



Floyd County, Georgia

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



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For the Month Ended
August 31, 2020*

*Prepared by:
Finance Department*

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

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

| General Fund Revenues Budget vs Actual | |
|---|---------------------------------|
|  | \$ 59,346,705 Budget |
| | <u>\$ 17,738,174</u> Actual 30% |
| | \$ (41,608,531) |

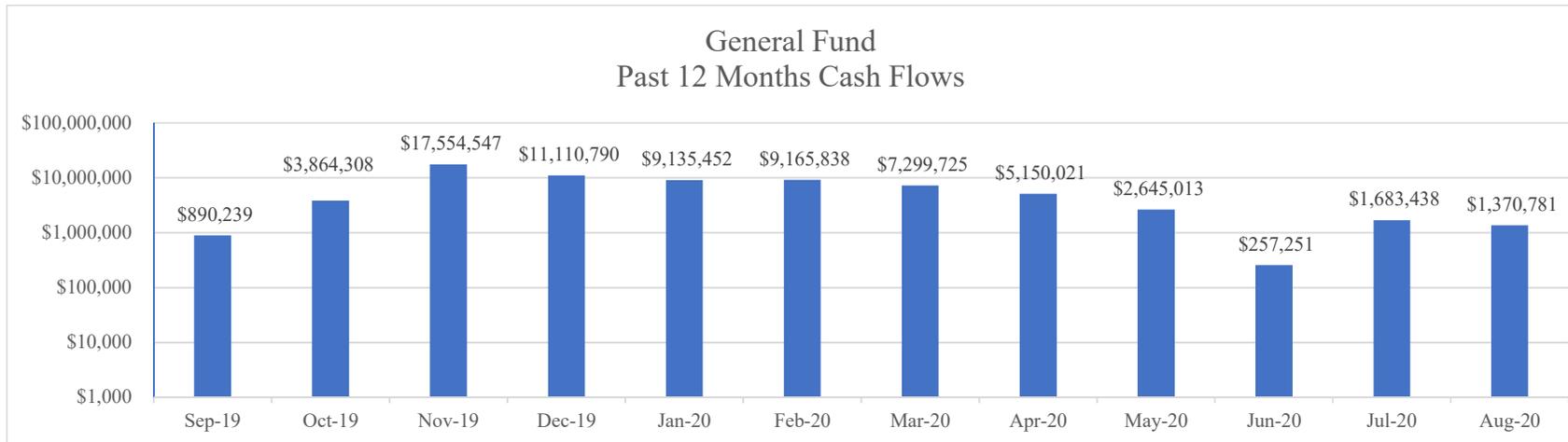
| General Fund Expenditures Budget vs Actual | |
|---|---------------------------------|
|  | \$ 59,581,165 Budget |
| | <u>\$ 35,387,301</u> Actual 59% |
| | \$ 24,193,864 |

| Net Change in General Fund Balance Budget vs Actual | |
|---|-------------------------------|
|  | \$ (234,460) Budget |
| | <u>\$ (17,649,128)</u> Actual |
| | \$ (17,414,668) -7528% |

| Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance | |
|---|-------------------------|
|  | \$ 1,370,781 Cash |
| | \$ 145,343 Fund Balance |
| | 943% |

| 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 | |
|---|------------------------------|
|  | \$ 700,000 Budget |
| | <u>\$ 389,316</u> Actual 56% |
| | \$ (310,684) |



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



| 2017 SPLOST Fund Sales Taxes Budget vs Actual | |
|--|---------------------------------|
| | \$ 15,807,050 Budget |
| | <u>\$ 10,354,835 Actual 57%</u> |
| | \$ (5,452,215) 66% |
| 2013 SPLOST Fund Sales Taxes Budget vs Actual | |
| | \$ - Budget |
| | <u>\$ - Actual</u> |
| | \$ - |

| 2017 SPLOST Fund Expenditures Budget vs Actual | |
|---|--------------------------------|
| | \$ 10,326,080 Budget |
| | <u>\$ 2,307,466 Actual 20%</u> |
| | \$ 8,018,614 22% |
| 2013 SPLOST Fund Expenditures Budget vs Actual | |
| | \$ 11,963,880 Budget |
| | <u>\$ 2,443,342 Actual 20%</u> |
| | \$ 9,520,538 |



| Water / Sewer Revenues & Expenses All Revenues and All Expenses | |
|--|------------------------------|
| | \$ 4,896,560 Revenues |
| | <u>\$ 4,249,511 Expenses</u> |
| | \$ 647,049 |

| Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance | |
|---|-----------------------------|
| | \$ 12,123,744 Beginning |
| | <u>\$ 7,931,005 Current</u> |
| | \$ (4,192,739) |



| Airport Revenues & Expenses All Revenues and All Expenses | |
|--|----------------------------|
| | \$ 490,676 Revenues |
| | <u>\$ 970,389 Expenses</u> |
| | \$ (479,713) |

| Airport Operating Cash Flows Beg. Of Year vs Current Balance | |
|---|---------------------------|
| | \$ 287,911 Beginning |
| | <u>\$ 235,185 Current</u> |
| | \$ (52,726) |



| Recycling Revenues & Expenses All Revenues and All Expenses | |
|--|----------------------------|
| | \$ 250,020 Revenues |
| | <u>\$ 390,400 Expenses</u> |
| | \$ (140,379) |

| Recycling Operating Cash Flows Beg. Of Year vs Current Balance | |
|---|--------------------------|
| | \$ 3,734 Beginning |
| | <u>\$ 30,621 Current</u> |
| | \$ 26,887 |

Floyd County Review of August 2020

General Fund

- Revenues
 - Taxes are \$859,050 more than this time last year.
 - Prior Years' Tax is \$108,150 more than this time last year.
 - Intangible Taxes increased 37.6% since last year. This indicates that more loans were acquired compared to last year. The Real Estate Transfer Tax has decreased from last year by 3.2%. An increase in Intangible Tax paired with a decrease in Real Estate Transfer Tax indicates that existing loans were refinanced rather than new loans being obtained.
 - Penalties & Interest revenue is \$88,100 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 an increase in Sales Tax collections from 2019 of \$19,550 or 0.3%. In April of this year, sales tax on remote sales was required to be remitted. Comparing collections for August 2020 to collections for August 2019 shows less than a 1% increase. This change has lessened the impact of the COVID-19 pandemic.
 - Motor Vehicle Taxes are \$46,250 less than 2019, which is a 16.1% decrease. This decrease should continue with a decreasing number of vehicles on the ad valorem tax digest.
 - Motor Vehicle TAVT is \$589,850 more than last year, increasing by 40.6%. 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 \$563,150 ahead of 2019. This is a 7.4% increase.
 - Intergovernmental Revenue is \$1,106,000 more than last year.
 - COPS Program revenue is \$52,350 more than this time last year. The number of officers in the school system has doubled from 2019. There is also a 56.5% increase in the wages paid.
 - State-Offender Rehab revenue is \$99,450 higher than in 2019. The average number of inmates has decreased 3.6%. In July 2019, the subsidy increased \$2 per day per inmate.
 - To abate losses due to the COVID-19 pandemic, Floyd County has been awarded a total of \$3,100,000 in CARES funding. At the end of August, we have received \$953,450.
 - Charges for Services is \$266,900 less than 2019.
 - Sheriff Fees & Services is \$64,900 higher than in August 2019.
 - In 2019, Constables served warrants issued through Magistrate Court. Sheriff's deputies are now serving these. 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 \$161,000 less than 2019.
 - Chattooga County Boarding Inmate revenue is down \$219,600 from 2019.
 - US Marshal payments received in 2020 total \$77,950, a decrease from 2019 of \$9,250.

Floyd County Review of August 2020

General Fund (cont'd)

- Revenues (cont'd)
 - Funds received from the Social Security Administration have decreased 8.1% from 2019.
 - City of Rome payments are \$34,100 more than this time last year.
 - Inmate Contracts in total have decreased \$13,900.
 - The COVID-19 pandemic suspended inmate crews for outside entities for the month of April, but were resumed 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 49% 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 \$54,700 when compared to August 2019. This is an 18.5% increase.
 - Recording Fees have increased 29.1% since 2019, a \$53,950 increase. This is revenue from recording deeds and liens.
 - Civil Costs show a \$50 decrease from 2019. This revenue is from the number of civil cases filed.
 - Other Fees have decreased \$12,100 from August 2019. Examples of this revenue include UCC filings and bond forfeitures. The piece relating to bond forfeitures has decreased 44.6% since last year.
 - All other charges increased a total of \$12,100 compared to 2019.
 - Probate Court Charges for Services decreased \$5,950 from 2019, dropping 7.9%.
 - Estate revenues has increased 44%. 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 19.7%. Miscellaneous revenue is made up of firearm permits. Due to COVID-19, Probate Court ceased issuing firearm permits in March. They are issuing permits by appointment only at this time, but due to employees testing positive for COVID-19 the courthouse was completely closed for the majority of June.
 - Magistrate Court Fees have decreased \$144,550 or 74.5% from August 2019.
 - There has been a decrease of 33.5% in the number of cases from last year. For the cases that generate fees, there has been a 30.8% drop. The biggest difference between 2020 and 2019 is that Sheriff's officers are now serving warrants that were previously served by Constables. The \$50 per case that was collected in 2019 now

Floyd County Review of August 2020

General Fund (cont'd)

- Revenues (cont'd)
 - goes directly to the Sheriff's department.
 - Clerk of Court-Jail Surcharge is down 31.4% as compared to last year.
 - There is a decrease in Clerk of Court Criminal Division Fines of 11.1%.
 - City of Rome-Jail Surcharge dropped 37% from 2019, a \$14,950 decrease.
 - Looking back over the past 5 years, revenue rose slightly each year between 2015 and 2017. However, between 2017 and 2018, revenue dropped 32.1%. This occurred because of a corresponding drop in the number of cases and a slight drop in the average fine per case.
 - Fines & Forfeitures are down by \$196,100.
 - Clerk of Court – Criminal Division Fines are down \$30,050, an 11.1% drop as compared to 2019.
 - Probate Court Fines are down \$143,900 or 35.6%. According to Probate staff, 3,863 citations have been paid in 2020, falling from the 5,407 paid in 2019. The number of citations written in 2020 is 4,242 compared to the 5,396 written in 2019.
 - Parking Fines are \$19,000 less than 2019, a 70.2% drop.
 - Drug Abuse & Treatment Fines as a whole has fallen 6.9% or \$2,750 since 2019.
- Expenditures
 - A Disaster Recovery line item has been added to departments incurring charges due to the COVID-19 pandemic. These charges will be reimbursed in the future. At the end of August, \$242,550 has been expensed in the General Fund.
 - Board of Commissioners is 5.4% greater than the YTD budget.
 - Salaries & Wages is at 77.6% of the annual budget.
 - Supplies is almost 3 times the annual budget but only by \$200. iPad cases were purchased for two of the commissioners. This will be addressed with the final budget revision.
 - Board of Registrars is 22.1% greater than the YTD budget.
 - Salaries & Wages and FICA are 14.3% and 10.5% higher than the YTD budget.
 - Salaries & Wages – Poll Workers is 89.5 % above the annual budget. Due to COVID-19, there was a big increase in the number of absentee ballots cast during the 2020 primaries. It has taken extra workers to process these ballots. There was also a Republican run-off election held. Two poll workers have been utilized the entire year.
 - Equipment Lease is 17.9% more than the YTD budget. Charges for additional color copies were high in April.
 - Election Costs is at 77.4% of the annual budget. Even though the number of absentee ballots were increased for the primary, the polls were still open. Extra precautions taken to adhere to social distancing requirements such as stanchions were needed at each polling location.
 - Judge Durham Superior Court is 9.1% in excess of the YTD budget.
 - Salaries & Wages and FICA are 16.1% and 12.9% above the YTD budget respectively.

Floyd County Review of August 2020

General Fund (cont'd)

- Expenditures (cont'd)
 - Court Reporter - Judge Niedrach is at 69% of the annual budget.
 - Upgrades to the court reporter's equipment, sound system, evidence presentation system and video conferencing equipment were purchased so that COVID-19 protocols could be met for trials.
 - Medical Department- Prisoners is 1.4% above the YTD budget.
 - Charges for Correcthealth are 2.1 % more than in 2019.
 - Charges for all other vendors are 27.2% more than 2019.
 - Coroner is 8.8% higher than the YTD budget.
 - Salaries & Wages and FICA are at 91.1% and 85.8% respectively of the annual budget. The Coroner is salaried and, both he and his deputies, receive a per job fee. There is a 24.2% increase in the number of calls in 2020 as compared to 2019.
 - Gas & Oil is 6.3% higher than the YTD budget.
- **Total Expenditures are 7.4% below the YTD budget.**
- Fund Balance
 - For 2020, the General Fund has decreased fund balance by \$17,649,128 compared to a decrease of \$17,810,035 for 2019, a variance of \$160,907.

Fire Fund

- Revenues
 - Taxes are \$149,900 more than this time last year.
 - Property Tax-Prior Years is \$1,150 more than 2019.
 - Motor Vehicle Tax is \$6,350 less than 2019.
 - Mobile Home Tax is \$3,300 less than 2019.
 - Recording Intangible Tax is \$11,150 more than 2019.
 - Motor Vehicle TAVT collections are \$144,150 more than last year.
 - Penalties and Interest are \$1,650 more than last year.
 - Real Estate Tax is \$1,400 more than 2019.

E911 Fund

- Revenues
 - Total Revenues are under the YTD budget by 1.7% but are \$90,200 more than last year.
 - Alarm Registration revenue is \$300 more than last year.
 - Charges for Services are \$91,750 more than last year.
 - Prepaid fees are \$74,400 more than last year.
 - Due to an accounting change in recording prior year revenue, 2019 data contained two additional months of revenue than 2020. This will correct in December.
 - Landline fees are \$28,600 more than last year.
 - Wireless fees are \$11,250 less than last year.

Floyd County Review of August 2020

E911 Fund (cont'd)

- Expenditures
 - Total Expenditures are at 63.1% of the annual budget and \$2,750 more than last year.
 - Repairs and Maintenance is at 100% of the annual budget and \$1,450 more than last year due to annual agreements with Zuercher and AT&T.

800 MHz Communication Fund

- Revenues
 - Charges for Services are \$3,200 more than 2019.
 - Tower Lease is \$4,750 more than 2019 due to a new agreement with iWispr.
 - Interest Earned is \$1,350 less than 2019.
 - Total Revenues are \$6,600 more than 2019.
- Expenditures
 - Total Expenditures are at 66.9% of the annual budget and \$71,450 more than 2019.
 - Equipment is \$14,950 more than 2019 due to the purchase of lightening protection equipment.
 - Repairs & Maintenance is \$66,000 more 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 82.5% 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.
 - Cell Phone App is at 99.8% of the annual budget due to an annual agreement.
 - Total Expenditures are at 55.7% of the annual budget.

Solid Waste Fund

- Revenues
 - Taxes have increased \$69,550 when compared to 2019.
 - The following increases have contributed to this:
 - Penalties and Interest increased \$650.
 - Recording Intangible Tax increased \$4,450.
 - Motor Vehicle TAVT increased \$66,700.
 - The following decreases offset the above increases:
 - Mobile Home Taxes decreased \$1,250.
 - Motor Vehicle Taxes decreased \$1,550.
 - Interest Earned is \$8,000 less than last year.

Floyd County Review of August 2020

Solid Waste Fund (cont'd)

- Expenditures
 - Total Expenditures are \$58,800 more than 2019 but are 2.6% under the annual budget.
 - Salaries and Benefits are \$8,750 more than 2019.
 - Salaries and Wages have increased \$9,050 over 2019.
 - FICA has increased \$850 over 2019.
 - Health Insurance expenditure is \$1,150 less than 2019.
 - Voluntary Insurance is at 80.1% of the annual budget. This is 13.4% over where we should be for this time of the year.
 - Remote Site Operations expense is \$31,600 more than 2019 but is 5.7% under the annual budget.
 - This is largely 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 found the error in 2020. This is a difference of \$3,167 for 10 months (August 2019 – May 2020) for a total of \$31,670.
 - Tipping Fees are up \$18,000 when compared to 2019, and are 4.9% 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. The bills did decrease again with the difference between this year and 2019 for the months of June (\$2,850 more), July (\$3,950 more) and August (\$2,500 more) bills being more in line with what we expect.
 - Since the COVID-19 pandemic started, we have had to pay more to dump due to the Recycling Center closure, due to the COVID-19 pandemic. Now that the facility is open, we are seeing the price decrease compared to prior months.

Stadium Maintenance Fund

- Revenues
 - Total Revenues are at 99.7% of the annual budget.
 - Miscellaneous Income is comprised of the following:
 - Naming Rights
 - Stadium Naming Rights have remained consistent at \$17,150 and is at 100% of the annual budget.
 - The Braves Contribution
 - Braves Contribution has remained consistent at \$25,000 and is at 100% of the annual budget.
- Expenditures
 - Repairs and Maintenance expenditure is at 7.4% of the annual budget and is \$112,350 less than 2019.
 - The 2020 season was cancelled due to the COVID-19 pandemic.

Floyd County Review of August 2020

Water Fund

- Revenues
 - Charges for Services is \$111,450 less than the prior year and is .8% below the YTD budget. Consumption reports show a .9% increase in residential usage and a 9.5% drop in commercial usage compared to last year.
 - Operating Revenues are 65.6% of the annual budget.
- Expenses
 - Administration Workers' Compensation is at 98.9% of the annual budget. There has been a change in the accounting of the Workers' Compensation fund.
 - Administration Dues and Subscriptions is at 99.4% of the annual budget. This line item will be monitored.
 - Administration Water Collection Expense is over the annual 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 Basic Insurance is 4% over the YTD budget. This line item will be monitored.
 - Administration Disaster Recovery is at 100% of the annual budget due to the purchase of signs needed for the administration office in relation to the COVID-19 outbreak.
 - Administration Miscellaneous is at 100% of the annual budget. 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 66.4% of the annual budget.**
 - Distribution Voluntary Insurance is 21.3% 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 Utilities is 4.4% over the YTD budget. This line item will be monitored.
 - Distribution All Other is 16.7% over the YTD budget. This line item will be monitored and a budget transfer completed if needed.
 - Distribution Disaster Recovery is at 100% of the annual budget due to the purchase of hand sanitizer for employees for the COVID-19 outbreak.
 - **Total Distribution Expenses are 60.5% of the annual budget.**
 - Treatment Plant Office Supplies is 23.1% over the YTD budget. This item will be monitored and a budget transfer requested if necessary.
 - Treatment Plant Chemicals is 29.3% over the YTD budget and 27.2% over the YTD budget when encumbrances are not included. This item will be monitored and a budget transfer requested if necessary.
 - Treatment Plant Uniforms is 33.3% over the YTD budget and 10.8% 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 5.4% over the YTD budget. This is due to several approved equipment purchases being made early in the year.

Floyd County Review of August 2020

Water Fund (cont'd)

- Expenses (cont'd)
 - Treatment Plant Postage is 22.9% over the YTD budget. This item will be monitored and a budget transfer requested if necessary.
 - **Total Treatment Plant Expenses are 60.4% of the annual budget.**
 - **Total Operating Expenses are 61.4% of the annual budget.**

Airport Fund

- Revenues
 - Charges for Services are 26.3% below the YTD budget and are \$1,500 less than last year.
 - Fuel Sales are \$258,950 less than last year and are 12.8% under the YTD budget due to decreases in gallons sold. Poor weather conditions in January & February and the COVID-19 pandemic beginning in March both contribute to this decrease.
 - Avgas Revenue is \$46,700 less than 2019.
 - Self-Serve Revenue is \$9,750 less than 2019.
 - Jet Fuel Revenue is \$202,300 less than 2019.
 - Miscellaneous Revenue is at 51.8% of the annual budget and \$17,200 less than 2019.
 - Late Fees are down \$9,200 from 2019.
 - Miscellaneous Revenue is down \$7,600 from 2019.
 - Callout Revenue is down \$2,000.
 - Ramp fees are down \$4,700.
 - Auto Rental Commission is down \$1,200.
 - Overnight Hangar rentals are up \$850.
 - Pilot Supplies Revenue is down \$450 from 2019.
 - Rental Fees are 3.5% below the YTD budget and are \$15,350 less than 2019.
 - T-Hangar rentals are down \$11,550 and Big Hangar rentals are down \$2,800 due to decreased rental rates.
 - **Total Operating Revenues are at 56.8% of the annual budget.**
- Expenses
 - Salaries and Benefits are under the YTD budget by 8.6% but are \$36,300 more than 2019.
 - Salaries and FICA are \$24,650 more than 2019.
 - The airport manager was not hired until March of 2019.
 - Health Insurance and Voluntary Insurance have increased \$11,700.
 - **Total Operating Expenses are 12.9% 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 72.7% of the annual budget.

Floyd County Review of August 2020

Forum Fund (cont'd)

- Expenses
 - Gas and Oil is 85.1% of the annual budget; however, there should not be anymore significant charges to this line item for the remainder of the year.
 - Promotions and Advertising is 4% over the YTD budget and 3.8% over the YTD budget when encumbrances are not included. This line item will not exceed the annual budget.
 - Total Operating Expenses are at 61.8% of the annual budget.
 - Because Floyd County covers all regular monthly expenses, additional repairs and maintenance costs, plus the promotions and advertising listed above while only receiving Hotel Motel revenue, the General Fund will have to cover a large portion of this expense.

Recycling Fund

- Revenues
 - Material Sales is at 68% of the annual budget for 2020 and is \$350 more than 2019.
 - Most of the payments that we received in January, February and March were for invoices from 2019. All 2019 invoices have now been paid. Paper Recovery has paid all invoices for 2019. They currently only have invoices totaling to approximately \$1,800 for June and August 2020 outstanding.
 - Looking at the sales compared to last year, the following changes led to an increase in sales revenue:
 - We have sold \$27,200 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 \$26,600 worth and this year we have only sold \$9,050 worth. Although, this year we have sold \$25,250 worth of Plastic #2, whereas in 2019, we had only sold \$7,050 worth.
 - Steel is down 54%. This year we have sold \$5,700 less than in 2019.
 - Pallet sales are down \$500 when compared to 2019.
- Expenses
 - Total Operating Expenses are \$68,850 less than 2019.
 - Salaries and Benefits is \$16,400 less than it was at this time last year.
 - Salaries and Wages is \$8,150 less than 2019.
 - Health Insurance expense is down \$7,750 when compared to 2019.

Floyd County Review of August 2020

Recycling Fund (cont'd)

- Expenses (cont'd)
 - Depreciation has decreased by \$7,000.
 - This is due to the sale of the Recycling Center property and building.
 - Gas and Oil expense is down \$4,600 due to the Recycling Center closure due to the COVID-19 pandemic. The Recycling Center did reopen to the public on June 4, 2020.
 - In 2019, \$5,050 worth of equipment was purchased; although this year we have not made any new equipment purchases.
 - Repairs and Maintenance expense is down \$4,500. In 2019, we had several larger repairs and maintenance expenses.
 - Utilities have decreased \$11,300 when compared to 2019.
 - This is due to paying utilities for two facilities last year.
 - Household Hazard Waste expense is down \$16,300, due to less community events this year due to the COVID-19 pandemic.
 - There was an Electronics Collection Event on July 18, 2020, but the event that was scheduled for September has been cancelled.
 - 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 \$27,550 more than 2019.
 - Charges for Services is down \$6,150 due to waived adoption fees in February and the shelter being closed to the public during COVID-19.
 - Miscellaneous Revenue is up \$33,800 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 \$192,100 more than 2019, but are 11% below the YTD budget.
 - Salaries and Benefits is \$135,600 more than 2019, but 11.6% below the YTD budget.
 - Salaries and FICA are \$78,350 more due to the vacant director position during the first half of 2019 and an additional officer.
 - Workers' Compensation is \$15,100 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 \$42,150 more than 2019.
 - Dues & Subscriptions is at 85% 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.

Floyd County Review of August 2020

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$379,100 less than 2019.
- Total Expenditures are \$20,300 more than 2019.
- Administrative Operations has spent \$88,650 more than at this time last year.
 - Salaries and Benefits is up \$107,200 from 2019 due to an accounting change in Workers' Compensation expense.
 - Equipment is at 70.2% of the annual budget and is up \$5,250 from last year due to computer and camera purchases.
- Gymnastics has a net expenditure of \$17,850, compared to a net revenue of \$43,400 in 2019.
 - Revenues are down \$123,550 due to COVID-19.
 - Camps are down \$21,600.
 - Instructional Fees are down \$86,200.
 - Gym Rentals are down \$13,650.
 - Expenditures are down \$62,300 due to decreases in part time staff, scholarships, and travel and training as a result of cancelled activities due to COVID-19.
- Hall of Fame has a net revenue of \$1,400.
 - Revenues are at 73.5% of the annual budget due to the scholarship banquet.
 - When compared to last year, \$5,850 more was received from the scholarship banquet.
 - Expenditures are at 85% of the annual budget. This is due to the scholarship banquet that has already taken place this year.
 - When compared to last year, \$600 less was spent on the banquet.
- 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.

