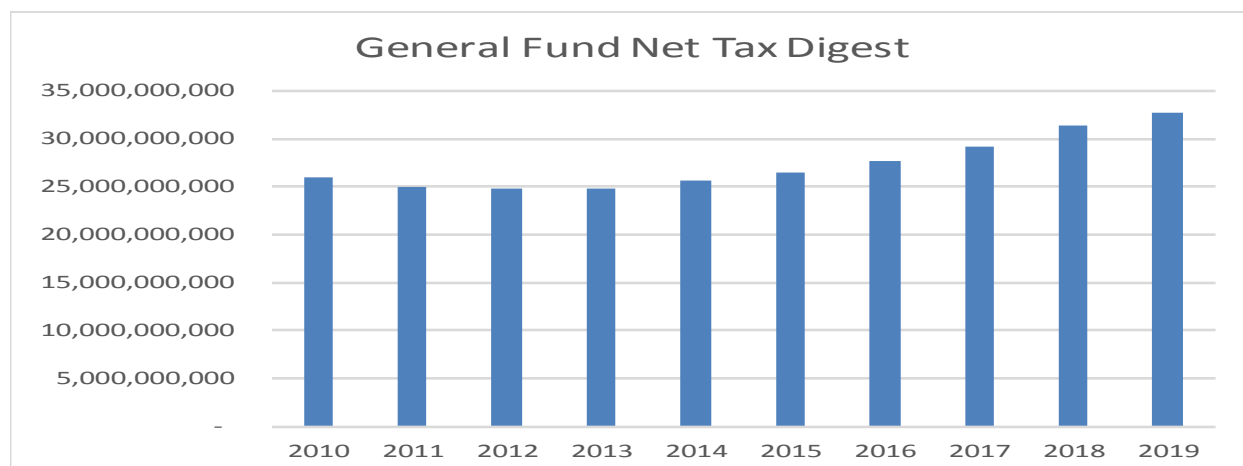


## General Fund Tax Digest



		General Fund			
		2016	2017	2018	2019
		General Fund	General Fund	General Fund	General Fund
		Actual	Actual	Actual	Actual
<b>Millage rate</b>		<b>6.66</b>	<b>6.76</b>	<b>8.46</b>	<b>8.46</b>
<b>Collection rate</b>		<b>97.5 %</b>	<b>97.5 %</b>	<b>97.0 %</b>	<b>97.0 %</b>
<b>Digest:</b>					
Real Property					
	Residential Digest	20,124,950,954	21,967,122,232	23,765,217,597	25,595,304,152
	Commercial	7,643,949,575	8,275,688,219	9,381,333,013	9,698,109,686
	Other Real				
	Industrial	223,473,714	226,974,936	227,713,269	230,644,271
	Historic	478,812	500,596	500,596	388,744
	Agricultural	30,170,268	31,195,200	34,157,036	36,824,404
	Conservation Use	66,313,920	72,710,408	79,606,862	81,877,315
	Environmentally Sensitive	917,956	917,956	982,048	1,378,264
	Brownfield/Other 1990's	10,139,664	8,999,576	12,974,860	12,974,860
<b>Real Total</b>		<b>28,100,394,863</b>	<b>30,584,109,123</b>	<b>33,502,485,281</b>	<b>35,657,501,696</b>
<b>Personal</b>		<b>3,505,481,019</b>	<b>3,073,458,137</b>	<b>3,230,540,485</b>	<b>3,344,483,248</b>
<b>Digest Total</b>		<b>31,605,875,882</b>	<b>33,657,567,260</b>	<b>36,733,025,766</b>	<b>39,001,984,944</b>
<b>Percentage change</b>		<b>8.50 %</b>	<b>6.49 %</b>	<b>9.14 %</b>	<b>6.18 %</b>
Public Utilities		895,140,282	891,594,200	877,799,295	905,376,821
Motor Vehicle		893,639,020	635,437,210	462,165,890	359,748,360
Mobile Home		12,811,522	12,260,801	12,179,680	12,918,496
Timber		23,000	73,877	117,408	-
Heavy Duty Equipment		3,157,986	3,464,230	2,864,150	3,537,872
<b>Gross Digest</b>		<b>33,410,647,692</b>	<b>35,200,397,578</b>	<b>38,088,152,189</b>	<b>40,283,566,493</b>
<b>Exemptions</b>		<b>(5,801,833,742)</b>	<b>(6,019,419,127)</b>	<b>(6,794,943,408)</b>	<b>(7,514,627,159.00)</b>
<b>Taxable Digest</b>		<b>27,608,813,950</b>	<b>29,180,978,451</b>	<b>31,293,208,781</b>	<b>32,768,939,334</b>
<b>% Change from Prior Year Digest</b>		<b>4.44 %</b>	<b>5.69 %</b>	<b>7.24 %</b>	<b>4.72 %</b>

