested.

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$260,850 less than 2019.
- Total Expenditures are \$40,550 more than 2019.
- Administrative Operations has spent \$99,200 more than at this time last year.
 - Salaries and Benefits is up \$106,400 from 2019 due to an accounting change in Workers' Compensation expense.
 - Promotions/Advertising is at 49.5% of the annual budget but is down \$3,350 when compared to 2019. Summer Guides were not printed in 2020.
 - Equipment is at 70.2% of the annual budget and is up \$5,250 from last year due to computer and camera purchases.

Floyd County Review of May 2020

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

- Swimming Pool currently has an expenditure of \$3,005, compared to a net revenue of \$16,900 in 2019. Due to COVID-19 the swimming pool has not opened in 2020. The tentative opening date is June 22nd.
- Other Programs currently has a net expenditure of \$2,100 compared to a net revenue of \$13,100 in 2019.
 - Revenues are down \$13,450.
 - Day Camps is down \$5,700. The Kid Vs Wild summer camp was cancelled due to COVID-19.
 - Special Events is down \$800 because the Independence Day celebration will not include vendors.
 - Road Race revenue is down \$7,500. The Leprechaun-A-Thon race has been postponed to the fall due to COVID-19.
 - Expenditures are up \$1,800.
 - Special Events expense is up \$5,850 due to fireworks. This is offset by a \$4,700 decrease in Road Race expense.
- Gymnastics has a net revenue of \$1,450. This is down \$30,800 from 2019.
 - Revenues are down \$53,900 due to COVID-19.
 - Camps are down \$14,200.
 - Instructional Fees are down \$49,600.
 - Gym Rentals are down \$6,100.
 - This is offset by an increase in Certification and Team Fee of \$18,150.
 - Expenditures are down \$23,150 due to decreases in part time staff and scholarships as a result of cancelled activities due to COVID-19.
- Concessions has a net expenditure of \$34,300 compared to a net revenue of \$6,200 in 2019.
 - Revenues are down \$52,850 due to the cancellation of spring and summer activities.
 - Expenditures are down \$12,400.
 - Salaries and Benefits are down \$11,000 due to eliminating part time hours with the cancellation of spring and summer activities.
 - Concession expense is up \$950. However, this number includes a \$17,400 increase in purchase orders over 2019. These purchases orders were created in January and have not been updated for the effects of COVID-19. A purchase order maintenance has been requested.
- Coosa River Trading Post has a net expenditure of \$1,900 compared to a net revenue of \$9,400 in 2019. The camp ground and trading post were closed in April and May due to COVID-19.
- Youth Basketball has a net expenditure of \$4,600 a decrease of \$8,500 from 2019. RFPRA will not hold the Basketball Skills Academy during the summer.
- Youth Baseball has a net revenue of \$4,600, a decrease of \$23,150 compared to 2019.
 - Spring sports have been cancelled due to COVID-19.
 - There is a decrease of \$53,550 in Individual Fees.
 - There is a decrease of \$6,800 in Prep League Team Fees.
 - There is a \$10,000 increase in Sponsorships due to a new Coca-Cola agreement.
 - We have decreased expenditures of \$27,150 from reduction in part time staff and contract labor.

Floyd County Review of May 2020

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

- Youth Softball has a net expenditure of \$850. This is an increase of \$600 when compared to 2019.
 - Spring sports have been cancelled due to COVID-19.
 - Total revenue is experiencing decreased individual fees of \$5,800.
 - Total expenditures decreased \$6,450 when compared to 2019.
- Gilbreath Center has a net expenditure of \$5,350. This is down \$3,650 from 2019.
 - Revenues are down \$4,250.
 - Camp Good Times Fees are down \$1,950. This camp has been cancelled due to COVID-19.
 - Facility Rentals are down \$3,200.
 - Expenditures are down \$600 due to decreases in Utilities.
- North Floyd Park has a net expenditure of \$14,600, this is a \$5,800 decrease from 2019.
 - Revenues are down \$15,000.
 - Day Camps are down \$2,700. Lego & Nerf Camp has been cancelled due to COVID-19.
 - Other Programs are down \$3,950.
 - Facility Rentals are down \$8,650.
 - Expenditures are down \$9,200. There have been reductions in part time staff and scholarships due to the cancelled programs.
- Hall of Fame has a net revenue of \$5,900.
 - Revenues are at 91.4% of the annual budget due to the scholarship banquet.
 - When compared to last year, \$3,850 more was received from the scholarship banquet.
 - Expenditures are at 45.1% of the annual budget. This is due to the scholarship banquet that has already taken place this year.
 - When compared to last year, \$1,100 less was spent on the banquet.
 - 2020 Hall of Fame Scholarships have not been distributed yet.
- Senior Promotions Council has a net revenue of \$3,950 due to directory sponsorships. The directory will be printed at the end of the year.

Health Insurance Fund

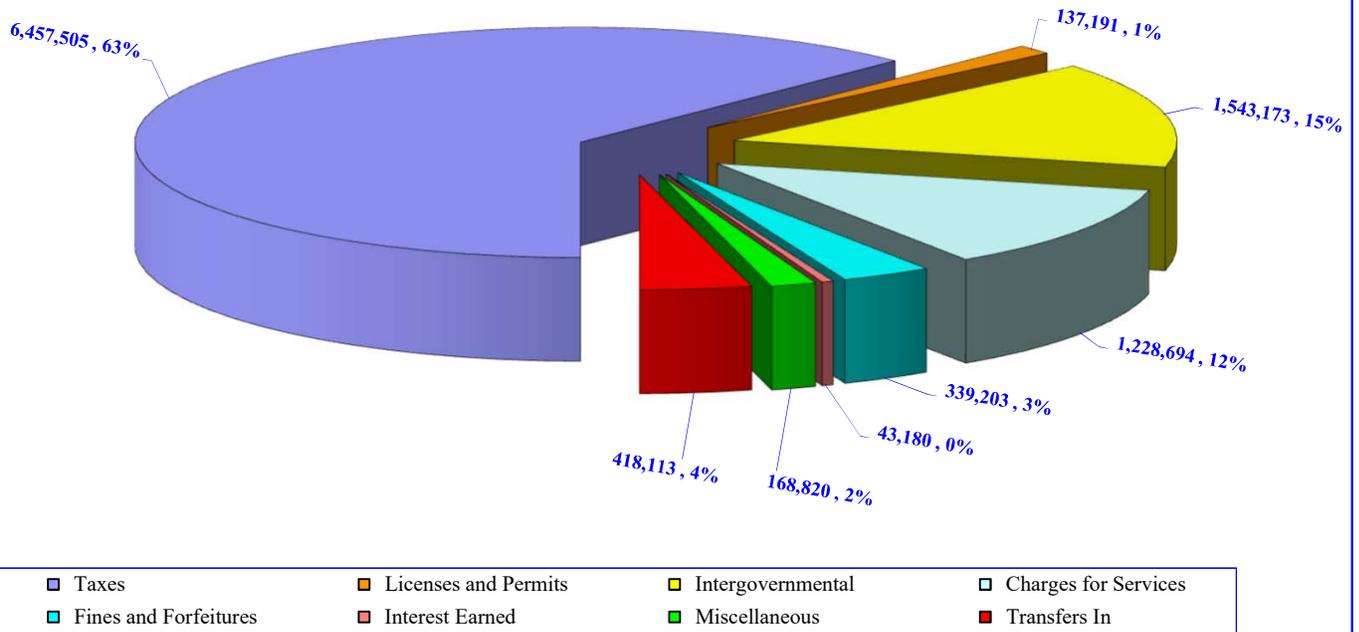
- Revenues
 - Total Revenues are at 40.6% of the annual budget and are \$346,100 more than this time last year.
- Expenditures
 - Claims is 49.2% of the annual budget and \$746,800 more than last year. We currently have 45 participants with claims over \$25,000, and the total amount of claims for these 45 participants is \$2,907,000. These account for 82% of total claims.
 - HRA Payments is at 37.5% of the annual budget and are \$12,850 more than last year.
 - General and Administrative expenses are at 40.8% of the annual budget but are \$8,600 less than last year.
 - Disaster Recovery is at 100% of the annual budget since we did not originally budget for the COVID-19 crisis. At this time \$700 has been spent in this line item.
 - Total Expenditures are at 47.2% of the annual budget.

**Floyd County
Review of May 2020**

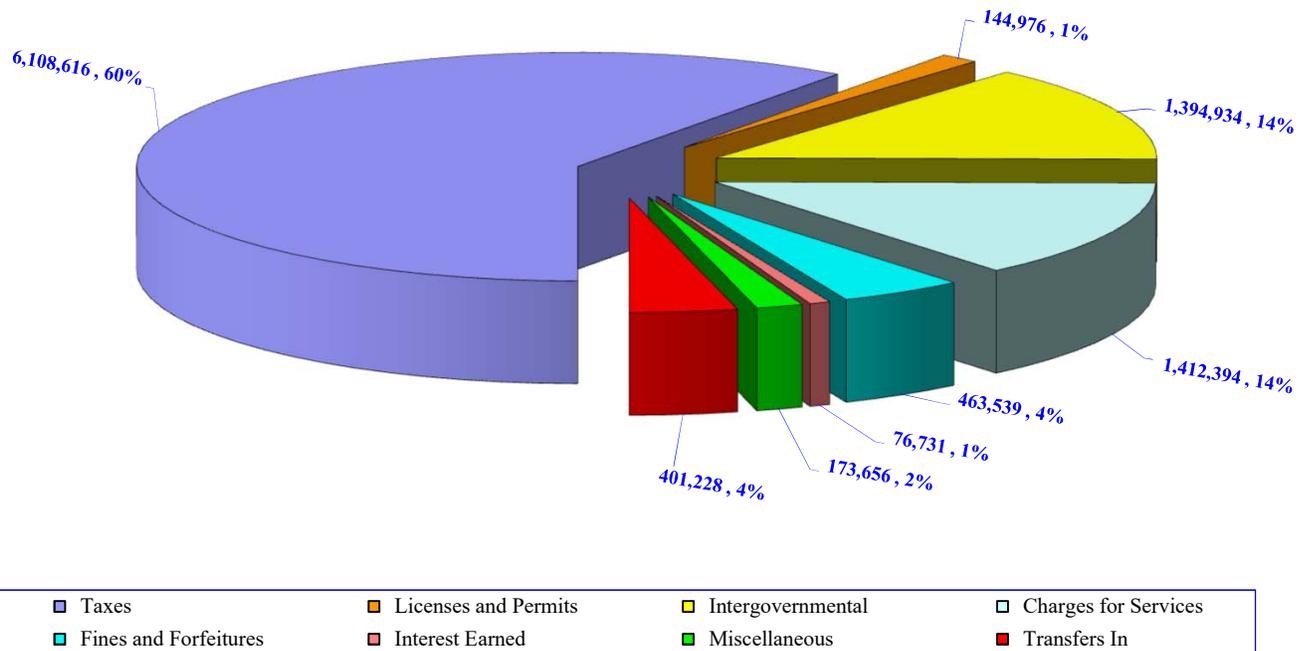
Workers' Compensation Fund

- Workers' Compensation expenses are no longer recorded within the Workers' Compensation Fund. All expenses are now recorded within each fund. We have also removed the Reserves balance from our books.