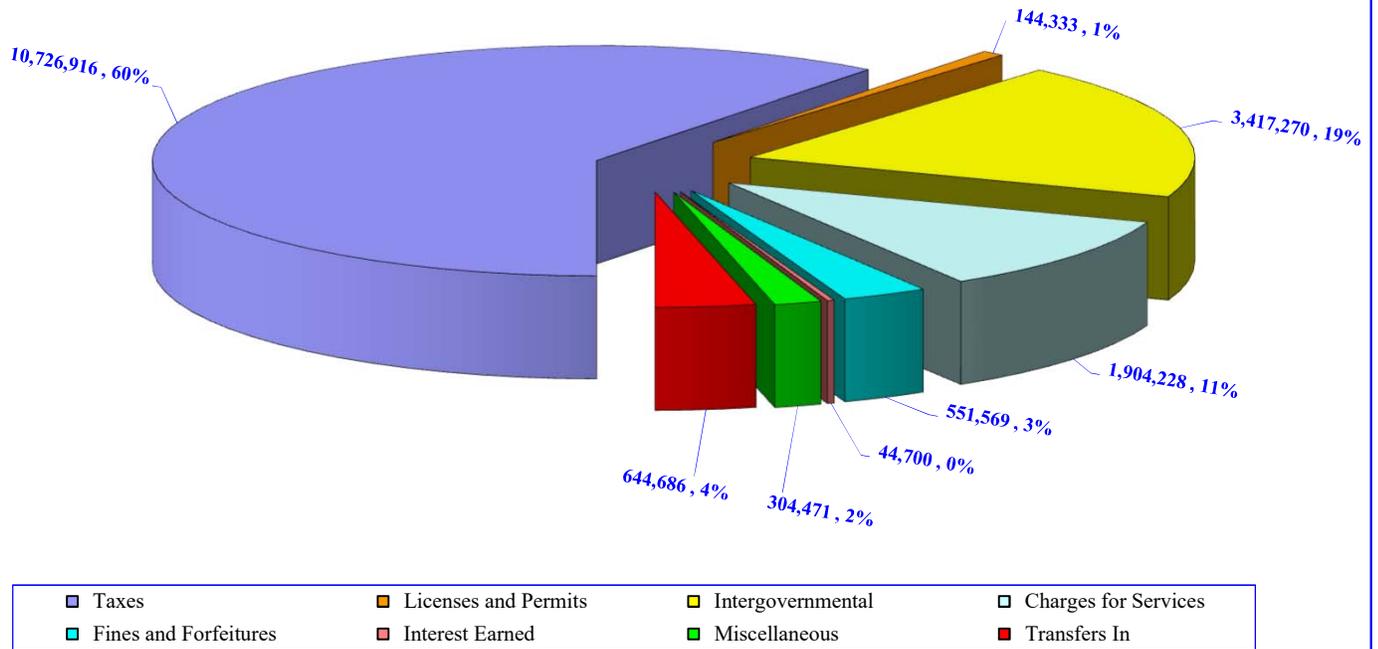
Health Insurance Fund

- Revenues
 - Total Revenues are at 65.7% of the annual budget and are \$645,850 more than this time last year.
- Expenditures
 - Claims is 64.4% of the annual budget and \$586,050 more than last year. We currently have 69 participants with claims over \$25,000, and the total amount of claims for these 69 participants is \$4,628,850. These account for 86.5% of total claims.
 - HRA Payments is at 61.5% of the annual budget and is \$23,000 more than last year.
 - General and Administrative expenses are at 66.5% of the annual budget but are \$29,600 less than last year.
 - Disaster Recovery is at 99.7% of the annual budget due to purchases made for the COVID-19 crisis. At this time, \$950 has been spent in this line item.
 - Total Expenditures are at 64% of the annual budget.

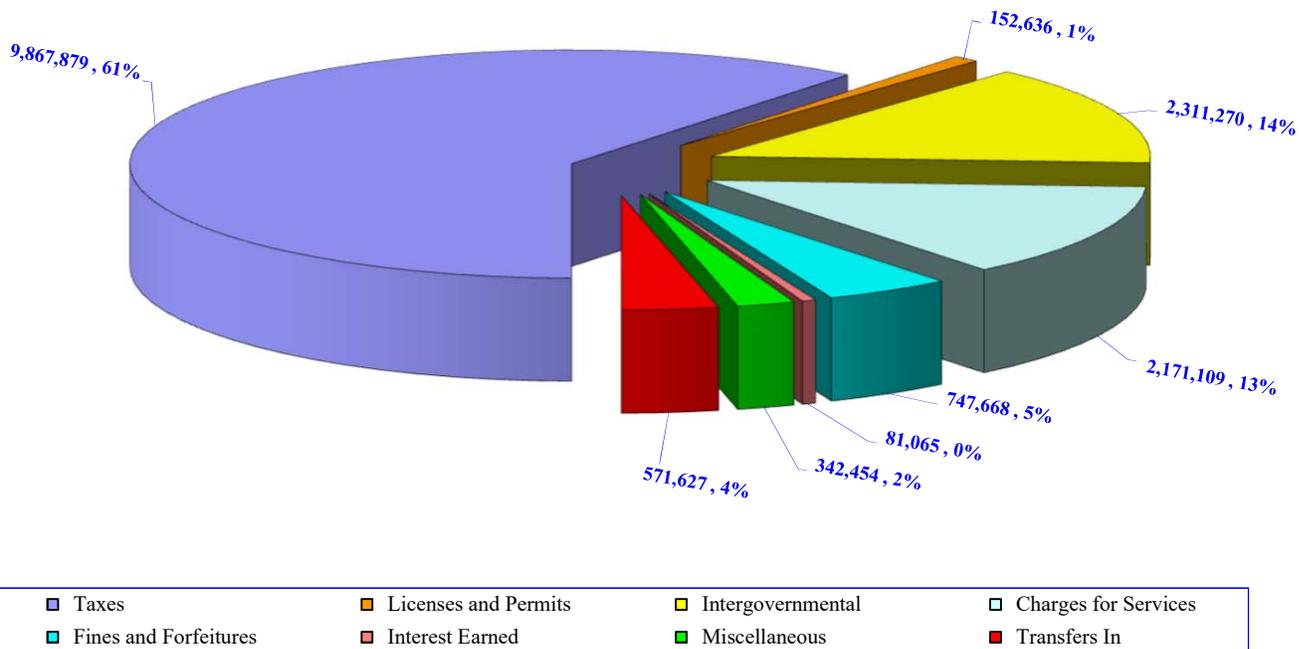
Workers' Compensation Fund

- 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.

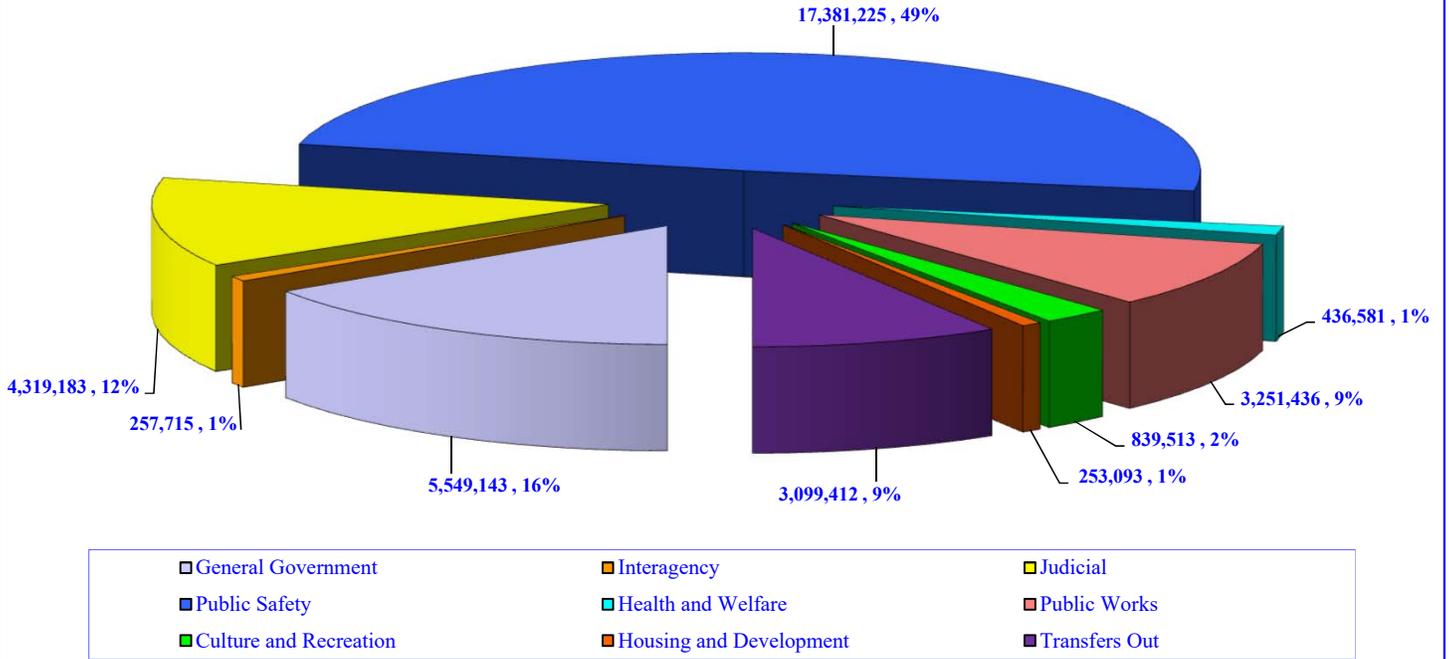
August 2020 Revenues and Transfers In



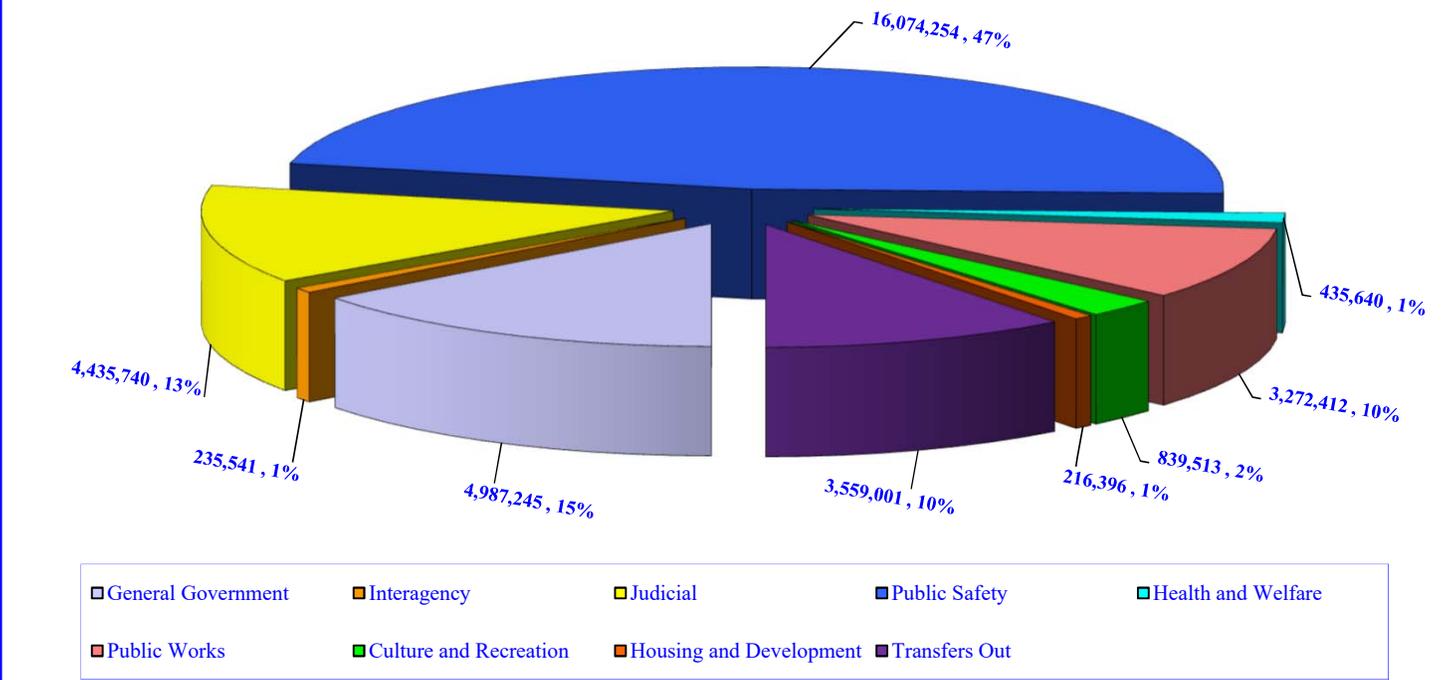
August 2019 Revenues and Transfers In



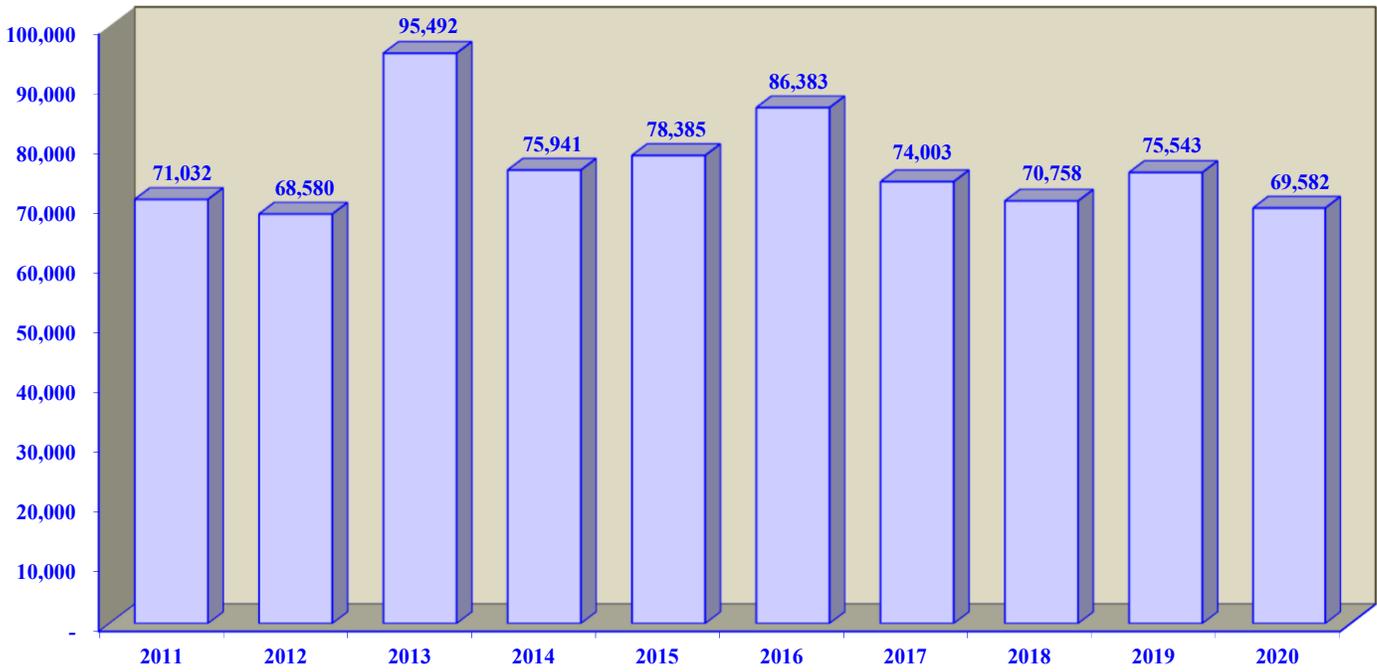
August 2020 Expenditures and Transfers Out



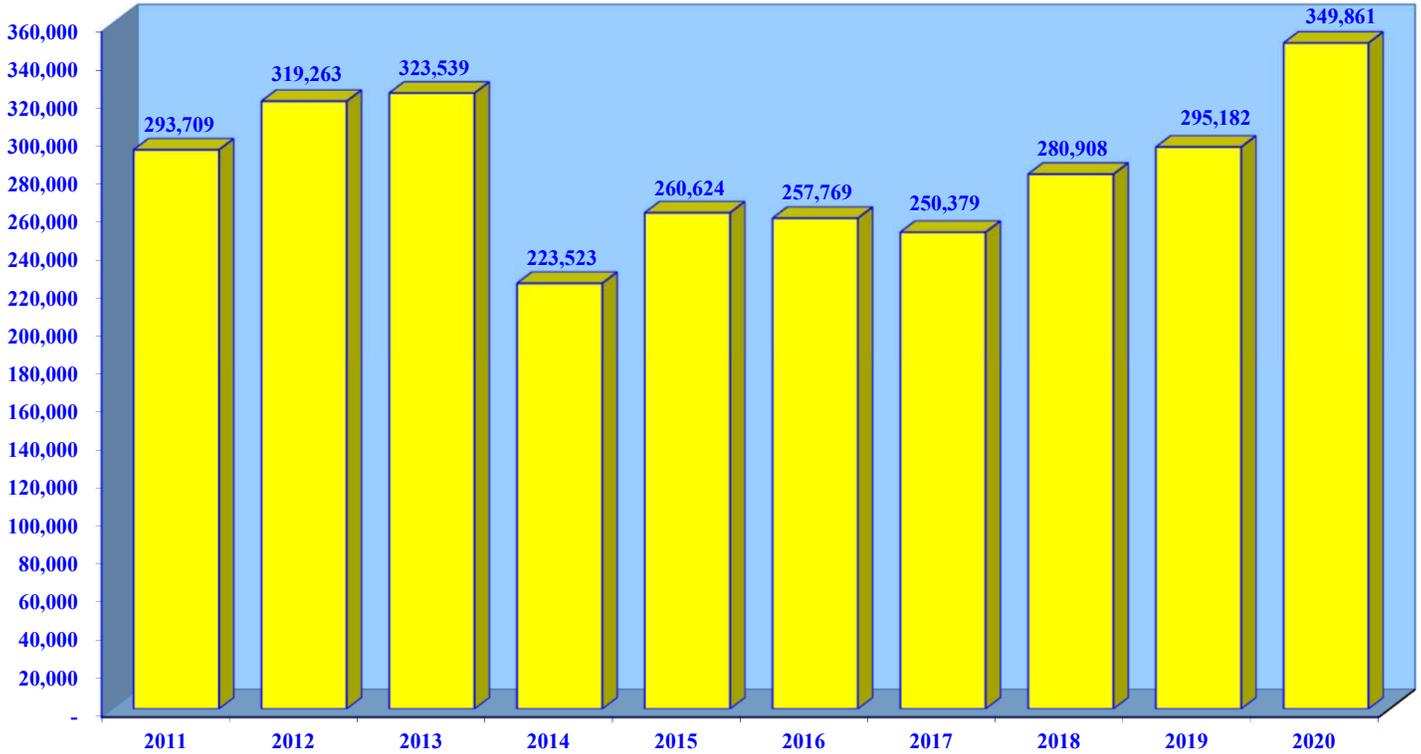
August 2019 Expenditures and Transfers Out



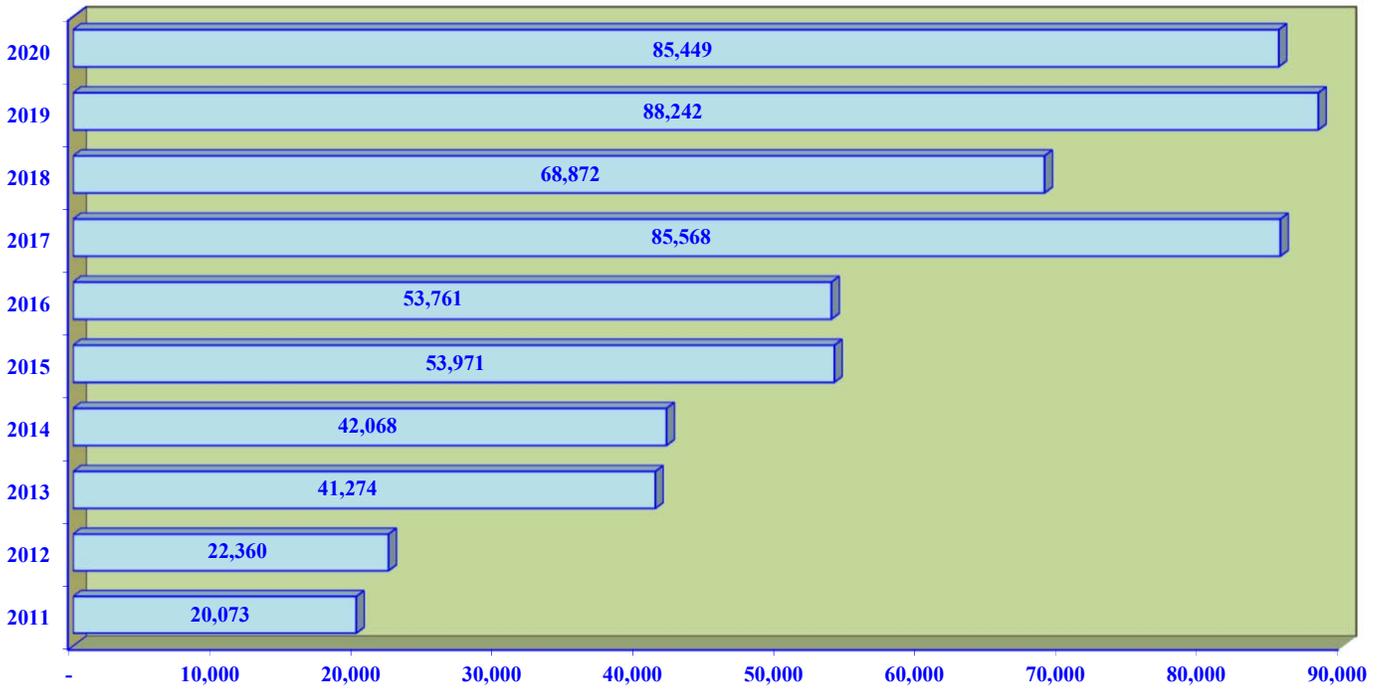
**Probate Court Charges for Services
August YTD
2011-2020**



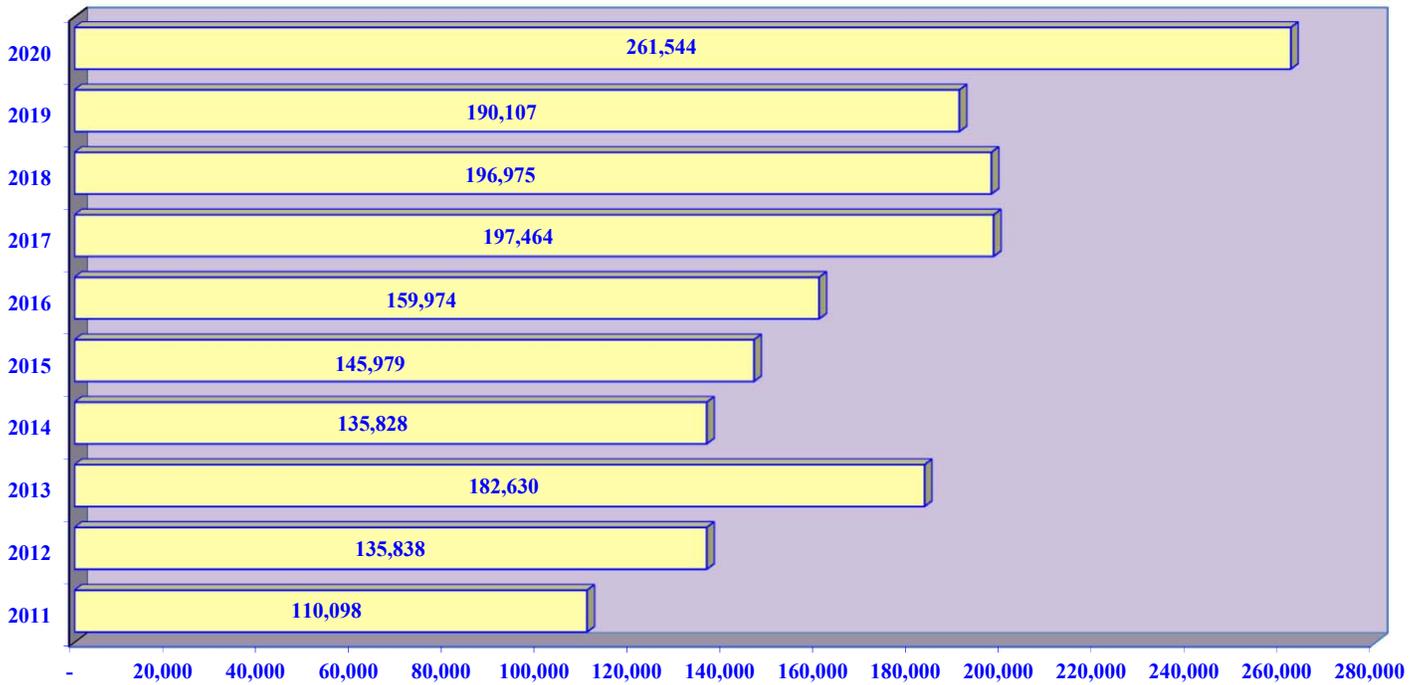
**Clerk of Court Charges for Services
August YTD
2011-2020**



