

Monthly Financials



January 31, 2021

Monthly Financials

Combining All Fund Revenue, Expenditures & Other Uses

For the months ending January 31, 2021 and 2020

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**Habersham County, GA
Board of Commissioners
Account Balances as of
January 31, 2021**

General Fund.....	\$	13,299,760
SPLOST VI.....	\$	1,528,143
Hospital Bond.....	\$	1,141,276
Landfill Funds.....	\$	3,683,274
Development Authority.....	\$	770,433
Emergency 911 Account.....	\$	641,437
EMS.....	\$	523,076
Indigent Defense Fund.....	\$	12,842
Juvenile Supervision.....	\$	27,925
Habersham County Airport.....	\$	173,646
Total	\$	<u>21,801,812</u>



Board of Commissioners
Finance Department

8-Feb-21

TO: Board of County Commissioners

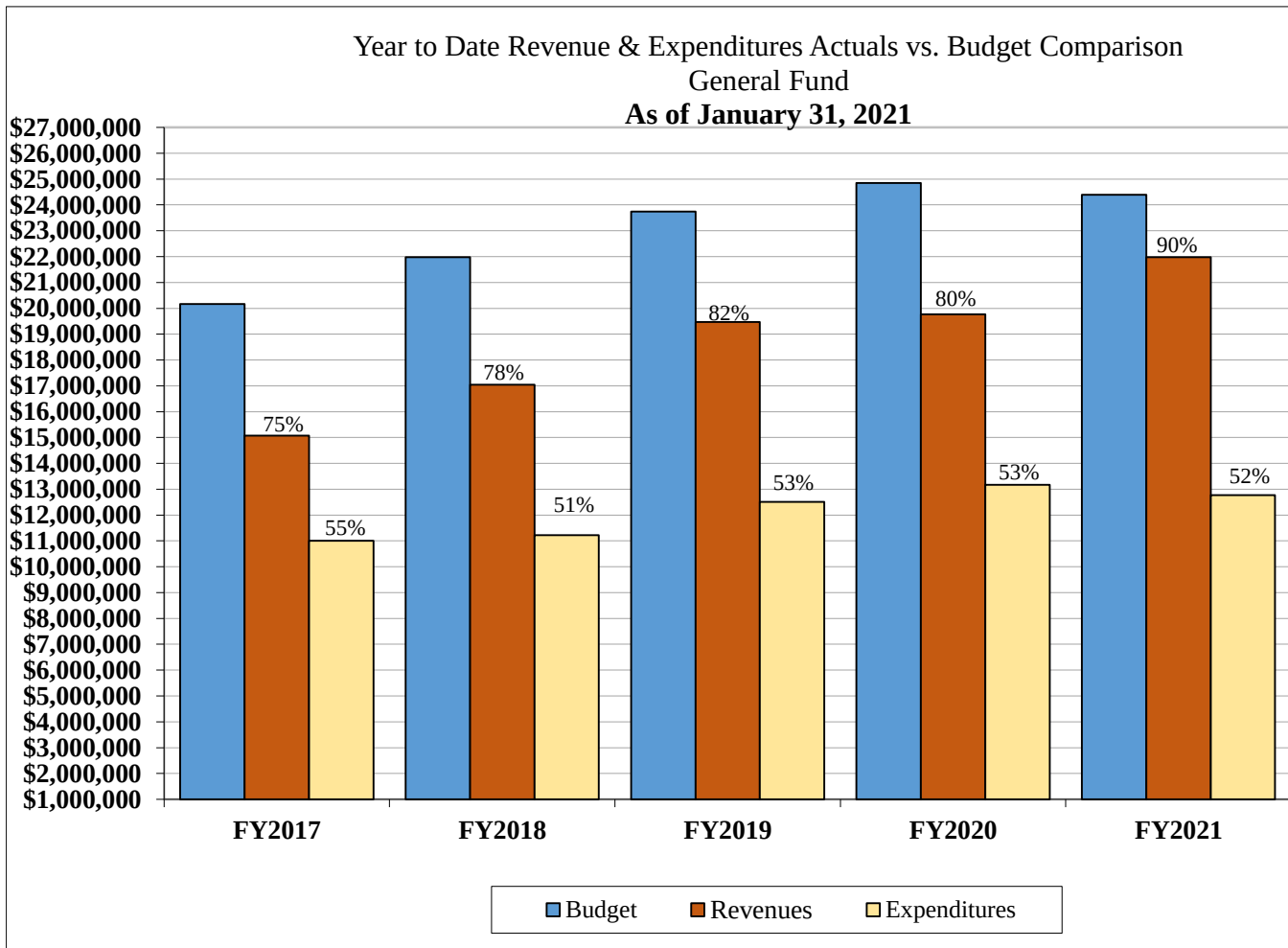
RE: Monthly Financial Summary – January 31, 2021 (unaudited)

Budget Comparison:

January year-to-date represent 58.3% of the Fiscal Year. Therefore, expenditures should be less than or equal to 58.3% of the FY21 Budget. Revenues should be at 58.3%.

