

Monthly Financials



December 31, 2020

Monthly Financials

Combining All Fund Revenue, Expenditures & Other Uses

For the months ending December 31, 2020 and 2019

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**Habersham County, GA
Board of Commissioners
Account Balances as of
December 31, 2020**

General Fund.....	\$	13,029,075
SPLOST VI.....	\$	1,014,543
Hospital Bond.....	\$	2,700,376
Landfill Funds.....	\$	3,628,480
Development Authority.....	\$	772,208
Emergency 911 Account.....	\$	678,951
EMS.....	\$	755,071
Indigent Defense Fund.....	\$	12,842
Juvenile Supervision.....	\$	25,605
Habersham County Airport.....	\$	203,844
Total	\$	<u>22,820,996</u>



Board of Commissioners
Finance Department

7-Jan-21

TO: Board of County Commissioners

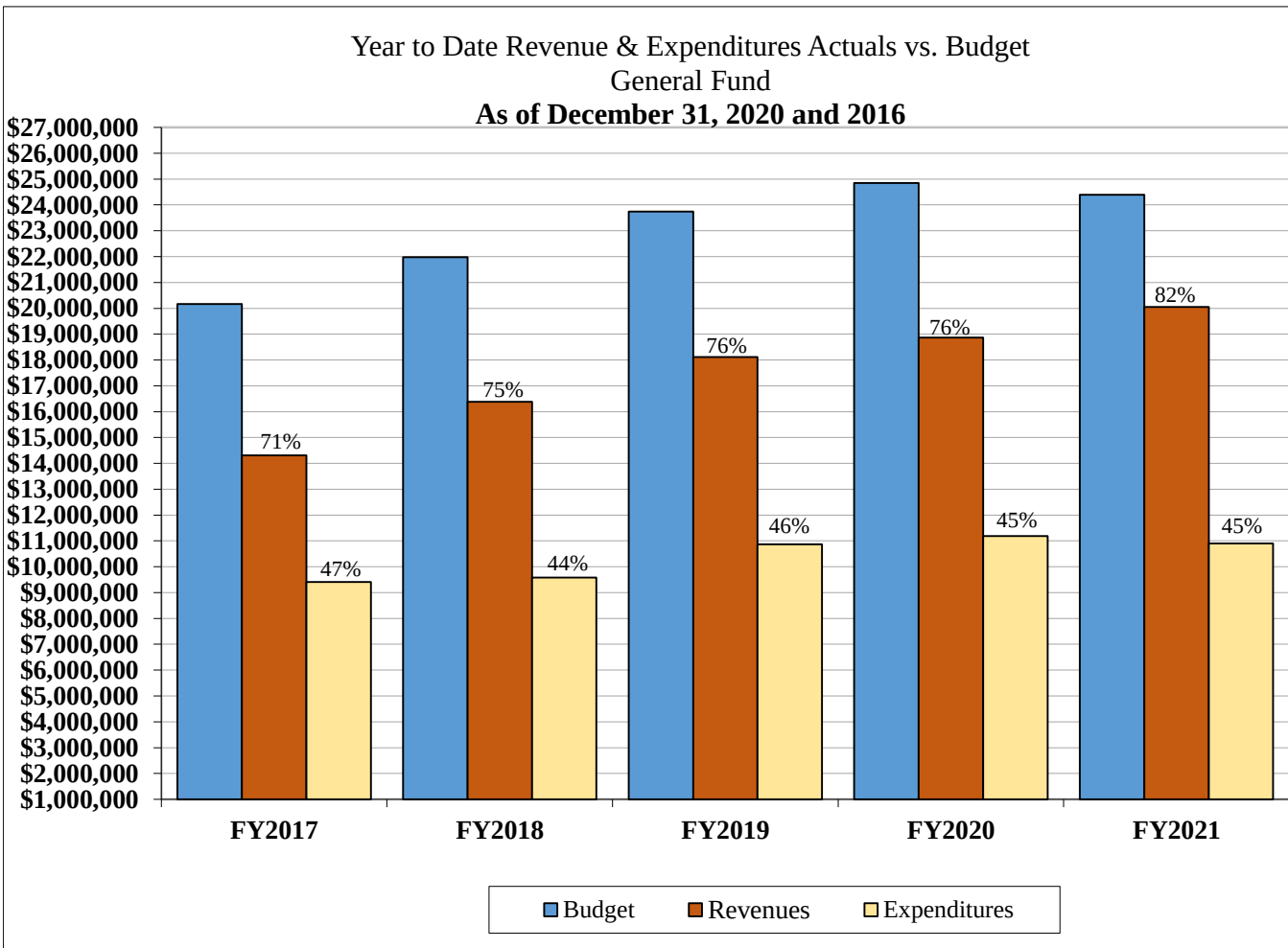
RE: Monthly Financial Summary – December 31, 2020 (unaudited)

Budget Comparison:

December year-to-date represent 50% of the Fiscal Year. Therefore, expenditures should be less than or equal to 50% of the FY21 Budget. While revenues should be at 50%.

