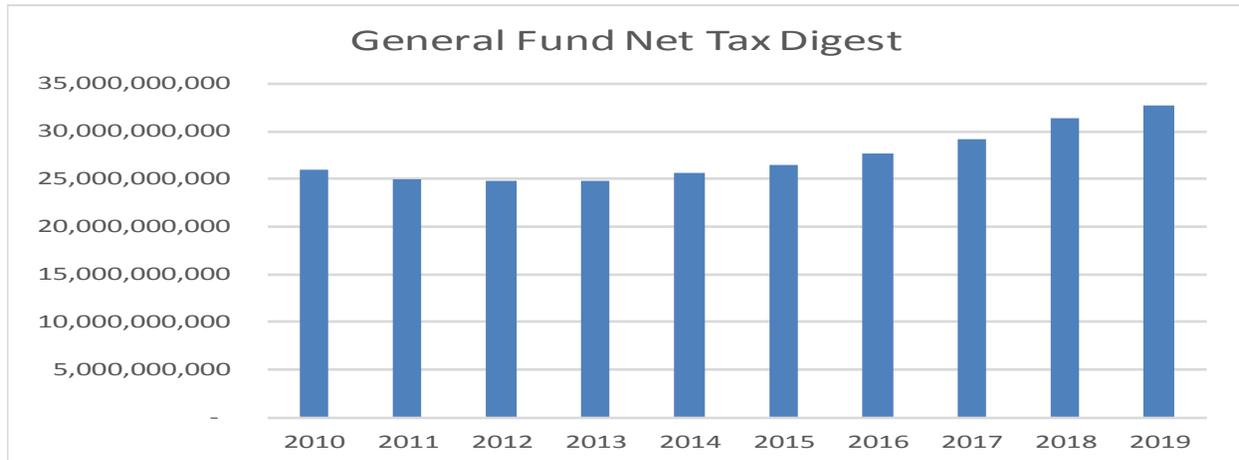


General Fund Tax Digest



		General Fund			
		2016	2017	2018	2019
		General Fund	General Fund	General Fund	General Fund
		Actual	Actual	Actual	Actual
Millage rate		6.66	6.76	8.46	8.46
Collection rate		97.5%	97.5%	97.0%	97.0%
Digest:					
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
	Real Total	28,100,394,863	30,584,109,123	33,502,485,281	35,657,501,696
	Personal	3,505,481,019	3,073,458,137	3,230,540,485	3,344,483,248
	Digest Total	31,605,875,882	33,657,567,260	36,733,025,766	39,001,984,944
	Percentage change	8.50%	6.49%	9.14%	6.18%
	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
	Gross Digest	33,410,647,692	35,200,397,578	38,088,152,189	40,283,566,493
	Exemptions	(5,801,833,742)	(6,019,419,127)	(6,794,943,408)	(7,514,627,159.00)
	Taxable Digest	27,608,813,950	29,180,978,451	31,293,208,781	32,768,939,334
	% Change from Prior Year Digest	4.44%	5.69%	7.24%	4.72%

Cobb County – Monthly Report December 2019

General Fund Revenue Analysis

Revenue Source	December 2019	December 2018	Inc/(Dec)	% Change
Property Taxes	782,990.86	1,401,250.22	(618,259.36)	-44.12%
Penalties & Interest on Taxes	1,907,114.72	1,342,682.04	564,432.68	42.04%
Other Taxes	45,505,950.82	38,966,787.63	6,539,163.19	16.78%
License and Permits	9,515,781.97	9,819,301.93	(303,519.96)	-3.09%
Intergovernmental	523,614.21	659,556.94	(135,942.73)	-20.61%
Charges for Services	14,498,158.95	12,893,484.44	1,604,674.51	12.45%
Fines and forfeitures	1,278,614.78	1,231,615.78	46,999.00	3.82%
Interest Earnings	939,309.71	831,112.70	108,197.01	13.02%
Miscellaneous	4,081,859.66	3,981,667.09	100,192.57	2.52%
Transfers In	20,601,693.00	20,936,108.32	(334,415.32)	-1.60%
Other Sources	234,338.43	279,455.18	(45,116.75)	-16.14%
Total General Fund Revenues	99,869,427.11	92,343,022.27	7,526,404.84	8.15%