# Cobb County – Monthly Report January 2020

## General Fund Revenue Analysis

Revenue Source		January 2020	January 2019	Inc/(Dec)	% Change
Property Taxes		3,219,676.91	4,990,328.93	(1,770,652.02)	-35.48%
Penalties & Interest on Taxes		2,125,892.29	1,695,728.70	430,163.59	25.37%
Other Taxes		50,277,009.76	40,926,354.92	9,350,654.84	22.85%
License and Permits		16,803,844.32	14,018,038.59	2,785,805.73	19.87%
Intergovernmental		885,757.29	949,885.74	(64,128.45)	-6.75%
Charges for Services		17,863,747.00	15,733,106.35	2,130,640.65	13.54%
Fines and forfeitures		2,030,993.19	1,984,375.30	46,617.89	2.35%
Interest Earnings		1,178,462.91	1,393,993.30	(215,530.39)	-15.46%
Miscellaneous		5,589,676.74	5,452,999.36	136,677.38	2.51%
Transfers In		20,643,083.42	21,086,754.32	(443,670.90)	-2.10%
Other Sources		316,501.93	355,364.40	(38,862.47)	-10.94%
Total General Fund Revenues		120,934,645.76	108,586,929.91	12,347,715.85	11.37%
Selected Accounts					
Account	Account Description	January 2020	January 2019	Inc/(Dec)	% Change
010-4225	4225 Insurance Premium Tax	35,160,243.34	32,808,385.57	2,351,857.77	7.17%
010-4235	4235 Real Estate Transfer Tax	600,914.45	521,005.78	79,908.67	15.34%
010-4322	4322 Commercial Permits	1,345,716.34	1,666,888.01	(321,171.67)	-19.27%
010-4324	4324 Residential Permits	617,898.00	587,389.50	30,508.50	5.19%
010-4632	4632 Deed-Recording Fees	544,555.50	440,297.50	104,258.00	23.68%
010-4634	4634 Intangible Recording Fees	1,706,336.34	981,693.69	724,642.65	73.82%
010-4636	4636 Subdivision Record Fees	3,427.00	3,961.00	(534.00)	-13.48%
010-4638	4638 Misc Recording/Filing Fee	41,347.36	31,215.56	10,131.80	32.46%
		40,020,438.33	37,040,836.61	2,979,601.72	8.04%

As of the month ended January 2020, General Fund revenues are \$12.3M more than January 2019. Other taxes had the largest positive variance of \$9.4M from an increase in the insurance premium tax of \$2.4M and an increase in title ad valorem tax collections of \$6.3M. Licenses and Permit revenue had an increase of \$2.8M, which was all from business license revenue. In addition, there is a \$2.1M increase in charges for services, which is the result of increase in commissions related to collections of property taxes and intangible recording fees.

Despite the overall increase in revenue, there are a few revenue sources that are under performing. Property taxes are down \$1.7M from tax allocation district payment made to the Acworth, Marietta, and Smyrna tax allocation districts. Transfers in are down due to a reduction in the water transfer.