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



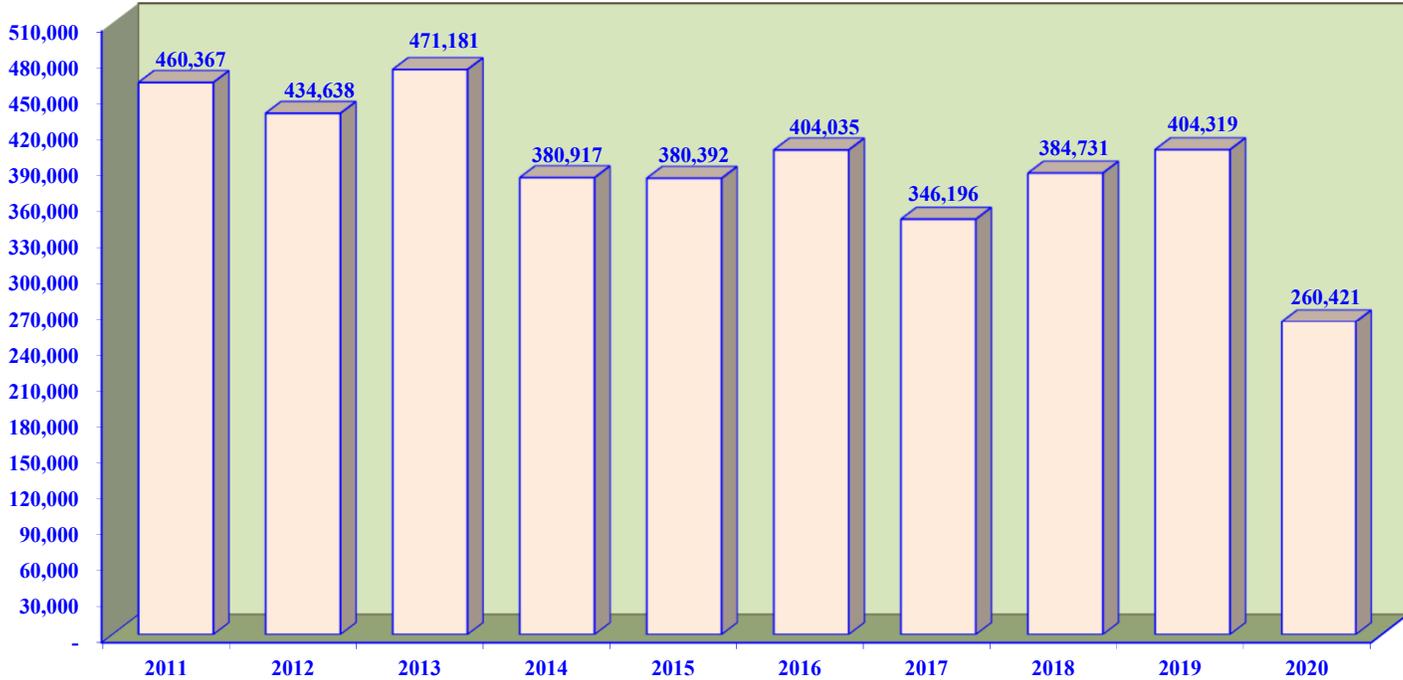
**Clerk of Court
Recording Intangible Taxes
August YTD
2011-2020**



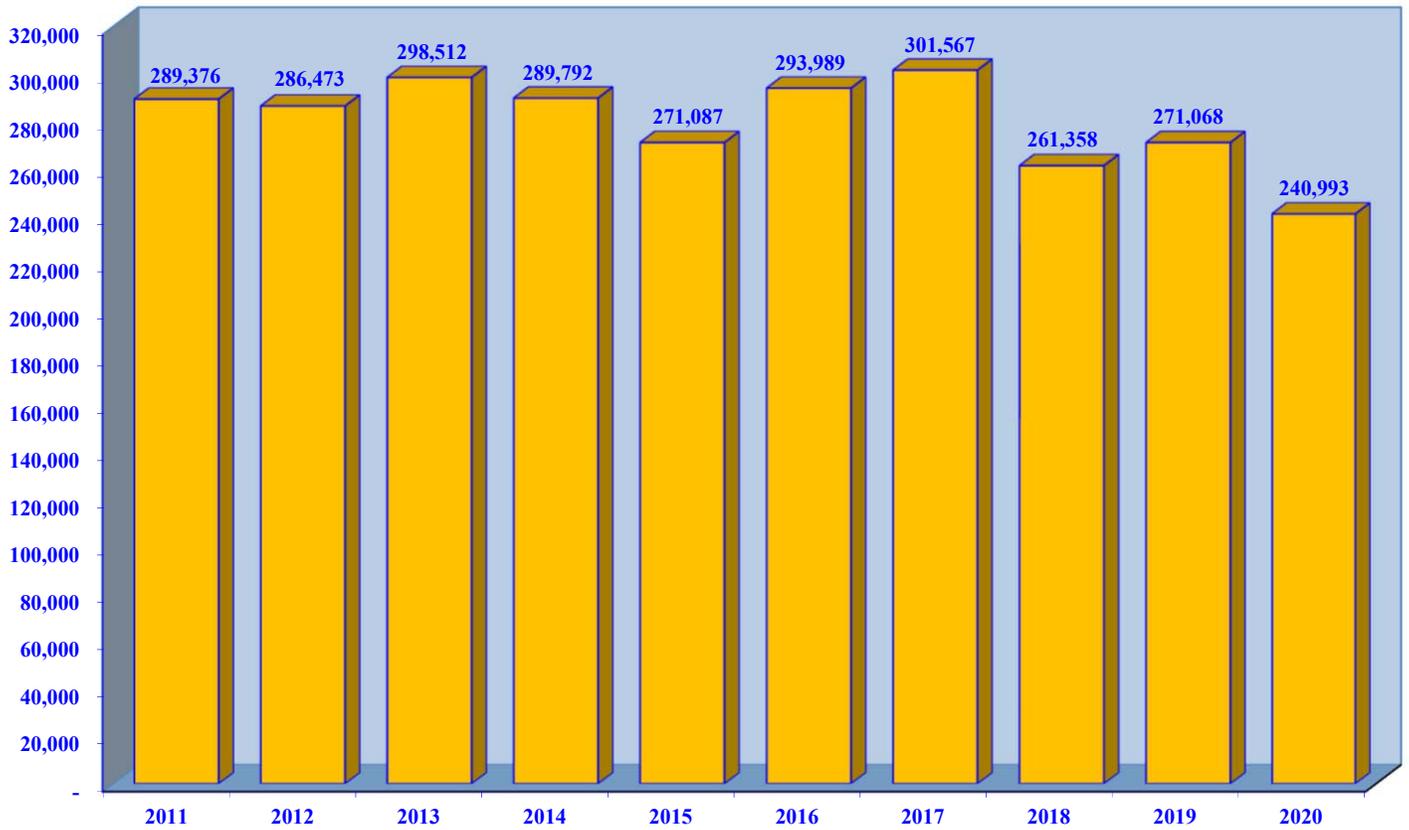
**Magistrate Court Fees
August YTD
2011-2020**



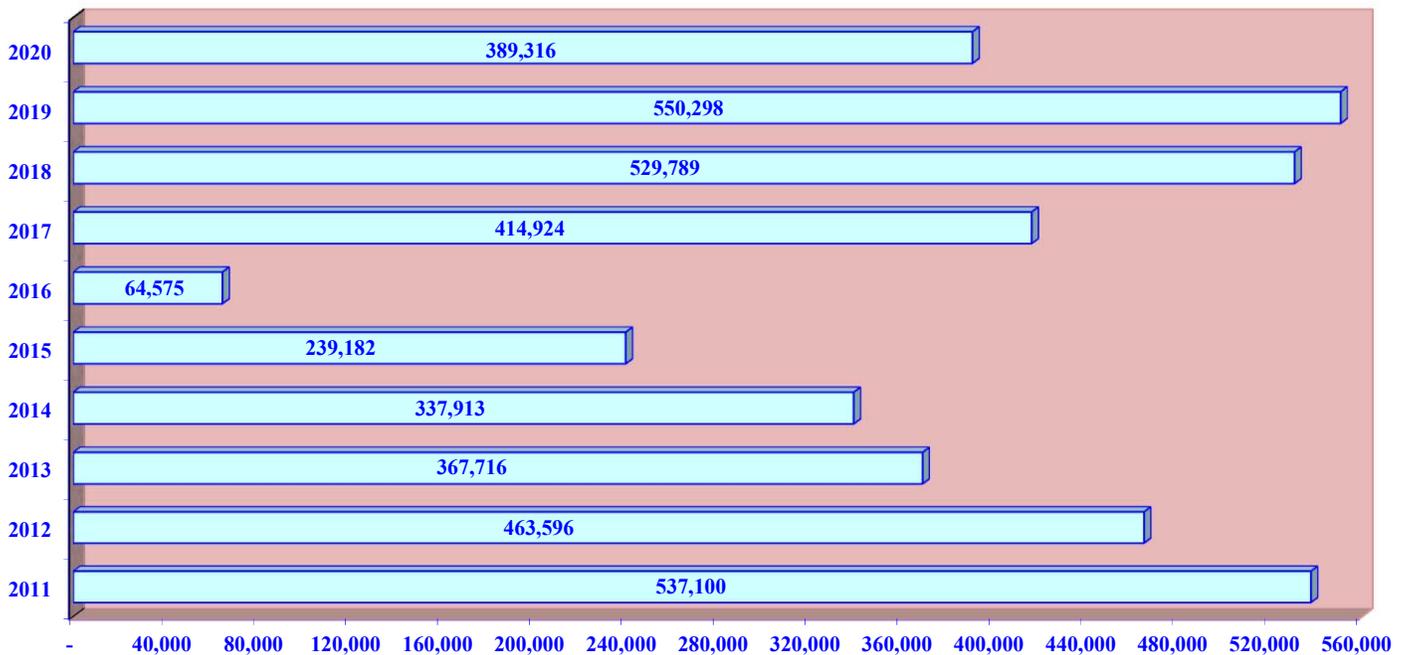
**Probate Court Fines
August YTD
2011-2020**



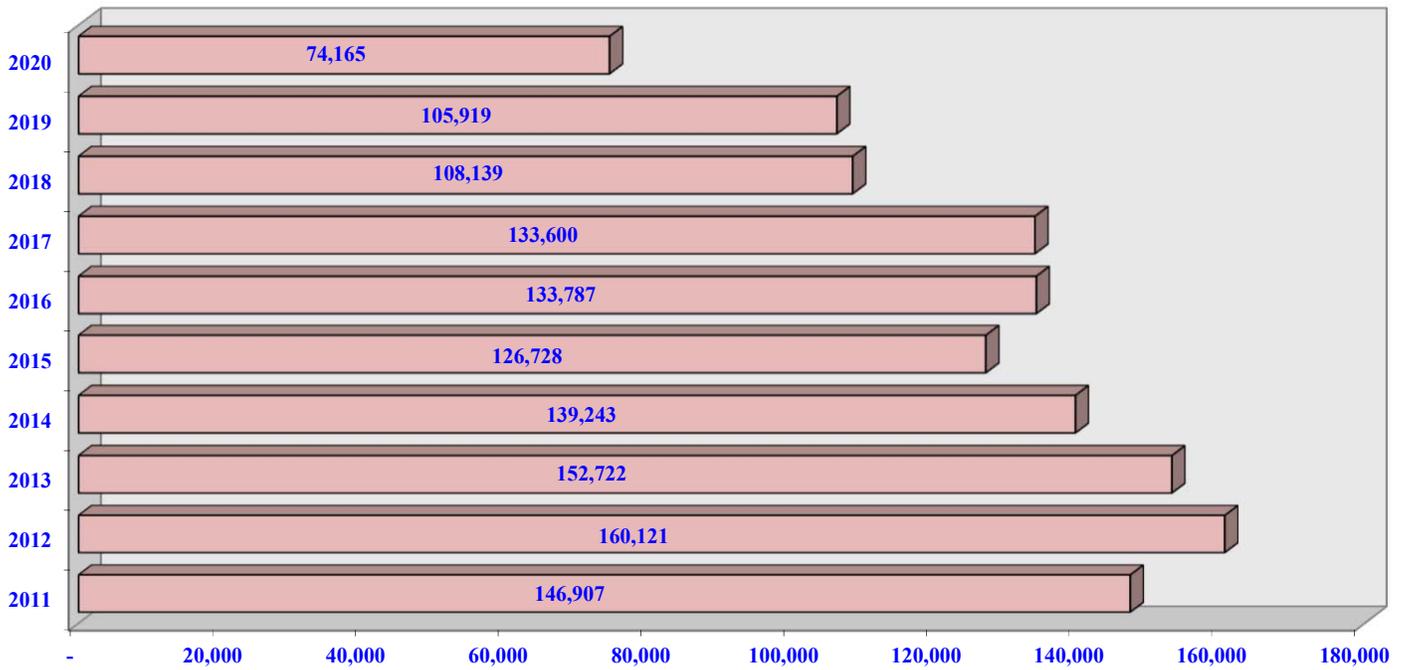
**Clerk of Court Fines
August YTD
2011-2020**



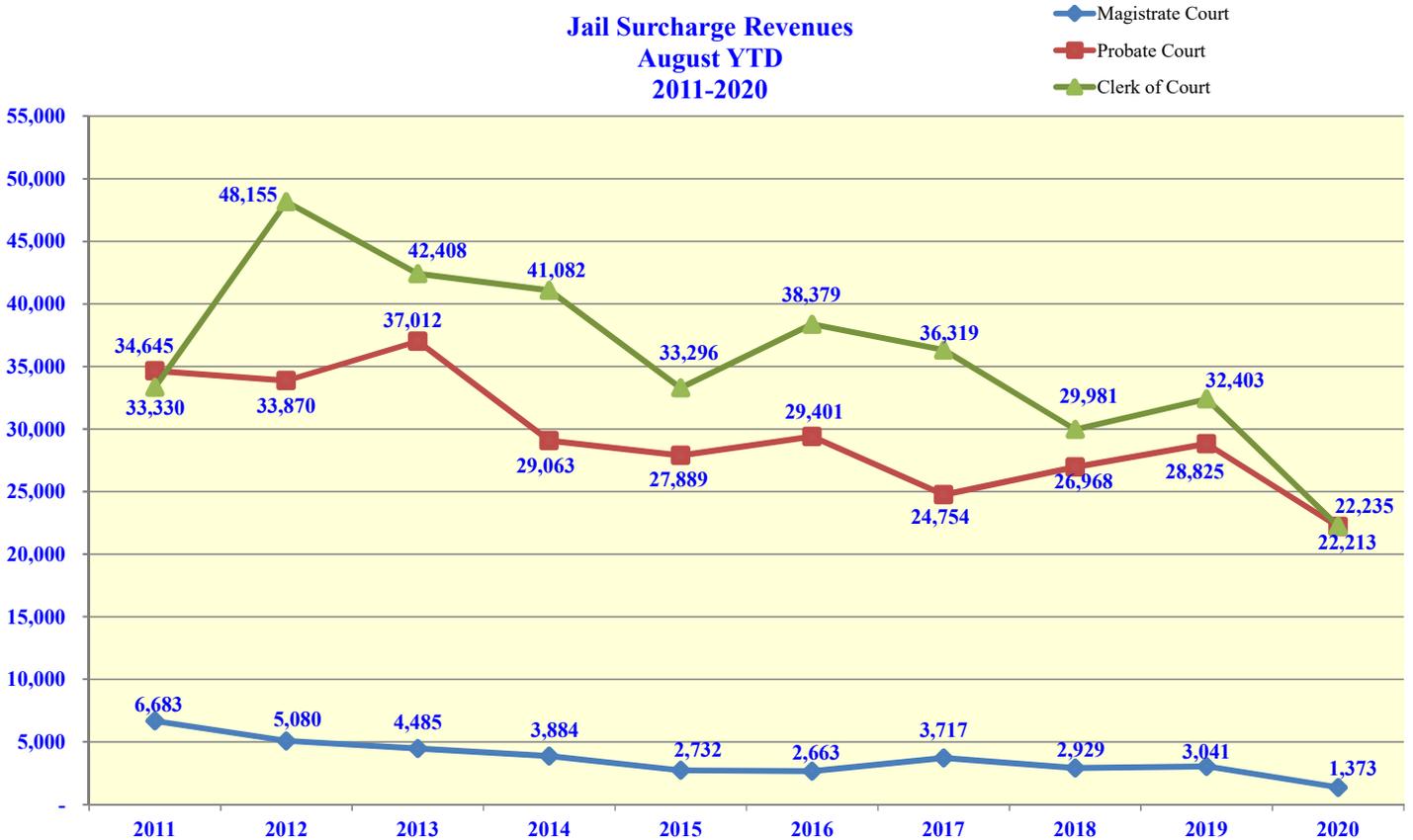
**Boarding Inmate Revenues
August YTD
2011-2020**



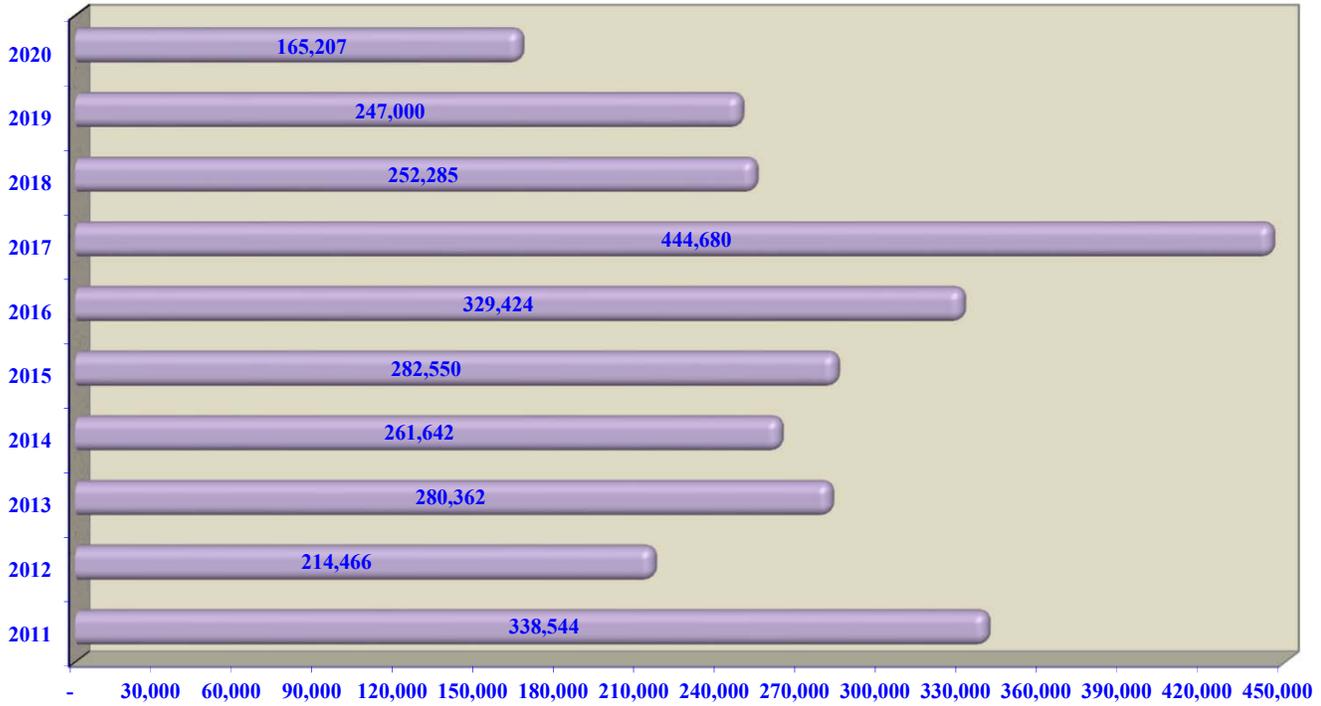
Jail Surcharge Revenues
 (Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & City of Cave Spring)
August YTD
2011-2020



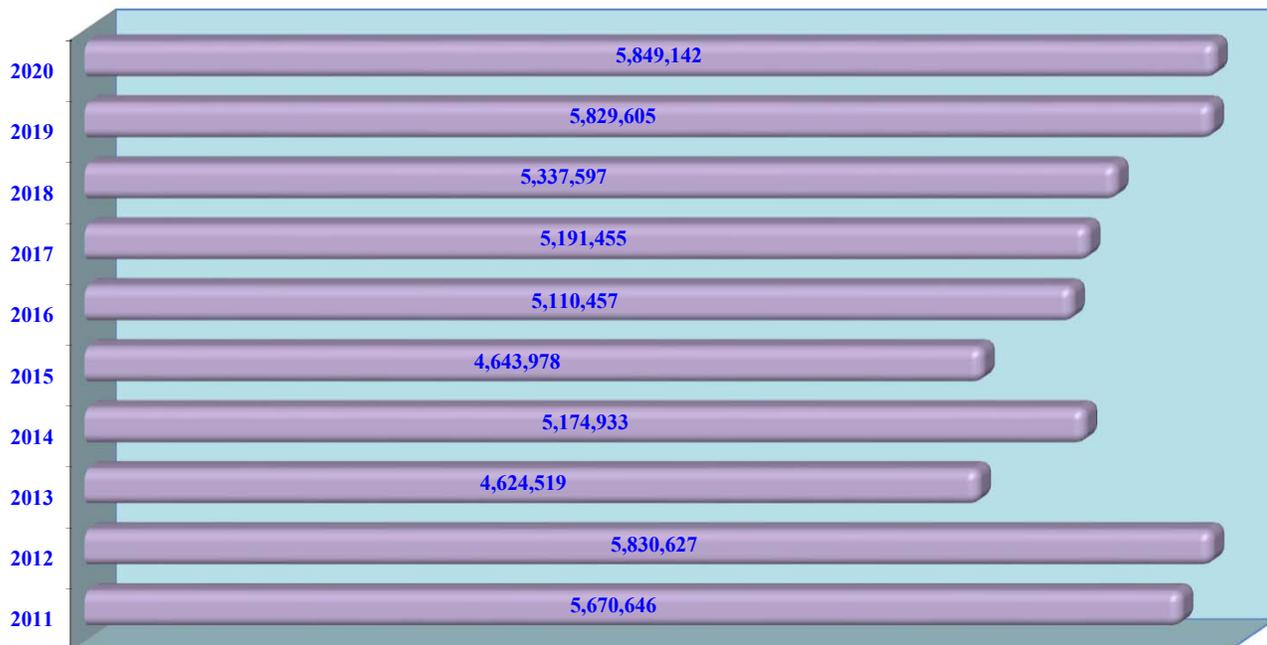
Jail Surcharge Revenues
August YTD
2011-2020



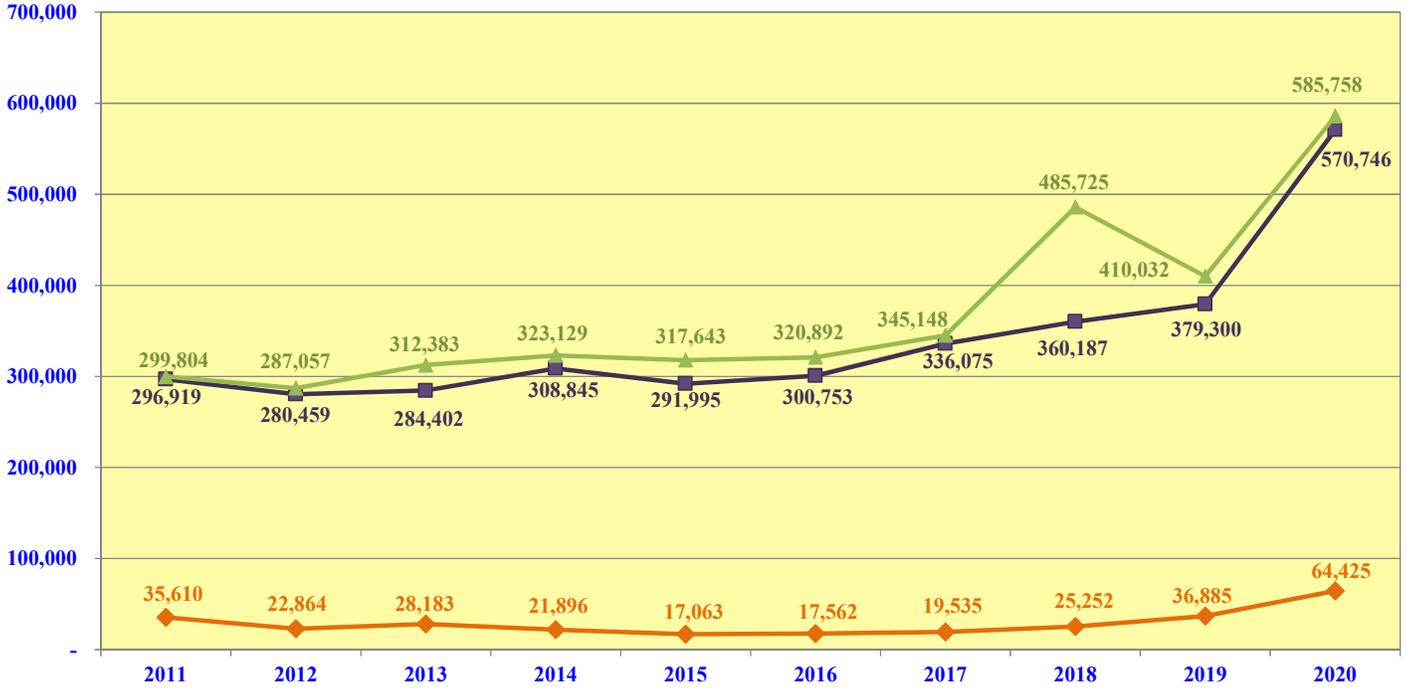
**Tax Commissioner Revenues
August YTD
2011-2020**