Budget to Actual:

General Fund Revenues collected were 82% of the total budget revenues, while expenditures were at 45%



**Summary of Government wide Statement of Revenues,
Expenditures and Other Sources and Uses Summary
For the months ending December 31, 2020**

	General Fund	Special Revenue	Enterprise Fund	Component Units	Total
Revenues					
Taxes	\$ 16,734,005	\$ 789,861	\$ -	\$ -	\$ 17,523,867
Building Permits	127,085	-	-	-	127,085
Other Permits	-	-	-	-	-
Fines, Fee & Forfeitures	495,348	140,438	-	-	635,786
Sheriff Services	138,722	-	-	-	138,722
Prisoner Board	-	-	-	-	-
Recreation Fees & Services	140,556	-	-	-	140,556
Collection Commissions	526,423	-	-	-	526,423
Other Charges For Services	92,858	1,258,835	1,038,712	-	2,390,405
Intergovernmental	1,548,183	163,438	90,239	-	1,801,861
Interest	26,964	19	17,495	335	44,813
Contributions	5,668	-	-	-	5,668
Rental Income	40,540	-	31,050	-	71,590
Miscellaneous	74,212	624,277	2,907	-	701,396
Total Revenues	19,950,564	2,976,869	1,180,403	335	24,108,172
Operating Expenditures					
General Government	3,118,724	29,002	-	-	3,147,726
Judicial	1,462,990	313,365	-	-	1,776,355
Public Safety	4,609,479	2,770,368	-	-	7,379,847
Recreation & Culture	384,594	-	-	-	384,594
Housing & Development	806,505	183,975	-	4,685	995,165
Enterprise	-	-	962,565	-	962,565
Total Operating Expenditures	10,382,292	3,296,710	962,565	4,685	14,646,252
Other Sources & (Uses)					
Transfer In	48,583	438,565	-	-	487,147
Transfer Out	(521,194)	(48,583)	-	-	(569,777)
Sale of Assets	47,500	-	-	132,034	179,534
Total Other Sources & (Uses)	(425,111)	389,982	-	132,034	96,904
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 9,143,160	\$ 70,141	\$ 217,839	\$ 127,684	\$ -

General Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending December 31, 2020 and 2019

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Taxes					
Property Taxes	\$ 12,846,794	\$ 14,378,938	\$ 12,877,783	\$ 1,501,155	
Motor Vehicle Tax	1,125,524	1,268,570	986,832	281,738	
Mobile Home Tax	12,352	108,441	8,046	100,395	
Timber Tax	831	1,366	-	1,366	
Cost, Penalties, And Interst	18,752	85,000	12,680	72,320	
Intangible Tax	149,144	298,287	206,475	91,812	
Real Estate Transfer Tax	47,001	94,001	45,013	48,988	
Franchise Tax	16,340	63,600	5,380	58,220	
Insurance Premium Tax	2,121,831	2,227,922	2,256,009	(28,087)	
Alcohol Excise Tax	209,076	503,950	302,114	201,836	
Occupational Tax	27,160	131,471	33,418	98,053	
Other	470	8,000	254	7,746	
Total Taxes	16,575,274	19,169,546	16,734,005	2,435,541	87%
Building Permits	72,354	175,000	127,085	47,915	
Other Permits	-	-	-	-	
Fines, Fee & Forfeitures	566,406	1,079,674	495,348	584,326	
Sheriff Services	144,815	290,000	138,722	151,278	
Prisoner Board	413	-	-	-	
Recreation Fees & Services	177,122	552,000	140,556	411,444	
Collection Commissions	535,491	590,000	526,423	63,577	
Other Charges For Services	124,377	336,700	92,858	243,842	
Intergovernmental	478,863	1,215,605	1,548,183	(332,578)	
Interest	44,685	45,869	26,964	18,905	
Contributions	7,202	27,000	5,668	21,332	
Rental Income	41,537	83,873	40,540	43,333	
Miscellaneous	65,787	37,080	74,212	(37,132)	
Total Revenues	18,834,326	23,608,827	19,950,564	3,658,263	85%
Operating Expenditures					
General Government	3,033,748	7,186,390	3,118,724	4,067,666	
Judicial	1,459,750	3,316,223	1,462,990	1,853,233	
Public Safety	4,699,144	10,147,663	4,609,479	5,538,184	
Recreation & Culture	437,935	992,685	384,594	608,091	
Housing & Development	776,341	1,663,558	806,505	857,053	
Total Operating Expenditures	10,406,918	23,306,519	10,382,292	12,924,227	45%



General Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending December 31, 2020 and 2019