## Cobb County – Monthly Report January 2020

GENERAL FUND YTD EXPENDITURES						
Classification	January 2020	January 2019	Inc/(Dec)	% Change	FY20 % of Total	FY19 % of Total
Personnel services	101,392,491	97,283,696	4,108,794.65	4.22%	64.71%	64.31%
Operating exp	33,393,701	28,720,518	4,673,182.93	16.27%	21.31%	18.99%
Capital	5,489,944	3,195,723	2,294,220.65	71.79%	3.50%	2.11%
Debt service	11,326,193	11,434,094	(107,900.50)	-0.94%	7.23%	7.56%
Transfers out	5,073,197	10,637,333	(5,564,135.80)	-52.31%	3.24%	7.03%
<b>Total</b>	<b>156,675,526</b>	<b>151,271,364</b>	<b>5,404,161.93</b>	<b>3.57%</b>		

Personnel services increased \$4.1 million when compared to the same period last year. Salaries, including part-time hourly and part-time per day positions, were \$2.1 million higher than in January FY19. Much of the variance comes from pay adjustments that took effect October 7, 2019. First, the Board of Commissioners approved a merit, which increased applicable employees' salaries as much as four percent. Second, applicable certified / sworn public-safety personnel received an additional three percent pay raise. The FY20 adopted budget contemplated these policy actions as sufficient funds were adopted to cover increased personnel costs. Because these policies were not effective in FY19, the variance in actual full-time salaries between FY19 and FY20 will continue for the remainder of the fiscal year.

Full-time salaries can be affected by the number of vacancies on the roster. The General Fund had 341 vacant positions on January 30, 2020. A vacancy report from the last payroll dated June 19, 2018 to January 30, 2020 can be found below:

	1/30/2020	10/8/2019	8/30/2019	5/24/2019	3/29/2019	1/18/2019	9/28/2018	6/19/2018
General Fund	341	350	345	335	342	277	278	269

Personnel services were also affected by a \$2.0 million increase in various benefit expenditure accounts with the largest increase coming from medical interfund transfers for employee health benefits. The cost of employee health benefits are up \$537,000 year to date compared to the previous fiscal year. In addition, the County's pension contribution is trending higher by \$932,000 as the contribution rate stepped up from 22.58% to 23.55% in FY20 in order to reach the Annual Required Contribution. The increases in both medical Interfund transfers and pension contributions in FY20 were expected and budgeted accordingly.

Description	January 2020	January 2019	Inc/(Dec)
Annual Maintenance & Support	4,051,893.38	2,887,586.85	1,164,306.53
Medical & Dental Services	4,404,723.64	3,870,911.08	533,812.56
Electricity-Public Utility	2,078,350.79	1,556,830.76	521,520.03

Operating expenditures increased nearly \$4.7 million when compared to the same period last year. Three expenditures accounts make up nearly half the of the variance. Annual maintenance and support contracts shows as increase of nearly \$1.2 million, which is the result of a timing difference in the payment of invoice between FY19 and FY20. More specifically, the contract supporting the County's public service radios was paid three months earlier in FY20. As a result, the variance will likely be eliminated in March.

## Cobb County – Monthly Report January 2020

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Medical and dental services have increased \$533,000 from the same time in FY19. These expenditures are generated from treating inmates detained in the County's detention facility and have shown the ability to fluctuate greatly based on the level of inmates needing treatment on a month to month basis. This object will continue to be monitored to determine if the variance will persist through the end of the year.

Electricity and public utility costs have also increased \$521,000 year over year. In previous years, expenditures have averaged approximately \$2.0 million through January, which is in line with the current trend. The variance will likely be mitigated in the future as a result.

Transfers out decreased \$5.6 million when compared to January of 2019. The General Fund's FY20 budget for transfers out includes a multitude of transfers to several funds including, but not limited to, the Capital Projects Fund, the Transit Fund, and the Grants Fund. To date, the Transit Fund subsidy accounts for most of the variance with approximately \$5.0 million having been transferred year to date. This compares to approximately \$9.6 million at the same time last year. The variance may be a result of a timing difference of invoices. The transit subsidy will continue to be monitored throughout the course of the year.

