



HABERSHAM COUNTY

GEORGIA | Est. 1818

Monthly Financial Statements

March 31, 2022

(Unaudited)

Monthly Financials For the months ending March 31, 2022 and 2021

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Habersham Board of Commissioners
Bank Account Balances as of
March 31, 2022



General Fund.....	\$	14,741,994
SPLOST VI.....	\$	89,097
SPLOST VII.....	\$	3,627,828
SPLOST Revenue Bond.....	\$	10,832,808
Hospital Bond.....	\$	1,836,419
Landfill Funds.....	\$	3,683,066
Development Authority.....	\$	692,937
Emergency 911 Account.....	\$	536,065
EMS.....	\$	259,550
Indigent Defense Fund.....	CLOSED	
Juvenile Supervision.....	\$	32,175
Habersham County Airport.....	\$	289,336
Total		\$ 36,621,275



Finance Department

31-Mar-22

TO: Board of County Commissioners

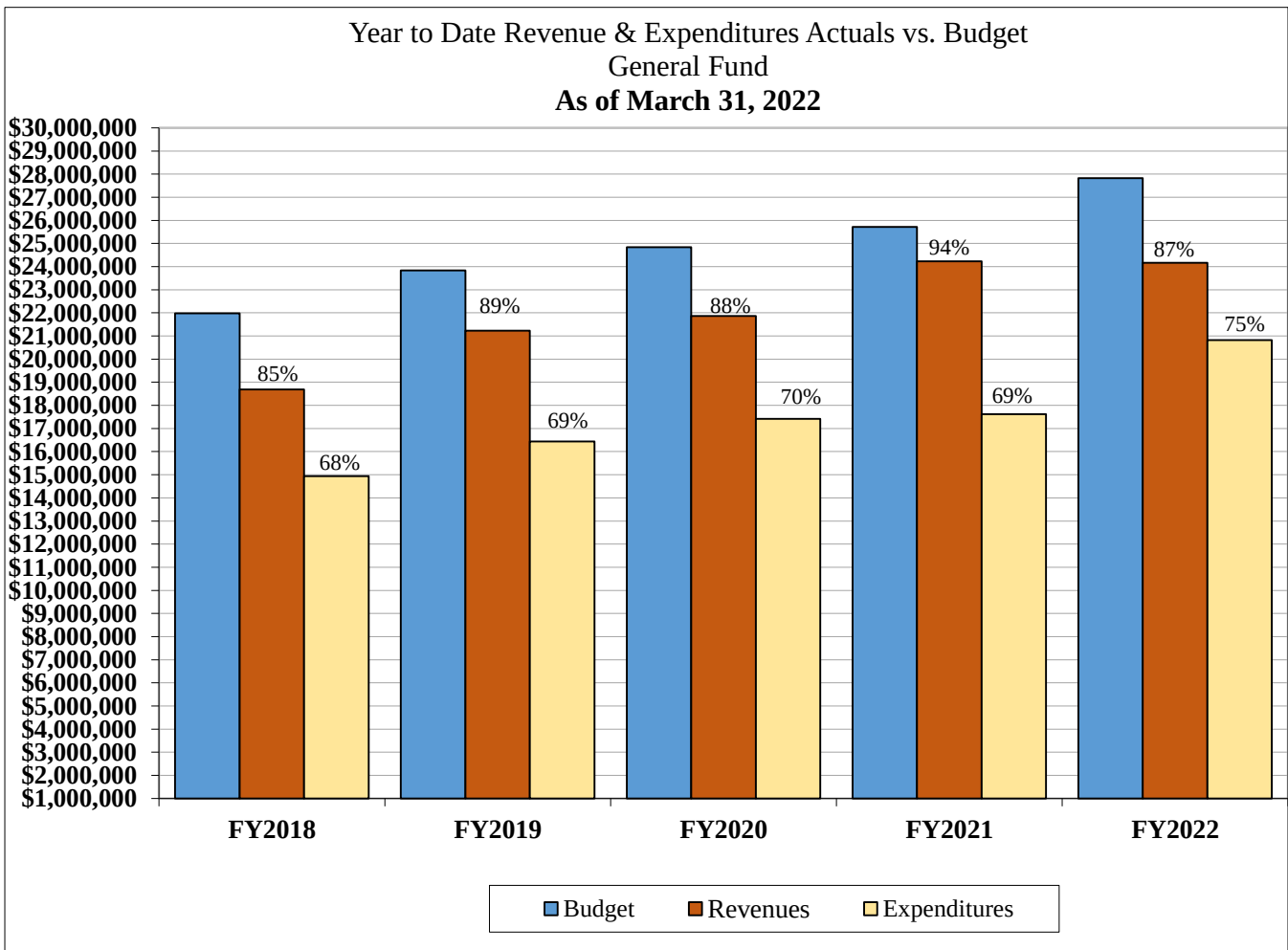
RE: Monthly Financial Summary – March 31, 2022 (unaudited)

Budget Comparison - General Fund:

March year-to-date represent 75% of the Fiscal Year. Therefore, expenditures should be less than or equal to 75% of the FY22 Budget. While revenues should be at 75%.