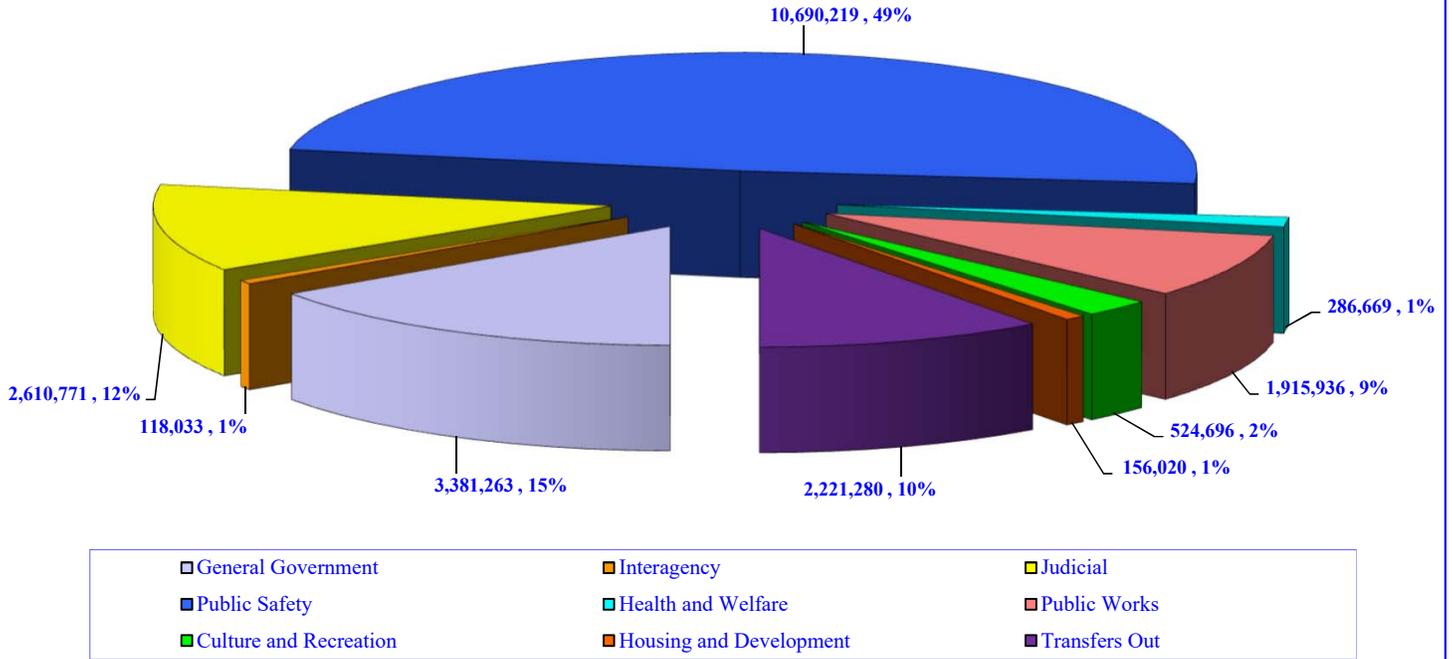
May 2020 Revenues and Transfers In



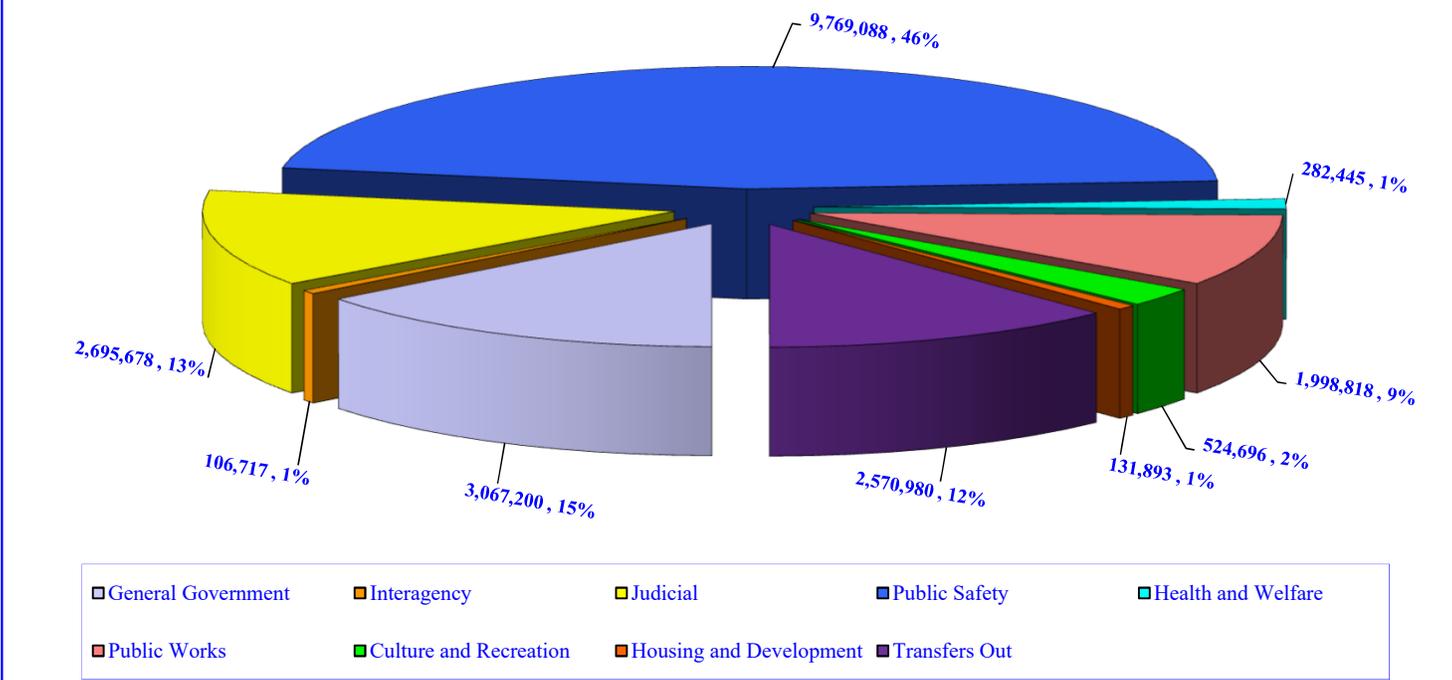
May 2019 Revenues and Transfers In



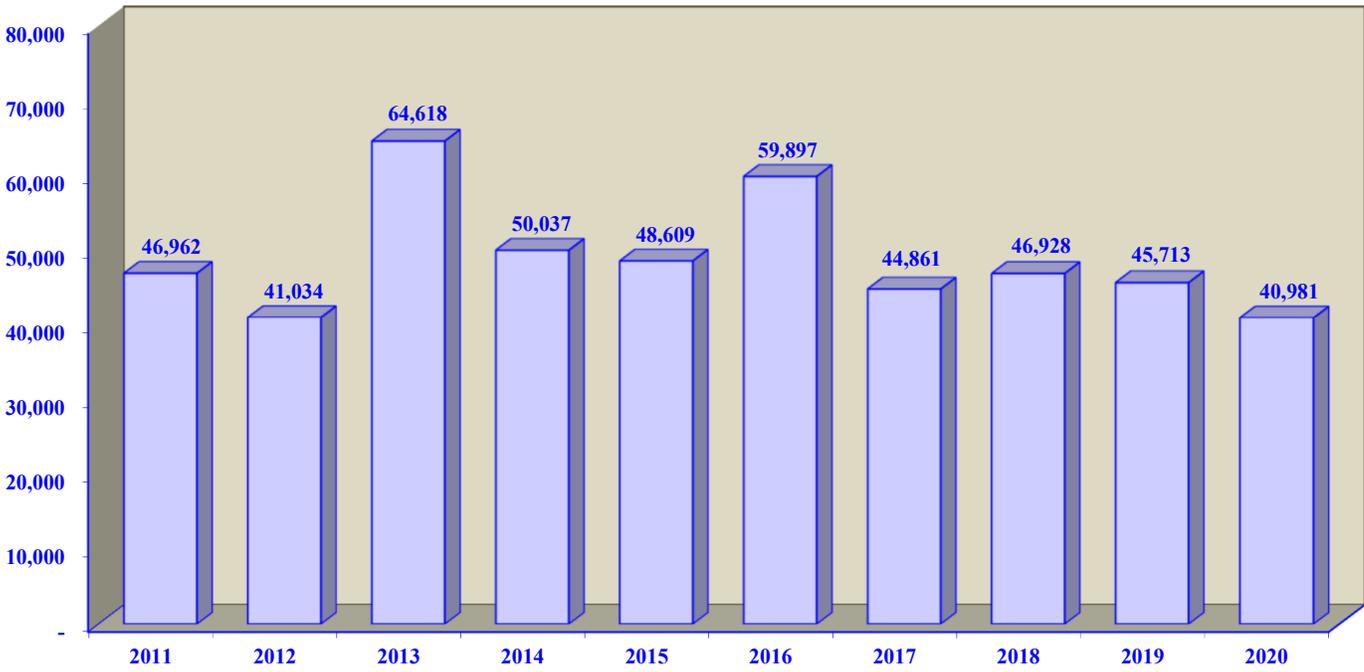
May 2020 Expenditures and Transfers Out



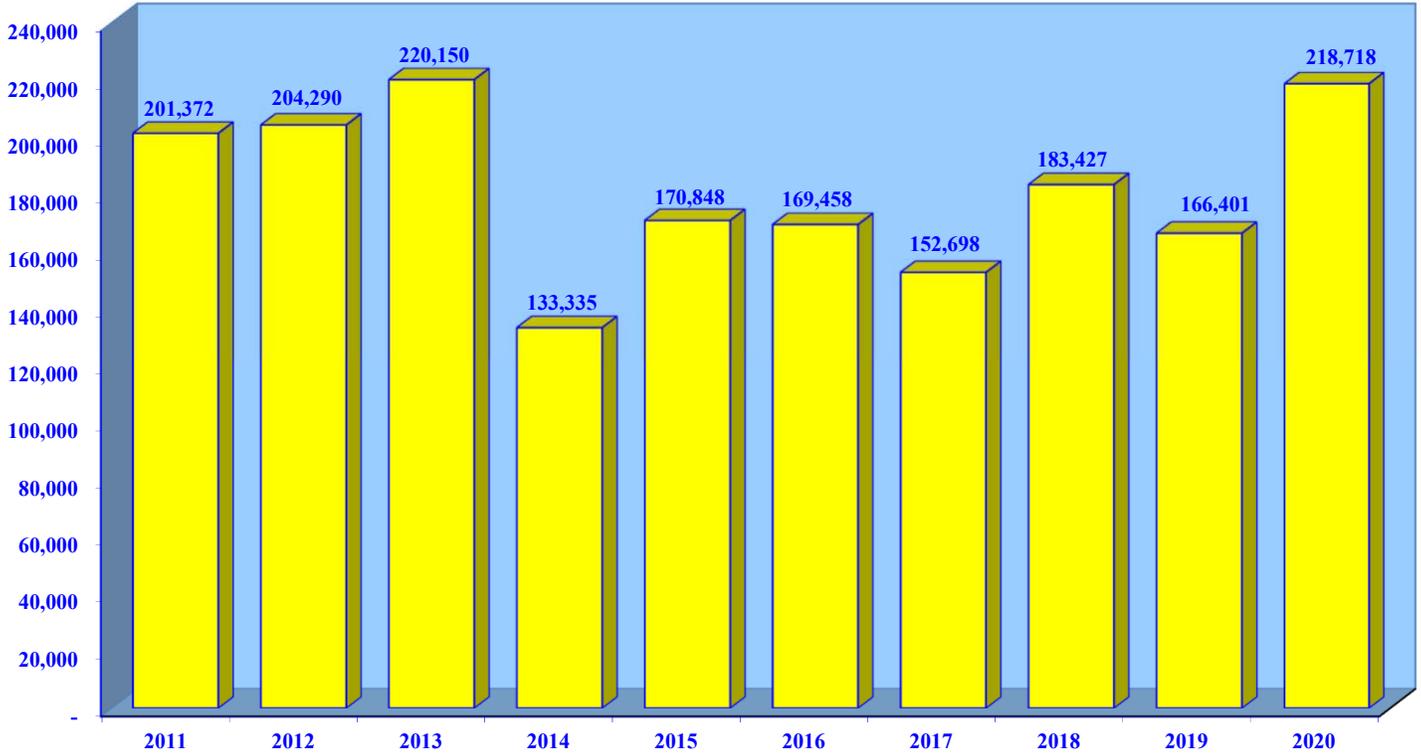
May 2019 Expenditures and Transfers Out



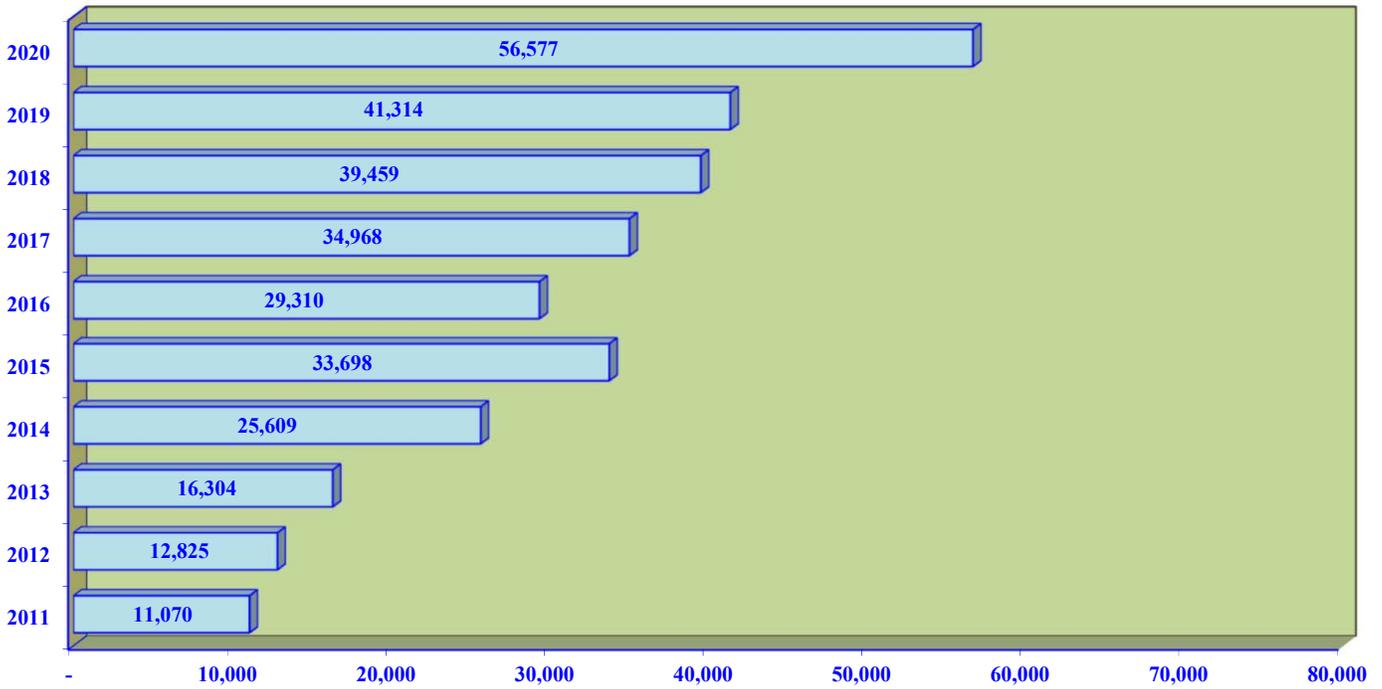
**Probate Court Charges for Services
May YTD
2011-2020**



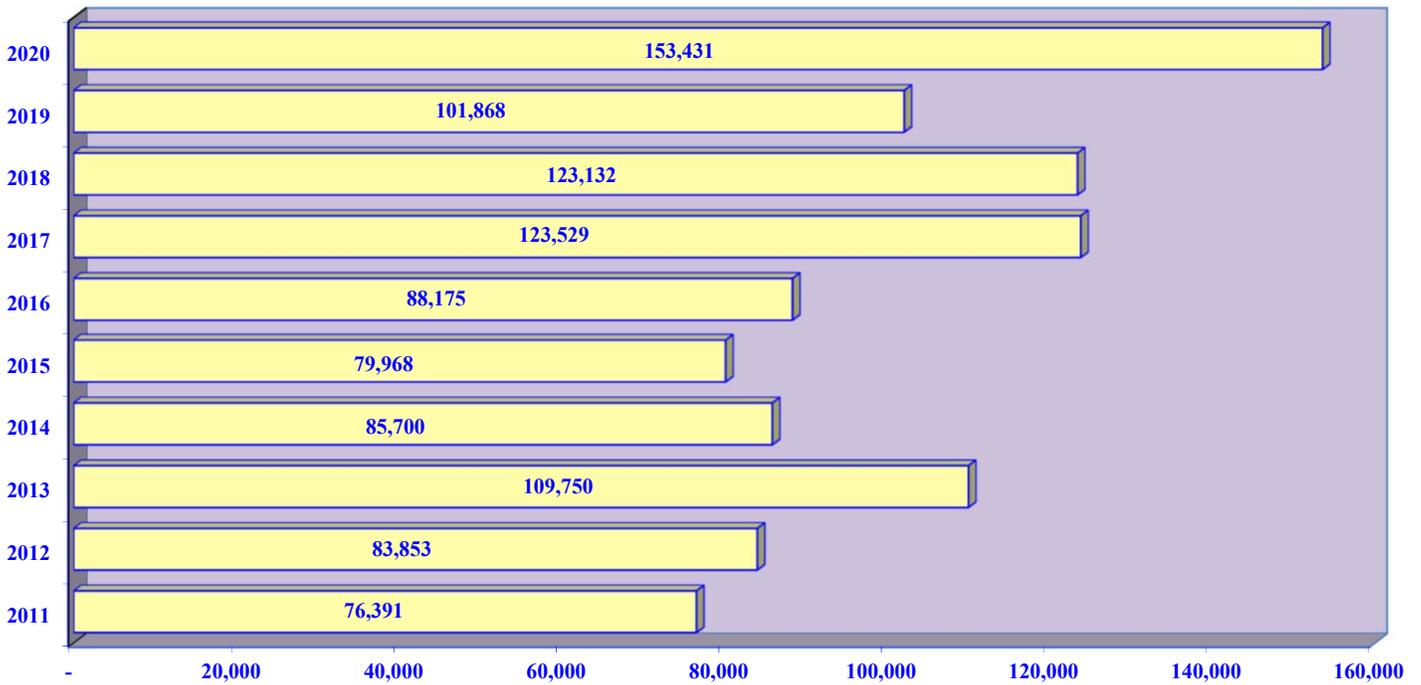
**Clerk of Court Charges for Services
May YTD
2011-2020**



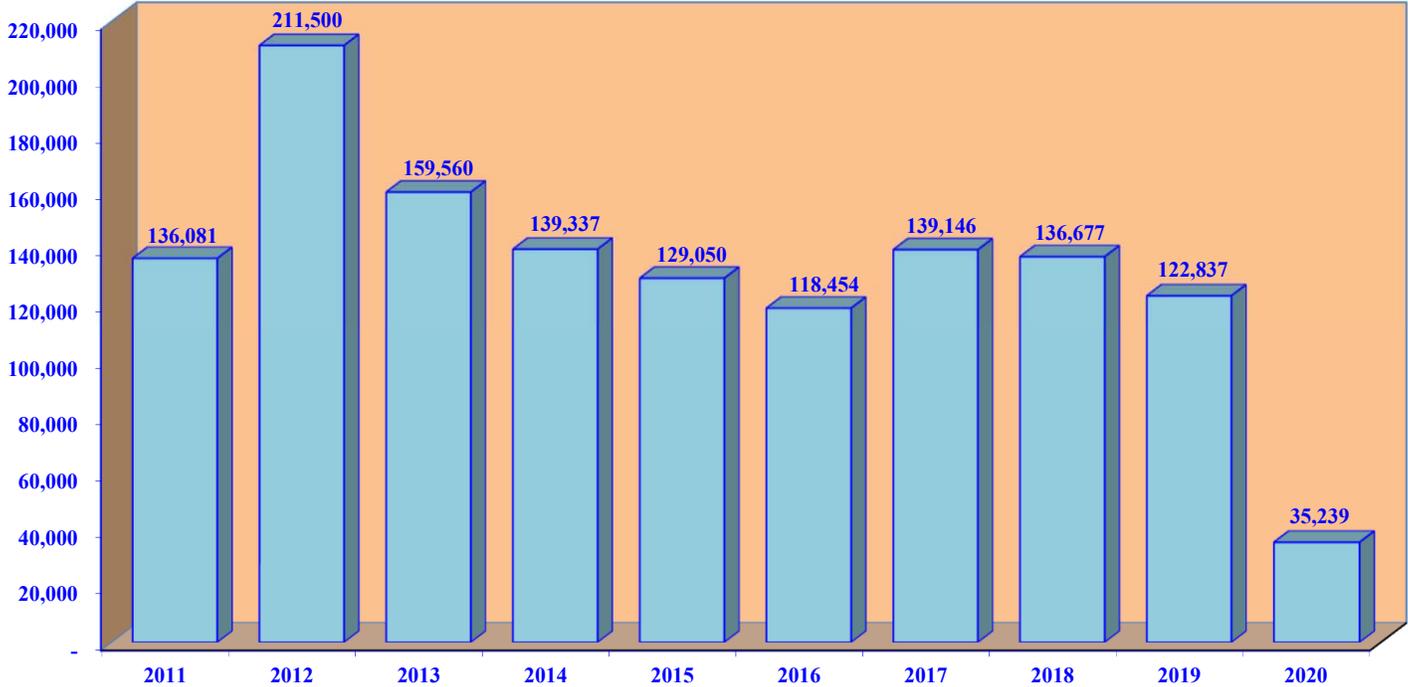
**Clerk of Court
Real Estate Tax Fees
May YTD
2011-2020**



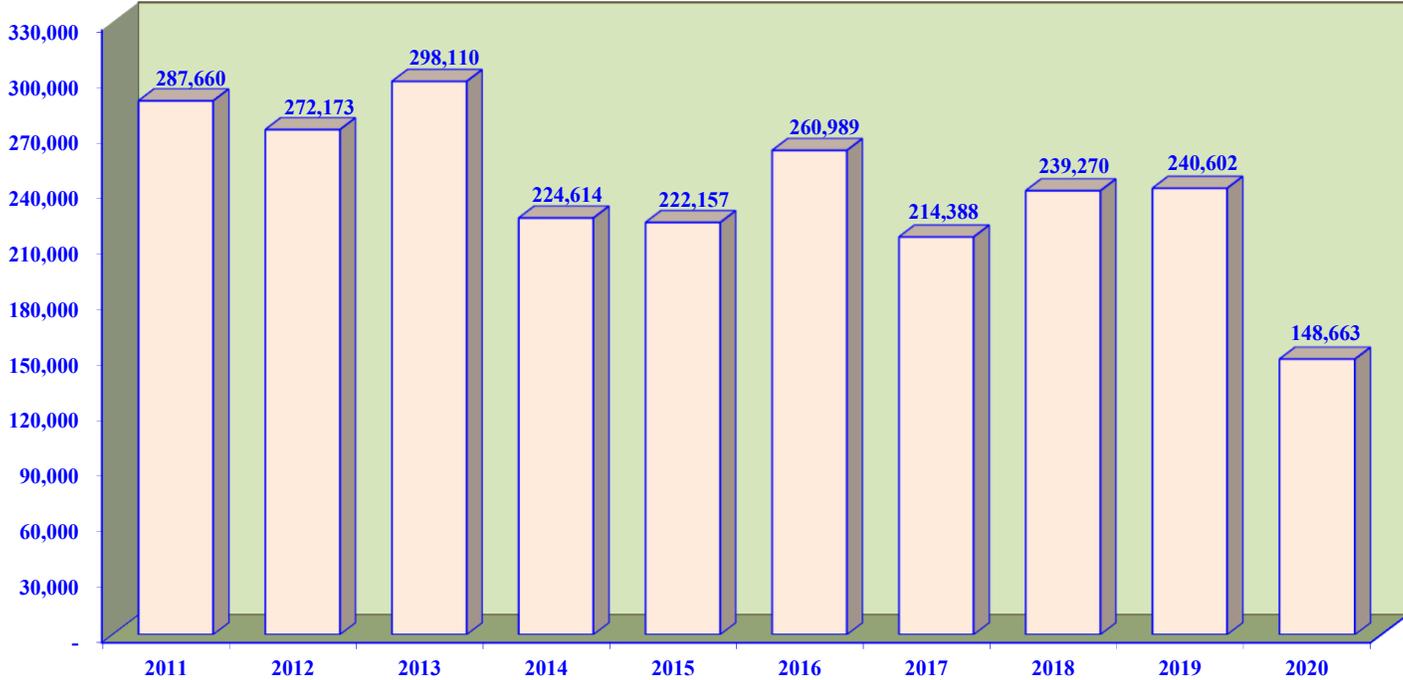
**Clerk of Court
Recording Intangible Taxes
May YTD
2011-2020**



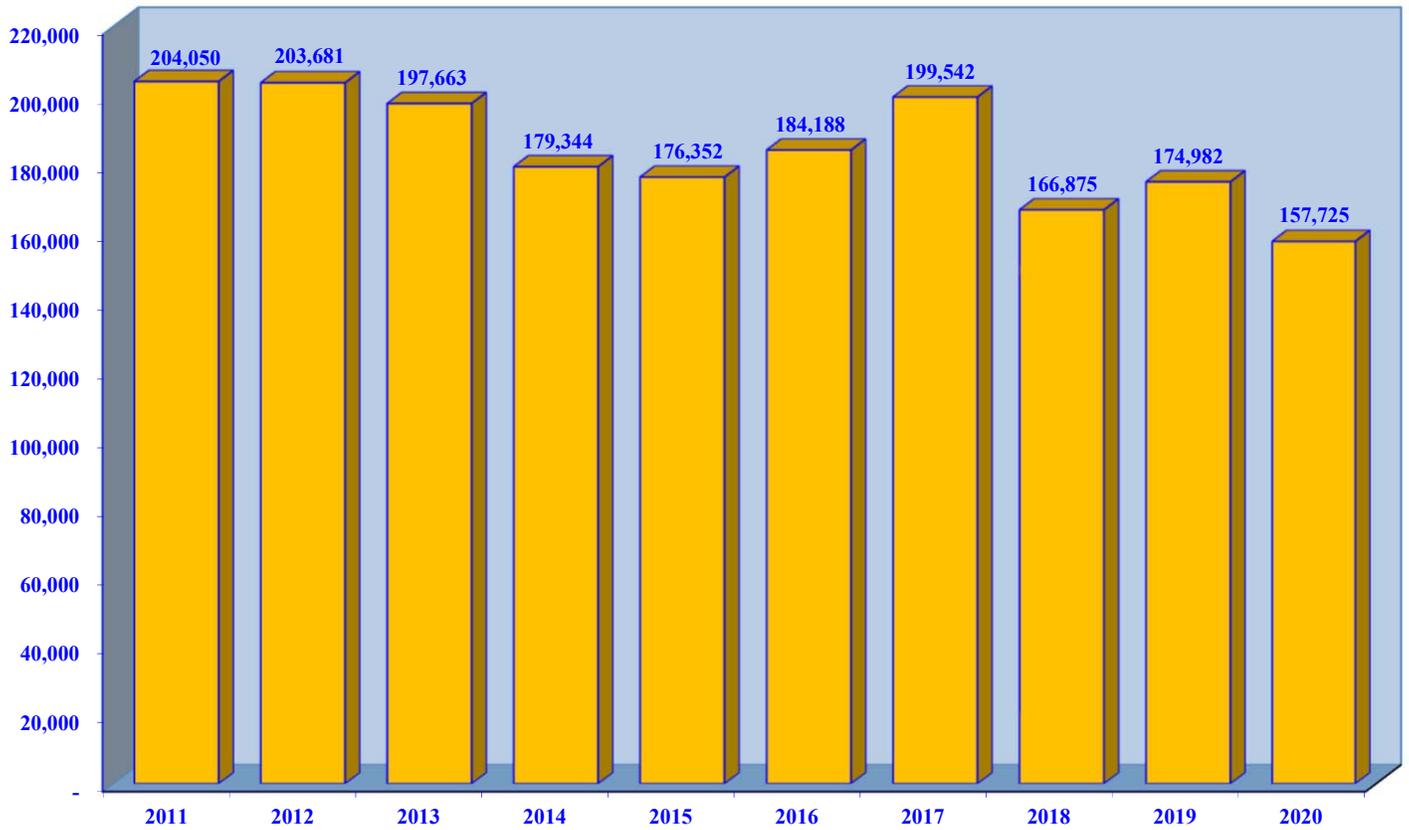
**Magistrate Court Fees
May YTD
2011-2020**