Selected Accounts					
Account	Account Description	December 2019	December 2018	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	376,359.02	382,863.80	(6,504.78)	-1.70%
010-4322	4322 Commercial Permits	930,932.00	1,425,417.01	(494,485.01)	-34.69%
010-4324	4324 Residential Permits	439,198.00	463,653.00	(24,455.00)	-5.27%
010-4632	4632 Deed-Recording Fees	358,741.00	306,767.00	51,974.00	16.94%
010-4634	4634 Intangible Recording Fees	1,125,936.86	694,711.34	431,225.52	62.07%
010-4636	4636 Subdivision Record Fees	2,495.00	3,295.00	(800.00)	-24.28%
010-4638	4638 Misc Recording/Filing Fee	28,194.56	21,419.17	6,775.39	31.63%
		38,422,099.78	36,106,511.89	2,315,587.89	6.41%

As of the month ended December 2019, General Fund revenues are \$7.5M more than December 2018. Other taxes had the largest positive variance of \$6.5M from an increase in the insurance premium tax and an increase in title ad valorem tax collections. In addition, there is a \$1.6M 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 \$618K 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. Licenses and permits are also down due to reductions in commercial building permits.

Cobb County – Monthly Report December 2019

GENERAL FUND YTD EXPENDITURES						
Classification	December 2019	December 2018	Inc/(Dec)	% Change	Y19 % of Total	Y18 % of Total
Personnel services	64,045,328	61,755,488	2,289,840.31	3.71%	65.42%	71.08%
Operating exp	21,508,720	21,496,561	12,159.80	0.06%	21.97%	24.74%
Capital	1,511,039	1,023,856	487,182.44	47.58%	1.54%	1.18%
Debt service	193,336	39,646	153,690.20	387.66%	0.20%	0.05%
Transfers out	10,637,333	2,571,885	8,065,448.16	313.60%	10.87%	2.96%
Total	97,895,757	86,887,436	11,008,320.91	12.67%		

As of the month-ended December 31, 2018, General Fund expenditures were approximately \$11.0 million more than the same period last year. The largest components of the increase are personnel services and transfers out.

Personnel services increased \$2.3 million when compared to the same period last year. Salaries, including part-time hourly and per day positions, were \$1.0 million higher than in December FY17. Much of the variance comes from part-time and over-time pay which are \$716,000 and \$257,000 over December FY17, respectively.

Full-time salaries can be affected by the number of vacancies on the roster. The General Fund had 278 vacant positions on December 18, 2018. A vacancy report from the last payroll dated February 28, 2017 to December 18, 2018 can be found below:

	12/18/2018	9/28/2018	7/22/2018	4/24/2018	3/27/2018	1/30/2018	8/29/2017	5/23/2017	2/28/2017
General Fund	278	278	297	280	283	274	254	263	269

Personnel services were also affected by a \$1.3 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 \$108,000 year to date compared to the previous fiscal year. In addition, the County’s pension contribution is trending higher by \$963,000 as the contribution rate stepped up from 20.14% to 22.58% in FY19 in order to reach the Annual Required Contribution. The increases in both medical Interfund transfers and pension contributions in FY19 were expected and budgeted accordingly.

Transfers out increased \$8.1 million when compared to December of 2017. The General Fund’s FY19 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 a majority of the variance with nearly \$9.6 million having already been transferred. This compares to approximately \$2.6 million at the same time last year. The variance may be a result of a timing difference of invoices or a lack of federal reimbursements tied to the recent federal government shutdown. The transit subsidy will continue to be monitored throughout the course of the year.