Budget to Actual:

General Fund Revenues collected were 90% of the total budget revenues, while expenditures were at 52%



**Summary of Government wide Statement of Revenues,
Expenditures and Other Sources and Uses Summary
For the month ending January 31, 2021**

	General Fund	Special Revenue	Enterprise Fund	Component Units	Total
Revenues					
Taxes	\$ 18,312,577	\$ 861,680	\$ -	\$ -	\$ 19,174,257
Building Permits	145,259	-	-	-	145,259
Other Permits	-	-	-	-	-
Fines, Fee & Forfeitures	580,175	162,791	-	-	742,966
Sheriff Services	170,921	-	-	-	170,921
Prisoner Board	-	-	-	-	-
Recreation Fees & Services	162,221	-	-	-	162,221
Collection Commissions	568,427	-	-	-	568,427
Other Charges For Services	114,432	1,572,290	1,274,193	-	2,960,915
Intergovernmental	1,645,655	316,805	90,239	-	2,052,699
Interest	34,610	38	22,300	413	57,361
Contributions	7,504	-	-	-	7,504
Rental Income	46,912	-	36,350	-	83,262
Miscellaneous	84,475	636,550	1,587	-	722,612
Total Revenues	21,873,167	3,550,154	1,424,670	413	26,848,404
Operating Expenditures					
General Government	3,684,654	32,676	-	-	3,717,330
Judicial	1,689,901	393,180	-	-	2,083,081
Public Safety	5,397,331	3,127,951	-	-	8,525,282
Recreation & Culture	475,511	-	-	-	475,511
Housing & Development	997,018	235,264	-	5,585	1,237,867
Enterprise	-	-	1,052,894	-	1,052,894
Total Operating Expenditures	12,244,415	3,789,072	1,052,894	5,585	17,091,966
Other Sources & (Uses)					
Transfer In	54,094	492,270	-	-	546,364
Transfer Out	(531,299)	(54,094)	-	-	(585,393)
Sale of Assets	47,500	-	-	132,034	179,534
Total Other Sources & (Uses)	(429,705)	438,176	-	132,034	140,505
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 9,199,048	\$ 199,258	\$ 371,776	\$ 126,862	\$ -



General Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending January 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Taxes					
Property Taxes	\$ 13,033,345	\$ 14,378,938	\$ 13,966,262	\$ 412,676	
Motor Vehicle Tax	1,341,068	1,268,570	1,360,398	(91,828)	
Mobile Home Tax	21,091	108,441	9,161	99,280	
Timber Tax	831	1,366	-	1,366	
Cost, Penalties, And Interst	24,037	85,000	17,794	67,206	
Intangible Tax	170,758	298,287	245,950	52,337	
Real Estate Transfer Tax	52,720	94,001	54,536	39,465	
Franchise Tax	31,769	63,600	5,380	58,220	
Insurance Premium Tax	2,121,831	2,227,922	2,256,009	(28,087)	
Alcohol Excise Tax	276,839	503,950	343,886	160,064	
Occupational Tax	49,435	131,471	52,947	78,524	
Other	470	8,000	254	7,746	
Total Taxes	17,124,194	19,169,546	18,312,577	856,969	96%
Building Permits	89,097	175,000	145,259	29,741	
Other Permits	-	-	-	-	
Fines, Fee & Forfeitures	651,253	1,079,674	580,175	499,499	
Sheriff Services	168,196	290,000	170,921	119,080	
Prisoner Board	413	-	-	-	
Recreation Fees & Services	214,054	552,000	162,221	389,779	
Collection Commissions	558,128	590,000	568,427	21,573	
Other Charges For Services	150,716	336,700	114,432	222,268	
Intergovernmental	561,111	1,215,605	1,645,655	(430,050)	
Interest	62,593	45,869	34,610	11,259	
Contributions	14,432	27,000	7,504	19,496	
Rental Income	47,999	83,873	46,912	36,961	
Miscellaneous	83,661	37,080	84,475	(47,395)	
Total Revenues	19,725,847	23,608,827	21,873,167	1,735,660	93%
Operating Expenditures					
General Government	3,516,648	7,186,390	3,684,654	3,501,736	
Judicial	1,710,430	3,316,223	1,689,901	1,626,322	
Public Safety	5,553,440	10,147,663	5,397,331	4,750,332	
Recreation & Culture	500,502	992,685	475,511	517,174	
Housing & Development	980,232	1,663,558	997,018	666,540	
Total Operating Expenditures	12,261,253	23,306,519	12,244,415	11,062,104	53%



General Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending January 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Other Sources & (Uses)					
Transfer Out - CIP Fund	(440,944)	(454,979)	(87,630)	(367,349)	
Transfer Out - E911 Fund	(345,268)	(513,209)	(256,604)	(256,605)	
Transfer Out - Senior Center	(106,718)	(121,257)	(70,733)	(50,524)	
Transfer Out - Transit	(13,404)	-	-	-	
Transfer In - Development Authority	-	-	-	-	
Transfer Out - SPLOST V	-	-	-	-	
Transfer Out - EMS	-	-	(116,332)	116,332	
Transfer In - Hotel/Motel	36,999	60,000	54,094	5,906	
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)	(869,335)	(302,308)	(429,705)	127,397	142%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 6,595,260	\$ -	\$ 9,199,048	\$ (9,199,048)	

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending January 31, 2021 and 2020

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	430,501	758,883	464,662	294,221	
Materials and supplies	977	-	656	(656)	
Debt Service	115,444	392,113	111,056	281,057	
Capital Expenditures	9,165	-	-	-	
Total Countywide	\$ 618,638	\$ 1,225,206	\$ 643,451	\$ 581,755	53%
Commissioners					
Personal services	\$ 52,969	\$ 98,053	\$ 58,139	\$ 39,914	
Contract services	44,346	104,000	43,949	60,051	
Materials and supplies	8,001	9,500	4,207	5,293	
Capital	-	-	-	-	
Total Commissioners	\$ 105,316	\$ 211,553	\$ 106,295	\$ 105,258	50%
County Manager					
Personal services	\$ 110,678	\$ 263,835	\$ 133,250	\$ 130,585	
Contract services	3,129	7,900	718	7,182	
Materials and supplies	759	2,500	4,079	(1,579)	
Total County Manager	\$ 114,566	\$ 274,235	\$ 138,047	\$ 136,188	50%
Finance					
Personal services	\$ 167,419	\$ 283,701	\$ 116,258	\$ 167,443	
Contract services	2,648	7,060	1,754	5,306	
Materials and supplies	1,757	3,500	1,309	2,191	
Total Finance	\$ 171,824	\$ 294,261	\$ 119,321	\$ 174,940	41%
Human Resources					
Personal services	\$ 90,277	\$ 192,376	\$ 101,962	\$ 90,414	
Contract services	7,275	22,970	5,693	17,277	
Materials and supplies	1,246	3,600	809	2,791	
Total Human Resources	\$ 98,797	\$ 218,946	\$ 108,464	\$ 110,482	50%
Tax Commissioner					
Personal services	\$ 171,651	\$ 345,425	\$ 176,711	\$ 168,714	
Contract services	30,808	66,060	29,670	36,390	
Materials and supplies	4,539	4,500	(560)	5,060	
Total Tax Commissioner	\$ 206,998	\$ 415,985	\$ 205,821	\$ 210,164	49%
Tax Assessors					
Personal services	\$ 294,398	\$ 543,413	\$ 297,950	\$ 245,463	
Contract services	39,067	71,100	30,163	40,937	
Materials and supplies	1,826	8,000	2,648	5,352	
Total Tax Assessors	\$ 335,292	\$ 622,513	\$ 330,761	\$ 291,752	53%
Board of Equalization					
Contract services	\$ 2,588	\$ 2,000	\$ 513	\$ 1,487	
Materials and supplies	-	-	-	-	
Total Board of Equalization	\$ 2,588	\$ 2,000	\$ 513	\$ 1,487	26%
County Clerk					
Personal services	\$ 37,647	\$ 71,287	\$ 38,448	\$ 32,839	
Contract services	1,182	3,070	421	2,649	
Materials and supplies	-	150	-	150	
Total County Clerk	\$ 38,829	\$ 74,507	\$ 38,869	\$ 35,638	52%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending January 31, 2021 and 2020

