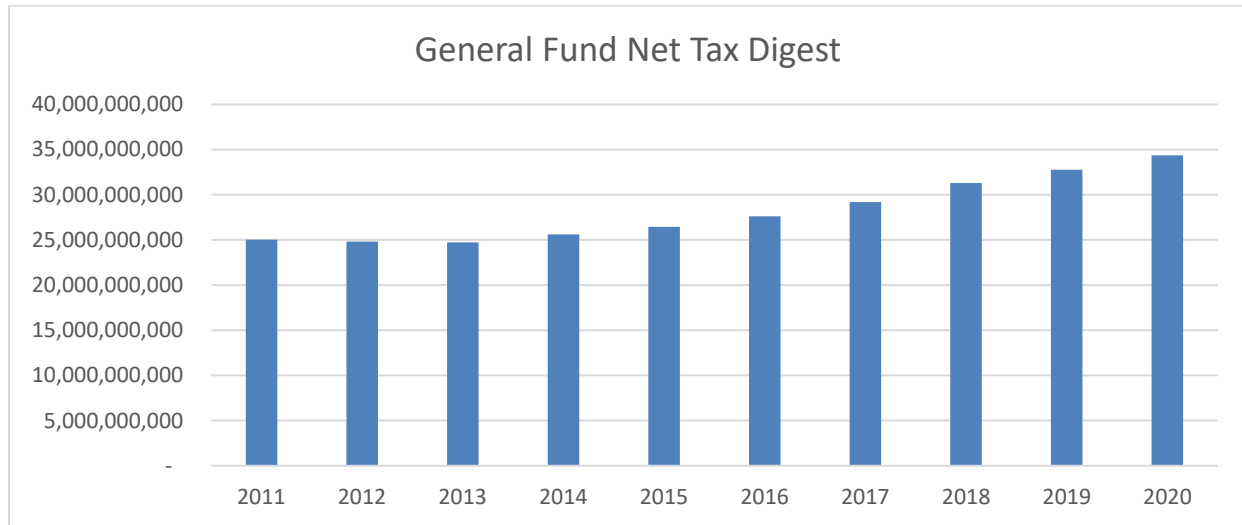


## General Fund Tax Digest



		General Fund		
		2018	2019	2020
		General Fund	General Fund	General Fund
		Actual	Actual	Actual
<b>Millage rate</b>		<b>8.46</b>	<b>8.46</b>	<b>8.46</b>
<b>Collection rate</b>		<b>97.0%</b>	<b>97.0%</b>	<b>97.0%</b>
<b>Digest:</b>				
Real Property				
	Residential Digest	23,765,217,597	25,595,304,152	27,024,762,534
	Commercial	9,381,333,013	9,698,109,686	10,289,252,704
	Other Real			
	Industrial	227,713,269	230,644,271	243,701,061
	Historic	500,596	388,744	130,924
	Agricultural	34,157,036	36,824,404	39,556,654
	Conservation Use	79,606,862	81,877,315	86,579,126
	Environmentally Sensitive	982,048	1,378,264	1,284,498
	Brownfield/Other 1990's	12,974,860	12,974,860	5,097,064
Real Total		33,502,485,281	35,657,501,696	37,690,364,565
Personal		3,230,540,485	3,344,483,248	3,410,394,641
<b>Digest Total</b>		<b>36,733,025,766</b>	<b>39,001,984,944</b>	<b>41,100,759,206</b>
<b>Percentage change</b>		<b>9.14%</b>	<b>6.18%</b>	<b>5.38%</b>
Public Utilities		877,799,295	905,376,821	922,783,556
Motor Vehicle		462,165,890	359,748,360	287,946,900
Mobile Home		12,179,680	12,918,496	13,321,517
Timber		117,408	-	-
Heavy Duty Equipment		2,864,150	3,537,872	3,346,854
<b>Gross Digest</b>		<b>38,088,152,189</b>	<b>40,283,566,493</b>	<b>42,328,158,033</b>
Exemptions		(6,794,943,408)	(7,514,627,159.00)	(7,967,950,566.00)
<b>Taxable Digest</b>		<b>31,293,208,781</b>	<b>32,768,939,334</b>	<b>34,360,207,467</b>
<b>% Change from Prior Year Digest</b>		<b>7.24%</b>	<b>4.72%</b>	<b>4.86%</b>