Cobb County - Monthly Report December 2019

General Fund Cash Position

Total Cash 010							
Fiscal Year	October	November	December	January	February	March	
2020	229,047,927	182,247,578	175,570,571	-	-	-	
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 Yes							
Fiscal Year	October	November	December	January	February	March	
2020	317,088,790	241,275,384	233,074,379	-	-	-	
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 December 2019

Fire District Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
230 - Fire District Fund					Print PDF
December					Adobe
	2020	2020	2019		
	Budget	Actual	Actual	Variance	
Revenues					
Taxes	\$ 98,407,401.00	\$ 635,022.11	\$ 783,204.11	(148,182.00)	
Penalties & Interest	175,100.00	185,995.81	109,961.06	76,034.75	
Other Taxes	630,000.00	96,851.31	134,796.97	(37,945.66)	
Licenses and Permits	2,000.00	100.00	1,500.00	(1,400.00)	
Intergovernmental Revenues	-	1,675.00	-	1,675.00	
Charges for Services	1,773,100.00	440,685.23	426,824.16	13,861.07	
Fines and Forfeitures	-	-	-	-	
Interest Revenue	125,000.00	105,176.59	123,120.67	(17,944.08)	
Contribution and Donations	5,000.00	5,000.00	-	5,000.00	
Miscellaneous Revenue	19,700.00	44,280.00	18,374.50	25,905.50	
Other Financing Sources	-	(911,354.08)	-	(911,354.08)	
Transfers In	-	-	-	-	
Fund Balance	13,722,339.90	-	-	-	
Total Revenues	\$ 114,859,640.90	\$ 603,431.97	\$ 1,597,781.47	(994,349.50)	
Expenditures					
Personnel Services	80,171,156.00	20,647,264.62	16,380,273.98	4,266,990.64	
Operating	17,317,194.64	4,287,209.94	2,470,589.25	1,816,620.69	
Capital	8,396,616.94	2,557,820.39	2,345,838.20	211,982.19	
Debt Service	1,832,728.00	306,929.39	54,290.32	252,639.07	
Depreciation	-	-	-	-	
Transfers Out	4,679,513.32	-	200,000.00	(200,000.00)	
Contingencies	3,626,537.00	-	-	-	
Total Expenditures	\$ 116,023,745.90	\$ 27,799,224.34	\$ 21,450,991.75	6,348,232.59	
Change in Fund Balance		(27,195,792.37)	(19,853,210.28)		

Fire District Fund Analysis

The Fire District Fund's operating results through December of 2019 have generated a net loss of \$27M. The decrease in net loss of \$7.3M 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 December 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 December 2019

Debt Service Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
400 - Debt Service Fund					
December					
					Print PDF
					Adobe
	2020	2020	2019	Variance	
Revenues	Budget	Actual	Actual		
Taxes	\$ 5,683,932.00	\$ 38,536.54	\$ 109,943.94	(71,407.40)	
Penalties & Interest	9,000.00	10,757.57	6,863.71	3,893.86	
Other Taxes	25,300.00	5,826.60	7,524.37	(1,697.77)	
Licenses and Permits	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	
Charges for Services	50,000.00	17,301.62	13,359.86	3,941.76	
Fines and Forfeitures	-	-	-	-	
Interest Revenue	25,000.00	26,658.51	31,109.88	(4,451.37)	
Contribution and Donations	-	-	-	-	
Miscellaneous Revenue	-	-	-	-	
Other Financing Sources	-	-	-	-	
Transfers In	-	-	-	-	
Fund Balance	-	-	-	-	
Total Revenues	\$ 5,793,232.00	\$ 99,080.84	\$ 168,801.76	(69,720.92)	
Expenditures					
Personnel Services	-	-	-	-	
Operating	200,413.00	50,103.00	50,103.00	-	
Capital	-	-	-	-	
Debt Service	4,769,500.00	-	-	-	
Depreciation	-	-	-	-	
Transfers Out	-	-	-	-	
Contingencies	823,319.00	-	-	-	
Total Expenditures	\$ 5,793,232.00	\$ 50,103.00	\$ 50,103.00	-	
Change in Fund Balance		48,977.84	118,698.76		

Debt Service Fund Analysis

The Debt Service Fund's December 2019 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.