# Cobb County – Monthly Report January 2020

## General Fund Cash Position

Total Cash Fiscal Year	010 October	November	December	January	February	March
2020	229,047,927	182,247,578	175,570,571	146,081,866	-	-
2019	190,806,386	150,449,909	127,160,539	83,708,824	74,716,588	62,490,234
2018	106,172,720	98,043,539	88,705,956	51,196,179	38,317,106	31,124,521
2017	93,820,285	96,748,796	85,516,620	76,325,725	58,080,189	38,592,156
2016	76,844,787	106,093,798	96,907,095	74,131,962	73,091,302	56,600,625
2015	77,717,265	102,842,842	86,731,534	87,053,216	69,470,154	59,211,606
2014	76,613,336	77,382,160	76,207,660	64,737,285	53,556,682	45,961,669
2013	90,120,868	80,834,856	64,255,664	49,276,430	36,560,276	29,152,498
2012	55,241,920	147,870,521	57,198,812	39,184,970	28,980,993	19,712,159
2011	96,964,752	130,244,966	31,623,148	21,329,117	9,607,313	(2,231,219)

Total Cash Fiscal Year	April	May	June	July	August	September
2020	-	-	-	-	-	-
2019	44,167,345	25,773,681	55,944,175	12,299,170	(6,748,895)	(689,227)
2018	5,771,262	60,494,133	40,124,921	(1,423,326)	(16,969,360)	3,125,211
2017	23,836,693	11,393,505	18,166,848	(17,756,263)	(43,900,229)	531
2016	44,000,937	30,381,692	1,894,446	9,298,184	(15,466,119)	16,555,522
2015	35,053,358	20,278,238	(484,132)	(18,312,194)	(30,977,554)	17,035
2014	51,580,598	38,543,713	19,220,204	(1,195,197)	(15,340,857)	11,037,081
2013	48,104,470	28,316,634	10,491,489	(5,988,138)	(23,591,666)	28,582,987
2012	50,308,686	33,303,317	19,020,693	2,286,056	(11,576,155)	28,005,023
2011	46,783,558	32,997,187	8,480,377	(8,189,933)	(20,426,534)	64,352,771

## Cash Position for Tax Anticipation Notes

Fund Equivalents Fiscal Year	Yes October	November	December	January	February	March
2020	317,088,790	241,275,384	233,074,379	195,608,066	-	-
2019	282,046,720	220,864,640	194,125,059	145,396,382	129,332,850	110,874,274
2018	198,116,269	137,636,041	142,463,281	100,582,609	84,044,367	69,583,999
2017	150,035,987	155,028,116	133,747,529	119,400,742	98,103,811	72,081,062
2016	149,651,004	152,619,133	134,093,012	128,154,621	119,657,647	88,910,619
2015	202,870,700	154,586,760	132,598,252	127,738,912	104,957,409	91,557,808
2014	181,643,528	103,009,837	115,777,689	99,444,260	83,164,467	73,484,762
2013	203,684,887	123,935,174	104,749,886	82,360,791	69,636,103	56,208,613
2012	200,773,867	219,776,087	78,333,610	60,410,391	48,590,577	36,941,776
2011	175,317,550	189,124,081	45,068,298	30,883,850	15,622,111	(64,639)

Fund Equivalents Fiscal Year	April	May	June	July	August	September
2020	-	-	-	-	-	-
2019	88,001,744	60,850,351	103,071,439	52,953,296	27,047,992	28,180,623
2018	44,141,125	120,059,604	90,243,673	38,359,252	17,035,325	44,059,301
2017	53,581,621	37,396,689	71,630,150	30,644,361	(4,587,695)	13,796
2016	73,557,746	53,546,579	18,147,794	23,362,052	(8,797,571)	27,070,764
2015	62,573,560	43,322,657	15,634,554	20,884,754	8,340,449	18,224,441
2014	104,652,362	86,563,217	64,056,324	37,296,128	17,115,572	7,572,369
2013	107,913,702	82,890,375	63,247,391	38,767,343	13,814,000	31,026,167
2012	108,562,630	85,921,015	67,895,829	47,741,788	31,627,854	44,989,033
2011	95,732,488	76,184,765	45,118,324	23,604,946	7,477,802	23,480,912