# Cobb County – Monthly Report December 2020

## General Fund Revenue Analysis

Revenue Source		December 2020	December 2019	Inc/(Dec)	% Change
Property Taxes		37,737.52	782,990.86	(745,253.34)	-95.18%
Penalties & Interest on Taxes		342,697.68	1,907,114.72	(1,564,417.04)	-82.03%
Other Taxes		47,811,458.76	45,505,950.82	2,305,507.94	5.07%
License and Permits		10,235,431.92	9,515,781.97	719,649.95	7.56%
Intergovernmental		698,803.37	523,614.21	175,189.16	33.46%
Charges for Services		14,864,348.61	14,498,158.95	366,189.66	2.53%
Fines and forfeitures		648,358.00	1,278,614.78	(630,256.78)	-49.29%
Interest Earnings		59,479.78	939,309.71	(879,829.93)	-93.67%
Miscellaneous		3,977,769.33	4,081,859.66	(104,090.33)	-2.55%
Transfers In		23,079,212.62	20,601,693.00	2,477,519.62	12.03%
Other Sources		248,731.07	234,338.43	14,392.64	6.14%
<b>Total General Fund Revenues</b>		<b>102,004,028.66</b>	<b>99,869,427.11</b>	<b>2,134,601.55</b>	<b>2.14%</b>
<b>Selected Accounts</b>					
Account	Account Description	December 2020	December 2019	Inc/(Dec)	% Change
010-4225	4225 Insurance Premium Tax	37,372,498.63	35,160,243.34	2,212,255.29	6.29%
010-4235	4235 Real Estate Transfer Tax	519,802.93	376,359.02	143,443.91	38.11%
010-4322	4322 Commercial Permits	377,280.00	930,932.00	(553,652.00)	-59.47%
010-4324	4324 Residential Permits	544,247.00	439,198.00	105,049.00	23.92%
010-4632	4632 Deed-Recording Fees	635,415.00	358,741.00	276,674.00	77.12%
010-4634	4634 Intangible Recording Fees	1,774,478.35	1,125,936.86	648,541.49	57.60%
010-4636	4636 Subdivision Record Fees	1,911.00	2,495.00	(584.00)	-23.41%
010-4638	4638 Misc Recording/Filing Fee	29,188.09	28,194.56	993.53	3.52%
		41,254,821.00	38,422,099.78	2,832,721.22	7.37%

As of the month ended December 2020, General Fund revenues are \$2.1M more than December 2019. Transfers in had the largest positive variance of \$2.5M, which was the result of CARES Act Grant reimbursements for Police and Sheriff payroll expenditures. Other taxes had the positive variance of \$2.3M which was caused by an increase in insurance premium tax of \$2.2M.

Despite the overall increase in revenue, there are a few revenue sources that are under performing. Penalties and Interest on Taxes are down \$1.6M, due to waiving of the penalty and interest on real and personal ad valorem property tax bills until April 15, 2021. Collection of prior year property taxes and down \$775K, which driving the negative Property Tax variance. Eight of the nine revenue sources that make up the Fines and Forfeitures category are all down. Interest rates were reduced by the Fed, which hurt the interest earning.

# Cobb County – Monthly Report December 2020

## General Fund Expenditure Analysis

The COVID-19 pandemic began to impact Cobb County Government operations in March. More specifically, the County entered a limited operation status on March 18, 2020. Ultimately, expenditures will be impacted by the steps taken to address the pandemic; however, the magnitude and duration of the changes cannot be determined at this time. Fortunately, the County received \$132.6 million from the Coronavirus Relief Fund on April 24, 2020 to offset eligible expenditures under the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”). Eligible expenditures will be recorded in a separate CARES Grant Fund. Any major expenditure variances related to the COVID-19 pandemic that are not covered by the Coronavirus Relief Funds will be discussed, if applicable.

The goal of this section has been, and will continue to be, to provide a year over year analysis of the five major expenditure categories in the General Fund. For COVID-19 updates related to the County in general, please visit <https://www.cobbcounty.org/communications/info-center/covid-19-updates>.