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Other Sources & (Uses)					
Transfer Out - CIP Fund	(377,952)	(454,979)	(87,630)	(367,349)	
Transfer Out - E911 Fund	(295,944)	(513,209)	(256,604)	(256,605)	
Transfer Out - Senior Center	(91,473)	(121,257)	(60,629)	(60,629)	
Transfer Out - Transit	(11,485)	-	-	-	
Transfer In - Development Authority	-	-	-	-	
Transfer Out - SPLOST V	-	-	-	-	
Transfer Out - EMS	-	-	(116,332)	116,332	
Transfer In - Hotel/Motel	36,999	60,000	48,583	11,417	
Transfer In - Jail Fund	-	70,000	-	70,000	
Transfer In - Hospital Bond Tax	-	300,000	-	300,000	
Transfer In - Fund balance forward	-	-	-	-	
Transfer In - Sheriff Fund	-	-	-	-	
Sale of Assets	-	-	47,500	(47,500)	
Future Debt Service	-	-	-	-	
Fund Balance Forward	-	357,137	-	357,137	
Total Other Sources & (Uses)	(739,854)	(302,308)	(425,111)	122,803	141%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 7,687,555	\$ -	\$ 9,143,160	\$ (9,143,160)	

General Fund Expenditures Summary

Budgeted Expenditures by Department

For the months ending December 31, 2020 and 2019

Expenditures	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
General Government					
Countywide					
Personal services	\$ 62,551	\$ 74,210	\$ 67,077	\$ 7,133	
Contract services	406,175	758,883	351,936	406,947	
Materials and supplies	977	-	656	(656)	
Debt Service	115,444	392,113	111,056	281,057	
Capital Expenditures	9,125	-	-	-	
Total Countywide	\$ 594,273	\$ 1,225,206	\$ 530,725	\$ 694,481	43%
Commissioners					
Personal services	\$ 45,087	\$ 98,053	\$ 50,438	\$ 47,615	
Contract services	32,613	104,000	32,909	71,091	
Materials and supplies	6,916	9,500	3,679	5,821	
Capital	-	-	-	-	
Total Commissioners	\$ 84,617	\$ 211,553	\$ 87,026	\$ 124,527	41%
County Manager					
Personal services	\$ 95,128	\$ 263,835	\$ 113,528	\$ 150,307	
Contract services	2,828	7,900	558	7,342	
Materials and supplies	633	2,500	3,916	(1,416)	
Total County Manager	\$ 98,589	\$ 274,235	\$ 118,003	\$ 156,232	43%
Finance					
Personal services	\$ 146,878	\$ 283,701	\$ 100,492	\$ 183,209	
Contract services	2,648	7,060	1,099	5,961	
Materials and supplies	1,522	3,500	1,094	2,406	
Total Finance	\$ 151,048	\$ 294,261	\$ 102,684	\$ 191,577	35%
Human Resources					
Personal services	\$ 75,812	\$ 192,376	\$ 86,657	\$ 105,719	
Contract services	6,266	22,970	4,862	18,108	
Materials and supplies	805	3,600	484	3,116	
Total Human Resources	\$ 82,883	\$ 218,946	\$ 92,004	\$ 126,942	42%
Tax Commissioner					
Personal services	\$ 144,891	\$ 345,425	\$ 146,487	\$ 198,938	
Contract services	7,747	66,060	27,454	38,606	
Materials and supplies	4,286	4,500	(1,541)	6,041	
Total Tax Commissioner	\$ 156,924	\$ 415,985	\$ 172,400	\$ 243,585	41%
Tax Assessors					
Personal services	\$ 254,191	\$ 543,413	\$ 255,305	\$ 288,108	
Contract services	33,182	71,100	25,623	45,477	
Materials and supplies	1,473	8,000	2,488	5,512	
Total Tax Assessors	\$ 288,846	\$ 622,513	\$ 283,416	\$ 339,097	46%
Board of Equalization					
Contract services	\$ 2,048	\$ 2,000	\$ 369	\$ 1,631	
Materials and supplies	-	-	-	-	
Total Board of Equalization	\$ 2,048	\$ 2,000	\$ 369	\$ 1,631	18%
County Clerk					
Personal services	\$ 32,334	\$ 71,287	\$ 33,086	\$ 38,201	
Contract services	1,107	3,070	415	2,655	
Materials and supplies	-	150	-	150	
Total County Clerk	\$ 33,441	\$ 74,507	\$ 33,501	\$ 41,006	45%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending December 31, 2020 and 2019

