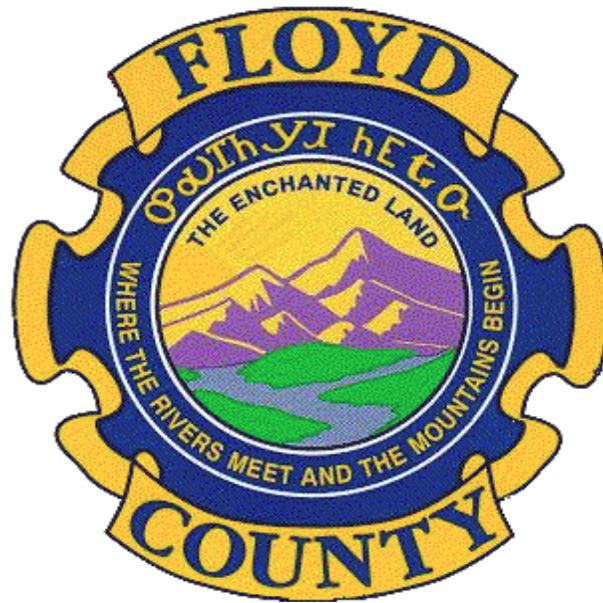


Floyd County, Georgia

***Financial Statements
For the Month Ended
August 31, 2022***



*Financial Statements
For the Month Ended
August 31, 2022*

*Prepared by:
Finance Department*

FLOYD COUNTY, GEORGIA
Financial Statements
For the Month Ended August 31, 2022

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Floyd County, Georgia For the Month Ended August 31, 2022

General Fund Revenues Budget vs Actual	
	\$ 63,804,195 Budget
	<u>\$ 22,521,814 Actual 35%</u>
	\$ (41,282,381)

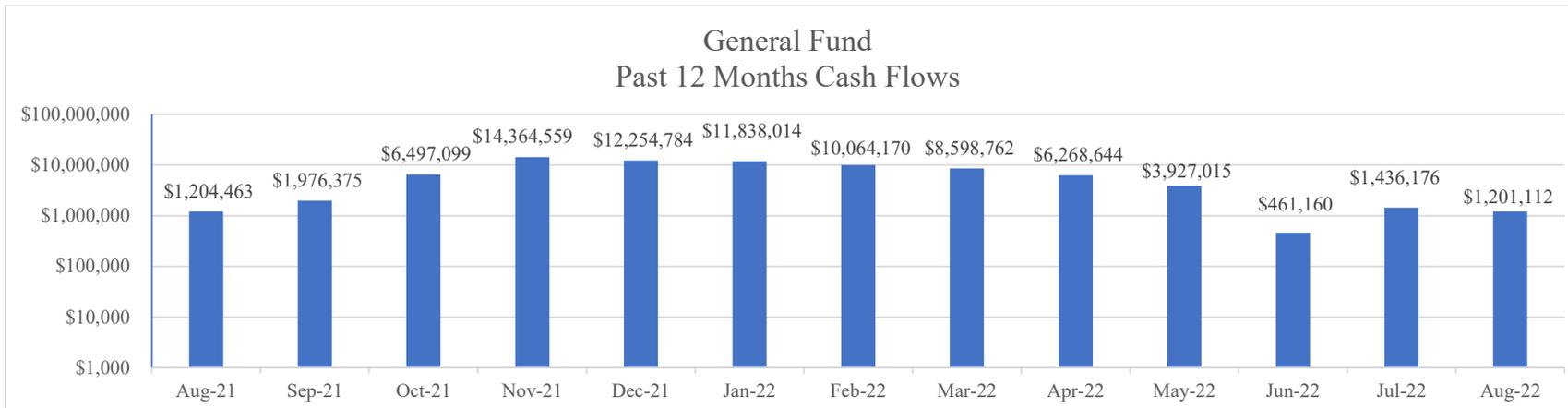
General Fund Expenditures Budget vs Actual	
	\$ 68,433,920 Budget
	<u>\$ 41,355,553 Actual 60%</u>
	\$ 27,078,367

Net Change in General Fund Balance Budget vs Actual	
	\$ (4,629,725) Budget
	<u>\$ (18,833,739) Actual</u>
	\$ (14,204,014) 407%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 1,201,112 Cash
	<u>\$ 10,262,563 Fund Balance</u>
	12%

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

Boarding Inmates Revenue Budget vs Actual	
	\$ 550,000 Budget
	<u>\$ 449,235 Actual 82%</u>
	\$ (100,765)



Floyd County, Georgia For the Month Ended August 31, 2022



2017 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 18,446,010 Budget
	<u>\$ 13,560,856 Actual 74%</u>
	\$ (4,885,154)
2013 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ - Budget
	<u>\$ - Actual</u>
	\$ -

2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 23,180,807 Budget
	<u>\$ 9,317,579 Actual 40%</u>
	\$ 13,863,228
2013 SPLOST Fund Expenditures Budget vs Actual	
	\$ 9,829,050 Budget
	<u>\$ 670,778 Actual 7%</u>
	\$ 9,158,272



Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 5,535,731 Revenues
	<u>\$ 6,262,034 Expenses</u>
	\$ (726,303)

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 13,907,771 Beginning
	<u>\$ 6,900,660 Current</u>
	\$ (7,007,111)



Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 1,083,104 Revenues
	<u>\$ 1,486,956 Expenses</u>
	\$ (403,852)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 450,777 Beginning
	<u>\$ 495,908 Current</u>
	\$ 45,131



Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 338,903 Revenues
	<u>\$ 469,657 Expenses</u>
	\$ (130,753)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 7,477 Beginning
	<u>\$ 15,490 Current</u>
	\$ 8,013

Floyd County Review of August 2022

General Fund

- Revenues
 - Taxes are \$899,600 more than last year.
 - Prior Years' Tax is \$344,500 more than last year.
 - Intangible Taxes decreased 6.6% since last year. This indicates that less loans were acquired compared to last year. The Real Estate Transfer Tax has increased from last year by 27.9%.
 - Penalties & Interest revenue is \$7,750 more than 2021. 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 2021 of \$719,700 or 10.4%.
 - Motor Vehicle Taxes are \$13,700 less than 2021, which is a 5.5% decrease. This is expected as the number of vehicles on the ad valorem digest decreases.
 - Mobile Home Taxes are \$6,850 less than last year, an 8.1% decrease.
 - Motor Vehicle TAVT is \$149,450 less than last year decreasing by 5.9%. 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. The issuance of stimulus checks in 2021 contributed to an increase in car purchases last year.
 - When comparing Sales Tax, Motor Vehicle Taxes, and TAVT as a whole for each year, we are \$556,600 ahead of 2021. This is a 5.7% increase.
 - Licenses & Permits is \$18,500 less than last year.
 - Licenses & Permits for banks is \$25,150 less than last year.
 - The amount received from Synovus Bank is \$14,450 less than 2021. Their adjusted gross receipts dropped 47.6% and the number of locations in Floyd County dropped from 2 to 1.
 - The amount received from Heritage Bank, now known as First National Community Bank, is \$6,850 less than 2021. Their adjusted gross receipts dropped 37.3%.
 - The amount received from Wells Fargo Bank is \$6,700 less than 2021. Their adjusted gross receipts dropped 22% and the number of locations in Floyd County dropped from 3 to 2.
 - Intergovernmental Revenue is \$517,050 more than last year.
 - State-Offender Rehab revenue is \$138,250 higher than 2021. The average number of inmates has increased 8.1%.
 - American Rescue Plan Act (ARPA) funding of \$363,850 was received for a grant through the State for Public Safety and Law Enforcement.
 - Charges for Services is \$5,400 more than 2021.
 - Sheriff Boarding Inmates is \$71,900 less than 2021.
 - Chattooga County Boarding Inmate revenue is up \$208,750 from 2021.
 - Funds received from the Social Security Administration have decreased 46.5% from 2021.
 - Payments from US Marshal's is down 47% from 2021.

Floyd County Review of August 2022

General Fund (cont'd)

- Revenues (cont'd)
 - Payments from Georgia Department of Corrections are \$203,150 less than in 2021. Due to COVID-19 in 2021, inmates were not being accepted into state facilities and being left in Floyd County. This is no longer occurring.
 - Inmate Contracts in total have decreased \$81,950.
 - The rate for inmate detail contracts was increased starting in 2022 to cover the cost of the service.
 - We added a contract with City of Rome for the Solid Waste Commission.
 - The contract with the City of Cartersville was discontinued.
 - Tax Commissioner-TAVT Administrative Fee is 2% less than the amount for 2021.
 - The average monthly amount collected in 2021 was \$14,400 and for 2022 is \$14,150, a 1.7% decrease.
 - Clerk of Court Charges for Services increased by \$116,800 when compared to 2021. This is a 39.4% increase.
 - Recording Fees have increased 14.3% since 2021, a \$36,550 increase. This is revenue from recording deeds and liens.
 - Advance Deposits are up \$36,850 from last year. Advance deposits are the County's portion of the filing fee for a new case. There were none reported through September 2021 except for the month of May 2021.
 - The reporting software was updated in November 2020. Advance deposits were comingled with the fines. This was corrected with the September 2021 reporting. Funds are now being reported correctly.
 - ICON officials have stated that there is no way to go back and designate between fines and advance deposits.
 - Other Fees have increased \$26,700 from 2021. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has increased \$24,950.
 - All other charges increased a total of \$9,450 compared to 2021.
 - Probate Court Charges for Services decreased \$5,650 from 2021, falling 5.6%.
 - Estate revenues increased 11.4% or \$7,400. 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 43.9%. Miscellaneous revenue is made up of firearm permits.
 - Magistrate Court Fees have decreased \$2,850 or 4.7% from 2021.
 - There has been an increase of 27.4% in the number of cases from last year. For the cases that generate fees, there has been a 19.4% jump.

Floyd County Review of August 2022

General Fund (cont'd)

- Revenues (cont'd)
 - Clerk of Court-Jail Surcharge is up 36.9% as compared to last year.
 - There is a 0.4% decrease in Clerk of Court Criminal Division Fines. According to the Clerk's office, in the past fines were not applied in the correct hierarchy. We still haven't received any information from the Clerk's office that explains the hierarchy.
 - City of Rome-Jail Surcharge climbed 0.6% from 2021, a \$250 increase.
 - Fines & Forfeitures are up by \$34,650.
 - Clerk of Court – Criminal Division Fines are down \$1,300, a 0.4% drop as compared to 2021.
 - Juvenile Court Supplemental Services fines have increased 50.8% since this time last year, but only by a total of \$2,500.
 - Probate Court Fines are up \$19,450 or 6%. According to Probate staff, 6,117 citations have been paid in 2022, rising from the 4,763 paid in 2021. The number of citations written in 2022 is 6,448 compared to the 5,067 written in 2021.
 - We have received a total of \$21,400 in restitution for failure to pay TAVT tax. This is 40% of the amount owed.
 - Parking Fines were reinstated January 1, 2022. The amount of fines collected to date is \$4,800.
 - Drug Abuse & Treatment Fines as a whole has increased 20.8% or \$9,500 since 2021.
 - Keep in mind that all of the revenues generated by the court system continue to increase as court cases put on hold during COVID-19 closures are now being processed.
 - Miscellaneous Revenue is at 109% of the annual budget.
 - A payment of \$24,000 was received from Georgia Power for energy efficiency.
 - In April, Debt Service reimbursed the \$19,150 8038 subsidy covered by the General Fund in 2020.
 - The contract for telephone commissions was renegotiated to include an upfront payment from the provider versus monthly payments as in 2021.
- Expenditures
 - Board of Commissioners is 2.8% above the YTD budget.
 - Supplies is at 97.6% of the annual budget.
 - Chromebooks were purchased for the Commissioners.
 - Travel & Training is at 90% of the annual budget.
 - Data Processing is at 86.3% of the annual budget.
 - PEAK, agenda management software was purchased.
 - All Other is twice the annual budget.
 - Gifts for recognitions made in honor of African American History month were purchased. A budget transfer has been requested.
 - Board of Registrars is 24.9% greater than the YTD budget.
 - Salaries & Wages for Poll Workers is at 90.2% of the annual budget.
 - There was a primary election and a run-off election this year.

Floyd County Review of August 2022

General Fund (cont'd)

- Expenditures (cont'd)
 - Member Meeting Fee is 69% in excess of the annual budget. We have had 2 elections this year and in June, the Board of Commissioners raised the pay rate for Boards.
 - Supplies is 69.2% more than the annual budget.
 - The Election Office was relocated from the Administrative building to the Health Department earlier this year.
 - Mileage Reimbursement is over twice the annual budget.
 - This is a result of the number of board members increasing from 3 to 5 this year and that no reimbursements were requested last year.
 - Travel & Training is 0.9% over the annual budget.
 - Training was necessary for the new board members.
 - Equipment is one and half times the annual budget.
 - Furniture was purchased for the new location.
 - Additional shelving was purchased in August.
 - Repairs & Maintenance is 16.9% higher than the YTD budget.
 - Legal Publications is 14.7% above the annual budget.
 - Legal Fees is over twice the annual budget.
 - Election Costs is 31.7% more than the annual budget with the November election still to come.
 - Utilities are now charged with the move to the new location.
 - Telephone is 1.6% higher than the YTD budget.
 - Postage is three times the annual budget.
 - New voter registration cards were mailed to Floyd County voters earlier this year. We expect a partial reimbursement from the State for this expenditure.
 - Contract Labor was not budgeted for 2022.
 - Consulting fees were paid to an interim Elections Director.
 - FCPD HEAT is at 104.4% of the annual budget. Grant revenues have only been received through June for this year to offset the expenditures.
 - Inmate Medical is at 72.8% of the annual budget.
 - The contracted services with Southern Correctional Medicine is 18% higher than the contract with Correcthealth was at this time last year. The base contract amount with Southern Correctional is 14.8% more than the base amount we paid to Correcthealth. We also paid \$124,865.71 for specialty medicines for inmates that were not paid to Correcthealth last year.
 - All other vendors are 86.6% above 2021.
 - Interagency-Health is at 75% of the annual budget. This is due to timing. Payments are made at the beginning of each quarter.
 - **Total Budgeted Expenditures are 5.2% below the YTD budget.**
- Fund Balance
 - For 2022, the General Fund has decreased fund balance by \$18,833,739 compared to a decrease of \$17,130,953 for 2021, a variance of \$1,702,786.

Floyd County Review of August 2022

Fire Fund

- Revenues
 - Taxes are \$24,900 less than this time last year.
 - Property Tax-Prior Years is \$1,950 more than 2021.
 - Motor Vehicle Tax is \$900 less than 2021. See explanation under General Fund.
 - Mobile Home Tax is \$750 less than 2021.
 - Recording Intangible Tax is \$5,500 less than 2021.
 - Timber Tax is \$1,400 more than 2021.
 - Motor Vehicle TAVT collections is \$26,150 less than last year. See explanation under General Fund.
 - Railroad Equipment Tax is \$150 less than last year.
 - Penalties & Interest is \$2,250 more than 2021.
 - Real Estate Tax is \$2,650 more than 2021.

E911 Fund

- Revenues
 - Total Revenues are over the YTD budget by 5% and are \$96,350 more than last year.
 - Alarm Registration revenue is \$350 less than last year.
 - Miscellaneous Revenue is \$250 less than last year.
 - Charges for Services are \$72,150 more than last year.
 - Prepaid fees are \$19,250 more than last year.
 - Landline fees are \$7,900 more than last year.
 - Wireless fees are \$45,000 more than last year.
 - In 2022, we received an ARPA Law Enforcement and Public Safety Grant from the State of Georgia for \$24,750 that we did not receive in 2021.
- Expenditures
 - Total Expenditures are at 56.7% of the annual budget but \$51,350 more than last year.
 - Salaries and Benefits are \$51,000 more than last year but 10.6% under the YTD budget.
 - Other Operating Costs are \$1,450 more than last year.
 - Repairs and Maintenance is at 78.6% of the annual budget and \$5,000 more than 2021. Our yearly Zuercher Software maintenance fee has increased compared to 2021 by \$3,150. In addition, our yearly CAD subscription fee has increased \$400. There was also a repair to the server that was unexpected in the amount of \$1,650.

800 MHz Communication Fund

- Revenues
 - Tower Lease is \$2,900 more than 2021. Iwispr started renting space on the Shannon Tower and is making \$750 quarterly payments instead of an annual payment that was once made.
 - Miscellaneous revenue is \$3,000 less than 2021 due to a one-time radio activation fee billed to the City of Rome that we have not received in 2022.
 - Total Revenues are \$5,500 more than 2021.

Floyd County Review of August 2022

800 MHz Communication Fund (cont'd)

- Expenditures
 - Repairs and Maintenance is at 68.4% of the annual budget but is \$55,500 more than 2021 due to an increase of \$7,950 in our monthly invoices from Williams Communications.
 - Total Expenditures are at 64.4% of the annual budget but \$93,750 more than 2021.

Emergency Management Fund

- Revenues
 - We have not received any grant revenue at this time. We expect to receive the GEMA grant in December.
- Expenditures
 - Total Expenditures are at 66.5% of the annual budget and \$61,150 more than 2021.
 - Salaries and Benefits is \$14,400 more than 2021. The contributing factors to this are increased salary, health, and pension costs. This time last year we had not received the pension invoices regularly. In 2022, that problem has been corrected.
 - Travel and Training is at 99.9% of the annual budget. This line will be monitored and a budget transfer requested if needed.
 - Data Processing is at 100% of the annual budget. This is due to our yearly renewal for Earth Networks. This software is used to help track the upcoming weather patterns. Also, the renewal of our 10 year lease with Parker Fibernet for internet fiber. This line item will be monitored and a budget transfer requested if needed.
 - Code Red Weather Warning is at 100% of the annual budget. This is due to the annual subscription that has been paid for 2022. This line item should not have any more expenses for the year.

Solid Waste Fund

- Revenues
 - Taxes decreased \$9,900 when compared to 2021.
 - The following decreases contributed to this:
 - Mobile Home Taxes decreased \$650.
 - Recording Intangibles decreased \$2,200.
 - Motor Vehicle TAVT decreased \$11,200. See explanation under General Fund.
 - The above decreases are offset by the following increases:
 - Property Tax-Prior Year increased \$800.
 - Motor Vehicle Taxes increased \$800.
 - Penalties and Interest increased \$900.
 - Clerk of Court Real Estate Tax increased \$1,050.
 - Interest Earned is \$450 more than last year.
- Expenditures
 - Total Expenditures are \$147,350 more than 2021 and 1.1% above the year to date budget.
 - Salaries and Benefits is \$64,200 more than 2021.

Floyd County Review of August 2022

Solid Waste Fund (cont'd)

- Expenditures (cont'd)
 - Salaries and Wages have increased \$42,850 compared to 2021.
 - This is largely due to the addition of a new position, the Director of Solid Waste that was hired August 1, 2021.
 - FICA is \$3,500 more than 2021.
 - Worker's Compensation expense is \$1,200 more than 2021.
 - Health Insurance expenditure is \$16,450 more than 2021.
 - Travel expense has increased \$650 compared to 2021 due to the Solid Waste Director attending the SWANA conference and the Resource Recycling conference.
 - Utilities expenses is \$1,550 more than 2021, and is 12.1% over the year to date budget. This is due to increased Georgia Power bills over the same time last year.
 - Telephone expense has increased \$350, due to an increased Windstream bill.
 - Remote Site Operations expense is \$39,600 more than 2021. This is 8.8% over the year to date budget. This is due to increased Republic bills. During this time in 2021, we paid Republic \$226,800. This year we have paid \$259,750. This is an increase of \$32,950.
 - It has been determined that there has been an issue with the billing from Republic. The Solid Waste Director is continuing to work with Republic to get this issue corrected.
 - Tipping Fees are up \$35,400 when compared to 2021, and 9.8% over the year to date budget. This is due to the City of Rome billing for Public Works. In 2021, we paid the City of Rome \$9,350 through August. This year we have paid \$52,100. This is an increase of \$42,750.
 - These are invoices to pay the City of Rome to dump dirt from road and ditch work in the landfill. Public Works has started dumping some dirt at their facility in order to mitigate some of this cost. The dirt that they dump at their facility can then be used for future projects.

Stadium Maintenance Fund

- Revenues
 - Total Revenues are comprised of Miscellaneous Income. Miscellaneous Income is comprised of the following:
 - The Braves Contribution-this has stayed consistent with funds received in 2021.
- Expenditures
 - Repairs and Maintenance expenditure is at 11.2% of the annual budget and is \$79,500 less than 2021.

Floyd County Review of August 2022

Water Fund

- Revenues
 - Charges for Services is \$394,850 more than the prior year. Consumption reports show a 1.8% increase in residential usage and a 16.9% increase in commercial usage compared to last year.
 - Starting in January of 2022 Berry College temporarily shut down their private water system to complete upgrades and repairs. They have switched to Floyd County water during this temporary shut down and are using approximately 7 million gallons per month. Once Berry switches back to their private water system we can expect to see a drop in commercial usage.
 - The Ball Container expansion has also added millions of gallons of usage as well.
 - Miscellaneous Revenues are \$20,050 more than last year due to the closure of the 1985-A water revenue bonds escrow account.
 - **Operating Revenues are at 71.6% of the annual budget.**
- Expenses
 - Administration Dues and Subscriptions is 32.5% over the YTD budget and \$1,950 more than last year. The Coosa-Alabama River Improvement Association changed their membership dates. An invoice was not paid in 2021 which accounts for the increase.
 - Administration Repairs & Maintenance is 4.2% over the YTD budget and \$1,700 more than last year.
 - Administration Data Processing is 16.7% over the YTD budget and \$15,300 more than last year due to increases in Tyler Technologies fees and hosting fees for the new SCADA system.
 - **Total Administration Expenses are at 63.4% of the annual budget.**
 - Distribution Supplies is 7.6% over the YTD budget and \$600 more than last year.
 - Distribution Uniforms is 27.8% over the YTD budget, and \$3,350 more than last year due to annual purchases.
 - Distribution Gas & Oil is 17.8% over the YTD budget and \$6,400 more than last year. This account will be monitored and a budget transfer requested if needed.
 - Distribution Repairs and Maintenance – Vehicles is 6.2% of the YTD budget and \$17,500 more than last year.
 - Distribution Water Purchased is 13.4% over the YTD budget and \$145,750 more than last year due to price increases.
 - **Total Distribution Expenses are at 66.1% of the annual budget.**
 - Treatment Plant Chemicals and Conditioners is 15.8% over the annual budget and \$46,300 more than last year due to price increases. A budget transfer has been requested.
 - **Total Treatment Plant Expenses are at 59.1% of the annual budget.**
 - **Total Operating Expenses are at 64.8% of the annual budget.**

Floyd County Review of August 2022

Airport Fund

- Revenues
 - Charges for Services are 41.8% below the YTD budget but are \$50 more than last year.
 - Fuel Sales are \$207,700 more than last year and are 29.9% over the YTD budget. This is due to a fuel price increase.
 - Avgas Revenue is \$24,050 more than 2021.
 - Self-Serve Revenue is \$66,700 more than 2021.
 - Jet Fuel Revenue is \$117,150 more than 2021.
 - Miscellaneous Revenue is at 63.4% of the annual budget but \$17,200 less than 2021.
 - Late Fees are up \$350 from 2021.
 - Miscellaneous Revenue is down \$150 from 2021.
 - Callout revenue is up \$1,250.
 - Ramp fees are up \$800.
 - GPU fees are up \$150.
 - Auto Rental fees are down \$1,150.
 - Overnight Hangar rentals are down \$1,350.
 - In 2021, there was a gain on the sale of a 1980 Cessna for \$17,450 that has not occurred in 2022.
 - Rental Fees are .5% below the YTD budget but \$5,450 more than 2021.
 - Land Leases are up \$2,400; T-Hangar rentals are up \$9,450; Big Hangar rentals are down \$6,900; and Tie Down Rentals are up \$200.
 - There is also an ARPA Grant reimbursement for \$59,000 that was not received in 2021. This reimbursement is from the state to cover expenses that were incurred during the year that were not related to any upcoming or ongoing projects to help keep local airports operating.
 - **Total Operating Revenues are at 93.2% of the annual budget.**
- Expenses
 - Dues & Subscriptions is at 79% of the annual budget. This is due to yearly subscriptions being renewed.
 - Travel and Training is at 100% of the annual budget. This is for an AAAE training for staff.
 - Equipment is at 100% of the annual budget. This is due to the emergency purchase of Radio Transmitters to be able to communicate with the Pilots. Our old ones did not work on the new radio frequency.
 - Repairs and Maintenance – Runways is at 91.6% of the annual budget due to repairs to the runway lights. This line will be monitored and a budget transfer requested if needed.
 - Professional Fees is at 100% of the annual budget. This is for a study that was conducted on rent charges for the airport.
 - Cost of Goods sold is at 103.6% of the annual budget. Compared to the YTD budget it is 36.9% higher and \$219,550 more than 2021. This is due to more fuel being sold, but also the increase of fuel costs as well.
 - **Total Operating Expenses are 5% below the year to date budget.**

Floyd County Review of August 2022

Forum Fund

- The Forum continues to be closed to hosting events due to the need to safely conduct court cases. However, rental fees are \$153,190 more than last year due to a grant allowing the courts to pay a rental fee for the use of the Forum. In addition to the court rental, there has been 1 ballroom rental this year and 1 concert rental.
- Total Operating Revenues are at 306.2% of the annual budget.
- Total Operating Expenses are at 61.5% of the annual budget.