GENERAL FUND YTD EXPENDITURES						
Classification	December 2021	December 2020	Inc/(Dec)	% Change	FY21 % of Total	FY20 % of Total
Personnel services	77,980,166	77,461,882	518,284.01	0.67%	71.06%	70.40%
Operating exp	24,497,943	24,582,663	(84,720.66)	-0.34%	22.32%	22.34%
Capital	3,972,849	2,822,868	1,149,981.21	40.74%	3.62%	2.57%
Debt service	16,081	89,934	(73,852.39)	-82.12%	0.01%	0.08%
Transfers out	3,269,574	5,073,197	(1,803,622.97)	-35.55%	2.98%	4.61%
Total	109,736,614	110,030,545	(293,930.80)	-0.27%		

Personnel services remain relatively flat when compared to the same period last year. Salaries as an expenditure category were \$311,000 lower than in December FY20. Full-time salaries were approximately \$835,000 lower than in December FY20, while part-time per day salaries were up nearly \$634,000. Full-time salaries can be affected by the number of vacancies on the roster. The General Fund had 281 vacant positions on December 30, 2020. A vacancy report from the last payroll dated August 30, 2019 to December 30, 2020 can be found below:

	12/30/2020	9/30/2020	6/19/2020	3/28/2020	12/20/2019	8/30/2019
General Fund	281	343	339	341	341	345

Personnel services were also affected by a \$829,000 increase in various benefit expenditure accounts with the largest increase coming from the County’s pension contribution. The County’s pension contribution is trending higher by \$456,000 as the contribution rate stepped up from 23.55 percent to 24.15 percent in FY21 to reach the Actuarial Determined Contribution. In addition, the medical interfund transfer for employee health benefits is up \$350,000 year to date compared to the previous fiscal year.

## Cobb County – Monthly Report December 2020

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Description	December 2021	December 2020	Inc/(Dec)
Medical & Dental Services	2,962,363.52	2,138,565.65	823,797.87
Accountable Items	891,869.70	191,080.91	700,788.79
Consultant Services	436,412.89	7,967.60	428,445.29

Operating expenditures remain flat when compared to the same period last year. Several expenditure accounts have large positive and negative variances, which serve to offset one another. The two expenditure accounts with the largest positive variances are medical and dental services and accountable items. Medical and dental services increased \$823,000 million from the same time in FY20. 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. Also, accountable items show an increase of approximately \$700,000 year over year. Declines in annual maintenance/support contracts and contributions offset the positive variances noted above in the amounts of \$1.6 million and \$608,000, respectively. The makeup and magnitude of the operating expenditure variance will likely change since the County is only three months into FY21.

Capital expenditures show an increase of \$1.1 million when compared to December FY20. Most of the variance relates to the purchase of a new vehicles. Due to supply chain disruptions from the COVID-19 pandemic, a majority of vehicles that were budgeted and ordered in FY20 were not received; however, the orders remained outstanding and the deliveries are now being received. Because the orders remained outstanding, prior year funding for vehicles was encumbered and carried forward into FY21 to accommodate the purchases in the new fiscal year. The variance in vehicles will likely continue for the remainder of the fiscal year.

Transfers out decreased \$1.8 million when compared to December FY20. The General Fund's FY21 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 \$3.2 million having been transferred year to date. This compares to approximately \$4.9 million at the same time last year. The variance may be a result of a timing difference of invoices. In addition, Cobb Transit received Federal Transit Administration specific CARES grant funds during FY20, which may be used to offset a portion of transit capital, planning, and operating projects/activities. As a result, the General Fund transfer may be lower in FY21 than in FY20. The transit subsidy will continue to be monitored throughout the course of the year.

# Cobb County – Monthly Report December 2020

## General Fund Cash Position

Total Cash	010					
Fiscal Year	October	November	December	January	February	March
2021	227,252,821	219,464,305	217,631,712	-	-	-
2020	229,047,927	182,247,578	175,570,571	146,081,866	132,076,897	115,962,916
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

Total Cash						
Fiscal Year	April	May	June	July	August	September
2021	-	-	-	-	-	-
2020	93,329,768	74,607,146	76,134,909	19,417,487	2,190,241	45,673,075
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

## Cash Position for Tax Anticipation Notes

Fund Equivalents	Yes					
Fiscal Year	October	November	December	January	February	March
2021	336,429,895	324,835,955	279,483,323	-	-	-
2020	317,088,790	241,275,384	233,074,379	195,608,066	171,644,534	147,809,611
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