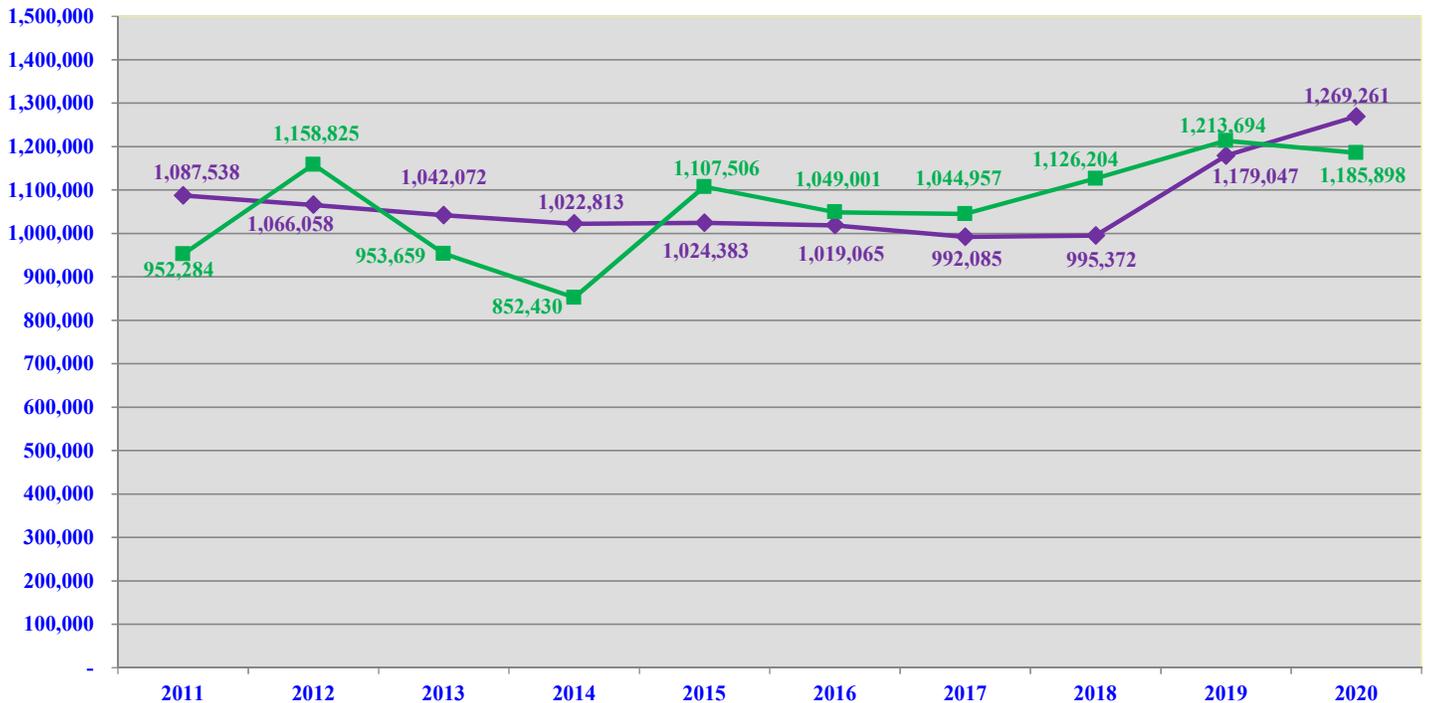
**Local Option Sales Tax
August YTD
2011-2020**



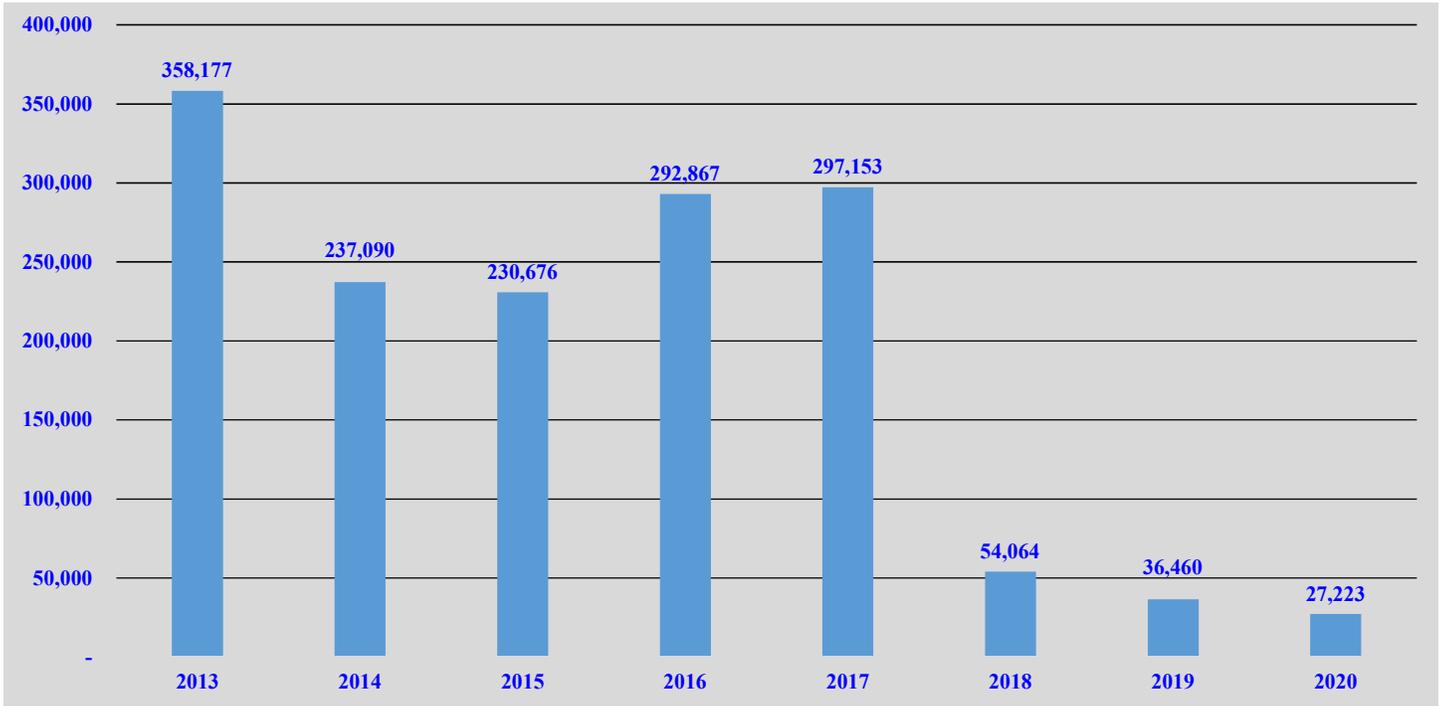
**Animal Control Revenues and Expenditures
August YTD
2011-2020**



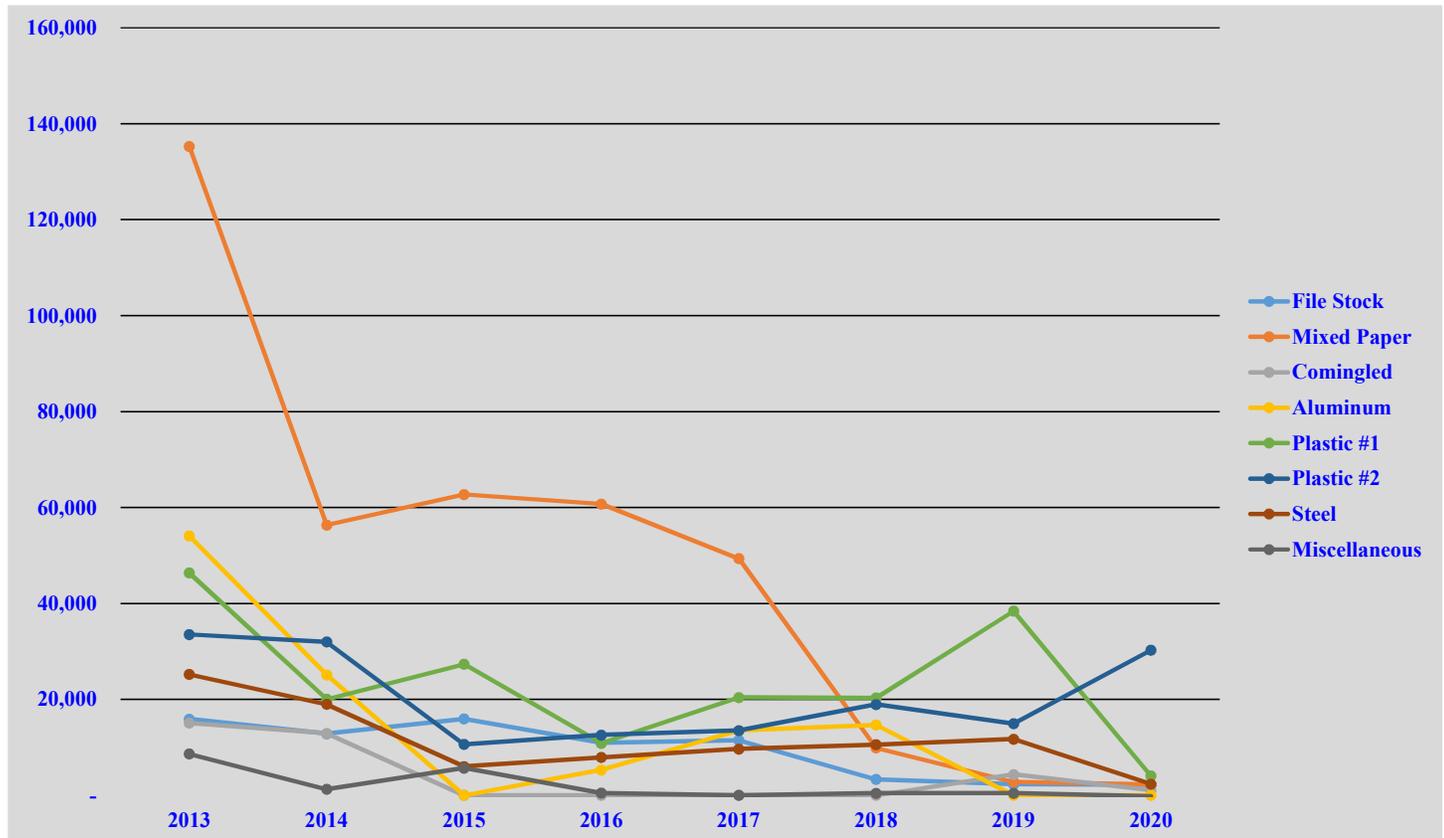
**E911 Revenues and Expenditures
August YTD
2011-2020**



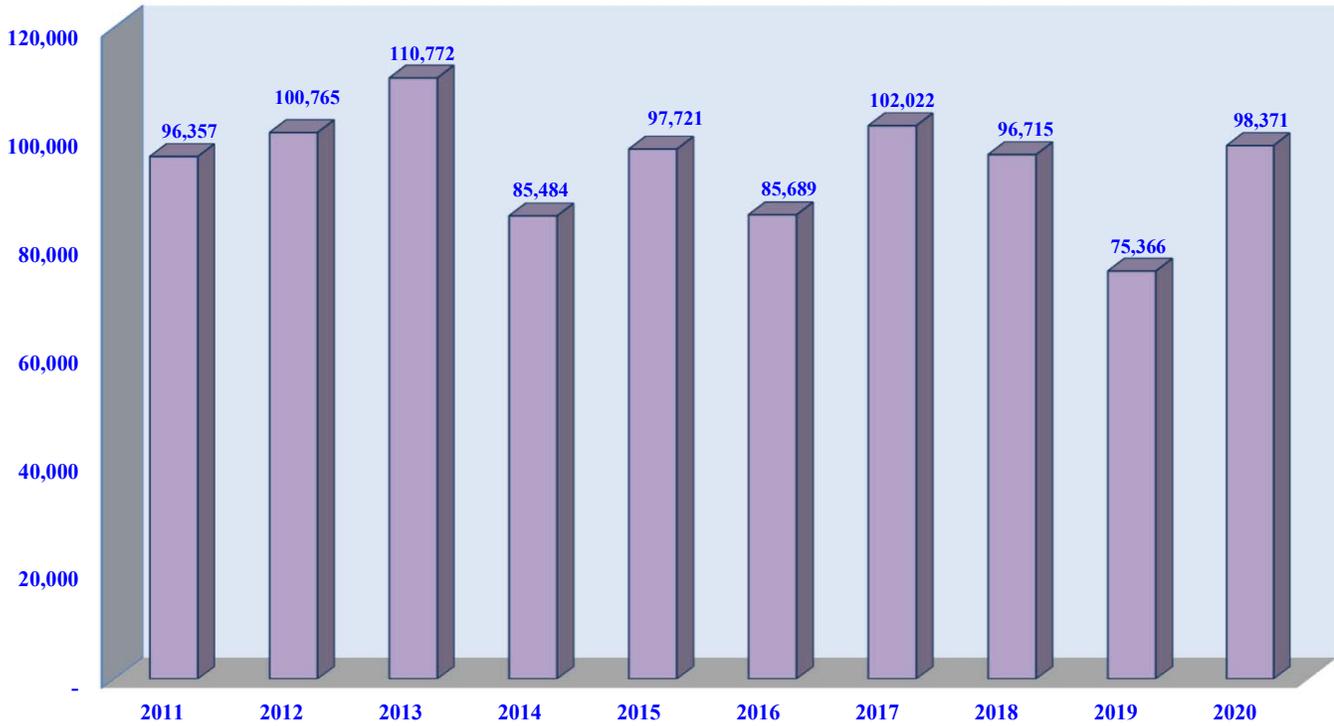
**Corrugated Material Sales
August YTD
2013-2020**



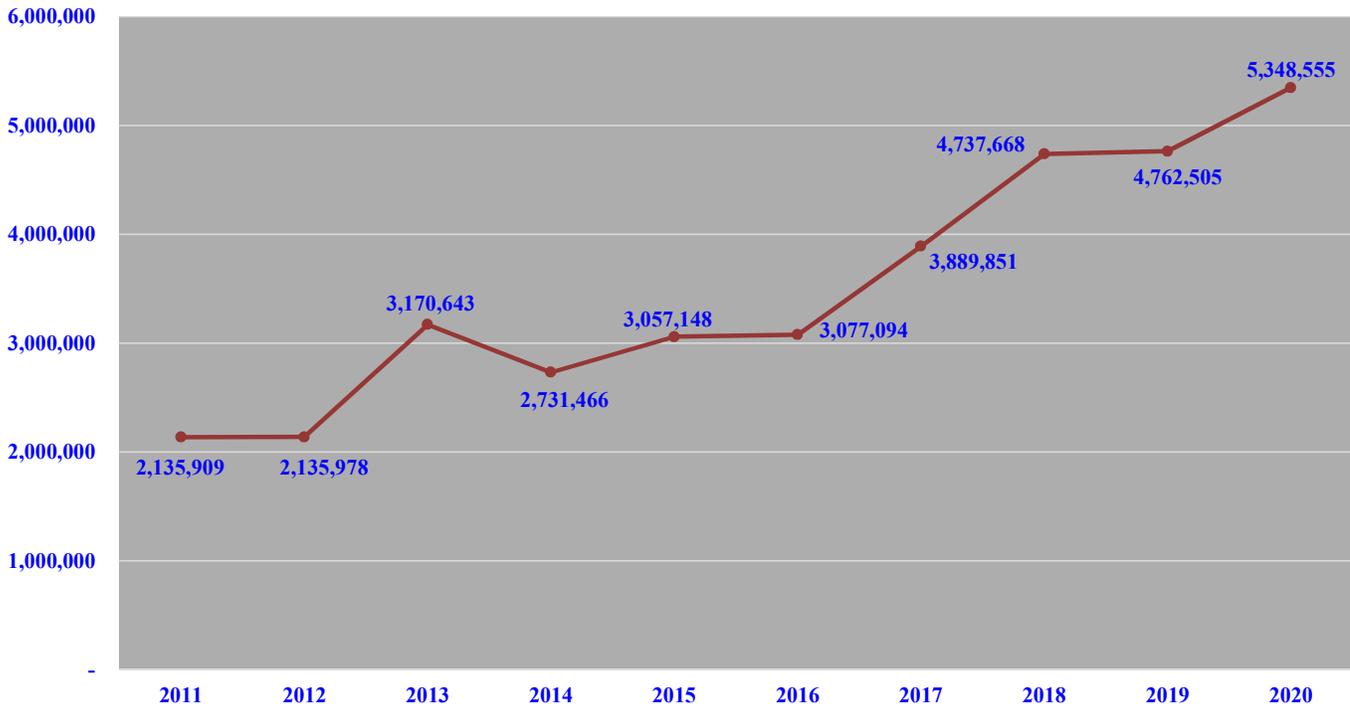
**Recycling Material Sales
August YTD
2013-2020**



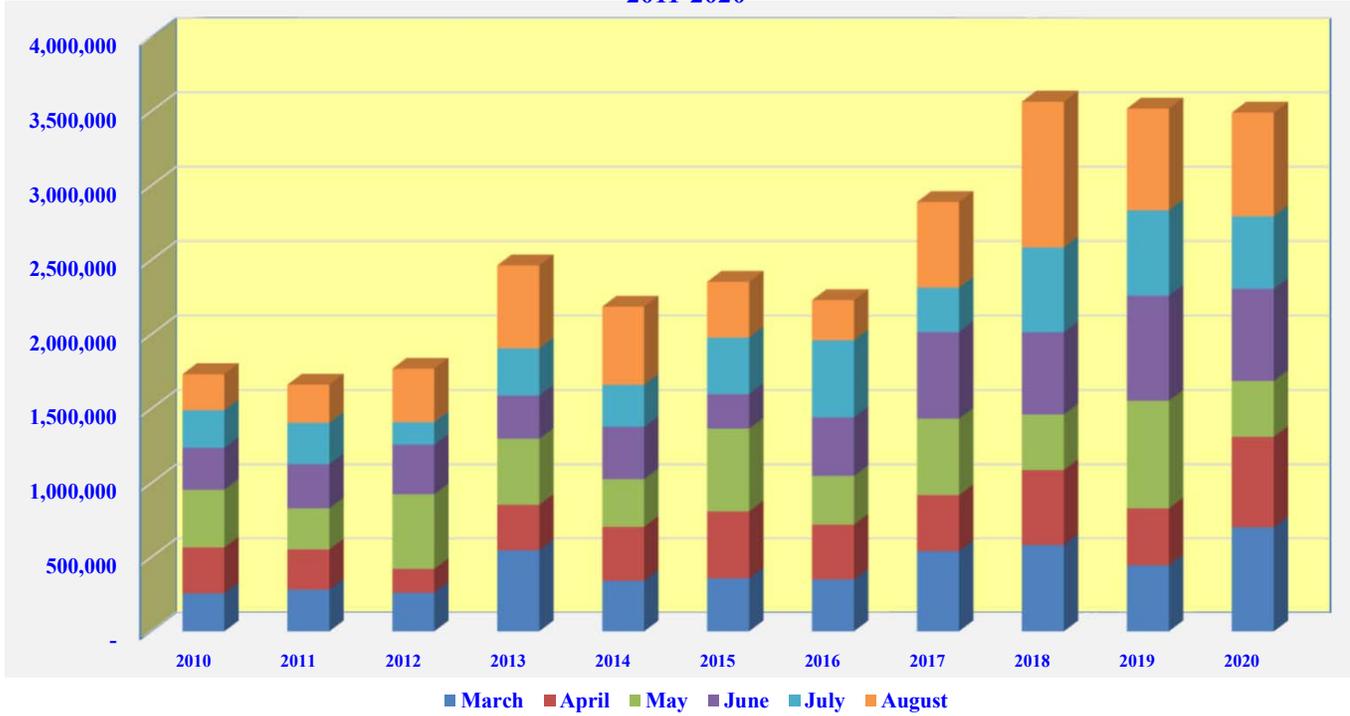
**Health Insurance
HRA YTD
2011-2020**



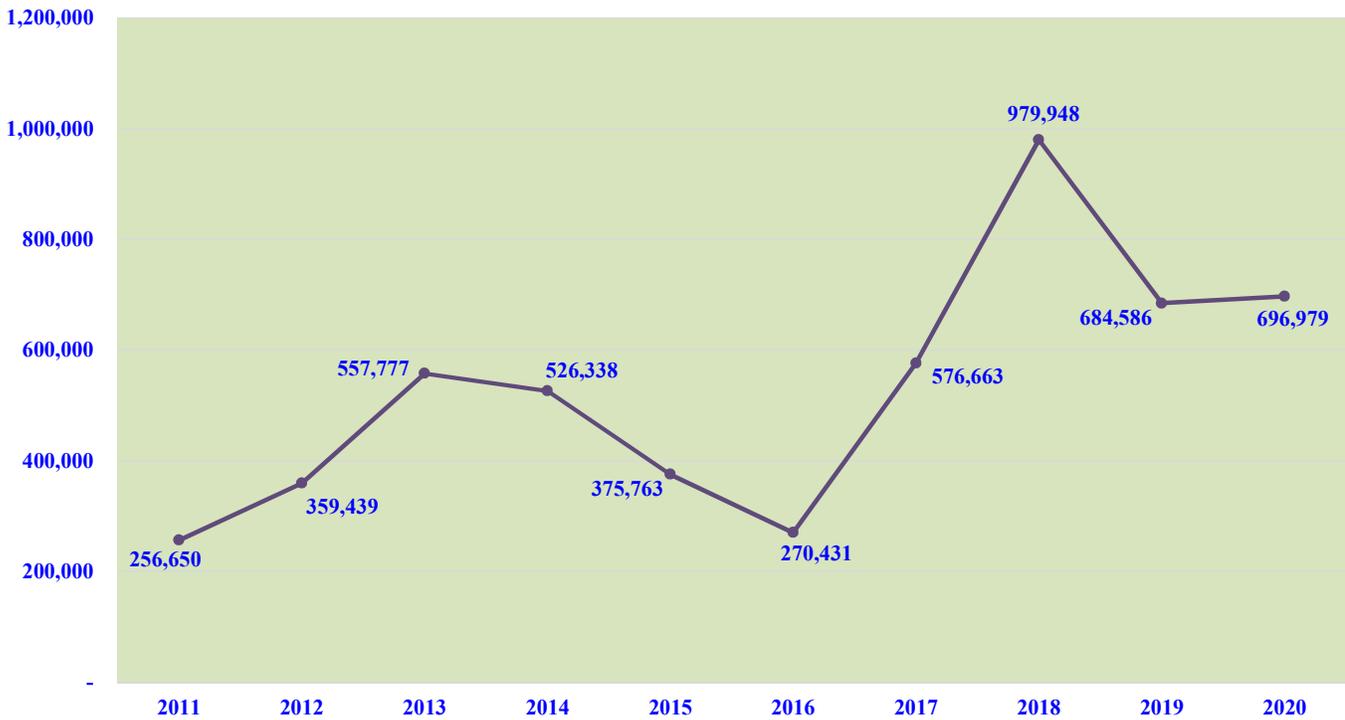
**Health Insurance
Claims YTD
2011-2020**