Expenditures	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
General Government - Continued					
Elections & Registration					
Personal services	\$ 64,587	\$ 183,219	\$ 128,126	\$ 55,093	
Contract services	12,962	35,000	20,812	14,188	
Materials and supplies	2,387	22,500	16,624	5,876	
Total Elections & Registration	\$ 79,936	\$ 240,719	\$ 165,562	\$ 75,157	69%
Facilities Management					
Personal services	\$ 227,522	\$ 483,850	\$ 226,960	\$ 256,890	
Contract services	68,261	203,290	74,405	128,885	
Materials and supplies	85,890	216,492	71,609	144,883	
Capital	-	-	-	-	
Total Facilities Management	\$ 381,673	\$ 903,632	\$ 372,974	\$ 530,658	41%
Information Technology					
Personal services	\$ 103,885	\$ 222,930	\$ 106,788	\$ 116,142	
Contract services	38,234	207,771	77,108	130,663	
Materials and supplies	11,361	34,453	18,546	15,907	
Capital Expenditures	6,750	-	2,092	(2,092)	
Total Information Technology	\$ 160,231	\$ 465,154	\$ 204,534	\$ 262,712	44%
Fleet Services					
Personal services	\$ 130,051	\$ 305,678	\$ 127,794	\$ 177,884	
Contract services	14,650	89,900	33,214	56,686	
Materials and supplies	77,697	219,300	69,874	149,426	
Total Fleet Services	\$ 222,399	\$ 614,878	\$ 230,882	\$ 383,996	38%
Roads & Bridges					
Personal services	\$ 496,759	\$ 1,192,301	\$ 569,410	\$ 622,891	
Contract services	132,835	268,368	70,765	197,603	
Materials and supplies	67,109	154,750	84,164	70,586	
Capital outlay	-	-	-	-	
Total Roads & Bridges	\$ 696,703	\$ 1,615,419	\$ 724,339	\$ 891,080	45%
Safety					
Materials and supplies	\$ 140	\$ 2,300	\$ 306	\$ 1,994	
Total Safety	\$ 140	\$ 2,300	\$ 306	\$ 1,994	13%
Contingency					
Materials and supplies	\$ -	\$ 5,082	\$ -	\$ 5,082	
Reserve for Grant Match	-	-	-	-	
Total Contingency	\$ -	\$ 5,082	\$ -	\$ 5,082	0%
Total General Government	\$ 3,033,748	\$ 7,186,390	\$ 3,118,724	\$ 4,069,758	43%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending December 31, 2020 and 2019

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Expenditures					
Judicial					
Probate Court					
Personal services	\$ 99,105	\$ 215,967	\$ 103,301	\$ 112,666	
Contract services	3,703	11,550	2,961	8,589	
Materials and supplies	2,780	5,000	4,756	244	
Total Probate Court	\$ 105,588	\$ 232,517	\$ 111,017	\$ 121,500	48%
Magistrate Court					
Personal services	\$ 81,441	\$ 167,044	\$ 84,208	\$ 82,836	
Contract services	1,256	12,850	2,338	10,513	
Materials and supplies	1,024	1,600	-	1,600	
Total Magistrate Court	\$ 83,721	\$ 181,494	\$ 86,546	\$ 94,948	48%
Clerk of Court					
Personal services	\$ 306,502	\$ 664,331	\$ 307,353	\$ 356,978	
Contract services	29,537	55,200	21,149	34,051	
Materials and supplies	3,783	17,000	5,189	11,811	
Total Clerk of Court	\$ 339,822	\$ 736,531	\$ 333,690	\$ 402,841	45%
Juvenile Offenders					
Contract services	\$ 1,500	\$ 4,000	\$ 750	\$ 3,250	
Total Juvenile Offenders	\$ 1,500	\$ 4,000	\$ 750	\$ 3,250	19%
Superior Court					
Personal services	\$ 76,724	\$ 161,000	\$ 71,548	\$ 89,452	
Contract services	53,748	93,180	36,007	57,173	
Materials and supplies	1,020	2,000	824	1,176	
Total Superior Court	\$ 131,491	\$ 256,180	\$ 108,378	\$ 147,802	42%
District Attorney					
Personal services	\$ 34,484	\$ 77,199	\$ 35,153	\$ 42,046	
Contract services	87,891	358,466	142,431	216,035	
Materials and supplies	3,241	8,200	1,600	6,600	
Payment to other agencies	40,128	76,989	19,356	57,633	
Total District Attorney	\$ 165,744	\$ 520,854	\$ 198,539	\$ 322,315	38%
Public Defender					
Personal services	\$ 26,992	\$ 51,247	\$ 23,976	\$ 27,271	
Contract services	261,501	602,106	258,376	343,730	
Materials and supplies	6,936	21,750	6,308	15,442	
Total Public Defender	\$ 295,429	\$ 675,103	\$ 288,659	\$ 386,444	43%
Juvenile Court					
Personal services	\$ 82,576	\$ 171,968	\$ 85,501	\$ 86,467	
Contract services	42,005	98,830	37,975	60,855	
Materials and supplies	211	2,000	125	1,875	
Total Juvenile Court	\$ 124,791	\$ 272,798	\$ 123,601	\$ 149,197	45%
State Court					
Personal services	\$ 88,077	\$ 179,370	\$ 88,469	\$ 90,901	
Contract services	39,066	86,280	38,540	47,740	
Materials and supplies	5,000	10,066	5,000	5,066	
Total State Court	\$ 132,143	\$ 275,716	\$ 132,009	\$ 143,707	48%
Solicitor					
Personal services	\$ 74,771	\$ 151,530	\$ 75,051	\$ 76,479	
Materials and supplies	4,750	9,500	4,750	4,750	
Total Solicitor	\$ 79,521	\$ 161,030	\$ 79,801	\$ 81,229	50%
Total Judicial	\$ 1,459,750	\$ 3,316,223	\$ 1,462,990	\$ 1,853,233	44%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending December 31, 2020 and 2019