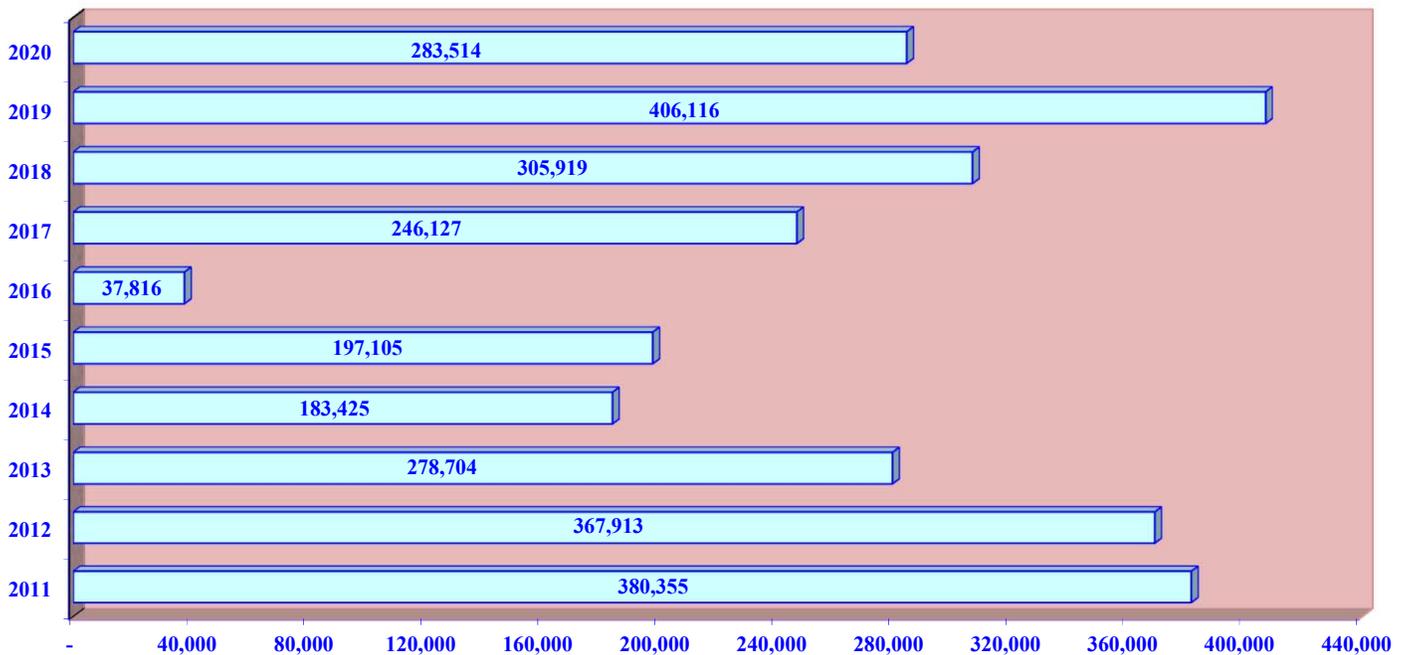
**Probate Court Fines
May YTD
2011-2020**



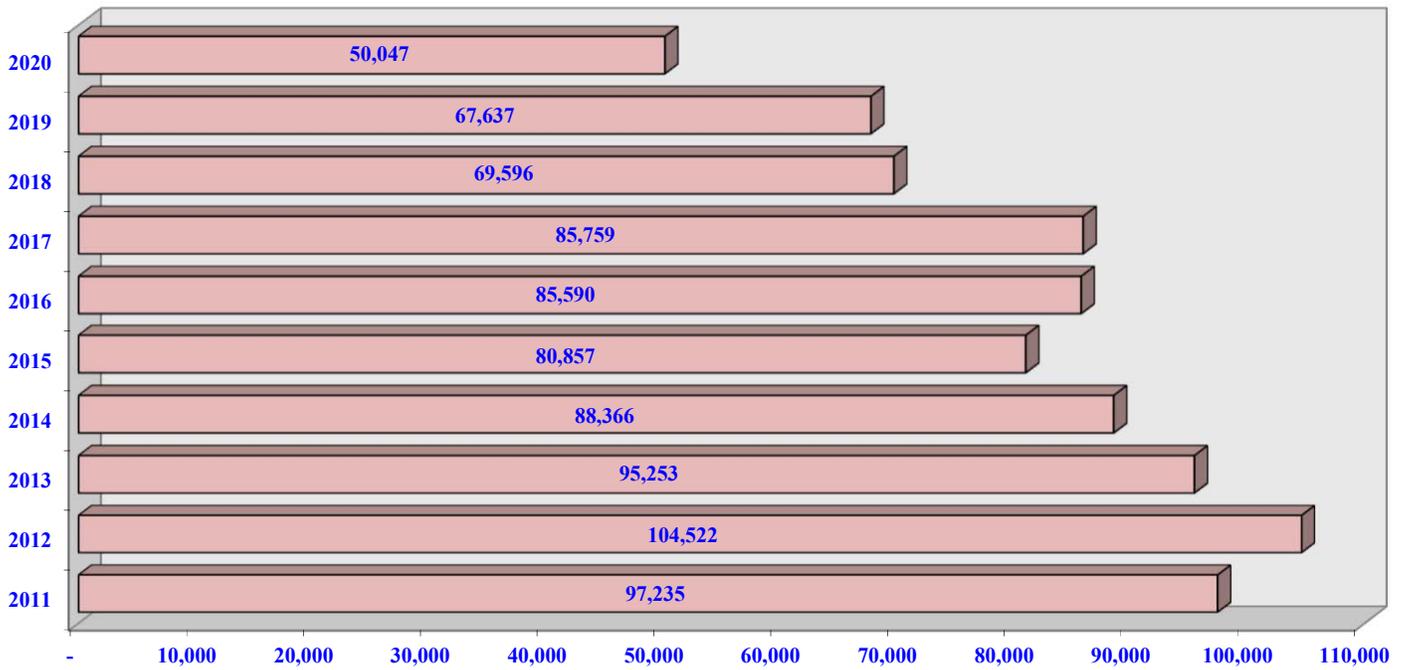
**Clerk of Court Fines
May YTD
2011-2020**



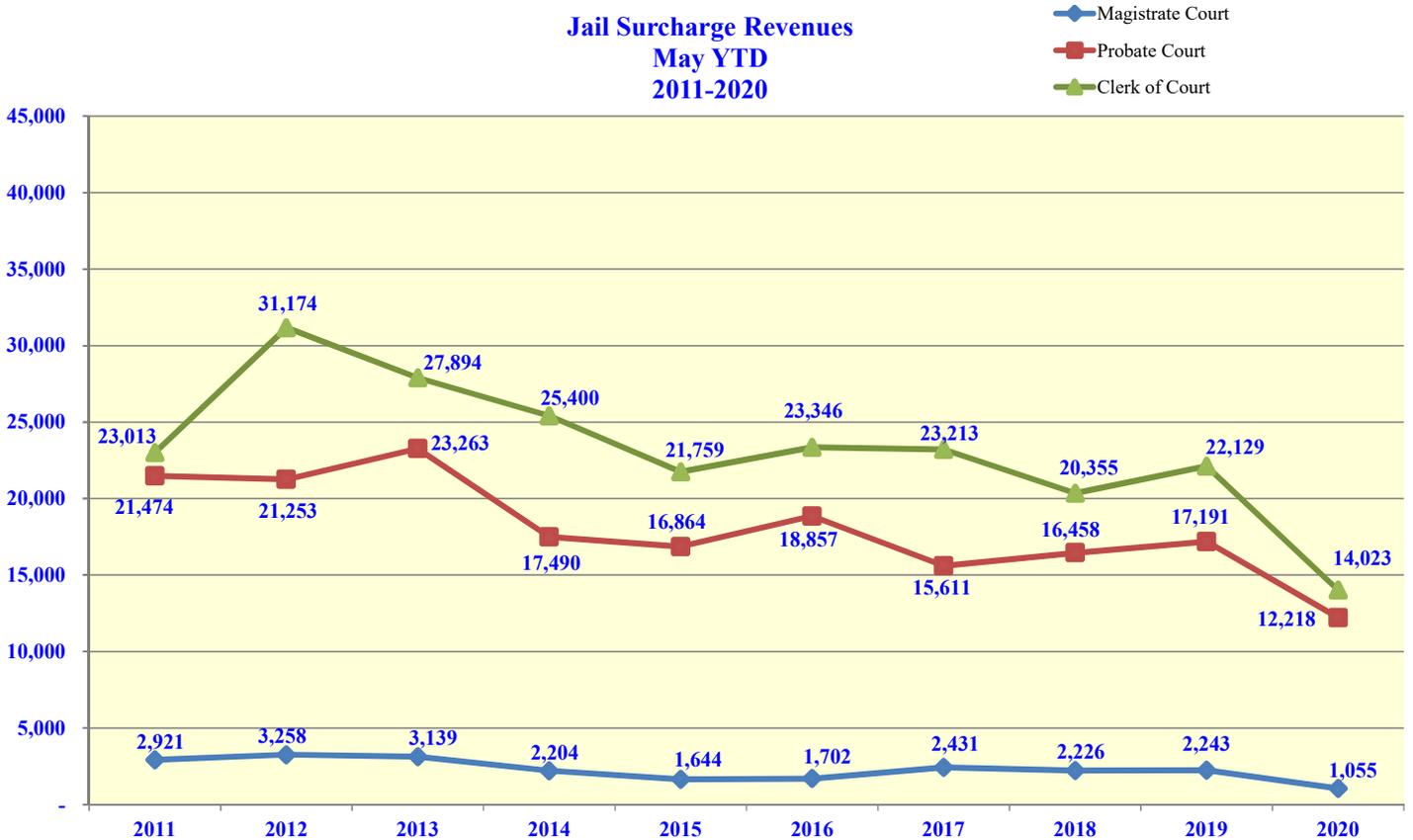
**Boarding Inmate Revenues
May YTD
2011-2020**



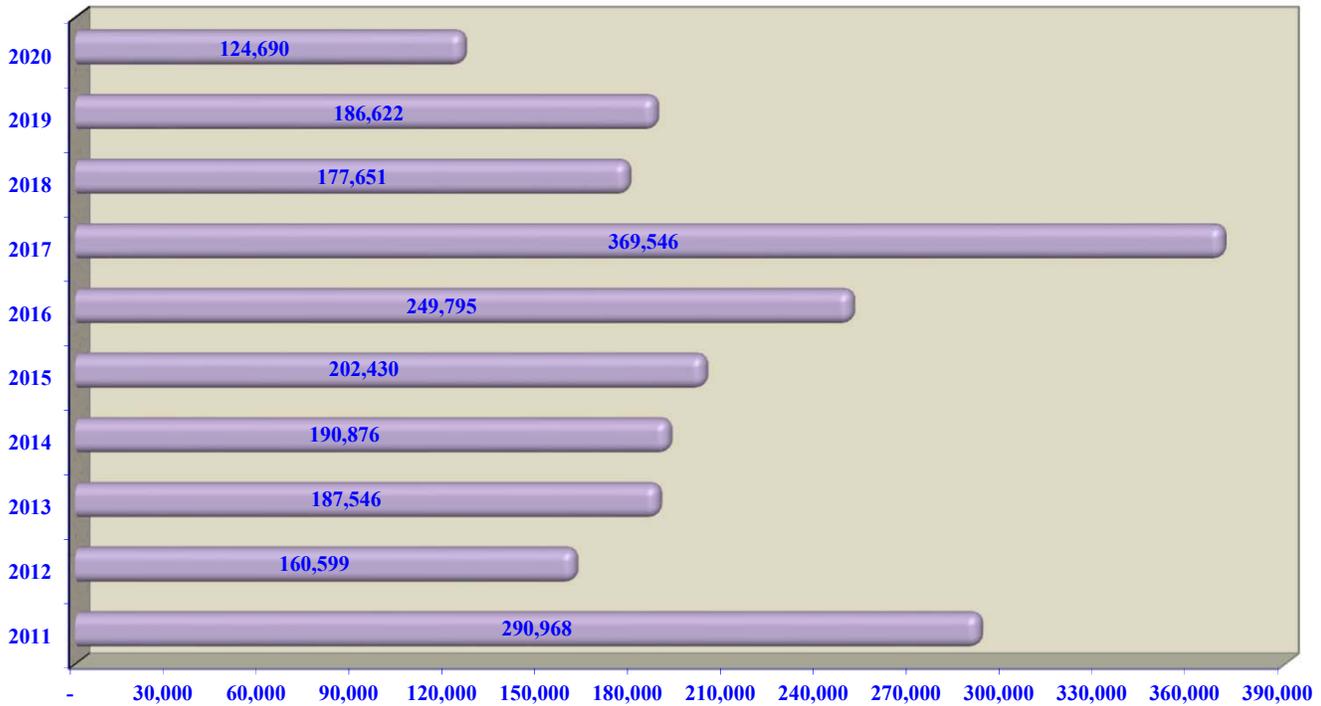
Jail Surcharge Revenues
 (Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & City of Cave Spring)
 May YTD
 2011-2020



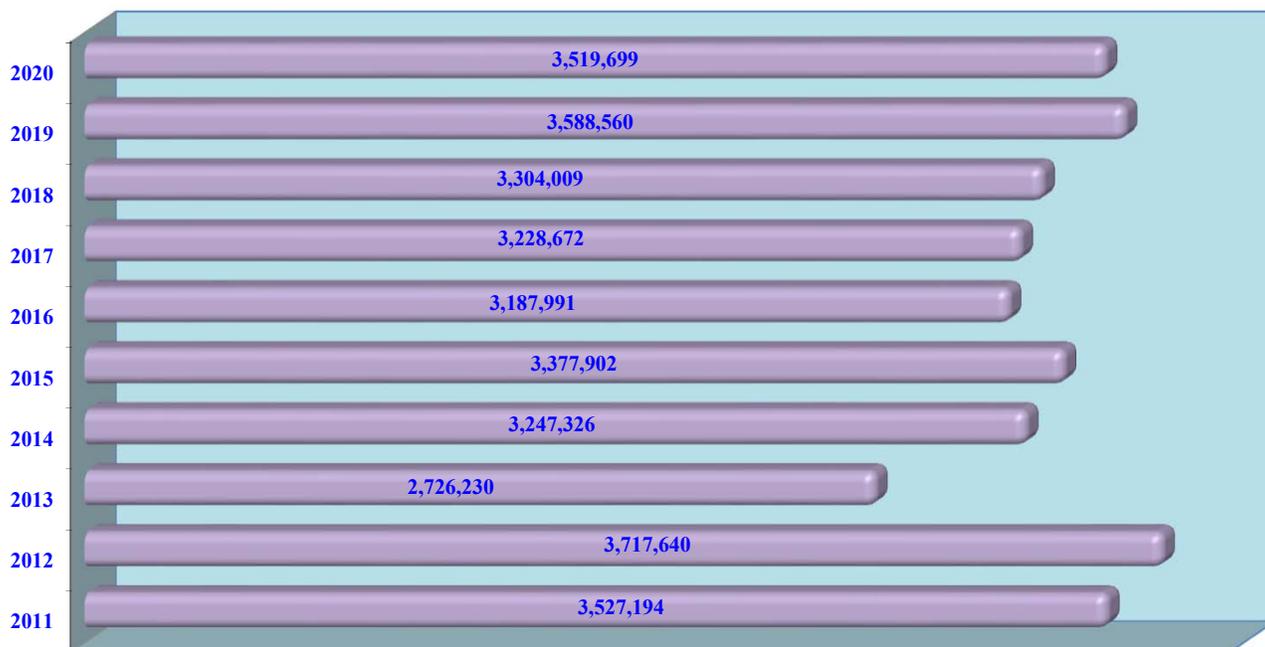
Jail Surcharge Revenues
 May YTD
 2011-2020



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

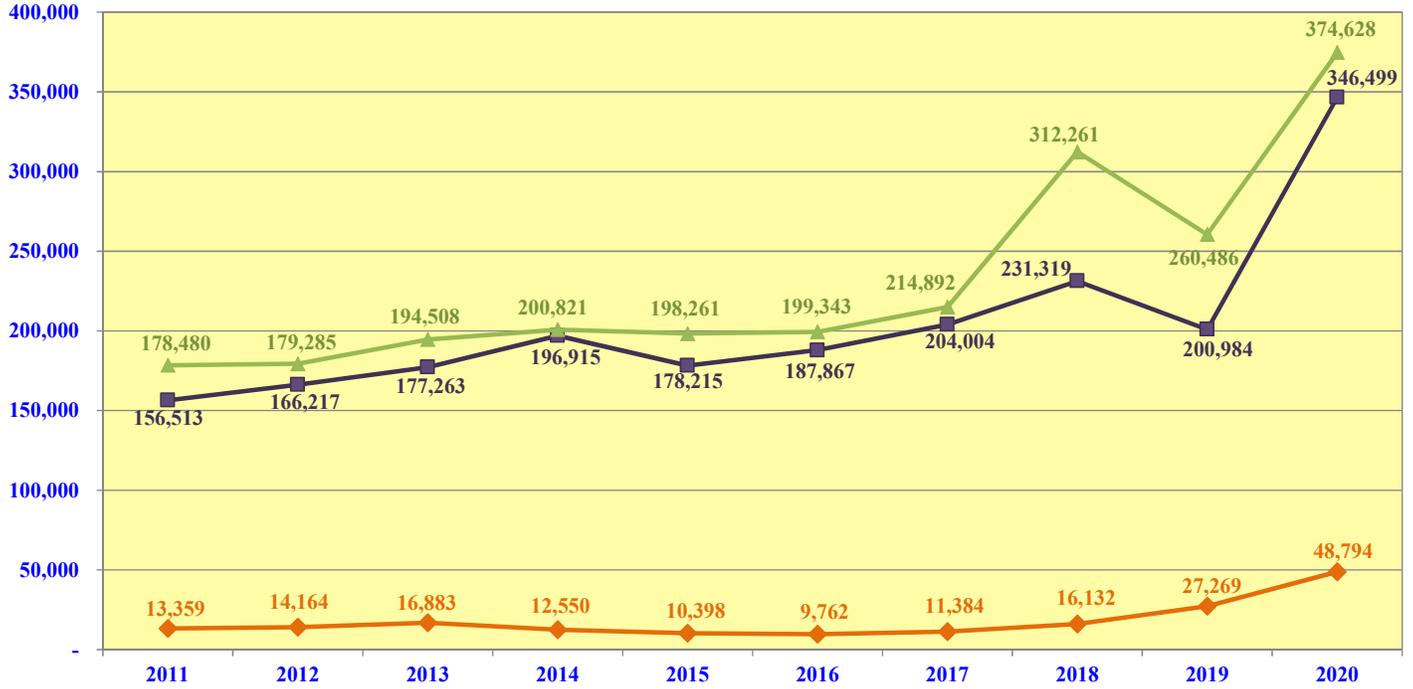


**Local Option Sales Tax
May YTD
2011-2020**



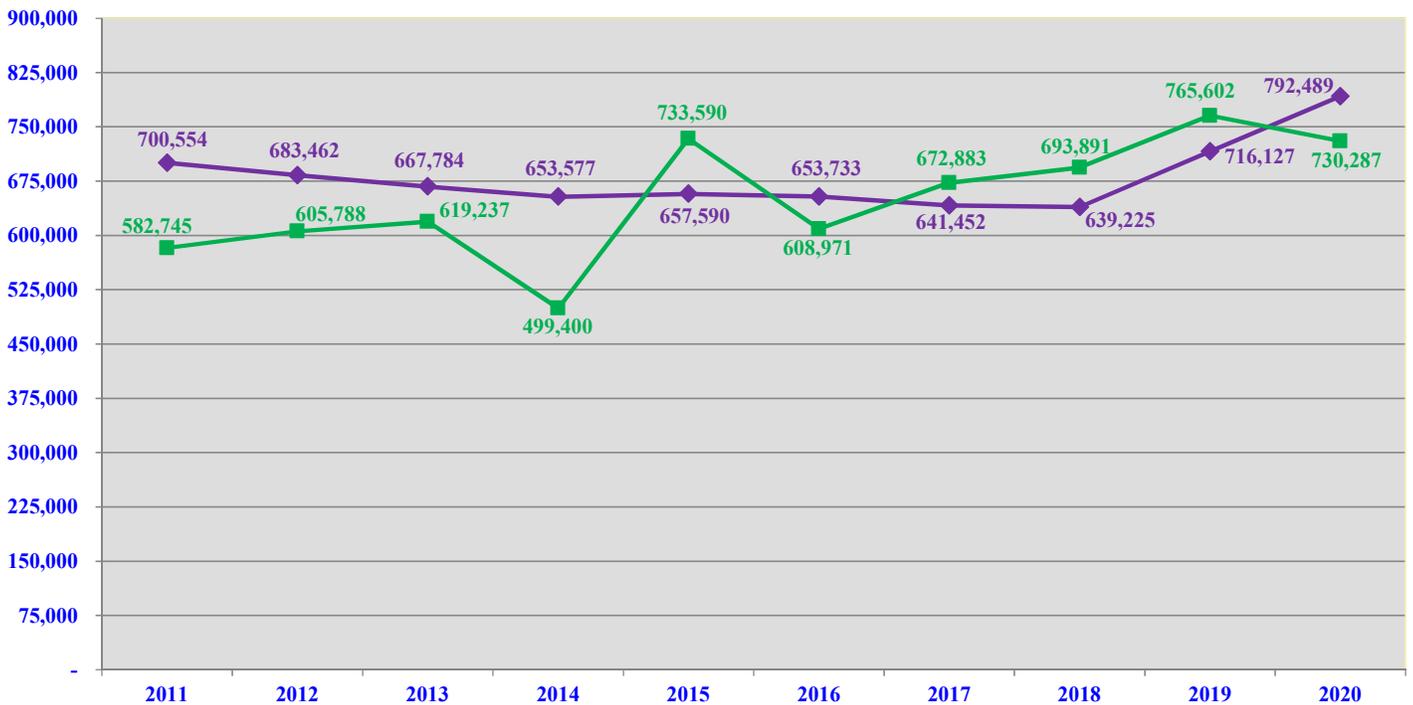
**Animal Control Revenues and Expenditures
May YTD
2011-2020**