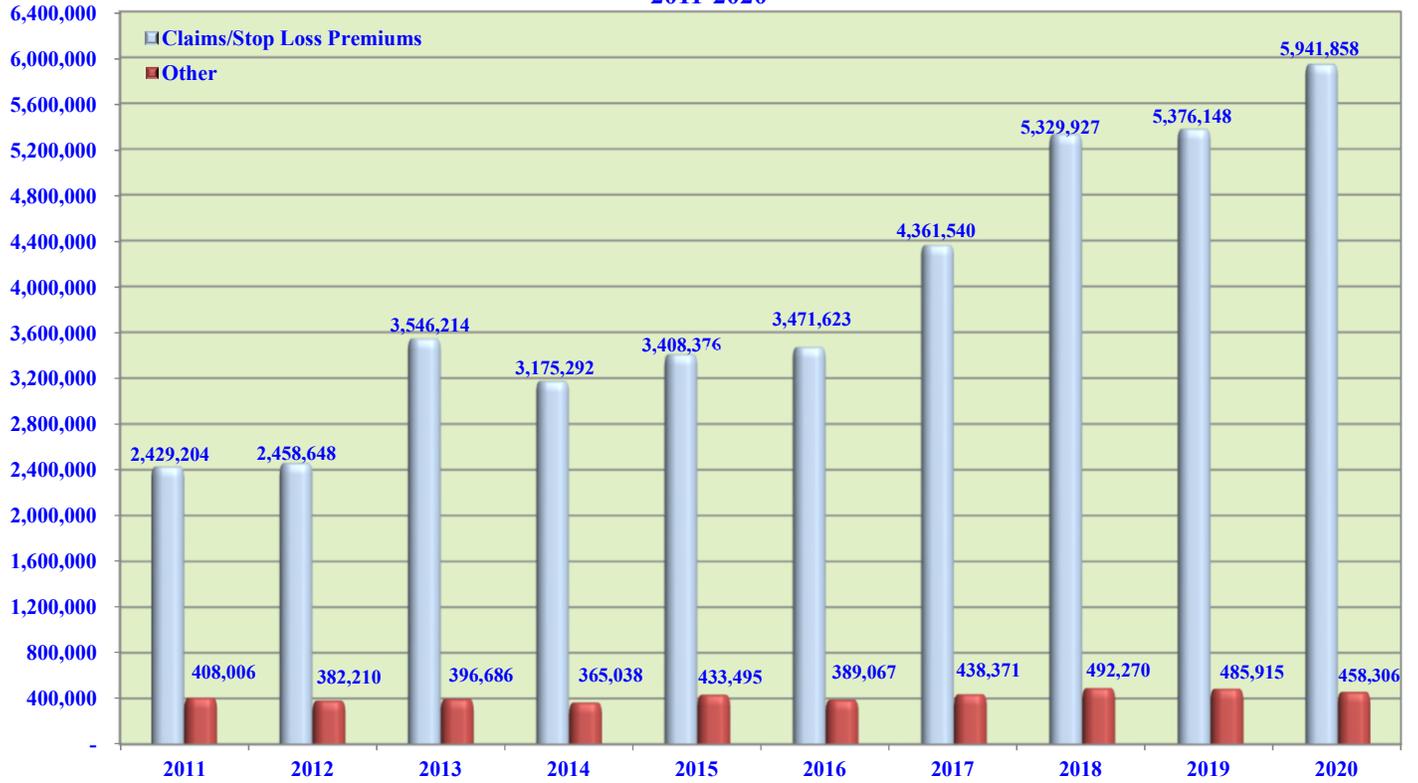
**Health Insurance
Claims by Month - March-August
2011-2020**



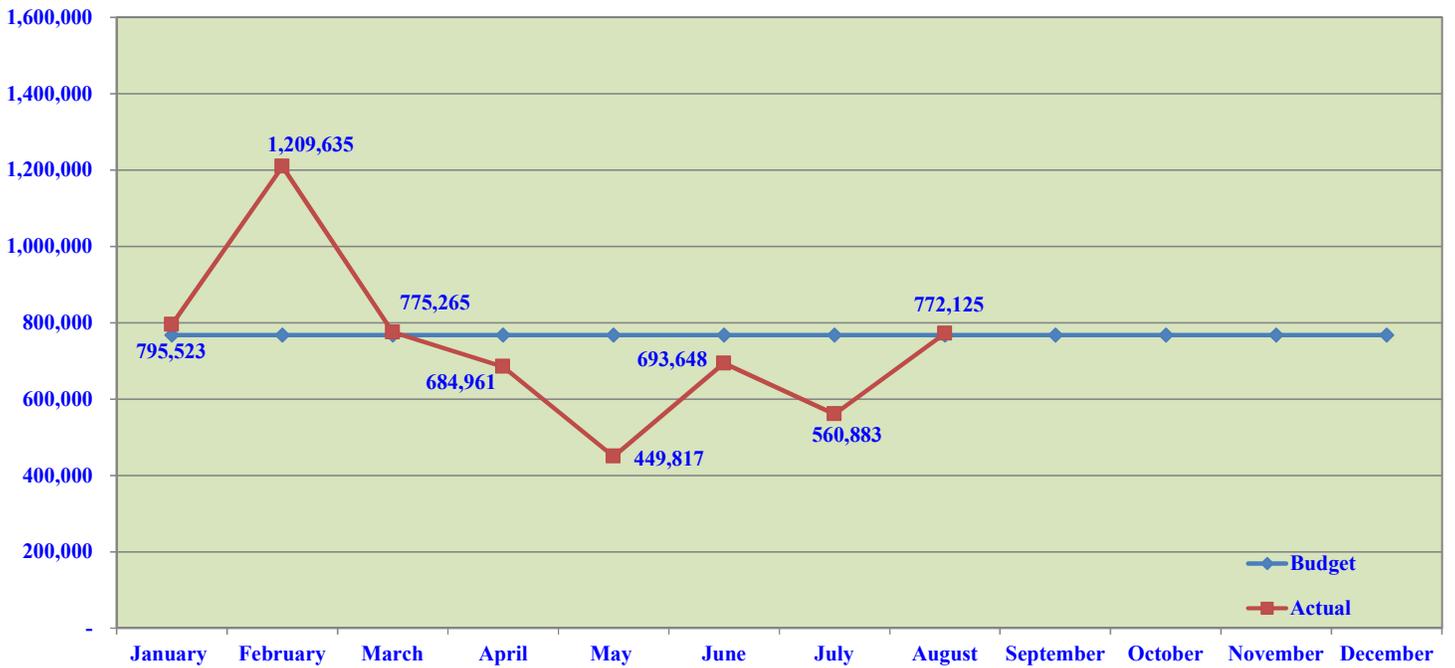
**Health Insurance
Claims - Current Month
2011-2020**

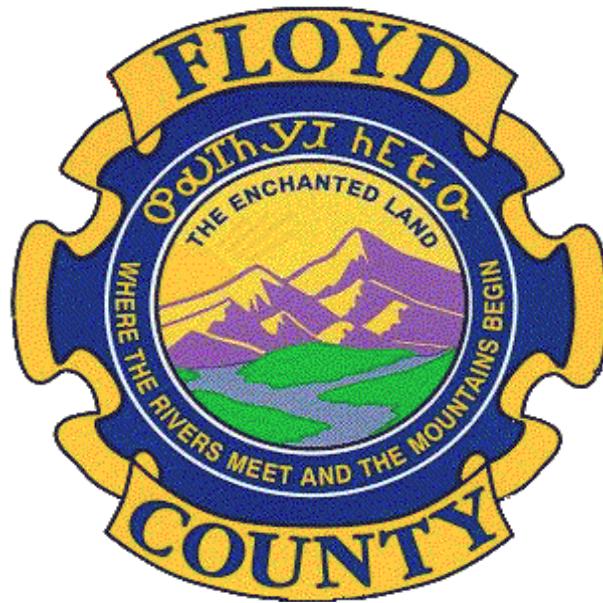


**Health Insurance
August YTD
2011-2020**



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





August Financial Statements

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

| | General Fund | Fire Fund | E 911 Fund | 800 MHz Communication Fund | Emergency Management Fund | Solid Waste Fund | Stadium Maintenance Fund |
|--|---------------------|--------------------|-------------------|----------------------------------|---------------------------------|---------------------|--------------------------------|
| REVENUES: | | | | | | | |
| Taxes | \$ 10,726,916 | \$ 527,364 | \$ - | \$ - | \$ - | \$ 219,170 | \$ - |
| Licenses and Permits | 144,333 | - | - | - | - | - | - |
| Intergovernmental | 3,417,270 | - | - | - | - | - | - |
| Charges for Services | 1,904,228 | - | 1,267,709 | 251,451 | - | - | - |
| Transportation Charges | - | - | - | - | - | - | - |
| Fines and Forfeitures | 551,569 | - | - | - | - | - | - |
| Interest Earned | 44,700 | 15,962 | 179 | 291 | 28 | 3,769 | 461 |
| Grant Revenues | - | - | - | - | - | - | - |
| State of GA-LEPC Grant | - | - | - | - | - | - | - |
| Sale of Goods | - | - | - | - | - | - | - |
| Rental Fees | - | - | - | 28,027 | - | - | - |
| Contributions/Donations | - | - | - | - | - | - | - |
| Reimbursements | - | - | - | - | - | - | - |
| Miscellaneous | 304,471 | - | 1,372 | - | - | - | 42,166 |
| Appropriation of Jail Surcharge Funds | - | - | - | - | - | - | - |
| Appropriation of Fund Balance | - | - | - | - | - | - | - |
| TOTAL REVENUES | <u>17,093,488</u> | <u>543,326</u> | <u>1,269,260</u> | <u>279,769</u> | <u>28</u> | <u>222,940</u> | <u>42,627</u> |
| EXPENDITURES: | | | | | | | |
| General Government | 5,549,143 | - | - | - | - | - | - |
| Judicial | 4,319,183 | - | - | - | - | - | - |
| Public Safety | 17,381,225 | 4,689,733 | - | - | - | - | - |
| Public Works | 3,251,436 | - | - | - | - | - | - |
| Health and Welfare | 436,581 | - | - | - | - | - | - |
| Culture and Recreation | 839,513 | - | - | - | - | - | - |
| Housing and Development | 253,093 | - | - | - | - | - | - |
| Interagency | 257,715 | - | - | - | - | - | - |
| Salaries and Benefits | - | - | 1,012,886 | 51,912 | 76,140 | 179,008 | - |
| Other Operating Costs | - | - | 202,426 | 331,485 | 51,407 | 14,993 | 10,523 |
| Utilities | - | - | - | - | - | 11,375 | - |
| Equipment | - | - | 1,253 | 14,936 | - | - | - |
| 800 MHz Radio Maint/Tower Costs | - | - | - | 13,348 | - | - | - |
| Fees for Services | - | - | - | - | - | 250,559 | - |
| Claims | - | - | - | - | - | - | - |
| Excess Insurance | - | - | - | - | - | - | - |
| Reserves-County | - | - | - | - | - | - | - |
| Premium Payments | - | - | - | - | - | - | - |
| HRA Payments | - | - | - | - | - | - | - |
| Grant/Project Costs | - | - | - | - | - | - | - |
| Air Show Expenses | - | - | - | - | - | - | - |
| Remote Site Operations | - | - | - | - | - | 225,778 | - |
| Depreciation | - | - | - | - | - | - | - |
| Cost of Goods Sold | - | - | - | - | - | - | - |
| All Other | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>32,287,889</u> | <u>4,689,733</u> | <u>1,216,565</u> | <u>411,682</u> | <u>127,547</u> | <u>681,713</u> | <u>10,523</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>(15,194,402)</u> | <u>(4,146,407)</u> | <u>52,695</u> | <u>(131,913)</u> | <u>(127,518)</u> | <u>(458,773)</u> | <u>32,104</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Transfers In | 644,686 | 133,333 | - | - | 100,000 | - | 66,667 |
| Transfers Out | (3,099,412) | (83,333) | - | (8,167) | - | (314,060) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(2,454,726)</u> | <u>50,000</u> | <u>-</u> | <u>(8,167)</u> | <u>100,000</u> | <u>(314,060)</u> | <u>66,667</u> |
| INCOME BEFORE CAPITAL CONTRIBUTIONS | | | | | | | |
| Capital Contributions | - | - | - | - | - | - | - |
| Water Capital | - | - | - | - | - | - | - |
| NET CHANGE IN FUND BALANCES | <u>(17,649,128)</u> | <u>(4,096,407)</u> | <u>52,695</u> | <u>(140,079)</u> | <u>(27,518)</u> | <u>(772,833)</u> | <u>98,770</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>27,747</u> | <u>1,234,613</u> | <u>44,316</u> |
| FUND BALANCES (DEFICIENCIES) YEAR TO DATE | <u>\$ 145,343</u> | <u>\$ 560,706</u> | <u>\$ 356,124</u> | <u>\$ 93,949</u> | <u>\$ 229</u> | <u>\$ 461,780</u> | <u>\$ 143,087</u> |

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

| Water Fund | Airport Fund | Forum Fund | Recycling Fund | Animal Control Fund | Health Insurance Fund | Capital Projects Fund |
|----------------------|---------------------|---------------------|-----------------------|----------------------------|------------------------------|------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | 40,000 | 134,600 | - | - | - |
| 4,688,094 | 2,018 | - | - | 7,312 | - | - |
| - | - | - | - | - | - | - |
| 61,394 | 1,066 | 31 | - | 169 | 905 | 8,698 |
| - | - | - | - | - | - | 1,611,425 |
| - | - | - | - | - | - | - |
| - | 301,741 | - | 67,986 | - | - | - |
| 8,122 | 177,193 | - | - | - | - | - |
| - | - | - | - | - | 5,798,262 | - |
| - | - | - | - | - | - | - |
| 55,617 | 8,658 | - | - | 56,944 | 69,332 | 63,851 |
| - | - | - | - | - | - | 186,416 |
| - | - | - | - | - | - | - |
| <u>4,813,227</u> | <u>490,676</u> | <u>40,031</u> | <u>202,586</u> | <u>64,425</u> | <u>5,868,499</u> | <u>1,870,391</u> |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 1,184,717 | 183,487 | 126,471 | 182,560 | - | 40,409 | - |
| 1,386,923 | 94,157 | - | 60,387 | 375,913 | 8,755 | - |
| 258,062 | 40,454 | 113,483 | 22,229 | - | - | - |
| 74,982 | 23,632 | - | - | 196,832 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 310,769 | - |
| - | - | - | - | - | 5,348,555 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 593,303 | - |
| - | - | - | - | - | 98,371 | - |
| - | - | - | - | - | - | 1,805,632 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 1,010,632 | 382,340 | 233,439 | 95,256 | - | - | - |
| - | 199,019 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 972,308 |
| 107,435 | - | - | - | - | - | - |
| <u>4,022,751</u> | <u>923,089</u> | <u>473,393</u> | <u>360,433</u> | <u>572,746</u> | <u>6,400,162</u> | <u>2,777,941</u> |
| <u>790,476</u> | <u>(432,413)</u> | <u>(433,362)</u> | <u>(157,847)</u> | <u>(508,321)</u> | <u>(531,663)</u> | <u>907,550</u> |
| 83,333 | - | 183,333 | 47,434 | - | - | - |
| (226,760) | (47,300) | (33,411) | (29,967) | 521,333 | - | (16,500) |
| <u>(143,427)</u> | <u>(47,300)</u> | <u>149,922</u> | <u>17,468</u> | <u>521,333</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - | - | - |
| (789,035) | - | - | - | - | - | - |
| (141,986) | (479,713) | (283,440) | (140,379) | 13,013 | (531,663) | (924,050) |
| <u>49,113,425</u> | <u>7,382,069</u> | <u>4,833,483</u> | <u>1,623,225</u> | <u>73,281</u> | <u>3</u> | <u>3,310,942</u> |
| <u>\$ 48,971,439</u> | <u>\$ 6,902,356</u> | <u>\$ 4,550,043</u> | <u>\$ 1,482,846</u> | <u>\$ 86,294</u> | <u>\$ (531,660)</u> | <u>\$ 2,386,892</u> |

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

Percentage of Year
66.7%

| | 2020 | | | 2019 | |
|--|-------------------|-------------------|---------------------|--------------|-------------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| Appropriation of Jail Surcharge Funds | \$ 357,240 | \$ 108,358 | \$ (248,882) | 30.3% | \$ 49,470 |
| Appropriation of DATE Fund Balance | 49,585 | 109,484 | 59,899 | 220.8% | 98,948 |
| REVENUES: | | | | | |
| Taxes | 44,816,275 | 10,726,916 | (34,089,359) | 23.9% | 9,867,879 |
| Licenses and Permits | 230,150 | 144,333 | (85,817) | 62.7% | 152,636 |
| Intergovernmental | 8,072,260 | 3,417,270 | (4,654,990) | 42.3% | 2,311,270 |
| Charges for Services | 3,871,295 | 1,904,228 | (1,967,067) | 49.2% | 2,171,109 |
| Fines and Forfeitures | 644,890 | 551,569 | (93,321) | 85.5% | 747,668 |
| Interest Earned | 82,035 | 44,700 | (37,335) | 54.5% | 81,065 |
| Miscellaneous | 680,100 | 304,471 | (375,629) | 44.8% | 342,454 |
| TOTAL REVENUES | <u>58,397,005</u> | <u>17,093,488</u> | <u>(41,303,517)</u> | <u>29.3%</u> | <u>15,674,080</u> |
| EXPENDITURES: | | | | | |
| GENERAL GOVERNMENT: | | | | | |
| Board of Commissioners | 169,785 | 122,471 | 47,314 | 72.1% | 108,514 |
| County Manager | 524,605 | 342,384 | 182,221 | 65.3% | 332,362 |
| County Clerk | 313,020 | 184,944 | 128,076 | 59.1% | 185,583 |
| Finance Department | 598,375 | 388,351 | 210,024 | 64.9% | 350,389 |
| Purchasing Department | 235,800 | 144,971 | 90,829 | 61.5% | 89,257 |
| Information Technology | 693,555 | 452,087 | 241,468 | 65.2% | 376,503 |
| Human Resources | 661,010 | 423,803 | 237,207 | 64.1% | 378,474 |
| Tax Commissioner | 1,115,825 | 746,343 | 369,482 | 66.9% | 635,437 |
| Tax Appraisers | 1,064,370 | 654,197 | 410,173 | 61.5% | 641,144 |
| Tax Assessors | 49,710 | 28,265 | 21,445 | 56.9% | 37,565 |
| Facilities Management | 1,196,000 | 759,253 | 436,747 | 63.5% | 677,985 |
| Engineering | 269,835 | 171,573 | 98,262 | 63.6% | 155,678 |
| Board of Registrars | 282,205 | 250,637 | 31,568 | 88.8% | 113,414 |
| General Services | 1,752,555 | 879,865 | 872,690 | 50.2% | 904,941 |
| TOTAL GENERAL GOVERNMENT | <u>8,926,650</u> | <u>5,549,143</u> | <u>3,377,507</u> | <u>62.2%</u> | <u>4,987,245</u> |
| JUDICIAL: | | | | | |
| Superior Court | 136,765 | 64,252 | 72,513 | 47.0% | 55,818 |
| Superior Court - Office of Receiver | 334,870 | 179,748 | 155,122 | 53.7% | 259,837 |
| Judge Niedrach - Superior Court | 84,450 | 54,960 | 29,491 | 65.1% | 50,656 |
| Judge Durham - Superior Court | 62,480 | 47,371 | 15,109 | 75.8% | 42,530 |
| Judge Sparks - Superior Court | 63,555 | 41,911 | 21,644 | 65.9% | 32,212 |
| Judge Wetherington - Superior Court | 72,900 | 48,024 | 24,876 | 65.9% | 50,815 |
| Superior Court Administrator | 133,790 | 81,185 | 52,605 | 60.7% | 76,456 |
| Court Reporter - Judge Niedrach | 178,615 | 123,258 | 55,357 | 69.0% | 67,282 |
| Court Reporter - Judge Durham | 144,425 | 72,353 | 72,072 | 50.1% | 84,281 |
| Court Reporter - Judge Sparks | 113,190 | 49,967 | 63,223 | 44.1% | 73,253 |
| Court Reporter - Judge Wetherington | 139,430 | 69,381 | 70,049 | 49.8% | 74,980 |
| Clerk of Superior Court | 1,068,415 | 641,656 | 426,759 | 60.1% | 578,421 |
| Board of Equalization | 16,840 | 4,262 | 12,578 | 25.3% | 1,048 |
| District Attorney | 1,344,975 | 816,155 | 528,820 | 60.7% | 780,551 |
| Victim Witness Program | 91,915 | 91,554 | 361 | 99.6% | 117,923 |
| Public Defender | 672,295 | 391,304 | 280,991 | 58.2% | 455,690 |
| Magistrate Court | 588,235 | 377,083 | 211,152 | 64.1% | 458,693 |
| Probate Court | 643,930 | 382,065 | 261,865 | 59.3% | 379,800 |
| Juvenile Court | 1,193,135 | 673,211 | 519,924 | 56.4% | 696,546 |
| Mental Health Court | 23,900 | 48,647 | (24,747) | 203.5% | 57,027 |
| Adult Felony Drug Court | 25,685 | 60,837 | (35,152) | 236.9% | 41,921 |
| TOTAL JUDICIAL | <u>7,133,795</u> | <u>4,319,183</u> | <u>2,814,612</u> | <u>60.5%</u> | <u>4,435,740</u> |

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

Percentage of Year
66.7%

| | 2020 | | | 2019 | |
|---|----------------------|--------------------|--------------------|----------------|--------------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| PUBLIC SAFETY: | | | | | |
| County Police | \$ 5,997,015 | \$ 3,653,053 | \$ 2,343,962 | 60.9% | \$ 3,495,409 |
| HIDTA | - | 19,351 | (19,351) | N/A | - |
| Sheriff - County Jail | 11,692,250 | 7,151,941 | 4,540,309 | 61.2% | 6,723,080 |
| Medical Department-Prisoners | 3,204,800 | 2,182,086 | 1,022,714 | 68.1% | 2,089,670 |
| County Prison | 6,730,350 | 4,212,697 | 2,517,653 | 62.6% | 3,621,193 |
| Coroner | 190,290 | 143,639 | 46,651 | 75.5% | 126,443 |
| Interagency | 18,500 | 18,458 | 42 | 99.8% | 18,458 |
| TOTAL PUBLIC SAFETY | <u>27,833,205</u> | <u>17,381,225</u> | <u>10,451,980</u> | <u>62.4%</u> | <u>16,074,254</u> |
| PUBLIC WORKS: | | | | | |
| Public Roads | 5,156,695 | 3,251,436 | 1,905,259 | 63.1% | 3,272,412 |
| TOTAL PUBLIC WORKS | <u>5,156,695</u> | <u>3,251,436</u> | <u>1,905,259</u> | <u>63.1%</u> | <u>3,272,412</u> |
| HEALTH AND WELFARE | | | | | |
| Health | 397,875 | 292,500 | 105,375 | 73.5% | 297,750 |
| Welfare | 222,560 | 139,534 | 83,026 | 62.7% | 129,965 |
| Transportation for Seniors | 10,600 | 4,547 | 6,053 | 42.9% | 7,925 |
| TOTAL HEALTH AND WELFARE | <u>631,035</u> | <u>436,581</u> | <u>194,454</u> | <u>69.2%</u> | <u>435,640</u> |
| CULTURE AND RECREATION | | | | | |
| TOTAL CULTURE AND RECREATION | <u>1,259,270</u> | <u>839,513</u> | <u>419,757</u> | <u>66.7%</u> | <u>839,513</u> |
| HOUSING AND DEVELOPMENT | | | | | |
| Cooperative Extension | 165,705 | 101,127 | 64,578 | 61.0% | 100,430 |
| TOTAL HOUSING AND DEVELOPMENT | <u>398,655</u> | <u>253,093</u> | <u>145,562</u> | <u>63.5%</u> | <u>216,396</u> |
| INTERAGENCY | | | | | |
| NW GA Regional Commission | 61,325 | 60,712 | 613 | 99.0% | 61,324 |
| GIS | 61,650 | 8,150 | 53,500 | 13.2% | 6,350 |
| Planning Commission | 224,780 | 149,853 | 74,927 | 66.7% | 128,867 |
| Environmental Office | 58,500 | 39,000 | 19,500 | 66.7% | 39,000 |
| TOTAL INTERAGENCY | <u>406,255</u> | <u>257,715</u> | <u>148,540</u> | <u>63.4%</u> | <u>235,541</u> |
| TOTAL BUDGETED EXPENDITURES | <u>51,745,560</u> | <u>32,287,889</u> | <u>19,457,671</u> | <u>62.4%</u> | <u>30,496,741</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | 949,700 | 644,686 | (305,014) | 67.9% | 571,627 |
| Transfers Out | (7,835,605) | (3,099,412) | (4,736,193) | 39.6% | (3,559,001) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(6,885,905)</u> | <u>(2,454,726)</u> | <u>(5,041,207)</u> | <u>35.6%</u> | <u>(2,987,374)</u> |
| TOTAL EXPENDITURES | <u>58,631,465</u> | <u>34,742,615</u> | <u>24,498,878</u> | <u>59.3%</u> | <u>33,484,116</u> |
| NET CHANGE IN FUND BALANCE | (234,460) | (17,649,128) | | | (17,810,035) |
| 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>\$ 17,560,011</u> | <u>\$ 145,343</u> | | | <u>\$ 749,772</u> |

FLOYD COUNTY, GEORGIA

FIRE FUND

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

For the Month Ended August 31, 2020

(with comparative actual amounts for 2019)