Expenditures	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
General Government - Continued					
Elections & Registration					
Personal services	\$ 70,240	\$ 183,219	\$ 148,086	\$ 35,133	
Contract services	13,924	35,000	24,485	10,515	
Materials and supplies	2,399	22,500	19,441	3,059	
Total Elections & Registration	\$ 86,563	\$ 240,719	\$ 192,012	\$ 48,707	80%
Facilities Management					
Personal services	\$ 263,013	\$ 483,850	\$ 267,448	\$ 216,402	
Contract services	81,808	203,290	80,607	122,683	
Materials and supplies	101,039	216,492	86,798	129,694	
Capital	-	-	-	-	
Total Facilities Management	\$ 445,859	\$ 903,632	\$ 434,853	\$ 468,779	48%
Information Technology					
Personal services	\$ 120,575	\$ 222,930	\$ 124,298	\$ 98,632	
Contract services	51,564	207,771	99,213	108,558	
Materials and supplies	16,194	34,453	23,693	10,760	
Capital Expenditures	6,750	-	2,092	(2,092)	
Total Information Technology	\$ 195,083	\$ 465,154	\$ 249,295	\$ 217,950	54%
Fleet Services					
Personal services	\$ 152,510	\$ 305,678	\$ 148,474	\$ 157,204	
Contract services	15,071	89,900	39,585	50,315	
Materials and supplies	105,538	219,300	68,203	151,097	
Total Fleet Services	\$ 273,119	\$ 614,878	\$ 256,262	\$ 358,616	42%
Roads & Bridges					
Personal services	\$ 583,656	\$ 1,192,301	\$ 694,781	\$ 497,520	
Contract services	159,098	268,368	73,089	195,280	
Materials and supplies	80,283	154,750	92,515	62,235	
Capital outlay	-	-	-	-	
Total Roads & Bridges	\$ 823,038	\$ 1,615,419	\$ 860,385	\$ 755,034	53%
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	\$ 3,516,648	\$ 7,186,390	\$ 3,684,654	\$ 3,503,828	51%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending January 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Expenditures					
Judicial					
Probate Court					
Personal services	\$ 115,626	\$ 215,967	\$ 116,874	\$ 99,093	
Contract services	5,860	11,550	3,402	8,148	
Materials and supplies	3,211	5,000	5,076	(76)	
Total Probate Court	\$ 124,697	\$ 232,517	\$ 125,353	\$ 107,164	54%
Magistrate Court					
Personal services	\$ 95,199	\$ 167,044	\$ 98,901	\$ 68,143	
Contract services	2,046	12,850	2,498	10,353	
Materials and supplies	1,024	1,600	-	1,600	
Total Magistrate Court	\$ 98,269	\$ 181,494	\$ 101,399	\$ 80,095	56%
Clerk of Court					
Personal services	\$ 356,528	\$ 664,331	\$ 358,954	\$ 305,377	
Contract services	34,058	55,200	22,627	32,573	
Materials and supplies	6,124	17,000	6,115	10,885	
Total Clerk of Court	\$ 396,711	\$ 736,531	\$ 387,696	\$ 348,835	53%
Juvenile Offenders					
Contract services	\$ 1,500	\$ 4,000	\$ 1,350	\$ 2,650	
Total Juvenile Offenders	\$ 1,500	\$ 4,000	\$ 1,350	\$ 2,650	34%
Superior Court					
Personal services	\$ 88,353	\$ 161,000	\$ 82,427	\$ 78,573	
Contract services	64,333	93,180	40,816	52,364	
Materials and supplies	1,022	2,000	927	1,073	
Total Superior Court	\$ 153,709	\$ 256,180	\$ 124,170	\$ 132,010	48%
District Attorney					
Personal services	\$ 40,002	\$ 77,199	\$ 41,003	\$ 36,196	
Contract services	108,552	358,466	145,154	213,312	
Materials and supplies	4,026	8,200	1,962	6,238	
Payment to other agencies	40,128	76,989	19,356	57,633	
Total District Attorney	\$ 192,709	\$ 520,854	\$ 207,475	\$ 313,379	40%
Public Defender					
Personal services	\$ 30,788	\$ 51,247	\$ 27,908	\$ 23,339	
Contract services	304,847	602,106	302,016	300,090	
Materials and supplies	12,939	21,750	11,698	10,052	
Total Public Defender	\$ 348,574	\$ 675,103	\$ 341,622	\$ 333,481	51%
Juvenile Court					
Personal services	\$ 96,544	\$ 171,968	\$ 99,791	\$ 72,177	
Contract services	50,022	98,830	49,699	49,131	
Materials and supplies	211	2,000	125	1,875	
Total Juvenile Court	\$ 146,777	\$ 272,798	\$ 149,615	\$ 123,184	55%
State Court					
Personal services	\$ 102,406	\$ 179,370	\$ 103,022	\$ 76,348	
Contract services	46,651	86,280	48,940	37,340	
Materials and supplies	5,833	10,066	5,833	4,233	
Total State Court	\$ 154,890	\$ 275,716	\$ 157,795	\$ 117,921	57%
Solicitor					
Personal services	\$ 87,054	\$ 151,530	\$ 87,886	\$ 63,644	
Materials and supplies	5,542	9,500	5,542	3,958	
Total Solicitor	\$ 92,596	\$ 161,030	\$ 93,427	\$ 67,603	58%
Total Judicial	\$ 1,710,430	\$ 3,316,223	\$ 1,689,901	\$ 1,626,322	51%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending January 31, 2021 and 2020