Budget to Actual:

General Fund Revenues collected were 87% of the total budget revenues, while expenditures were at 75%



**Summary of Government wide Statement of Revenues,
Expenditures and Other Sources and Uses Summary
For the months ending March 31, 2022 and 2021**

	General Fund	Special Revenue	Enterprise Fund	Component Units	Total
Revenues					
Taxes	\$ 20,688,933	\$ 1,057,405	\$ -	\$ -	\$ 21,746,339
Building Permits	189,290	-	-	-	189,290
Other Permits	-	-	-	-	-
Fines, Fee & Forfeitures	957,161	238,353	-	-	1,195,514
Sheriff Services	215,179	-	-	-	215,179
Prisoner Board	-	-	-	-	-
Recreation Fees & Services	262,601	-	-	-	262,601
Collection Commissions	656,278	-	-	-	656,278
Other Charges For Services	250,369	2,133,418	1,875,648	-	4,259,435
Intergovernmental	713,784	577,331	30,284	-	1,321,399
Interest	(20,682)	91	(84,059)	(18,267)	(122,917)
Contributions	24,868	-	-	-	24,868
Rental Income	60,570	-	52,275	-	112,845
Miscellaneous	67,003	53,254	117,468	-	237,725
Total Revenues	24,065,354	4,059,854	1,991,616	(18,267)	30,098,556
Operating Expenditures					
General Government	5,876,418	70,536	-	-	5,946,954
Judicial	2,652,517	706,837	-	-	3,359,354
Public Safety	9,010,832	4,122,485	-	-	13,133,317
Recreation & Culture	806,139	-	-	-	806,139
Housing & Development	1,329,980	346,316	-	32,386	1,708,682
Enterprise	-	-	1,909,274	-	1,909,274
Total Operating Expenditures	19,675,885	5,246,173	1,909,274	32,386	26,863,719
Other Sources & (Uses)					
Transfer In	105,803	535,167	-	-	640,970
Transfer Out	(1,152,357)	(105,803)	-	-	(1,258,160)
Sales of Assets	-	-	-	-	-
Total Other Sources & (Uses)	(1,046,554)	429,364	-	-	(617,190)
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 3,342,915	\$ (756,956)	\$ 82,341	\$ (50,653)	\$ 2,617,648

General Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending March 31, 2022 and 2021

	Actual FY21	Budget FY22	Actual FY22	Variance	Percent of Budget
Revenues					
Taxes					
Property Taxes	\$ 14,409,553	\$ 15,709,774	\$ 15,579,446	\$ 130,328	
Motor Vehicle Tax	1,790,210	2,324,774	1,666,886	657,888	
Mobile Home Tax	97,398	108,000	53,185	54,815	
Timber Tax	-	1,366	3,263	(1,897)	
Cost, Penalties, And Interest	36,406	40,000	31,534	8,466	
Intangible Tax	360,790	410,000	355,098	54,902	
Real Estate Transfer Tax	87,896	100,000	116,102	(16,102)	
Franchise Tax	5,380	63,600	12,529	51,071	
Insurance Premium Tax	2,256,009	2,300,000	2,342,967	(42,967)	
Alcohol Excise Tax	416,336	484,750	428,874	55,876	
Occupational Tax	92,459	135,796	97,798	37,998	
Other	642	8,400	1,253	7,147	
Total Taxes	19,553,080	21,686,460	20,688,933	997,527	95%
Other Revenues					
Building Permits	186,460	212,000	189,290	22,710	
Other Permits	-	-	-	-	
Fines, Fee & Forfeitures	874,690	1,146,728	957,161	189,567	
Sheriff Services	229,347	300,000	215,179	84,821	
Prisoner Board	-	-	-	-	
Recreation Fees & Services	248,855	520,000	262,601	257,399	
Collection Commissions	654,202	753,000	656,278	96,722	
Other Charges For Services	200,041	333,500	250,369	83,131	
Intergovernmental	857,076	1,336,612	713,784	622,828	
Interest	35,807	44,500	(20,682)	65,182	
Contributions	9,812	22,000	24,868	(2,868)	
Rental Income	58,241	83,873	60,570	23,303	
Miscellaneous	117,073	65,000	67,003	(2,003)	
Other Sources					
Transfer In - Development Authority	-	-	-	-	
Transfer In - Hotel/Motel	63,111	85,000	105,803	(20,803)	
Transfer In - Jail Fund	-	70,000	-	70,000	
Transfer In - Hospital Bond Tax	-	500,000	-	500,000	
Transfer In - Fund balance forward	-	-	-	-	
Transfer In - Sheriff Fund	-	-	-	-	
Sale of Assets	47,500	-	-	-	
Future Debt Service	-	-	-	-	
Fund Balance Forward	495,329	661,044	-	661,044	
Total Revenues	23,630,626	27,819,717	24,171,158	3,648,559	87%

General Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending March 31, 2022 and 2021

	Actual FY21	Budget FY22	Actual FY22	Variance	Percent of Budget
Expenditures					
General Government	4,659,952	7,520,331	5,876,418	1,643,913	
Judicial	2,392,152	3,692,337	2,652,517	1,039,820	
Public Safety	8,085,531	12,144,611	9,010,832	3,133,779	
Recreation & Culture	677,629	1,019,745	806,139	213,606	
Housing & Development	1,243,580	1,774,203	1,329,980	444,223	
Other Uses					
Transfer Out - CIP Fund	87,630	832,920	624,690	208,230	
Transfer Out - E911 Fund	384,907	563,145	422,359	140,786	
Transfer Out - Senior Center	90,943	140,411	105,308	35,103	
Transfer Out - Transit	-	6,080	-	6,080	
Transfer Out - EMS	-	122,934	-	122,934	
Total Expenditures	17,622,323	27,816,717	20,828,242	6,988,475	75%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 6,008,302	\$ 3,000	\$ 3,342,915	\$ (3,339,915)	

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending March 31, 2022 and 2021

Expenditures	Actual FY21	Budget FY22	Actual FY22	Variance	Percentage Of Budget Used
General Government					
Countywide					
Personal services	\$ 67,069	\$ 72,090	\$ 232,406	\$ (160,316)	
Contract services	545,935	824,451	754,723	69,728	
Materials and Supplies	536	800	13,143	(12,343)	
Debt Service	111,056	392,113	108,506	283,607	
Capital Expenditures	29,500	-	-	-	
Non Expendible Reserves		42,733			
Transfers Out (CIP, Transit)	178,573	979,411	729,998	249,413	
Total Countywide	\$ 932,669	\$ 2,311,598	\$ 1,838,776	\$ 180,676	80%
Commissioners					
Personal services	\$ 76,741	\$ 95,868	\$ 77,455	\$ 18,413	
Contract services	51,289	130,000	111,815	18,185	
Materials and supplies	6,055	10,500	13,403	(2,903)	
Capital	-	-	-	-	
Total Commissioners	\$ 134,085	\$ 236,368	\$ 202,673	\$ 33,695	86%
County Manager					
Personal services	\$ 191,866	\$ 345,324	\$ 248,156	\$ 97,168	
Contract services	1,043	24,500	24,873	(373)	
Materials and supplies	4,748	12,400	11,003	1,397	
Total County Manager	\$ 197,657	\$ 382,224	\$ 284,032	\$ 98,192	74%
Finance					
Personal services	\$ 187,738	\$ 359,643	\$ 255,855	\$ 103,788	
Contract services	2,910	9,955	9,460	495	
Materials and supplies	2,207	6,300	5,381	919	
Total Finance	\$ 192,854	\$ 375,898	\$ 270,696	\$ 105,203	72%
Human Resources					
Personal services	\$ 149,906	\$ 276,486	\$ 210,105	\$ 66,381	
Contract services	11,237	26,800	19,044	7,756	
Materials and supplies	1,403	4,600	6,117	(1,517)	
Total Human Resources	\$ 162,546	\$ 307,886	\$ 235,266	\$ 72,620	76%
Tax Commissioner					
Personal services	\$ 253,600	\$ 360,822	\$ 262,757	\$ 98,065	
Contract services	36,183	66,060	34,153	31,907	
Materials and supplies	(3,273)	4,500	8,355	(3,855)	
Total Tax Commissioner	\$ 286,510	\$ 431,382	\$ 305,265	\$ 126,117	71%
Tax Assessors					
Personal services	\$ 425,604	\$ 605,282	\$ 474,510	\$ 130,772	
Contract services	42,848	95,903	58,177	37,726	
Materials and supplies	3,306	6,000	3,319	2,681	
Total Tax Assessors	\$ 471,758	\$ 707,185	\$ 536,006	\$ 171,179	76%
Board of Equalization					
Contract services	\$ 513	\$ 2,750	\$ 948	\$ 1,802	
Materials and supplies	-	150	-	150	
Total Board of Equalization	\$ 513	\$ 2,900	\$ 948	\$ 1,952	33%
County Clerk					
Personal services	\$ 55,576	\$ 77,221	\$ 49,750	\$ 27,471	
Contract services	739	3,320	2,736	584	
Materials and supplies	-	150	27	124	
Total County Clerk	\$ 56,315	\$ 80,691	\$ 52,512	\$ 28,179	65%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending March 31, 2022 and 2021