Recycling Fund

- Revenues
 - Material Sales is at 125.5% of the annual budget for 2022 with this being \$83,100 more than 2021.
 - For more information on corrugated collections, and all other Recycling collections over the last 10 years please refer to the chart in the charts section of the financials.
 - Looking at the sales compared to last year, the following changes led to an increase in sales revenue:
 - Corrugated is up 121.41%. This year we have sold \$11,100 more than in 2021.
 - This year we have sold \$18,550 more in Mixed Paper than in 2021.
 - Commingled sales are up \$6,350 when compared to 2021.
 - Steel is up 120%. This year we sold \$1,600 more than in 2021.
- Expenses
 - Total Operating Expenses are \$52,350 more than 2021.
 - Salaries and Benefits is \$28,900 more than 2021.
 - Salaries and Wages is \$14,650 more than 2021.
 - FICA is \$1,150 more than 2021.
 - Workers Compensation is \$250 less than in 2021.
 - Health Insurance expense is up \$13,100 when compared to 2021.
 - Supplies and other expenses increased \$25,050 when compared to 2021, and we are 2.9% above the year to date budget. The increase is largely due to the following changes:
 - Supplies have increased \$11,050 due to the purchase of baling wire.
 - Promotions and Advertising is up \$4,300.
 - Household Hazard Waste has increased \$5,350.
 - Utilities have decreased \$7,350 when compared to 2021, and we are 27.1% below the year to date budget due to lower landfill bills.
 - Equipment is up \$5,750 when compared to 2021.
 - This was the purchase of a water bottle refilling station and an ice machine.

Floyd County Review of August 2022

Animal Control Fund

- Revenues
 - Total Revenues are \$3,200 less than 2021.
 - Charges for Services is up \$3,400 due to an increase in adoptions compared to 2021. Also, in 2021 adoption fees were waived at times.
 - Miscellaneous Revenue is down \$5,900 due to decreased donations.
 - \$6,000 was received in 2021 from Claws for Paws for the purchase of a transport van.
- Expenditures
 - Total Expenditures are \$108,200 more than 2021, and are 7.9% above the YTD budget.
 - Workers Compensation is at 289.7% of the annual budget but \$12,500 less than last year.
 - Credit card processing fee is at 130.6% of the annual budget due to more people using their debit and credit card versus cash. A budget transfer has been requested.
 - Uniforms is at 92.7% of the annual budget due to a yearly uniform purchase. This line item will be monitored and a budget transfer requested if needed.
 - Gas & Oil is at 168.7% and Utilities is at 86.8% of the annual budget due to increased energy prices. This line item could potentially increase depending on how energy prices rise and fall. A budget transfer for Gas & Oil has been requested. Utilities will continue to be monitored and a budget transfer requested if needed.
 - Transporting Animals is at 112.4% of the annual budget. This is due to more rescue shelters acquiring more of the animals to be adopted out. A budget transfer has been requested.
 - Repairs & Maintenance is at 76.7% of the annual budget due to an unexpected vehicle repair.
 - Veterinary Fees is at 93.8% of the annual budget. This is due to more surgeries having been performed. We do have an in house vet on staff now. This line item will be monitored and a budget transfer requested if needed.
 - In-House Medical is at 98.7% of the annual budget. This is due to more care for the animals happening in the shelter versus outside the agency. This line item will be monitored and a budget transfer requested if needed.
 - Legal Fees is at 446.5% of the annual budget. This is for 5 different animal cruelty cases, ordinance revisions, and to establish an Animal Welfare Board. A budget transfer has been requested.
 - Animal Care is at 300.4% of the annual budget. This line item is used for when we have medical expenses with the animals that cannot be done in house. As stated above, we do have an in house vet on staff now. Hopefully, this will cut down on these costs associated with this line. A budget transfer has been requested.

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$33,050 more than 2021.
- Total Expenditures are \$207,100 more than 2021.

Floyd County Review of August 2022

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

- Administrative Operations has spent \$46,600 more than at this time last year.
 - Salaries and Benefits is 12.6% under the YTD budget but \$52,500 more than last year.
 - Salaries and FICA are \$42,900 less than 2021. In 2021, there was a large payout to a retired employee.
 - Workers Compensation is \$13,050 less than 2021.
 - Health Insurance is \$107,750 more than 2021.
 - Total Expenditures are at 55.8% of the annual budget but are \$49,550 more than 2021.
 - Transaction Fees is at 97.5% of the annual budget and \$600 more than 2021. Transactions fees is comprised of processing fees from 3 services: ActiveNet, Reserve America, and the Clover credit card machines. We ended our credit card service for the stationary machines and moved them to Clover credit card machines.
 - Clover fees are up \$1,550 from 2021.
 - ActiveNet fees are up \$1,550 from 2021.
 - CRTP fees are \$2,500 less than 2021.
 - Reserve America credit card fees is down \$50 from 2021.
 - Promotions/Advertising is at 49.1% of the YTD budget and is \$9,900 less than 2021.
- Swimming Pool has a net expenditure of \$12,500. This is \$2,100 more than 2021. This is due to a lifeguard shortage resulting in a change in hours and days the pool is open to the public.
 - Total Revenues are \$10,300 less than 2021.
 - Admissions revenue is \$2,100 more than 2021.
 - Instructional fees is \$3,750 less than 2021. Swim lessons are not being offered this year.
 - Facility rentals is \$8,750 less than 2021.
- Other Programs has a net revenue of \$30,700. This is \$13,500 less than 2021.
 - Special Events revenue is down \$14,350 due to less events being held this year. A Concert Series that was held in 2021 is not being held this year.
 - Road Race revenue is up \$750 due to the Leprechaun-a-Thon held in March. There were 606 race participants in 2022 compared to 315 in 2021.
 - Total Expenditures are down \$10,250 due to less events being held this year.
- Gymnastics has net revenues of \$66,900 for 2022.
 - Revenues are \$41,600 more due to the COVID-19 pandemic restrictions lifting and more people enrolling their children in sports.
 - Expenditures are \$14,350 more than 2021.
 - Salaries and Benefits are \$7,050 more due to more part time staffing for parties, classes, and rentals and the usage of the staffing agency has created more expense.
 - Travel and Training is \$6,100 more due to several events being reintroduced after the pandemic shut down.
 - Equipment purchases are up \$3,550 from 2021. This is due to aging equipment being replaced.
- Concessions has a net revenue of \$11,500 which is \$450 less than 2021.
 - Total Revenues are \$6,800 less than 2021.

Floyd County Review of August 2022

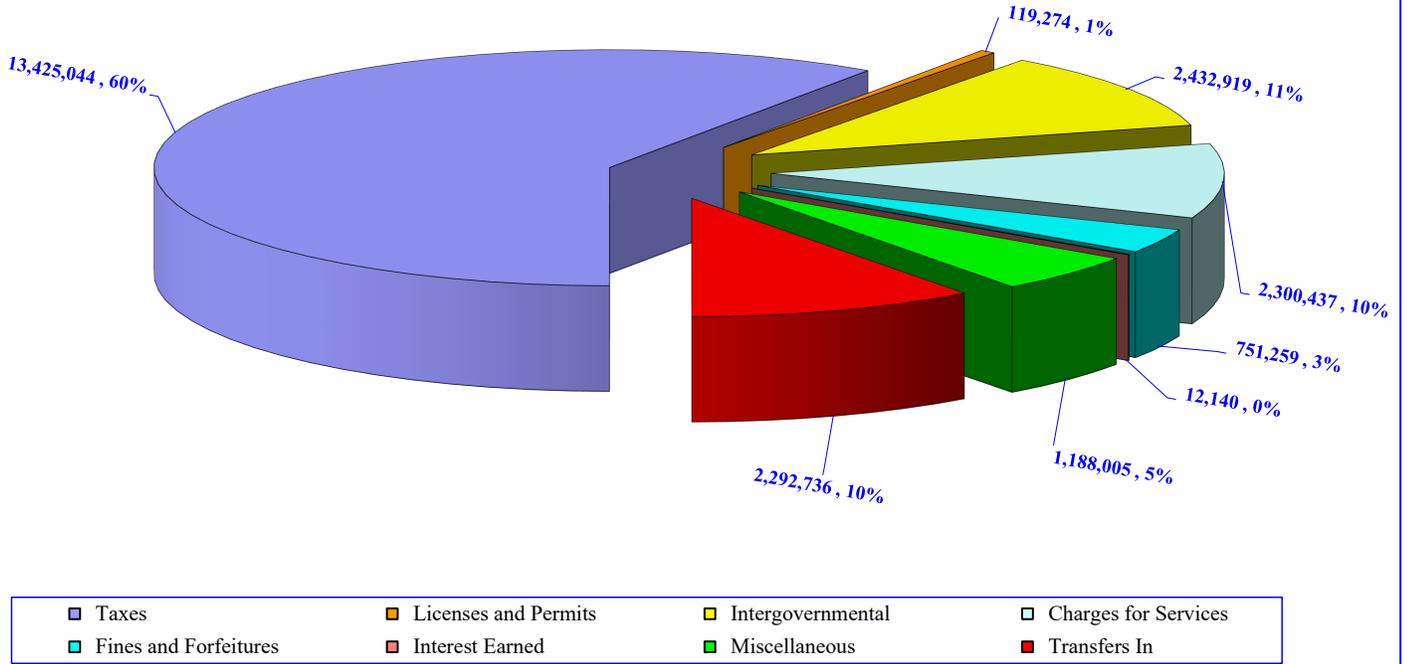
Rome-Floyd Parks and Recreation Authority (cont'd)

- Alto Park concession sales are down \$17,800 from 2021. This is due to less tournaments being held this year.
- Total Expenditures are down \$6,400 from 2021.
 - Salaries and Benefits are down \$13,350 from 2021.
- Coosa River Trading Post has a net revenue of \$74,850. This is \$23,050 more than 2021.
 - Total Revenues are \$30,450 more than 2021.
 - Camping Rentals are up \$27,050.
 - Bait is \$2,700 higher than 2021.
 - Parking/Launch Fees is \$1,100 less than 2021.
 - Fish/Camp Supplies is \$1,500 more than 2021.
 - Licenses is \$1,750 less than 2021.
 - Total Expenditures are \$7,400 more than 2021.
 - Salaries and Benefits are \$1,750 higher.
 - Supplies is \$600 more than 2021.
 - Bait is \$550 more than 2021 due to different types of bait being purchased.
 - Fish/Camp supplies is \$1,700 more than 2021.
 - Licenses is \$1,750 less than 2021.
 - Telephone is up \$3,200 compared to 2021. This is due to the new installment of a Comcast line by the camping area and bath house.
- Adult Softball has net revenue of \$2,750 with 16 teams participating.
- Hall of Fame has net expenditure of \$1,350.
 - Revenues are at 62.3% of the annual budget due to scholarship sponsorships.
 - The 2021 and 2022, Hall of Fame Banquet was held on July 23. In addition, the Hall of Fame golf tournament was held in July as well.

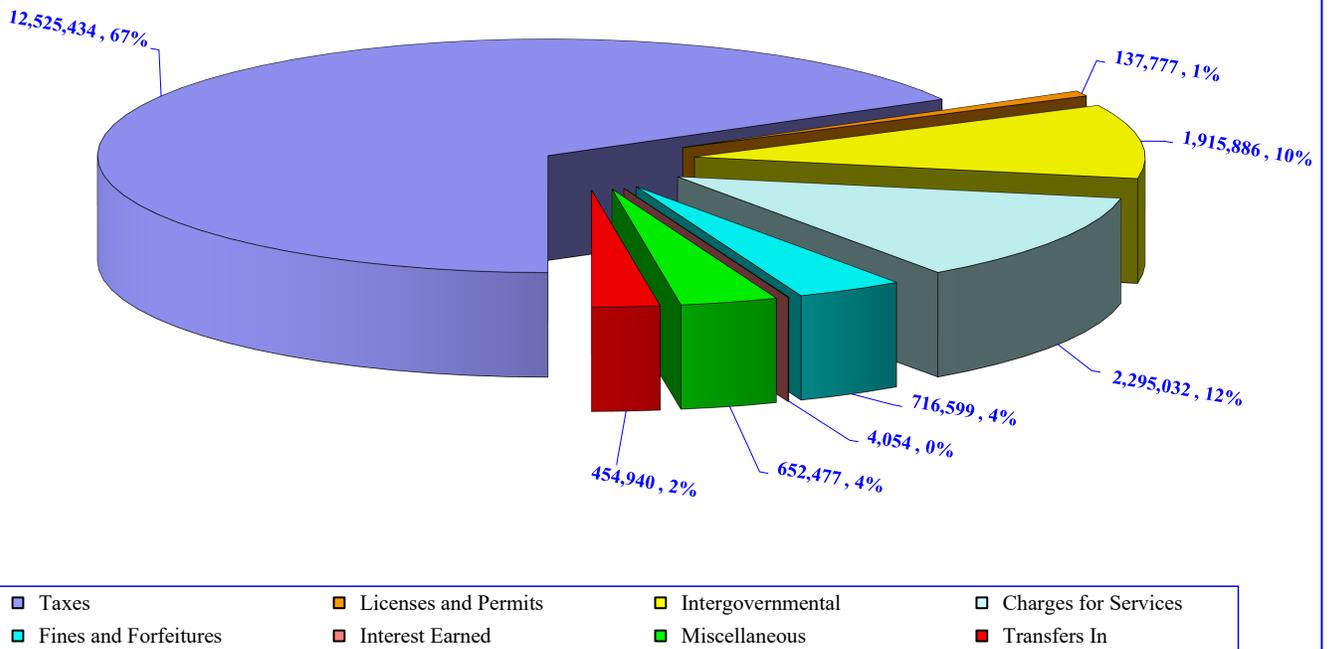
Health Insurance Fund

- Revenues
 - Total Revenues are at 66.9% of the annual budget and are \$1,419,300 more than last year.
- Expenditures
 - Claims is 57.8% of the annual budget and \$14,000 more than last year. We currently have 49 participants with claims over \$25,000, and the total amount of claims for these 49 participants is \$3,532,900. These account for 74.6% of total claims.

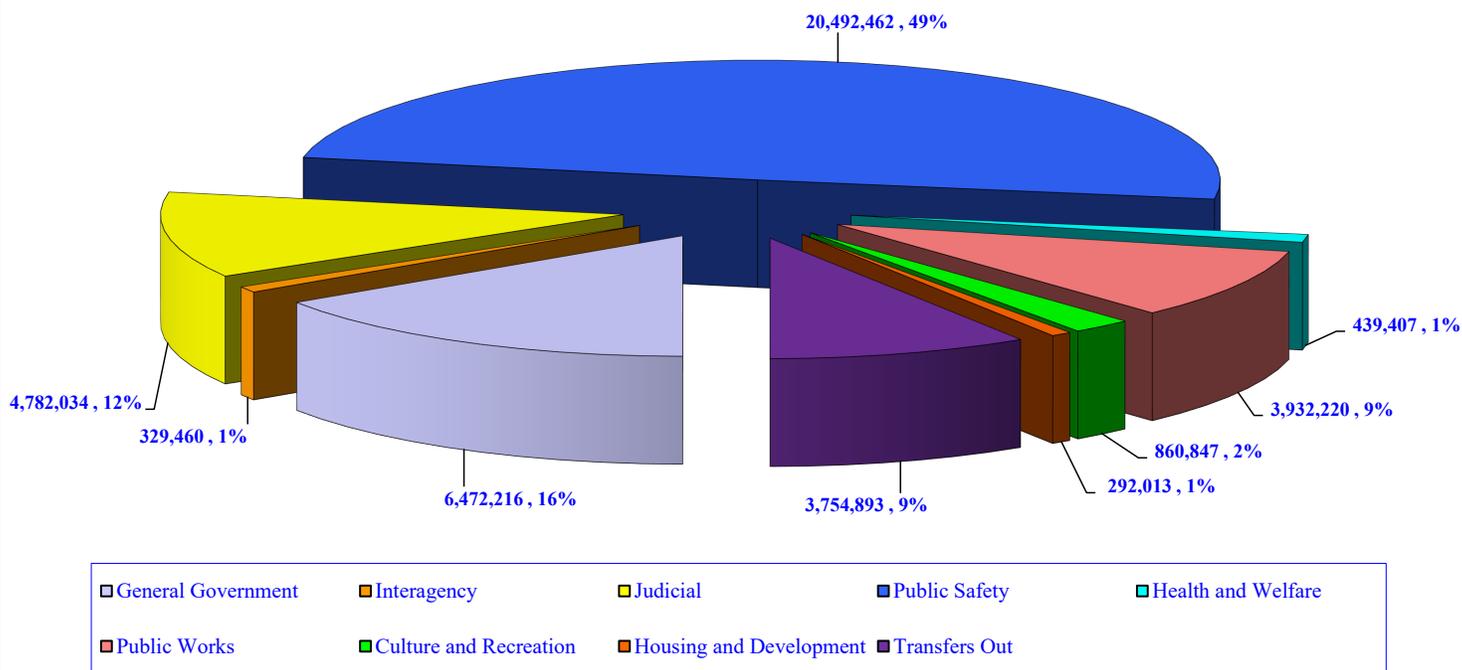
August 2022 Revenues and Transfers In



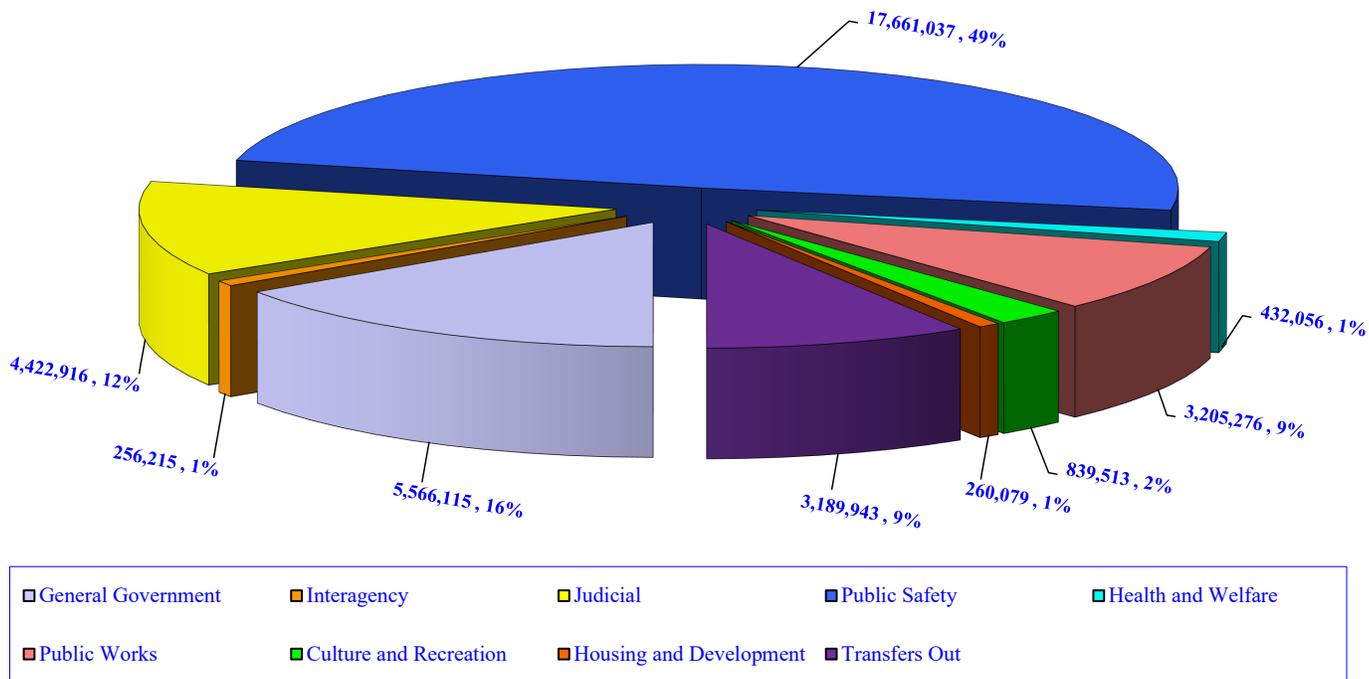
August 2021 Revenues and Transfers In



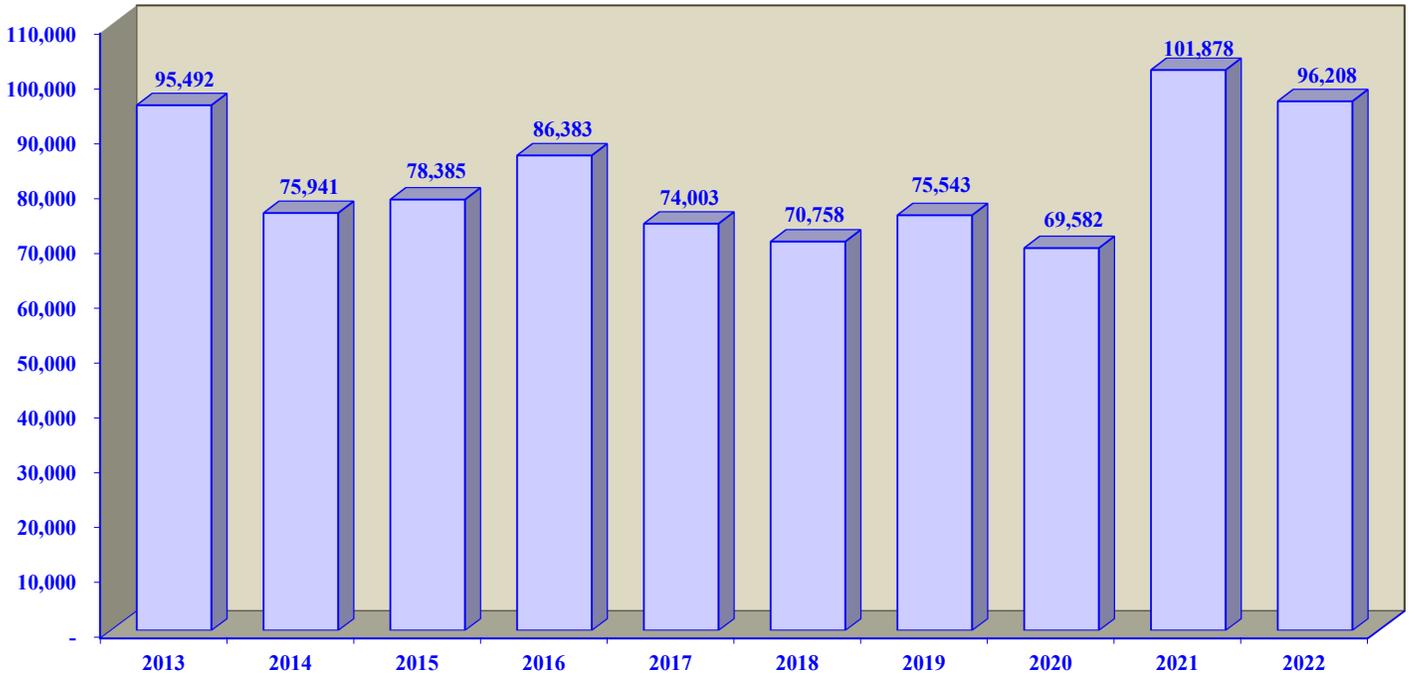
August 2022 Expenditures and Transfers Out



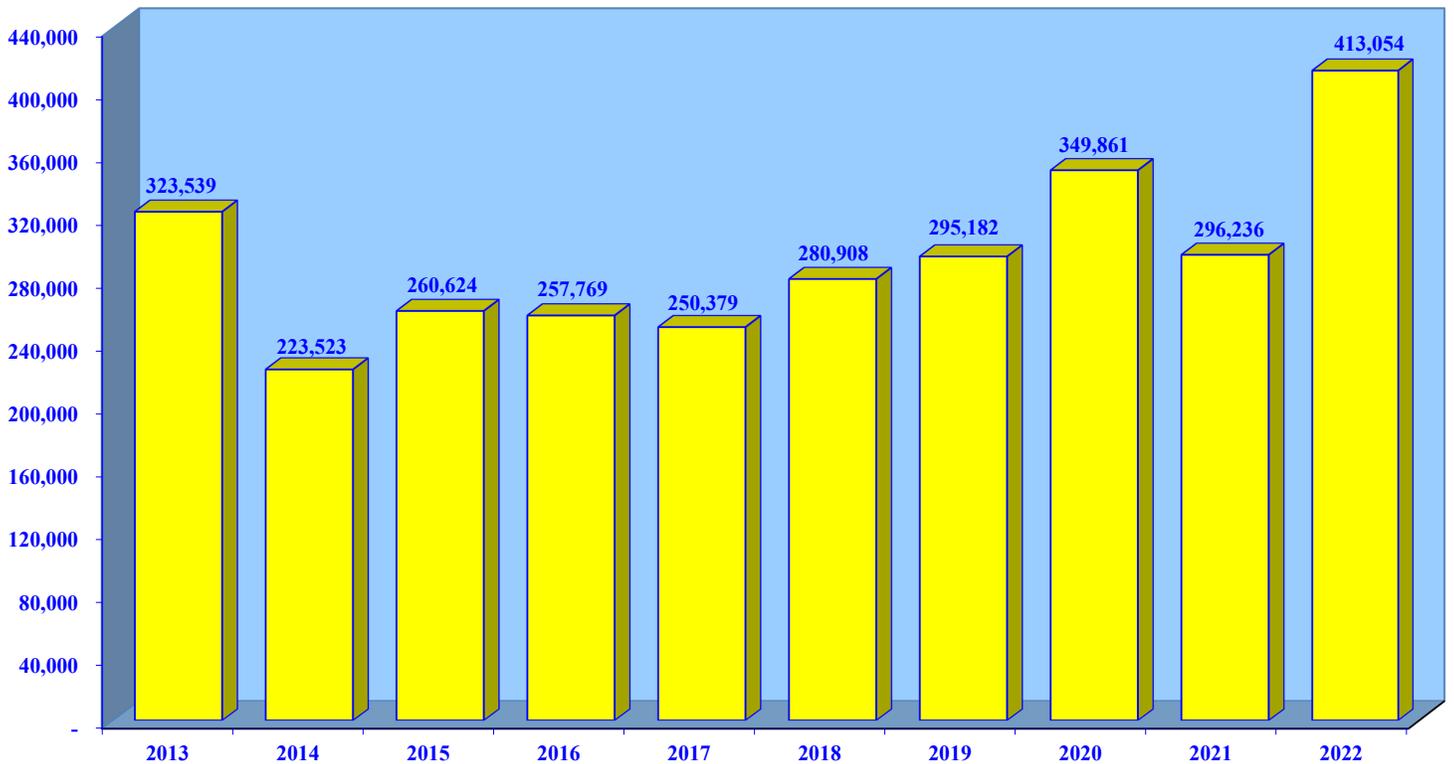
August 2021 Expenditures and Transfers Out