Expenditures	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Public Safety					
Sheriff					
Personal services	\$ 1,716,879	\$ 3,201,542	\$ 1,810,004	\$ 1,391,538	
Contract services	166,614	314,834	149,668	165,166	
Materials and supplies	158,560	333,000	137,492	195,508	
Total Sheriff	\$ 2,042,053	\$ 3,849,376	\$ 2,097,165	\$ 1,752,211	54%
Jail					
Personal services	\$ 1,130,855	\$ 2,058,220	\$ 1,089,831	\$ 968,389	
Contract services	663,112	1,015,354	368,553	646,801	
Materials and supplies	219,181	344,500	209,744	134,756	
Capital Expenditures	-	-	-	-	
Total Jail	\$ 2,013,149	\$ 3,418,074	\$ 1,668,128	\$ 1,749,946	49%
Heat Unit					
Personal services	\$ 33,044	\$ 60,493	\$ 37,890	\$ 22,603	
Contract services	-	1,700	-	1,700	
Materials and supplies	5,655	37,000	6,243	30,757	
Capital Outlay	-	-	-	-	
Total Heat Unit	\$ 38,700	\$ 99,193	\$ 44,133	\$ 55,060	44%
Animal Control					
Personal services	\$ 179,899	\$ 331,286	\$ 174,191	\$ 157,095	
Contract services	68,976	97,475	50,794	46,681	
Materials and supplies	22,877	46,500	19,295	27,205	
Total Animal Control	\$ 271,752	\$ 475,261	\$ 244,280	\$ 230,981	51%
Coroner					
Personal services	\$ 6,936	\$ 14,267	\$ 7,917	\$ 6,350	
Contract services	5,927	12,750	7,788	4,962	
Materials and supplies	1,480	2,700	718	1,982	
Total Coroner	\$ 14,343	\$ 29,717	\$ 16,422	\$ 13,295	55%
Fire Department					
Personal services	\$ 973,190	\$ 1,826,591	\$ 1,078,322	\$ 748,269	
Contract services	44,652	100,971	107,350	(6,379)	
Materials and supplies	86,560	157,000	66,138	90,862	
Total Fire Department	\$ 1,104,402	\$ 2,084,562	\$ 1,251,810	\$ 832,752	60%
Emergency Management					
Personal services	\$ 58,705	\$ 110,680	\$ 64,292	\$ 46,388	
Contract services	4,873	71,050	2,685	68,365	
Materials and supplies	5,464	9,750	7,485	2,265	
Total Emergency Management	\$ 69,042	\$ 191,480	\$ 74,463	\$ 117,017	39%
Emergency Medical Service					
Contract services	\$ -	\$ -	\$ -	\$ -	
Materials and supplies	-	-	930	(930)	
Payment to other agencies	-	-	-	-	
Total Emergency Medical Service	\$ -	\$ -	\$ 930	\$ (930)	0%
Total Public Safety	\$ 5,553,440	\$ 10,147,663	\$ 5,397,331	\$ 4,750,332	53%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending January 31, 2021 and 2020

