

**Newton County Solid Waste Authority
Financial Summary
December 2020**

Department	YTD Actual	YTD Projected	Encumbrances	Variance	% of Projection
Revenues					
Landfill	2,982,160	4,838,935		(1,856,775)	61.6%
Convenience Centers *	869,500	828,000		41,500	105.0%
Total Revenues	3,851,659	5,666,935	-	(1,815,276)	68.0%
Expenses					
Landfill	1,812,201	4,741,744	492,006	2,437,537	48.6%
Convenience Centers *	369,056	925,191	61,704	494,431	46.6%
Total Expenses	2,181,258	5,666,935	553,710	2,931,967	48.3%
Net Income (Loss)	1,670,402	-		1,116,692	

* Excludes Landfill Use Fees and offsetting Disposal/Garbage Pick up of \$420,000 Budget and \$260,115 Actual

** Carryforward Purchase Orders

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Newton County, GA
SOLID WASTE FUND REVENUE

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FOR 2021 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
540 Solid Waste							
54045300 Solid Waste Disposal							
334110 Direct State Grant - Oper	-1,019,101	-1,019,101	-501,848.91	.00	.00	-517,252.09	49.2%
344150 Landfill Use Fees	-2,760,000	-2,760,000	-2,089,308.20	-339,987.60	.00	-670,691.80	75.7%
349300 Bad Check Fees	-500	-500	-60.00	.00	.00	-440.00	12.0%
361010 Interest Income	-130,300	-130,300	-5,627.84	-550.63	.00	-124,672.16	4.3%
381000 Rents & Royalties	-12,000	-12,000	-2,000.00	.00	.00	-10,000.00	16.7%
383000 Reimbursement for Damaged Pro	-2,000	-2,000	-1,422.72	.00	.00	-577.28	71.1%
391202 Oper Trsfr In General Fund	-648,234	-648,234	-325,992.00	-54,332.00	.00	-322,242.00	50.3%
391237 Oper Trsfr In 17 SPLOST	-266,800	-266,800	-55,900.00	.00	.00	-210,900.00	21.0%
TOTAL Solid Waste Disposal	-4,838,935	-4,838,935	-2,982,159.67	-394,870.23	.00	-1,856,775.33	61.6%
54045500 Recyclables Operations							
344130 Sale of Recycled Materials	-15,000	-15,000	-31,785.90	-6,096.20	.00	16,785.90	211.9%
344150 Landfill Use Fees	-420,000	-420,000	.00	.00	.00	-420,000.00	.0%
344151 Landfill Use Fees	0	0	-260,115.00	-45,257.60	.00	260,115.00	100.0%
346900 Other Fees	-812,500	-812,500	-837,713.80	-7,900.00	.00	25,213.80	103.1%
349300 Bad Check Fees	-500	-500	.00	.00	.00	-500.00	.0%
TOTAL Recyclables Operations	-1,248,000	-1,248,000	-1,129,614.70	-59,253.80	.00	-118,385.30	90.5%
TOTAL Solid Waste	-6,086,935	-6,086,935	-4,111,774.37	-454,124.03	.00	-1,975,160.63	67.6%
GRAND TOTAL	-6,086,935	-6,086,935	-4,111,774.37	-454,124.03	.00	-1,975,160.63	67.6%

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Newton County, GA
SOLID WASTE FUND EXPENDITURES