◆ Revenues
■ Expenditures
▲ Revenues & Transfers In

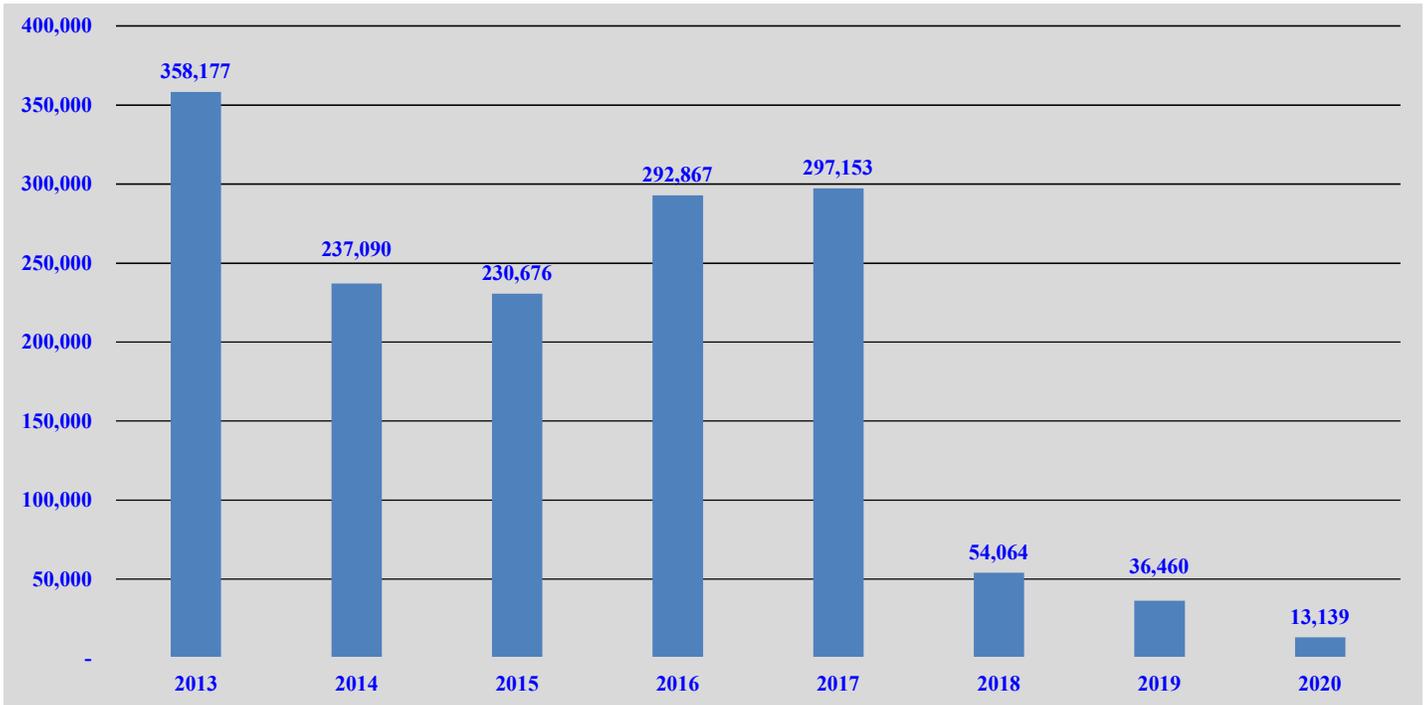


**E911 Revenues and Expenditures
May YTD
2011-2020**

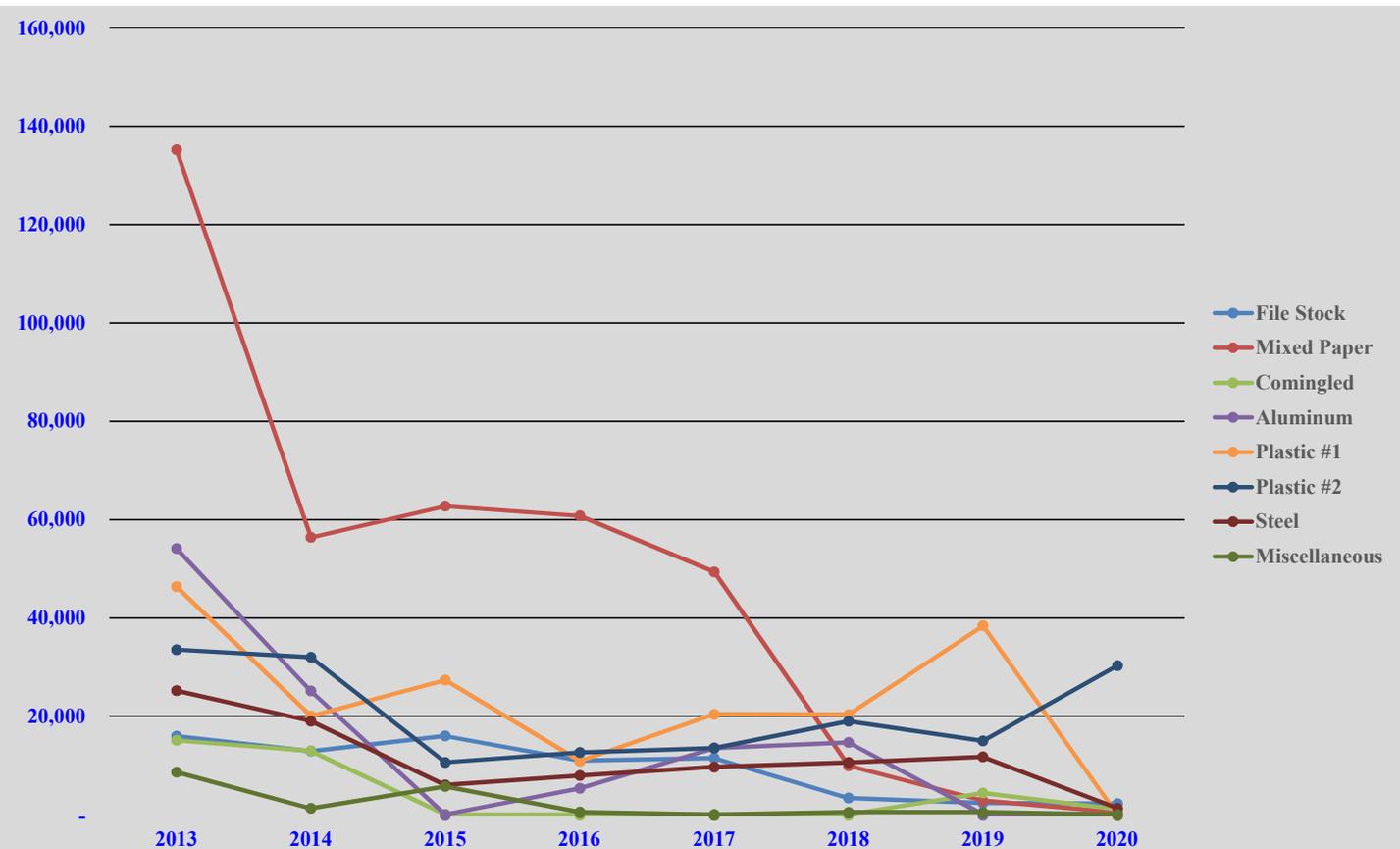
◆ Revenues
■ Expenditures & Transfers Out



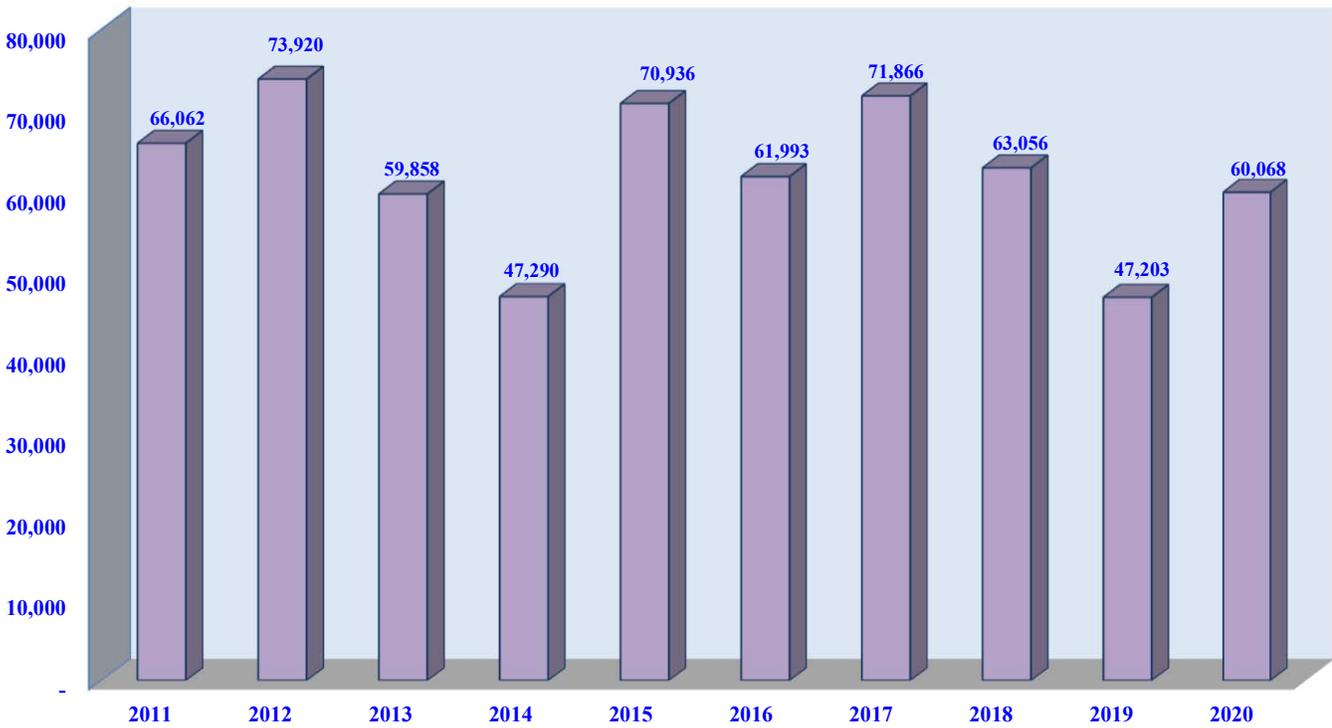
**Corrugated Material Sales
May YTD
2013-2020**



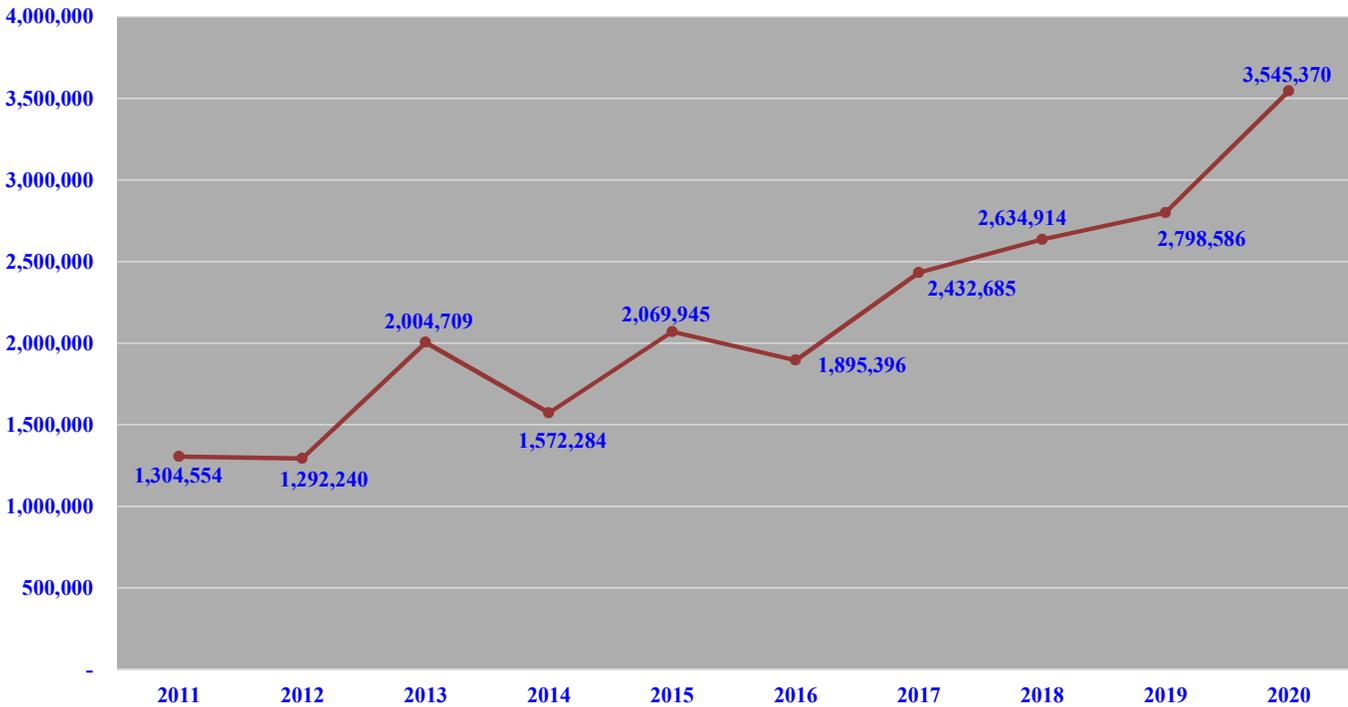
**Recycling Material Sales
May YTD
2013-2020**



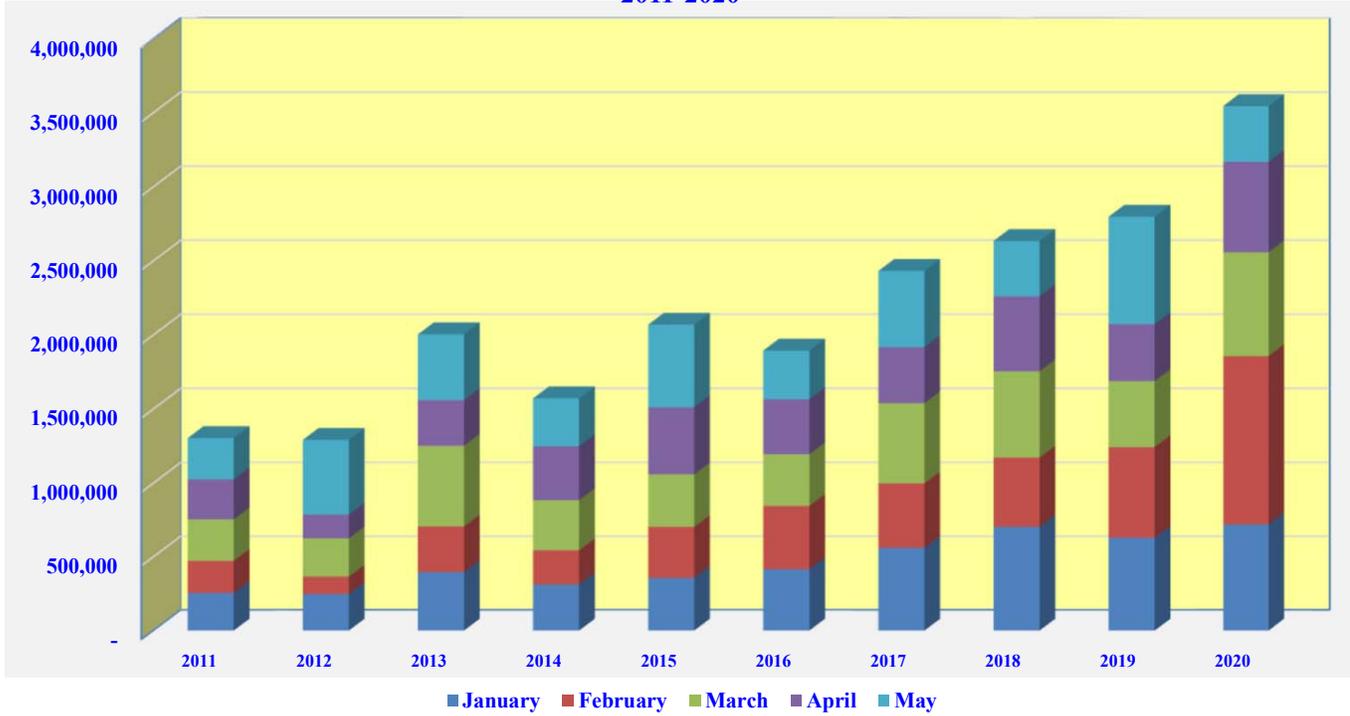
**Health Insurance
HRA YTD
2011-2020**



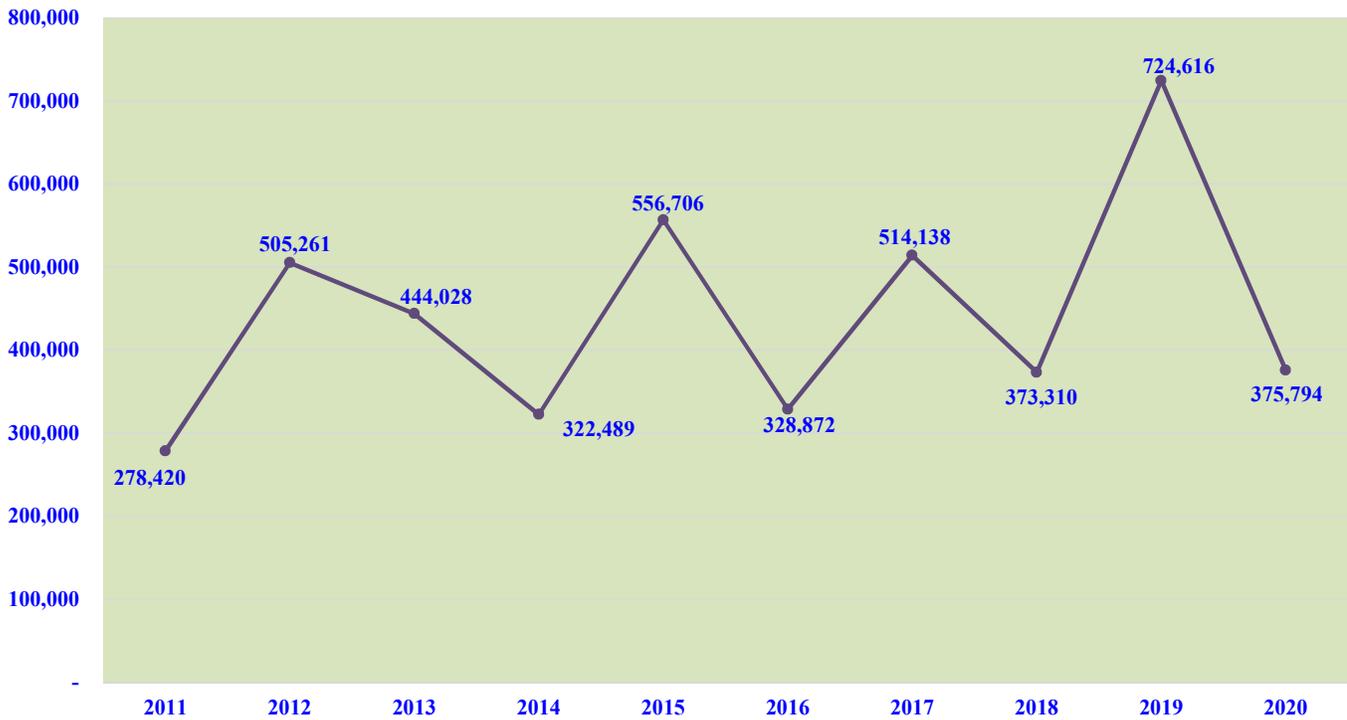
**Health Insurance
Claims YTD
2011-2020**