# Cobb County – Monthly Report January 2020

## Fire District Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
230 - Fire District Fund					
January					Print PDF
					Adobe
	2020	2020	2019		
	Budget	Actual	Actual		Variance
Revenues					
Taxes	\$ 98,407,401.00	\$ 1,399,362.47	\$ 1,823,404.91		(424,042.44)
Penalties & Interest	175,100.00	205,511.95	141,450.21		64,061.74
Other Taxes	630,000.00	151,808.12	188,430.75		(36,622.63)
Licenses and Permits	2,000.00	650.00	2,100.00		(1,450.00)
Intergovernmental Revenues	-	1,675.00	-		1,675.00
Charges for Services	1,773,100.00	641,142.17	572,996.98		68,145.19
Fines and Forfeitures	-	-	-		-
Interest Revenue	125,000.00	107,118.31	175,558.37		(68,440.06)
Contribution and Donations	5,000.00	5,000.00	3,585.00		1,415.00
Miscellaneous Revenue	19,700.00	43,064.03	21,899.50		21,164.53
Other Financing Sources	-	(911,354.08)	2,462.00		(913,816.08)
Transfers In	-	-	-		-
Fund Balance	13,722,339.90	-	-		-
Total Revenues	\$ 114,859,640.90	\$ 1,643,977.97	\$ 2,931,887.72		(1,287,909.75)
Expenditures					
Personnel Services	80,171,156.00	27,127,141.40	25,030,861.41		2,096,279.99
Operating	17,317,194.64	5,482,236.33	3,353,376.16		2,128,860.17
Capital	8,396,616.94	2,638,788.39	2,591,913.54		46,874.85
Debt Service	1,832,728.00	394,172.22	54,290.32		339,881.90
Depreciation	-	-	-		-
Transfers Out	4,679,513.32	-	200,000.00		(200,000.00)
Contingencies	3,626,537.00	-	-		-
Total Expenditures	\$ 116,023,745.90	\$ 35,642,338.34	\$ 31,230,441.43		4,411,896.91
Change in Fund Balance		(33,998,360.37)	(28,298,553.71)		

## Fire District Fund Analysis

The Fire District Fund's operating results through January of 2020 have generated a net loss of \$34M. The decrease in net loss of \$5.7M was from the previous year is being driven by increases in expenditures due to a 7% pay increase in October of 2019. The transfer in budget has also increase for FY2020 to address the increased expenditures The January analysis indicates the Fire District Fund is stable and will finish the year within budget assuming a property tax collection rate of 97% from December through November.

# Cobb County – Monthly Report January 2020

## Debt Service Fund

Cobb County, Georgia									
Statement of Revenues, Expenditures and Changes in Fund Balances									
400 - Debt Service Fund									
January									
Print PDF									
Adobe									
		2020		2020		2019			
		Budget		Actual		Actual		Variance	
Revenues									
Taxes		\$	5,683,932.00	\$	77,649.20	\$	199,911.07	(122,261.87)	
Penalties & Interest			9,000.00		11,787.15		8,824.71	2,962.44	
Other Taxes			25,300.00		9,309.22		10,183.13	(873.91)	
Licenses and Permits			-		-		-	-	
Intergovernmental Revenues			-		-		-	-	
Charges for Services			50,000.00		26,220.30		18,878.75	7,341.55	
Fines and Forfeitures			-		-		-	-	
Interest Revenue			25,000.00		30,763.44		36,163.24	(5,399.80)	
Contribution and Donations			-		-		-	-	
Miscellaneous Revenue			-		-		-	-	
Other Financing Sources			-		-		-	-	
Transfers In			-		-		-	-	
Fund Balance			-		-		-	-	
Total Revenues		\$	5,793,232.00	\$	155,729.31	\$	273,960.90	(118,231.59)	
Expenditures									
Personnel Services			-		-		-	-	
Operating			200,413.00		66,804.00		66,804.00	-	
Capital			-		-		-	-	
Debt Service			4,769,500.00		4,432,250.00		4,327,250.00	105,000.00	
Depreciation			-		-		-	-	
Transfers Out			-		-		-	-	
Contingencies			823,319.00		-		-	-	
Total Expenditures		\$	5,793,232.00	\$	4,499,054.00	\$	4,394,054.00	105,000.00	
Change in Fund Balance					(4,343,324.69)		(4,120,093.10)		