Fund Equivalents						
Fiscal Year	April	May	June	July	August	September
2021	-	-	-	-	-	-
2020	123,789,767	97,692,685	127,393,341	58,954,529	36,684,514	77,503,495
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



# Cobb County – Monthly Report December 2020

## Debt Service Fund

Cobb County, Georgia						
Statement of Revenues, Expenditures and Changes in Fund Balances						
400 - Debt Service Fund						
December						Print PDF
						Adobe
		2021	2021	2020		
		Budget	Actual	Actual		Variance
Revenues						
Taxes	\$	5,159,207.00	\$ 27,224.23	\$ 38,536.54		(11,312.31)
Penalties & Interest		9,000.00	1,322.06	10,757.57		(9,435.51)
Other Taxes		25,900.00	8,057.12	5,826.60		2,230.52
Licenses and Permits		-	-	-		-
Intergovernmental Revenues		-	377.08	-		377.08
Charges for Services		50,000.00	27,267.40	17,301.62		9,965.78
Fines and Forfeitures		-	-	-		-
Interest Revenue		40,000.00	1,399.34	26,658.51		(25,259.17)
Contribution and Donations		-	-	-		-
Miscellaneous Revenue		-	-	-		-
Other Financing Sources		-	-	-		-
Transfers In		-	-	-		-
Fund Balance		-	-	-		-
Total Revenues	\$	5,284,107.00	\$ 65,647.23	\$ 99,080.84		(33,433.61)
Expenditures						
Personnel Services		-	-	-		-
Operating		200,413.00	50,103.00	50,103.00		-
Capital		-	-	-		-
Debt Service		4,774,250.00	-	-		-
Depreciation		-	-	-		-
Transfers Out		-	-	-		-
Contingencies		309,444.00	-	-		-
Total Expenditures	\$	5,284,107.00	\$ 50,103.00	\$ 50,103.00		-
Change in Fund Balance			15,544.23	48,977.84		

## Debt Service Fund Analysis

The Debt Service Fund's December 2020 operating results are very similar to the previous year's. Based on the December analysis, the Debt Service Fund will have a fund balance at the end of fiscal year 2021 that will exceed the 2022 debt service requirements for the County's General Obligation Debt.

# Cobb County – Monthly Report December 2020

## Transit Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
200 - Public Transit System Fund ▼					
December ▼					Print PDF
					Adobe
					Variance
Revenues					
Taxes	\$	-	\$	-	\$ -
Penalties & Interest		-		-	-
Other Taxes		-		-	-
Licenses and Permits		-		-	-
Intergovernmental Revenues		10,066,070.00		-	-
Charges for Services		3,296,800.00		25,178.00	1,012,545.47 (987,367.47)
Fines and Forfeitures		-		-	-
Interest Revenue		-		-	2,449.49 (2,449.49)
Contribution and Donations		-		-	-
Miscellaneous Revenue		70,000.00		10,669.80	11,619.77 (949.97)
Other Financing Sources		-		-	-
Transfers In		17,093,809.00		3,269,574.39	4,958,234.67 (1,688,660.28)
Fund Balance		43,684.16		-	-
Total Revenues	\$	30,570,363.16	\$	3,305,422.19	\$ 5,984,849.40 (2,679,427.21)
Expenditures					
Personnel Services		1,327,842.00		291,801.83	279,555.29 12,246.54
Operating		29,168,301.16		2,482,982.16	775,931.50 1,707,050.66
Capital		45,000.00		-	-
Debt Service		-		-	-
Depreciation		-		-	-
Transfers Out		-		-	-
Contingencies		29,220.00		-	-
Total Expenditures	\$	30,570,363.16	\$	2,774,783.99	\$ 1,055,486.79 1,719,297.20
Change in Fund Balance				530,638.20	4,929,362.61

## Transit Analysis

The Transit Fund's operating results through December 2020 have generated a positive change in fund balance of \$530K, despite the \$2.7M reductions in revenues. The reduction to charges for services, which was caused by the pandemic and the inability to collect passenger fares. This reduction is offset by increases to transfers in. The change in fund balance is due to the timing of operator service 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 2020