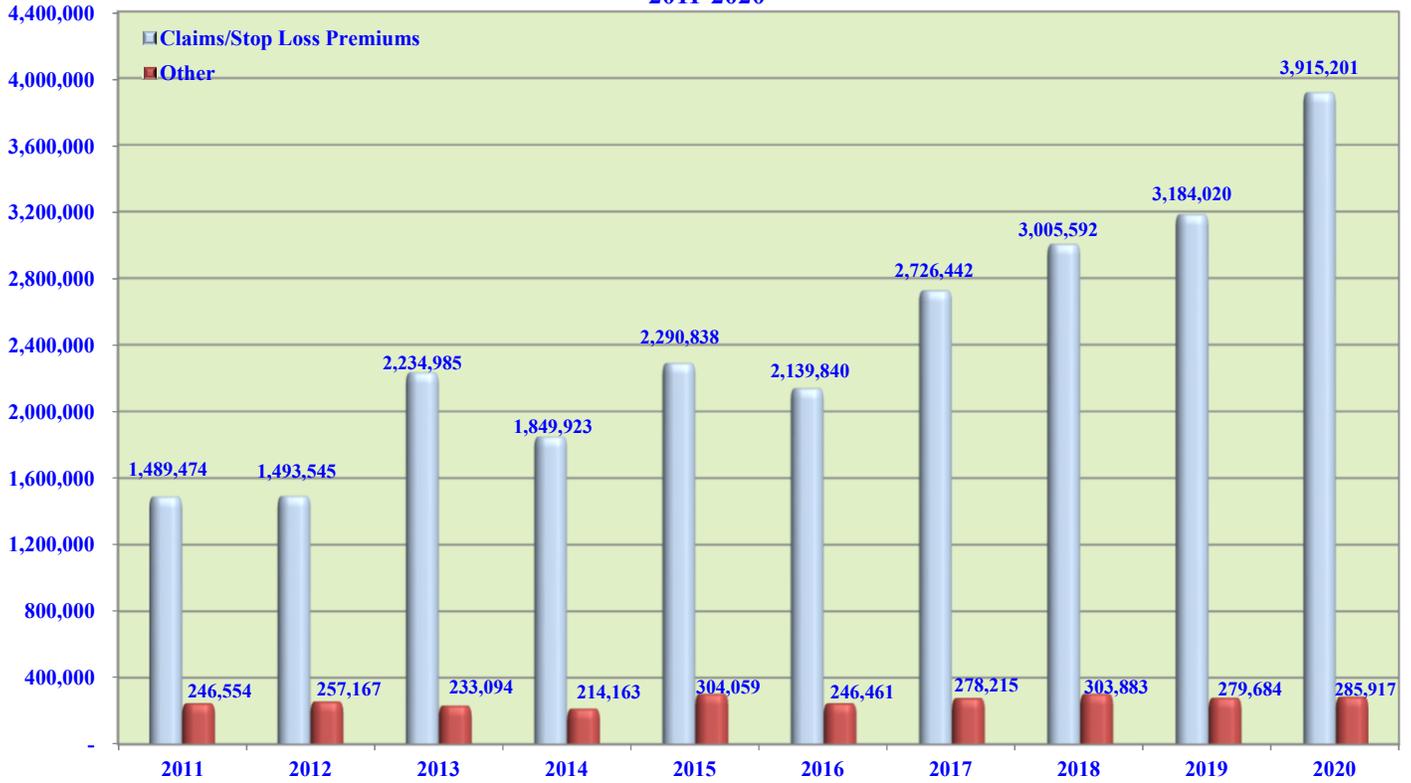
**Health Insurance
Claims by Month - January-May
2011-2020**



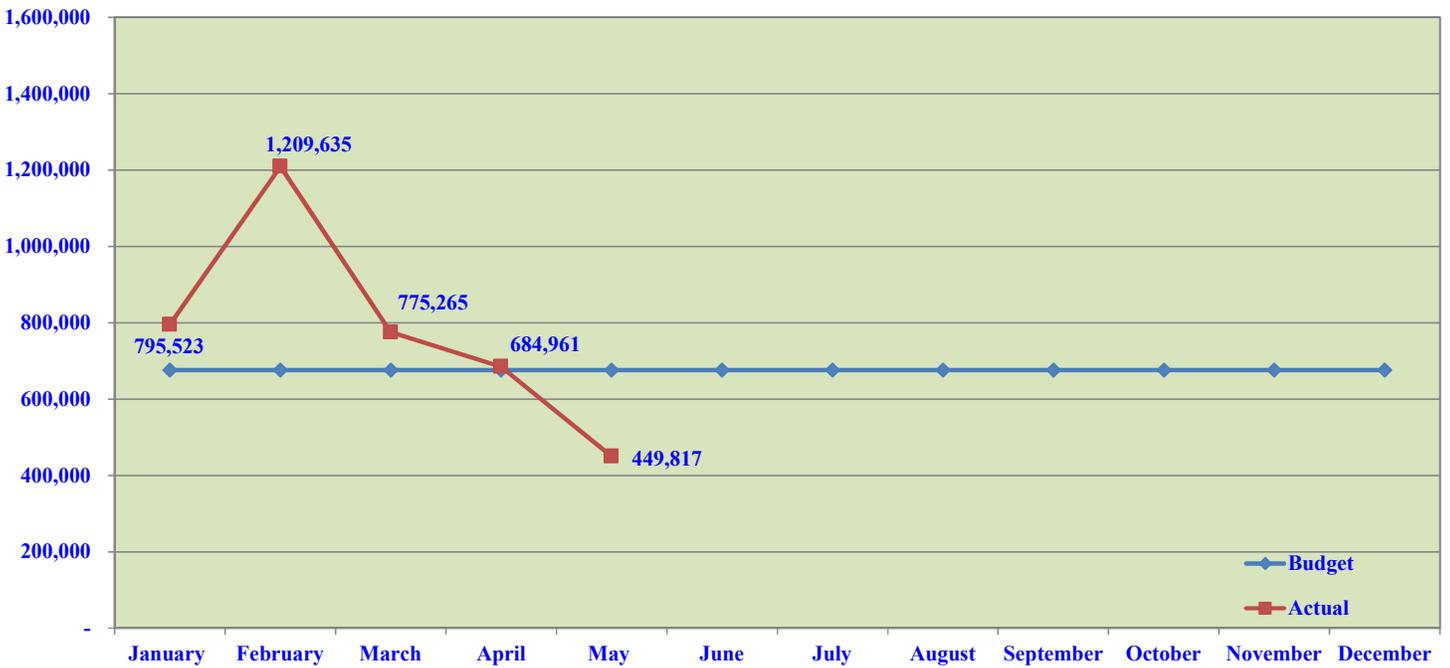
**Health Insurance
Claims - Current Month
2011-2020**

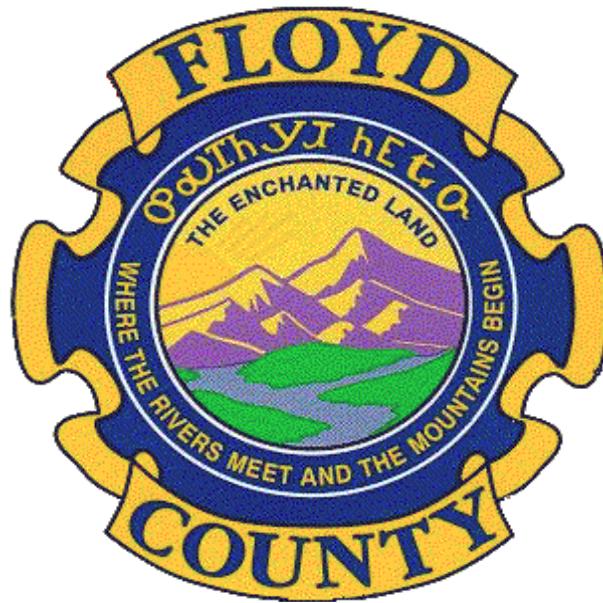


**Health Insurance
May YTD
2011-2020**



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





May Financial Statements

FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2020

	General Fund	Fire Fund	E 911 Fund	800 MHz Communication Fund	Emergency Management Fund	Solid Waste Fund	Stadium Maintenance Fund
REVENUES:							
Taxes	\$ 6,457,505	\$ 314,826	\$ -	\$ -	\$ -	\$ 131,202	\$ -
Licenses and Permits	137,191	-	-	-	-	-	-
Intergovernmental	1,543,173	-	-	-	-	-	-
Charges for Services	1,228,694	-	791,793	156,837	-	-	-
Transportation Charges	-	-	-	-	-	-	-
Fines and Forfeitures	339,203	-	-	-	-	-	-
Interest Earned	43,180	15,376	128	209	21	3,333	384
Grant Revenues	-	-	-	-	-	-	-
State of GA-LEPC Grant	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-
Rental Fees	-	-	-	15,931	-	-	-
Contributions/Donations	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous	168,820	-	568	-	-	-	-
Appropriation of Jail Surcharge Funds	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-	-
TOTAL REVENUES	<u>9,917,766</u>	<u>330,202</u>	<u>792,489</u>	<u>172,977</u>	<u>21</u>	<u>134,535</u>	<u>384</u>
EXPENDITURES:							
General Government	3,381,263	-	-	-	-	-	-
Judicial	2,610,771	-	-	-	-	-	-
Public Safety	10,690,219	2,930,440	-	-	-	-	-
Public Works	1,915,936	-	-	-	-	-	-
Health and Welfare	286,669	-	-	-	-	-	-
Culture and Recreation	524,696	-	-	-	-	-	-
Housing and Development	156,020	-	-	-	-	-	-
Interagency	118,033	-	-	-	-	-	-
Salaries and Benefits	-	-	601,170	31,666	37,185	107,991	-
Other Operating Costs	-	-	171,673	207,330	38,902	9,324	9,723
Utilities	-	-	-	-	-	7,403	-
Equipment	-	-	1,253	-	-	-	-
800 MHz Radio Maint/Tower Costs	-	-	-	13,348	-	-	-
Fees for Services	-	-	-	-	-	155,362	-
Claims	-	-	-	-	-	-	-
Excess Insurance	-	-	-	-	-	-	-
Reserves-County	-	-	-	-	-	-	-
Premium Payments	-	-	-	-	-	-	-
HRA Payments	-	-	-	-	-	-	-
Grant/Project Costs	-	-	-	-	-	-	-
Air Show Expenses	-	-	-	-	-	-	-
Remote Site Operations	-	-	-	-	-	148,980	-
Depreciation	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-
All Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>19,683,607</u>	<u>2,930,440</u>	<u>774,096</u>	<u>252,344</u>	<u>76,087</u>	<u>429,059</u>	<u>9,723</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(9,765,841)</u>	<u>(2,600,237)</u>	<u>18,393</u>	<u>(79,368)</u>	<u>(76,066)</u>	<u>(294,523)</u>	<u>(9,339)</u>
OTHER FINANCING SOURCES (USES)							
Transfers In	418,113	83,333	-	-	62,500	-	41,667
Transfers Out	(2,221,280)	(52,083)	-	(5,104)	-	(166,667)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,803,166)</u>	<u>31,250</u>	<u>-</u>	<u>(5,104)</u>	<u>62,500</u>	<u>(166,667)</u>	<u>41,667</u>
INCOME BEFORE CAPITAL CONTRIBUTIONS							
Capital Contributions	-	-	-	-	-	-	-
Water Capital	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>(11,569,007)</u>	<u>(2,568,987)</u>	<u>18,393</u>	<u>(84,472)</u>	<u>(13,566)</u>	<u>(461,190)</u>	<u>32,328</u>
FUND BALANCES (DEFICIENCIES) BEGINNING OF YEAR	<u>17,794,471</u>	<u>4,657,113</u>	<u>303,429</u>	<u>234,028</u>	<u>27,745</u>	<u>1,234,613</u>	<u>44,316</u>
FUND BALANCES (DEFICIENCIES) YEAR TO DATE	<u>\$ 6,225,464</u>	<u>\$ 2,088,126</u>	<u>\$ 321,822</u>	<u>\$ 149,556</u>	<u>\$ 14,179</u>	<u>\$ 773,423</u>	<u>\$ 76,644</u>

FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2020

Water Fund	Airport Fund	Forum Fund	Recycling Fund	Animal Control Fund	Health Insurance Fund	Capital Projects Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	25,000	104,373	-	-	-
2,733,547	1,127	-	-	5,272	-	-
-	-	-	-	-	-	-
53,173	900	20	25	110	754	7,943
-	-	-	-	-	-	1,219,759
-	-	-	-	-	-	-
-	183,261	-	49,089	-	-	-
4,973	111,258	-	-	-	-	-
-	-	-	-	-	3,620,410	-
-	-	-	-	-	-	-
32,868	5,124	-	-	43,412	-	375
-	-	-	-	-	-	66,858
-	-	-	-	-	-	-
<u>2,824,561</u>	<u>301,670</u>	<u>25,020</u>	<u>153,488</u>	<u>48,794</u>	<u>3,621,164</u>	<u>1,294,935</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
705,855	108,374	109,197	115,932	222,408	24,238	-
798,552	55,471	-	48,814	124,091	2,531	-
156,064	25,283	71,139	15,887	-	-	-
61,780	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	199,081	-
-	-	-	-	-	3,545,370	-
-	-	-	-	-	-	-
-	-	-	-	-	369,831	-
-	-	-	-	-	60,068	-
-	-	-	-	-	-	96,960
-	-	-	-	-	-	-
-	-	-	-	-	-	-
626,828	239,261	145,899	59,901	-	-	-
-	126,783	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	537,918
72,467	-	-	-	-	-	-
<u>2,421,546</u>	<u>555,172</u>	<u>326,235</u>	<u>240,534</u>	<u>346,499</u>	<u>4,201,119</u>	<u>634,879</u>
<u>403,015</u>	<u>(253,502)</u>	<u>(301,215)</u>	<u>(87,047)</u>	<u>(297,705)</u>	<u>(579,955)</u>	<u>(660,056)</u>
52,083	-	114,583	-	325,833	-	-
(141,725)	(29,563)	(33,411)	(18,729)	-	-	(16,500)
<u>(89,642)</u>	<u>(29,563)</u>	<u>81,172</u>	<u>(18,729)</u>	<u>325,833</u>	<u>-</u>	<u>-</u>
(587,704)	-	-	-	-	-	-
-	-	-	-	-	-	-
(274,331)	(283,065)	(220,043)	(105,776)	28,128	(579,955)	(643,556)
<u>48,483,156</u>	<u>7,382,069</u>	<u>4,833,483</u>	<u>1,623,225</u>	<u>73,283</u>	<u>3</u>	<u>3,310,942</u>
<u>\$ 48,208,825</u>	<u>\$ 7,099,004</u>	<u>\$ 4,613,440</u>	<u>\$ 1,517,449</u>	<u>\$ 101,411</u>	<u>\$ (579,952)</u>	<u>\$ 2,667,386</u>

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2020
(with comparative actual amounts for 2019)

Percentage of Year
41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
Appropriation of Jail Surcharge Funds	\$ 308,300	\$ 66,858	\$ (241,442)	21.7%	\$ 37,900
Appropriation of DATE Fund Balance	48,535	83,723	35,188	172.5%	49,167
REVENUES:					
Taxes	42,962,860	6,457,505	(36,505,355)	15.0%	6,108,616
Licenses and Permits	230,150	137,191	(92,959)	59.6%	144,976
Intergovernmental	3,818,000	1,543,173	(2,274,827)	40.4%	1,394,934
Charges for Services	4,257,195	1,228,694	(3,028,501)	28.9%	1,412,394
Fines and Forfeitures	1,026,500	339,203	(687,297)	33.0%	463,539
Interest Earned	106,535	43,180	(63,355)	40.5%	76,731
Miscellaneous	626,800	168,820	(457,980)	26.9%	173,656
TOTAL REVENUES	53,028,040	9,917,766	(43,110,274)	18.7%	9,774,846
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	184,775	84,409	100,366	45.7%	76,444
County Manager	539,055	199,464	339,591	37.0%	199,803
County Clerk	336,460	108,855	227,605	32.4%	108,820
Finance Department	603,480	234,230	369,250	38.8%	210,556
Purchasing Department	195,490	87,997	107,493	45.0%	56,545
Information Technology	698,485	299,006	399,479	42.8%	259,542
Human Resources	662,565	270,737	391,828	40.9%	241,919
Tax Commissioner	1,059,150	487,587	571,563	46.0%	383,356
Tax Appraisers	1,070,270	402,948	667,322	37.6%	400,890
Tax Assessors	54,210	16,253	37,957	30.0%	22,715
Facilities Management	1,151,880	437,410	714,470	38.0%	419,890
Engineering	266,355	100,921	165,434	37.9%	83,927
Board of Registrars	280,405	109,625	170,780	39.1%	70,347
General Services	1,735,905	541,822	1,194,083	31.2%	532,445
TOTAL GENERAL GOVERNMENT	8,838,485	3,381,263	5,457,222	38.3%	3,067,200
JUDICIAL:					
Superior Court	130,220	38,297	91,923	29.4%	33,970
Superior Court - Office of Receiver	409,740	118,341	291,399	28.9%	174,055
Judge Niedrach - Superior Court	82,200	31,494	50,706	38.3%	31,140
Judge Durham - Superior Court	62,245	28,615	33,630	46.0%	25,843
Judge Sparks - Superior Court	75,555	25,980	49,575	34.4%	16,073
Judge Wetherington - Superior Court	72,900	30,037	42,863	41.2%	35,751
Superior Court Administrator	135,790	47,285	88,505	34.8%	45,362
Court Reporter - Judge Niedrach	178,325	102,181	76,144	57.3%	43,446
Court Reporter - Judge Durham	144,425	48,381	96,044	33.5%	51,215
Court Reporter - Judge Sparks	114,950	35,334	79,616	30.7%	47,500
Court Reporter - Judge Wetherington	139,430	44,856	94,574	32.2%	44,368
Clerk of Superior Court	1,049,075	372,540	676,535	35.5%	339,622
Board of Equalization	16,840	621	16,219	3.7%	-
District Attorney	1,352,335	494,073	858,262	36.5%	452,239
Victim Witness Program	91,885	61,319	30,566	66.7%	94,812
Public Defender	712,564	177,014	535,550	24.8%	282,686
Magistrate Court	587,585	225,619	361,966	38.4%	277,718
Probate Court	643,370	236,541	406,829	36.8%	226,911
Juvenile Court	1,206,210	408,520	797,691	33.9%	423,801
Mental Health Court	22,850	37,355	(14,505)	163.5%	25,178
Adult Felony Drug Court	25,685	46,368	(20,683)	180.5%	23,989
TOTAL JUDICIAL	7,254,179	2,610,771	4,643,408	36.0%	2,695,678

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2020
(with comparative actual amounts for 2019)