## Debt Service Fund Analysis

The Debt Service Fund's January 2020 operating results are very similar to the previous year's. The reduction in tax revenue is related a legislative change for the Title Ad Valorem Tax. Based on the December analysis, the Debt Service Fund will have a fund balance at the end of fiscal year 2020 that will exceed the 2021 debt service requirements for the County's General Obligation Debt.

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Cobb County, Georgia									
Statement of Revenues, Expenditures and Changes in Fund Balances									
265 - Hotel/Motel Tax Fund									
January									
Print PDF									
Adobe									
Variance									
Revenues									
Taxes									
Penalties & Interest									
Other Taxes									
Licenses and Permits									
Intergovernmental Revenues									
Charges for Services									
Fines and Forfeitures									
Interest Revenue									
Contribution and Donations									
Miscellaneous Revenue									
Other Financing Sources									
Transfers In									
Fund Balance									
Total Revenues									
Expenditures									
Personnel Services									
Operating									
Capital									
Debt Service									
Depreciation									
Transfers Out									
Contingencies									
Total Expenditures									
Change in Fund Balance									

# Cobb County – Monthly Report January 2020

## Water Operations Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
500 - Water & Pollution Control					
January					
					Print PDF
					Adobe
	2020 Budget	2020 Actual	2019 Actual	Variance	
Revenues					
Taxes	\$ -	\$ -	\$ -	-	
Penalties & Interest	-	-	-	-	
Other Taxes	-	-	-	-	
Licenses and Permits	-	-	-	-	
Intergovernmental Revenues	911.00	-	550.65	(550.65)	
Charges for Services	236,542,868.00	77,764,698.72	69,057,516.56	8,707,182.16	
Fines and Forfeitures	8,107.00	15,300.00	2,000.00	13,300.00	
Interest Revenue	501,000.00	446,534.06	292,336.43	154,197.63	
Contribution and Donations	-	-	-	-	
Miscellaneous Revenue	111,788.00	33,580.97	12,548.14	21,032.83	
Other Financing Sources	164,951.00	885,144.68	626,123.85	259,020.83	
Transfers In	27,000.00	8,567.51	8,406.08	161.43	
Fund Balance	30,073,918.81	-	-	-	
Total Revenues	\$ 267,430,543.81	\$ 79,153,825.94	\$ 69,999,481.71	9,154,344.23	
Expenditures					
Personnel Services	32,768,547.00	10,615,570.17	10,163,560.65	452,009.52	
Operating	115,865,714.18	28,530,025.65	25,429,265.69	3,100,759.96	
Capital	3,420,722.71	550,660.80	515,958.56	34,702.24	
Debt Service	4,144,077.00	7,862.00	1,522,066.68	(1,514,204.68)	
Depreciation	48,944,485.00	-	-	-	
Transfers Out	60,712,917.92	24,879,129.60	26,491,234.17	(1,612,104.57)	
Contingencies	1,574,080.00	-	-	-	
Total Expenditures	\$ 267,430,543.81	\$ 64,583,248.22	\$ 64,122,085.75	461,162.47	
Change in Fund Balance		14,570,577.72	5,877,395.96		

## Water Operations Fund Analysis

The Water Operations Fund's change in fund balance through January 2020 was \$8.7M higher than in 2019. Charges for service has a positive variance of \$8.7M compared to the previous year, and that increase is from sewer service fee and water sales. The increase in operating cost are spread out among various accounting, like utilities and sludge handling charges. The transfer out decreased by \$1.6 million from the previous year, due to the reduction in the percentage that is transferred to the General Fund