Percentage of Year

66.7%

| | 2020 | | | 2019 | |
|--|---------------------|-------------------|--------------------|--------------|---------------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| REVENUES | | | | | |
| Taxes | \$ 7,592,165 | \$ 527,364 | \$ (7,064,801) | 6.9% | \$ 377,449 |
| Interest Earned | 8,500 | 15,962 | 7,462 | 187.8% | 7,060 |
| Cares Act | <u>1,016,000</u> | <u>-</u> | <u>(1,016,000)</u> | <u>0.0%</u> | <u>-</u> |
| TOTAL REVENUES | <u>8,616,665</u> | <u>543,326</u> | <u>(7,057,339)</u> | <u>6.3%</u> | <u>384,509</u> |
| EXPENDITURES | | | | | |
| Public Safety | <u>7,300,130</u> | <u>4,689,733</u> | <u>2,610,397</u> | <u>64.2%</u> | <u>4,432,955</u> |
| TOTAL EXPENDITURES | <u>7,300,130</u> | <u>4,689,733</u> | <u>2,610,397</u> | <u>64.2%</u> | <u>4,432,955</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 1,316,535 | (4,146,407) | (9,667,736) | -315% | (4,048,445) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfer In | 200,000 | 133,333 | 66,667 | 66.7% | 133,333 |
| Transfer Out | <u>(125,000)</u> | <u>(83,333)</u> | <u>(41,667)</u> | <u>66.7%</u> | <u>(83,333)</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>75,000</u> | <u>50,000</u> | <u>25,000</u> | <u>66.7%</u> | <u>50,000</u> |
| NET CHANGE IN FUND BALANCE | 1,391,535 | (4,096,407) | | | (3,998,445) |
| 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>\$ 6,048,648</u> | <u>\$ 560,706</u> | | | <u>\$ (307,609)</u> |

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

Percentage of Year
66.7%

| | 2020 | | | 2019 | |
|--|-----------------|------------------|-----------------|----------------|------------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| REVENUES | | | | | |
| Taxes | \$ 85,000 | \$ 55,352 | \$ (29,648) | 65.1% | \$ 69,845 |
| Interest Earned | <u>150</u> | <u>58</u> | <u>(92)</u> | <u>38.7%</u> | <u>61</u> |
| TOTAL REVENUES | <u>85,150</u> | <u>55,410</u> | <u>(29,740)</u> | <u>65.1%</u> | <u>69,907</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 | 80,150 | 55,410 | (24,740) | 69.1% | 69,907 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfer Out | <u>(80,150)</u> | <u>-</u> | <u>80,150</u> | <u>0.0%</u> | <u>-</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(80,150)</u> | <u>-</u> | <u>80,150</u> | <u>0.0%</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | 55,410 | | | 69,907 |
| FUND BALANCE - BEGINNING OF YEAR | <u>-</u> | <u>-</u> | | | <u>-</u> |
| FUND BALANCE - YEAR TO DATE | <u>\$ -</u> | <u>\$ 55,410</u> | | | <u>\$ 69,907</u> |

FLOYD COUNTY, GEORGIA

E 911 FUND

*STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2020
(with comparative actual amounts for 2019)*

Percentage of Year
66.7%

| | 2020 | | | 2019 | |
|---|-------------------|-------------------|------------------|--------------|-------------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| REVENUES | | | | | |
| City of Rome | \$ 2,000 | \$ - | \$ (2,000) | 0.0% | \$ - |
| Disaster Recovery | 1,950 | - | (1,950) | 0.0% | - |
| Miscellaneous | 7,000 | 1,372 | (5,628) | 19.6% | 2,960 |
| Alarm Registration Fee | - | 1,905 | 1,905 | 100.0% | 1,620 |
| Charges for Services | 1,940,000 | 1,265,804 | (674,196) | 65.2% | 1,174,030 |
| Interest Earned | 600 | 179 | (421) | 29.8% | 437 |
| TOTAL REVENUES | <u>1,951,550</u> | <u>1,269,260</u> | <u>(682,290)</u> | <u>65.0%</u> | <u>1,179,047</u> |
| EXPENDITURES | | | | | |
| Salaries and Benefits | 1,685,535 | 1,012,886 | 672,649 | 60.1% | 1,015,021 |
| Other Operating Costs | 240,385 | 202,426 | 37,959 | 84.2% | 197,855 |
| Equipment | 1,255 | 1,253 | 2 | 99.8% | 924 |
| TOTAL EXPENDITURES | <u>1,927,175</u> | <u>1,216,565</u> | <u>710,610</u> | <u>63.1%</u> | <u>1,213,800</u> |
| NET CHANGE IN FUND BALANCE | 24,375 | 52,695 | | | (34,753) |
| FUND BALANCE - BEGINNING OF YEAR | <u>303,429</u> | <u>303,429</u> | | | <u>243,153</u> |
| FUND BALANCE - YEAR TO DATE | <u>\$ 327,804</u> | <u>\$ 356,124</u> | | | <u>\$ 208,400</u> |

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

Percentage of Year
66.7%

| | 2020 | | | 2019 | |
|--|------------------|------------------|------------------|----------------|-------------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| REVENUES | | | | | |
| Charges for Services | \$ 373,750 | \$ 251,451 | \$ (122,299) | 67.3% | \$ 248,269 |
| Tower Lease | 35,700 | 28,027 | (7,673) | 78.5% | 23,260 |
| City of Rome | 1,000 | - | (1,000) | 0.0% | - |
| Interest Earned | 200 | 291 | 91 | 145.6% | 1,651 |
| TOTAL REVENUES | <u>410,650</u> | <u>279,769</u> | <u>(130,881)</u> | <u>68.1%</u> | <u>273,179</u> |
| EXPENDITURES | | | | | |
| Salaries and Benefits | 78,070 | 51,912 | 26,158 | 66.5% | 46,325 |
| Other Operating Costs | 506,880 | 331,485 | 175,395 | 65.4% | 265,371 |
| Equipment | - | 14,936 | (14,936) | N/A | - |
| 800 MHz Radio Tower Costs | 30,000 | 13,348 | 16,652 | 44.5% | 28,516 |
| TOTAL EXPENDITURES | <u>614,950</u> | <u>411,682</u> | <u>203,268</u> | <u>66.9%</u> | <u>340,212</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (204,300) | (131,913) | 72,387 | 64.6% | (67,033) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfer Out | (12,250) | (8,167) | (4,083) | 66.7% | (8,043) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(12,250)</u> | <u>(8,167)</u> | <u>(4,083)</u> | <u>66.7%</u> | <u>(8,043)</u> |
| NET CHANGE IN FUND BALANCE | (216,550) | (140,079) | | | (75,076) |
| FUND BALANCE - BEGINNING OF YEAR | <u>234,028</u> | <u>234,028</u> | | | <u>432,588</u> |
| FUND BALANCE - YEAR TO DATE | <u>\$ 17,478</u> | <u>\$ 93,949</u> | | | <u>\$ 357,512</u> |

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

Percentage of Year
66.7%

| | 2020 | | | 2019 | |
|--|------------------|------------------|-----------------|----------------|------------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| REVENUES | | | | | |
| GEMA - Emergency Management | \$ 28,895 | \$ - | \$ (28,895) | 0.0% | \$ - |
| Disaster Recovery | 7,050 | - | (7,050) | 0.0% | - |
| Haz Mit Plna HMGP 4338-0018 Federal | 21,000 | - | (21,000) | 0.0% | - |
| Haz Mit Plna HMGP 4338-0018 State | 2,800 | - | (2,800) | 0.0% | - |
| Interest Earned | 60 | 28 | (32) | 47.3% | 43 |
| TOTAL REVENUES | 59,805 | 28 | (59,777) | 0.0% | 43 |
| EXPENDITURES | | | | | |
| Salaries and Benefits | 115,080 | 76,140 | 38,940 | 66.2% | 70,654 |
| Other Operating Costs | 113,790 | 51,407 | 62,383 | 45.2% | 38,243 |
| TOTAL EXPENDITURES | 228,870 | 127,547 | 101,323 | 55.7% | 108,897 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (169,065) | (127,518) | 41,547 | 75.4% | (108,855) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | 150,000 | 100,000 | (50,000) | 66.7% | 93,333 |
| Transfers Out | - | - | - | N/A | (11,500) |
| TOTAL OTHER FINANCING SOURCES (USES) | 150,000 | 100,000 | (50,000) | 66.7% | 81,833 |
| NET CHANGE IN FUND BALANCE | (19,065) | (27,518) | | | (27,021) |
| FUND BALANCE - BEGINNING OF YEAR | 27,747 | 27,747 | | | 53,274 |
| FUND BALANCE - YEAR TO DATE | \$ 8,682 | \$ 229 | | | \$ 26,253 |

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

Percentage of Year
66.7%

| | 2020 | | | 2019 | |
|---|-------------------|-------------------|-----------------|----------------|-------------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| REVENUES | | | | | |
| Charges for Services | \$ 28,050 | \$ 16,916 | \$ (11,134) | 60.3% | \$ 23,345 |
| Interest Earned | <u>3,750</u> | <u>1,217</u> | <u>(2,533)</u> | <u>32.5%</u> | <u>3,422</u> |
| TOTAL REVENUES | <u>31,800</u> | <u>18,133</u> | <u>(13,667)</u> | <u>57.0%</u> | <u>26,767</u> |
| EXPENDITURES | | | | | |
| General Government | 24,425 | 15,607 | 8,818 | 63.9% | 12,262 |
| Equipment | <u>38,925</u> | <u>49,824</u> | <u>(10,899)</u> | <u>128.0%</u> | <u>-</u> |
| TOTAL EXPENDITURES | <u>63,350</u> | <u>65,431</u> | <u>(2,081)</u> | <u>103.3%</u> | <u>12,262</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers to General Fund | <u>(61,600)</u> | <u>(59,500)</u> | <u>2,100</u> | <u>96.6%</u> | <u>-</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(61,600)</u> | <u>(59,500)</u> | <u>2,100</u> | <u>96.6%</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | (93,150) | (106,797) | | | 14,505 |
| FUND BALANCE - BEGINNING OF YEAR | <u>292,747</u> | <u>292,747</u> | | | <u>273,282</u> |
| FUND BALANCE - YEAR TO DATE | <u>\$ 199,597</u> | <u>\$ 185,950</u> | | | <u>\$ 287,787</u> |

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

Percentage of Year
66.7%

| | 2020 | | | 2019 | |
|---|---------------------|-------------------|--------------------|----------------|-------------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| REVENUES | | | | | |
| Taxes | \$ 1,429,440 | \$ 219,170 | \$ (1,210,270) | 15.3% | \$ 149,634 |
| Interest Earned | 11,250 | 3,769 | (7,481) | 33.5% | 11,785 |
| Disaster Recovery | 100 | - | (100) | 0.0% | - |
| TOTAL REVENUES | 1,440,790 | 222,940 | (1,217,750) | 15.5% | 161,419 |
| EXPENDITURES | | | | | |
| Salaries and Benefits | 289,985 | 179,008 | 110,977 | 61.7% | 170,265 |
| Other Operating Costs | 36,880 | 14,993 | 21,887 | 40.7% | 15,353 |
| Utilities | 17,000 | 11,375 | 5,625 | 66.9% | 10,590 |
| Remote Site Operations | 370,000 | 225,778 | 144,222 | 61.0% | 194,162 |
| Tipping Fees | 350,000 | 250,559 | 99,441 | 71.6% | 232,559 |
| TOTAL EXPENDITURES | 1,063,865 | 681,713 | 382,152 | 64.1% | 622,930 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers Out | (516,875) | (314,060) | 202,815 | 60.8% | (266,667) |
| TOTAL OTHER FINANCING SOURCES (USES) | (516,875) | (314,060) | 202,815 | 60.8% | (266,667) |
| NET CHANGE IN FUND BALANCE | (139,950) | (772,833) | | | (728,177) |
| FUND BALANCE - BEGINNING OF YEAR | 1,234,613 | 1,234,613 | | | 1,235,345 |
| FUND BALANCE - YEAR TO DATE | \$ 1,094,663 | \$ 461,780 | | | \$ 507,168 |

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

Percentage of Year
66.7%

| | 2020 | | | 2019 | |
|--|------------------|-------------------|----------------|----------------|------------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| REVENUES | | | | | |
| Interest Earned | \$ 600 | \$ 461 | \$ (139) | 76.8% | \$ 405 |
| Miscellaneous | <u>42,165</u> | <u>42,166</u> | <u>1</u> | <u>100.0%</u> | <u>42,166</u> |
| TOTAL REVENUES | <u>42,765</u> | <u>42,627</u> | <u>(138)</u> | <u>99.7%</u> | <u>42,571</u> |
| EXPENDITURES | | | | | |
| Maintenance | <u>142,765</u> | <u>10,523</u> | <u>132,242</u> | <u>7.4%</u> | <u>122,880</u> |
| TOTAL EXPENDITURES | <u>142,765</u> | <u>10,523</u> | <u>132,242</u> | <u>7.4%</u> | <u>122,880</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (100,000) | 32,104 | (132,380) | -32.1% | (80,308) |
| OTHER FINANCING SOURCES | | | | | |
| Transfers in | <u>100,000</u> | <u>66,667</u> | <u>33,333</u> | <u>66.7%</u> | <u>100,000</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>100,000</u> | <u>66,667</u> | <u>33,333</u> | <u>66.7%</u> | <u>100,000</u> |
| NET CHANGE IN FUND BALANCES | - | 98,770 | | | 19,692 |
| 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>\$ 143,087</u> | | | <u>\$ 77,673</u> |

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

| | Original Budget | Cumulative Revised Budget | Cumulative Totals To Date | 2020 Budget | 2020 YTD |
|--|----------------------------|--|--|----------------------------|------------------------|
| Revenues | | | | | |
| SPLOST Taxes | \$ 33,058,378 | \$ 36,640,660 | \$ 36,640,663 | \$ - | \$ - |
| Interest Earned | 494,000 | 2,444,310 | 2,394,468 | 12,600 | 4,293 |
| Miscellaneous | - | 73,900 | 73,900 | - | - |
| Total Revenues | <u>33,552,378</u> | <u>39,158,870</u> | <u>39,109,031</u> | <u>12,600</u> | <u>4,293</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>\$ 784,515</u> | <u>\$ (777,400)</u> | <u>\$ 4,293</u> |

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

| | Original Budget | Cumulative Revised Budget | Cumulative Totals To Date | 2020 Budget | 2020 YTD |
|---|----------------------------|--|--|----------------------------|------------------------|
| Revenues | | | | | |
| Special Purpose Sales Tax | \$ 26,900,000 | \$ 30,651,000 | \$ 30,651,359 | \$ - | \$ - |
| Interest Earned | 150,000 | 1,093,615 | 1,102,088 | 6,000 | 3,888 |
| Total Revenues | <u>27,050,000</u> | <u>31,744,615</u> | <u>31,753,447</u> | <u>6,000</u> | <u>3,888</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 | <u>27,194</u> | <u>19,115</u> | <u>14,656</u> | - | - |
| 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 | <u>(10,122,806)</u> | <u>(10,570,175)</u> | <u>(10,570,175)</u> | - | - |
| 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>\$ 474,738</u> | <u>\$ (469,000)</u> | <u>\$ 3,888</u> |

FLOYD COUNTY, GEORGIA
2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended August 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 | \$ 40,746,250 | \$ 40,746,251 | \$ - | \$ - |
| City of Rome | 23,617,000 | 24,810,040 | 24,810,041 | - | - |
| City of Cave Spring | 2,591,000 | 2,691,000 | 2,691,000 | - | - |
| Interest Earned | - | - | 704,742 | 120,000 | 76,402 |
| Miscellaneous Revenue | - | 545,550 | 565,814 | - | - |
| Total Revenues | <u>64,978,000</u> | <u>68,792,840</u> | <u>69,517,848</u> | <u>120,000</u> | <u>76,402</u> |
| Expenditures: | | | | | |
| Floyd County | | | | | |
| Airport Runway Extension | 5,761,000 | 5,761,000 | 1,152,274 | 4,773,550 | 164,826 |
| Animal Control Facility | 5,700,000 | 5,722,370 | 5,722,366 | - | - |
| County Case Management Software | 500,000 | 500,000 | 60 | 499,940 | - |
| Recycling Center | 1,379,000 | 1,712,940 | 1,712,863 | - | - |
| County Public Safety Range/Special Ops | 900,000 | 900,000 | 865,522 | 50,000 | 4,900 |
| County Building Improvements | 1,700,000 | 1,762,640 | 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 | 2,305,961 | 1,089,055 | 1,195,016 |
| Forum Upgrades | 1,400,000 | 1,507,895 | 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 | 1,507,411 | 867,595 | 527,514 |
| County Public Works & Public Safety Equipment | 1,400,000 | 1,469,250 | 1,469,235 | - | - |
| Industrial Property | 8,000,000 | 7,993,800 | 3,534,388 | 4,467,940 | 8,531 |
| Playground Improvements | 600,000 | 600,000 | 511,355 | 88,645 | - |
| City of Rome | | | | | |
| Tennis Center | 11,400,000 | 11,439,270 | 11,439,267 | - | - |
| Jackson Hill/ Tourism Development | 200,000 | 250,960 | 250,958 | - | - |
| Trail Connectivity Expansion | 1,800,000 | 1,800,000 | 1,010,083 | - | 356,825 |
| 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 | 528,917 | - | 183,030 |
| 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 | 603,365 | - | 2,700 |
| 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 | 2,692,200 | 2,692,178 | - | - |
| Administrative Fees | - | 8,905 | 9,988 | 5,000 | - |
| Total Expenditures | <u>64,978,000</u> | <u>65,686,430</u> | <u>53,458,951</u> | <u>11,963,880</u> | <u>2,443,342</u> |
| Excess (Deficiency) of Revenues over Expenditures | | | | | |
| and Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ 3,106,410</u> | <u>\$ 16,058,897</u> | <u>\$ (11,843,880)</u> | <u>\$ (2,366,940)</u> |

FLOYD COUNTY, GEORGIA
2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended August 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 | \$ 14,282,707 | \$10,239,810 | \$ 6,708,264 |
| City of Rome | 21,216,362 | 21,216,362 | 7,319,412 | 5,249,520 | 3,438,461 |
| City of Cave Spring | 1,281,000 | 1,281,000 | 443,000 | 317,720 | 208,109 |
| Interest Earned | - | - | 66,309 | 50,000 | 36,729 |
| Miscellaneous Revenue | - | - | - | - | - |
| Total Revenues | <u>63,881,680</u> | <u>63,881,680</u> | <u>22,111,428</u> | <u>15,857,050</u> | <u>10,391,564</u> |
| Expenditures: | | | | | |
| Floyd County | | | | | |
| Ag Center | 8,000,000 | 8,000,000 | 1,140 | 1,140 | 1,140 |
| E911 Update/Upgrade/Renovation | | | | | |
| Consoles & Furniture | 170,000 | 170,000 | - | - | - |
| Renovations/Update | 25,000 | 25,000 | - | - | - |
| CAD Computer Upgrade | 25,000 | 25,000 | - | - | - |
| Security Enhancements | 25,000 | 25,000 | - | - | - |
| Backup Audio Recorder | 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 | 34,945 | 45,000 | 34,945 |
| 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 | - | 50,000 | - |
| Lindale | 300,000 | 300,000 | - | - | - |
| Riverside | 200,000 | 200,000 | - | - | - |
| Infrastructure | - | - | 52,814 | 77,815 | 52,814 |
| Texas Valley Infrastructure Expansion | 2,500,000 | 2,500,000 | - | 50,000 | - |
| 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 | 754,720 | 648,100 | 449,838 |
| Public Works Facilities Buildings | 2,450,000 | 2,450,000 | | | |
| Administration Building | - | - | - | 105,000 | - |
| 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 August 31, 2020

| | Original Projects Budget | Cumulative Revised Budget | Cumulative Totals To Date | 2020 Budget | 2020 YTD |
|--|--------------------------------|---------------------------------|---------------------------------|---------------------|---------------------|
| Floyd County Baseball Stadium Imp. | | | | | |
| Professional Fees | \$ 1,200,000 | \$ 1,200,000 | \$ 115,933 | \$ 32,375 | \$ 2,111 |
| Terrace | 120,000 | 120,000 | 151,326 | 1,507,105 | 151,326 |
| Section 207 & 209, Gate 6 & 9 | 300,000 | 300,000 | - | - | - |
| Team Store/ Home Plate Entry | 125,000 | 125,000 | 400,876 | 400,880 | 400,876 |
| Safety Upgrades | 82,000 | 82,000 | 38,864 | 38,865 | 38,864 |
| Clubhouse Addition | 173,000 | 173,000 | 6,945 | 6,950 | 6,945 |
| Public Safety Technology Upgrades | | | | | |
| Mobile Vision Upgrade | 87,000 | 87,000 | - | 90,000 | - |
| Body Cameras | 64,000 | 64,000 | 20,347 | 22,575 | 20,347 |
| Mobile Technology Terminals | 141,300 | 141,300 | - | - | - |
| Digital In-Car Camera Upgrades | 102,600 | 102,600 | 107,937 | 82,085 | 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 | 66,055 | 66,055 | 66,055 |
| 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 | - | 50,000 | - |
| Dock Engineering | 100,000 | 100,000 | - | - | - |
| Senior Center Kitchen | 50,000 | 50,000 | - | - | - |
| Shannon Tennis Courts | 150,000 | 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 | - | 50,000 | - |
| Special Operations Equipment | | | | | |
| SWAT Unit Upgrade | 101,200 | 101,200 | 17,250 | 83,950 | - |
| Bomb Unit Upgrade | 147,000 | 147,000 | - | - | - |
| Blueways | 518,138 | 518,138 | - | - | - |
| Administrative Fees | 100,000 | 100,000 | 1,838 | 5,000 | 1,838 |
| Total Floyd County Expenditures | <u>41,384,318</u> | <u>41,384,318</u> | <u>1,953,886</u> | <u>10,326,080</u> | <u>1,433,105</u> |
| Net Floyd County | <u>-</u> | <u>-</u> | <u>12,395,129</u> | <u>(36,270)</u> | <u>5,311,889</u> |
| City of Rome | | | | | |
| East Central Secondary Access | 395,000 | 395,000 | - | - | - |
| Public Works and Infrastructure Imp. | 5,000,000 | 5,000,000 | 118,557 | - | 90,483 |
| Public Safety Facility and Equipment Imp. | 4,400,000 | 4,400,000 | 1,406,355 | - | 146,707 |
| North Broad Youth Center Recreation Reno. | 600,000 | 600,000 | - | - | - |
| 5th Avenue River District/Arts District | 2,000,000 | 2,000,000 | 17,214 | - | 17,214 |
| Barron Stadium Improvements | 825,000 | 825,000 | 741,491 | - | 492,491 |
| 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 | - | 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>2,287,447</u> | <u>-</u> | <u>750,726</u> |
| Net City of Rome | <u>-</u> | <u>-</u> | <u>5,031,965</u> | <u>5,249,520</u> | <u>2,687,735</u> |
| City of Cave Spring | | | | | |
| Sewerage System Improvements and Upgrades | 1,281,000 | 1,281,000 | 208,793 | - | 123,635 |
| Total City of Cave Spring Expenditures | <u>1,281,000</u> | <u>1,281,000</u> | <u>208,793</u> | <u>-</u> | <u>123,635</u> |
| Net City of Cave Spring | <u>-</u> | <u>-</u> | <u>234,207</u> | <u>317,720</u> | <u>84,474</u> |
| Total Expenditures | <u>63,881,680</u> | <u>63,881,680</u> | <u>4,450,127</u> | <u>10,326,080</u> | <u>2,307,466</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 17,661,301</u> | <u>\$ 5,530,970</u> | <u>\$ 8,084,098</u> |