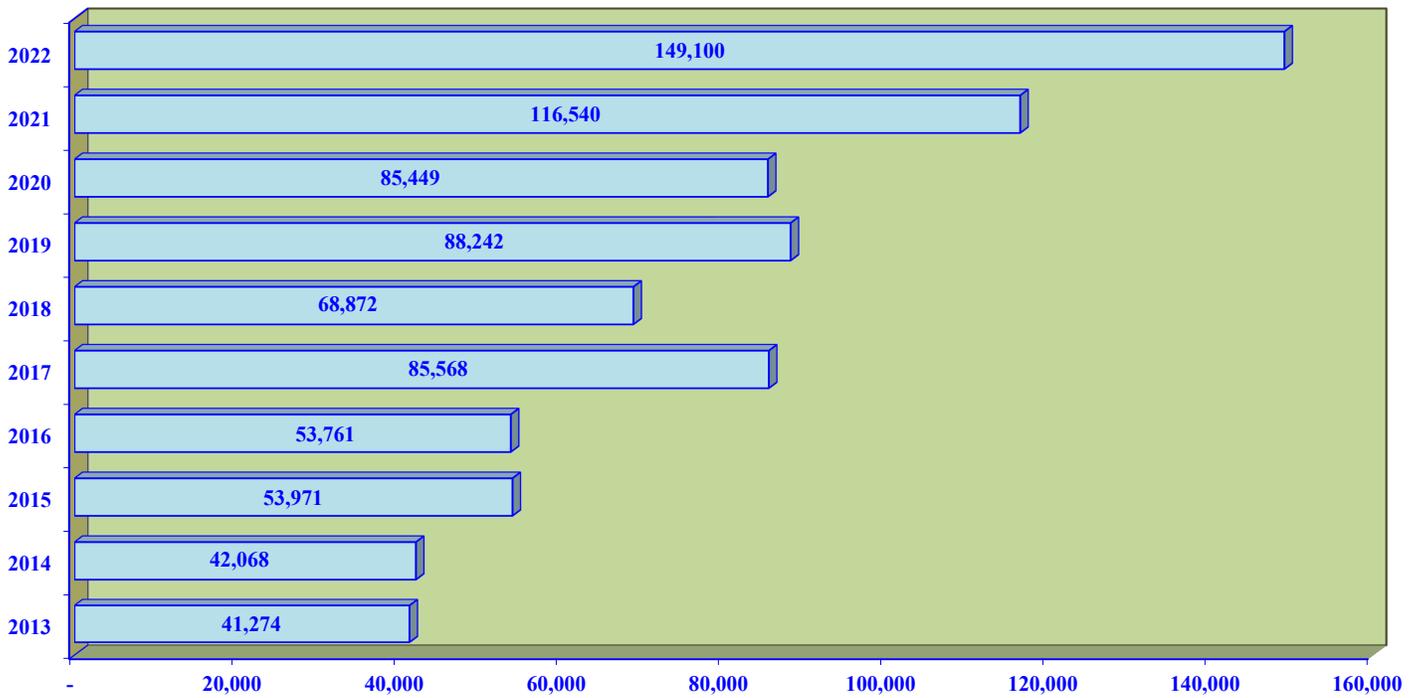
**Probate Court Charges for Services
August YTD
2013-2022**



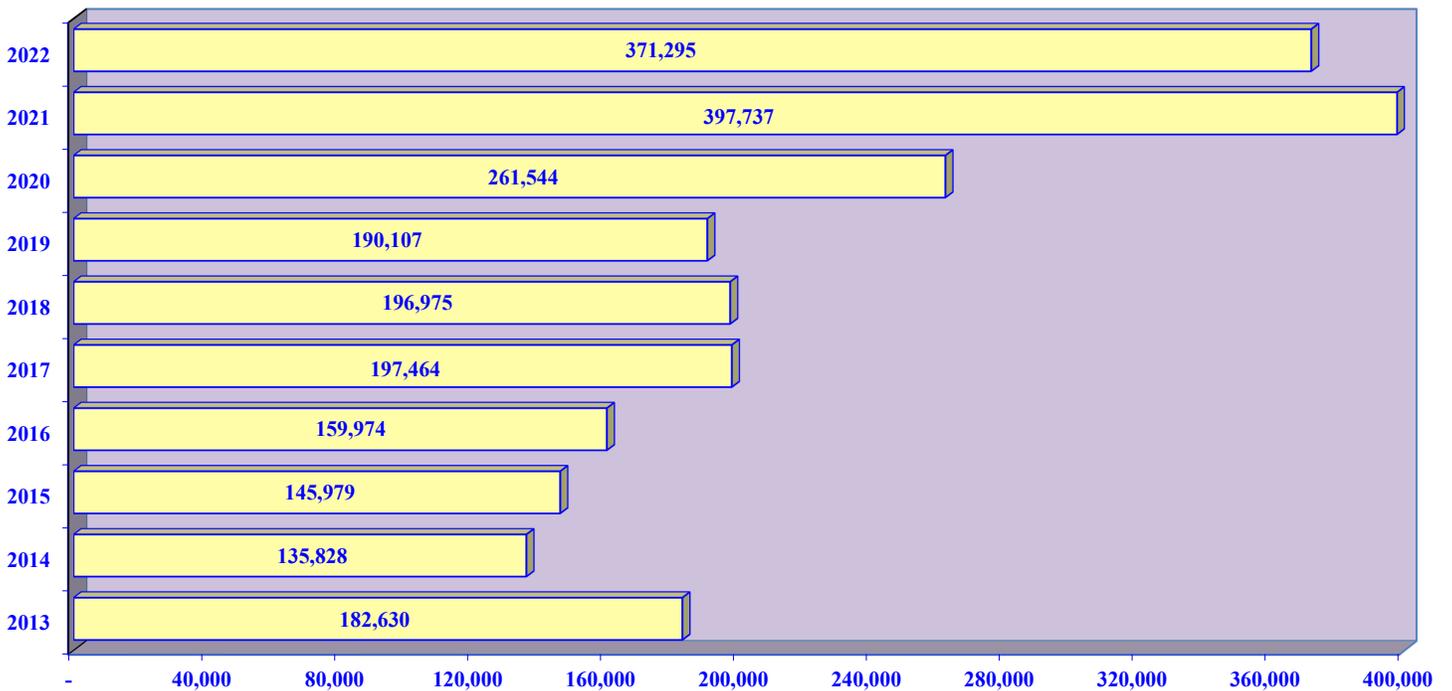
**Clerk of Court Charges for Services
August YTD
2013-2022**



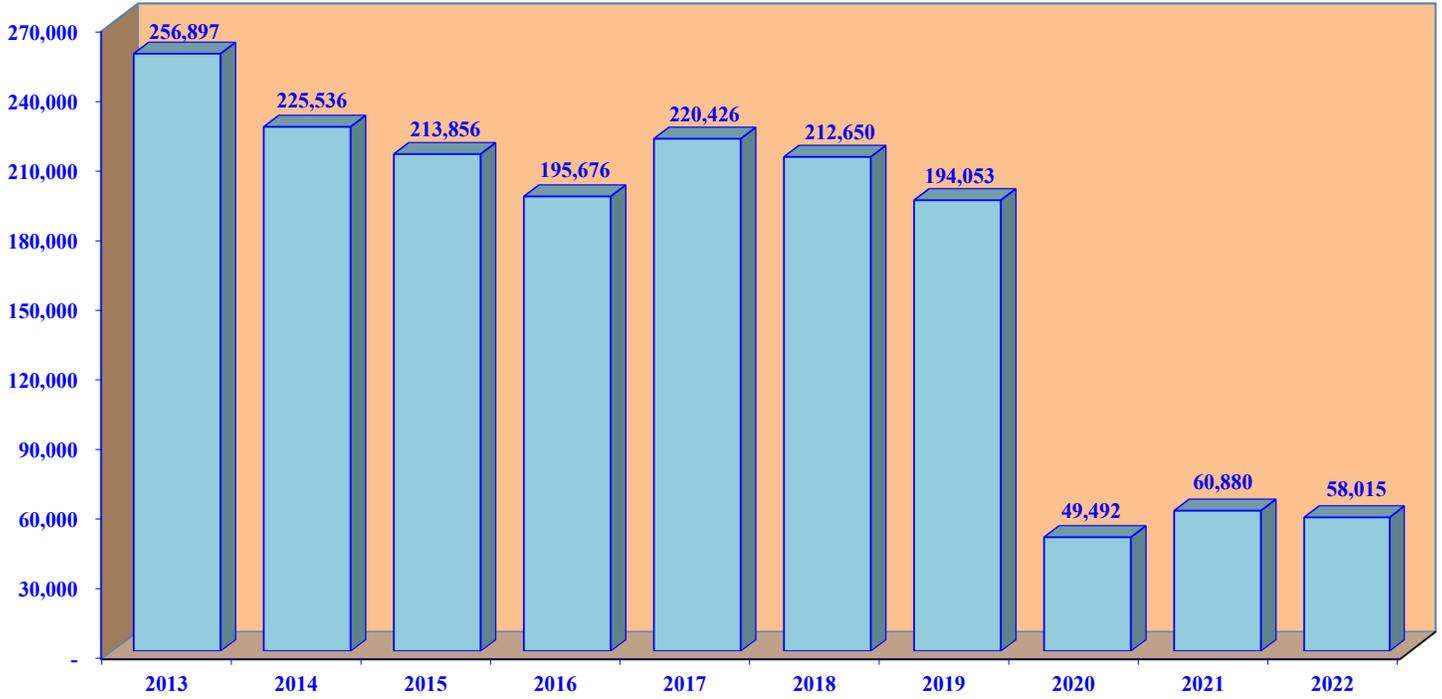
**Clerk of Court
Real Estate Tax Fees
August YTD
2013-2022**



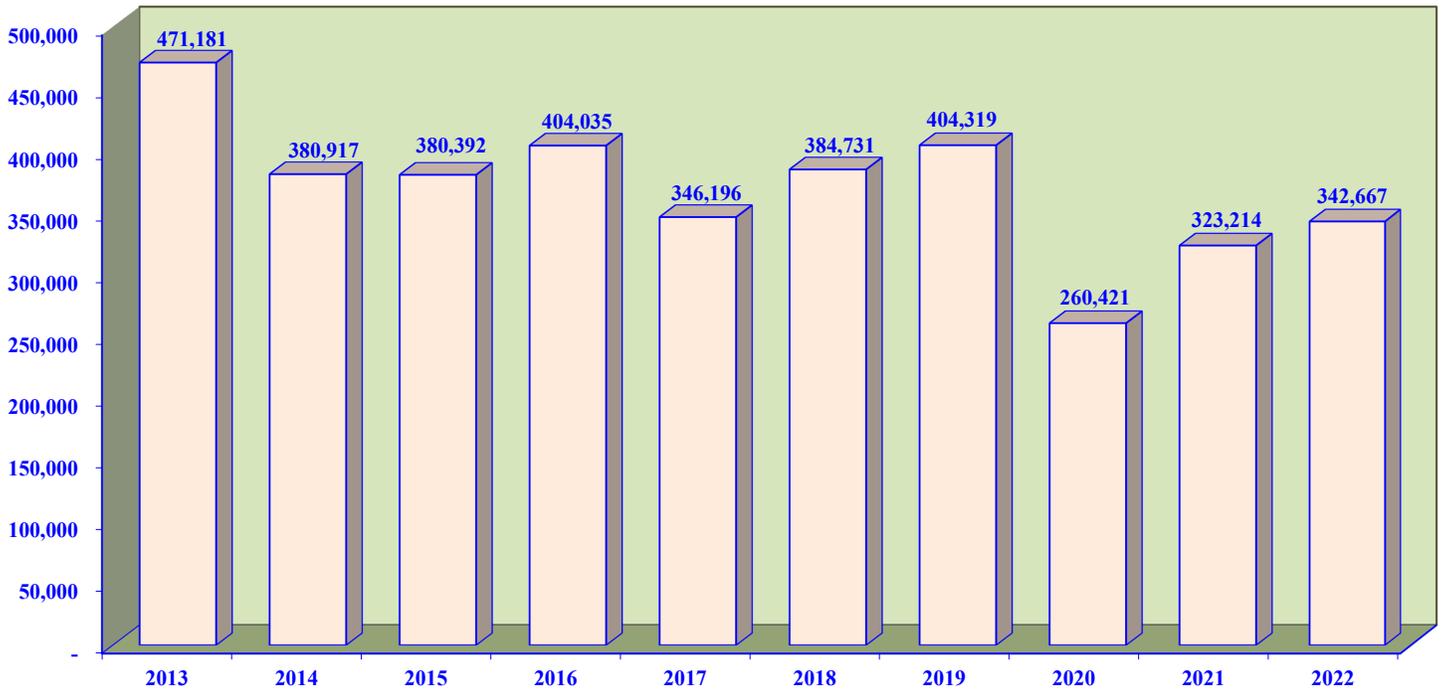
**Clerk of Court
Recording Intangible Taxes
August YTD
2013-2022**



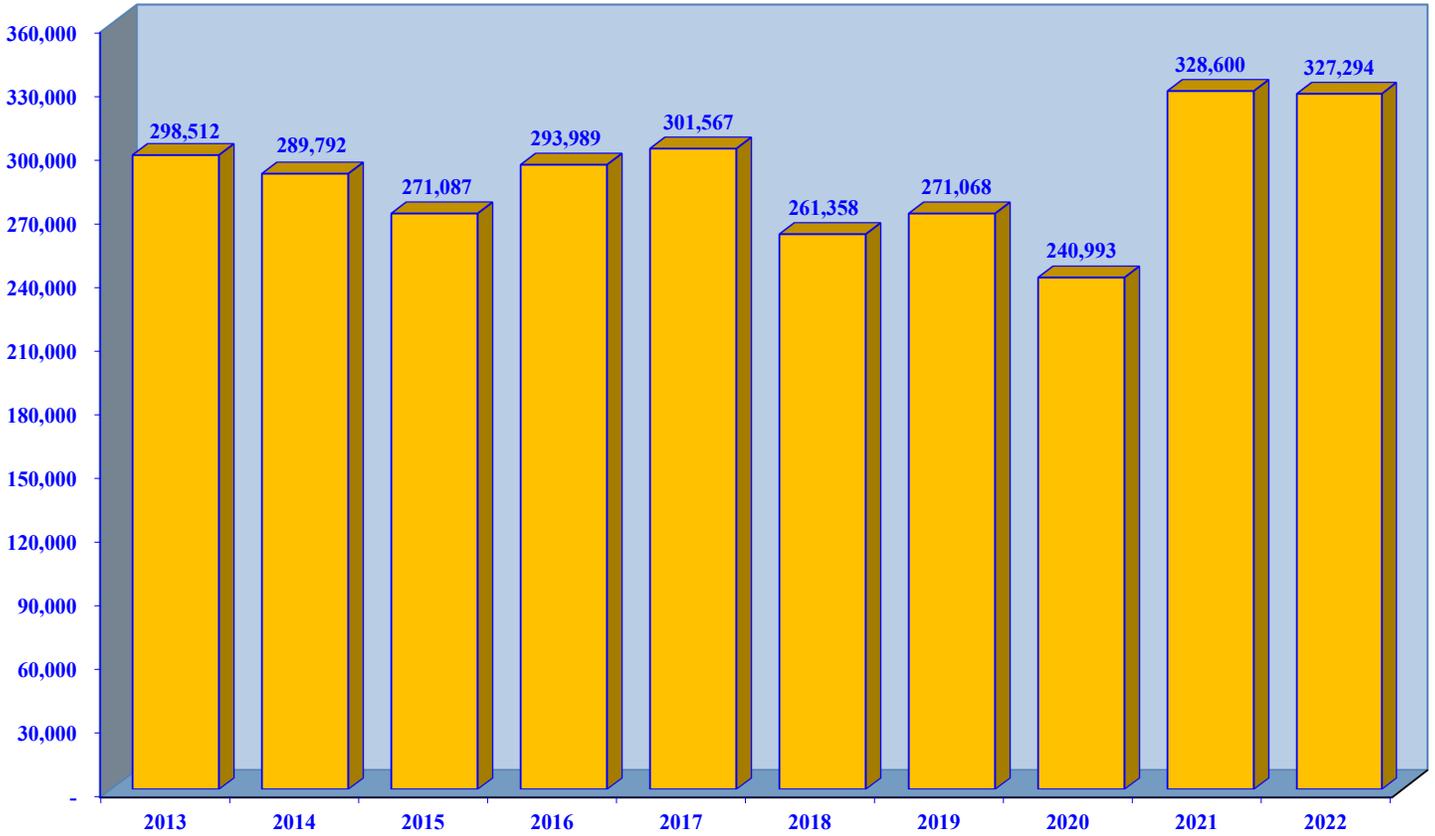
**Magistrate Court Fees
August YTD
2013-2022**



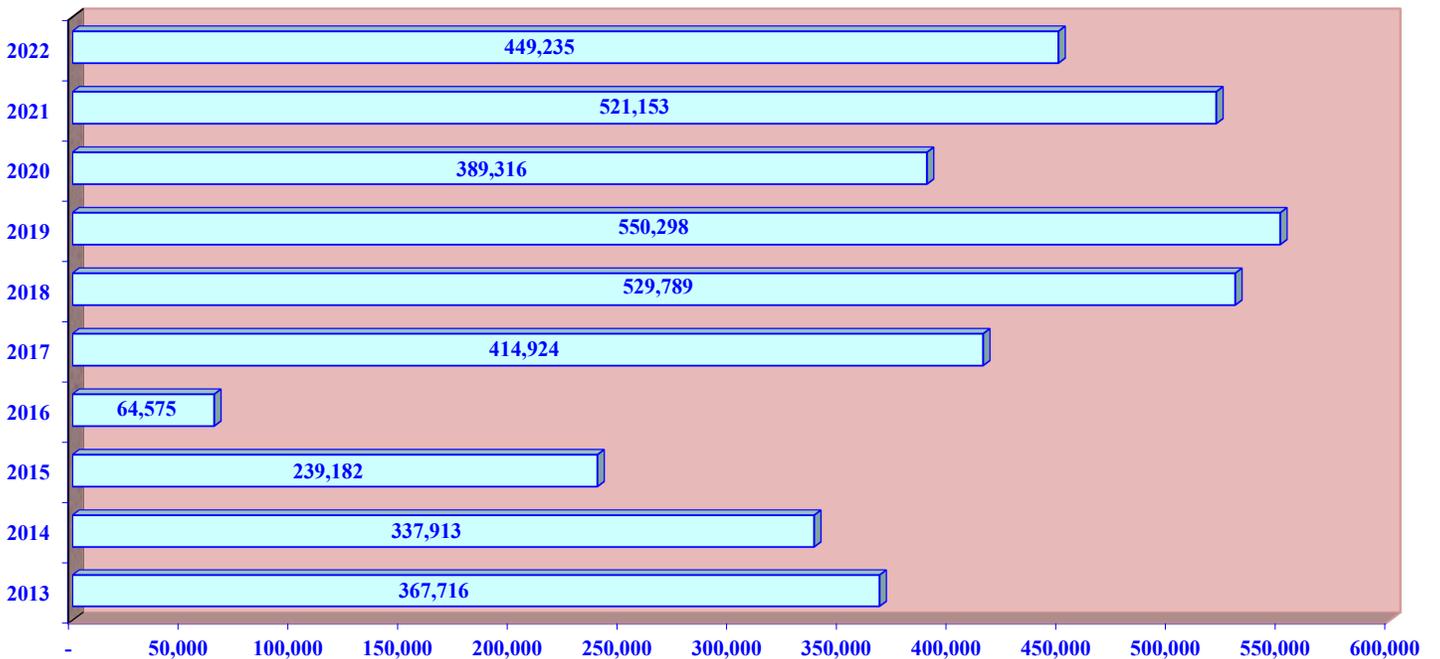
**Probate Court Fines
August YTD
2013-2022**



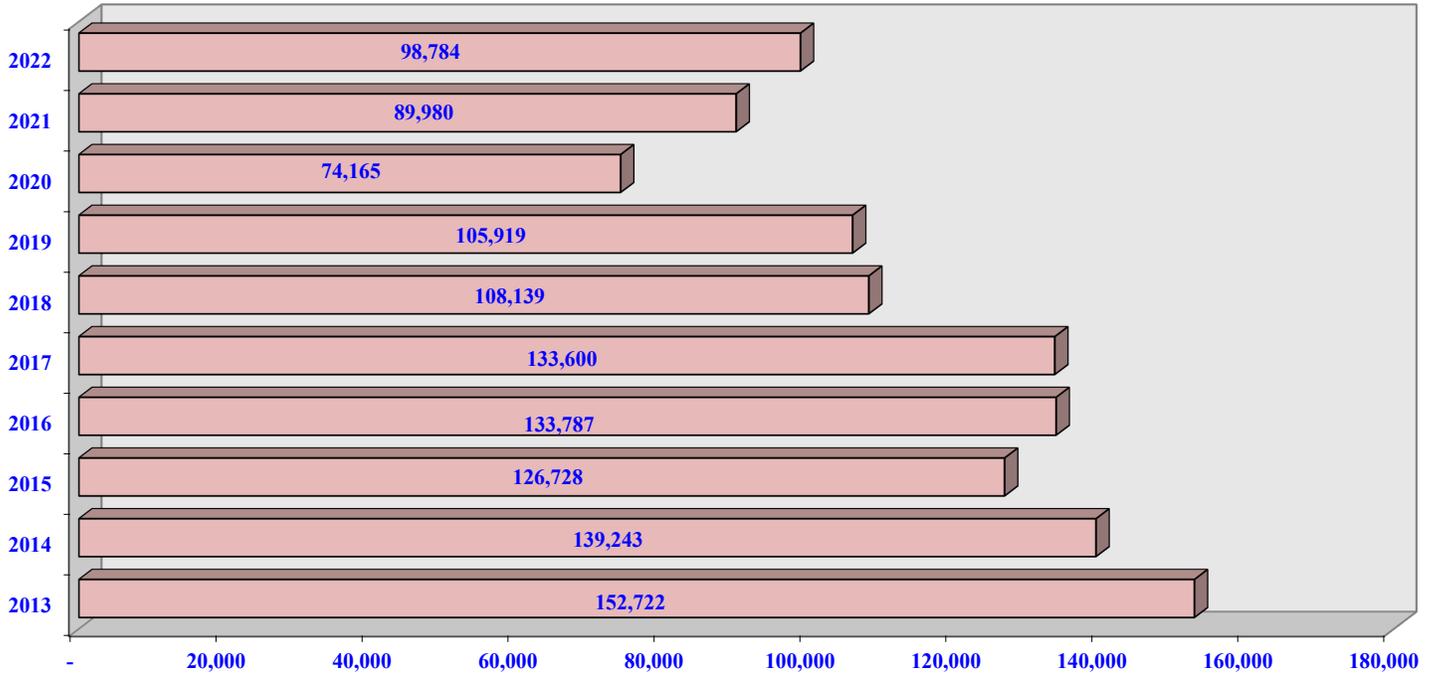
**Clerk of Court Fines
August YTD
2013-2022**