## Water Operations Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
500 - Water & Pollution Control					
December					Print PDF
					Adobe
	2021	2021	2020		
	Budget	Actual	Actual		Variance
Revenues					
Taxes	\$ -	\$ -	\$ -		-
Penalties & Interest	-	-	-		-
Other Taxes	-	-	-		-
Licenses and Permits	-	-	-		-
Intergovernmental Revenues	775.00	-	-		-
Charges for Services	243,496,964.00	51,746,518.53	55,793,392.06		(4,046,873.53)
Fines and Forfeitures	10,000.00	2,750.00	9,500.00		(6,750.00)
Interest Revenue	602,000.00	8,548.13	393,411.80		(384,863.67)
Contribution and Donations	-	-	-		-
Miscellaneous Revenue	75,000.00	22,897.03	24,705.16		(1,808.13)
Other Financing Sources	58,000.00	735,061.41	645,037.50		90,023.91
Transfers In	27,000.00	6,428.12	6,408.97		19.15
Fund Balance	2,057,586.53	-	-		-
Total Revenues	\$ 246,327,325.53	\$ 52,522,203.22	\$ 56,872,455.49		(4,350,252.27)
Expenditures					
Personnel Services	33,922,483.00	8,267,071.37	8,153,487.93		113,583.44
Operating	121,028,426.23	20,658,427.65	19,649,158.11		1,009,269.54
Capital	2,930,588.32	748,099.80	432,262.80		315,837.00
Debt Service	4,885,872.00	-	7,862.00		(7,862.00)
Depreciation	49,694,653.00	-	-		-
Transfers Out	32,291,222.98	18,511,386.00	23,809,770.45		(5,298,384.45)
Contingencies	1,574,080.00	-	-		-
Total Expenditures	\$ 246,327,325.53	\$ 48,184,984.82	\$ 52,052,541.29		(3,867,556.47)
Change in Fund Balance		4,337,218.40	4,819,914.20		

## Water Operations Fund Analysis

The Water Operations Fund's change in fund balance through December 2020 was \$482K less than in 2019. Charges for service has a negative variance of \$4.0M compared to the previous year. The slight increase in operating cost are spread out among various accounting, like utilities and sludge handling charges. The transfer out decreased by \$5.3M from the previous year, due to the budgeted reduction in the transfer to the General Fund. That transfer decreased \$2.2M as the transfer percentage was reduced from 9% to 8%. The additional \$3M reduced was the result of the County deferring the GEFA Loan payments.

# Cobb County – Monthly Report December 2020

## Health Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
700 - Cobb Co Health Benefit Fu ▼					
December ▼					
					Print PDF
					Adobe
	2021 Budget	2021 Actual	2020 Actual	Variance	
Revenues					
Taxes	\$ -	\$ -	\$ -	-	
Penalties & Interest	-	-	-	-	
Other Taxes	-	-	-	-	
Licenses and Permits	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	
Charges for Services	2,000.00	546.97	475.40	71.57	
Fines and Forfeitures	-	-	-	-	
Interest Revenue	250,000.00	4,387.45	136,819.05	(132,431.60)	
Contribution and Donations	-	-	-	-	
Miscellaneous Revenue	14,939,879.17	2,678,789.27	3,059,317.74	(380,528.47)	
Other Financing Sources	79,425,829.00	19,736,775.87	19,012,118.31	724,657.56	
Transfers In	-	-	-	-	
Fund Balance	139,987.16	-	-	-	
Total Revenues	\$ 94,757,695.33	\$ 22,420,499.56	\$ 22,208,730.50	211,769.06	
Expenditures					
Personnel Services	-	-	-	-	
Operating	94,579,388.00	21,911,382.27	20,046,964.31	1,864,417.96	
Capital	-	-	-	-	
Debt Service	-	-	-	-	
Depreciation	-	-	-	-	
Transfers Out	23,691.00	-	-	-	
Contingencies	154,616.33	-	-	-	
Total Expenditures	\$ 94,757,695.33	\$ 21,911,382.27	\$ 20,046,964.31	1,864,417.96	
Change in Fund Balance		509,117.29	2,161,766.19		

## Health Fund Analysis

The Health Fund's generated a positive change in fund balance of \$509K through December of 2020, compared to \$2.2M in December of 2019. Total revenues are up \$211K compared to the prior year. There was an increase in the medical and dental claims of \$1.8M. This fund is anticipated to finish the year within budget.