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FOR 2021 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
540 Solid Waste							
45300 Solid Waste Disposal							
511100 Regular Employees	475,083	475,083	226,384.39	37,405.09	.00	248,698.61	47.7%
511300 Overtime	60,000	60,000	28,957.33	4,464.03	.00	31,042.67	48.3%
512110 Health Insurance	91,854	91,854	46,468.50	7,413.56	.00	45,385.50	50.6%
512120 Life Insurance	833	833	359.62	68.97	.00	473.38	43.2%
512200 Social Security (FICA) contr	34,510	34,510	18,552.56	3,048.88	.00	15,957.44	53.8%
512400 Retirement Contributions	26,840	26,840	14,337.02	2,345.96	.00	12,502.98	53.4%
512700 Worker's Compensation	5,000	5,000	155.70	.00	.00	4,844.30	3.1%
512900 Other Employee Benefits	3,300	3,300	.00	.00	.00	3,300.00	.0%
521200 Professional/Contracted Srvcs	200,000	65,000	205,054.91	.00	.00	-140,054.91	315.5%
521210 Legal Services	26,250	26,250	12,601.79	2,275.00	.00	13,648.21	48.0%
521225 Architectural/Engineer Svcs	420,000	555,000	108,805.98	33,507.47	282,184.61	164,009.41	70.4%
522210 Repairs & Maint - Equipment	175,000	175,000	157,656.47	1,533.04	4,487.61	12,855.92	92.7%
522215 Repairs & Maint-Vehicles	45,000	45,000	20,471.18	3,207.09	.00	24,528.82	45.5%
522220 Repairs & Maint - Buildings	15,000	15,000	3,100.00	.00	.00	11,900.00	20.7%
522230 Grounds Maintenance	5,000	5,000	.00	.00	.00	5,000.00	.0%
522250 Maintenance Agreements	70,000	70,000	26,023.85	5,687.30	19,691.20	24,284.95	65.3%
522290 Public Works Repairs	5,000	5,000	.00	.00	.00	5,000.00	.0%
522320 Rental of Equipment & Vehicle	296,440	296,440	88,457.52	22,579.02	96,462.94	111,519.54	62.4%
523120 Commercial Property	1,000	1,000	394.75	67.79	.00	605.25	39.5%
523140 General Liability	2,000	2,000	1,169.29	228.61	.00	830.71	58.5%
523150 Vehicle Insurance	2,000	2,000	3,168.81	580.88	.00	-1,168.81	158.4%
523220 Telephone/Pagers/Mobile	3,000	3,000	742.60	123.23	.00	2,257.40	24.8%
523230 Postage	1,000	1,000	78.35	12.25	.00	921.65	7.8%
523300 Advertising	500	500	.00	.00	.00	500.00	.0%
523500 Travel - Meals/Hotel/Mileage	7,000	7,000	32.03	.00	.00	6,967.97	.5%
523600 Dues & Fees	3,000	3,000	1,811.00	.00	.00	1,189.00	60.4%
523630 Hazard Waste DNR Fee .75NT	40,545	40,545	41,295.66	6,898.15	.00	-750.66	101.9%
523635 Landfill Closure 1.OONT	173,498	173,498	.00	.00	.00	173,498.00	.0%
523700 Education & Training	5,000	5,000	1,895.00	.00	.00	3,105.00	37.9%
523850 Contract Labor	22,000	22,000	.00	.00	.00	22,000.00	.0%
523900 Other Contracted Services	171,439	171,439	17,969.34	6,176.61	81,112.42	72,357.24	57.8%
523905 Credit Card Fees	30,000	30,000	5,750.83	1,004.44	.00	24,249.17	19.2%
523910 Wrecker Service	2,000	2,000	70.00	70.00	.00	1,930.00	3.5%
523930 Hauling	26,000	26,000	3,697.50	1,275.00	.00	22,302.50	14.2%
531100 Gen Operating Supplies & Mats	25,000	25,000	9,581.42	1,899.13	.00	15,418.58	38.3%
531115 Tires & Tubes	7,000	7,000	672.00	.00	.00	6,328.00	9.6%
531120 Oil, Grease, Antifreeze	4,000	4,000	.00	.00	.00	4,000.00	.0%

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Newton County, GA
SOLID WASTE FUND EXPENDITURES