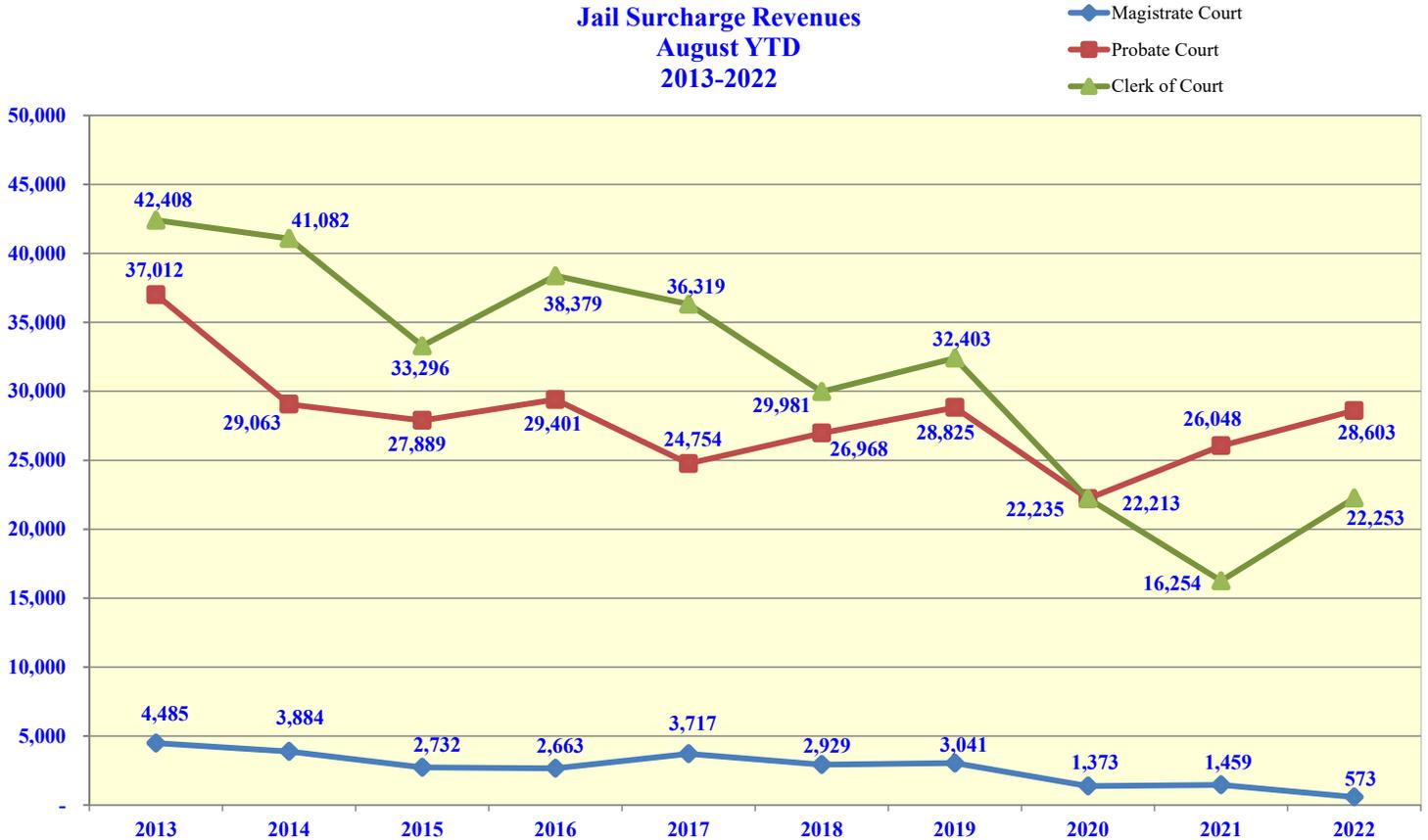
**Boarding Inmate Revenues
August YTD
2013-2022**



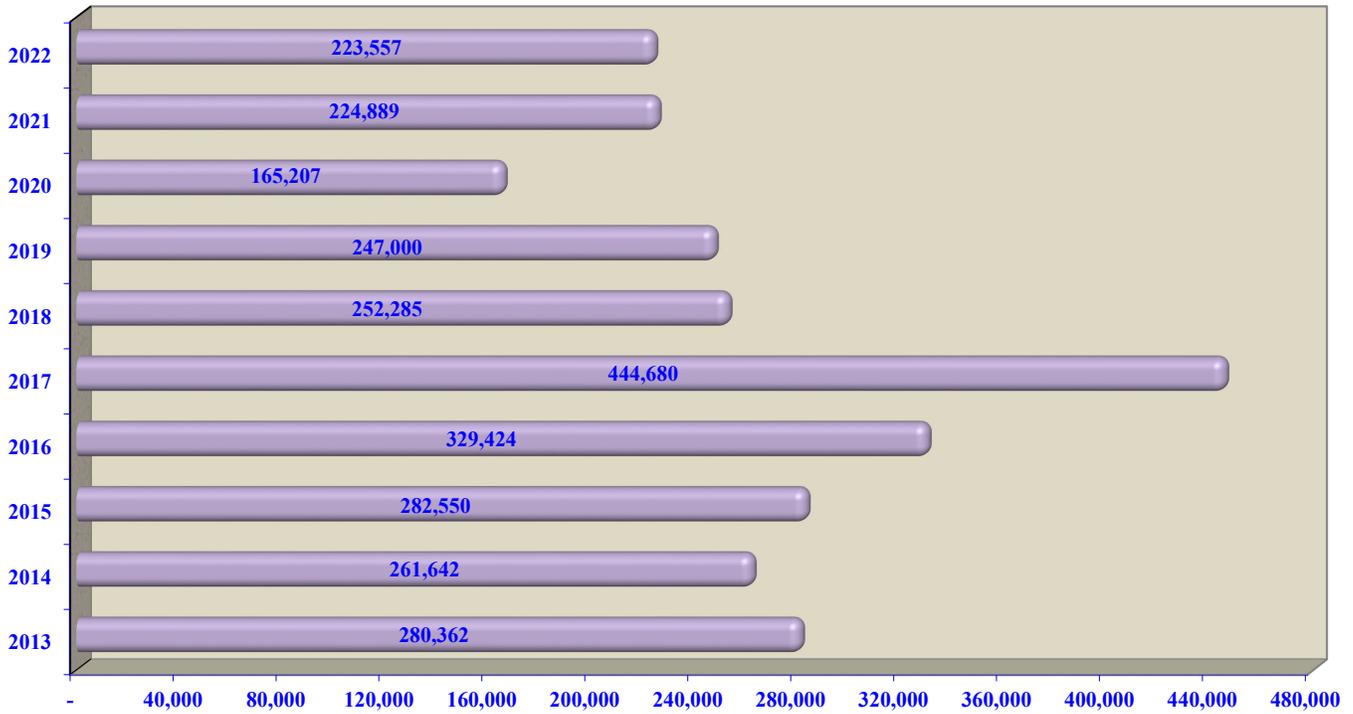
Jail Surcharge Revenues
(Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & City of Cave Spring)
August YTD
2013-2022



Jail Surcharge Revenues
August YTD
2013-2022



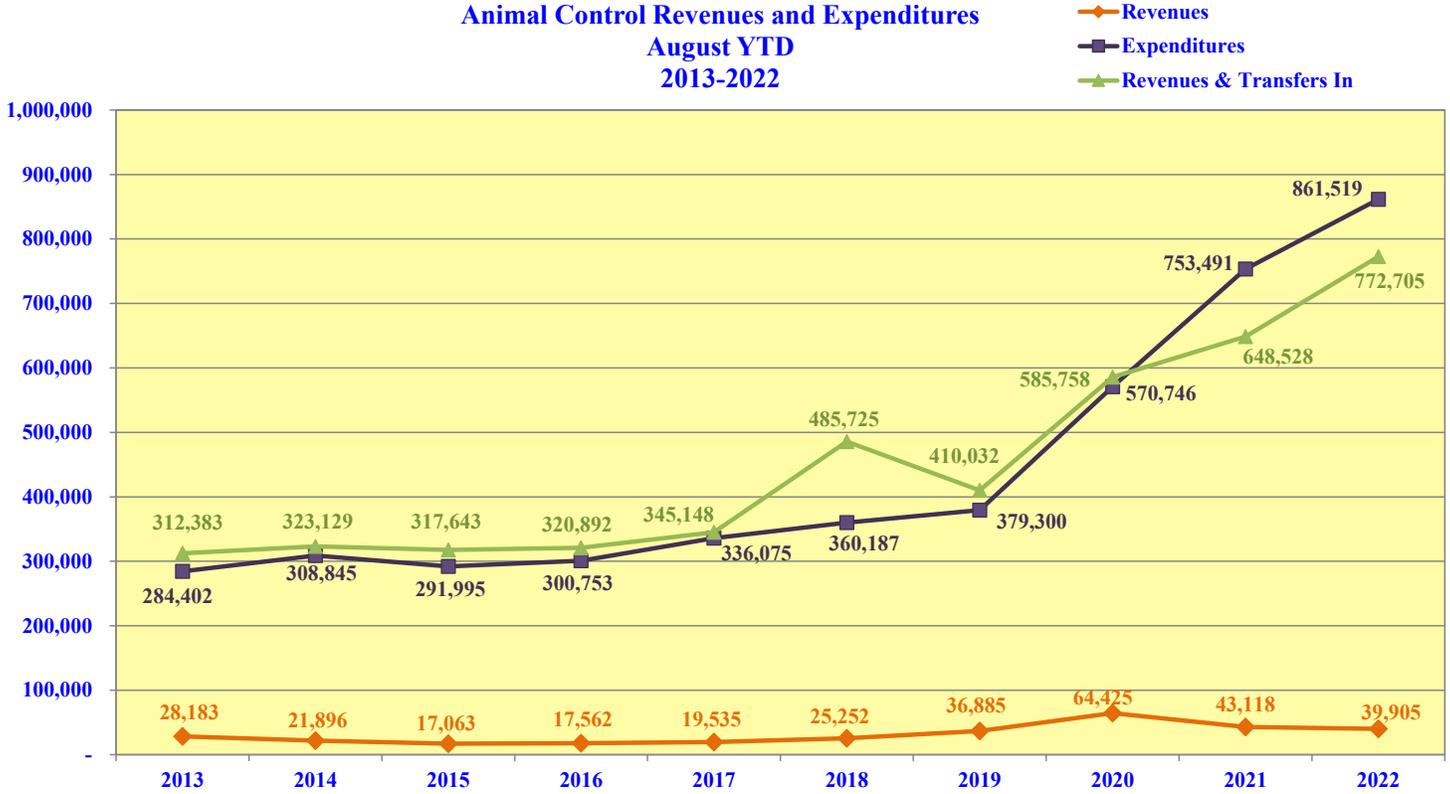
**Tax Commissioner Revenues
August YTD
2013-2022**



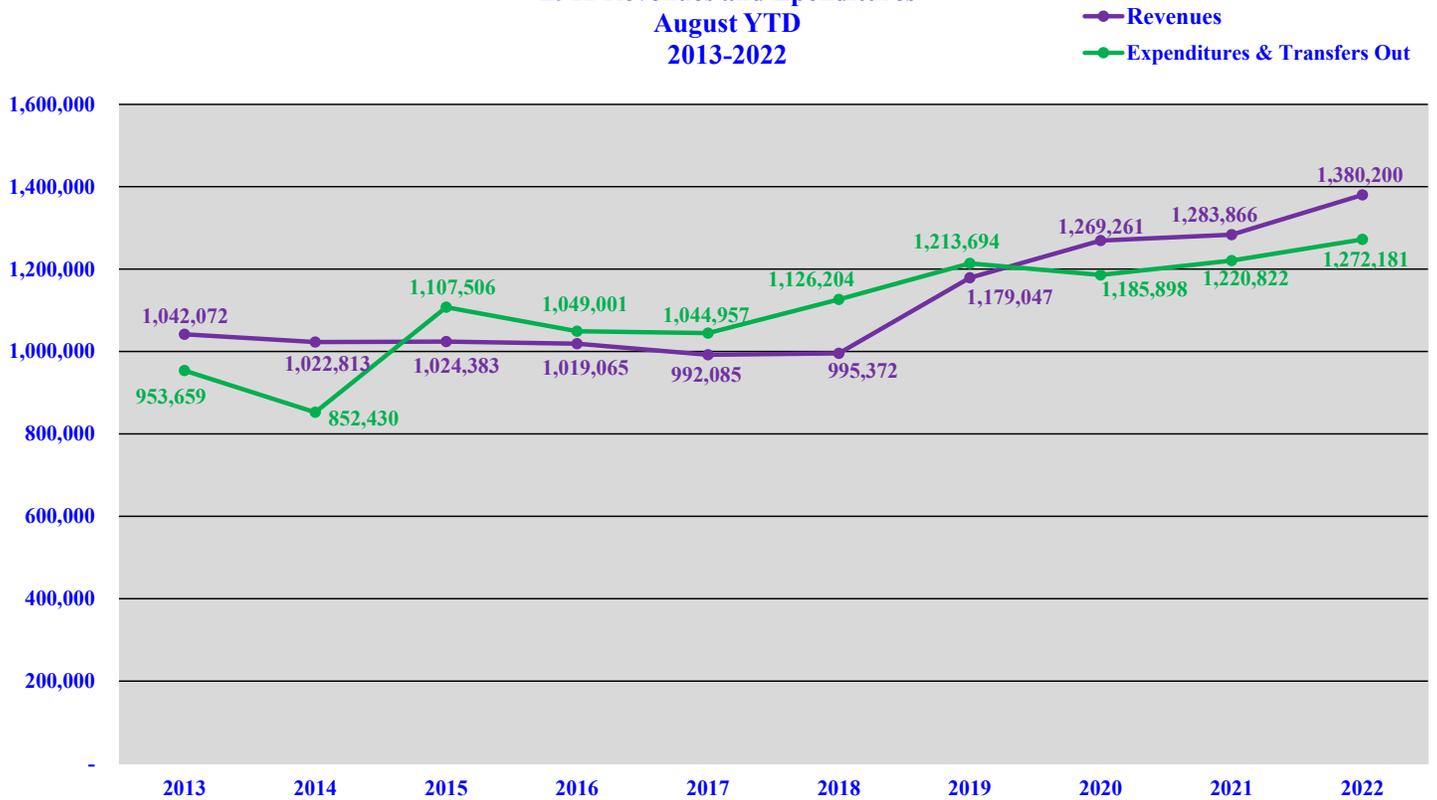
**Local Option Sales Tax
August YTD
2013-2022**



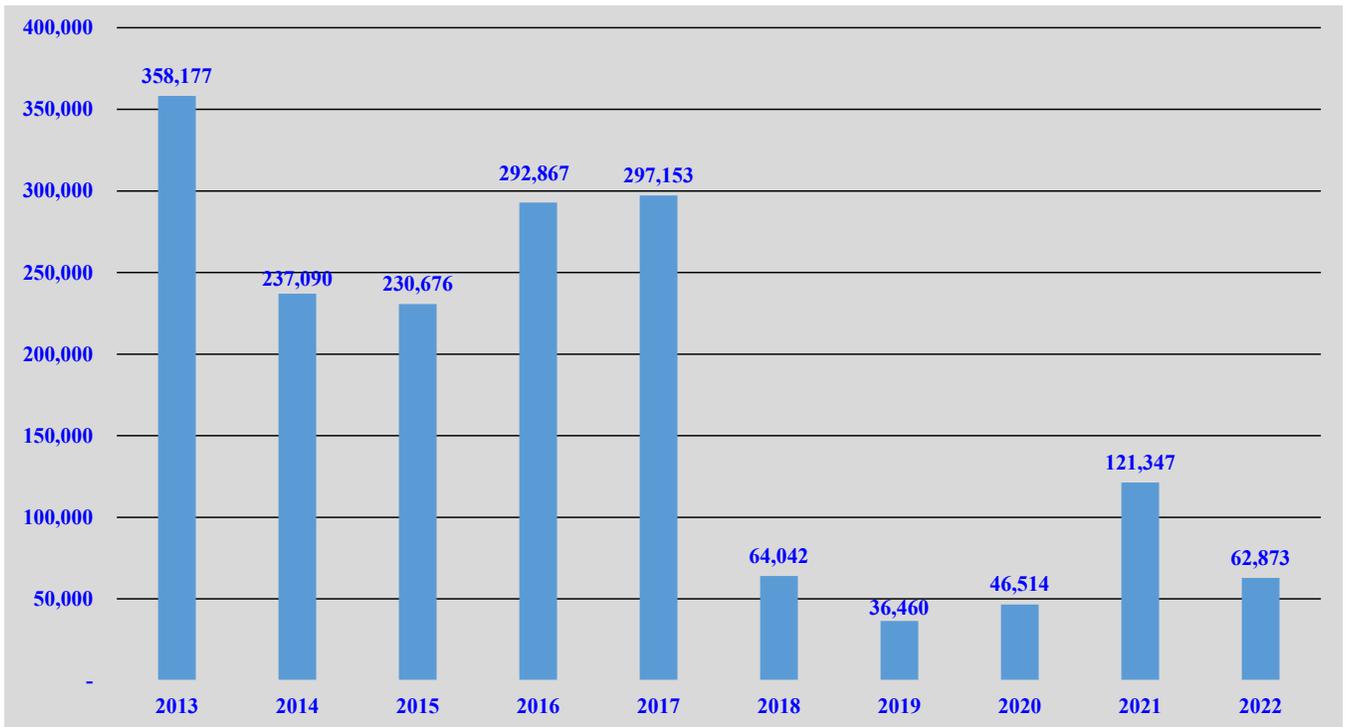
**Animal Control Revenues and Expenditures
August YTD
2013-2022**



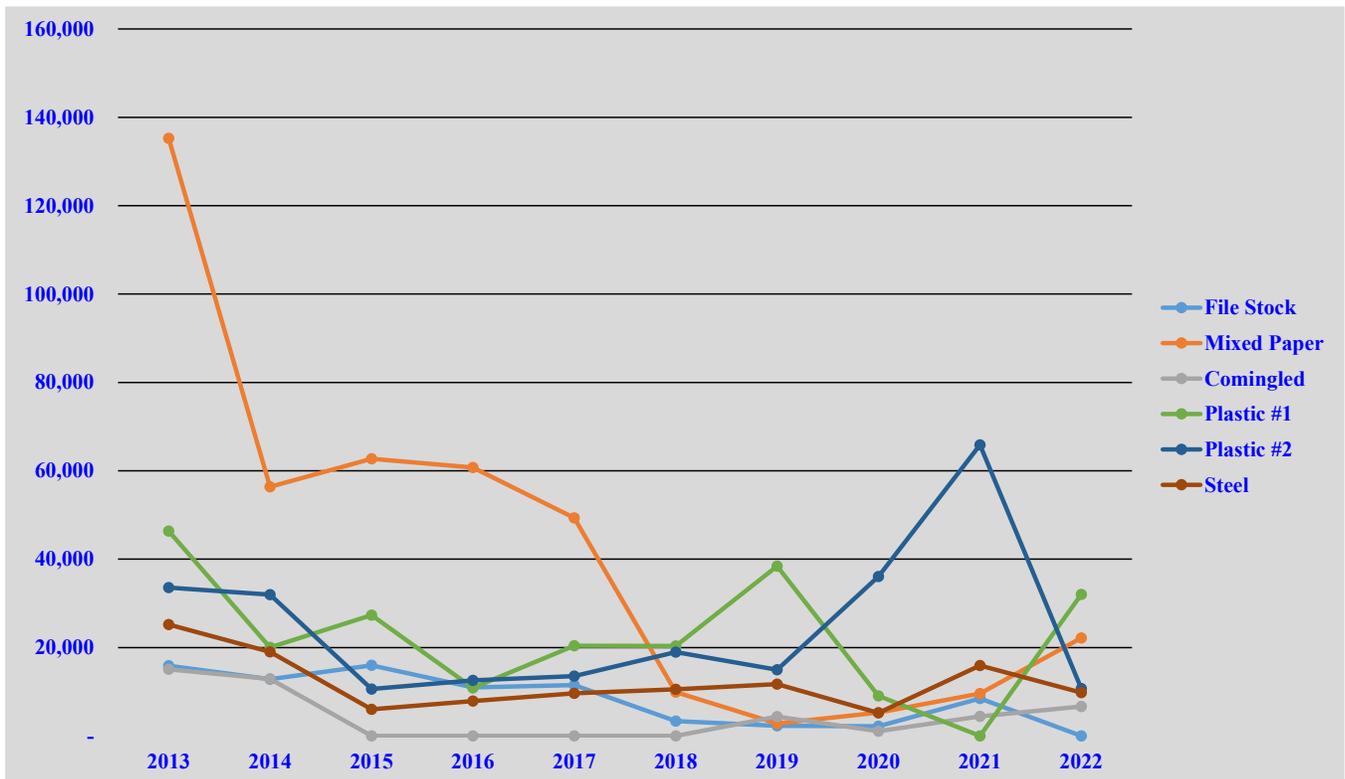
**E911 Revenues and Expenditures
August YTD
2013-2022**



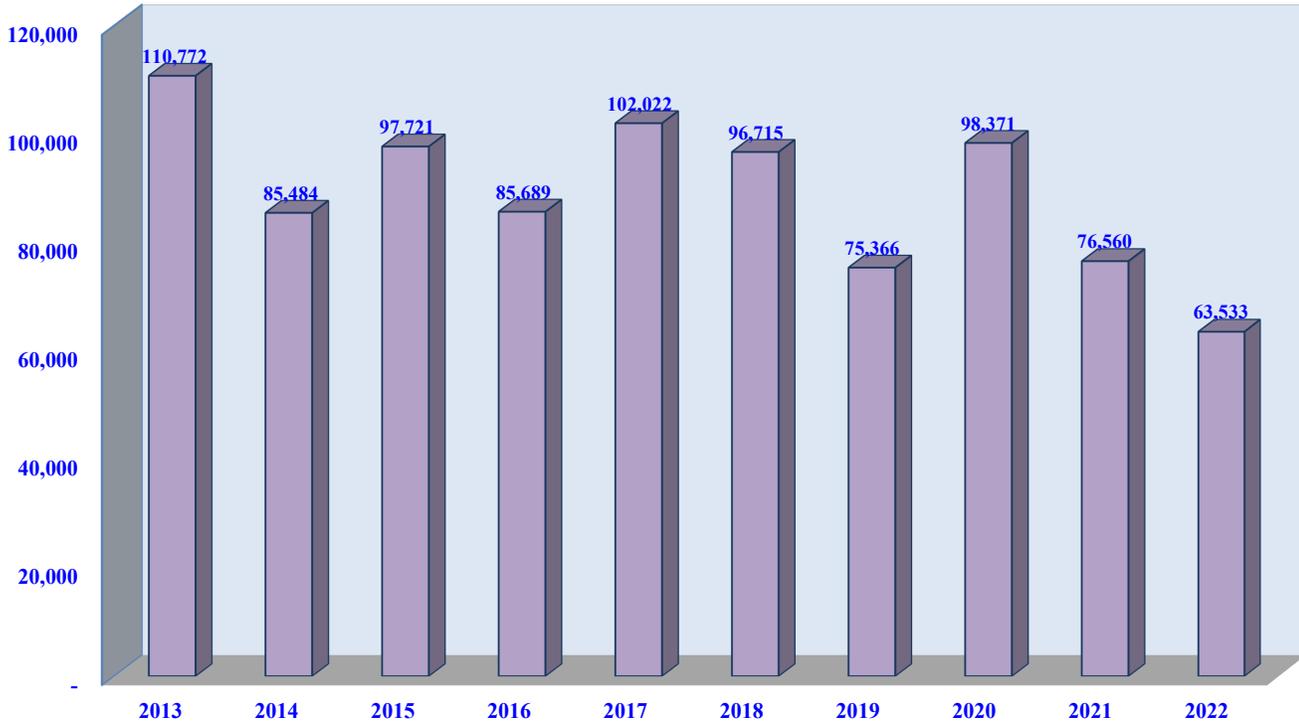
**Corrugated Material Sales
2013-2022
August YTD**



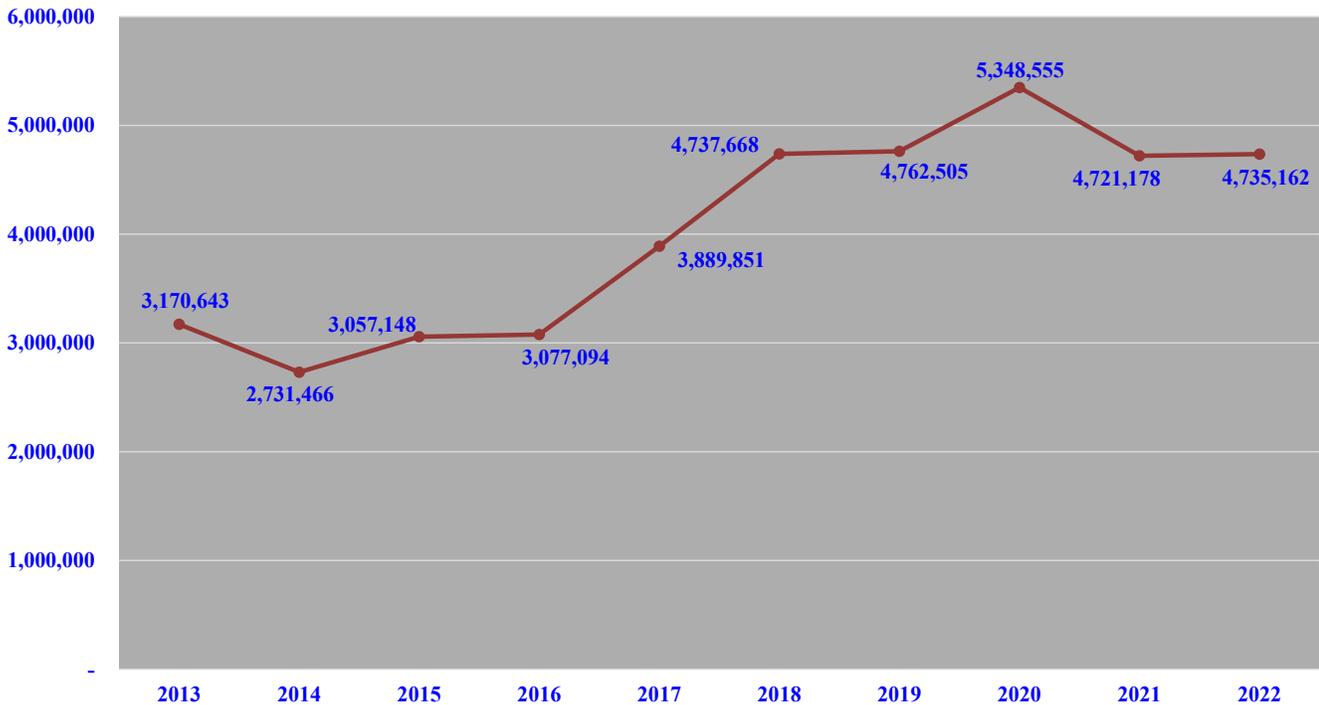
**Recycling Material Sales
2013-2022
August YTD**