Expenditures	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Public Safety					
Sheriff					
Personal services	\$ 1,483,990	\$ 3,201,542	\$ 1,541,455	\$ 1,660,087	
Contract services	139,059	314,834	134,039	180,795	
Materials and supplies	130,459	333,000	117,642	215,358	
Total Sheriff	\$ 1,753,508	\$ 3,849,376	\$ 1,793,136	\$ 2,056,240	47%
Jail					
Personal services	\$ 974,307	\$ 2,058,220	\$ 932,692	\$ 1,125,528	
Contract services	523,537	1,015,354	332,907	682,447	
Materials and supplies	180,811	344,500	169,622	174,878	
Capital Expenditures	-	-	-	-	
Total Jail	\$ 1,678,654	\$ 3,418,074	\$ 1,435,221	\$ 1,982,853	42%
Heat Unit					
Personal services	\$ 28,578	\$ 60,493	\$ 31,189	\$ 29,304	
Contract services	-	1,700	-	1,700	
Materials and supplies	4,655	37,000	5,107	31,893	
Capital Outlay	-	-	-	-	
Total Heat Unit	\$ 33,233	\$ 99,193	\$ 36,296	\$ 62,897	37%
Animal Control					
Personal services	\$ 155,603	\$ 331,286	\$ 152,725	\$ 178,561	
Contract services	47,791	97,475	48,934	48,541	
Materials and supplies	18,809	46,500	16,796	29,704	
Total Animal Control	\$ 222,203	\$ 475,261	\$ 218,455	\$ 256,806	46%
Coroner					
Personal services	\$ 5,963	\$ 14,267	\$ 6,742	\$ 7,525	
Contract services	4,767	12,750	7,663	5,087	
Materials and supplies	878	2,700	330	2,370	
Total Coroner	\$ 11,608	\$ 29,717	\$ 14,734	\$ 14,983	50%
Fire Department					
Personal services	\$ 827,237	\$ 1,826,591	\$ 904,186	\$ 922,405	
Contract services	39,929	100,971	93,419	7,552	
Materials and supplies	72,100	157,000	54,137	102,863	
Total Fire Department	\$ 939,267	\$ 2,084,562	\$ 1,051,743	\$ 1,032,819	50%
Emergency Management					
Personal services	\$ 52,372	\$ 110,680	\$ 51,330	\$ 59,350	
Contract services	4,231	71,050	2,146	68,904	
Materials and supplies	4,069	9,750	6,418	3,332	
Total Emergency Management	\$ 60,672	\$ 191,480	\$ 59,894	\$ 131,586	31%
Emergency Medical Service					
Contract services	\$ -	\$ -	\$ -	\$ -	
Materials and supplies	-	-	-	-	
Payment to other agencies	-	-	-	-	
Total Emergency Medical Service	\$ -	\$ -	\$ -	\$ -	0%
Total Public Safety	\$ 4,699,144	\$ 10,147,663	\$ 4,609,479	\$ 5,538,184	45%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending December 31, 2020 and 2019

Expenditures	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Recreation and Culture					
Recreation Department					
Personal services	\$ 230,037	\$ 491,685	\$ 215,480	\$ 276,205	
Contract services	76,378	198,200	58,988	139,212	
Materials and supplies	131,520	294,800	102,442	192,358	
Special Programs	-	8,000	7,685	315	
Total Recreation Department	\$ 437,935	\$ 992,685	\$ 384,594	\$ 608,091	39%
Housing & Development					
Planning & Development					
Personal services	\$ 225,677	\$ 457,991	\$ 212,356	\$ 245,635	
Contract services	19,542	37,905	12,040	25,865	
Materials and supplies	9,028	15,290	4,565	10,725	
Total Planning & Development	\$ 254,246	\$ 511,186	\$ 228,961	\$ 282,225	45%
Planning Commission					
Contract services	\$ 1,510	\$ 4,900	\$ 1,188	\$ 3,712	
Materials and supplies	-	-	-	-	
Total Building Department	\$ 1,510	\$ 4,900	\$ 1,188	\$ 3,712	24%
Extension Services					
Personal services	\$ 15,470	\$ 27,690	\$ 15,004	\$ 12,686	
Contract services	27,210	81,059	20,507	60,552	
Materials and supplies	5,401	12,700	3,582	9,118	
Total Extension Services	\$ 48,081	\$ 121,449	\$ 39,093	\$ 82,356	32%
Independent Agencies					
Board Of Education	\$ 166,123	\$ 369,000	\$ 207,699	\$ 161,301	
Mental Health	13,150	30,000	15,000	15,000	
Soque River Watershed Association	1,000	5,000	-	5,000	
Legacy Link	5,725	11,450	11,450	-	
County Health Department	99,394	198,788	99,394	99,394	
Family & Children Services	21,039	87,300	16,453	70,847	
Library System	158,413	316,825	179,607	137,218	
Forestry Commission	7,660	7,660	7,660	-	
Total Independent Agencies	\$ 472,503	\$ 1,026,023	\$ 537,263	\$ 488,760	52%
Total Housing & Development	\$ 776,341	\$ 1,663,558	\$ 806,505	\$ 857,053	48%
Total General Fund	\$ 10,406,918	\$ 23,306,519	\$ 10,382,292	\$ 12,926,318	45%