Expenditures	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Recreation and Culture					
Recreation Department					
Personal services	\$ 266,624	\$ 491,685	\$ 253,634	\$ 238,051	
Contract services	89,192	198,200	79,116	119,084	
Materials and supplies	144,685	294,800	135,076	159,724	
Special Programs	-	8,000	7,685	315	
Total Recreation Department	\$ 500,502	\$ 992,685	\$ 475,511	\$ 517,174	48%
Housing & Development					
Planning & Development					
Personal services	\$ 259,446	\$ 457,991	\$ 246,878	\$ 211,113	
Contract services	21,986	37,905	13,005	24,900	
Materials and supplies	10,919	15,290	6,784	8,506	
Total Planning & Development	\$ 292,352	\$ 511,186	\$ 266,666	\$ 244,520	52%
Planning Commission					
Contract services	\$ 1,710	\$ 4,900	\$ 1,816	\$ 3,084	
Materials and supplies	-	-	-	-	
Total Building Department	\$ 1,710	\$ 4,900	\$ 1,816	\$ 3,084	37%
Extension Services					
Personal services	\$ 16,719	\$ 27,690	\$ 16,260	\$ 11,430	
Contract services	38,325	81,059	20,532	60,527	
Materials and supplies	6,319	12,700	3,701	9,000	
Total Extension Services	\$ 61,363	\$ 121,449	\$ 40,492	\$ 80,957	33%
Independent Agencies					
Board Of Education	\$ 193,216	\$ 369,000	\$ 241,220	\$ 127,781	
Mental Health	19,725	30,000	22,500	7,500	
Soque River Watershed Association	1,000	5,000	-	5,000	
Legacy Link	8,588	11,450	14,313	(2,863)	
County Health Department	115,960	198,788	115,960	82,828	
Family & Children Services	41,040	87,300	27,222	60,078	
Library System	237,619	316,825	259,170	57,655	
Forestry Commission	7,660	7,660	7,660	-	
Total Independent Agencies	\$ 624,808	\$ 1,026,023	\$ 688,043	\$ 337,980	67%
Total Housing & Development	\$ 980,232	\$ 1,663,558	\$ 997,018	\$ 666,540	60%
Total General Fund	\$ 12,261,253	\$ 23,306,519	\$ 12,244,415	\$ 11,064,196	53%

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending January 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
	Jail Fund				
Fines, fee & forfeitures	\$ 75,498	\$ 129,740	\$ 56,949	\$ 72,791	
Total Revenues	75,498	129,740	56,949	72,791	44%
Expenditures					
Small Equipment under \$5,000	1,312	-	-	-	
Capital Expenditures	35,563	100,000	-	100,000	
Total Expenditures	36,876	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	\$ 38,623	\$ -	\$ 56,949	\$ (56,949)	
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	\$ 18,798	\$ 23,200	\$ 15,691	\$ 7,509	
Interest	1,173	-	38	(38)	
Total Revenues	19,971	23,200	15,730	7,470	68%
Expenditures					
Personal Service	2,100	-	1,800	(1,800)	
Materials & Supplies	11,519	6,000	9,203	(3,203)	
Capital Expenditure	-	-	6,252	(6,252)	
Total Expenditures	13,619	6,000	17,255	(11,255)	288%
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	\$		(1,526)	\$ 1,526	



Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending January 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
			Senior Center		
Federal/State Grants	\$ 147,193	\$ 357,312	\$ 136,740	220,572	
Client Contributions	6,012	9,800	6,555	3,245	
Other	30,439	46,500	32,846	13,654	
Total Revenues	183,644	413,612	176,140	237,472	43%
Expenditures					
Personal Service	158,600	326,415	174,205	152,210	
Contracted Service	-	800	-	800	
Operating Service	57,503	307,654	41,910	265,744	
Capital Expenditures	-	-	19,150		
Total Expenditures	216,103	634,869	235,264	418,755	37%
Other Sources and (Uses)					
Transfer In (Out) to General Fund	106,718	121,257	70,733	50,524	
Fund Balance Forward	-	100,000	-	100,000	
Total Other Sources and (Uses)	106,718	221,257	70,733	150,524	32%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 74,259	\$ -	\$ 11,609	\$ (30,759)	
Revenues					
			Hotel/Motel Tax		
Taxes	\$ 61,179	\$ 100,000	\$ 81,897	\$ 18,103	
Total Revenues	61,179	100,000	81,897	18,103	82%
Expenditures					
Payment to Other Agencies	24,666	40,000	32,676	7,324	
Total Expenditures	24,666	40,000	32,676	7,324	82%
Other Sources and (Uses)					
Transfer Out to General Fund	(36,999)	(60,000)	(54,094)	(5,906)	
Total Other Sources and (Uses)	(36,999)	(60,000)	(54,094)	(5,906)	90%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (486)	\$ -	\$ (4,874)	\$ 4,874	

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending January 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
		Family Dependency and Mental Health Court			
Intergovernmental Grant	\$ 83,467	\$ 202,895	\$ 39,495	\$ 163,400	
Fines, fee & forfeitures	7,630	23,815	9,193	14,622	
Other	-	-	-	-	
Total Revenues	91,097	226,710	48,688	178,022	21%
Judicial	132,435	236,710	141,051	95,659	
Total Expenditures	132,435	236,710	141,051	95,659	60%
Other Sources and (Uses)					
Transfer In DATE	4,667	10,000	5,833	4,167	
Total Other Sources and (Uses)	4,667	10,000	5,833	4,167	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (36,671)	\$ -	\$ (86,530)	\$ 86,530	