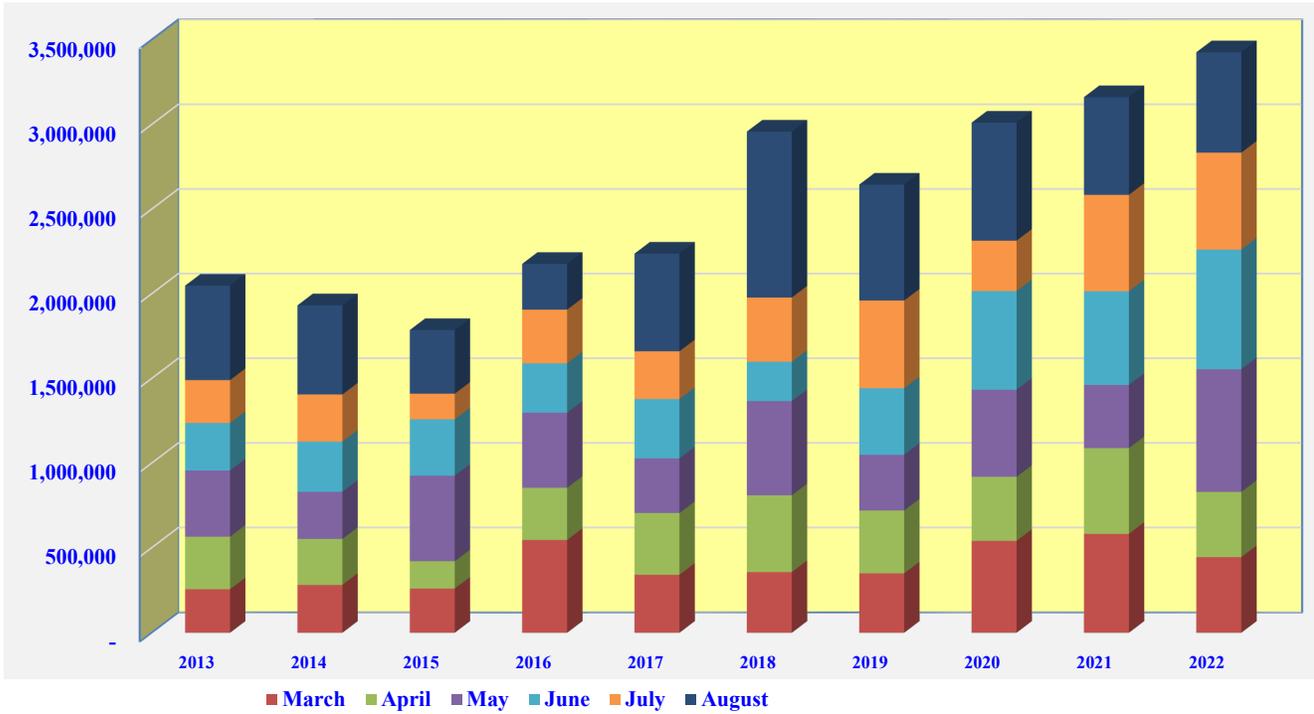
**Health Insurance
HRA YTD
2013-2022**



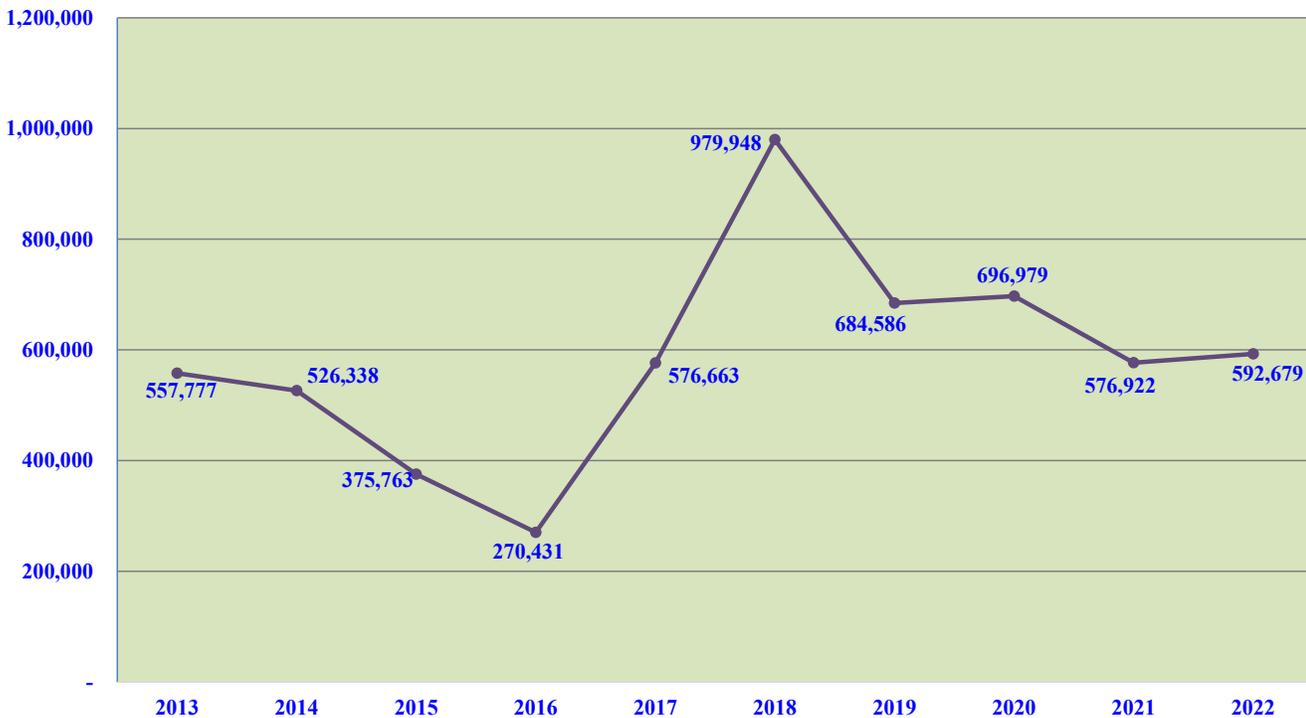
**Health Insurance
Claims YTD
2013-2022**



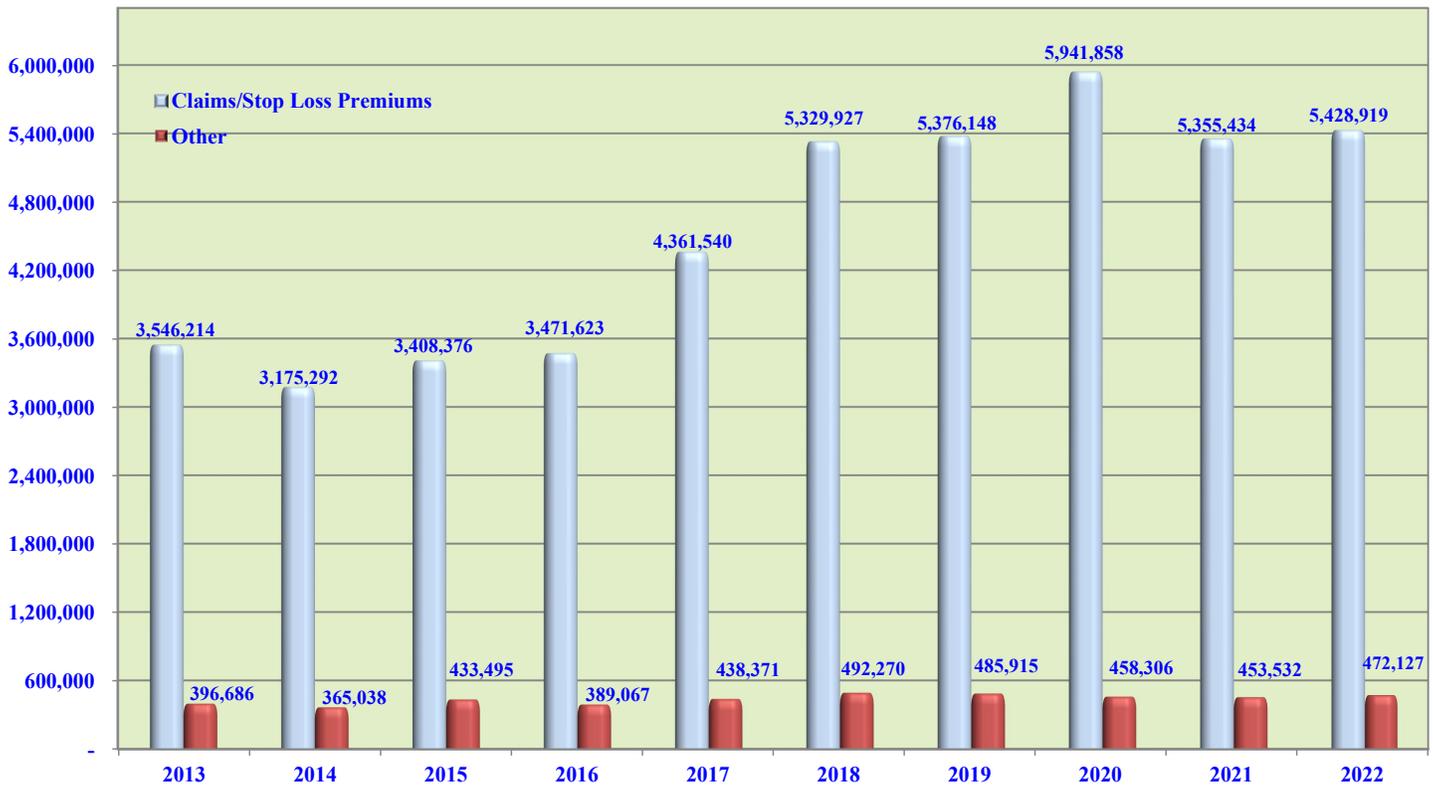
**Health Insurance
Claims by Month - March-August
2013-2022**



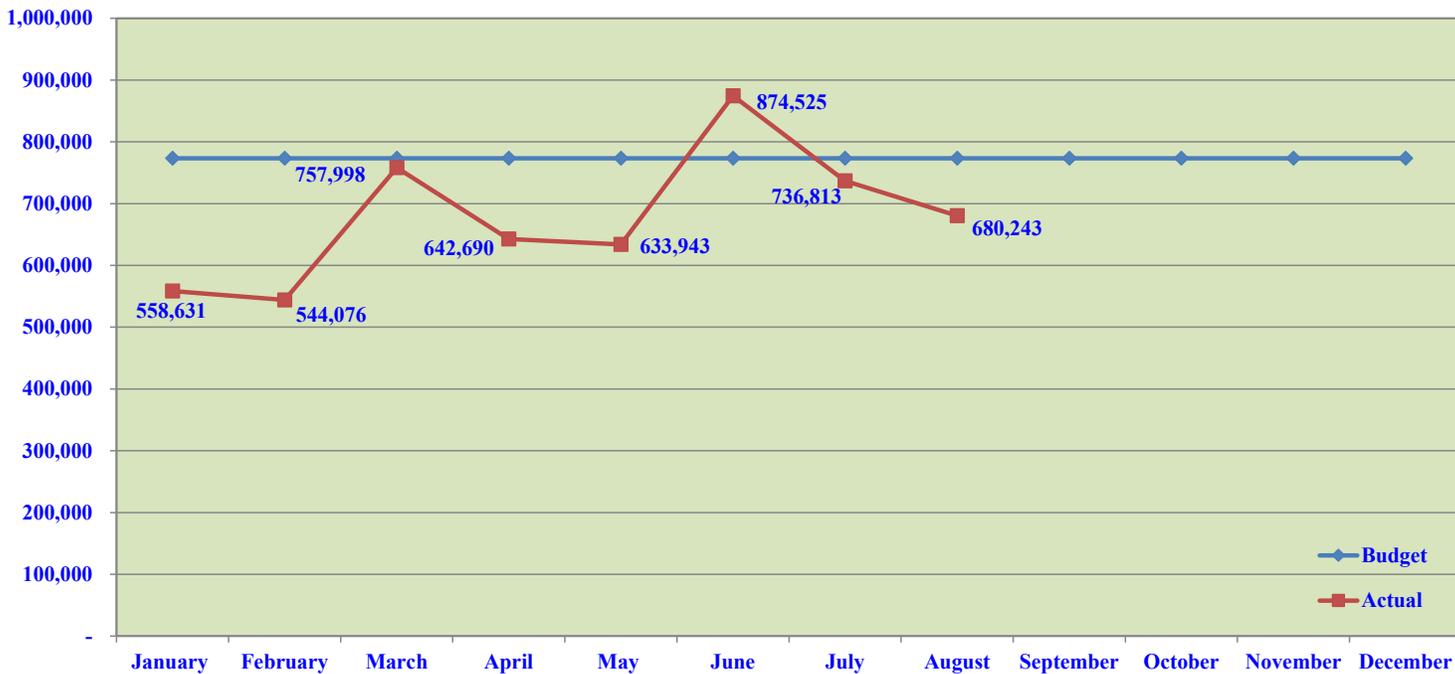
**Health Insurance
Claims - Current Month
2013-2022**

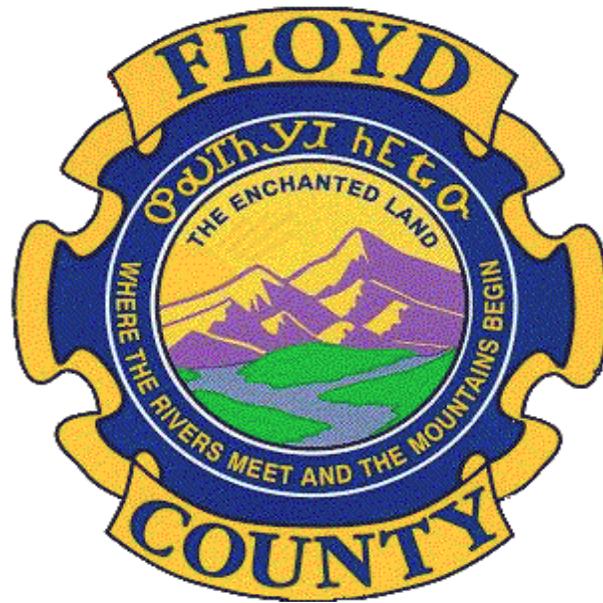


**Health Insurance
August YTD
2013-2022**



**Health Insurance
Claims/Stop Loss Premiums
2022**





August Financial Statements

FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2022

	General Fund	Fire Fund	E 911 Fund	800 MHz Communication Fund	Emergency Management Fund	Solid Waste Fund	Stadium Maintenance Fund
REVENUES:							
Taxes	\$ 13,425,044	\$ 604,833	\$ -	\$ -	\$ -	\$ 254,213	\$ -
Licenses and Permits	119,274	-	-	-	-	-	-
Intergovernmental	2,432,919	-	-	-	25,000	-	-
Charges for Services	2,300,437	-	1,350,815	260,181	-	-	-
Transportation Charges	-	-	-	-	-	-	-
Fines and Forfeitures	751,259	-	-	-	-	-	-
CARES Act	-	-	-	-	-	-	-
FEMA -Disaster Recovery	-	-	24,760	-	-	-	-
Interest Earned	12,140	4,830	139	27	19	814	224
Grant Revenues	-	-	-	-	-	-	-
State of GA-LEPC Grant	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-
Rental Fees	-	-	-	27,604	-	-	-
Contributions/Donations	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous	1,188,005	-	4,486	-	-	-	30,000
Appropriation of Jail Surcharge Funds	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-	-
TOTAL REVENUES	20,229,078	609,663	1,380,200	287,811	25,019	255,027	30,224
EXPENDITURES:							
General Government	6,472,216	-	-	-	-	-	-
Judicial	4,782,034	-	-	-	-	-	-
Public Safety	20,492,462	5,429,697	-	-	-	-	-
Public Works	3,932,220	-	-	-	-	-	-
Health and Welfare	439,407	-	-	-	-	-	-
Culture and Recreation	860,847	-	-	-	-	-	-
Housing and Development	292,013	-	-	-	-	-	-
Interagency	329,460	-	-	-	-	-	-
Salaries and Benefits	-	-	-	60,045	84,250	248,612	-
Other Operating Costs	-	-	1,084,290	417,781	89,151	23,829	23,187
Utilities	-	-	-	-	-	14,116	-
Equipment	-	-	187,891	-	-	-	-
800 MHz Radio Maint/Tower Costs	-	-	-	-	-	-	-
Fees for Services	-	-	-	-	-	282,938	-
Claims	-	-	-	-	-	-	-
Excess Insurance	-	-	-	-	-	-	-
Reserves-County	-	-	-	-	-	-	-
Premium Payments	-	-	-	-	-	-	-
HRA Payments	-	-	-	-	-	-	-
Grant/Project Costs	-	-	-	-	-	-	-
Air Show Expenses	-	-	-	-	-	-	-
Remote Site Operations	-	-	-	-	-	264,359	-
Depreciation	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-
All Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	37,600,660	5,429,697	1,272,181	477,826	173,401	833,854	23,187
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(17,371,582)	(4,820,034)	108,019	(190,015)	(148,383)	(578,827)	7,037
OTHER FINANCING SOURCES (USES)							
Transfers In	2,292,736	133,333	-	(8,413)	79,157	-	66,667
Transfers Out	(3,754,893)	(83,333)	-	-	-	(308,248)	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,462,157)	50,000	-	(8,413)	79,157	(308,248)	66,667
INCOME BEFORE CAPITAL CONTRIBUTIONS							
Water Capital	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(18,833,739)	(4,770,034)	108,019	(198,429)	(69,226)	(887,074)	73,704
FUND BALANCES (DEFICIENCIES) BEGINNING OF YEAR	29,096,302	7,556,929	366,643	4,424	36,601	1,292,560	105,517
FUND BALANCES (DEFICIENCIES) YEAR TO DATE	\$ 10,262,563	\$ 2,786,895	\$ 474,662	\$ (194,005)	\$ (32,625)	\$ 405,486	\$ 179,221

FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2022

Water Fund	Airport Fund	Forum Fund	Recycling Fund	Animal Control Fund	Health Insurance Fund	Capital Projects Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	45,333	146,631	-	-	-
5,345,603	1,243	9,685	-	6,259	-	-
-	-	-	-	-	-	-
-	59,000	-	-	-	-	-
-	-	-	-	-	-	-
20,994	-	122	74	62	2,937	3,313
-	-	-	-	-	324	1,497,599
-	-	-	-	-	-	-
-	816,858	-	150,617	-	-	-
9,445	191,398	153,190	-	-	-	-
-	-	-	-	33,210	7,329,936	-
-	-	-	-	-	-	-
76,356	13,942	-	-	374	-	251,988
-	-	-	-	-	-	122,704
-	-	-	-	-	-	-
<u>5,452,398</u>	<u>1,082,441</u>	<u>208,330</u>	<u>297,323</u>	<u>39,905</u>	<u>7,333,197</u>	<u>1,875,604</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,381,066	224,789	99,175	218,573	565,265	-	-
1,761,464	125,422	39,224	104,911	296,404	118,124	-
287,625	41,138	121,523	19,023	-	-	-
49,048	3,040	-	5,767	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	250,544	-
-	-	-	-	-	4,735,162	-
-	-	-	-	-	-	-
-	-	-	-	-	693,757	-
-	-	-	-	-	104,895	-
-	-	-	-	-	-	2,115,209
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,106,034	432,464	226,666	88,937	-	-	-
-	618,496	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,207,354
97,004	-	-	-	-	-	-
<u>4,682,241</u>	<u>1,445,349</u>	<u>486,588</u>	<u>437,210</u>	<u>861,670</u>	<u>5,902,482</u>	<u>4,322,562</u>
<u>770,157</u>	<u>(362,908)</u>	<u>(278,258)</u>	<u>(139,887)</u>	<u>(821,765)</u>	<u>1,430,715</u>	<u>2,446,958</u>
83,333	663	183,333	41,581	732,800	(497,143)	(1,303,937)
(1,579,793)	(41,607)	-	(32,447)	-	-	(100,130)
(1,496,460)	(40,944)	183,333	9,134	732,800	(497,143)	(1,203,807)
(1,087,878)	-	-	-	-	-	-
(1,814,181)	(403,852)	(94,925)	(130,753)	(88,965)	933,572	1,243,152
<u>51,082,857</u>	<u>7,598,113</u>	<u>4,141,219</u>	<u>1,347,812</u>	<u>-</u>	<u>791,581</u>	<u>3,806,065</u>
<u>\$ 49,268,676</u>	<u>\$ 7,194,261</u>	<u>\$ 4,046,294</u>	<u>\$ 1,217,059</u>	<u>\$ (88,965)</u>	<u>\$ 1,725,153</u>	<u>\$ 5,049,217</u>

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
Appropriation of Jail Surcharge Funds	\$ 178,000	\$ 122,704	\$ (55,296)	68.9%	\$ -
Appropriation of DATE Fund Balance	51,050	62,672	11,622	122.8%	96,281
REVENUES:					
Taxes	50,730,000	13,425,044	(37,304,956)	26.5%	12,525,434
Licenses and Permits	235,120	119,274	(115,846)	50.7%	137,777
Intergovernmental	3,115,500	2,432,919	(682,581)	78.1%	1,915,886
Charges for Services	4,137,085	2,300,437	(1,836,648)	55.6%	2,295,032
Fines and Forfeitures	876,750	751,259	(125,491)	85.7%	716,599
Interest Earned	45,625	12,140	(33,485)	26.6%	4,054
Miscellaneous	1,089,900	1,188,005	98,105	109.0%	652,477
TOTAL REVENUES	<u>60,229,980</u>	<u>20,229,078</u>	<u>(40,000,902)</u>	<u>33.6%</u>	<u>18,247,258</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	250,685	174,102	76,583	69.5%	109,232
County Manager	1,284,690	710,251	574,439	55.3%	338,132
County Clerk	-	-	-	N/A	212,965
Finance Department	602,200	329,441	272,759	54.7%	419,696
Purchasing Department	316,415	205,633	110,782	65.0%	169,083
Information Technology	902,165	538,431	363,734	59.7%	517,885
Human Resources	783,705	505,329	278,376	64.5%	409,368
Tax Commissioner	1,169,790	704,943	464,847	60.3%	607,622
Tax Appraisers	1,295,050	736,279	558,771	56.9%	646,549
Tax Assessors	53,790	30,225	23,565	56.2%	27,125
Facilities Management	1,480,260	803,771	676,489	54.3%	801,253
Engineering	332,685	205,710	126,975	61.8%	151,643
Board of Registrars	628,695	575,968	52,727	91.6%	225,830
General Services	1,524,110	952,132	571,978	62.5%	929,735
TOTAL GENERAL GOVERNMENT	<u>10,624,240</u>	<u>6,472,216</u>	<u>4,152,024</u>	<u>60.9%</u>	<u>5,566,115</u>
JUDICIAL:					
Superior Court	516,060	127,540	388,520	24.7%	77,227
Judge Niedrach - Superior Court	115,770	72,849	42,921	62.9%	59,564
Judge Johnson - Superior Court	117,080	67,845	49,235	57.9%	61,033
Judge Sparks - Superior Court	89,715	54,193	35,522	60.4%	46,430
Judge Wetherington - Superior Court	97,030	62,625	34,405	64.5%	55,694
Superior Court Administrator	110,375	57,094	53,281	51.7%	53,763
Court Reporter - Judge Niedrach	124,260	65,687	58,573	52.9%	60,963
Court Reporter - Judge Johnson	114,430	52,157	62,273	45.6%	43,447
Court Reporter - Judge Sparks	144,375	75,860	68,515	52.5%	72,442
Court Reporter - Judge Wetherington	162,055	94,825	67,230	58.5%	70,281
Clerk of Superior Court	1,465,770	866,739	599,031	59.1%	829,932
Board of Equalization	26,650	1,395	25,255	5.2%	318
District Attorney	1,644,005	962,695	681,310	58.6%	838,001
Victim Witness Program	151,135	106,709	44,426	70.6%	116,878
Public Defender	890,695	586,579	304,116	65.9%	543,766
Magistrate Court	641,235	378,805	262,430	59.1%	361,619
Probate Court	714,685	428,193	286,492	59.9%	361,908
Juvenile Court	1,295,685	657,571	638,114	50.8%	673,368
Mental Health Court	26,485	47,219	(20,734)	178.3%	39,344
Adult Felony Drug Court	24,565	15,453	9,112	62.9%	56,937
TOTAL JUDICIAL	<u>8,472,060</u>	<u>4,782,034</u>	<u>3,690,026</u>	<u>56.4%</u>	<u>4,422,916</u>