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending December 31, 2020 and 2019

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
	Jail Fund				
Fines, fee & forfeitures	\$ 64,870	\$ 129,740	\$ 49,917	\$ 79,823	
Total Revenues	64,870	129,740	49,917	79,823	38%
Expenditures					
Small Equipment under \$5,000	-	-	-	-	
Capital Expenditures	32,793	100,000	-	100,000	
Total Expenditures	32,793	100,000	-	100,000	0%
Other Sources and (Uses)					
Transfers Out	-	(70,000)	-	(70,000)	
Appropriated Fund Balance	-	40,260	-	40,260	
Total Other Sources and (Uses)	-	(29,740)	-	(29,740)	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 32,077	\$ -	\$ 49,917	\$ (49,917)	
Revenues					
	Inmate Welfare				
Fines, fee & forfeitures	\$ 20,376	\$ 40,751	\$ -	\$ 40,751	
Interest	-	-	-	-	
Total Revenues	20,376	40,751	-	40,751	0%
Expenditures					
Supplies	4,329	40,751	-	40,751	
Capital Outlay	9,245	-	-	-	
Total Expenditures	13,574	40,751	-	40,751	0%
Other Sources and (Uses)					
Appropriated Fund Balance	-	-	-	-	
Total Other Sources and (Uses)	-	-	-	-	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 6,802	\$ -	\$ -	\$ -	
Revenues					
	Law Library				
Fines, fee & forfeitures	\$ 16,116	\$ 23,200	\$ 7,677	\$ 15,523	
Interest	1,029	-	19	(19)	
Total Revenues	17,145	23,200	7,696	15,504	33%
Expenditures					
Personal Service	1,800	-	900	(900)	
Materials & Supplies	9,892	6,000	2,072	3,928	
Capital Expenditure	-	-	-	-	
Total Expenditures	11,692	6,000	2,972	3,028	50%
Other Sources and (Uses)					
Reserve For Fund Balance	-	(17,200)	-	(17,200)	
Total Other Sources and (Uses)	-	(17,200)	-	(17,200)	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 4,724		\$ (4,724)		

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending December 31, 2020 and 2019

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
			Senior Center		
Federal/State Grants	\$ 122,792	\$ 357,312	\$ 6,507	350,805	
Client Contributions	4,864	9,800	5,748	4,052	
Other	28,763	46,500	25,953	20,547	
Total Revenues	156,419	413,612	38,207	375,405	9%
Expenditures					
Personal Service	135,104	326,415	149,238	177,177	
Contracted Service	-	800	-	800	
Operating Service	40,352	307,654	15,587	292,067	
Capital Expenditures	-	-	19,150		
Total Expenditures	175,456	634,869	183,975	470,044	29%
Other Sources and (Uses)					
Transfer In (Out) to General Fund	91,473	121,257	60,629	60,629	
Fund Balance Forward	-	100,000	-	100,000	
Total Other Sources and (Uses)	91,473	221,257	60,629	160,629	27%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 72,436	\$ -	\$ (85,139)	\$ 65,989	
Revenues					
			Hotel/Motel Tax		
Taxes	\$ 52,110	\$ 100,000	\$ 72,507	\$ 27,493	
Total Revenues	52,110	100,000	72,507	27,493	73%
Expenditures					
Payment to Other Agencies	24,666	40,000	29,002	10,998	
Total Expenditures	24,666	40,000	29,002	10,998	73%
Other Sources and (Uses)					
Transfer Out to General Fund	(36,999)	(60,000)	(48,583)	(11,417)	
Total Other Sources and (Uses)	(36,999)	(60,000)	(48,583)	(11,417)	81%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (9,555)	\$ -	\$ (5,078)	\$ 5,078	

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending December 31, 2020 and 2019

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
		Family Dependency and Mental Health Court			
Intergovernmental Grant	\$ 56,806	\$ 202,895	\$ 39,495	\$ 163,400	
Fines, fee & forfeitures	7,030	23,815	8,438	15,377	
Other	-	-	-	-	
Total Revenues	63,836	226,710	47,933	178,777	21%
Judicial	112,516	236,710	116,354	120,356	
Total Expenditures	112,516	236,710	116,354	120,356	49%
Other Sources and (Uses)					
Transfer In DATE	4,000	10,000	5,000	5,000	
Total Other Sources and (Uses)	4,000	10,000	5,000	5,000	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (44,680)	\$ -	\$ (63,421)	\$ 63,421	
Revenues					
		Drug Abuse Treatment /Accountability Court			
Fines, fee & forfeitures	\$ 69,078	\$ 158,500	\$ 74,406	\$ 84,094	
Intergovernmental Grant	265,060	460,793	92,704	368,089	
Other	458	-	-	-	
Total Revenues	334,597	619,293	167,110	452,183	27%
Judicial	285,886	635,491	194,039	441,452	
Total Expenditures	285,886	635,491	194,039	441,452	31%
Other Sources and (Uses)					
Fund Balance	-	16,198	-	16,198	
Transfer Out to General Fund	-	-	-	-	
Total Other Sources and (Uses)	-	16,198	-	16,198	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 48,711	\$ -	\$ (26,929)	\$ 26,929	