# Cobb County – Monthly Report December 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
FY 2020-February		9,636,235.21		12,113,758.61	2,477,523.40
FY 2020-March		9,998,169.35		12,141,228.81	2,143,059.46
FY 2020-April		10,395,291.50		11,084,145.45	688,853.95
FY 2020-May		9,957,137.14		11,256,023.83	1,298,886.69
FY 2020-June		10,600,167.45		12,694,920.60	2,094,753.15
FY 2020-July		10,585,829.79		13,474,283.07	2,888,453.28
FY 2020-August		10,530,185.32		13,492,506.02	2,962,320.70
FY 2020-September		10,557,479.16		17,891,477.40	7,333,998.24
FY 2020-October		10,391,208.62		13,230,441.32	2,839,232.70
FY 2021-November		10,235,169.18		13,985,004.46	3,749,835.28
FY 2021-December		9,836,136.77		14,309,589.05	4,473,452.28
		<b>\$ 612,723,009.50</b>		<b>\$ 741,504,911.54</b>	<b>\$ 128,781,902.04</b>

# Cobb County – Monthly Report December 2020

## Watch List Funds

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
240 - Parking Deck Facility Fund ▼					
December ▼					Print PDF
					Adobe
	2021	2021	2020		
	Budget	Actual	Actual		Variance
Revenues					
Taxes	\$ -	\$ -	\$ -		-
Penalties & Interest	-	-	-		-
Other Taxes	-	-	-		-
Licenses and Permits	-	-	-		-
Intergovernmental Revenues	-	-	-		-
Charges for Services	955,103.00	101,905.11	214,870.27		(112,965.16)
Fines and Forfeitures	-	-	-		-
Interest Revenue	-	4.18	195.50		(191.32)
Contribution and Donations	-	-	-		-
Miscellaneous Revenue	1,154.00	33.85	152.48		(118.63)
Other Financing Sources	-	-	-		-
Transfers In	186,240.00	-	-		-
Fund Balance	1,126.21	-	-		-
Total Revenues	\$ 1,143,623.21	\$ 101,943.14	\$ 215,218.25		(113,275.11)
Expenditures					
Personnel Services	-	-	-		-
Operating	271,269.21	76,138.14	102,868.15		(26,730.01)
Capital	-	-	7,031.00		(7,031.00)
Debt Service	761,238.00	1,650.00	1,700.00		(50.00)
Depreciation	-	-	-		-
Transfers Out	-	-	-		-
Contingencies	111,116.00	-	-		-
Total Expenditures	\$ 1,143,623.21	\$ 77,788.14	\$ 111,599.15		(33,811.01)
Change in Fund Balance		24,155.00	103,619.10		

## Parking Deck Fund Analysis

The COVID-19 pandemic has greatly reduced events and activities on the Marietta Square. Additionally, has been far less visitor to County facilities on the Square for court and other County business. The limited activity has negatively impacted the parking deck revenue and this fund

# Cobb County – Monthly Report December 2020

## Watch List Funds

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
250 - Law Library Fund					
December					Print PDF
					Adobe
	2021 Budget	2021 Actual	2020 Actual	Variance	
Revenues					
Taxes	\$ -	\$ -	\$ -	-	
Penalties & Interest	-	-	-	-	
Other Taxes	-	-	-	-	
Licenses and Permits	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	
Charges for Services	4,000.00	1,095.99	2,135.89	(1,039.90)	
Fines and Forfeitures	555,385.00	53,965.00	94,885.00	(40,920.00)	
Interest Revenue	300.00	2.82	61.91	(59.09)	
Contribution and Donations	-	-	-	-	
Miscellaneous Revenue	-	-	-	-	
Other Financing Sources	5,000.00	1,694.00	2,750.00	(1,056.00)	
Transfers In	-	-	-	-	
Fund Balance	256.90	-	-	-	
Total Revenues	\$ 564,941.90	\$ 56,757.81	\$ 99,832.80	(43,074.99)	
Expenditures					
Personnel Services	233,032.00	55,877.41	56,731.03	(853.62)	
Operating	323,541.90	93,664.54	74,495.32	19,169.22	
Capital	-	-	-	-	
Debt Service	-	-	-	-	
Depreciation	-	-	-	-	
Transfers Out	-	-	-	-	
Contingencies	8,368.00	-	-	-	
Total Expenditures	\$ 564,941.90	\$ 149,541.95	\$ 131,226.35	18,315.60	
Change in Fund Balance		(92,784.14)	(31,393.55)		

## Law Library Analysis

The Law Library Fund generated a net loss of \$92K through December of 2020. The Law Library Fund relies on court fines as its primary revenue source. Court fines have been severely impacted as operations in the Cobb Judicial Complex have slowed tremendously as a result of the COVID-19 pandemic. The County will continue to monitor the duration and impact of the COVID-19 pandemic on the Law Library Fund.