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

Percentage of Year
66.7%

| | 2020 | | | % of BUDGET | 2019 |
|---|----------------------|----------------------|--------------------|----------------|----------------------|
| | BUDGET | YTD | VARIANCE | | YTD |
| OPERATING REVENUES | | | | | |
| Charges for Services | \$ 7,111,000 | \$ 4,688,094 | \$ (2,422,906) | 65.9% | \$ 4,799,527 |
| Rental Fees | 10,950 | 8,122 | (2,828) | 74.2% | 7,315 |
| Miscellaneous | 40,000 | 120 | (39,880) | 0.3% | - |
| TOTAL OPERATING REVENUES | <u>7,161,950</u> | <u>4,696,336</u> | <u>(2,465,614)</u> | <u>65.6%</u> | <u>4,806,842</u> |
| OPERATING EXPENSES | | | | | |
| Water Administration | | | | | |
| Salaries and Benefits | 676,690 | 456,758 | 219,932 | 67.5% | 398,338 |
| Supplies and Other Expenses | 339,890 | 225,786 | 114,104 | 66.4% | 208,225 |
| Equipment | 5,060 | 2,552 | 2,508 | 50.4% | 3,833 |
| Depreciation | 17,340 | 5,225 | 12,115 | 30.1% | 5,225 |
| | <u>1,038,980</u> | <u>690,321</u> | <u>348,659</u> | <u>66.4%</u> | <u>615,621</u> |
| Water Distribution | | | | | |
| Salaries and Benefits | 832,890 | 479,512 | 353,378 | 57.6% | 473,267 |
| Supplies and Other Expenses | 477,970 | 277,246 | 200,724 | 58.0% | 257,687 |
| Equipment | 37,550 | 22,095 | 15,455 | 58.8% | 25,002 |
| Purchased Water | 965,000 | 618,631 | 346,369 | 64.1% | 676,007 |
| Water Meters | 350,000 | 152,130 | 197,870 | 43.5% | 181,060 |
| Utilities | 300,000 | 213,200 | 86,800 | 71.1% | 201,743 |
| Depreciation | 1,547,900 | 966,412 | 581,488 | 62.4% | 834,813 |
| | <u>4,511,310</u> | <u>2,729,226</u> | <u>1,782,084</u> | <u>60.5%</u> | <u>2,649,579</u> |
| Water Treatment Plant | | | | | |
| Salaries and Benefits | 423,085 | 248,447 | 174,638 | 58.7% | 237,411 |
| Supplies and Other Expenses | 183,335 | 113,130 | 70,205 | 61.7% | 119,832 |
| Equipment | 69,775 | 50,335 | 19,440 | 72.1% | 24,382 |
| Utilities | 65,000 | 44,862 | 20,138 | 69.0% | 30,813 |
| Depreciation | 80,245 | 38,995 | 41,250 | 48.6% | 38,640 |
| | <u>821,440</u> | <u>495,769</u> | <u>325,671</u> | <u>60.4%</u> | <u>451,078</u> |
| TOTAL OPERATING EXPENSES | <u>6,371,730</u> | <u>3,915,316</u> | <u>2,456,414</u> | <u>61.4%</u> | <u>3,716,278</u> |
| OPERATING INCOME (LOSS) | 790,220 | 781,020 | (9,200) | 98.8% | 1,090,564 |
| NON-OPERATING INCOME (LOSS) | | | | | |
| Interest and Fiscal Charges | (172,755) | (107,435) | 65,320 | 62.2% | (180,586) |
| Amortization of Bond Costs | 87,270 | 49,311 | (37,959) | 56.5% | (151,234) |
| Gain on sale of fixed assets | - | 6,186 | 6,186 | 0.0% | - |
| Intergovernmental | 985 | - | (985) | N/A | 45,299 |
| Interest Earned | 175,000 | 61,394 | (113,606) | 35.1% | 185,157 |
| Transfer from Fire Fund | 125,000 | 83,333 | (41,667) | 66.7% | 83,333 |
| Transfer to General Fund | (340,140) | (226,760) | 113,380 | 66.7% | (225,233) |
| TOTAL NON-OPERATING INCOME (LOSS) | <u>(124,640)</u> | <u>(133,971)</u> | <u>(9,331)</u> | <u>107.5%</u> | <u>(243,264)</u> |
| Total Operating and Non-Operating Income | 665,580 | 647,049 | (18,531) | 97.2% | 847,300 |
| Water Capital | (3,097,545) | (789,035) | 2,308,510 | 25.5% | (942,173) |
| CHANGE IN NET POSITION | (2,431,965) | (141,986) | | | (94,873) |
| NET POSITION - BEGINNING OF YEAR | 49,113,425 | 49,113,425 | | | 41,663,127 |
| NET POSITION - YEAR TO DATE | <u>\$ 46,681,460</u> | <u>\$ 48,971,439</u> | | | <u>\$ 41,568,254</u> |

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

Percentage of Year
66.7%

| | 2020 | | | 2019 | |
|---------------------------------|------------------|---------------------|--------------------|----------------|---------------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| CASH INCREASES | | | | | |
| Intergovernmental | \$ 985 | \$ - | \$ (985) | N/A | \$ 45,299 |
| Charges for Services | 7,111,000 | 4,527,998 | (2,583,002) | 63.7% | 4,701,368 |
| Rental Fees | 10,950 | 8,122 | (2,828) | 74.2% | 7,315 |
| Miscellaneous | 40,000 | 10,120 | (29,880) | 25.3% | - |
| Interest Earned | 175,000 | 61,394 | (113,606) | 35.1% | 185,157 |
| Transfer from Fire Fund | 125,000 | 83,333 | (41,667) | 66.7% | 83,333 |
| TOTAL CASH INCREASES | <u>7,462,935</u> | <u>4,697,153</u> | <u>(2,765,782)</u> | <u>62.9%</u> | <u>5,022,472</u> |
| CASH DECREASES | | | | | |
| Water Administration | | | | | |
| Salaries and Benefits | 676,690 | 456,904 | 219,786 | 67.5% | 398,211 |
| Supplies and Other Expenses | 339,890 | 210,682 | 129,208 | 62.0% | 184,445 |
| Equipment | 5,060 | (387) | 5,447 | -7.6% | 3,833 |
| Interest and Fiscal Charges | 172,755 | 86,280 | 86,475 | 49.9% | 205,827 |
| Transfer to General Fund | 340,140 | 226,760 | 113,380 | 66.7% | 225,233 |
| | <u>1,534,535</u> | <u>980,239</u> | <u>554,296</u> | <u>63.9%</u> | <u>1,017,549</u> |
| Water Distribution | | | | | |
| Salaries and Benefits | 832,890 | 479,505 | 353,385 | 57.6% | 474,540 |
| Supplies and Other Expenses | 477,970 | 275,692 | 202,278 | 57.7% | 249,991 |
| Equipment | 37,550 | 22,095 | 15,455 | 58.8% | 25,002 |
| Purchased Water | 965,000 | 618,631 | 346,369 | 64.1% | 676,007 |
| Water Meters | 350,000 | 150,255 | 199,745 | 42.9% | 174,060 |
| Utilities | 300,000 | 213,247 | 86,753 | 71.1% | 202,596 |
| | <u>2,963,410</u> | <u>1,759,425</u> | <u>1,203,985</u> | <u>59.4%</u> | <u>1,802,196</u> |
| Water Treatment Plant | | | | | |
| Salaries and Benefits | 423,085 | 248,447 | 174,638 | 58.7% | 237,346 |
| Supplies and Other Expenses | 183,335 | 109,791 | 73,544 | 59.9% | 119,816 |
| Equipment | 69,775 | 50,335 | 19,440 | 72.1% | 24,382 |
| Utilities | 65,000 | 44,347 | 20,653 | 68.2% | 30,174 |
| | <u>741,195</u> | <u>452,920</u> | <u>288,275</u> | <u>61.1%</u> | <u>411,718</u> |
| Water Capital | <u>3,097,545</u> | <u>984,394</u> | <u>2,113,151</u> | <u>31.8%</u> | <u>1,262,868</u> |
| TOTAL CASH DECREASES | <u>8,336,685</u> | <u>4,176,978</u> | <u>4,159,707</u> | <u>50.1%</u> | <u>4,494,331</u> |
| NET INCREASE (DECREASE) | (873,750) | 520,175 | | | 528,140 |
| CHANGE IN BALANCE SHEET | | (4,712,914) | | | (3,903,052) |
| CASH - BEGINNING OF YEAR | | <u>12,123,744</u> | | | <u>12,278,585</u> |
| CASH - YEAR TO DATE | | <u>\$ 7,931,005</u> | | | <u>\$ 8,903,673</u> |

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

Percentage of Year
66.7%

| | 2020 | | | 2019 | |
|--|---------------------|---------------------|------------------|----------------|---------------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| OPERATING REVENUES | | | | | |
| Charges for Services | \$ 5,000 | \$ 2,018 | \$ (2,982) | 40.4% | \$ 3,528 |
| Fuel Sales | 560,300 | 301,741 | (258,559) | 53.9% | 560,684 |
| Rental Fees | 280,450 | 177,193 | (103,257) | 63.2% | 192,528 |
| Miscellaneous | <u>16,700</u> | <u>8,658</u> | <u>(8,042)</u> | <u>51.8%</u> | <u>25,865</u> |
| TOTAL OPERATING REVENUES | <u>862,450</u> | <u>489,610</u> | <u>(372,840)</u> | <u>56.8%</u> | <u>782,605</u> |
| OPERATING EXPENSES | | | | | |
| Salaries and Benefits | 315,715 | 183,487 | 132,228 | 58.1% | 147,181 |
| Supplies and Other Expenses | 287,180 | 94,157 | 193,023 | 32.8% | 96,813 |
| Utilities | 65,000 | 40,454 | 24,546 | 62.2% | 37,553 |
| Equipment | 26,000 | 23,632 | 2,368 | 90.9% | 800 |
| Air Show Expenses | 50,000 | - | 50,000 | 0.0% | - |
| Depreciation | 588,350 | 382,340 | 206,010 | 65.0% | 347,695 |
| Cost of Goods Sold | <u>384,650</u> | <u>199,019</u> | <u>185,631</u> | <u>51.7%</u> | <u>363,464</u> |
| TOTAL OPERATING EXPENSES | <u>1,716,895</u> | <u>923,089</u> | <u>793,806</u> | <u>53.8%</u> | <u>993,506</u> |
| OPERATING INCOME (LOSS) | (854,445) | (433,479) | 420,966 | 50.7% | (210,901) |
| NON-OPERATING INCOME (LOSS) | | | | | |
| Interest Earned | 900 | 1,066 | 166 | 118.4% | 861 |
| Transfers to General Fund | <u>(70,950)</u> | <u>(47,300)</u> | <u>23,650</u> | <u>66.7%</u> | <u>(48,067)</u> |
| TOTAL NON-OPERATING INCOME (LOSS) | <u>(70,050)</u> | <u>(46,234)</u> | <u>23,816</u> | <u>66.0%</u> | <u>(47,206)</u> |
| CHANGE IN NET POSITION | (924,495) | (479,713) | | | (258,107) |
| 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>\$ 6,457,574</u> | <u>\$ 6,902,356</u> | | | <u>\$ 5,804,930</u> |

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

Percentage of Year
66.7%

| | 2020 | | | 2019 | |
|---------------------------------|------------------|-------------------|------------------|----------------|------------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| CASH INCREASES | | | | | |
| Charges for Services | \$ 5,000 | \$ 1,817 | \$ (3,183) | 36.3% | \$ 3,473 |
| Fuel Sales | 560,300 | 301,451 | (258,849) | 53.8% | 584,171 |
| Rental Fees | 280,450 | 172,515 | (107,935) | 61.5% | 187,756 |
| Miscellaneous | 16,700 | 9,688 | (7,012) | 58.0% | 17,900 |
| Interest Earned | 900 | 1,066 | 166 | 118.4% | 861 |
| TOTAL CASH INCREASES | 863,350 | 486,537 | (376,813) | 56.4% | 794,161 |
| CASH DECREASES | | | | | |
| Salaries and Benefits | 315,715 | 182,337 | 133,378 | 57.8% | 148,913 |
| Supplies and Other Expenses | 287,180 | 101,746 | 185,434 | 35.4% | 104,137 |
| Utilities | 65,000 | 40,736 | 24,264 | 62.7% | 37,639 |
| Equipment | 26,000 | 23,632 | 2,368 | 90.9% | 800 |
| Air Show Expenses | 50,000 | - | 50,000 | 0.0% | - |
| Transfers Out | 70,950 | 47,300 | 23,650 | 66.7% | 48,067 |
| Cost of Goods Sold | 384,650 | 152,884 | 231,766 | 39.7% | 359,403 |
| TOTAL CASH DECREASES | 1,199,495 | 548,635 | 650,860 | 45.7% | 698,959 |
| NET INCREASE (DECREASE) | (336,145) | (62,098) | | | 95,202 |
| CHANGE IN BALANCE SHEET | | 9,372 | | | (205,370) |
| CASH - BEGINNING OF YEAR | | 287,911 | | | 176,241 |
| CASH - YEAR TO DATE | | \$ 235,185 | | | \$ 66,073 |

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

Percentage of Year
66.7%

| | 2020 | | | 2019 | |
|--|---------------------|---------------------|-----------------|----------------|---------------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| REVENUES | | | | | |
| Intergovernmental | 55,000 | 40,000 | (15,000) | 72.7% | 36,667 |
| TOTAL OPERATING REVENUES | <u>55,000</u> | <u>40,000</u> | <u>(15,000)</u> | <u>72.7%</u> | <u>36,667</u> |
| EXPENSES | | | | | |
| Supplies and Other Expenses | 194,750 | 126,471 | 68,279 | 64.9% | 242,403 |
| Equipment | - | - | - | N/A | 2,930 |
| Depreciation | 360,800 | 233,439 | 127,361 | 64.7% | 233,439 |
| Utilities | 200,000 | 113,483 | 86,517 | 56.7% | 124,991 |
| TOTAL OPERATING EXPENSES | <u>766,320</u> | <u>473,393</u> | <u>292,927</u> | <u>61.8%</u> | <u>603,763</u> |
| OPERATING INCOME (LOSS) | (711,320) | (433,393) | 277,927 | 60.9% | (567,096) |
| NON-OPERATING INCOME (LOSS) | | | | | |
| Interest Earned | 25 | 31 | 6 | 124.0% | 24 |
| Transfer from General Fund | 275,000 | 183,333 | (91,667) | 66.7% | 183,333 |
| Transfer to Safari | (60,000) | (33,411) | 26,589 | 55.7% | (127,918) |
| TOTAL NON-OPERATING INCOME (LOSS) | <u>215,025</u> | <u>149,953</u> | <u>(65,072)</u> | <u>69.7%</u> | <u>55,439</u> |
| CHANGE IN NET POSITION | (496,295) | (283,440) | | | (511,657) |
| 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>\$ 4,337,188</u> | <u>\$ 4,550,043</u> | | | <u>\$ 4,669,622</u> |

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

Percentage of Year
66.7%

| | 2020 | | | 2019 | |
|---------------------------------|----------------|-----------------|------------------|----------------|-----------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| CASH INCREASES | | | | | |
| Intergovernmental | \$ 55,000 | \$ 59,098 | \$ 4,098 | 107.5% | \$ 53,630 |
| Interest Earned | 25 | 31 | 6 | 124.0% | 24 |
| Transfer from General Fund | <u>582,375</u> | <u>183,333</u> | <u>(399,042)</u> | <u>31.5%</u> | <u>183,333</u> |
| TOTAL CASH INCREASES | <u>637,400</u> | <u>242,462</u> | <u>(394,938)</u> | <u>38.0%</u> | <u>236,987</u> |
| CASH DECREASES | | | | | |
| Supplies and Other Expenses | 287,400 | 140,023 | 147,377 | 48.7% | 257,769 |
| Equipment | - | - | - | N/A | 2,930 |
| Utilities | 200,000 | 113,483 | 86,517 | 56.7% | 124,633 |
| Transfer to Safari | <u>150,000</u> | <u>33,411</u> | <u>116,589</u> | 22.3% | <u>127,918</u> |
| TOTAL CASH DECREASES | <u>637,400</u> | <u>286,917</u> | <u>350,483</u> | <u>45.0%</u> | <u>513,250</u> |
| NET INCREASE (DECREASE) | - | (44,455) | | | (276,263) |
| CHANGE IN BALANCE SHEET | | 39,647 | | | 270,890 |
| CASH - BEGINNING OF YEAR | | <u>7,949</u> | | | <u>7,537</u> |
| CASH - YEAR TO DATE | | <u>\$ 3,141</u> | | | <u>\$ 2,164</u> |

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

Percentage of Year
66.7%

| | 2020 | | | 2019 | |
|--|---------------------|---------------------|------------------|------------------------|---------------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| REVENUES | | | | | |
| Intergovernmental | | | | | |
| Solid Waste Commission | \$ 120,000 | \$ 39,814 | \$ (80,186) | 33.2% | \$ 70,979 |
| City of Rome | 121,035 | 47,393 | (73,642) | 39.2% | - |
| Landfill | 121,035 | 47,393 | (73,642) | 39.2% | - |
| Material Sales | <u>100,000</u> | <u>67,986</u> | <u>(32,014)</u> | <u>68.0%</u> | <u>67,656</u> |
| TOTAL OPERATING REVENUES | <u>462,070</u> | <u>202,586</u> | <u>(259,484)</u> | <u>43.8%</u> | <u>138,635</u> |
| EXPENSES | | | | | |
| Salaries and Benefits | 282,140 | 182,560 | 99,580 | 64.7% | 198,958 |
| Supplies and Other Expenses | 159,035 | 60,387 | 98,648 | 38.0% | 89,524 |
| Equipment | 2,000 | - | 2,000 | 0.0% | 5,029 |
| Depreciation | 150,690 | 95,256 | 55,434 | 63.2% | 102,238 |
| Utilities | <u>45,000</u> | <u>22,229</u> | <u>22,771</u> | <u>49.4%</u> | <u>33,513</u> |
| TOTAL OPERATING EXPENSES | <u>638,865</u> | <u>360,433</u> | <u>278,432</u> | <u>56.4%</u> | <u>429,262</u> |
| OPERATING INCOME (LOSS) | (176,795) | (157,847) | 18,948 | 89.3% | (290,627) |
| NON-OPERATING INCOME (LOSS) | | | | | |
| Interest Earned | 20 | 41 | 21 | 207.3% | 11 |
| Transfers from Solid Waste | 121,035 | 47,393 | 73,642 | 39.2% | - |
| Transfers to General Fund | (44,950) | (29,967) | (14,983) | 66.7% | (28,220) |
| 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>17,468</u> | <u>8,680</u> | <u>66.9%</u> | <u>(28,209)</u> |
| CHANGE IN NET POSITION | (150,690) | (140,379) | | | (318,836) |
| 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>\$ 1,482,846</u> | | | <u>\$ 1,607,343</u> |

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

Percentage of Year
66.7%

| | 2020 | | | 2019 | |
|---------------------------------|----------------|------------------|-----------------|----------------|-----------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| CASH INCREASES | | | | | |
| Intergovernmental | \$ 362,070 | \$ 248,137 | \$ (113,933) | 68.5% | \$ 56,205 |
| Interest Earned | 20 | 41 | 21 | 207.3% | 11 |
| Material Sales | 100,000 | 97,275 | (2,725) | 97.3% | 97,082 |
| Transfers In | <u>121,035</u> | <u>47,393</u> | <u>(73,642)</u> | <u>39.2%</u> | <u>-</u> |
| TOTAL CASH INCREASES | <u>583,125</u> | <u>392,847</u> | <u>(76,345)</u> | <u>67.4%</u> | <u>153,299</u> |
| CASH DECREASES | | | | | |
| Salaries and Benefits | 282,140 | 182,602 | 99,538 | 64.7% | 198,308 |
| Supplies and Other Expenses | 159,035 | 84,622 | 74,413 | 53.2% | 115,314 |
| Equipment | 2,000 | - | 2,000 | 0.0% | 16,103 |
| Utilities | 45,000 | 22,229 | 22,771 | 49.4% | 35,725 |
| Transfers Out | <u>94,950</u> | <u>29,967</u> | <u>64,983</u> | <u>31.6%</u> | <u>28,220</u> |
| TOTAL CASH DECREASES | <u>583,125</u> | <u>319,420</u> | <u>263,705</u> | <u>54.8%</u> | <u>393,669</u> |
| NET INCREASE (DECREASE) | - | 73,427 | | | (240,371) |
| CHANGE IN BALANCE SHEET | | (46,540) | | | 247,715 |
| CASH - BEGINNING OF YEAR | | <u>3,734</u> | | | <u>764</u> |
| CASH - YEAR TO DATE | | <u>\$ 30,621</u> | | | <u>\$ 8,108</u> |

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

Percentage of Year
66.7%

| | 2020 | | | 2019 | |
|--|------------------|------------------|----------------|----------------|-------------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| REVENUES | | | | | |
| Charges for Services | \$ 19,500 | \$ 7,312 | \$ (12,188) | 37.5% | \$ 13,467 |
| Interest Earned | 200 | 169 | (31) | 84.4% | 289 |
| Disaster Recovery | 100 | - | (100) | 0.0% | - |
| Miscellaneous | <u>54,180</u> | <u>56,944</u> | <u>2,764</u> | <u>105.1%</u> | <u>23,130</u> |
| TOTAL REVENUES | <u>73,980</u> | <u>64,425</u> | <u>(9,555)</u> | <u>87.1%</u> | <u>36,885</u> |
| EXPENDITURES | | | | | |
| Salaries and Benefits | 681,820 | 375,913 | 305,907 | 55.1% | 240,322 |
| Other Operating Costs | 335,385 | 196,832 | 138,553 | 58.7% | 139,637 |
| Equipment | <u>10,400</u> | <u>-</u> | <u>10,400</u> | <u>0.0%</u> | <u>708</u> |
| TOTAL EXPENDITURES | <u>1,027,605</u> | <u>572,746</u> | <u>454,859</u> | <u>55.7%</u> | <u>380,667</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (953,625) | (508,321) | (445,304) | 53.3% | (343,782) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | <u>889,440</u> | <u>521,333</u> | <u>368,107</u> | <u>58.6%</u> | <u>373,147</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>889,440</u> | <u>521,333</u> | <u>368,107</u> | <u>58.6%</u> | <u>373,147</u> |
| NET CHANGE IN FUND BALANCE | (64,185) | 13,013 | | | 29,365 |
| FUND BALANCE - BEGINNING OF YEAR | <u>73,281</u> | <u>73,281</u> | | | <u>177,141</u> |
| FUND BALANCE - YEAR TO DATE | <u>\$ 9,096</u> | <u>\$ 86,294</u> | | | <u>\$ 206,506</u> |

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

Percentage of Year
66.7%

| | 2020 | | | 2019 | |
|------------------------------|------------------|----------------|------------------|----------------|----------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| REVENUES | | | | | |
| Intergovernmental | \$ 2,370 | \$ - | \$ (2,370) | 0.0% | \$ - |
| Administrative Operations | 3,000 | 1,833 | (1,167) | 61.1% | 1,250 |
| Miscellaneous Revenues | 6,500 | 5,200 | (1,300) | 80.0% | 10,367 |
| Contingency | 30,000 | - | (30,000) | 0.0% | - |
| Swimming Pool | 2,905 | 2,464 | (442) | 84.8% | 53,154 |
| Other Programs | 62,075 | 25,172 | (36,903) | 40.6% | 40,667 |
| Gymnastics | 228,205 | 105,081 | (123,124) | 46.0% | 228,606 |
| Special Populations Services | 43,035 | 20,006 | (23,029) | 46.5% | 41,577 |
| Concessions | 110,770 | 79,361 | (31,409) | 71.6% | 94,331 |
| Coosa River Trading Post | 82,785 | 56,982 | (25,803) | 68.8% | 61,158 |
| Etowah Park Golf Practice | 7,215 | 4,868 | (2,347) | 67.5% | 4,000 |
| Youth Athletics | 221,300 | 57,283 | (164,017) | 25.9% | 180,938 |
| Scoreboards | 20,000 | 4,927 | (15,073) | 24.6% | 4,620 |
| Recreation Centers | 53,665 | 22,634 | (31,031) | 42.2% | 71,015 |
| Parks & Recreation Services | 108,090 | 77,934 | (30,156) | 72.1% | 57,027 |
| Hall of Fame | 20,750 | 15,250 | (5,500) | 73.5% | 9,400 |
| Senior Promotions | 5,000 | 3,950 | (1,050) | 79.0% | 3,955 |
| TOTAL REVENUES | <u>1,007,665</u> | <u>482,946</u> | <u>(524,719)</u> | <u>47.9%</u> | <u>862,064</u> |

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

Percentage of Year
66.7%

| | 2020 | | | 2019 | |
|---|-------------------------|----------------------------|---------------------------|---------------------|--------------------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| EXPENDITURES | | | | | |
| Administrative Operations | \$ 1,053,370 | \$ 634,834 | \$ (418,536) | 60.3% | \$ 545,621 |
| Contingency | 30,000 | - | (30,000) | 0.0% | - |
| Swimming Pool | 20,080 | 16,761 | (3,319) | 83.5% | 43,023 |
| Other Programs | 57,340 | 23,389 | (33,951) | 40.8% | 26,197 |
| Gymnastics | 219,910 | 122,931 | (96,979) | 55.9% | 185,221 |
| Special Populations Services | 28,650 | 9,392 | (19,258) | 32.8% | 23,401 |
| Concessions | 101,125 | 70,130 | (30,995) | 69.3% | 89,375 |
| Coosa River Trading Post | 76,590 | 40,676 | (35,914) | 53.1% | 48,147 |
| Sports Division Administration | 172,935 | 99,729 | (73,206) | 57.7% | 74,113 |
| Youth Athletics | 150,850 | 58,169 | (92,681) | 38.6% | 104,922 |
| Scoreboards | 8,000 | 1,722 | (6,278) | 21.5% | 2,556 |
| Recreation Centers | 147,610 | 84,069 | (63,541) | 57.0% | 128,189 |
| Recreation Services Administration | 171,440 | 115,885 | (55,555) | 67.6% | 127,458 |
| Parks & Recreation Services | 1,175,420 | 809,774 | (365,646) | 68.9% | 667,523 |
| Buildings | 80,445 | 55,603 | (24,842) | 69.1% | 48,910 |
| Shop | 120,100 | 89,410 | (30,690) | 74.4% | 93,938 |
| Hall of Fame | 16,300 | 13,860 | (2,440) | 85.0% | 13,236 |
| Senior Promotions | 5,500 | - | (5,500) | 0.0% | 4,211 |
| TOTAL EXPENDITURES | 3,635,665 | 2,246,334 | (1,389,331) | 61.8% | 2,226,041 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | <u>2,631,950</u> | <u>1,238,933</u> | <u>(1,393,017)</u> | <u>47.1%</u> | <u>1,238,933</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>2,631,950</u> | <u>1,238,933</u> | <u>(1,393,017)</u> | <u>47.1%</u> | <u>1,238,933</u> |
| NET CHANGE IN FUND BALANCE | 3,950 | (524,454) | | | (125,044) |
| FUND BALANCE - BEGINNING OF YEAR | <u>37,003</u> | <u>37,003</u> | | | <u>384,251</u> |
| FUND BALANCE - YEAR TO DATE | <u>\$ 40,953</u> | <u>\$ (487,451)</u> | | | <u>\$ 259,207</u> |