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	\$ 7,591,115	\$ 4,584,714	\$ 3,006,401	60.4%	\$ 3,962,575
FCPD HEAT	-	48,030	(48,030)	N/A	-
HIDTA	150,000	16,123	133,877	10.7%	6,613
Sheriff - County Jail	14,074,845	8,521,491	5,553,354	60.5%	7,513,683
Medical Department-Prisoners	3,481,400	2,532,748	948,652	72.8%	2,083,323
County Prison	7,534,620	4,577,815	2,956,805	60.8%	3,900,561
Coroner	360,700	193,084	167,616	53.5%	175,823
Interagency	18,500	18,458	42	99.8%	18,458
TOTAL PUBLIC SAFETY	<u>33,211,180</u>	<u>20,492,462</u>	<u>12,718,718</u>	<u>61.7%</u>	<u>17,661,037</u>
PUBLIC WORKS:					
Public Roads	5,934,545	3,932,220	2,002,325	66.3%	3,205,276
TOTAL PUBLIC WORKS	<u>5,934,545</u>	<u>3,932,220</u>	<u>2,002,325</u>	<u>66.3%</u>	<u>3,205,276</u>
HEALTH AND WELFARE					
Health	390,000	292,500	97,500	75.0%	292,500
Welfare	242,560	139,890	102,670	57.7%	133,757
Transportation for Seniors	10,600	7,017	3,583	66.2%	5,799
TOTAL HEALTH AND WELFARE	<u>643,160</u>	<u>439,407</u>	<u>203,753</u>	<u>68.3%</u>	<u>432,056</u>
CULTURE AND RECREATION					
Library	1,291,270	860,847	430,423	66.7%	839,513
TOTAL CULTURE AND RECREATION	<u>1,291,270</u>	<u>860,847</u>	<u>430,423</u>	<u>66.7%</u>	<u>839,513</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	208,185	118,046	90,139	56.7%	99,113
Economic Development	265,950	173,967	91,983	65.4%	160,967
TOTAL HOUSING AND DEVELOPMENT	<u>474,135</u>	<u>292,013</u>	<u>182,122</u>	<u>61.6%</u>	<u>260,079</u>
INTERAGENCY					
NW GA Regional Commission	60,715	59,833	882	98.5%	60,712
GIS	50,000	3,227	46,773	6.5%	-
Planning Commission	274,600	183,067	91,533	66.7%	156,503
Environmental Office	125,000	83,333	41,667	66.7%	39,000
TOTAL INTERAGENCY	<u>510,315</u>	<u>329,460</u>	<u>180,855</u>	<u>64.6%</u>	<u>256,215</u>
TOTAL BUDGETED EXPENDITURES	<u>61,160,905</u>	<u>37,600,660</u>	<u>23,560,245</u>	<u>61.5%</u>	<u>32,643,208</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	3,574,215	2,292,736	(1,281,479)	64.1%	454,940
Transfers Out	(7,273,015)	(3,754,893)	(3,518,122)	51.6%	(3,189,943)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,698,800)</u>	<u>(1,462,157)</u>	<u>(4,799,600)</u>	<u>39.5%</u>	<u>(2,735,003)</u>
TOTAL EXPENDITURES	<u>64,859,705</u>	<u>39,062,817</u>	<u>28,359,846</u>	<u>60.2%</u>	<u>35,378,211</u>
NET CHANGE IN FUND BALANCE	<u>(4,629,725)</u>	<u>(18,833,739)</u>			<u>(17,130,953)</u>
FUND BALANCE - BEGINNING OF YEAR	<u>29,096,302</u>	<u>29,096,302</u>			<u>19,268,438</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 24,466,577</u>	<u>\$ 10,262,563</u>			<u>\$ 2,137,485</u>

FLOYD COUNTY, GEORGIA
FIRE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 8,620,675	\$ 604,833	\$ (8,015,842)	7.0%	\$ 629,743
Interest Earned	<u>20,000</u>	<u>4,830</u>	<u>(15,170)</u>	<u>24.1%</u>	<u>2,790</u>
TOTAL REVENUES	<u>8,640,675</u>	<u>609,663</u>	<u>(8,031,012)</u>	<u>7.1%</u>	<u>632,533</u>
EXPENDITURES					
Public Safety	<u>8,135,600</u>	<u>5,429,697</u>	<u>2,705,903</u>	<u>66.7%</u>	<u>5,192,533</u>
TOTAL EXPENDITURES	<u>8,135,600</u>	<u>5,429,697</u>	<u>2,705,903</u>	<u>66.7%</u>	<u>5,192,533</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	505,075	(4,820,034)	(10,736,915)	-954%	(4,560,001)
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	580,075	(4,770,034)			(4,510,001)
FUND BALANCE - BEGINNING OF YEAR	<u>7,556,929</u>	<u>7,556,929</u>			<u>6,777,658</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 8,137,004</u>	<u>\$ 2,786,895</u>			<u>\$ 2,267,657</u>

FLOYD COUNTY, GEORGIA
HOTEL/MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 140,000	\$ 109,707	\$ (30,293)	78.4%	\$ 60,188
Interest Earned	<u>110</u>	<u>99</u>	<u>(11)</u>	<u>89.7%</u>	<u>19</u>
TOTAL REVENUES	<u>140,110</u>	<u>109,806</u>	<u>(30,304)</u>	<u>78.4%</u>	<u>60,207</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	135,110	109,806	(25,304)	81.3%	60,207
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(135,110)</u>	<u>-</u>	<u>135,110</u>	<u>0.0%</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(135,110)</u>	<u>-</u>	<u>135,110</u>	<u>0.0%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	109,806			60,207
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>			<u>-</u>
FUND BALANCE - YEAR TO DATE	<u>\$ -</u>	<u>\$ 109,806</u>			<u>\$ 60,207</u>

FLOYD COUNTY, GEORGIA

E 911 FUND

*STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE*

For the Month Ended August 31, 2022

(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
American Rescue Plan	\$ -	\$ 24,760	\$ 24,760	N/A	\$ -
City of Rome	2,000	-	(2,000)	-	-
Miscellaneous	6,500	4,486	(2,014)	69.0%	4,742
Alarm Registration Fee	2,000	1,224	(776)	61.2%	1,590
Charges for Services	1,915,000	1,349,591	(565,409)	70.5%	1,277,420
Interest Earned	300	139	(161)	46.3%	114
TOTAL REVENUES	<u>1,925,800</u>	<u>1,380,200</u>	<u>(545,600)</u>	<u>71.7%</u>	<u>1,283,866</u>
EXPENDITURES					
Salaries and Benefits	1,932,095	1,084,290	847,805	56.1%	1,033,284
Other Operating Costs	298,290	187,891	110,399	63.0%	186,441
Equipment	15,000	-	15,000	0.0%	1,097
TOTAL EXPENDITURES	<u>2,245,385</u>	<u>1,272,181</u>	<u>973,204</u>	<u>56.7%</u>	<u>1,220,822</u>
NET CHANGE IN FUND BALANCE	(319,585)	108,019			63,044
FUND BALANCE - BEGINNING OF YEAR	<u>366,643</u>	<u>366,643</u>			<u>383,512</u>
FUND BALANCE -YEAR TO DATE	<u>\$ 47,058</u>	<u>\$ 474,662</u>			<u>\$ 446,556</u>

FLOYD COUNTY, GEORGIA
800 MHz COMMUNICATION SYSTEM FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 381,640	\$ 260,181	\$ (121,459)	68.2%	\$ 254,573
Tower Lease	37,375	27,604	(9,771)	73.9%	24,679
Miscellaneous Revenue	-	-	-	N/A	3,000
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	50	27	(23)	53.5%	38
TOTAL REVENUES	<u>420,065</u>	<u>287,811</u>	<u>(132,254)</u>	<u>68.5%</u>	<u>282,290</u>
EXPENDITURES					
Salaries and Benefits	104,830	60,045	44,785	57.3%	49,031
Other Operating Costs	617,120	417,781	199,339	67.7%	328,476
Equipment	-	-	-	N/A	6,572
800 MHz Radio Tower Costs	20,000	-	20,000	0.0%	-
TOTAL EXPENDITURES	<u>741,950</u>	<u>477,826</u>	<u>264,124</u>	<u>64.4%</u>	<u>384,079</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(321,885)	(190,015)	131,870	59.0%	(101,789)
OTHER FINANCING SOURCES (USES)					
Transfer In	275,000	-	275,000	0.0%	-
Transfer Out	(12,620)	(8,413)	(4,207)	66.7%	(8,287)
TOTAL OTHER FINANCING SOURCES (USES)	<u>262,380</u>	<u>(8,413)</u>	<u>270,793</u>	<u>-3.2%</u>	<u>(8,287)</u>
NET CHANGE IN FUND BALANCE	(59,505)	(198,429)			(110,076)
FUND BALANCE - BEGINNING OF YEAR	<u>4,424</u>	<u>4,424</u>			<u>60,870</u>
FUND BALANCE -YEAR TO DATE	<u>\$ (55,081)</u>	<u>\$ (194,005)</u>			<u>\$ (49,206)</u>

FLOYD COUNTY, GEORGIA
EMERGENCY MANAGEMENT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ -
City of Rome	25,000	25,000	-	N/A	-
Weather Radios-HMGP 1686	10,000	-	(10,000)	0.0%	-
Interest Earned	40	19	(22)	46.3%	24
TOTAL REVENUES	<u>63,935</u>	<u>25,019</u>	<u>(38,917)</u>	<u>39.1%</u>	<u>24</u>
EXPENDITURES					
Salaries and Benefits	133,150	84,250	48,900	63.3%	69,865
Other Operating Costs	127,490	89,151	38,339	69.9%	42,494
TOTAL EXPENDITURES	<u>260,640</u>	<u>173,401</u>	<u>87,239</u>	<u>66.5%</u>	<u>112,359</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(196,705)	(148,383)	48,322	75.4%	(112,335)
OTHER FINANCING SOURCES (USES)					
Transfers In	118,735	79,157	(39,578)	66.7%	104,173
TOTAL OTHER FINANCING SOURCES (USES)	<u>118,735</u>	<u>79,157</u>	<u>(39,578)</u>	<u>66.7%</u>	<u>104,173</u>
NET CHANGE IN FUND BALANCE	(77,970)	(69,226)			(8,161)
FUND BALANCE - BEGINNING OF YEAR	<u>36,601</u>	<u>36,601</u>			<u>53,363</u>
FUND BALANCE - YEAR TO DATE	<u>\$ (41,369)</u>	<u>\$ (32,625)</u>			<u>\$ 45,202</u>

FLOYD COUNTY, GEORGIA
LAW LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 30,000	\$ 23,032	\$ (6,968)	76.8%	\$ 20,178
Interest Earned	<u>150</u>	<u>215</u>	<u>65</u>	<u>143.5%</u>	<u>106</u>
TOTAL REVENUES	<u>30,150</u>	<u>23,247</u>	<u>(6,903)</u>	<u>77.1%</u>	<u>20,284</u>
EXPENDITURES					
Judicial	30,400	26,411	3,989	86.9%	18,285
Equipment	<u>10,000</u>	<u>1,446</u>	<u>8,554</u>	<u>14.5%</u>	<u>31,859</u>
TOTAL EXPENDITURES	<u>40,400</u>	<u>27,857</u>	<u>12,543</u>	<u>69.0%</u>	<u>50,144</u>
OTHER FINANCING SOURCES (USES)					
Transfers to General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(10,250)	(4,610)			(29,860)
FUND BALANCE - BEGINNING OF YEAR	<u>140,466</u>	<u>140,466</u>			<u>173,427</u>
FUND BALANCE -YEAR TO DATE	<u>\$ 130,216</u>	<u>\$ 135,856</u>			<u>\$ 143,567</u>

FLOYD COUNTY, GEORGIA
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 1,653,280	\$ 254,213	\$ (1,399,067)	15.4%	\$ 264,099
Interest Earned	<u>550</u>	<u>814</u>	<u>264</u>	<u>148.0%</u>	<u>384</u>
TOTAL REVENUES	<u>1,653,830</u>	<u>255,027</u>	<u>(1,398,803)</u>	<u>15.4%</u>	<u>264,483</u>
EXPENDITURES					
Salaries and Benefits	446,240	248,612	197,628	55.7%	184,415
Other Operating Costs	44,110	23,829	20,281	54.0%	17,252
Utilities	17,915	14,116	3,799	78.8%	12,578
Equipment	2,500	-	2,500	0.0%	1,770
Remote Site Operations	350,000	264,359	85,641	75.5%	224,755
Tipping Fees	<u>370,000</u>	<u>282,938</u>	<u>87,062</u>	<u>76.5%</u>	<u>247,520</u>
TOTAL EXPENDITURES	<u>1,230,765</u>	<u>833,854</u>	<u>396,911</u>	<u>67.8%</u>	<u>688,291</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(805,825)</u>	<u>(308,248)</u>	<u>497,577</u>	<u>38.3%</u>	<u>(326,564)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(805,825)</u>	<u>(308,248)</u>	<u>497,577</u>	<u>38.3%</u>	<u>(326,564)</u>
NET CHANGE IN FUND BALANCE	(382,760)	(887,074)			(750,371)
FUND BALANCE - BEGINNING OF YEAR	<u>1,292,560</u>	<u>1,292,560</u>			<u>1,213,120</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 909,800</u>	<u>\$ 405,486</u>			<u>\$ 462,749</u>

FLOYD COUNTY, GEORGIA
STADIUM MAINTENANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 140	\$ 224	\$ 84	160.3%	\$ 92
Miscellaneous	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>100.0%</u>	<u>30,000</u>
TOTAL REVENUES	<u>30,140</u>	<u>30,224</u>	<u>84</u>	<u>100.3%</u>	<u>30,092</u>
EXPENDITURES					
Maintenance	<u>207,275</u>	<u>23,187</u>	<u>184,088</u>	<u>11.2%</u>	<u>102,668</u>
TOTAL EXPENDITURES	<u>207,275</u>	<u>23,187</u>	<u>184,088</u>	<u>11.2%</u>	<u>102,668</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(177,135)	7,037	(184,003)	-4.0%	(72,575)
OTHER FINANCING SOURCES					
Transfers in	<u>100,000</u>	<u>66,667</u>	<u>33,333</u>	<u>66.7%</u>	<u>66,667</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>66,667</u>	<u>33,333</u>	<u>66.7%</u>	<u>66,667</u>
NET CHANGE IN FUND BALANCES	(77,135)	73,704			(5,909)
FUND BALANCE - BEGINNING OF YEAR	<u>105,517</u>	<u>105,517</u>			<u>144,697</u>
FUND BALANCE -YEAR TO DATE	<u>\$ 28,382</u>	<u>\$ 179,221</u>			<u>\$ 138,788</u>

FLOYD COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 9,566,040	\$ 9,130,968	\$ (435,072)	95.5%	\$ 9,566,041
Interest Earned	<u>20,000</u>	<u>12,028</u>	<u>(7,972)</u>	<u>60.1%</u>	<u>2,621</u>
TOTAL REVENUES	<u>9,586,040</u>	<u>9,142,996</u>	<u>(443,044)</u>	<u>95.4%</u>	<u>9,568,662</u>
EXPENDITURES					
Premium Pay	1,400,000	785,768	614,232	56.1%	-
Blacks Bluff Culvert Project	537,600	537,600	-	100.0%	-
Armuchee Park	33,440	-	33,440	0.0%	-
Biddy Road Well Site	1,560,000	-	1,560,000	0.0%	-
Broadband Infrastructure	2,000,000	-	2,000,000	0.0%	-
Hwy 53 Water Main Upgrades	750,000	-	750,000	0.0%	-
Treatment Plant Chemical Conversions	150,000	-	150,000	0.0%	-
Water Pumps and Pump Houses	1,140,000	-	1,140,000	0.0%	-
Water Source Development	1,000,000	-	1,000,000	0.0%	-
E.S. Brown Tennis and Basketball Courts	15,000	-	15,000	0.0%	-
Land Bank Authority	1,000,000	-	1,000,000	0.0%	-
Professional Fees	<u>-</u>	<u>788</u>	<u>(788)</u>	<u>N/A</u>	<u>-</u>
TOTAL EXPENDITURES	<u>9,586,040</u>	<u>1,324,155</u>	<u>8,261,885</u>	<u>13.8%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	7,818,841			9,568,662
FUND BALANCE - BEGINNING OF YEAR	<u>5,820</u>	<u>5,820</u>			<u>-</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 5,820</u>	<u>\$ 7,824,661</u>			<u>\$ 9,568,662</u>

FLOYD COUNTY, GEORGIA
1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended August 31, 2022

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2022 Budget	2022 YTD
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,444,310	2,397,120	860	1,428
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	<u>33,552,378</u>	<u>39,158,870</u>	<u>39,111,683</u>	<u>860</u>	<u>1,428</u>
Expenditures					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,280,340	2,517,568	786,760	-
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>786,760</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>\$ 787,167</u>	<u>\$ (785,900)</u>	<u>\$ 1,428</u>

FLOYD COUNTY, GEORGIA
2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended August 31, 2022

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2022 Budget</u>	<u>2022 YTD</u>
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,093,615	1,110,169	4,000	2,430
Total Revenues	<u>27,050,000</u>	<u>31,744,615</u>	<u>31,761,528</u>	<u>4,000</u>	<u>2,430</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	241,800	-
Chulio Road Right-of-Way	300,000	1,411,315	954,209	241,800	-
Resurfacing Projects	190,000	680,000	679,099	-	-
Recreation Projects:					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
Building Projects:					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
General and Administrative	27,194	19,115	14,656	-	-
Total Expenditures	<u>26,427,194</u>	<u>28,507,480</u>	<u>28,042,365</u>	<u>483,600</u>	<u>-</u>
Other Financing Sources (Uses)					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
Total Other Financing Sources (Uses)	<u>(724,764)</u>	<u>(3,237,135)</u>	<u>(3,236,344)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	<u>\$ (101,958)</u>	<u>\$ -</u>	<u>\$ 482,819</u>	<u>\$ (479,600)</u>	<u>\$ 2,430</u>

FLOYD COUNTY, GEORGIA
2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended August 31, 2022

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2022 Budget</u>	<u>2022 YTD</u>
Revenues:					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	24,810,045	24,810,041	-	-
City of Cave Spring	2,591,000	2,691,000	2,691,000	-	-
Interest Earned	-	-	733,015	12,000	10,237
Miscellaneous Revenue	-	565,830	565,814	-	-
Total Revenues	<u>64,978,000</u>	<u>68,813,125</u>	<u>69,546,120</u>	<u>12,000</u>	<u>10,237</u>
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	5,931,000	3,411,480	4,570,375	661,173
Animal Control Facility	5,700,000	5,722,370	5,722,366	-	-
County Case Management Software	500,000	500,000	221,935	326,065	-
Recycling Center	1,379,000	1,712,865	1,712,863	-	-
County Public Safety Range/Special Ops	900,000	910,620	917,740	15,485	9,605
County Building Improvements	1,700,000	1,819,640	1,778,889	57,000	-
Jail Improvements	1,900,000	1,904,500	1,904,492	-	-
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	2,200,000	-	-
Forum Upgrades	1,400,000	1,621,550	1,551,394	113,105	-
Everett Springs Water Line Extension	5,800,000	5,800,000	5,793,524	-	-
Barron Road and Calhoun Road Improvements	130,000	141,780	141,775	-	-
County Infrastructure Improvements	1,400,000	1,962,305	1,525,666	409,125	-
County Public Works & Public Safety Equipment	1,400,000	1,469,250	1,469,235	-	-
Industrial Property	8,000,000	8,174,500	8,174,500	4,244,250	-
Playground Improvements	600,000	600,000	511,355	88,645	-
Intergovernmental City of Rome	23,617,000	24,810,045	22,522,141	-	-
Intergovernmental City of Cave Spring	2,591,000	2,691,000	2,692,178	-	-
Administrative Fees	-	10,000	9,988	5,000	-
Total Expenditures	<u>64,978,000</u>	<u>67,981,425</u>	<u>62,261,522</u>	<u>9,829,050</u>	<u>670,778</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 831,700</u>	<u>\$ 7,284,598</u>	<u>\$ (9,817,050)</u>	<u>\$ (660,541)</u>

FLOYD COUNTY, GEORGIA
2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended August 31, 2022

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2022 Budget	2022 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 42,020,808	\$ 40,655,569	\$ 11,949,330	\$ 9,467,918
City of Rome	21,216,362	21,216,362	19,842,240	6,125,920	3,859,354
City of Cave Spring	1,281,000	1,281,000	1,200,930	370,760	233,583
Interest Earned	-	-	127,869	15,000	39,334
Miscellaneous Revenue	-	-	23,036	-	23,036
Total Revenues	63,881,680	64,518,170	61,849,644	18,461,010	13,623,227
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	3,140	2,600,000	2,000
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	170,000	158,473	158,473	158,473
Renovations/Update	25,000	25,000	388,389	635,169	388,389
CAD Computer Upgrade	25,000	25,000	-	-	-
Security Enhancements	25,000	25,000	-	-	-
Backup Audio Recorder	12,000	12,000	77,870	77,870	77,870
Center Relocation	-	-	-	-	-
Prison Security Upgrade					
Upgrade Camera System	200,000	176,975	-	110,000	-
Replace Outer Security Doors	120,000	143,025	143,022	-	-
Construct Gym Security	700,000	700,000	5,767	1,225,000	5,767
Install Jail Management System Software	225,000	225,000	64,301	225,000	64,301
Replace Water Heater	70,000	70,000	34,473	-	-
Install Dorm Shower Exhaust Fans	200,000	200,000	-	-	-
Upgrade Control Panel	200,000	200,000	-	-	-
Complete Roof Replacement	400,000	400,000	216,771	400,000	216,771
LED Lighting	400,000	400,000	51,714	357,155	4,039
Install Body Scanner	190,000	190,000	-	-	-
Historic Courthouse Reno./Judicial Imp.	5,000,000	5,000,000	58,973	500,000	-
Paving, Infrastructure, and Bridges					
Paving	3,000,000	3,000,000	493,242	432,000	-
Bridges	1,000,000	933,450	-	100,000	-
Lindale	300,000	300,000	6,832	100,000	3,785
Riverside	200,000	200,000	71,005	100,000	69,318
Infrastructure	-	66,550	91,614	125,090	25,087
Texas Valley Infrastructure Expansion	2,500,000	2,500,000	-	2,500,000	-
Jail Medical Phase II/Infrastructure Imp.					
Jail Medical	3,900,000	5,604,425	5,604,423	-	-
Emergency Generator and Backup	300,000	-	-	-	-
Infrastructure	1,000,000	4,570	4,568	25,000	-
Capital Equipment/Vehicle Fund	3,400,000	3,524,345	4,318,789	2,661,005	2,378,610
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	4,000	100,000	-
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-
Airport Corporate Hangar Construction	899,210	899,210	3,760	1,788,000	-

FLOYD COUNTY, GEORGIA
2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended August 31, 2022

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2022 Budget	2022 YTD
Floyd County Baseball Stadium Imp.					
Professional Fees	\$ 150,000	\$ 146,100	\$ 146,066	\$ -	\$ -
Terrace	1,200,000	1,495,150	1,541,192	106,050	45,195
Section 207 & 209, Gate 6 & 9	147,000	15,000	14,401	9,500	14,401
Team Store/ Home Plate Entry	401,000	401,000	400,876	-	-
Safety Upgrades	82,000	38,900	38,864	-	-
Clubhouse Addition	20,000	7,000	6,945	-	-
Public Safety Technology Upgrades					
Mobile Vision Upgrade	87,000	87,000	55,631	-	-
Body Cameras	64,000	64,000	37,243	15,925	16,896
Mobile Technology Terminals	141,300	141,300	14,131	15,860	(1,726)
Digital In-Car Camera Upgrades	102,600	102,600	226,962	120,000	119,025
Forensic Equipment	20,270	20,270	11,441	-	-
Recreation					
27 HVAC units	187,000	218,950	218,946	-	-
Skate Park	150,000	156,500	154,890	156,500	154,890
Anthony Center Roof	70,000	66,055	66,055	-	-
Brushy Branch Pavilion	35,000	5,000	5,000	-	-
Brushy Branch Boat Dock	50,000	80,870	80,869	-	-
Lock and Dam Roof	25,000	12,840	12,836	-	-
Lock and Dam Docks	125,000	125,000	179,500	179,500	179,500
Dock Engineering	100,000	100,000	100,000	100,000	100,000
Senior Center Kitchen	50,000	88,610	117,673	104,440	117,673
Shannon Tennis Courts	150,000	86,765	86,761	-	-
Shannon Bonded Rubber	65,000	65,000	33,165	65,000	33,165
Midway Bonded Rubber	39,600	39,600	40,375	39,600	40,375
Recreation	-	1,410	1,410	-	-
Real Estate and Infrastructure for Eco. Dev.	1,555,000	1,555,000	1,130,194	1,000,000	1,130,194
Silver Creek Trail Extension to Lindale	590,000	590,000	-	500,000	-
Special Operations Equipment					
SWAT Unit Upgrade	101,200	167,700	183,653	46,990	16,002
Bomb Unit Upgrade	147,000	80,500	-	-	-
Blueways	518,138	518,140	-	-	-
Administrative Fees	100,000	100,000	4,980	5,000	2,249
Total Floyd County Expenditures	<u>41,384,318</u>	<u>42,020,810</u>	<u>16,711,185</u>	<u>16,684,127</u>	<u>5,362,248</u>
Net Floyd County	<u>-</u>	<u>(2)</u>	<u>24,072,253</u>	<u>(4,719,797)</u>	<u>4,145,005</u>
Intergovernmental City of Rome	21,216,362	21,216,360	19,842,240	6,125,920	3,721,748
Intergovernmental City of Cave Spring	1,281,000	1,281,000	1,200,930	370,760	233,583
Total Expenditures	<u>63,881,680</u>	<u>64,518,170</u>	<u>37,754,355</u>	<u>23,180,807</u>	<u>9,317,579</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,095,289</u>	<u>\$ (4,719,797)</u>	<u>\$ 4,305,648</u>