# Cobb County – Monthly Report December 2020

## Watch List Funds

Cobb County, Georgia						
Statement of Revenues, Expenditures and Changes in Fund Balances						
265 - Hotel/Motel Tax Fund						
December						Print PDF
						Adobe
						Variance
Revenues		2021		2021		2020
		Budget		Actual		Actual
Taxes	\$	-		\$ -		\$ -
Penalties & Interest		-		-		-
Other Taxes		9,934,000.00		1,415,493.38		2,845,330.00
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	\$	9,934,000.00		\$ 1,415,493.38		\$ 2,845,330.00
						(1,429,836.62)
Expenditures						
Personnel Services		-		-		-
Operating		9,934,000.00		884,683.36		1,778,331.26
Capital		-		-		-
Debt Service		-		-		-
Depreciation		-		-		-
Transfers Out		-		-		-
Contingencies		-		-		-
Total Expenditures	\$	9,934,000.00		\$ 884,683.36		\$ 1,778,331.26
						(893,647.90)
Change in Fund Balance				530,810.02		1,066,998.74

## Hotel Motel Analysis

The Hotel Motel Fund did generate a net gain of \$530K through December of 2020, but it was about half of December of 2019. The December 2020 tax collections are down \$1.4M compared to the December collections from 2019. The pandemic has limited travel to the extent that hotels have closed. Unless the hotel motel collections increase during the remaining nine months of the fiscal year, this fund will not generate enough revenue to cover annual debt service on the Performing Art Centre Bonds. The County will continue to monitor the duration and impact of the COVID-19 pandemic.

# Cobb County – Monthly Report December 2020

## Watch List Funds

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
294 - Cumberland Special Service					
December					Print PDF
					Adobe
	2021 Budget	2021 Actual	2020 Actual	Variance	
Revenues					
Taxes	\$ -	\$ -	\$ -	-	
Penalties & Interest	-	-	-	-	
Other Taxes	-	-	-	-	
Licenses and Permits	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	
Charges for Services	-	-	-	-	
Fines and Forfeitures	-	-	-	-	
Interest Revenue	30,000.00	-	-	-	
Contribution and Donations	-	-	-	-	
Miscellaneous Revenue	1,900,000.00	569,512.15	896,040.49	(326,528.34)	
Other Financing Sources	-	-	-	-	
Transfers In	-	-	-	-	
Fund Balance	1,070,000.00	-	-	-	
Total Revenues	\$ 3,000,000.00	\$ 569,512.15	\$ 896,040.49	(326,528.34)	
Expenditures					
Personnel Services	-	-	-	-	
Operating	1,200,000.00	900,000.00	1,527,826.86	(627,826.86)	
Capital	-	-	-	-	
Debt Service	-	-	-	-	
Depreciation	-	-	-	-	
Transfers Out	1,800,000.00	-	-	-	
Contingencies	-	-	-	-	
Total Expenditures	\$ 3,000,000.00	\$ 900,000.00	\$ 1,527,826.86	(627,826.86)	
Change in Fund Balance		(330,487.85)	(631,786.37)		

## Cumberland Special Service District I

This fund generated a negative change in fund balance of \$330K through December of 2020. COVID-19 has caused hotel to close or run at a low occupancy rate, which has reduced revenue by \$326K. Additionally, the contribution Cobb Travel and Tourism decrease from \$1.5M in 2019 to \$1.2M in 2020, but only \$900K has been paid through December, the remaining \$300K will be paid in January. This fund's revenues will continue to be negatively impact by the hotel closures and limited travel caused by COVID-19, but due to a strong fund balance in this fund, all financial obligation for fiscal year 2021 will be met. The County will continue to monitor the duration and impact of the COVID-19 pandemic.