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending December 31, 2020 and 2019

	Actual FY20	Budget FY21	Actual FY21 E-911	Variance	Percentage Of Budget Used
Revenues					
Charges for Services	\$ 332,434	\$ 804,000	\$ 281,425	\$ 522,575	
Intergovernmental	-	39,200	-	39,200	
Interest	-	-	-	-	
Other	2,696	1,500	1,094	406	
Total Revenues	335,130	844,700	282,519	562,181	33%

Expenditures					
Personal Services	455,318	1,093,439	448,549	644,890	
Contracted Services	112,423	383,698	186,886	196,812	
Supplies	18,687	29,200	6,184	23,016	
Capital Outlay	-	4,500	270	4,230	
Debt Service	23,536	47,072	23,536	23,536	
Total Expenditures	609,964	1,557,909	665,425	892,484	43%

Other Sources and (Uses)					
Debt Proceeds	-	-	-	-	
Appropriated Fund Balance	-	200,000	-	200,000	
Transfers In General Fund	295,944	513,209	256,604	256,605	
Total Other Sources and (Uses)	295,944	713,209	256,604	456,605	36%

Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 21,110	\$ -	\$ (126,302)	\$ 126,302	
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Revenues					
			Emergency Medical Services		
Taxes	\$ 706,662	\$ 849,660	\$ 717,354	132,306	
EMS Billed Services	1,186,010	2,180,000	971,663	1,208,337	
Grants	25,604	115,000	24,732	90,268	
Other	-	-	597,230	(597,230)	
Total Revenues	1,918,276	3,144,660	2,310,980	833,680	73%

Expenditures					
Salaries and Benefits	1,118,563	2,689,448	1,156,552	1,532,896	
Contracted Service	123,523	312,633	139,644	172,989	
Operating Service	106,973	242,500	94,114	148,386	
Capital	-	15,000	714,633	(699,633)	
Co. Subsidy to Hab Med Ctr	-	-	-	-	
Total Expenditures	1,349,059	3,259,581	2,104,943	1,154,638	65%

Other Sources and (Uses)					
Transfer in from General Fund	-	-	116,332	(116,332)	
Appropriated Fund Balance	-	-	-	-	
Total Other Sources and (Uses)	-	-	116,332	-	0%

Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And	\$ 569,217	\$ (114,921)	\$ 322,368	\$ (320,958)	
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Capital Improvements Fund
Statement of Revenues, Expenditures and Other Uses Summary
For the months ending December 31, 2020 and 2019

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Interest	\$ 1,046	\$ -	\$ 15	\$ (15)	
Total Revenues	1,046	-	15	(15)	0%
Expenditures					
Capital Outlay	362,779	454,979	708,564	(253,585)	
Total Expenditures	362,779	454,979	708,564	(253,585)	156%
Other Sources and (Uses)					
Transfers In - General Fund	377,952	454,979	87,630	367,349	
Issuance of Capital Leases	-	-	-	-	
Total Other Sources and (Uses)	377,952	454,979	87,630	367,349	19%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 16,218	\$ -	\$ (620,919)	\$ 620,919	

Hospital Bonds

Statement of Revenues, Expenditures and Other Sources and Uses Summary

For the months ending December 31, 2020 and 2019

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Taxes	\$ 1,297,630	\$ 1,519,195	\$ 1,286,878	\$ 232,317	
Other Revenue	10,821	-	226,625	(226,625)	
Total Revenues	1,308,450	1,519,195	1,513,503	5,692	100%
Expenditures					
Fees	5,785	5,000	4,603	\$ 398	
Debt Service Interest	784,671	1,317,493	887,206	430,287	
Debt Service Principal	133,021	1,000,000	-	1,000,000	
Total Expenditures	923,478	2,322,493	891,808	1,430,685	38%
Other Sources and (Uses)					
SPLOST VI	686,775	903,306	719,176	184,130	
Transfer to Gen Fund	-	(300,000)	-	(300,000)	
Appropriated Fund Balance	-	199,992	-	199,992	
Total Other Sources and (Uses)	686,775	803,298	719,176	84,122	90%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 1,071,747	\$ -	\$ 1,340,870	\$ (1,340,870)	

SPLOST VI
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending December 31, 2020 and 2019

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
SPLOST VI	\$ 3,433,873	\$ -	\$ 3,595,879	\$ (3,595,879)	
Interest	14,027	-	180	(180)	
Intergovernmental	2,762,506	-	994,602	(994,602)	
Total Revenues	6,210,406	-	4,590,660	(4,590,660)	0%
Expenditures					
Personal Services	40,157	-	53,798	(53,798)	
Supplies	149	-	18	(18)	
Capital Outlay	5,670,155	-	2,559,926	(2,559,926)	
Intergovernmental	1,039,090	-	949,918	(949,918)	
Total Expenditures	6,749,551	-	3,563,660	(3,563,660)	0%
Other Sources and (Uses)					
Transfer In (Out) Hospital Debt Service	(686,775)	-	(719,176)	719,176	
Total Other Sources and (Uses)	(686,775)	-	(719,176)	719,176	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (1,225,920)	\$ -	\$ 307,824	\$ (307,824)	