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

Percentage of Year
66.7%

| | 2020 | | | 2019 | |
|--|------------------|---------------------|--------------------|----------------|------------------|
| | BUDGET | YTD | VARIANCE | % of BUDGET | YTD |
| REVENUES | | | | | |
| Contributions | | | | | |
| Employer | \$ 6,663,010 | \$ 4,442,006 | \$ (2,221,004) | 66.7% | \$ 3,853,480 |
| Employees | 1,943,140 | 1,236,646 | (706,494) | 63.6% | 1,217,218 |
| Retirees | 95,000 | 83,409 | (11,591) | 87.8% | 71,659 |
| Premiums Paid By Others | 75,000 | 36,201 | (38,799) | 48.3% | 34,911 |
| Interest Earned | 2,000 | 905 | (1,095) | 45.3% | 15,376 |
| Disaster Recovery | 710 | - | (710) | 0.0% | - |
| Miscellaneous | 155,000 | 69,332 | (85,668) | 44.7% | 30,000 |
| TOTAL REVENUES | <u>8,933,860</u> | <u>5,868,499</u> | <u>(3,065,361)</u> | <u>65.7%</u> | <u>5,222,644</u> |
| EXPENDITURES | | | | | |
| Salary and Benefits | 63,450 | 40,409 | 23,041 | 63.7% | 37,988 |
| Other Costs | 42,390 | 8,755 | 33,635 | 20.7% | 14,843 |
| Professional Fees | 144,700 | 90,843 | 53,857 | 62.8% | 89,086 |
| Claims | 8,300,000 | 5,348,555 | 2,951,445 | 64.4% | 4,762,505 |
| Premium Payments | 911,870 | 593,303 | 318,567 | 65.1% | 613,643 |
| HRA Payments | 160,000 | 98,371 | 61,629 | 61.5% | 75,366 |
| Wellness Clinic | 129,600 | 55,933 | 73,667 | 43.2% | 75,522 |
| Administrative Fees | 246,700 | 163,993 | 82,707 | 66.5% | 193,609 |
| TOTAL EXPENDITURES | <u>9,998,710</u> | <u>6,400,162</u> | <u>3,598,548</u> | <u>64.0%</u> | <u>5,862,562</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (1,064,850) | (531,663) | (533,187) | 49.9% | (639,918) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfer In | 1,064,850 | - | 1,064,850 | 0.0% | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>1,064,850</u> | <u>-</u> | <u>1,064,850</u> | <u>0.0%</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | (531,663) | | | (639,918) |
| FUND BALANCE - BEGINNING OF YEAR | <u>3</u> | <u>3</u> | | | <u>669,701</u> |
| FUND BALANCE - YEAR TO DATE | <u>\$ 3</u> | <u>\$ (531,660)</u> | | | <u>\$ 29,783</u> |

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

| | <u>Budget</u> | <u>YTD Expenditures</u> |
|---|----------------------------|--------------------------|
| Appropriation of Jail Surcharge Funds | \$ 357,240 | \$ 186,416 |
| Appropriation of Fund Balance | 270,800 | 63,851 |
| Revenues: | | |
| Interest Earned | 10,000 | 8,698 |
| Transfer from General Fund | 1,307,320 | - |
| 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>\$ 2,164,770</u></u> | <u><u>\$ 258,965</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. 33,940 | 32,348 |
| 1 - 250 Gallon Boiler for Laundry | C 59,260 | 59,260 |
| 2 - Water Heaters | 7,380 | 7,318 |
| 1 - Unimac Washer | J.S. 38,700 | 28,900 |
| 1 - Unimac Dryer | J.S. 12,600 | 12,600 |
| Auger Monster | 258,000 | 256,000 |
| Fire Alert Notification System | 100,000 | - |
| | <u>657,880</u> | <u>524,418</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) | (789) |
| EOD K9 Grant #48-2019 | 47,605 | 48,735 |
| | <u>1,605</u> | <u>47,947</u> |
| EOD Bomb #51-2019SS00072 Revenue | (55,000) | - |
| EOD Bomb #51-2019SS00072 | 56,605 | 54,491 |
| | <u>1,605</u> | <u>54,491</u> |
| CBRNE #52-2019SS00072Fed Revenue | (12,000) | (11,466) |
| CBRNE #52-2019SS00072Fed | 12,000 | 11,466 |
| | - | - |
| BJA 2020 VD-BX0360Fed Revenue | (58,010) | - |
| BJA 2020 VD-BX0360Fed | 58,010 | 57,789 |
| | - | <u>57,789</u> |
| JAG 2020 Revenue | (2,870) | - |
| JAG 2020 | 2,870 | - |
| | - | - |

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

| | | <u>Budget</u> | <u>YTD Expenditures</u> |
|---|---------|---------------|-------------------------|
| Facilities Management | | | |
| Update Front Conference Room-Library Matching Funds | F.B. \$ | 25,000 | \$ 54,529 |
| Library Boiler (2019) | F.B. | 25,000 | 25,000 |
| Security Improvements for County Buildings | | 70,000 | 9,595 |
| Roof Repair at Admin Building | | 45,000 | - |
| Work Order System | | 25,000 | 16,091 |
| Judicial Building Repairs | | <u>50,000</u> | <u>55,160</u> |
| | | 240,000 | 160,375 |
| Public Roads | | | |
| Paving | | | |
| State of Georgia - LMIG | | (1,219,760) | (1,219,759) |
| 2020 LMIG Paving | | 1,219,760 | 563,058 |
| 2019 LMIG Paving | F.B. | 60,000 | - |
| Excess LMIG Road Improvement | F.B. | 99,450 | 32,398 |
| Preparation and Paving | | <u>75,000</u> | <u>31,895</u> |
| | | 234,450 | (592,409) |
| Drainage | | | |
| Materials | | <u>10,000</u> | <u>1,654</u> |
| | | 10,000 | 1,654 |
| Prison | | | |
| Dishwasher (2019) | J.S. | 40,000 | 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 | | <u>23,590</u> | <u>23,587</u> |
| | | 147,590 | 136,155 |
| Community Development | | | |
| Redmond Trail (Potential Grant Portion) | | 55,140 | - |
| Redmond Trail | F.B. | <u>3,435</u> | <u>375</u> |
| | | 58,575 | 375 |
| County Clerk | | | |
| New Website (Year 1 of 4 Year Contract) | | <u>10,000</u> | <u>-</u> |
| | | 10,000 | - |

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

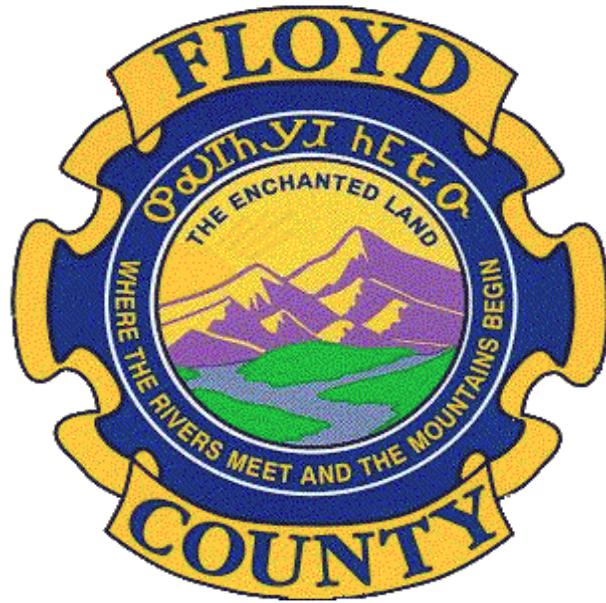
| | <u>Budget</u> | <u>YTD Expenditures</u> |
|---|---------------------|-------------------------|
| Data Processing | | |
| Computer Lease | \$ 150,000 | \$ 87,527 |
| | 150,000 | 87,527 |
| Replace VMWare Servers | 90,000 | - |
| Endpoint Security | 25,000 | 23,863 |
| | 115,000 | 23,863 |
| CJIS | | |
| Jury Management Software | 26,000 | - |
| Data Exchange or Conversion for Ecourts or Jury | 20,000 | - |
| | 46,000 | - |
| Airport | | |
| Runway 1/19 Obstruction Removal - 90/5/5 | | |
| Federal Revenue | (954,000) | (321,661) |
| State Revenue | (53,000) | (57,750) |
| Project Cost | 1,128,640 | 1,037,320 |
| Project Cost | F.B. 59,400 | - |
| | 181,040 | 657,908 |
| Runway 7/25 - Obstruction Removal Analysis | | |
| Analysis | F.B. 30,000 | - |
| | 30,000 | - |
| Runway 7/25 - Install Edge Lighting including PAPIs & REILs | | |
| Design | 41,000 | - |
| | 41,000 | - |
| T-Hanger Roof Replacement | 50,000 | - |
| Paving | 25,000 | - |
| | 75,000 | - |
| Recycling | | |
| Rear Load Compactor | R 50,000 | - |
| | 50,000 | - |
| Transfer to Rec. Capital | 71,500 | 16,500 |
| Current Year Lease Purchase Payments | D.S. 110,150 | - |
| Total Net (Revenues) Expenditures | <u>\$ 2,241,395</u> | <u>\$ 1,183,015</u> |

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

| | <u>Budget</u> | <u>YTD Expenditures</u> |
|--|----------------------------|--------------------------|
| Revenues: | | |
| R & E Funds | \$ 2,479,750 | \$ 544,047 |
| Operating Funds | 365,000 | 244,988 |
| Total Revenues | <u>\$ 2,844,750</u> | <u>\$ 789,035</u> |
| Expenses: | | |
| Water Tank Maintenance | \$ 300,000 | \$ 135,585 |
| Water Main Replacement (2.5 miles) | 617,750 | 213,232 |
| Ramblewood Pump Station | 23,500 | 23,500 |
| Water Pumps and Pump Houses | 100,000 | 60,788 |
| Large Meter Testing | 50,000 | 23,004 |
| Bells Ferry Pump House Upgrade | 320,000 | 7,801 |
| Big Texas Valley Road | 750,000 | - |
| Hydraulic Modeling System | 100,000 | 29,621 |
| Renovation to Old Mill Spring | 225,000 | 120 |
| Electrical Upgrades to Old Mill Spring | 27,000 | 4,564 |
| Ball Corporation Project | 45,835 | 45,833 |
| | <u>2,559,085</u> | <u>544,047</u> |
| 2019 Equipment | | |
| New Ford F250 | 60,000 | 41,882 |
| Replace Vehicle #347WD (2013 F150) | 30,000 | 29,486 |
| Replace Vehicle #350WD (2014 F250) | 60,000 | 46,034 |
| Ford F550 | 75,000 | - |
| Ford F550 | 75,000 | - |
| Mini Excavator | 63,460 | 63,793 |
| Mini Excavator | 65,000 | 63,793 |
| Scada Monitor and Control System | 110,000 | - |
| | <u>538,460</u> | <u>244,988</u> |
| Total Expenses | <u>\$ 3,097,545</u> | <u>\$ 789,035</u> |

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

| | <u>Budget</u> | <u>YTD Expenditures</u> |
|--|------------------|-------------------------|
| Revenues | | |
| Interest Income | \$ - | \$ 63 |
| Capital Improvements-County | 71,500 | 16,500 |
| Total Revenues | <u>\$ 71,500</u> | <u>\$ 16,563</u> |
| Expenditures | | |
| Capital Improvements-County | | |
| Sand and Refinish Courts at North Floyd Park | \$ 16,500 | \$ 16,500 |
| Security Upgrades | 45,000 | - |
| Etowah Golf Range | 10,000 | - |
| Total Expenditures | <u>\$ 71,500</u> | <u>\$ 16,500</u> |



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 | 806,474.63 | 28,696.86 | 3.69% |
| 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 | 772,592.57 | 56,902.51 | 7.95% |
| 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 | 749,731.01 | 5,773.12 | 0.78% |
| 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 | 645.47 | (2,973.64) | -82.16% |
| 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 | 5,849,142.29 | 19,537.53 | 0.34% |

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 (3,075,857.71)

| | | | | | | | | | | | | | |
|--------------------|--|--|--|--|--|--|--|--|--|--------------|--------------|-----------|-------|
| Annual Comparisons | | | | | | | | | | 5,829,604.76 | 5,849,142.29 | 19,537.53 | 0.34% |
|--------------------|--|--|--|--|--|--|--|--|--|--------------|--------------|-----------|-------|

| 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 | 1,425,975.47 | 50,063.50 | 3.64% |
| 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 | 1,367,003.63 | 103,966.60 | 8.23% |
| 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 | 1,357,781.45 | 35,361.42 | 2.67% |
| 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 | 1,142.06 | (5,257.23) | -82.15% |
| 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 | 10,354,834.86 | 38,882.91 | 0.38% |

| | | | | | | | | | | | | | |
|--------------------|--|--|--|--|--|--|--|--|--|---------------|---------------|-----------|-------|
| Annual Comparisons | | | | | | | | | | 10,315,951.95 | 10,354,834.86 | 38,882.91 | 0.38% |
|--------------------|--|--|--|--|--|--|--|--|--|---------------|---------------|-----------|-------|

FLOYD COUNTY, GEORGIA
Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended August 31, 2020
(with comparative calculation for 2019)

| | YTD TOTALS | |
|---|-------------------|------------------|
| | 2020 | 2019 |
| Operating Revenues: | | |
| Developers Contributions | \$ - | \$ - |
| Misc-Other | 9,285 | 19,519 |
| Water Charges | 4,431,267 | 4,507,825 |
| Water Meter Charges | 138,100 | 148,250 |
| Penalties & Cut Offs | 108,751 | 123,242 |
| Fire Service Charges | 83,333 | 83,333 |
| Surcharge Revenue | 691 | 691 |
| Less: Fire Service Charges | (83,333) | (83,333) |
| Charges for Services | 4,688,094 | 4,799,527 |
| | | |
| Miscellaneous | 120 | - |
| | | |
| Rental Fees | 8,122 | 7,315 |
| | | |
| Total Operating Revenues | 4,696,336 | 4,806,842 |
| Operating Expenses: | | |
| Administration | 690,321 | 615,621 |
| Less: Depreciation | (5,225) | (5,225) |
| Net Administration | 685,096 | 610,396 |
| | | |
| Distribution | 2,729,226 | 2,649,579 |
| Less: Depreciation | (966,412) | (834,813) |
| Net Distribution | 1,762,814 | 1,814,766 |
| | | |
| Treatment Plant | 495,769 | 451,078 |
| Less: Depreciation | (38,995) | (38,640) |
| Net Treatment Plant | 456,774 | 412,438 |
| | | |
| Total Operating Expenses | 2,904,684 | 2,837,600 |
| | | |
| Net Available for Debt Service | 1,791,652 | 1,969,242 |
| | | |
| Bonds Debt Service (66.7% of Annual Debt Payment) | 262,233 | 355,321 |
| | | |
| Bonds Debt Service Coverage Ratio (1.10 Requirement) | 6.83 | 5.54 |
| | | |
| Total Debt Service (66.7% of Annual Debt Payment) | 433,687 | 581,795 |
| | | |
| Total Debt Service Coverage Ratio | 4.13 | 3.38 |

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2020

| | <u>Budget</u> | <u>YTD Expenditures</u> |
|--|---------------|-------------------------|
| Office of Receiver | | |
| Laptop | \$ 1,230 | \$ 1,225 |
| | 1,230 | 1,225 |
| Juvenile Court | | |
| Projector | 800 | 745 |
| | 800 | 745 |
| Judge Niedrach's Court Reporter | | |
| Equipment, Sound System, Evidence Presentation, Video Conferencing | 59,500 | 59,500 |
| Touch Panel for Room Control System | 2,100 | - |
| Laptop | 2,145 | 2,278 |
| | 63,745 | 61,778 |
| Probate Court | | |
| Laptop | 630 | 628 |
| Microfilm Machine | 5,835 | - |
| | 6,465 | 628 |
| Clerk of Superior Court | | |
| Laptops | 7,590 | 7,587 |
| | 7,590 | 7,587 |
| District Attorney | | |
| 3 - Scanners | 2,215 | - |
| 4 - Printers | 2,000 | 175 |
| | 4,215 | 175 |
| Victim Witness | | |
| Laptops | 4,275 | 4,270 |
| | 4,275 | 4,270 |
| Sheriff | | |
| Chattooga County Funds for Workout Equipment | (10,775) | (9,134) |
| Red Man Instructor Suit | 1,500 | - |
| 5 - Panasonic Toughbook Computers for Vehicle | 16,000 | 7,678 |
| 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 | - |
| 4 - Wrestling Mats for Defensive Training | 2,200 | - |
| Tuff Stuff CDP-300 with Smith Attachment | 5,000 | 4,795 |
| Landice L-10 Treadmill | 4,000 | 2,948 |
| Octane Max Trainer | 3,880 | 3,162 |
| Tuff Stuff CDP-400 Flat to Incline Bench | 600 | 467 |

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2020

| | <u>Budget</u> | <u>YTD Expenditures</u> |
|---|----------------|-------------------------|
| Sheriff (cont'd) | | |
| 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>50,093</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 | 920 | 993 |
| ID Badge Printer | 1,695 | - |
| | <u>2,615</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 |
| Letter Opener | 1,400 | 1,396 |
| Peripherals for New Voting Machines | 5,000 | 225 |
| | <u>7,250</u> | <u>2,470</u> |
| Police Department | | |
| Court Ordered Cash Funds | 1,185 | 2,100 |
| 15 - Motorola Portable Radios | 51,000 | - |
| 5 - Motorola Mobile Radios | 19,500 | - |
| | <u>71,685</u> | <u>2,100</u> |
| Facilities Management | | |
| Propane Floor Buffer | 2,700 | - |
| Judicial 3rd Floor Ice Maker | 2,200 | - |
| Bottle Filling Station | 1,010 | 1,003 |
| Portable AC Unit | 1,200 | 1,200 |
| Jail Gate Opener | 3,195 | 2,319 |
| Gate Operator for Aviation School | 2,195 | - |
| | <u>12,500</u> | <u>4,522</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 | 1,391 |
| 4 - Jacks | 1,500 | 1,283 |
| Ramp Set for Lowboy | 1,500 | - |
| 2 - Harris Radios | 3,400 | 2,028 |
| Cartegraph System iPads | 2,500 | 1,992 |
| 2 - Sign Post Driver & Compressor | 5,000 | - |
| | <u>29,300</u> | <u>20,127</u> |

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2020

| | | <u>Budget</u> | <u>YTD Expenditures</u> |
|---|------|---------------|-------------------------|
| Engineering | | | |
| Aluminum Tripod | | \$ 120 | \$ - |
| Prism Rod | | 150 | - |
| 2-Way Radios | | 100 | - |
| Rover Pole for GPS | | 250 | - |
| | | <u>620</u> | <u>-</u> |
| Prison | | | |
| 13 - Tasers | J.S. | 33,000 | 32,774 |
| Body Armor | J.S. | 5,000 | 4,728 |
| Kitchen Equipment | J.S. | 10,240 | 10,236 |
| 3 - Gas Ranges | J.S. | 15,225 | 15,224 |
| 2 - HVAC Units | | 14,630 | 14,628 |
| Refrigerator | | 700 | 700 |
| 10 - Radios and Chargers | J.S. | 7,000 | 5,981 |
| | | <u>85,795</u> | <u>84,272</u> |
| Tax Appraisers | | | |
| Monitor Replacement | | 500 | - |
| Printers | | 500 | - |
| Laptop | | 1,100 | 666 |
| 4 - iPads with Accessories | | 3,900 | 3,878 |
| | | <u>6,000</u> | <u>4,544</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> |
| Magistrate Court | | | |
| Video Conferencing System | | 3,560 | 3,557 |
| PA System | | 2,810 | 2,804 |
| | | <u>6,370</u> | <u>6,361</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> |
| HIDTA | | | |
| Equipment | | 28,585 | - |
| Refrigerator | | - | 1,098 |
| Scanner | | - | 4,400 |
| Television | | - | 598 |
| | | <u>28,585</u> | <u>6,096</u> |
| Purchasing | | | |
| Laptop | | 995 | 993 |
| Desk | | 600 | - |
| | | <u>1,595</u> | <u>993</u> |
| Finance | | | |
| Commercial Shredder | | 775 | 772 |
| | | <u>775</u> | <u>772</u> |

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2020

| | <u>Budget</u> | <u>YTD Expenditures</u> |
|---|---------------|-------------------------|
| Information Technology | | |
| Emergency Equipment Purchases | \$ 8,000 | \$ - |
| | 8,000 | - |
| E911 | | |
| Laptop | 1,255 | 1,253 |
| | 1,255 | 1,253 |
| Communications | | |
| Tower Protection | 15,315 | 14,936 |
| | 15,315 | 14,936 |
| Law Library | | |
| 2 - Magistrate Court Electronic Calendars | 5,735 | 5,734 |
| Video Equipment | 33,190 | 44,090 |
| | 38,925 | 49,824 |
| Prison Inmate Benefit Fund | | |
| Equipment | 5,000 | - |
| | 5,000 | - |
| Jail Inmate Benefit Fund | | |
| Equipment | 40,000 | - |
| | 40,000 | - |
| Work Release Inmate Benefit Fund | | |
| Equipment | 5,500 | - |
| Refrigerator | - | 1,106 |
| Laptop | - | 921 |
| Counselor Equipment | - | 728 |
| | 5,500 | 2,755 |
| Water Department | | |
| Administration | | |
| 3 - Printers | 2,700 | 597 |
| Receipt Printer | 560 | 559 |
| Electric Mail Opener | 1,800 | 1,396 |
| | 5,060 | 2,552 |
| 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 | - |
| Electrician Laptop | 550 | 550 |
| 2 - Emergency Work Lights | 800 | 475 |
| 4 - Magnetic Spot Lights | 2,000 | 1,660 |
| | 37,550 | 22,095 |

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2020

| | <u>Budget</u> | <u>YTD Expenditures</u> |
|---|---------------|-------------------------|
| Water Department (cont'd) | | |
| Treatment | | |
| 6" Magmeter for Kingston Well | \$ 8,000 | \$ 4,080 |
| 12" Magmeter for Old Mill Spring | 7,500 | 6,684 |
| Magmeter 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 | 4,895 |
| 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 |
| | <u>69,775</u> | <u>50,335</u> |
| Airport | | |
| Scissor Lift | 8,000 | 5,950 |
| 2 - Ferris Zero Turn Mowers | 18,000 | 17,682 |
| | <u>26,000</u> | <u>23,632</u> |
| Recycling | | |
| Reset or Add Security Cameras | 2,000 | - |
| | <u>2,000</u> | <u>-</u> |
| Animal Control | | |
| Shelter Software | 2,000 | - |
| 3 - Tasers | 6,300 | - |
| 3 - Body Cameras | 2,100 | - |
| | <u>10,400</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> |

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2020

| | <u>Budget</u> | <u>YTD Expenditures</u> |
|---|--------------------------|--------------------------|
| Recreation (cont'd) | | |
| Gymnastics | | |
| Spotting Block System | \$ 3,650 | \$ 3,650 |
| Balance Beam | 4,145 | 4,145 |
| 2 - 8" Wide Mat | 1,270 | 1,269 |
| 16" Soft Landing Pillow | 555 | 553 |
| 2 - 8" Mats | 920 | 919 |
| 2 - 4" Throw Mats | 885 | 884 |
| Gymnastics Equipment | 995 | - |
| Resi Mat | 3,415 | 3,414 |
| AAI Bar Rail Replacement | 675 | 672 |
| | <u>16,510</u> | <u>15,506</u> |
| Concessions | | |
| Coffee Machines | 500 | 420 |
| | <u>500</u> | <u>420</u> |
| Park and Recreation Services | | |
| 2 Person Tai-Chi Spinner | 1,370 | 1,370 |
| 4 Person Pendulum | 2,890 | 2,889 |
| 2 Person Back and Arms Combo | 3,110 | 3,106 |
| Spinning Bike with Resistance | 1,445 | 1,443 |
| 4 Person Twisting Machine | 2,385 | 2,383 |
| 2 Person Lat Pull-Down and Vertical Press | 3,110 | 3,106 |
| Single Air Walker | 1,515 | 1,515 |
| Hand Bike | 1,445 | 1,443 |
| 3 Person Static Combo | 2,745 | 2,744 |
| Heart of the Community Equipment | 1,575 | - |
| Baseball Mounds | 2,400 | 2,397 |
| Pop Up Jets - Town Green | 2,000 | 2,077 |
| Cutquik Demo Saw | 830 | 829 |
| 5 - LED Scoreboards at Alto Park | 32,500 | 24,968 |
| Paint Outdoor Basketball Court at Shag Williams | 6,500 | - |
| 4 - Snapper Zero Turn Mowers | 34,000 | 29,442 |
| 1 - Bushhog | 1,845 | 1,850 |
| | <u>101,665</u> | <u>81,563</u> |
| Rec- Buildings | | |
| 4 - Replace Bathhouse Doors at Etowah | 9,000 | 9,000 |
| 4 - Replace Bathhouse Doors at Lock and Dam | 9,800 | 9,775 |
| | <u>18,800</u> | <u>18,775</u> |
| Total: | <u><u>\$ 922,235</u></u> | <u><u>\$ 558,972</u></u> |