# Cobb County – Monthly Report January 2020

## Health Fund

Cobb County, Georgia						
Statement of Revenues, Expenditures and Changes in Fund Balances						
700 - Cobb Co Health Benefit Fu ▼						
January ▼						
						Print PDF
						Adobe
Revenues		2020 Budget		2020 Actual		2019 Actual
Taxes	\$	-		\$ -		\$ -
Penalties & Interest		-		-		-
Other Taxes		-		-		-
Licenses and Permits		-		-		-
Intergovernmental Revenues		-		-		-
Charges for Services		2,000.00		604.65		1,126.03
Fines and Forfeitures		-		-		-
Interest Revenue		180,000.00		173,999.66		179,220.42
Contribution and Donations		-		-		-
Miscellaneous Revenue		15,787,706.99		4,072,794.39		5,120,979.06
Other Financing Sources		71,247,664.00		24,726,939.03		23,641,177.26
Transfers In		-		-		-
Fund Balance		105,460.05		-		-
Total Revenues	\$	87,322,831.04		\$ 28,974,337.73		\$ 28,942,502.77
Expenditures						
Personnel Services		-		-		-
Operating		87,155,977.00		26,893,810.97		26,213,132.94
Capital		-		-		-
Debt Service		-		-		-
Depreciation		-		-		-
Transfers Out		23,691.00		-		-
Contingencies		143,163.04		-		-
Total Expenditures	\$	87,322,831.04		\$ 26,893,810.97		\$ 26,213,132.94
Change in Fund Balance				2,080,526.76		2,729,369.83

## Health Fund Analysis

The Health Fund's generated a change in fund balance of \$2.1M through January of 2020, compared to \$2.7M in January of 2019. The County increased the amount that is contributed to the health in fiscal year 2020, in anticipation of increased healthcare cost and the annual required contribution to the County's Other Post Employment Benefit Plan. This fund is anticipated to finish the year close to even , but it will continued to be monitored throughout the year.