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FOR 2021 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
531210 Energy - Water/Sewerage	25,000	25,000	14,320.58	2,373.64	.00	10,679.42	57.3%
531230 Energy - Electricity	24,000	24,000	8,886.21	1,925.43	.00	15,113.79	37.0%
531240 Energy - Bottled Gas	2,000	2,000	139.41	.00	.00	1,860.59	7.0%
531270 Gasoline/Diesel	125,000	125,000	44,407.89	6,877.33	.00	80,592.11	35.5%
531300 Food	4,000	4,000	272.30	.00	.00	3,727.70	6.8%
531400 Books & Periodicals	1,000	1,000	.00	.00	.00	1,000.00	.0%
531600 Small Equipment<\$5,000	15,000	15,000	927.03	.00	.00	14,072.97	6.2%
531700 Other Supplies/Parts	50,000	50,000	11,420.14	.00	.00	38,579.86	22.8%
531710 Cleaning Supplies	4,000	4,000	.00	.00	.00	4,000.00	.0%
531740 Uniforms	16,000	16,000	6,632.27	1,211.40	.00	9,367.73	41.5%
534120 Unpaved Roads	70,000	70,000	16,458.08	4,945.64	.00	53,541.92	23.5%
534140 Culverts	5,000	5,000	.00	.00	.00	5,000.00	.0%
534170 Signs	2,000	2,000	.00	.00	.00	2,000.00	.0%
542500 Other Equipment	7,500	7,500	.00	.00	.00	7,500.00	.0%
561000 Depreciation	550,000	550,000	246,803.46	41,133.91	.00	303,196.54	44.9%
579000 Contingencies	50,000	50,000	.00	.00	.00	50,000.00	.0%
581100 Principal - Bonds	455,000	455,000	.00	.00	.00	455,000.00	.0%
582100 Interest - Bonds	817,786	817,786	394,800.09	-2,348.84	.00	422,985.91	48.3%
582200 Interest - Capital Leases	17,366	17,366	9,298.89	1,464.97	8,067.06	.05	100.0%
582300 Interest - Notes Payable	20,000	20,000	9,469.61	1,759.22	.00	10,530.39	47.3%
583000 Fiscal agent's fees	0	0	2,650.00	.00	.00	-2,650.00	100.0%
TOTAL Solid Waste Disposal	4,741,744	4,741,744	1,812,201.36	201,214.20	492,005.84	2,437,536.80	48.6%
4550 Recyclables Operations							
511100 Regular Employees	138,240	138,240	67,346.31	10,764.06	.00	70,893.69	48.7%
511300 Overtime	10,400	10,400	4,839.77	1,270.23	.00	5,560.23	46.5%
512110 Health Insurance	58,941	58,941	28,391.79	4,533.76	.00	30,549.21	48.2%
512120 Life Insurance	344	344	156.87	28.40	.00	187.13	45.6%
512200 Social Security (FICA) contr	9,523	9,523	5,013.62	839.60	.00	4,509.38	52.6%
512400 Retirement Contributions	7,243	7,243	3,783.27	631.81	.00	3,459.73	52.2%
512700 Worker's Compensation	0	0	310.40	.00	.00	-310.40	100.0%
521231 Medical Exam	500	500	.00	.00	.00	500.00	.0%
522110 Disposal/Garbage Pick Up Svcs	420,000	420,000	260,115.00	45,257.60	.00	159,885.00	61.9%
522210 Repairs & Maint - Equipment	75,000	75,000	13,735.22	3,597.67	.00	61,264.78	18.3%
522215 Repairs & Maint-Vehicles	80,000	80,000	22,127.66	2,934.93	.00	57,872.34	27.7%
522220 Repairs & Maint - Buildings	10,000	10,000	2,244.50	.00	.00	7,755.50	22.4%
522230 Grounds Maintenance	15,000	15,000	4,092.02	.00	7,708.00	3,199.98	78.7%
522290 Public Works Repairs	5,000	5,000	.00	.00	.00	5,000.00	.0%
522320 Rental of Equipment & Vehicle	75,000	75,000	.00	.00	.00	75,000.00	.0%
523120 Commercial Property	0	0	86.83	14.91	.00	-86.83	100.0%

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Newton County, GA
SOLID WASTE FUND EXPENDITURES