Percentage of Year
41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	\$ 5,798,220	\$ 2,238,541	\$ 3,559,679	38.6%	\$ 2,097,162
Sheriff - County Jail	11,428,320	4,437,004	6,991,316	38.8%	4,093,534
Medical Department-Prisoners	3,204,800	1,401,830	1,802,970	43.7%	1,302,770
County Prison	6,563,905	2,525,255	4,038,650	38.5%	2,194,032
Coroner	156,825	87,589	69,236	55.9%	81,589
Interagency	18,500	-	18,500	0.0%	-
TOTAL PUBLIC SAFETY	<u>27,170,570</u>	<u>10,690,219</u>	<u>16,480,351</u>	<u>39.3%</u>	<u>9,769,088</u>
PUBLIC WORKS:					
Public Roads	5,209,975	1,915,936	3,294,039	36.8%	1,998,818
TOTAL PUBLIC WORKS	<u>5,209,975</u>	<u>1,915,936</u>	<u>3,294,039</u>	<u>36.8%</u>	<u>1,998,818</u>
HEALTH AND WELFARE					
Health	397,875	195,000	202,875	49.0%	198,281
Welfare	222,560	88,231	134,329	39.6%	78,663
Transportation for Seniors	10,600	3,438	7,162	32.4%	5,500
TOTAL HEALTH AND WELFARE	<u>631,035</u>	<u>286,669</u>	<u>344,366</u>	<u>45.4%</u>	<u>282,445</u>
CULTURE AND RECREATION					
Library	1,259,270	524,696	734,574	41.7%	524,696
HOUSING AND DEVELOPMENT					
Cooperative Extension	169,245	61,041	108,204	36.1%	59,414
Economic Development	232,950	94,979	137,971	40.8%	72,479
TOTAL HOUSING AND DEVELOPMENT	<u>402,195</u>	<u>156,020</u>	<u>246,175</u>	<u>38.8%</u>	<u>131,893</u>
INTERAGENCY					
NW GA Regional Commission	61,325	-	61,325	0.0%	-
GIS	61,650	-	61,650	0.0%	1,800
Planning Commission	224,780	93,658	131,122	41.7%	80,542
Environmental Office	58,500	24,375	34,125	41.7%	24,375
TOTAL INTERAGENCY	<u>406,255</u>	<u>118,033</u>	<u>288,222</u>	<u>29.1%</u>	<u>106,717</u>
TOTAL BUDGETED EXPENDITURES	<u>51,171,964</u>	<u>19,683,607</u>	<u>31,488,357</u>	<u>38.5%</u>	<u>18,576,534</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	773,440	418,113	(355,327)	54.1%	401,228
Transfers Out	(6,432,670)	(2,221,280)	(4,211,390)	34.5%	(2,570,980)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,659,230)</u>	<u>(1,803,166)</u>	<u>(4,566,717)</u>	<u>31.9%</u>	<u>(2,169,752)</u>
TOTAL EXPENDITURES	<u>56,831,194</u>	<u>21,486,774</u>	<u>36,055,074</u>	<u>37.8%</u>	<u>20,746,285</u>
NET CHANGE IN FUND BALANCE	<u>(3,803,154)</u>	<u>(11,569,007)</u>			<u>(10,971,440)</u>
FUND BALANCE - BEGINNING OF YEAR	<u>17,794,471</u>	<u>17,794,471</u>			<u>18,559,807</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 13,991,317</u>	<u>\$ 6,225,464</u>			<u>\$ 7,588,367</u>

FLOYD COUNTY, GEORGIA

FIRE FUND

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

For the Month Ended May 31, 2020

(with comparative actual amounts for 2019)

Percentage of Year

41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 7,473,290	\$ 314,826	\$ (7,158,464)	4.2%	\$ 227,495
Interest Earned	8,500	15,376	6,876	180.9%	5,170
TOTAL REVENUES	<u>7,481,790</u>	<u>330,202</u>	<u>(7,151,588)</u>	<u>4.4%</u>	<u>232,665</u>
EXPENDITURES					
Public Safety	7,093,055	2,930,440	4,162,615	41.3%	2,771,568
TOTAL EXPENDITURES	<u>7,093,055</u>	<u>2,930,440</u>	<u>4,162,615</u>	<u>41.3%</u>	<u>2,771,568</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	388,735	(2,600,237)	(11,314,203)	-669%	(2,538,904)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	83,333	116,667	41.7%	83,333
Transfer Out	(125,000)	(52,083)	(72,917)	41.7%	(52,083)
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>31,250</u>	<u>43,750</u>	<u>41.7%</u>	<u>31,250</u>
NET CHANGE IN FUND BALANCE	463,735	(2,568,987)			(2,507,654)
FUND BALANCE - BEGINNING OF YEAR	<u>4,657,113</u>	<u>4,657,113</u>			<u>3,690,836</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 5,120,848</u>	<u>\$ 2,088,126</u>			<u>\$ 1,183,182</u>

FLOYD COUNTY, GEORGIA
HOTEL/MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2020
(with comparative actual amounts for 2019)

Percentage of Year
41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 110,000	\$ 39,764	\$ (70,236)	36.1%	\$ 50,989
Interest Earned	<u>150</u>	<u>39</u>	<u>(111)</u>	<u>26.3%</u>	<u>38</u>
TOTAL REVENUES	<u>110,150</u>	<u>39,803</u>	<u>(70,347)</u>	<u>36.1%</u>	<u>51,027</u>
EXPENDITURES					
Economic Development	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>0.0%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>0.0%</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	105,150	39,803	(65,347)	37.9%	51,027
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(105,150)</u>	<u>-</u>	<u>105,150</u>	<u>0.0%</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(105,150)</u>	<u>-</u>	<u>105,150</u>	<u>0.0%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	39,803			51,027
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>			<u>-</u>
FUND BALANCE - YEAR TO DATE	<u>\$ -</u>	<u>\$ 39,803</u>			<u>\$ 51,027</u>

FLOYD COUNTY, GEORGIA
E 911 FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2020
(with comparative actual amounts for 2019)

Percentage of Year
41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
City of Rome	\$ 2,000	\$ -	\$ (2,000)	0.0%	\$ -
Miscellaneous	7,000	568	(6,432)	8.1%	1,010
Alarm Registration Fee	-	1,205	1,205	100.0%	810
Charges for Services	1,940,000	790,588	(1,149,412)	40.8%	714,179
Interest Earned	600	128	(472)	21.3%	128
TOTAL REVENUES	<u>1,949,600</u>	<u>792,489</u>	<u>(1,157,111)</u>	<u>40.6%</u>	<u>716,127</u>
EXPENDITURES					
Salaries and Benefits	1,665,850	601,170	1,064,680	36.1%	601,730
Other Operating Costs	240,815	171,673	69,142	71.3%	164,147
Equipment	1,255	1,253	2	99.8%	924
TOTAL EXPENDITURES	<u>1,907,920</u>	<u>774,096</u>	<u>1,133,824</u>	<u>40.6%</u>	<u>766,802</u>
NET CHANGE IN FUND BALANCE	41,680	18,393			(50,675)
FUND BALANCE - BEGINNING OF YEAR	<u>303,429</u>	<u>303,429</u>			<u>243,153</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 345,109</u>	<u>\$ 321,822</u>			<u>\$ 192,478</u>

FLOYD COUNTY, GEORGIA
800 MHz COMMUNICATION SYSTEM FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2020
(with comparative actual amounts for 2020)

Percentage of Year
41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 373,750	\$ 156,837	\$ (216,913)	42.0%	\$ 156,193
Tower Lease	35,700	15,931	(19,769)	44.6%	14,442
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	200	209	9	104.3%	531
TOTAL REVENUES	<u>410,650</u>	<u>172,977</u>	<u>(237,673)</u>	<u>42.1%</u>	<u>171,166</u>
EXPENDITURES					
Salaries and Benefits	78,070	31,666	46,404	40.6%	27,753
Other Operating Costs	521,380	207,330	314,050	39.8%	235,101
800 MHz Radio Tower Costs	63,950	13,348	50,602	20.9%	13,061
TOTAL EXPENDITURES	<u>663,400</u>	<u>252,344</u>	<u>411,056</u>	<u>38.0%</u>	<u>275,915</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(252,750)	(79,368)	173,382	31.4%	(104,749)
OTHER FINANCING SOURCES (USES)					
Transfer Out	(12,250)	(5,104)	(7,146)	41.7%	(5,027)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(12,250)</u>	<u>(5,104)</u>	<u>(7,146)</u>	<u>41.7%</u>	<u>(5,027)</u>
NET CHANGE IN FUND BALANCE	(265,000)	(84,472)			(109,776)
FUND BALANCE - BEGINNING OF YEAR	<u>234,028</u>	<u>234,028</u>			<u>432,588</u>
FUND BALANCE - YEAR TO DATE	<u>\$ (30,972)</u>	<u>\$ 149,556</u>			<u>\$ 322,812</u>

FLOYD COUNTY, GEORGIA
EMERGENCY MANAGEMENT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2020
(with comparative actual amounts for 2019)

Percentage of Year
41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ -
Interest Earned	<u>60</u>	<u>21</u>	<u>(39)</u>	<u>35.2%</u>	<u>26</u>
TOTAL REVENUES	<u>28,955</u>	<u>21</u>	<u>(28,934)</u>	<u>0.1%</u>	<u>26</u>
EXPENDITURES					
Salaries and Benefits	115,080	37,185	77,895	32.3%	34,363
Other Operating Costs	<u>80,740</u>	<u>38,902</u>	<u>41,838</u>	<u>48.2%</u>	<u>33,734</u>
TOTAL EXPENDITURES	<u>195,820</u>	<u>76,087</u>	<u>119,733</u>	<u>38.9%</u>	<u>68,097</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(166,865)	(76,066)	90,799	45.6%	(68,070)
OTHER FINANCING SOURCES (USES)					
Transfers In	150,000	62,500	(87,500)	41.7%	58,333
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>(7,188)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>150,000</u>	<u>62,500</u>	<u>(87,500)</u>	<u>41.7%</u>	<u>51,146</u>
NET CHANGE IN FUND BALANCE	(16,865)	(13,566)			(16,924)
FUND BALANCE - BEGINNING OF YEAR	<u>27,745</u>	<u>27,745</u>			<u>53,274</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 10,880</u>	<u>\$ 14,179</u>			<u>\$ 36,350</u>

FLOYD COUNTY, GEORGIA
LAW LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2020
(with comparative actual amounts for 2019)

Percentage of Year
41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 33,000	\$ 10,348	\$ (22,652)	31.4%	\$ 14,111
Interest Earned	<u>5,000</u>	<u>1,073</u>	<u>(3,927)</u>	<u>21.5%</u>	<u>2,123</u>
TOTAL REVENUES	<u>38,000</u>	<u>11,421</u>	<u>(26,579)</u>	<u>30.1%</u>	<u>16,234</u>
EXPENDITURES					
General Government	23,000	9,701	13,299	42.2%	7,718
Equipment	<u>20,900</u>	<u>33,194</u>	<u>(12,294)</u>	<u>158.8%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>43,900</u>	<u>42,895</u>	<u>1,005</u>	<u>97.7%</u>	<u>7,718</u>
NET CHANGE IN FUND BALANCE	(5,900)	(31,474)			8,516
FUND BALANCE - BEGINNING OF YEAR	<u>292,748</u>	<u>292,748</u>			<u>273,282</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 286,848</u>	<u>\$ 261,273</u>			<u>\$ 281,798</u>

FLOYD COUNTY, GEORGIA
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2020
(with comparative actual amounts for 2019)

Percentage of Year
41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 1,380,490	\$ 131,202	\$ (1,249,288)	9.5%	\$ 90,574
Interest Earned	<u>15,000</u>	<u>3,333</u>	<u>(11,667)</u>	<u>22.2%</u>	<u>9,753</u>
TOTAL REVENUES	<u>1,395,490</u>	<u>134,535</u>	<u>(1,260,955)</u>	<u>9.6%</u>	<u>100,327</u>
EXPENDITURES					
Salaries and Benefits	289,910	107,991	181,919	37.2%	102,804
Other Operating Costs	36,780	9,324	27,456	25.3%	9,622
Utilities	17,000	7,403	9,597	43.5%	7,102
Remote Site Operations	370,000	148,980	221,020	40.3%	115,539
Tipping Fees	<u>350,000</u>	<u>155,362</u>	<u>194,638</u>	<u>44.4%</u>	<u>146,643</u>
TOTAL EXPENDITURES	<u>1,063,690</u>	<u>429,059</u>	<u>634,631</u>	<u>40.3%</u>	<u>381,710</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(521,185)</u>	<u>(166,667)</u>	<u>354,518</u>	<u>32.0%</u>	<u>(166,667)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(521,185)</u>	<u>(166,667)</u>	<u>354,518</u>	<u>32.0%</u>	<u>(166,667)</u>
NET CHANGE IN FUND BALANCE	(189,385)	(461,190)			(448,050)
FUND BALANCE - BEGINNING OF YEAR	<u>1,234,613</u>	<u>1,234,613</u>			<u>1,235,345</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 1,045,228</u>	<u>\$ 773,423</u>			<u>\$ 787,295</u>

FLOYD COUNTY, GEORGIA
STADIUM MAINTENANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended My 31, 2020
(with comparative actual amounts for 2019)

Percentage of Year
41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 600	\$ 384	\$ (216)	64.0%	\$ 282
Miscellaneous	<u>42,150</u>	<u>-</u>	<u>(42,150)</u>	<u>0.0%</u>	<u>-</u>
TOTAL REVENUES	<u>42,750</u>	<u>384</u>	<u>(42,366)</u>	<u>0.9%</u>	<u>282</u>
EXPENDITURES					
Maintenance	<u>142,750</u>	<u>9,723</u>	<u>133,027</u>	<u>6.8%</u>	<u>136,587</u>
TOTAL EXPENDITURES	<u>142,750</u>	<u>9,723</u>	<u>133,027</u>	<u>6.8%</u>	<u>136,587</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(100,000)	(9,339)	(175,393)	9.3%	(136,305)
OTHER FINANCING SOURCES					
Transfers in	<u>100,000</u>	<u>41,667</u>	<u>58,333</u>	<u>41.7%</u>	<u>100,000</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>41,667</u>	<u>58,333</u>	<u>41.7%</u>	<u>100,000</u>
NET CHANGE IN FUND BALANCES	-	32,328			(36,305)
FUND BALANCE - BEGINNING OF YEAR	<u>44,316</u>	<u>44,316</u>			<u>57,981</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 44,316</u>	<u>\$ 76,644</u>			<u>\$ 21,676</u>

FLOYD COUNTY, GEORGIA
1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended May 31, 2020

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2020 Budget</u>	<u>2020 YTD</u>
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,444,310	2,393,924	18,000	3,750
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	<u>33,552,378</u>	<u>39,158,870</u>	<u>39,108,487</u>	<u>18,000</u>	<u>3,750</u>
Expenditures					
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	-	-
Total Expenditures	<u>33,552,378</u>	<u>37,026,140</u>	<u>36,193,506</u>	<u>790,000</u>	<u>-</u>
Other Financing Sources (Uses)					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(2,132,730)</u>	<u>(2,131,009)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 783,972</u>	<u>\$ (772,000)</u>	<u>\$ 3,750</u>

FLOYD COUNTY, GEORGIA
2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended May 31, 2020

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2020 Budget</u>	<u>2020 YTD</u>
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,093,615	1,100,614	6,000	2,413
Total Revenues	<u>27,050,000</u>	<u>31,744,615</u>	<u>31,751,973</u>	<u>6,000</u>	<u>2,413</u>
Expenditures					
Sewer Projects:					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
Transportation Projects:					
Burnett Ferry Road Right-of-Way	300,000	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	-	-
Recreation Projects:					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
Building Projects:					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
General and Administrative	27,194	19,115	14,656	-	-
Total Expenditures	<u>26,427,194</u>	<u>28,507,480</u>	<u>28,042,365</u>	<u>475,000</u>	<u>-</u>
Other Financing Sources (Uses)					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
Total Other Financing Sources (Uses)	<u>(724,764)</u>	<u>(3,237,135)</u>	<u>(3,236,344)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)					
	<u>\$ (101,958)</u>	<u>\$ -</u>	<u>\$ 473,264</u>	<u>\$ (469,000)</u>	<u>\$ 2,413</u>

FLOYD COUNTY, GEORGIA
2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended May 31, 2020

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2020 Budget</u>	<u>2020 YTD</u>
Revenues:					
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	-	-	695,522	100,000	67,181
Miscellaneous Revenue	-	324,000	565,814	-	-
Total Revenues	<u>64,978,000</u>	<u>65,302,000</u>	<u>69,508,627</u>	<u>100,000</u>	<u>67,181</u>
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	5,761,000	1,054,122	4,796,475	66,674
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	1,357,793	1,183,095	246,848
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	3,532,379	4,496,495	6,522
Playground Improvements	600,000	600,000	511,355	88,645	-
City of Rome					
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	477,122	-	131,235
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	-	-
City of Cave Spring					
Historic Fannin Hall Rehabilitation	2,591,000	2,591,000	2,692,178	-	-
Administrative Fees	-	8,905	9,988	5,000	-
Total Expenditures	<u>64,978,000</u>	<u>64,865,783</u>	<u>51,472,784</u>	<u>11,637,165</u>	<u>457,175</u>
Excess (Deficiency) of Revenues over Expenditures					
and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ 436,217</u>	<u>\$ 18,035,843</u>	<u>\$ (11,537,165)</u>	<u>\$ (389,994)</u>

FLOYD COUNTY, GEORGIA
2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended May 31, 2020

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2020 Budget	2020 YTD
Revenues:					
Tax Collections					
Floyd County	\$41,384,318	\$41,384,318	\$ 11,592,702	\$ 10,239,810	\$ 4,018,260
City of Rome	21,216,362	21,216,362	5,940,945	5,249,520	2,059,994
City of Cave Spring	1,281,000	1,281,000	359,569	317,720	124,679
Interest Earned	-	-	59,944	50,000	30,363
Miscellaneous Revenue	-	-	-	-	-
Total Revenues	<u>63,881,680</u>	<u>63,881,680</u>	<u>17,953,159</u>	<u>15,857,050</u>	<u>6,233,296</u>
Expenditures:					
Floyd County					
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	-	-	52,814	52,815	52,814
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	570,871	539,445	265,989
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 May 31, 2020

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2020 Budget	2020 YTD
Floyd County Baseball Stadium Imp.					
Terrace	\$ 1,200,000	\$ 1,200,000	\$ 704,888	\$ 1,379,175	\$ 591,066
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	475,000	475,000
Public Safety Technology Upgrades					
Mobile Vision Upgrade	87,000	87,000	-	90,000	-
Body Cameras	64,000	64,000	20,347	27,915	20,347
Mobile Technology Terminals	141,300	141,300	-	-	-
Digital In-Car Camera Upgrades	102,600	102,600	107,937	76,745	82,082
Forensic Equipment	20,270	20,270	-	-	-
Recreation					
27 HVAC units	187,000	187,000	123,923	157,410	123,923
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	-
Total Floyd County Expenditures	<u>41,384,318</u>	<u>41,384,318</u>	<u>2,140,088</u>	<u>10,743,280</u>	<u>1,619,306</u>
Net Floyd County	<u>-</u>	<u>-</u>	<u>9,512,557</u>	<u>(453,470)</u>	<u>2,429,316</u>
City of Rome					
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	280,558	-	31,558
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	-	-	3,830
Silver Creek Trail Extension to Lindale	590,000	590,000	-	-	-
Blueways	3,121,362	3,121,362	-	-	-
Total City of Rome Expenditures	<u>21,216,362</u>	<u>21,216,362</u>	<u>1,602,319</u>	<u>-</u>	<u>69,427</u>
Net City of Rome	<u>-</u>	<u>-</u>	<u>4,338,626</u>	<u>5,249,520</u>	<u>1,990,566</u>
City of Cave Spring					
Sewerage System Improvements and Upgrades	1,281,000	1,281,000	163,933	-	78,775
Total City of Cave Spring Expenditures	<u>1,281,000</u>	<u>1,281,000</u>	<u>163,933</u>	<u>-</u>	<u>78,775</u>
Net City of Cave Spring	<u>-</u>	<u>-</u>	<u>195,637</u>	<u>317,720</u>	<u>45,904</u>
Total Expenditures	<u>63,881,680</u>	<u>63,881,680</u>	<u>3,906,339</u>	<u>10,743,280</u>	<u>1,767,509</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,046,820</u>	<u>\$ 5,113,770</u>	<u>\$ 4,465,787</u>

FLOYD COUNTY, GEORGIA
WATER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended May 31, 2020
(with comparative actual amounts for 2019)