Cobb County - Monthly Report December 2019

Transit Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
200 - Public Transit System Fund ▼					
December ▼					
					Print PDF
					Adobe
Revenues	2020 Budget	2020 Actual	2019 Actual	Variance	
Taxes	\$ -	\$ -	\$ -	-	
Penalties & Interest	-	-	-	-	
Other Taxes	-	-	-	-	
Licenses and Permits	-	-	-	-	
Intergovernmental Revenues	2,250,000.00	-	-	-	
Charges for Services	3,350,000.00	1,012,545.47	877,302.98	135,242.49	
Fines and Forfeitures	-	-	-	-	
Interest Revenue	-	2,449.49	-	2,449.49	
Contribution and Donations	-	-	-	-	
Miscellaneous Revenue	71,000.00	11,619.77	15,929.70	(4,309.93)	
Other Financing Sources	-	-	-	-	
Transfers In	19,751,745.00	4,958,234.67	7,129,089.16	(2,170,854.49)	
Fund Balance	66,541.94	-	-	-	
Total Revenues	\$ 25,489,286.94	\$ 5,984,849.40	\$ 8,022,321.84	(2,037,472.44)	
Expenditures					
Personnel Services	1,117,919.00	279,555.29	177,966.39	101,588.90	
Operating	24,267,147.94	775,931.50	2,158,220.31	(1,382,288.81)	
Capital	75,000.00	-	-	-	
Debt Service	-	-	-	-	
Depreciation	-	-	-	-	
Transfers Out	-	-	-	-	
Contingencies	29,220.00	-	-	-	
Total Expenditures	\$ 25,489,286.94	\$ 1,055,486.79	\$ 2,336,186.70	(1,280,699.91)	
Change in Fund Balance		4,929,362.61	5,686,135.14		

Transit Analysis

The Transit Fund's operating results through December of 2019 have generated a positive change in fund balance of \$4.9M. The variance is due to the timing of service operator invoices, General Fund subsidy, and grant revenue. The December analysis indicates the Transit Fund is stable and will finish the year within its budget.

Cobb County - Monthly Report December 2019

Hotel Motel Fund

Cobb County, Georgia				
Statement of Revenues, Expenditures and Changes in Fund Balances				
265 - Hotel/Motel Tax Fund				
December				
				Print PDF
				Adobe
Revenues	2020 Budget	2020 Actual	2019 Actual	Variance
Taxes	\$ -	\$ -	\$ -	-
Penalties & Interest	-	-	-	-
Other Taxes	17,500,000.00	2,845,330.00	2,887,344.26	(42,014.26)
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	\$ 17,500,000.00	\$ 2,845,330.00	\$ 2,887,344.26	(42,014.26)
Expenditures				
Personnel Services	-	-	-	-
Operating	14,800,000.00	1,778,331.26	1,804,590.17	(26,258.91)
Capital	-	-	-	-
Debt Service	-	-	-	-
Depreciation	-	-	-	-
Transfers Out	2,700,000.00	-	-	-
Contingencies	-	-	-	-
Total Expenditures	\$ 17,500,000.00	\$ 1,778,331.26	\$ 1,804,590.17	(26,258.91)
Change in Fund Balance		1,066,998.74	1,082,754.09	

Hotel Motel Analysis

As of the month ended December 2019 Hotel Motel Tax collections were \$42K less than December 2018. Based on the analysis this fund's tax collections will exceed the annual required debt service obligations on the Cobb-Marietta and Exhibit Hall Authority Refunding Revenue Bonds, Series 2013. Those excess funds will be transfers to the General Fund to be used to travel and tourism.