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FOR 2021 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
523140 General Liability	1,500	1,500	744.09	145.48	.00	755.91	49.6%
523150 Vehicle Insurance	3,000	3,000	2,904.73	532.47	.00	95.27	96.8%
523220 Telephone/Pagers/Mobile	2,000	2,000	345.87	146.51	.00	1,654.13	17.3%
523230 Postage	1,000	1,000	305.40	2.50	.00	694.60	30.5%
523300 Advertising	500	500	.00	.00	.00	500.00	.0%
523600 Dues & Fees	1,000	1,000	.00	.00	.00	1,000.00	.0%
523850 Contract Labor	295,000	295,000	157,557.68	30,417.69	53,996.14	83,446.18	71.7%
523900 Other Contracted Services	15,000	15,000	9,111.95	1,068.91	.00	5,888.05	60.7%
523905 Credit Card Fees	20,000	20,000	13,093.37	239.49	.00	6,906.63	65.5%
523910 Wrecker Service	5,000	5,000	600.00	.00	.00	4,400.00	12.0%
523930 Hauling	2,000	2,000	.00	.00	.00	2,000.00	.0%
523935 Tire Disposal	10,000	10,000	3,228.80	475.50	.00	6,771.20	32.3%
531100 Gen Operating Supplies & Mats	10,000	10,000	1,479.00	699.30	.00	8,521.00	14.8%
531210 Energy - Water/Sewerage	4,000	4,000	1,261.52	360.90	.00	2,738.48	31.5%
531230 Energy - Electricity	20,000	20,000	9,387.30	1,816.98	.00	10,612.70	46.9%
531270 Gasoline/Diesel	35,000	35,000	14,735.17	2,874.78	.00	20,264.83	42.1%
531600 Small Equipment<\$5,000	4,000	4,000	163.55	.00	.00	3,836.45	4.1%
531700 Other Supplies/Parts	5,000	5,000	2,009.64	.00	.00	2,990.36	40.2%
531710 Cleaning Supplies	2,000	2,000	.00	.00	.00	2,000.00	.0%
534120 Unpaved Roads	2,000	2,000	.00	.00	.00	2,000.00	.0%
534170 Signs	2,000	2,000	.00	.00	.00	2,000.00	.0%
TOTAL Recyclables Operations	1,345,191	1,345,191	629,171.33	108,653.48	61,704.14	654,315.53	51.4%
TOTAL Solid Waste	6,086,935	6,086,935	2,441,372.69	309,867.68	553,709.98	3,091,852.33	49.2%
GRAND TOTAL	6,086,935	6,086,935	2,441,372.69	309,867.68	553,709.98	3,091,852.33	49.2%

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Newton County, GA
SOLID WASTE FUND BY DEPARTMENT

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FOR 2021 06

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>45300 Solid Waste Disposal</u>							
540 Solid Waste	-97,191	-97,191	-1,169,958.31	-193,656.03	492,005.84	580,761.47	697.5%
TOTAL Solid Waste Disposal	-97,191	-97,191	-1,169,958.31	-193,656.03	492,005.84	580,761.47	697.5%
TOTAL REVENUES	-4,838,935	-4,838,935	-2,982,159.67	-394,870.23	.00	-1,856,775.33	
TOTAL EXPENSES	4,741,744	4,741,744	1,812,201.36	201,214.20	492,005.84	2,437,536.80	
<u>45500 Recyclables Operations</u>							
540 Solid Waste	97,191	97,191	-500,443.37	49,399.68	61,704.14	535,930.23	-451.4%
TOTAL Recyclables Operations	97,191	97,191	-500,443.37	49,399.68	61,704.14	535,930.23	-451.4%
TOTAL REVENUES	-1,248,000	-1,248,000	-1,129,614.70	-59,253.80	.00	-118,385.30	
TOTAL EXPENSES	1,345,191	1,345,191	629,171.33	108,653.48	61,704.14	654,315.53	
GRAND TOTAL	0	0	-1,670,401.68	-144,256.35	553,709.98	1,116,691.70	100.0%

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Newton County, GA
SOLID WASTE FUND TOTAL