Percentage of Year
41.7%

	2020			% of BUDGET	2019
	BUDGET	YTD	VARIANCE		YTD
OPERATING REVENUES					
Charges for Services	\$ 7,111,000	\$ 2,733,547	\$ (4,377,453)	38.4%	\$ 2,790,172
Rental Fees	10,950	4,973	(5,977)	45.4%	3,650
Miscellaneous	40,000	2,049	(37,951)	5.1%	-
TOTAL OPERATING REVENUES	<u>7,161,950</u>	<u>2,740,569</u>	<u>(4,421,381)</u>	<u>38.3%</u>	<u>2,793,822</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	666,690	279,814	386,876	42.0%	294,995
Supplies and Other Expenses	334,595	144,103	190,492	43.1%	77,094
Equipment	4,500	1,396	3,104	31.0%	3,833
Depreciation	17,340	3,266	14,074	18.8%	3,266
	<u>1,023,125</u>	<u>428,579</u>	<u>594,546</u>	<u>41.9%</u>	<u>379,188</u>
Water Distribution					
Salaries and Benefits	832,890	285,063	547,827	34.2%	280,372
Supplies and Other Expenses	510,990	161,450	349,540	31.6%	144,798
Equipment	37,000	21,070	15,930	56.9%	25,002
Purchased Water	965,000	349,595	615,405	36.2%	312,916
Water Meters	350,000	77,515	272,485	22.1%	90,620
Utilities	300,000	129,476	170,524	43.2%	120,181
Depreciation	1,547,900	599,190	948,710	38.7%	519,808
	<u>4,543,780</u>	<u>1,623,359</u>	<u>2,920,421</u>	<u>35.7%</u>	<u>1,493,697</u>
Water Treatment Plant					
Salaries and Benefits	423,085	140,978	282,107	33.3%	146,532
Supplies and Other Expenses	187,445	65,889	121,556	35.2%	73,430
Equipment	66,365	39,314	27,051	59.2%	29,487
Utilities	65,000	26,588	38,412	40.9%	19,123
Depreciation	80,245	24,372	55,873	30.4%	24,393
	<u>822,140</u>	<u>297,141</u>	<u>524,999</u>	<u>36.1%</u>	<u>292,965</u>
TOTAL OPERATING EXPENSES	<u>6,389,045</u>	<u>2,349,079</u>	<u>4,039,966</u>	<u>36.8%</u>	<u>2,165,850</u>
OPERATING INCOME (LOSS)	772,905	391,490	(381,415)	50.7%	627,972
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(172,755)	(72,467)	100,288	41.9%	(117,574)
Amortization of Bond Costs	87,270	30,819	(56,451)	35.3%	(1,360)
Interest Earned	175,000	53,173	(121,827)	30.4%	115,516
Transfer from Fire Fund	125,000	52,083	(72,917)	41.7%	52,083
Transfer to Workers' Compensation	(8,100)	-	8,100	0.0%	-
Transfer to General Fund	(340,140)	(141,725)	198,415	41.7%	(140,771)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(133,725)</u>	<u>(78,117)</u>	<u>55,608</u>	<u>58.4%</u>	<u>(92,106)</u>
Total Operating and Non-Operating Income	639,180	313,373	(325,807)	49.0%	535,866
Water Capital	(2,844,750)	(587,704)	2,257,046	20.7%	(607,269)
CHANGE IN NET POSITION	(2,205,570)	(274,331)			(71,403)
NET POSITION - BEGINNING OF YEAR	48,483,156	48,483,156			41,663,127
NET POSITION - YEAR TO DATE	<u>\$ 46,277,586</u>	<u>\$ 48,208,825</u>			<u>\$ 41,591,724</u>

FLOYD COUNTY, GEORGIA
WATER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended May 31, 2020
(with comparative actual amounts for 2019)

Percentage of Year
41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	7,111,000	2,714,666	(4,396,334)	38.2%	2,810,136
Rental Fees	10,950	4,973	(5,977)	45.4%	3,650
Miscellaneous	40,000	12,049	(27,951)	30.1%	-
Interest Earned	175,000	53,173	(121,827)	30.4%	115,516
Transfer from Fire Fund	<u>125,000</u>	<u>52,083</u>	<u>(72,917)</u>	41.7%	<u>52,083</u>
TOTAL CASH INCREASES	<u>7,461,950</u>	<u>2,836,944</u>	<u>(4,625,006)</u>	38.0%	<u>2,981,385</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	666,690	276,814	389,876	41.5%	241,116
Supplies and Other Expenses	334,595	121,300	213,295	36.3%	101,958
Equipment	4,500	1,396	3,104	31.0%	1,329
Interest and Fiscal Charges	172,755	82,746	90,009	47.9%	135,460
Transfer to Workers' Comp	8,100	-	8,100	0.0%	-
Transfer to General Fund	<u>340,140</u>	<u>141,725</u>	<u>198,415</u>	41.7%	<u>140,771</u>
	<u>1,526,780</u>	<u>623,981</u>	<u>902,799</u>	40.9%	<u>620,634</u>
Water Distribution					
Salaries and Benefits	832,890	285,028	547,862	34.2%	279,680
Supplies and Other Expenses	510,990	146,568	364,422	28.7%	131,426
Equipment	37,000	20,695	16,305	55.9%	25,002
Purchased Water	965,000	349,595	615,405	36.2%	312,916
Water Meters	350,000	77,515	272,485	22.1%	90,620
Utilities	<u>300,000</u>	<u>129,122</u>	<u>170,878</u>	43.0%	<u>120,967</u>
	<u>2,995,880</u>	<u>1,008,523</u>	<u>1,987,357</u>	33.7%	<u>960,611</u>
Water Treatment Plant					
Salaries and Benefits	423,085	140,978	282,107	33.3%	146,467
Supplies and Other Expenses	187,445	59,668	127,777	31.8%	73,565
Equipment	66,365	36,412	29,953	54.9%	29,487
Utilities	<u>65,000</u>	<u>26,992</u>	<u>38,008</u>	41.5%	<u>23,117</u>
	<u>741,895</u>	<u>264,050</u>	<u>477,845</u>	35.6%	<u>272,636</u>
Water Capital	<u>2,844,750</u>	<u>706,738</u>	<u>2,138,012</u>	24.8%	<u>588,395</u>
TOTAL CASH DECREASES	<u>8,109,305</u>	<u>2,603,292</u>	<u>5,506,013</u>	32.1%	<u>2,442,276</u>
NET INCREASE (DECREASE)	(647,355)	233,653			539,108
CHANGE IN BALANCE SHEET		(98,794)			(104,436)
CASH - BEGINNING OF YEAR		<u>12,123,744</u>			<u>12,278,585</u>
CASH - YEAR TO DATE		<u>\$ 12,258,603</u>			<u>\$ 12,713,257</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended May 31, 2020
(with comparative actual amounts for 2019)

Percentage of Year
41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 5,000	\$ 1,127	\$ (3,873)	22.5%	\$ 1,839
Fuel Sales	883,000	183,261	(699,739)	20.8%	346,798
Rental Fees	280,450	111,258	(169,192)	39.7%	120,112
Miscellaneous	<u>35,000</u>	<u>5,124</u>	<u>(29,876)</u>	<u>14.6%</u>	<u>16,924</u>
TOTAL OPERATING REVENUES	<u>1,203,450</u>	<u>300,770</u>	<u>(902,680)</u>	<u>25.0%</u>	<u>485,673</u>
OPERATING EXPENSES					
Salaries and Benefits	310,695	108,374	202,321	34.9%	84,930
Supplies and Other Expenses	296,380	55,471	240,909	18.7%	54,634
Utilities	65,000	25,283	39,717	38.9%	24,088
Equipment	18,000	-	18,000	0.0%	800
Air Show Expenses	50,000	-	50,000	0.0%	-
Depreciation	588,350	239,261	349,089	40.7%	217,309
Cost of Goods Sold	<u>595,500</u>	<u>126,783</u>	<u>468,717</u>	<u>21.3%</u>	<u>221,838</u>
TOTAL OPERATING EXPENSES	<u>1,923,925</u>	<u>555,172</u>	<u>1,368,753</u>	<u>28.9%</u>	<u>603,599</u>
OPERATING INCOME (LOSS)	(720,475)	(254,402)	466,073	35.3%	(117,926)
NON-OPERATING INCOME (LOSS)					
Interest Earned	500	900	400	180.0%	166
Transfers to General Fund	<u>(70,950)</u>	<u>(29,563)</u>	<u>41,387</u>	<u>41.7%</u>	<u>(30,042)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>(70,450)</u>	<u>(28,663)</u>	<u>41,787</u>	<u>40.7%</u>	<u>(29,876)</u>
CHANGE IN NET POSITION	(790,925)	(283,065)			(147,802)
NET POSITION - BEGINNING OF YEAR	<u>7,382,069</u>	<u>7,382,069</u>			<u>6,063,037</u>
NET POSITION - YEAR TO DATE	<u>\$ 6,591,144</u>	<u>\$ 7,099,004</u>			<u>\$ 5,915,235</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended May 31, 2020
(with comparative actual amounts for 2019)

Percentage of Year
41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 5,000	\$ 1,126	\$ (3,874)	22.5%	\$ 1,837
Fuel Sales	883,000	182,739	(700,261)	20.7%	377,865
Rental Fees	280,450	107,841	(172,609)	38.5%	117,717
Miscellaneous	35,000	6,047	(28,953)	17.3%	11,229
Interest Earned	500	900	400	180.0%	166
TOTAL CASH INCREASES	1,203,950	298,653	(905,297)	24.8%	508,814
CASH DECREASES					
Salaries and Benefits	310,695	107,572	203,123	34.6%	81,724
Supplies and Other Expenses	296,380	55,430	240,950	18.7%	60,816
Utilities	65,000	25,505	39,495	39.2%	24,215
Equipment	18,000	-	18,000	0.0%	800
Air Show Expenses	50,000	-	50,000	0.0%	-
Transfers Out	70,950	29,563	41,387	41.7%	30,042
Cost of Goods Sold	595,500	94,123	501,377	15.8%	205,197
TOTAL CASH DECREASES	1,406,525	312,193	1,094,332	22.2%	402,794
NET INCREASE (DECREASE)	(202,575)	(13,540)			106,020
CHANGE IN BALANCE SHEET		11,651			1,027
CASH - BEGINNING OF YEAR		287,911			176,241
CASH - YEAR TO DATE		\$ 286,022			\$ 283,288

FLOYD COUNTY, GEORGIA
FORUM FUND - FLOYD COUNTY
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended May 31, 2020
(with comparative actual amounts for 2019)

Percentage of Year
41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	55,000	25,000	(30,000)	45.5%	22,917
TOTAL OPERATING REVENUES	<u>55,000</u>	<u>25,000</u>	<u>(30,000)</u>	<u>45.5%</u>	<u>22,917</u>
EXPENSES					
Supplies and Other Expenses	287,400	109,197	178,203	38.0%	133,433
Depreciation	360,800	145,899	214,901	40.4%	145,900
Utilities	200,000	71,139	128,861	35.6%	76,023
TOTAL OPERATING EXPENSES	<u>848,200</u>	<u>326,235</u>	<u>521,965</u>	<u>38.5%</u>	<u>355,356</u>
OPERATING INCOME (LOSS)	(793,200)	(301,235)	491,965	38.0%	(332,439)
NON-OPERATING INCOME (LOSS)					
Interest Earned	25	20	(5)	80.0%	17
Transfer from General Fund	582,375	114,583	(467,792)	19.7%	114,583
Transfer to Safari	(150,000)	(33,411)	116,589	22.3%	(42,469)
TOTAL NON-OPERATING INCOME (LOSS)	<u>432,400</u>	<u>81,192</u>	<u>(351,208)</u>	<u>18.8%</u>	<u>72,131</u>
CHANGE IN NET POSITION	(360,800)	(220,043)			(260,308)
NET POSITION - BEGINNING OF YEAR	<u>4,833,483</u>	<u>4,833,483</u>			<u>5,181,279</u>
NET POSITION - YEAR TO DATE	<u>\$ 4,472,683</u>	<u>\$ 4,613,440</u>			<u>\$ 4,920,971</u>

FLOYD COUNTY, GEORGIA
FORUM FUND -FLOYD COUNTY - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended May 31, 2020
(with comparative actual amounts for 2019)

Percentage of Year
41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 55,000	\$ 44,098	\$ (10,902)	80.2%	\$ 39,880
Interest Earned	25	20	(5)	80.0%	17
Transfer from General Fund	<u>582,375</u>	<u>114,583</u>	<u>(467,792)</u>	<u>19.7%</u>	<u>114,583</u>
TOTAL CASH INCREASES	<u>637,400</u>	<u>158,701</u>	<u>(478,699)</u>	<u>24.9%</u>	<u>154,480</u>
CASH DECREASES					
Supplies and Other Expenses	287,400	124,480	162,920	43.3%	140,133
Utilities	200,000	70,939	129,061	35.5%	75,916
Transfer to Safari	<u>150,000</u>	<u>33,411</u>	<u>116,589</u>	<u>22.3%</u>	<u>42,469</u>
TOTAL CASH DECREASES	<u>637,400</u>	<u>228,830</u>	<u>408,570</u>	<u>35.9%</u>	<u>258,518</u>
NET INCREASE (DECREASE)	-	(70,129)			(104,038)
CHANGE IN BALANCE SHEET		82,647			101,118
CASH - BEGINNING OF YEAR		<u>7,949</u>			<u>7,537</u>
CASH - YEAR TO DATE		<u>\$ 20,467</u>			<u>\$ 4,617</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended May 31, 2020
(with comparative actual amounts for 2019)

Percentage of Year
41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental					
Solid Waste Commission	\$ 241,035	\$ 68,413	\$ (172,622)	28.4%	\$ 37,976
Landfill	121,035	35,961	(85,074)	29.7%	-
Material Sales	<u>100,000</u>	<u>49,089</u>	<u>(50,911)</u>	<u>49.1%</u>	<u>32,447</u>
TOTAL OPERATING REVENUES	<u>462,070</u>	<u>153,462</u>	<u>(308,608)</u>	<u>33.2%</u>	<u>70,423</u>
EXPENSES					
Salaries and Benefits	282,140	115,932	166,208	41.1%	122,045
Supplies and Other Expenses	159,035	48,814	110,221	30.7%	72,796
Equipment	2,000	-	2,000	0.0%	1,349
Depreciation	150,690	59,901	90,789	39.8%	63,987
Utilities	<u>45,000</u>	<u>15,887</u>	<u>29,113</u>	<u>35.3%</u>	<u>23,379</u>
TOTAL OPERATING EXPENSES	<u>638,865</u>	<u>240,534</u>	<u>398,331</u>	<u>37.7%</u>	<u>283,557</u>
OPERATING INCOME (LOSS)	(176,795)	(87,072)	89,723	49.3%	(213,133)
NON-OPERATING INCOME (LOSS)					
Interest Earned	20	25	5	126.0%	7
Transfers from Solid Waste	121,035	-	121,035	0.0%	-
Transfers to General Fund	(44,950)	(18,729)	(26,221)	41.7%	(17,638)
Transfers to Capital Projects	<u>(50,000)</u>	<u>-</u>	<u>(50,000)</u>	<u>0.0%</u>	<u>-</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>26,105</u>	<u>(18,704)</u>	<u>44,819</u>	<u>-71.6%</u>	<u>(17,631)</u>
CHANGE IN NET POSITION	(150,690)	(105,776)			(230,764)
NET POSITION - BEGINNING OF YEAR	<u>1,623,225</u>	<u>1,623,225</u>			<u>1,926,179</u>
NET POSITION - YEAR TO DATE	<u>\$ 1,472,535</u>	<u>\$ 1,517,449</u>			<u>\$ 1,695,415</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended May 31, 2020
(with comparative actual amounts for 2019)

Percentage of Year
41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental					
Solid Waste Commission	\$ 160,000	\$ 179,724	\$ 19,724	112.3%	\$ 18,229
Interest Earned	100	25	(75)	25.2%	7
Material Sales	<u>160,000</u>	<u>69,257</u>	<u>(90,743)</u>	<u>43.3%</u>	<u>61,874</u>
TOTAL CASH INCREASES	<u>320,100</u>	<u>284,968</u>	<u>(35,132)</u>	<u>89.0%</u>	<u>80,109</u>
CASH DECREASES					
Salaries and Benefits	284,675	115,983	168,692	40.7%	120,521
Supplies and Other Expenses	174,455	59,963	114,492	34.4%	78,792
Equipment	8,300	-	8,300	0.0%	1,349
Utilities	50,000	15,887	34,113	31.8%	23,379
Transfers Out	<u>42,330</u>	<u>18,729</u>	<u>23,601</u>	<u>44.2%</u>	<u>17,638</u>
TOTAL CASH DECREASES	<u>559,760</u>	<u>210,563</u>	<u>349,197</u>	<u>37.6%</u>	<u>241,680</u>
NET INCREASE (DECREASE)	(239,660)	74,405			(161,571)
CHANGE IN BALANCE SHEET		(37,417)			161,551
CASH - BEGINNING OF YEAR		<u>3,734</u>			<u>764</u>
CASH - YEAR TO DATE		<u>\$ 40,722</u>			<u>\$ 744</u>

FLOYD COUNTY, GEORGIA
ANIMAL CONTROL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2020
(with comparative actual amounts for 2019)

Percentage of Year
41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 26,000	\$ 5,272	\$ (20,728)	20.3%	\$ 12,792
Interest Earned	200	110	(90)	55.2%	179
Miscellaneous	850	43,412	42,562	5107.3%	14,298
TOTAL REVENUES	27,050	48,794	21,744	180.4%	27,269
EXPENDITURES					
Salaries and Benefits	645,735	222,408	423,327	34.4%	123,109
Other Operating Costs	298,105	124,091	174,014	41.6%	79,232
Equipment	15,400	-	15,400	0.0%	-
TOTAL EXPENDITURES	959,240	346,499	612,741	36.1%	202,340
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(932,190)	(297,705)	(634,485)	31.9%	(175,071)
OTHER FINANCING SOURCES (USES)					
Transfers In	782,000	325,833	456,167	41.7%	233,217
Transfers Out	(24,000)	-	(24,000)	0.0%	-
TOTAL OTHER FINANCING SOURCES (USES)	758,000	325,833	432,167	43.0%	233,217
NET CHANGE IN FUND BALANCE	(174,190)	28,128			58,146
FUND BALANCE - BEGINNING OF YEAR	73,283	73,283			177,141
FUND BALANCE - YEAR TO DATE	\$ (100,907)	\$ 101,411			\$ 235,287

ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2020
(with comparative actual amounts for 2019)

Percentage of Year
41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Administrative Operations	\$ 3,000	\$ -	\$ (3,000)	0.0%	\$ 1,250
Miscellaneous Revenues	12,000	2,974	(9,026)	24.8%	5,823
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	51,200	-	(51,200)	0.0%	20,709
Other Programs	81,100	20,633	(60,468)	25.4%	34,094
Gymnastics	331,205	96,857	(234,348)	29.2%	150,775
Special Populations Services	55,965	18,346	(37,619)	32.8%	27,997
Concessions	123,000	29,489	(93,511)	24.0%	82,349
Coosa River Trading Post	82,100	22,501	(59,599)	27.4%	40,502
Etowah Park Golf Practice	7,200	3,013	(4,187)	41.9%	2,500
Youth Athletics	213,230	57,048	(156,182)	26.8%	122,495
Scoreboards	20,000	760	(19,240)	3.8%	-
Recreation Centers	117,700	20,480	(97,220)	17.4%	44,051
Parks & Recreation Services	72,500	29,376	(43,124)	40.5%	33,922
Hall of Fame	14,500	13,250	(1,250)	91.4%	9,400
Senior Promotions	11,500	3,950	(7,550)	34.3%	3,640
TOTAL REVENUES	<u>1,226,200</u>	<u>318,678</u>	<u>(907,522)</u>	<u>26.0%</u>	<u>579,506</u>

ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2020
(with comparative actual amounts for 2019)

Percentage of Year
41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 974,015	\$ 442,113	\$ (531,902)	45.4%	\$ 342,915
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	34,325	3,005	(31,320)	8.8%	3,780
Other Programs	71,460	22,749	(48,711)	31.8%	20,958
Gymnastics	298,115	95,403	(202,712)	32.0%	118,530
Special Populations Services	43,035	6,737	(36,298)	15.7%	15,970
Concessions	114,020	63,784	(50,236)	55.9%	76,184
Coosa River Trading Post	76,590	24,388	(52,202)	31.8%	31,105
Sports Division Administration	172,935	54,655	(118,280)	31.6%	45,077
Youth Athletics	183,710	57,934	(125,776)	31.5%	92,627
Scoreboards	8,000	458	(7,543)	5.7%	-
Recreation Centers	210,570	56,972	(153,598)	27.1%	67,810
Recreation Services Administration	171,990	68,520	(103,470)	39.8%	83,471
Parks & Recreation Services	1,162,925	500,115	(662,810)	43.0%	418,933
Buildings	80,300	25,788	(54,512)	32.1%	42,591
Shop	119,810	70,191	(49,619)	58.6%	83,249
Hall of Fame	16,300	7,346	(8,954)	45.1%	12,236
Senior Promotions	11,500	-	(11,500)	0.0%	4,179
TOTAL EXPENDITURES	3,779,600	1,500,158	(2,279,442)	39.7%	1,459,616
OTHER FINANCING SOURCES (USES)					
Transfers In	1,858,400	774,333	(1,084,067)	41.7%	774,333
TOTAL OTHER FINANCING SOURCES (USES)	1,858,400	774,333	(1,084,067)	41.7%	774,333
NET CHANGE IN FUND BALANCE	(695,000)	(407,146)			(105,777)
FUND BALANCE - BEGINNING OF YEAR	37,002	37,002			384,251
FUND BALANCE - YEAR TO DATE	\$ (657,998)	\$ (370,144)			\$ 278,474