FLOYD COUNTY, GEORGIA
WATER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 7,456,000	\$ 5,345,603	\$ (2,110,397)	71.7%	\$ 4,950,768
Rental Fees	12,600	9,445	(3,155)	75.0%	8,395
Miscellaneous	40,000	20,405	(19,595)	51.0%	335
TOTAL OPERATING REVENUES	<u>7,508,600</u>	<u>5,375,453</u>	<u>(2,133,147)</u>	<u>71.6%</u>	<u>4,959,498</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	792,455	498,785	293,670	62.9%	437,314
Supplies and Other Expenses	386,485	258,995	127,490	67.0%	237,800
Equipment	18,000	-	18,000	0.0%	-
Depreciation	25,210	16,805	8,405	66.7%	16,483
	<u>1,222,150</u>	<u>774,585</u>	<u>447,565</u>	<u>63.4%</u>	<u>691,597</u>
Water Distribution					
Salaries and Benefits	983,760	594,571	389,189	60.4%	504,584
Supplies and Other Expenses	581,975	355,120	226,855	61.0%	309,304
Equipment	43,635	26,616	17,019	61.0%	14,728
Purchased Water	1,000,000	800,968	199,032	80.1%	655,219
Water Meters	500,000	202,175	297,825	40.4%	164,865
Utilities	346,000	241,280	104,720	69.7%	224,477
Depreciation	1,478,280	1,042,827	435,453	70.5%	1,005,906
	<u>4,933,650</u>	<u>3,263,557</u>	<u>1,670,093</u>	<u>66.1%</u>	<u>2,879,083</u>
Water Treatment Plant					
Salaries and Benefits	490,780	287,710	203,070	58.6%	256,885
Supplies and Other Expenses	188,220	144,206	44,014	76.6%	108,217
Equipment	31,890	22,432	9,458	70.3%	33,818
Utilities	68,000	46,345	21,655	68.2%	39,905
Depreciation	146,245	46,402	99,843	31.7%	47,517
	<u>925,135</u>	<u>547,095</u>	<u>378,040</u>	<u>59.1%</u>	<u>486,342</u>
TOTAL OPERATING EXPENSES	<u>7,080,935</u>	<u>4,585,237</u>	<u>2,495,698</u>	<u>64.8%</u>	<u>4,057,022</u>
OPERATING INCOME (LOSS)	427,665	790,216	362,551	184.8%	902,476
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(144,825)	(97,004)	47,821	67.0%	(108,879)
Amortization of Bond Costs	69,110	40,576	(28,534)	58.7%	46,073
Gain on sale of fixed assets	-	15,375	15,375	N/A	-
Interest Earned	70,000	20,994	(49,006)	30.0%	11,131
Transfer from Fire Fund	125,000	83,333	(41,667)	66.7%	83,333
Transfer to General Fund	(2,369,690)	(1,579,793)	789,897	66.7%	(242,773)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(2,250,405)</u>	<u>(1,516,519)</u>	<u>733,886</u>	<u>67.4%</u>	<u>(211,115)</u>
Total Operating and Non-Operating Income (Loss)	(1,822,740)	(726,303)	1,096,437	39.8%	691,361
Water Capital	(6,991,840)	(1,087,878)	5,903,962	15.6%	(610,283)
CHANGE IN NET POSITION	(8,814,580)	(1,814,181)			81,078
NET POSITION - BEGINNING OF YEAR	<u>51,082,857</u>	<u>51,082,857</u>			<u>50,065,291</u>
NET POSITION - YEAR TO DATE	<u>\$ 42,268,277</u>	<u>\$ 49,268,676</u>			<u>\$ 50,146,369</u>

FLOYD COUNTY, GEORGIA
WATER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			% of	2021
	BUDGET	YTD	VARIANCE		BUDGET
CASH INCREASES					
Charges for Services	\$ 7,456,000	\$ 4,955,188	(2,500,812)	66.5%	\$ 4,779,115
Rental Fees	12,600	9,445	(3,155)	75.0%	9,445
Miscellaneous	40,000	20,405	(19,595)	51.0%	335
Interest Earned	70,000	20,994	(49,006)	30.0%	11,131
Transfer from Fire Fund	125,000	83,333	(41,667)	66.7%	83,333
Gain on sale of fixed assets	-	15,375	15,375	N/A	-
TOTAL CASH INCREASES	<u>7,703,600</u>	<u>5,104,740</u>	<u>(2,598,860)</u>	<u>66.3%</u>	<u>4,883,359</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	792,455	493,215	299,240	62.2%	437,314
Supplies and Other Expenses	386,485	222,753	163,732	57.6%	220,341
Equipment	18,000	-	18,000	0.0%	-
Interest and Fiscal Charges	144,825	80,088	64,737	55.3%	89,671
Transfer to General Fund	2,369,690	1,579,793	789,897	66.7%	242,773
	<u>3,711,455</u>	<u>2,375,849</u>	<u>1,335,606</u>	<u>64.0%</u>	<u>990,099</u>
Water Distribution					
Salaries and Benefits	983,760	594,519	389,241	60.4%	507,191
Supplies and Other Expenses	581,975	347,020	234,955	59.6%	281,870
Equipment	43,635	48,756	(5,121)	111.7%	14,728
Purchased Water	1,000,000	800,870	199,130	80.1%	655,219
Water Meters	500,000	202,175	297,825	40.4%	193,700
Utilities	346,000	242,217	103,783	70.0%	224,388
	<u>3,455,370</u>	<u>2,235,557</u>	<u>1,219,813</u>	<u>64.7%</u>	<u>1,877,096</u>
Water Treatment Plant					
Salaries and Benefits	490,780	287,723	203,057	58.6%	256,899
Supplies and Other Expenses	188,220	132,373	55,847	70.3%	101,088
Equipment	31,890	22,432	9,458	70.3%	33,818
Utilities	68,000	45,291	22,709	66.6%	47,375
	<u>778,890</u>	<u>487,819</u>	<u>291,071</u>	<u>62.6%</u>	<u>439,180</u>
Water Capital	<u>6,991,840</u>	<u>1,413,353</u>	<u>5,578,487</u>	<u>20.2%</u>	<u>797,017</u>
TOTAL CASH DECREASES	<u>14,937,555</u>	<u>6,512,578</u>	<u>8,424,977</u>	<u>43.6%</u>	<u>4,103,392</u>
NET INCREASE (DECREASE)	(7,233,955)	(1,407,836)			779,965
CHANGE IN BALANCE SHEET		(5,593,331)			(3,882,173)
CASH - BEGINNING OF YEAR		<u>13,907,771</u>			<u>12,778,384</u>
CASH - YEAR TO DATE		<u>\$ 6,906,604</u>			<u>\$ 9,676,176</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 5,000	\$ 1,243	\$ (3,757)	24.9%	\$ 1,192
Fuel Sales	845,500	816,858	(28,642)	96.6%	609,167
Rental Fees	289,225	191,398	(97,827)	66.2%	185,964
Miscellaneous	22,000	13,942	(8,058)	63.4%	31,119
ARPA Grant Funds	-	59,000	59,000	N/A	-
TOTAL OPERATING REVENUES	1,161,725	1,082,441	(79,284)	93.2%	827,442
OPERATING EXPENSES					
Salaries and Benefits	354,385	224,789	129,596	63.4%	192,266
Supplies and Other Expenses	297,500	125,422	172,078	42.2%	122,574
Utilities	65,000	41,138	23,862	63.3%	42,178
Equipment	-	3,040	(3,040)	N/A	511
Air Show Expenses	50,000	-	50,000	0.0%	-
Depreciation	980,420	432,464	547,956	44.1%	427,161
Cost of Goods Sold	597,065	618,496	(21,431)	103.6%	398,944
TOTAL OPERATING EXPENSES	2,344,370	1,445,349	899,021	61.7%	1,183,634
OPERATING INCOME (LOSS)	(1,182,645)	(362,908)	819,737	30.7%	(356,192)
NON-OPERATING INCOME (LOSS)					
Interest Earned	315	663	348	210.5%	225
Transfers Out	(62,410)	(41,607)	20,803	66.7%	(38,927)
TOTAL NON-OPERATING INCOME (LOSS)	(62,095)	(40,944)	21,151	65.9%	(38,702)
CHANGE IN NET POSITION	(1,244,740)	(403,852)			(394,894)
NET POSITION - BEGINNING OF YEAR	7,598,113	7,598,113			8,038,484
NET POSITION - END OF YEAR	\$ 6,353,373	\$ 7,194,261			\$ 7,643,590

FLOYD COUNTY, GEORGIA
AIRPORT FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 5,000	\$ 1,243	\$ (3,757)	24.9%	\$ 1,192
Fuel Sales	845,500	814,197	(31,303)	96.3%	610,278
Rental Fees	289,225	195,156	(94,069)	67.5%	202,262
Miscellaneous	22,000	14,332	(7,668)	65.1%	31,628
ARPA Funds Grant	59,000	59,000	-	100.0%	-
Interest Earned	315	663	348	210.5%	225
TOTAL CASH INCREASES	1,221,040	1,084,591	(136,449)	88.8%	845,585
CASH DECREASES					
Salaries and Benefits	354,385	225,753	128,632	63.7%	193,164
Supplies and Other Expenses	297,500	135,199	162,301	45.4%	130,844
Utilities	65,000	40,844	24,156	62.8%	38,684
Equipment	-	3,040	(3,040)	N/A	511
Air Show Expenses	50,000	-	50,000	0.0%	3,200
Transfers Out	62,410	41,607	20,803	66.7%	38,927
Cost of Goods Sold	597,065	593,019	4,046	99.3%	396,785
TOTAL CASH DECREASES	1,426,360	1,039,462	386,898	72.9%	802,115
NET INCREASE (DECREASE)	(205,320)	45,129			43,470
CHANGE IN BALANCE SHEET		-			-
CASH - BEGINNING OF YEAR		450,777			319,837
CASH - YEAR TO DATE		\$ 495,908			\$ 363,308

FLOYD COUNTY, GEORGIA
FORUM FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 68,000	\$ 45,333	\$ (22,667)	66.7%	\$ 40,000
Charges for Services	-	9,685	9,685	N/A	756
Rental Fees	-	153,190	153,190	N/A	-
TOTAL OPERATING REVENUES	<u>68,000</u>	<u>208,208</u>	<u>140,208</u>	<u>306.2%</u>	<u>40,756</u>
EXPENSES					
Salaries and Benefits	137,890	99,175	38,715	71.9%	110,800
Supplies and Other Expenses	143,435	39,224	104,211	27.3%	48,292
Depreciation	341,370	226,666	114,704	66.4%	233,439
Utilities	168,500	121,523	46,977	72.1%	110,074
TOTAL OPERATING EXPENSES	<u>791,195</u>	<u>486,588</u>	<u>304,607</u>	<u>61.5%</u>	<u>502,605</u>
OPERATING INCOME (LOSS)	(723,195)	(278,380)	444,815	38.5%	(461,849)
NON-OPERATING INCOME (LOSS)					
Interest Earned	20	122	102	610.0%	10
Transfer from General Fund	275,000	183,333	(91,667)	66.7%	183,333
Transfer to Safari	-	-	-	N/A	(7,368)
TOTAL NON-OPERATING INCOME (LOSS)	<u>275,020</u>	<u>183,455</u>	<u>(91,565)</u>	<u>66.7%</u>	<u>175,975</u>
CHANGE IN NET POSITION	(448,175)	(94,925)			(285,874)
NET POSITION - BEGINNING OF YEAR	<u>4,141,219</u>	<u>4,141,219</u>			<u>4,463,617</u>
NET POSITION - YEAR TO DATE	<u>\$ 3,693,044</u>	<u>\$ 4,046,294</u>			<u>\$ 4,177,743</u>

FLOYD COUNTY, GEORGIA
FORUM FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 68,000	\$ 45,333	\$ (22,667)	66.7%	\$ 37,269
Charges for Services	-	9,685	9,685	N/A	756
Rental Fees	-	153,190	153,190	N/A	-
Interest Earned	-	122	122	N/A	10
Transfer from General Fund	<u>68,000</u>	<u>183,333</u>	<u>115,333</u>	<u>269.6%</u>	<u>183,333</u>
TOTAL CASH INCREASES	<u>136,000</u>	<u>391,663</u>	<u>255,663</u>	<u>288.0%</u>	<u>221,368</u>
CASH DECREASES					
Salaries and Benefits	137,890	98,981	38,909	71.8%	110,799
Supplies and Other Expenses	143,435	44,291	99,144	30.9%	57,435
Equipment	-	-	-	N/A	6,963
Utilities	168,500	96,156	72,344	57.1%	111,104
Transfer to Safari	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>7,368</u>
TOTAL CASH DECREASES	<u>449,825</u>	<u>239,428</u>	<u>210,397</u>	<u>53.2%</u>	<u>293,669</u>
NET INCREASE (DECREASE)	(313,825)	152,235			(72,301)
CHANGE IN BALANCE SHEET		(15,781)			76,032
CASH - BEGINNING OF YEAR		<u>4,513</u>			<u>5,115</u>
CASH - YEAR TO DATE		<u>\$ 140,967</u>			<u>\$ 8,846</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental					
Solid Waste Commission	\$ 100,000	\$ 63,469	\$ (36,531)	63.5%	\$ 48,845
City of Rome	155,825	41,581	(114,244)	26.7%	59,897
Landfill	155,825	41,581	(114,244)	26.7%	59,897
Material Sales	<u>120,000</u>	<u>150,617</u>	<u>30,617</u>	<u>125.5%</u>	<u>67,492</u>
TOTAL OPERATING REVENUES	<u>531,650</u>	<u>297,248</u>	<u>(234,402)</u>	<u>55.9%</u>	<u>236,131</u>
EXPENSES					
Salaries and Benefits	328,840	218,573	110,267	66.5%	189,708
Supplies and Other Expenses	150,760	104,911	45,849	69.6%	79,883
Equipment	11,225	5,767	5,458	51.4%	-
Depreciation	133,405	88,937	44,468	66.7%	88,937
Utilities	<u>48,000</u>	<u>19,023</u>	<u>28,977</u>	<u>39.6%</u>	<u>26,351</u>
TOTAL OPERATING EXPENSES	<u>672,230</u>	<u>437,210</u>	<u>235,020</u>	<u>65.0%</u>	<u>384,880</u>
OPERATING INCOME (LOSS)	(140,580)	(139,962)	618	99.6%	(148,749)
NON-OPERATING INCOME (LOSS)					
Interest Earned	20	74	54	370.9%	14
Transfers from Solid Waste	155,825	41,581	114,244	26.7%	59,897
Transfers to General Fund	(48,670)	(32,447)	(16,223)	66.7%	(31,620)
Transfers to Capital Projects	<u>(100,000)</u>	<u>-</u>	<u>(100,000)</u>	<u>0.0%</u>	<u>-</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>7,175</u>	<u>9,209</u>	<u>(1,925)</u>	<u>128.3%</u>	<u>28,290</u>
CHANGE IN NET POSITION	(133,405)	(130,753)			(120,459)
NET POSITION - BEGINNING OF YEAR	<u>1,347,812</u>	<u>1,347,812</u>			<u>1,481,221</u>
NET POSITION - YEAR TO DATE	<u>\$ 1,214,407</u>	<u>\$ 1,217,059</u>			<u>\$ 1,360,762</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 345,150	\$ 73,202	\$ (271,948)	21.2%	\$ 207,600
Interest Earned	60	74	14	123.6%	14
Material Sales	100,000	228,986	128,986	229.0%	85,936
Transfers In	<u>117,575</u>	<u>18,706</u>	<u>(98,869)</u>	<u>15.9%</u>	<u>74,543</u>
TOTAL CASH INCREASES	<u>562,785</u>	<u>320,968</u>	<u>30,131</u>	<u>57.0%</u>	<u>368,093</u>
CASH DECREASES					
Salaries and Benefits	302,120	218,731	83,389	72.4%	191,078
Supplies and Other Expenses	154,675	136,853	17,822	88.5%	104,258
Equipment	8,560	12,556	(3,996)	146.7%	9,402
Utilities	50,000	19,023	30,977	38.0%	24,736
Transfers	<u>47,430</u>	<u>32,447</u>	<u>14,983</u>	<u>68.4%</u>	<u>31,620</u>
TOTAL CASH DECREASES	<u>562,785</u>	<u>419,610</u>	<u>143,175</u>	<u>74.6%</u>	<u>361,094</u>
NET INCREASE (DECREASE)		(98,643)			6,998
CHANGE IN BALANCE SHEET		106,656			8,062
CASH - BEGINNING OF YEAR		<u>7,477</u>			<u>1,684</u>
CASH - YEAR TO DATE		<u>\$ 15,490</u>			<u>\$ 16,745</u>

FLOYD COUNTY, GEORGIA
ANIMAL CONTROL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 5,000	\$ 6,259	\$ 1,259	125.2%	\$ 2,876
Interest Earned	50	62	12	124.7%	26
Donations	50,000	33,210	(16,790)	66.4%	33,956
Miscellaneous	750	374	(376)	49.9%	6,260
TOTAL REVENUES	55,800	39,905	(15,895)	71.5%	43,118
EXPENDITURES					
Salaries and Benefits	864,970	565,265	299,705	65.4%	522,629
Other Operating Costs	290,030	296,404	(6,374)	102.2%	230,301
Equipment	-	-	-	N/A	562
TOTAL EXPENDITURES	1,155,000	861,670	293,330	74.6%	753,491
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,099,200)	(821,765)	(277,435)	74.8%	(710,374)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	1,099,200	732,800	366,400	66.7%	605,410
TOTAL OTHER FINANCING SOURCES (USES)	1,099,200	732,800	366,400	66.7%	605,410
NET CHANGE IN FUND BALANCE	-	(88,965)			(104,964)
FUND BALANCE - BEGINNING OF YEAR	-	-			67
FUND BALANCE - YEAR TO DATE	\$ -	\$ (88,965)			\$ (104,897)

ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Administrative Operations	\$ 18,500	\$ 9,667	\$ (8,833)	52.3%	\$ 6,704
Miscellaneous Revenues	3,560	929	(2,631)	26.1%	2,949
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	53,700	30,969	(22,731)	57.7%	41,247
Other Programs	120,500	78,092	(42,408)	64.8%	101,825
Gymnastics	315,945	259,700	(56,245)	82.2%	218,116
Special Populations Services	53,300	28,998	(24,302)	54.4%	27,719
Concessions	186,000	135,429	(50,571)	72.8%	142,248
Coosa River Trading Post	187,000	167,439	(19,561)	89.5%	136,993
Etowah Park Golf Practice	7,200	4,801	(2,399)	66.7%	4,819
Youth Athletics	199,700	159,932	(39,768)	80.1%	181,023
Adult Athletics	16,320	9,860	(6,460)	60.4%	9,240
Scoreboards	7,920	3,920	(4,000)	49.5%	4,500
Recreation Centers	92,250	70,239	(22,011)	76.1%	58,760
Parks & Recreation Services	98,500	88,124	(10,376)	89.5%	84,095
Hall of Fame	16,000	9,963	(6,037)	62.3%	4,758
Senior Promotions	11,500	-	(11,500)	0.0%	-
TOTAL REVENUES	<u>1,430,195</u>	<u>1,058,062</u>	<u>(372,133)</u>	<u>74.0%</u>	<u>1,024,996</u>

ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 1,422,280	\$ 793,114	\$ (629,166)	55.8%	\$ 743,551
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	70,055	43,487	(26,568)	62.1%	51,674
Other Programs	75,750	47,396	(28,354)	62.6%	57,652
Gymnastics	269,150	192,809	(76,341)	71.6%	178,459
Special Populations Services	43,855	20,320	(23,535)	46.3%	14,477
Concessions	195,390	123,949	(71,441)	63.4%	130,331
Coosa River Trading Post	140,905	92,574	(48,331)	65.7%	85,179
Sports Division Administration	138,810	80,217	(58,593)	57.8%	103,975
Youth Athletics	187,065	136,795	(50,270)	73.1%	112,587
Adult Athletics	16,415	7,111	(9,304)	43.3%	9,961
Scoreboards	2,000	1,029	(971)	51.5%	-
Recreation Centers	186,630	129,745	(56,885)	69.5%	106,236
Recreation Services Administration	208,450	136,460	(71,990)	65.5%	61,469
Parks & Recreation Services	1,078,840	714,097	(364,743)	66.2%	665,066
Buildings	73,200	45,522	(27,678)	62.2%	62,569
Shop	100,920	93,166	(7,754)	92.3%	72,616
Hall of Fame	16,300	11,304	(4,996)	69.3%	6,178
Senior Promotions	11,500	-	(11,500)	0.0%	-
TOTAL EXPENDITURES	4,279,815	2,669,093	(1,610,722)	62.4%	2,461,981
OTHER FINANCING SOURCES (USES)					
Transfers In	2,858,990	1,238,933	(1,620,057)	43.3%	1,238,933
TOTAL OTHER FINANCING SOURCES (USES)	2,858,990	1,238,933	(1,620,057)	43.3%	1,238,933
NET CHANGE IN FUND BALANCE	9,370	(372,098)			(198,052)
FUND BALANCE - BEGINNING OF YEAR	285,887	285,887			42,569
FUND BALANCE - YEAR TO DATE	\$ 295,257	\$ (86,211)			\$ (155,483)

FLOYD COUNTY, GEORGIA
HEALTH INSURANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
66.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 8,951,210	\$ 5,988,970	\$ (2,962,240)	66.9%	\$ 4,577,306
Employees	1,837,755	1,243,218	(594,537)	67.6%	1,243,353
Retirees	100,000	60,444	(39,556)	60.4%	63,459
Premiums Paid By Others	49,025	37,304	(11,721)	76.1%	29,442
Interest Earned	520	2,937	2,417	564.8%	353
Miscellaneous	30,000	324	(29,676)	1.1%	-
TOTAL REVENUES	10,968,510	7,333,197	(3,635,313)	66.9%	5,913,913
EXPENDITURES					
Salary and Benefits	11,670	-	11,670	0.0%	39,576
Other Costs	36,555	20,120	16,435	55.0%	15,843
Professional Fees	138,560	92,612	45,948	66.8%	88,913
Claims	8,194,000	4,735,162	3,458,838	57.8%	4,721,178
Premium Payments	1,080,100	693,757	386,343	64.2%	634,256
HRA Payments	110,000	63,533	46,467	57.8%	76,560
HSA Payments	-	41,362	(41,362)	N/A	-
Wellness Clinic	130,710	98,004	32,706	75.0%	75,532
Administrative Fees	237,380	157,932	79,448	66.5%	157,108
TOTAL EXPENDITURES	9,938,975	5,902,482	4,036,493	59.4%	5,808,966
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,029,535	1,430,715	(401,180)	139.0%	104,947
OTHER FINANCING SOURCES (USES)					
Transfer Out	(745,715)	(497,143)	(248,572)	66.7%	-
TOTAL OTHER FINANCING SOURCES (USES)	(745,715)	(497,143)	(248,572)	66.7%	-
NET CHANGE IN FUND BALANCE	283,820	933,572			104,947
FUND BALANCE - BEGINNING OF YEAR	791,581	791,581			724
FUND BALANCE - YEAR TO DATE	\$ 1,075,401	\$ 1,725,153			\$ 105,671

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended August 31, 2022

	<u>Budget</u>	<u>2022 YTD</u>
Appropriation of Jail Surcharge Funds	\$ 178,000	\$ 122,704
Appropriation of Fund Balance	864,215	251,988
Revenues:		
Interest Earned	-	3,313
Transfer from General Fund	1,936,900	1,291,267
Transfer from Debt Service	158,270	-
Transfer from Solid Waste	250,000	-
Transfer from Recycling	100,000	-
Sheriff-Inmate Benefit Funds	12,670	12,670
Total Revenues and Appropriations of Fund Balances	<u>\$ 3,500,055</u>	<u>\$ 1,681,941</u>
Expenditures:		
Sheriff/Jail		
4 - Ford Explorer Interceptor SUVs	FB \$ 140,000	\$ -
4 - Vehicle upfittings for Ford Explorers	FB 46,000	-
2 - Unimac Washers	57,680	57,680
2 - Unimac Dryers	36,050	36,050
2 - Tankless water heaters	83,900	83,900
Locking Controls	88,605	88,605
Dump Kettle	25,500	25,499
1 - Hobart HL 300-4STD kitchen mixer	IBF 24,495	24,495
	<u>502,230</u>	<u>316,229</u>
Board of Registrars		
Elections Move	241,170	246,929
	<u>241,170</u>	<u>246,929</u>
County Police		
00089-3-2020 GEMA/HS Revenue	(1,625)	-
00089-3-2020 GEMA/HS	1,625	-
	-	-
00089-27-2020 GEMA/HS Revenue	(2,210)	(1,726)
00089-27-2020 GEMA/HS	2,210	1,726
	-	-
00089-49-2020 GEMA/HS Revenue	(24,400)	-
00089-49-2020 GEMA/HS	24,400	-
	-	-
JAG 2021 - Federal Revenue	-	-
JAG 2021 - State Revenue	-	-
JAG 2021	-	4,600
	-	4,600
0080-8-2021 GEMA/HS Revenue	(8,500)	-
0080-8-2021 GEMA/HS	8,500	-
	-	-
0080-15-2021 GEMA/HS Revenue	(56,225)	(13,935)
0080-15-2021 GEMA/HS	56,225	26,408
	-	12,473
0080-26-2021 GEMA/HS Revenue	-	(2,458)
0080-26-2021 GEMA/HS	-	3,188
	-	730