# Cobb County – Monthly Report January 2020

2016 SPLOST Sales Tax Receipts				
	Projected		Actual	Over/(Short)
FY 2016-February	\$ 9,636,235.21	\$	10,397,210.60	\$ 760,975.39
FY 2016-March	9,998,169.35		10,679,342.13	681,172.78
FY 2016-April	10,395,291.50		11,882,487.29	1,487,195.79
FY 2016-May	9,957,137.14		11,142,320.47	1,185,183.33
FY 2016-June	10,600,167.45		11,438,204.74	838,037.29
FY 2016-July	10,585,829.79		12,190,883.65	1,605,053.86
FY 2016-August	10,530,185.32		11,814,351.33	1,284,166.01
FY 2016-September	10,557,479.16		11,547,452.16	989,973.00
FY 2016-October	10,391,208.62		11,642,803.20	1,251,594.58
FY 2017-November	10,235,169.18		11,557,589.41	1,322,420.23
FY 2017-December	9,836,136.77		11,353,095.67	1,516,958.90
FY 2017-January	12,276,990.50		14,040,997.58	1,764,007.08
FY 2017-February	9,636,235.21		11,269,134.32	1,632,899.11
FY 2017-March	9,998,169.35		10,851,898.18	853,728.83
FY 2017-April	10,395,291.50		11,649,657.55	1,254,366.05
FY 2017-May	9,957,137.14		11,929,975.64	1,972,838.50
FY 2017-June	10,600,167.45		12,271,932.36	1,671,764.91
FY 2017-July	10,585,829.79		12,225,692.92	1,639,863.13
FY 2017-August	10,530,185.32		13,137,901.35	2,607,716.03
FY 2017-September	10,557,479.16		11,881,859.86	1,324,380.70
FY 2017-October	10,391,208.62		12,088,530.33	1,697,321.71
FY 2018-November	10,235,169.18		11,629,446.09	1,394,276.91
FY 2018-December	9,836,136.77		11,748,593.10	1,912,456.33
FY 2018-January	12,276,990.50		14,530,434.09	2,253,443.59
FY 2018-February	9,636,235.21		12,304,817.01	2,668,581.80
FY 2018-March	9,998,169.35		10,216,087.40	217,918.05
FY 2018-April	10,395,291.50		13,080,710.49	2,685,418.99
FY 2018-May	9,957,137.14		12,189,404.83	2,232,267.69
FY 2018-June	10,600,167.45		12,559,610.98	1,959,443.53
FY 2018-July	10,585,829.79		12,909,110.00	2,323,280.21
FY 2018-August	10,530,185.32		13,179,561.23	2,649,375.91
FY 2018-September	10,557,479.16		12,737,289.29	2,179,810.13
FY 2018-October	10,391,208.62		11,640,458.10	1,249,249.48
FY 2019-November	10,235,169.18		13,705,215.76	3,470,046.58
FY 2019-December	9,836,136.77		12,645,359.43	2,809,222.66
FY 2019-January	12,276,990.50		14,798,916.72	2,521,926.22
FY 2019-February	9,636,235.21		12,530,920.19	2,894,684.98
FY 2019-March	9,998,169.35		11,404,567.65	1,406,398.30
FY 2019-April	10,395,291.50		12,760,409.94	2,365,118.44
FY 2019-May	9,957,137.14		13,645,771.37	3,688,634.23
FY 2019-June	10,600,167.45		13,497,775.76	2,897,608.31
FY 2019-July	10,585,829.79		13,347,815.54	2,761,985.75
FY 2019-August	10,530,185.32		14,017,051.84	3,486,866.52
FY 2019-September	10,557,479.16		13,226,095.27	2,668,616.11
FY 2019-October	10,391,208.62		13,130,156.57	2,738,947.95
FY 2020-November	10,235,169.18		13,109,856.49	2,874,687.31
FY 2020-December	9,836,136.77		12,995,681.33	3,159,544.56
FY 2020-January	12,276,990.50		15,297,095.71	3,020,105.21
	<b>\$ 500,000,000.00</b>		<b>\$ 595,831,532.92</b>	<b>\$ 95,831,532.92</b>

# Cobb County – Monthly Report January 2020

## Watch List Funds

Cobb County, Georgia						
Statement of Revenues, Expenditures and Changes in Fund Balances						
650 - Golf Course Operating Fur ▼						
December ▼						
						Print PDF
						Adobe
		2020		2020		2019
		Budget		Actual		Actual
Revenues						Variance
Taxes	\$	-		\$ -		-
Penalties & Interest		-		-		-
Other Taxes		-		-		-
Licenses and Permits		-		-		-
Intergovernmental Revenues		-		-		-
Charges for Services		1,637,600.00		349,867.48		295,288.69
Fines and Forfeitures		-		-		-
Interest Revenue		-		-		-
Contribution and Donations		-		-		-
Miscellaneous Revenue		-		-		-
Other Financing Sources		-		-		-
Transfers In		-		-		-
Fund Balance		269.14		-		-
Total Revenues	\$	1,637,869.14		\$ 349,867.48		\$ 295,288.69
						54,578.79
Expenditures						
Personnel Services		-		-		-
Operating		1,512,620.14		353,409.12		361,340.83
Capital		-		-		50,773.71
Debt Service		-		-		-
Depreciation		28,647.00		-		-
Transfers Out		-		-		-
Contingencies		96,602.00		-		-
Total Expenditures	\$	1,637,869.14		\$ 353,409.12		\$ 412,114.54
						(58,705.42)
Change in Fund Balance				(3,541.64)		(116,825.85)

## Golf Course Fund Analysis

The Golf Course Fund has struggled generate a profit the last couple of years, due to weather conditions and not have an indoor facility conducive for hosting large tournaments. The Board approved an expansion of the indoor facility, which is going to take place over the winter months. This expansion will help attract large tournaments and generate additional food / beverage revenue. This fund will need to be monitored closely to during the year to evaluate to impact of the expansion and possible limit expenditures.