Landfill
Statement of Revenues, Expenses and Other Sources and Uses Summary
For the months ending December 31, 2020 and 2019

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ -	\$ 20,000	\$ -	20,000	
Charges For Sales and Services	959,628	1,996,426	828,292	1,168,134	
Interest	15,163	40,000	17,488	22,513	
Micellaneous	30	-	2,367	(2,367)	
Total Revenues	974,821	2,056,426	848,147	1,208,279	41%
Expenses					
Cost Of Sales And Services	181,273	910,640	527,752	382,888	
Personal Services	209,567	503,044	213,215	289,829	
Depreciation	-	350,000	-	350,000	
Debt Service	2,391	215,721	-	215,721	
Total Expenses	393,231	1,979,405	740,967	1,238,438	37%
Non-operating Revenues (Expenses)					
Proceeds From Sale of Assets	130,000	-	-	-	
Fund Balance Forward	-	(77,021)	-	(77,021)	
Total Non-operating Revenues (Expenses)	130,000	(77,021)	-	(77,021)	0%
Change in Net Position	\$ 711,590	\$ -	\$ 107,180	\$ (107,180)	

Transit
Statement of Revenues, Expenses and Other Sources Summary
For the months ending December 31, 2020 and 2019

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ 22,916	\$ 118,048	\$ 60,239	\$ 57,809	
Charges For Sales and Services	18,557	6,000	2,527	3,474	
Total Revenues	41,473	124,048	62,766	61,282	51%
Expenses					
Cost Of Sales And Services	12,773	36,354	11,943	24,411	
Personal Services	45,636	87,694	45,030	42,664	
Depreciation	-	-	-	-	
Capital Expenses	-	-	-	-	
Total Expenses	58,408	124,048	56,973	67,075	46%
Other Sources and (Uses)					
Insurance Proceeds	2,925	-	-	-	
Transfer In (Out) General Funds	11,485	-	-	-	
Total Other Sources and (Uses)	14,410	-	-	-	0%
Change in Net Position	\$ (2,526)	\$ -	\$ 5,793	\$ (5,793)	

Habersham County Airport
Statement of Revenues, Expenses and Other Sources Summary
For the months ending December 31, 2020 and 2019

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ -	\$ -	\$ 30,000	(30,000)	
Fuel Sales	192,174	317,772	207,893	109,879	
Interest	29	50	8	42	
Airport Hangar Rent	20,500	42,000	20,250	21,750.00	
Penalty Fee	-	-	40	(40.00)	
Airport Rent	9,871	21,600	10,800	10,800	
Reimbursement of Utilities	1,152	600	250	350	
Other Revenue	1,203	-	250	(250)	
Total Revenues	224,929	382,022	269,491	142,531	71%
Expenses					
Personal Services	4,334	8,667	3,634	5,033	
Contracted Services	51,922	105,656	51,992	53,664	
Airport Fuel	145,686	217,920	103,863	114,057	
Supplies	8,444	14,000	5,137	8,863	
Special Events	-	1,000	-	1,000	
Depreciation	-	-	-	-	
Capital Expenses	16,302	11,000	-	11,000	
Debt Service	-	-	-	-	
Total Expenses	226,688	358,243	164,625	193,618	46%
Other Sources and (Uses)					
Transfer in (Out) Gen Capital Asset	-	-	-	-	
Transfer in SPLOST VI	-	-	-	-	
Transfer In (Out) Other Fund	-	-	-	-	
Appropriated Fund Balance	-	(23,779)	-	(23,779)	
Total Other Sources and (Uses)	-	(23,779)	-	(23,779)	0%
Change in Net Position	\$ (1,759)	\$ -	\$ 104,865	\$ (74,865)	

Industrial Development

Statement of Revenues, Expenditures and Other Sources and Uses Summary

For the months ending December 31, 2020 and 2019

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	-	
Interest	6,005	12,000	335	11,665	
Rent	-	-	-	-	
Micellaneous	-	-	-	-	
Total Revenues	6,090	12,000	335	11,665	3%
Expenditures					
Contracted Services	3,096	23,800	4,685	19,115	
Materials & Supplies	20	-	-	-	
Capital Outlay	7,975	20,000	-	20,000	
Total Expenditures	11,091	43,800	4,685	39,115	11%
Other Sources and (Uses)					
Proceeds from Sale of Assets	105,000	100,000	132,034	(32,034)	
Reserve for Fund Balance	-	(68,200)	-	(68,200)	
Total Other Sources and (Uses)	105,000	31,800	132,034	(100,234)	415%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 99,999	\$ -	\$ 127,684	\$ (127,684)	