Cobb County - Monthly Report December 2019

Water Operations Fund

Cobb County, Georgia				
Statement of Revenues, Expenditures and Changes in Fund Balances				
500 - Water & Pollution Control ▼				
December ▼				
				Print PDF
				Adobe
Revenues	2020 Budget	2020 Actual	2019 Actual	Variance
Taxes	\$ -	\$ -	\$ -	-
Penalties & Interest	-	-	-	-
Other Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	911.00	-	550.65	(550.65)
Charges for Services	236,542,868.00	55,793,392.06	52,176,627.94	3,616,764.12
Fines and Forfeitures	8,107.00	9,500.00	2,000.00	7,500.00
Interest Revenue	501,000.00	393,411.80	152,234.98	241,176.82
Contribution and Donations	-	-	-	-
Miscellaneous Revenue	111,788.00	24,705.16	8,861.35	15,843.81
Other Financing Sources	164,951.00	645,037.50	455,963.39	189,074.11
Transfers In	27,000.00	6,408.97	6,191.28	217.69
Fund Balance	30,073,918.81	-	-	-
Total Revenues	\$ 267,430,543.81	\$ 56,872,455.49	\$ 52,802,429.59	4,070,025.90
Expenditures				
Personnel Services	32,768,547.00	8,153,487.93	6,659,917.39	1,493,570.54
Operating	115,865,714.18	19,649,158.11	17,597,913.00	2,051,245.11
Capital	3,420,722.71	432,262.80	477,434.54	(45,171.74)
Debt Service	4,144,077.00	7,862.00	1,141,550.01	(1,133,688.01)
Depreciation	48,944,485.00	-	-	-
Transfers Out	60,712,917.92	23,809,770.45	25,421,875.02	(1,612,104.57)
Contingencies	1,574,080.00	-	-	-
Total Expenditures	\$ 267,430,543.81	\$ 52,052,541.29	\$ 51,298,689.96	753,851.33
Change in Fund Balance		4,819,914.20	1,503,739.63	

Water Operations Fund Analysis

The Water Operations Fund's change in fund balance through December 2019 was \$3.3M higher than in 2018. The increase in charges for service of \$3.6M was due to the rate increase approved last fall. Personnel expenditures are up \$1.5M due to a pay increase that was effective October 2019 and an increase in pension and healthcare. The increase in operating cost are spread out among various accounting, like utilities and sludge handling charges. The transfer out decreased by \$1.1 million from the previous year, due to the reduction in the percentage that is transferred to the General Fund

Cobb County – Monthly Report December 2019

Health Fund

Cobb County, Georgia				
Statement of Revenues, Expenditures and Changes in Fund Balances				
700 - Cobb Co Health Benefit Fu ▼				
December ▼				
				Print PDF
				Adobe
Revenues	2020 Budget	2020 Actual	2019 Actual	Variance
Taxes	\$ -	\$ -	\$ -	-
Penalties & Interest	-	-	-	-
Other Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges for Services	2,000.00	475.40	919.63	(444.23)
Fines and Forfeitures	-	-	-	-
Interest Revenue	180,000.00	136,819.05	77,372.71	59,446.34
Contribution and Donations	-	-	-	-
Miscellaneous Revenue	15,787,706.99	3,059,317.74	3,010,944.97	48,372.77
Other Financing Sources	71,247,664.00	19,012,118.31	15,726,122.29	3,285,996.02
Transfers In	-	-	-	-
Fund Balance	105,460.05	-	-	-
Total Revenues	\$ 87,322,831.04	\$ 22,208,730.50	\$ 18,815,359.60	3,393,370.90
Expenditures				
Personnel Services	-	-	-	-
Operating	87,155,977.00	20,046,964.31	19,041,403.45	1,005,560.86
Capital	-	-	-	-
Debt Service	-	-	-	-
Depreciation	-	-	-	-
Transfers Out	23,691.00	-	-	-
Contingencies	143,163.04	-	-	-
Total Expenditures	\$ 87,322,831.04	\$ 20,046,964.31	\$ 19,041,403.45	1,005,560.86
Change in Fund Balance		2,161,766.19	(226,043.85)	

Health Fund Analysis

The Health Fund’s generated a change in fund balance of \$2.2M through December of 2019, compared to a loss of \$226K in December of 2018. 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 December 2019

2016 SPLOST Sales Tax Receipts				
	<u>Projected</u>		<u>Actual</u>	<u>Over/(Short)</u>
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
	\$ 487,723,009.50		\$ 580,534,437.21	\$ 92,811,427.71

Cobb County – Monthly Report December 2019

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	Variance	
Revenues					
Taxes	\$ -	\$ -	\$ -		
Penalties & Interest	-	-	-		
Other Taxes	-	-	-		
Licenses and Permits	-	-	-		
Intergovernmental Revenues	-	-	-		
Charges for Services	1,637,600.00	349,867.48	295,288.69	54,578.79	
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	(7,931.71)	
Capital	-	-	50,773.71	(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.