Expenditures	Actual FY21	Budget FY22	Actual FY22	Variance	Percentage Of Budget Used
General Government - Continued					
Elections & Registration					
Personal services	\$ 175,208	\$ 208,648	\$ 132,356	\$ 76,292	
Contract services	28,731	63,604	54,774	8,830	
Materials and supplies	27,978	17,000	7,856	9,144	
Total Elections & Registration	\$ 231,918	\$ 289,252	\$ 194,986	\$ 94,266	67%
Facilities Management					
Personal services	\$ 373,715	\$ 564,069	\$ 372,664	\$ 191,405	
Contract services	117,951	185,090	152,392	32,698	
Materials and supplies	114,132	206,715	111,340	95,375	
Capital	-	-	-	-	
Total Facilities Management	\$ 605,798	\$ 955,874	\$ 636,396	\$ 319,478	67%
Information Technology					
Personal services	\$ 178,666	\$ 288,697	\$ 233,612	\$ 55,085	
Contract services	175,073	221,953	218,947	3,006	
Materials and supplies	27,049	59,415	10,976	48,439	
Capital Expenditures	-	-	-	-	
Total Information Technology	\$ 380,787	\$ 570,065	\$ 463,535	\$ 106,530	81%
Fleet Services					
Personal services	\$ 218,663	\$ 332,250	\$ 282,158	\$ 50,092	
Contract services	39,885	84,400	45,997	38,403	
Materials and supplies	110,328	219,800	206,718	13,082	
Total Fleet Services	\$ 368,876	\$ 636,450	\$ 534,874	\$ 101,576	84%
Roads & Bridges					
Personal services	\$ 973,553	\$ 1,349,977	\$ 1,154,193	\$ 195,784	
Contract services	99,690	285,771	163,269	122,502	
Materials and supplies	127,595	160,000	148,868	11,132	
Capital outlay	-	-	6,482	(6,482)	
Total Roads & Bridges	\$ 1,200,838	\$ 1,795,748	\$ 1,472,813	\$ 322,935	82%
Safety					
Materials and supplies	\$ 306	\$ 2,300	\$ -	\$ 2,300	
Total Safety	\$ 306	\$ 2,300	\$ -	\$ 2,300	0%
Contingency					
Materials and supplies	\$ -	\$ 100,000	\$ -	\$ 100,000	
Reserve for Grant Match	-	-	-	-	
Total Contingency	\$ -	\$ 100,000	\$ -	\$ 100,000	0%
Total General Government	\$ 5,223,431	\$ 9,185,821	\$ 7,028,775	\$ 1,864,900	77%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending March 31, 2022 and 2021