FLOYD COUNTY, GEORGIA
HEALTH INSURANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2020
(with comparative actual amounts for 2019)

Percentage of Year
41.7%

	2020			2019	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 6,663,010	\$ 2,776,254	\$ (3,886,756)	41.7%	\$ 2,408,425
Employees	1,943,140	775,956	(1,167,184)	39.9%	764,766
Retirees	95,000	52,871	(42,129)	55.7%	44,755
Premiums Paid By Others	50,000	15,329	(34,671)	30.7%	15,461
Interest Earned	20,000	754	(19,246)	3.8%	11,671
Miscellaneous	155,000	-	(155,000)	0.0%	30,000
TOTAL REVENUES	8,926,150	3,621,164	(5,304,986)	40.6%	3,275,078
EXPENDITURES					
Salary and Benefits	63,450	24,238	39,212	38.2%	22,699
Other Costs	41,430	2,531	38,899	6.1%	13,631
Professional Fees	144,700	54,251	90,449	37.5%	54,282
Claims	7,200,000	3,545,370	3,654,630	49.2%	2,798,586
Premium Payments	911,870	369,831	542,039	40.6%	385,434
HRA Payments	160,000	60,068	99,932	37.5%	47,203
Wellness Clinic	129,600	44,113	85,487	34.0%	33,071
Administrative Fees	246,700	100,717	145,983	40.8%	109,300
TOTAL EXPENDITURES	8,897,750	4,201,119	4,696,631	47.2%	3,464,206
NET CHANGE IN FUND BALANCE	28,400	(579,955)			(189,128)
FUND BALANCE - BEGINNING OF YEAR	3	3			669,701
FUND BALANCE - YEAR TO DATE	\$ 28,403	\$ (579,952)			\$ 480,573

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended May 31, 2020

	<u>Budget</u>	<u>YTD Expenditures</u>
Appropriation of Jail Surcharge Funds	\$ 308,300	\$ 66,858
Appropriation of Fund Balance	270,800	375
Revenues:		
Interest Earned	-	7,943
Transfer from General Fund	983,500	-
Transfer from Recycling	50,000	-
Transfer from Debt Service	110,150	-
Sheriff-Chattooga County Funds	59,260	-
Total Revenues and Appropriations of Fund Balances	<u><u>\$ 1,782,010</u></u>	<u><u>\$ 75,175</u></u>
Expenditures:		
Sheriff/Jail		
4 - Police Package Cars	J.S. \$ 132,000	\$ 127,992
4 - Upfittings for Cars	J.S. 16,000	-
Vehicle Replacement and Upfittings (2019)	J.S. -	32,348
1 - 250 Gallon Boiler for Laundry	C 59,260	-
1 - Unimac Washer	J.S. 38,700	28,900
1 - Unimac Dryer	J.S. 12,600	12,600
Fire Alert Notification System	100,000	-
	<u>358,560</u>	<u>201,840</u>
Coroner		
Generator	10,000	6,421
	<u>10,000</u>	<u>6,421</u>
County Police		
EOD K9 Grant #48-2019 Revenue	(46,000)	-
EOD K9 Grant #48-2019	46,000	32,075
	<u>-</u>	<u>32,075</u>
EOD Bomb #51-2019SS00072 Revenue	(55,000)	-
EOD Bomb #51-2019SS00072	55,000	29,756
	<u>-</u>	<u>29,756</u>
CBRNE #52-2019SS00072Fed Revenue	(12,000)	-
CBRNE #52-2019SS00072Fed	12,000	11,466
	<u>-</u>	<u>11,466</u>
Facilities Management		
Update Front Conference Room-Library Matching Funds	F.B. 25,000	43,890
Library Boiler (2019)	F.B. -	38,999
Security Improvements for County Buildings	70,000	-
Roof Repair at Admin Building	45,000	-
Work Order System	25,000	-
Judicial Building Repairs	50,000	56,849
	<u>215,000</u>	<u>139,738</u>

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended May 31, 2020

	<u>Budget</u>	<u>YTD Expenditures</u>
Public Roads		
Paving		
State of Georgia - LMIG	\$ (1,219,760)	\$ (1,219,759)
2020 LMIG Paving	1,219,760	6,353
2019 LMIG Paving	F.B. 60,000	-
Excess LMIG Road Improvement	F.B. 102,800	-
Preparation and Paving	75,000	21,984
	<u>237,800</u>	<u>(1,191,423)</u>
Drainage		
Materials	10,000	1,654
	<u>10,000</u>	<u>1,654</u>
Engineering		
Replace Total Station	10,000	-
	<u>10,000</u>	<u>-</u>
Prison		
Dishwasher (2019)	J.S. -	34,510
Replace Detail Truck #106	J.S. 45,000	42,691
Replace Detail Van #299	J.S. 39,000	35,367
Replace Make Up Air Unit	23,590	23,587
Kitchen Gas Range	J.S. 9,775	-
	<u>117,365</u>	<u>136,155</u>
Community Development		
Redmond Trail (Potential Grant Portion)	55,140	-
Redmond Trail	F.B. 3,435	375
	<u>58,575</u>	<u>375</u>
County Clerk		
New Website (Year 1 of 4 Year Contract)	10,000	-
	<u>10,000</u>	<u>-</u>
Data Processing		
Computer Lease	150,000	30,126
	<u>150,000</u>	<u>30,126</u>
Replace VMWare Servers	90,000	-
Endpoint Security	25,000	-
Network Security	30,000	-
	<u>145,000</u>	<u>-</u>
CJIS		
Jury Management Software	26,000	-
Data Exchange or Conversion for Ecourts or Jury	20,000	-
	<u>46,000</u>	<u>-</u>

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended May 31, 2020

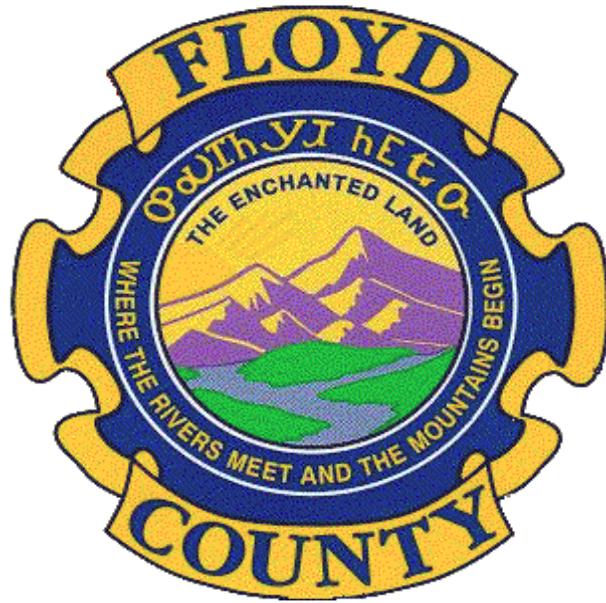
	<u>Budget</u>	<u>YTD Expenditures</u>
Airport		
Runway 1/19 Obstruction Removal - 90/5/5		
Federal Revenue	\$ (954,000)	\$ -
State Revenue	(53,000)	-
Project Cost	1,128,640	16,936
Project Cost	F.B. 59,400	-
	<u>181,040</u>	<u>16,936</u>
 Runway 7/25 - Obstruction Removal Analysis		
Analysis	F.B. 30,000	-
	<u>30,000</u>	<u>-</u>
 Runway 7/25 - Install Edge Lighting including PAPIs & REILs		
Design	41,000	-
	<u>41,000</u>	<u>-</u>
 T-Hanger Roof Replacement	50,000	-
Paving	25,000	-
	<u>75,000</u>	<u>-</u>
Recycling		
Rear Load Compactor	R 50,000	-
	<u>50,000</u>	<u>-</u>
 Transfer to Rec. Capital	121,500	16,500
 Current Year Lease Purchase Payments	D.S. 110,150	-
 Total Net (Revenues) Expenditures	<u>\$ 1,976,990</u>	<u>\$ (568,381)</u>

FLOYD COUNTY, GEORGIA
Water Capital Projects and Equipment Expenses
For the Month Ended May 31, 2020

	<u>Budget</u>	<u>YTD Expenditures</u>
Revenues:		
R & E Funds	\$ 2,479,750	\$ 411,099
Operating Funds	365,000	176,606
Total Revenues	\$ 2,844,750	\$ 587,704
Expenses:		
Water Tank Maintenance	\$ 300,000	\$ 94,881
Highway 53 Pump Station	107,750	206,828
Water Main Replacement (2.5 miles)	500,000	-
Ramblewood Pump Station	-	23,500
Water Pumps and Pump Houses	100,000	30,820
Large Meter Testing	50,000	-
Big Texas Valley Road	750,000	-
Hydraulic Modeling System	100,000	6,000
Bells Ferry Pump House Upgrade	320,000	360
Renovation to Old Mill Spring	225,000	-
Electrical Upgrades to Old Mill Spring	27,000	2,877
Ball Corporation Project	-	45,833
	<u>2,479,750</u>	<u>411,099</u>
2019 Equipment		
New Ford F250	60,000	41,767
Replace Vehicle #350WD (2014 F250)	30,000	29,280
Replace Vehicle #347WD (2013 F150)	60,000	41,767
Ford F550	75,000	-
Ford F550	75,000	-
Mini Excavator	65,000	63,793
	<u>365,000</u>	<u>176,606</u>
Total Expenses	\$ 2,844,750	\$ 587,704

FLOYD COUNTY, GEORGIA
Recreation Capital Projects and Equipment Expenditures
For the Month Ended May 31, 2020

	<u>Budget</u>	<u>YTD Expenditures</u>
Revenues		
Interest Income	\$ -	\$ 40
Capital Improvements-County	121,500	16,500
Total Revenues	\$ 121,500	\$ 16,540
Expenditures		
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	-
Total Expenditures	\$ 121,500	\$ 16,500



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	696,359.81	28,615.13	4.29%
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	713,760.28	12,724.42	1.82%
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	717,289.65	(30,693.18)	-4.10%
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	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	669.27	-	-	-	-	-	-	-	-	N/A
May Pro Rata	-	-	-	1,934.93	-	-	-	-	-	-	-	N/A
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	-	-	
Totals	8,453,220.72	8,502,978.66	7,596,141.50	7,767,937.91	7,250,394.53	7,634,180.66	7,733,619.19	8,039,615.79	8,758,282.43	3,519,698.61	(68,861.32)	

Original Budget 8,550,000 8,600,000 8,600,000 7,600,000 7,700,000 8,000,000 7,700,000 7,800,000 7,892,500 8,925,000

Revised Budget 8,475,000 8,400,000 8,000,000 7,600,000 6,850,000 7,760,000 7,700,000 7,800,000 8,600,000 8,925,000

Amt > Revised (21,779.28) 102,978.66 (403,858.50) 167,937.91 400,394.53 (125,819.34) 33,619.19 239,615.79 158,282.43 (5,405,301.39)

Annual Comparisons										3,588,559.93	3,519,698.61	(68,861.32)	-1.92%
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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	1,231,771.69	51,524.03	4.37%
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	1,258,718.41	18,688.58	1.51%
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	1,269,418.18	(53,958.28)	-4.08%
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	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	1,181.04	-	-	-	-	-	-	-	-	N/A
May Pro Rata	-	-	-	1,590.25	-	-	-	-	-	-	-	N/A
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	-	-	
Totals	14,966,056.08	15,033,659.73	8,179,526.15	8,911,900.50	12,857,342.77	13,514,990.89	13,703,884.18	14,229,556.96	15,490,294.76	6,202,932.25	(145,251.38)	

Annual Comparisons										6,348,183.63	6,202,932.25	(145,251.38)	-2.29%
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FLOYD COUNTY, GEORGIA
Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended May 31, 2020
(with comparative calculation for 2019)

	YTD TOTALS	
	2020	2019
Operating Revenues:		
Developers Contributions	\$ -	\$ -
Misc-Other	6,530	14,279
Water Charges	2,591,257	2,618,858
Water Meter Charges	71,783	81,450
Penalties & Cut Offs	63,545	75,153
Fire Service Charges	52,083	52,083
Surcharge Revenue	432	432
Less: Fire Service Charges	(52,083)	(52,083)
Charges for Services	<u>2,733,547</u>	<u>2,790,172</u>
Miscellaneous	2,049	-
Rental Fees	4,973	3,650
Total Operating Revenues	<u>2,740,569</u>	<u>2,793,822</u>
Operating Expenses:		
Administration	428,579	379,188
Less: Depreciation	(3,266)	(3,266)
Net Administration	<u>425,313</u>	<u>375,922</u>
Distribution	1,623,359	1,493,697
Less: Depreciation	(599,190)	(519,808)
Net Distribution	<u>1,024,169</u>	<u>973,889</u>
Treatment Plant	297,141	292,965
Less: Depreciation	(24,372)	(24,393)
Net Treatment Plant	<u>272,769</u>	<u>268,572</u>
Total Operating Expenses	<u>1,722,251</u>	<u>1,618,383</u>
Net Available for Debt Service	1,018,318	1,175,439
Bonds Debt Service (41.7% of Annual Debt Payment)	163,896	233,182
Bonds Debt Service Coverage Ratio (1.10 Requirement)	6.21	5.04
Total Debt Service (41.7% of Annual Debt Payment)	271,054	380,726
Total Debt Service Coverage Ratio	3.76	3.09

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended May 31, 2020

	<u>Budget</u>	<u>YTD Expenditures</u>
Office of Receiver		
Laptop	\$ 1,230	\$ 1,225
	<u>1,230</u>	<u>1,225</u>
Juvenile Court		
Projector	800	745
	<u>800</u>	<u>745</u>
Judge Niedrach's Court Reporter		
Equipment, Sound System, Evidence Presentation, Video Conferencing	59,500	59,500
Laptop	2,145	2,278
	<u>61,645</u>	<u>61,778</u>
Probate Court		
Microfilm Machine	5,835	-
	<u>5,835</u>	<u>-</u>
Clerk of Superior Court		
Laptop Computers	-	7,587
Office Furniture	7,145	-
	<u>7,145</u>	<u>7,587</u>
District Attorney		
3 - Scanners	2,215	-
4 - Printers	2,000	175
	<u>4,215</u>	<u>175</u>
Sheriff		
Chattooga County Funds for Workout Equipment	(10,775)	-
Red Man Instructor Suit	1,500	-
5 - Panasonic Toughbook Computers for Vehicle	16,000	4,290
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	30,000
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	2,667
4 - Intercom Units	J.S. 3,000	-
Data Switch for Camera System	J.S. 1,500	613
Tower One Systems	4,295	-
Tuff Stuff CDP-300 with Smith Attachment	5,000	4,795
4 - Wrestling Mats for Defensive Training	2,200	-
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
	<u>136,625</u>	<u>55,839</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended May 31, 2020

	<u>Budget</u>	<u>YTD Expenditures</u>
Coroner		
Hydraulic Lift	\$ 5,795	\$ 5,301
Rollers for Body Racks	1,500	926
	<u>7,295</u>	<u>6,227</u>
Human Resources		
Laptop	-	993
ID Badge Printer	1,695	-
	<u>1,695</u>	<u>993</u>
Board of Commissioners		
iPads	1,200	1,150
	<u>1,200</u>	<u>1,150</u>
Board of Registrars		
Document Scanner	850	849
Peripherals for New Voting Machines	5,000	225
	<u>5,850</u>	<u>1,074</u>
Police Department		
15 - Motorola Portable Radios	51,000	-
5 - Motorola Mobile Radios	19,500	-
	<u>70,500</u>	<u>-</u>
Facilities Management		
Propane Floor Buffer	3,000	-
Judicial 3rd Floor Ice Maker	2,500	-
Portable AC Unit	-	1,200
Jail Gate Opener	4,000	2,319
Gate Operator for Aviation School	3,000	-
	<u>12,500</u>	<u>3,519</u>
Public Works		
2 - Pole Saws	1,500	1,027
36" Chainsaw	1,200	1,200
14" Demolition Saw	1,200	1,000
48" Walk Behind Mower and Grass Catcher	5,000	5,226
48" Zero Turn Mower	5,000	4,980
Snap On Maintenance Scanner	1,500	10
4 - Jacks	1,500	1,283
Ramp Set for Lowboy	1,500	-
2 - Harris Radios	3,400	-
Cartegraph System iPads	2,500	-
Sign Post Driver & Compressor	5,000	-
	<u>29,300</u>	<u>14,725</u>
Engineering		
Aluminum Tripod	120	-
Prism Rod	150	-
2-Way Radios	100	-
Rover Pole for GPS	250	-
	<u>620</u>	<u>-</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended May 31, 2020

		<u>Budget</u>	<u>YTD Expenditures</u>
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
Refrigerator		-	700
10 - Radios and Chargers	J.S.	7,000	-
		<u>60,225</u>	<u>30,889</u>
Tax Appraisers			
Monitor Replacement		500	-
Printers		500	-
Laptop		1,100	-
4 - iPads with Accessories		3,900	3,878
		<u>6,000</u>	<u>3,878</u>
Cooperative Extension			
UGA Computer Equipment Matching Funds		(2,000)	-
Dell Laptop with Docking Stations, 2 Dell Desktop Computers		4,000	1,500
		<u>2,000</u>	<u>1,500</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			
Laptop		995	993
Desk		600	-
		<u>1,595</u>	<u>993</u>
Finance			
Commercial Shredder		1,000	772
		<u>1,000</u>	<u>772</u>
Information Technology			
Emergency Equipment Purchases		8,000	-
		<u>8,000</u>	<u>-</u>
E911			
Laptop		1,255	1,253
		<u>1,255</u>	<u>1,253</u>
Law Library			
Courthouse Security Cameras		20,900	33,194
		<u>20,900</u>	<u>33,194</u>
Prison Inmate Benefit Fund			
Equipment		5,000	-
		<u>5,000</u>	<u>-</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended May 31, 2020

	<u>Budget</u>	<u>YTD Expenditures</u>
Jail Inmate Benefit Fund		
Equipment	\$ 40,000	\$ -
	40,000	-
Work Release Inmate Benefit Fund		
Equipment	5,500	-
	5,500	-
Water Department		
Administration		
3 - Printers	2,700	-
Electric Mail Opener	1,800	1,396
	4,500	1,396
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	753
Grinder	300	-
Circular Saw	300	254
Pneumatic Tool Kit	500	214
2 - Jack Stands	200	169
2 - Car Ramps	600	555
Mud Bucket	2,500	-
2 - Emergency Work Lights	800	-
4 - Magnetic Spot Lights	2,000	1,660
	37,000	21,070
Treatment		
6" Magmeter for Kingston Well	8,000	3,926
12" Magmeter for Old Mill Spring	7,500	6,684
Maggmeter Installation	3,410	-
Sodium Hydroxide Chemical Pump for Fulton Well	4,500	3,898
Sodium Hypochlorite Chemical Pump for Fulton Well	2,900	2,176
Citric Acid Chemical Pump for Fulton Well	2,900	2,176
Hydrochloric Acid Chemical Pump for Fulton Well	5,600	4,913
Sodium Bisulfate Chemical Pump for Fulton Well	2,700	2,652
Emerzon 475 Field Communicator	7,200	6,108
Prominent Pump for Chlorine	4,950	3,566
Critical Kit for Fulton Well	5,000	4,638
DR 6000 Lab Spectrophotometer	9,320	4,639
Undercounter Lab Refrigerator	1,800	957
Lab Oven	3,215	2,870
Lab Vacuum Pump	780	721
	69,775	49,924

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended May 31, 2020

	<u>Budget</u>	<u>YTD Expenditures</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>
Recreation		
Administration		
6 - Clover Portable Credit Card Units	1,900	-
2 - Thinkstation P330 Towers	3,800	2,695
Panasonic agac30	1,250	1,483
DJI Mavic Pro	900	855
Canon ES Rebel T7i	900	899
Tamron 70-200 2.8 Lens	800	769
	<u>9,550</u>	<u>6,700</u>
Gymnastics		
Spotting Block System	3,650	3,650
Balance Beam	3,855	4,145
Quad Bar System-Uprights Only	1,550	-
Quad Bar Mat System	1,975	-
Vault Table Anchor Mat	865	-
2 - 8" Wide Mat	1,670	1,269
16" Soft Landing Pillow	1,175	553
2 - 8" Mats	1,240	919
2 - 4" Throw Mats	1,030	884
Spotting Block	525	-
Resi Mat	2,000	3,414
AAI Bar Rail Replacement	650	672
	<u>20,185</u>	<u>15,506</u>
Concessions		
Coffee Machines	500	420
	<u>500</u>	<u>420</u>