Revenues					
		Drug Abuse Treatment /Accountability Court			
Fines, fee & forfeitures	\$ 80,262	\$ 158,500	\$ 80,958	\$ 77,542	
Intergovernmental Grant	265,060	460,793	92,704	368,089	
Other	458	-	5,178	(5,178)	
Total Revenues	345,781	619,293	178,839	440,454	29%
Judicial	346,235	635,491	234,874	400,617	
Total Expenditures	346,235	635,491	234,874	400,617	37%
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	\$ (454)	\$ -	\$ (56,035)	\$ 56,035	

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending January 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21 E-911	Variance	Percentage Of Budget Used
Revenues					
Charges for Services	\$ 404,438	\$ 804,000	\$ 345,476	\$ 458,524	
Intergovernmental	-	39,200	-	39,200	
Interest	-	-	-	-	
Other	3,643	1,500	1,296	204	
Total Revenues	408,081	844,700	346,772	497,928	41%
Expenditures					
Personal Services	530,403	1,093,439	523,147	570,292	
Contracted Services	137,650	383,698	206,821	176,877	
Supplies	19,762	29,200	6,559	22,641	
Capital Outlay	-	4,500	270	4,230	
Debt Service	27,459	47,072	27,459	19,613	
Total Expenditures	715,273	1,557,909	764,256	793,653	49%
Other Sources and (Uses)					
Debt Proceeds	-	-	-	-	
Appropriated Fund Balance	-	200,000	-	200,000	
Transfers In General Fund	345,268	513,209	299,372	213,837	
Total Other Sources and (Uses)	345,268	713,209	299,372	413,837	42%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 38,076	\$ -	\$ (118,113)	\$ 118,113	
Revenues					
			Emergency Medical Services		
Taxes	\$ 719,342	\$ 849,660	\$ 779,783	69,877	
EMS Billed Services	1,357,048	2,180,000	1,220,260	959,740	
Grants	52,305	115,000	47,866	67,134	
Other	-	-	597,230	(597,230)	
Total Revenues	2,128,694	3,144,660	2,645,140	499,520	84%
Expenditures					
Salaries and Benefits	1,304,485	2,689,448	1,366,491	1,322,957	
Contracted Service	145,968	312,633	175,015	137,618	
Operating Service	132,604	242,500	107,556	134,944	
Capital	-	15,000	714,633	(699,633)	
Co. Subsidy to Hab Med Ctr	-	-	-	-	
Total Expenditures	1,583,058	3,259,581	2,363,695	895,886	73%
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	\$ 545,636	\$ (114,921)	\$ 397,777	\$ (396,366)	



Capital Improvements Fund
Statement of Revenues, Expenditures and Other Uses Summary
For the months ending January 31, 2021 and 2020

	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	455,673	454,979	730,377	(275,398)	
Total Expenditures	455,673	454,979	730,377	(275,398)	161%
Other Sources and (Uses)					
Transfers In - General Fund	440,944	454,979	87,630	367,349	
Issuance of Capital Leases	-	-	-	-	
Total Other Sources and (Uses)	440,944	454,979	87,630	367,349	19%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (13,684)	\$ -	\$ (642,732)	\$ 642,732	

Hospital Bonds

Statement of Revenues, Expenditures and Other Sources and Uses Summary

For the months ending January 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Taxes	\$ 1,323,176	\$ 1,519,195	\$ 1,395,671	\$ 123,524	
Other Revenue	237,446	-	226,625	(226,625)	
Total Revenues	1,560,622	1,519,195	1,622,296	(103,101)	107%
Expenditures					
Fees	5,815	5,000	4,663	\$ 338	
Debt Service Interest	1,627,234	1,317,493	1,549,847	(232,354)	
Debt Service Principal	1,120,385	1,000,000	1,000,000	-	
Total Expenditures	2,753,434	2,322,493	2,554,510	(232,017)	110%
Other Sources and (Uses)					
SPLOST VI	792,104	903,306	861,077	42,229	
Transfer to Gen Fund	-	(300,000)	-	(300,000)	
Appropriated Fund Balance	-	199,992	-	199,992	
Total Other Sources and (Uses)	792,104	803,298	861,077	(57,779)	107%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (400,708)	\$ -	\$ (71,137)	\$ 71,137	