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FOR 2021 06

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
540 Solid Waste	0	0	-1,670,401.68	-144,256.35	553,709.98	1,116,691.70	100.0%
TOTAL REVENUES	-6,086,935	-6,086,935	-4,111,774.37	-454,124.03	.00	-1,975,160.63	
TOTAL EXPENSES	6,086,935	6,086,935	2,441,372.69	309,867.68	553,709.98	3,091,852.33	
GRAND TOTAL	0	0	-1,670,401.68	-144,256.35	553,709.98	1,116,691.70	100.0%

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Newton County, GA
BALANCE SHEET FOR 2021 6

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FUND: 540 Solid Waste			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
540	111005	Equity in Pooled Cash	125,824.04	4,172,733.16
540	111114	Solid Waste Authority	.10	13,336.46
540	111117	Cash Escrow	370.13	6,291,934.02
540	111900	Accounts Receivable	50,373.40	364,965.00
540	111970	Returned Checks	.00	114.18
540	116100	Restricted Cash (GEFA)	22.70	267,266.74
540	117100	Sites	.00	2,899,428.00
540	117200	Site Improvements	.00	10,562,302.37
540	117310	Accum Dep - Infrastructure	-30,977.26	-5,538,150.44
540	117400	Buildings	.00	421,668.03
540	117410	Accum Dep - Buildings	-1,149.49	-318,791.91
540	117500	Machinery, Equip, Furnishings	.00	3,757,900.72
540	117510	Accum Dep - Mach & Equip	-9,007.16	-3,264,416.18
540	117600 F1622	Construction in Progress	.00	294,359.39
540	117600 G1601	Construction in Progress	.00	423,607.01
540	119201	Deferred Outflow- Pension	.00	13,480.87
TOTAL ASSETS			135,456.46	20,361,737.42
LIABILITIES				
540	121100	Accounts Payable	2,199.27	-92,325.00
540	121102	P-Card Liability-Control Acct	1,372.44	-31.01
540	121400	Compensated Absences	.00	-47,082.28
540	121700	AP Retainage	.00	-498,170.47
540	122300	Accrued Interest Payable	.00	-136,285.31
540	122700 D212	Notes Payable-Current	9,827.49	-59,687.70
540	122860 D109	Revenue Bds Pay - Current	.00	-455,000.00
540	123200	Closure/Post Close Care Cost	-6,898.15	-75,934.80
540	125265	Net Pension Liability	.00	-175,678.77
540	125300 D606	Notes Payable - Non-current	.00	-1,544,062.19
540	125400 D212	Cap Leases Pay - Non-current	.00	-351,249.49
540	125660 D109	Revenue Bds Pay - Non-current	.00	-20,925,000.00
540	125805	Unamortized premiums on bonds	2,348.84	-606,000.10
540	126100	Closure/Post Close Care Cost	.00	-8,968,580.82
540	127110 Decal	Hardship Fund - Decals	-50.00	-12,566.00
540	129300	Deferred Inflow of Resources -	.00	-203.00
TOTAL LIABILITIES			8,799.89	-33,947,856.94
FUND BALANCE				
540	133100	Net Investment in Cap Assets	.00	-6,752,926.60
540	133400	Retained Earnings	.00	3,014,153.00
540	139100	Encumbrance Control	-93,439.75	553,709.98
540	139110	Budgetary F/B-Res for Enc	93,439.75	-553,709.98
540	139500	Revenue Control	-454,124.03	-4,111,774.37
540	139510	Expenditure Control	309,867.68	2,441,372.69
540	139520	Appropriations Control	.00	-6,086,935.00
540	139530	Estimated Rev Control	.00	6,086,935.00
540	139999	C-FB Unreserved, Undesignated	.00	18,995,294.80

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Newton County, GA
BALANCE SHEET FOR 2021 6

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FUND: 540 Solid Waste	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE		
TOTAL FUND BALANCE	-144,256.35	13,586,119.52
TOTAL LIABILITIES + FUND BALANCE	-135,456.46	-20,361,737.42

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