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended August 31, 2022

	<u>Budget</u>	<u>2022 YTD</u>
County Police (cont'd)		
Law Enforcement Training Grant	\$ (85,000)	\$ -
Law Enforcement Training Grant	<u>85,000</u>	<u>85,000</u>
	-	85,000
Special Operations Garage	16,000	13,988
Prison		
1 - Washing Machine	JS 23,350	23,346
Replace kitchen steam kettle	JS 25,000	21,724
Replace detail tractor	JS 85,000	83,400
Replace Power Terrain/Grasshopper diesel zero turn mower	JS 18,000	17,580
Replace Kitchen HVAC system	JS 28,000	17,239
Replace kitchen heating and refrigeration unit	JS -	-
CrimePoint.net	11,100	11,099
Replace commercial dryer	<u>12,650</u>	<u>11,802</u>
	203,100	186,190
Clerk of Superior Court		
Real estate deed book shelving	<u>25,000</u>	-
	25,000	-
Facilities Management		
Judicial building ADA project completion	40,000	40,000
Administration building back alley	10,000	-
Recycling LED lighting and additional power circuits	20,000	12,011
Replace roof on Administration building loading dock	40,000	1,750
Courtroom D renovation with ADA changes	30,000	8,400
Spray foam insulation in Administration Building	35,000	-
Flooring in multiple buildings	20,000	1,666
Paint in multiple buildings	15,000	-
Door card readers in multiple buildings	20,000	9,729
Pressure wash multiple buildings	20,000	-
Renovate Airport kitchen, bathrooms, and common area	30,000	-
Morgue cooler condenser	15,000	-
Future MR/R grant for Library	<u>10,000</u>	-
	305,000	73,556
GMA Leasepool	(165,000)	-
LED conversion for Health Department	<u>165,000</u>	-
	-	-
Public Roads		
Paving		
2022 LMIG Revenue	(1,219,630)	(1,219,630)
2022 LMIG Paving	1,219,630	1,012,760
2021 LMIG Paving	F.B. 369,250	184,356
LMIG Off System Safety	-	83,268
Excess LMIG Road Improvements	F.B. <u>256,445</u>	<u>57,921</u>
	625,695	118,674
Chubb Road - GDOT#S015457	(262,900)	-
Chubb Road - Excess LMIG Road Improvements	<u>375,000</u>	<u>8,612</u>
	F.B. 112,100	8,612
Hall Road - GDOT #0017946	(10,000)	-
Hall Road - Excess LMIG Road Improvements	<u>10,000</u>	<u>1,100</u>
	F.B. -	1,100

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended August 31, 2022

	<u>Budget</u>	<u>2022 YTD</u>
Public Roads (cont'd)		
Prep and paving	\$ 75,000	\$ 34,489
Drainage	10,000	-
Redmond Trail		
Federal Grant	(670,520)	(259,851)
City of Rome	(70,180)	-
Project Cost	<u>797,600</u>	<u>652,878</u>
	56,900	393,027
Superior Court		
Replace evidence presentation system	<u>15,000</u>	-
	15,000	-
County Clerk		
New Website (Year 2 of 4 Year Contract)	<u>10,000</u>	<u>10,000</u>
	10,000	10,000
Information Technology		
Office 365 - Option 1	82,540	82,540
Backupify	28,407	17,316
Mimecast (replaces Barracuda)	<u>67,573</u>	<u>67,573</u>
	178,520	167,429
Computer Lease	<u>160,000</u>	<u>98,942</u>
	160,000	98,942
Communication		
Microwave Tx/Rx replacement, 3 towers/4paths	<u>219,335</u>	<u>218,915</u>
	219,335	218,915
Solid Waste		
New remote site	<u>250,000</u>	-
	250,000	-
Airport		
North Perimeter Fencing - 90/10		
Federal Revenue	(57,320)	-
Design	<u>42,175</u>	-
	(15,145)	-
North Perimeter Fencing - 75/25		
Federal Revenue	(140,540)	-
State Revenue	(512,825)	-
Construction	<u>823,560</u>	<u>638,676</u>
	170,195	638,676
West T-Hangar Taxiway Area Pavement Improvements - 90/10		
Federal Revenue	(148,500)	-
Design	<u>165,000</u>	-
	16,500	-
Runway 1/19 Approach Obstruction/Land Acquisition/Easements - 90/5/5		
Federal Revenue	(135,000)	-
Entitlement Funds	(150,000)	-
Phase 3 - Clearing	<u>300,000</u>	-
	15,000	-
Taxiway B rehabilitation & overlay (East of 1/10)		
Design	<u>66,000</u>	-
	66,000	-

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended August 31, 2022

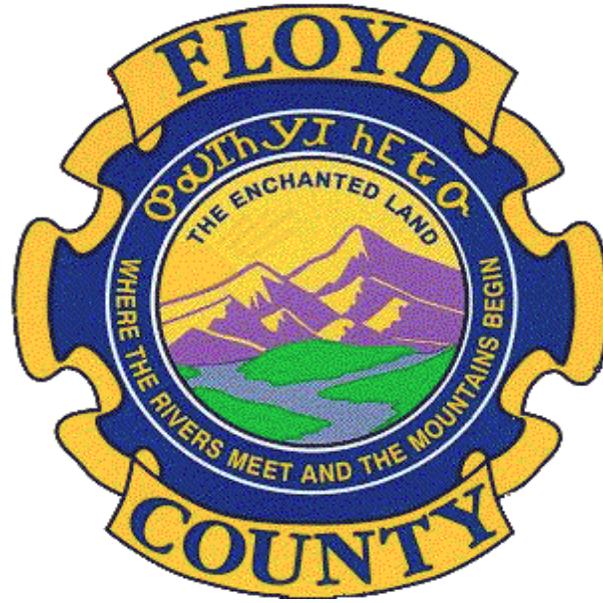
	<u>Budget</u>	<u>2022 YTD</u>
Airport (cont'd)		
Partial parallel taxiway B relocation including hangar area access taxiways - 90/10		
Federal Revenue	\$ (185,400)	\$ -
Design	<u>206,000</u>	<u>-</u>
	20,600	-
Preservation of existing apron pavements		
Design	<u>30,000</u>	<u>-</u>
	30,000	-
Building 700 upgrades - Tiger Flight Museum	30,000	-
Recycling		
Fork lift with clamp	60,000	41,058
2021 Western Star Garbage Packer	110,000	110,000
2 - Side dump trailers	<u>40,000</u>	<u>36,750</u>
	210,000	187,808
Federal Revenue	-	-
State Revenue	-	-
Scrap Tire 22STO57003	<u>-</u>	<u>7,596</u>
	-	7,596
Animal Control		
Repair & replace outside fencing	<u>10,000</u>	<u>-</u>
	10,000	-
Current Year Lease Purchase Payments	D.S. 158,270	-
Transfer to Rome/Floyd Parks and Recreation Capital	<u>218,655</u>	<u>100,130</u>
Total Net (Revenues) Expenditures	<u>\$ 3,935,125</u>	<u>\$ 2,925,093</u>

FLOYD COUNTY, GEORGIA
Water Capital Projects and Equipment Expenses
For the Month Ended August 31, 2022

	<u>Budget</u>	<u>2022 YTD</u>
Revenues:		
R & E Funds	\$ 6,581,840	\$ 966,289
Operating Funds	410,000	121,589
Total Revenues	<u>\$ 6,991,840</u>	<u>\$ 1,087,878</u>
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ 255,255
Water Main Replacement	552,820	45,656
Water Pumps and Pump Houses	175,000	48,783
Large Meter Testing	50,000	-
Bells Ferry Pump House Upgrade	420	419
Water Improvements-Highway 53 Water Line Upgrade	1,000,000	495,390
Water Improvements-Kingston Well Upgrade	75,000	65,920
Water Extensions-Big Texas Valley Road	2,700,000	-
Biddy Well - Test Well	123,020	20,392
Huffaker Rd & Hwy 100 Phase II	1,130,000	-
GPS Mapping System	35,580	34,475
Chemical Conversion/Engineering	390,000	-
	6,581,840	966,289
2022 Equipment		
Replace 2014 Toyota Tacoma #352WD	32,475	28,411
Replace 2008 Ford F750 dump truck #71 WD	75,000	-
2 - Mini excavators and trailers	20,000	15,543
Replace 2014 Ford F250 #350WD	75,000	-
Replace 2013 skid steer loader #26WD	75,000	75,114
2 - Mobile generators	130,000	-
Upfittings for Truck bought in 2021	2,525	2,521
	<u>410,000</u>	<u>121,589</u>
Total Expenses	<u>\$ 6,991,840</u>	<u>\$ 1,087,878</u>

FLOYD COUNTY, GEORGIA
Recreation Capital Projects and Equipment Expenditures
For the Month Ended August 31, 2022

	<u>Budget</u>	<u>2022 YTD</u>
Revenues		
Interest Income	\$ -	\$ 52
Capital Improvements-County	218,655	100,130
Capital Improvements-City of Rome	49,210	-
Capital Improvements-Cave Springs	440	-
Total Revenues	<u>\$ 268,305</u>	<u>\$ 100,182</u>
Expenditures		
Capital Improvements-County		
Comprehensive Plan	\$ 118,000	\$ 118,500
Infield mix at all ballfields	24,000	23,800
Turf project - Garden Lakes	30,000	-
3-wheel John Deer 1200A infield groomer	14,615	14,615
Etowah Park restrooms	13,305	13,305
Etowah Driving Range building	59,000	76,925
Etowah Driving Range putting green	22,625	20,250
Thornton Center exterior cleaning/painting	9,385	4,200
Total Expenditures	<u>\$ 290,930</u>	<u>\$ 271,595</u>



Other Information

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

Cash Basis

LOCAL OPTION SALES TAX											\$ Increase	% Increase
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	(Decrease)	(Decrease)
January	778,011.12	756,468.30	795,164.34	750,014.85	816,424.37	771,367.64	811,412.61	697,002.47	937,913.89	1,094,295.63	156,381.74	16.67%
February	526,928.62	607,923.45	631,379.35	572,744.80	573,349.30	612,129.62	660,383.95	695,286.40	781,840.61	846,638.45	64,797.84	8.29%
March	730,907.28	623,700.97	615,506.78	607,970.66	574,649.61	590,493.95	667,744.68	696,359.81	761,176.31	879,983.09	118,806.78	15.61%
April	689,713.39	642,717.50	660,645.79	633,221.32	642,000.38	760,985.43	701,035.86	713,760.28	895,621.37	953,816.94	58,195.57	6.50%
May	632,765.17	614,580.75	675,205.63	624,039.41	622,248.30	569,032.84	747,982.83	717,289.65	900,064.90	953,255.62	53,190.72	5.91%
June	637,175.82	625,465.93	658,344.46	635,221.62	669,962.41	676,212.44	777,777.77	806,474.63	876,837.27	993,429.97	116,592.70	13.30%
July	628,348.22	643,544.67	-	647,018.35	654,203.44	685,500.16	715,690.06	772,592.57	899,909.12	1,000,240.28	100,331.16	11.15%
August	569,066.43	658,596.47	607,731.76	638,639.65	637,537.88	669,188.44	743,957.89	749,731.01	891,025.48	941,696.27	50,670.79	5.69%
September	668,202.28	639,179.99	676,193.66	654,781.96	653,522.92	667,971.11	736,815.13	1,452,819.94	874,148.57	-	-	-
October	599,517.73	661,061.55	657,669.28	652,147.01	642,753.04	647,844.00	748,643.55	769,791.14	868,364.73	-	-	-
November	506,533.68	609,672.40	635,351.37	600,917.37	599,441.11	698,685.85	713,719.73	830,189.33	881,711.81	-	-	-
December	626,658.96	681,330.12	633,300.05	614,596.18	645,431.00	683,087.72	727,129.82	792,743.53	932,432.97	-	-	-
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	669.27	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	-	1,934.93	-	-	-	-	-	-	-	-	-	N/A
June Pro Rata	-	-	973.00	1,586.38	1,079.57	2,686.77	3,619.11	645.47	1,273.70	2,027.46	753.76	59.18%
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	-
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	-
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	1,289.54	724.25	-	-	-
Totals	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	9,695,975.77	10,503,044.98	7,665,383.71	719,721.06	

Original Budget	8,600,000	7,600,000	7,700,000	8,000,000	7,700,000	7,800,000	7,892,500	8,925,000	8,743,870	10,400,000		
Revised Budget	8,000,000	7,600,000	6,850,000	7,760,000	7,700,000	7,800,000	8,600,000	8,640,000	8,743,870	10,400,000		
Amt > Revised	(403,858.50)	167,937.91	400,394.53	(125,819.34)	33,619.19	239,615.79	158,282.43	1,055,975.77	1,759,174.98	(2,734,616.29)		

Annual Comparisons	6,945,662.65	7,665,383.71	719,721.06	10.36%
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SPECIAL PURPOSE LOCAL OPTION SALES TAX											\$ Increase	% Increase
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	(Decrease)	(Decrease)
January	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	1,659,579.17	1,936,210.94	276,631.77	16.67%
February	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	1,383,440.75	1,497,898.49	114,457.74	8.27%
March	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	1,346,784.21	1,556,742.13	209,957.92	15.59%
April	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	1,584,782.96	1,686,796.75	102,013.79	6.44%
May	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	1,592,375.88	1,686,403.27	94,027.39	5.90%
June	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	1,551,292.70	1,757,445.38	206,152.68	13.29%
July	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	1,592,245.20	1,769,609.54	177,364.34	11.14%
August	-	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	1,576,329.71	1,666,165.13	89,835.42	5.70%
September	-	1,126,060.99	1,190,887.83	1,159,709.87	1,156,576.40	1,181,651.06	1,301,533.09	2,571,002.07	1,546,444.94	-	-	-
October	-	1,167,325.49	1,163,061.71	1,154,082.27	1,137,149.31	1,146,165.88	1,322,763.31	1,361,917.50	1,536,146.24	-	-	-
November	-	1,073,778.15	1,126,161.46	1,062,236.97	1,060,694.60	1,235,592.36	1,261,751.67	1,468,913.09	1,558,125.38	-	-	-
December	-	1,205,601.85	1,132,971.63	1,086,039.53	1,135,350.00	1,208,193.07	1,284,102.05	1,402,814.68	1,649,731.07	-	-	-
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	1,181.04	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	-	1,590.25	-	-	-	-	-	-	-	-	-	N/A
June Pro Rata	-	-	1,781.88	2,827.87	1,914.40	4,689.95	6,399.29	1,142.06	2,264.86	3,584.40	1,319.54	58.26%
July Jet Fuel Tax Grant	-	-	-	-	-	3,452.00	-	-	-	-	-	N/A
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	-
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	-
Nov/Dec Pro Rata	-	668.86	5,185.64	2,291.46	1,802.43	7,833.66	4,192.69	2,276.07	1,282.20	-	-	-
Totals	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	17,161,758.27	18,580,825.27	13,560,856.03	1,271,760.59	

Annual Comparisons	12,289,095.44	13,560,856.03	1,271,760.59	10.35%
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FLOYD COUNTY, GEORGIA
Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended August 31, 2022
(with comparative calculation for 2021)

	ACTUALS	
	2022	2021
Operating Revenues:		
Developers Contributions	\$ -	\$ -
Misc-Other	15,126	10,092
Water Charges	4,913,479	4,671,353
Water Meter Charges	295,120	150,018
Penalties & Cut Offs	121,517	118,929
Fire Service Charges	83,333	83,333
Surcharge Revenue	358	358
Convenience Fee	3	18
Less: Fire Service Charges	(83,333)	(83,333)
Charges for Services	<u>5,345,603</u>	<u>4,950,768</u>
Miscellaneous	20,405	335
Rental Fees	9,445	8,395
Total Operating Revenues	<u>5,375,453</u>	<u>4,959,498</u>
Operating Expenses:		
Administration	774,585	691,597
Less: Depreciation	(16,805)	(16,483)
Net Administration	<u>757,780</u>	<u>675,114</u>
Distribution	3,263,557	2,879,083
Less: Depreciation	(1,042,827)	(1,005,906)
Net Distribution	<u>2,220,730</u>	<u>1,873,177</u>
Treatment Plant	547,095	486,342
Less: Depreciation	(46,402)	(47,517)
Net Treatment Plant	<u>500,693</u>	<u>438,825</u>
Total Operating Expenses	<u>3,479,203</u>	<u>2,987,116</u>
Net Available for Debt Service	1,896,250	1,972,382
Bonds Debt Service (66.7% of Annual Debt Payment)	227,667	260,167
Bonds Debt Service Coverage Ratio (1.10 Requirement)	8.33	7.58
Total Debt Service (66.7% of Annual Debt Payment)	399,120	303,030
Total Debt Service Coverage Ratio	4.75	6.51

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2022

	Budget	2022 YTD
Juvenile Court		
Laptop	\$ 870	\$ 870
	870	870
Probate Court		
Shredder	1,500	850
Scanner	830	829
Courtroom Recording Equipment	2,160	2,158
Microfilm reader	5,770	5,770
	10,260	9,607
District Attorney		
3 - Desktop scanners	1,800	-
6 - Printers	1,800	-
4 - Filing cabinets	2,400	1,188
	6,000	1,188
Sheriff		
Computers, 2021 carryover	19,820	19,821
5 - Mobile laptops for incoming warrant/civil division vehicles	22,450	-
6 - Computers with i5 processor and 16GB	7,200	-
1 - Industrial dehumidifier	3,500	-
5 - Mobile laptops for existing warrant/civil division vehicles	25,000	21,878
4 - Lockboxes for SUVs	8,000	-
2 - Rechargeable RACC belts	3,600	-
Gang database	2,000	-
15 - Portable radios Kit-XG-15P-768/861 MHz (jail/court/warrants)	19,500	-
15 - Portable radios Kit-XG75PE-764/870 MHz (field operations/supervisors)	37,500	-
4 - Tumblepro speedship tumbling mats (defensive training tactics)	2,800	-
2 - Restraint chairs	5,460	4,093
AED Machines	8,215	8,211
A/V Jail Equipment	18,955	18,951
Firearms Accessories	6,830	-
2 - Network Cameras	2,550	2,548
3 - Banquet cabinets	11,200	7,497
	204,580	82,999
Coroner		
Router Equipment	685	684
Brush guard for Truck	550	550
Scanner	610	608
6 - Computers for vehicles	17,995	17,995
	19,840	19,837
Human Resources		
Recruitment banner	1,000	-
Scanner	1,000	981
TV for training	600	599
ID badge printer	2,000	-
	4,600	1,580
Board of Commissioners		
Camera/Live Stream system for Community Room	14,005	14,005
	14,005	14,005
Board of Registrars		
Rack System	8,830	8,830
Fireproof Cabinet	-	6,117
Power Stocker	-	6,760
Office Furniture	3,480	5,881
	12,310	27,588
Police Department		
14 - Glock #45MOS 9 mm pistols	7,490	5,568
14 - Trijicon RMR type 2 electronic reflex sights	7,000	6,895
4 - Glock 17T simunition pistols	2,260	2,102
Rapid Assault Tools	(915)	(912)
Body Camera	(425)	(750)
EO Tech ATPIAL SWAT	3,055	3,052
24 X 24 pole barn type enclosure with 3 sides at special operations site	-	-
24 X 24 heavy duty concrete pad for pole barn type enclosure at special operations site	100	-
	18,565	15,955

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2022

	Budget	2022 YTD
Facilities Management		
Propane stripper	\$ 8,800	\$ 8,790
Window replacement in County Manager's office	8,000	3,566
Office signs-Admin, Judicial, and LEC	7,200	-
Blueprint holder	2,000	-
Window AC Units for Historic Courthouse	3,200	2,344
Replace gate operator and key pad for aviation school	9,250	-
	<u>38,450</u>	<u>14,699</u>
Public Works		
Trailer, 2021 carryover	4,500	4,500
12K pound vehicle lift	7,372	7,794
22 ton hydraulic lift	742	-
4 - Air hose reels	1,117	1,116
2 - Weed eaters	1,075	1,074
Vibraplate	2,423	2,423
14" limb saw for bucket truck	324	-
Cutoff shoes	2,735	-
Concrete Mixer	3,777	3,777
Broom for skid steer	-	-
	<u>24,065</u>	<u>20,684</u>
Engineering		
Replace plotter & scanner	12,000	10,986
	<u>12,000</u>	<u>10,986</u>
Prison		
Tasers	30,000	30,000
Body cameras	4,000	3,995
Radio equipment	5,000	4,996
2 - Bushhogs for airport maintenance	13,810	6,690
Ice Maker	10,190	10,189
Warmers	11,500	11,500
CrimePoint.net	1,725	1,725
Logistical Systems	4,140	4,139
Dakota Lithium Batteries	2,670	2,533
Dell Technologies	1,700	1,680
Flir Online Store	4,190	4,190
Newegg.com	2,210	2,207
Staples	1,440	500
Air Conditioner Unit	9,860	9,838
Zero turn mower for airport maintenance	7,000	6,855
	<u>109,435</u>	<u>101,035</u>
Tax Appraisers		
4 - iPads with cases and screen covers	2,650	2,520
2 - Monitors	700	510
4 - Desktop scanners	1,200	-
2 - Printers	1,000	-
	<u>5,550</u>	<u>3,030</u>
Cooperative Extension		
Enclosed trailer (reimbursed by 4H Archery Team)	-	-
2 - Laptops with docking stations (cost share with UGA)	2,000	2,000
	<u>2,000</u>	<u>2,000</u>
General Services		
TV/stand for caucus room, 2021 carryover	6,145	-
	<u>6,145</u>	<u>-</u>
Magistrate Court		
Courtroom E Scanner	1,000	925
	<u>1,000</u>	<u>925</u>
Superior Court		
Evidence presentation system - Courtrooms C&D	7,000	6,048
Courtroom furniture and jury room chairs - Courtroom A	7,000	-
Replace PA system	9,000	-
ARPA Video Conference Equipment	16,865	9,873
Courtroom B & C furniture - counsel table, pews, and other seating	10,000	-
	<u>49,865</u>	<u>15,921</u>
Superior Court Administration		
Printer/desktop scanner	500	-
	<u>500</u>	<u>-</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2022

	Budget	2022 YTD
HIDTA		
Equipment	\$ 12,770	\$ 7,763
	<u>12,770</u>	<u>7,763</u>
FCPD HEAT		
Equipment	12,200	39,443
	<u>12,200</u>	<u>39,443</u>
County Manager		
Equipment	3,500	-
	<u>3,500</u>	<u>-</u>
Purchasing		
Scanner	1,000	608
Scanner	850	829
Emergency equipment purchases	150	-
	<u>2,000</u>	<u>1,437</u>
Information Technology		
Emergency equipment purchases	8,000	-
	<u>8,000</u>	<u>-</u>
E 911		
12 - 911 chairs	15,000	-
	<u>15,000</u>	<u>-</u>
Law Library		
Technology updates and additions for Law Library and Forum court	10,000	1,446
	<u>10,000</u>	<u>1,446</u>
Solid Waste		
Radio	2,500	-
	<u>2,500</u>	<u>-</u>
Inmate Benefit		
Jail equipment	119,200	-
Prison equipment	25,000	-
Work Release Center equipment	5,220	-
	<u>149,420</u>	<u>-</u>
Water Department		
Administration		
POS Printer	1,600	1,598
3 - Tablets, receivers, (2) belt clips, and vehicle mounts (carryover from 2021)	16,400	-
	<u>18,000</u>	<u>1,598</u>
Distribution		
Portable cool air fan	3,000	2,669
2 - Zero turn mowers	18,000	15,498
2 - Weed eaters	1,000	-
3 - Demo saws	6,000	5,210
2 - Surface Pro Books	1,400	1,400
Portable flow meter	5,000	4,915
Attic fan at shop	3,000	644
Desktop scanner for warehouse	3,000	960
Electric impact drill	780	235
Cutting torch with hoses, tank gauges, cutting goggles, & gloves	1,000	-
Toolbox for cutting torch equipment	865	-
Battery bandsaw	590	-
	<u>43,635</u>	<u>31,531</u>
Treatment		
3 - Prominent Gamma X fluoride pumps - Old Mill Spring, Fulton Well, Kingston Well	12,000	7,666
Regal Smart Valve - Old Mill Spring	4,000	3,303
3 - A-255 Regal Flow meters (2 spares) - Old Mill Spring, Kingston Well	1,945	1,944
6 - Steel doors (budgeted in 2021)	7,245	7,245
Door for Texas Valley pump station (budgeted in 2021)	1,600	1,598
27 North pump house door replacement	1,500	-
Thermo Scientific pH meter (spare) - Old Mill Spring or Kingston Well	600	675
2 - Chlorine cylinder switch over valves (spares) - Old Mill Spring or Kingston Well	3,000	-
	<u>31,890</u>	<u>22,432</u>
Airport		
Radios	3,040	3,040
	<u>3,040</u>	<u>3,040</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2022

	Budget	2022 YTD
Recycling		
Icemaker	\$ 4,225	\$ 4,223
Hands free water fountain (carryover from 2021)	2,000	1,544
Reposition and add cameras	5,000	-
	<u>11,225</u>	<u>5,767</u>
Recreation		
Administration		
Laptop	1,800	1,798
	<u>1,800</u>	<u>1,798</u>
Gymnastics		
Vault board	600	-
Pit Blocks	2,380	2,371
Folding throw mat	-	-
Mini bar with mini bar mat	-	-
Vault table with fitted pad	5,900	5,855
DVR/Camera	-	-
Deluxe folding jumbo incline mat 5 X 10 X 24	1,235	-
	<u>10,115</u>	<u>8,226</u>
Concessions		
Ice machine, 2021 carryover	4,340	-
3 - Hot dog machines	2,975	2,970
3 - Popcorn popper	3,575	3,575
	<u>10,890</u>	<u>6,545</u>
Park & Recreation Services		
6" rotary cut bush hog	1,900	1,750
72" smooth bucket/forks bobcat attachments	2,100	-
1 - John Deere utility vehicle	8,840	8,039
Field paint machine	2,160	2,156
	<u>15,000</u>	<u>11,945</u>
Rec-Buildings		
Ice machine at Gilbreath	4,500	-
	<u>4,500</u>	<u>-</u>
Rec-Shop		
2- high speed & 2 -low speed buffers	4,180	4,433
	<u>4,180</u>	<u>4,433</u>
Total:	<u>\$ 909,705</u>	<u>\$ 490,313</u>