SPLOST VI
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending January 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
SPLOST VI	\$ 3,960,521	\$ -	\$ 4,305,386	\$ (4,305,386)	
Interest	14,758	-	214	(214)	
Intergovernmental	2,782,577	-	1,122,997	(1,122,997)	
Total Revenues	6,757,856	-	5,428,597	(5,428,597)	0%
Expenditures					
Personal Services	47,860	-	53,798	(53,798)	
Supplies	149	-	36	(36)	
Capital Outlay	6,294,559	-	2,744,502	(2,744,502)	
Intergovernmental	1,198,454	-	949,918	(949,918)	
Total Expenditures	7,541,022	-	3,748,254	(3,748,254)	0%
Other Sources and (Uses)					
Transfer In (Out) Hospital Debt Service	(792,104)	-	(719,176)	719,176	
Total Other Sources and (Uses)	(792,104)	-	(719,176)	719,176	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (1,575,271)	\$ -	\$ 961,167	\$ (961,167)	

Landfill
Statement of Revenues, Expenses and Other Sources and Uses Summary
For the months ending January 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ -	\$ 20,000	\$ -	20,000	
Charges For Sales and Services	1,109,002	1,996,426	1,046,269	950,157	
Interest	26,573	40,000	22,291	17,709	
Micellaneous	30	-	947	(947)	
Total Revenues	1,135,605	2,056,426	1,069,508	986,918	52%
Expenses					
Cost Of Sales And Services	224,373	910,640	542,109	368,531	
Personal Services	243,015	503,044	253,085	249,959	
Depreciation	-	350,000	-	350,000	
Debt Service	2,391	215,721	-	215,721	
Total Expenses	469,779	1,979,405	795,194	1,184,211	40%
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	\$ 795,826	\$ -	\$ 274,313	\$ (274,313)	

Transit
Statement of Revenues, Expenses and Other Sources Summary
For the months ending January 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ 27,696	\$ 118,048	\$ 60,239	\$ 57,809	
Charges For Sales and Services	22,132	6,000	2,870	3,131	
Total Revenues	49,828	124,048	63,109	60,939	51%
Expenses					
Cost Of Sales And Services	14,546	36,354	13,254	23,100	
Personal Services	52,310	87,694	52,915	34,779	
Depreciation	-	-	-	-	
Capital Expenses	-	-	-	-	
Total Expenses	66,856	124,048	66,168	57,880	53%
Other Sources and (Uses)					
Insurance Proceeds	2,925	-	-	-	
Transfer In (Out) General Funds	13,404	-	-	-	
Total Other Sources and (Uses)	16,329	-	-	-	0%
 Change in Net Position	 \$ (699)	 \$ -	 \$ (3,059)	 \$ 3,059	

Habersham County Airport
Statement of Revenues, Expenses and Other Sources Summary
For the months ending January 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ -	\$ -	\$ 30,000	(30,000)	
Fuel Sales	217,855	317,772	225,055	92,717	
Interest	30	50	9	41	
Airport Hangar Rent	24,250	42,000	23,750	18,250.00	
Penalty Fee	-	-	40	(40.00)	
Airport Rent	11,671	21,600	12,600	9,000	
Reimbursement of Utilities	1,202	600	300	300	
Other Revenue	1,203	-	300	(300)	
Total Revenues	256,211	382,022	292,054	89,968	76%
Expenses					
Personal Services	4,869	8,667	3,634	5,033	
Contracted Services	63,788	105,656	57,525	48,131	
Airport Fuel	165,917	217,920	120,301	97,619	
Supplies	9,229	14,000	6,207	7,793	
Special Events	-	1,000	-	1,000	
Depreciation	-	-	-	-	
Capital Expenses	20,889	11,000	3,866	7,134	
Debt Service	-	-	-	-	
Total Expenses	264,691	358,243	191,532	166,711	53%
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	\$ (8,480)	\$ -	\$ 100,521	\$ (100,521)	

Industrial Development

Statement of Revenues, Expenditures and Other Sources and Uses Summary

For the months ending January 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	-	
Interest	6,869	12,000	413	11,587	
Rent	-	-	-	-	
Micellaneous	-	-	-	-	
Total Revenues	6,955	12,000	413	11,587	3%
Expenditures					
Contracted Services	3,096	23,800	5,585	18,215	
Materials & Supplies	970	-	-	-	
Capital Outlay	9,175	20,000	-	20,000	
Total Expenditures	13,241	43,800	5,585	38,215	13%
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	\$ 98,714	\$ -	\$ 126,862	\$ (126,862)	