Expenditures	Actual FY21	Budget FY22	Actual FY22	Variance	Percentage Of Budget Used
Judicial					
Probate Court					
Personal services	\$ 159,442	\$ 222,878	\$ 166,657	\$ 56,221	
Contract services	4,019	11,350	6,146	5,204	
Materials and supplies	9,515	6,000	8,095	(2,095)	
Total Probate Court	\$ 172,977	\$ 240,228	\$ 180,898	\$ 59,330	75%
Magistrate Court					
Personal services	\$ 131,327	\$ 252,717	\$ 188,144	\$ 64,573	
Contract services	3,328	12,850	3,618	9,232	
Materials and supplies	-	1,600	6,969	(5,369)	
Total Magistrate Court	\$ 134,654	\$ 267,167	\$ 198,731	\$ 68,436	74%
Clerk of Court					
Personal services	\$ 510,839	\$ 739,743	\$ 535,569	\$ 204,174	
Contract services	35,891	55,200	36,536	18,664	
Materials and supplies	8,436	17,000	12,787	4,213	
Total Clerk of Court	\$ 555,165	\$ 811,943	\$ 584,892	\$ 227,051	72%
Juvenile Offenders					
Contract services	\$ 1,650	\$ -	\$ -	\$ -	
Total Juvenile Offenders	\$ 1,650	\$ -	\$ -	\$ -	#DIV/0!
Superior Court					
Personal services	\$ 116,979	\$ 183,943	\$ 148,883	\$ 35,060	
Contract services	51,095	109,180	70,713	38,467	
Materials and supplies	1,173	2,000	2,630	(630)	
Total Superior Court	\$ 169,247	\$ 295,123	\$ 222,226	\$ 72,897	75%
District Attorney					
Personal services	\$ 57,642	\$ 106,505	\$ 63,694	\$ 42,811	
Contract services	223,061	358,466	250,292	108,174	
Materials and supplies	3,364	8,200	5,432	2,768	
Payment to other agencies	59,586	80,022	392	79,630	
Total District Attorney	\$ 343,654	\$ 553,193	\$ 319,811	\$ 233,382	58%
Public Defender					
Personal services	\$ 40,175	\$ 55,235	\$ 26,040	\$ 29,195	
Contract services	430,621	708,357	538,246	170,111	
Materials and supplies	14,564	22,950	21,789	1,161	
Total Public Defender	\$ 485,360	\$ 786,542	\$ 586,075	\$ 200,467	75%
Juvenile Court					
Personal services	\$ 133,652	\$ 178,409	\$ 139,069	\$ 39,340	
Contract services	65,975	98,830	62,270	36,560	
Materials and supplies	257	2,000	971	1,029	
Total Juvenile Court	\$ 199,884	\$ 279,239	\$ 202,310	\$ 76,929	72%
State Court					
Personal services	\$ 135,678	\$ 196,009	\$ 151,327	\$ 44,682	
Contract services	61,660	86,280	63,554	22,726	
Materials and supplies	7,500	10,066	7,583	2,483	
Total State Court	\$ 204,838	\$ 292,355	\$ 222,464	\$ 69,891	76%
Solicitor					
Personal services	\$ 117,598	\$ 157,047	\$ 127,985	\$ 29,062	
Materials and supplies	7,125	9,500	7,125	2,375	
Total Solicitor	\$ 124,723	\$ 166,547	\$ 135,110	\$ 31,437	81%
Total Judicial	\$ 2,392,152	\$ 3,692,337	\$ 2,652,517	\$ 1,039,820	72%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending March 31, 2022 and 2021

Expenditures	Actual FY21	Budget FY22	Actual FY22	Variance	Percentage Of Budget Used
Public Safety					
Sheriff					
Personal services	\$ 2,565,180	\$ 3,794,263	\$ 3,142,354	\$ 651,909	
Contract services	218,456	290,737	195,460	95,277	
Materials and supplies	236,062	423,000	310,885	112,115	
Total Sheriff	\$ 3,019,699	\$ 4,508,000	\$ 3,648,699	\$ 859,301	81%
Jail					
Personal services	\$ 1,513,543	\$ 2,496,911	\$ 1,766,586	\$ 730,325	
Contract services	509,547	1,043,100	432,864	610,236	
Materials and supplies	278,993	341,900	260,877	81,023	
Capital Expenditures	-	-	139,000	(139,000)	
Total Jail	\$ 2,302,082	\$ 3,881,911	\$ 2,460,327	\$ 1,421,584	63%
Heat Unit					
Personal services	\$ 52,529	\$ 71,263	\$ 55,262	\$ 16,001	
Contract services	-	1,700	-	1,700	
Materials and supplies	8,259	37,000	16,865	20,135	
Capital Outlay	-	-	-	-	
Total Heat Unit	\$ 60,789	\$ 109,963	\$ 72,127	\$ 37,836	66%
Animal Control					
Personal services	\$ 243,185	\$ 361,759	\$ 276,943	\$ 84,816	
Contract services	65,633	99,125	61,205	37,920	
Materials and supplies	26,784	46,500	63,210	(16,710)	
Total Animal Control	\$ 335,603	\$ 507,384	\$ 401,358	\$ 106,026	79%
Coroner					
Personal services	\$ 10,582	\$ 14,577	\$ 11,646	\$ 2,931	
Contract services	9,339	12,750	10,058	2,692	
Materials and supplies	1,204	2,700	1,558	1,142	
Total Coroner	\$ 21,124	\$ 30,027	\$ 23,262	\$ 6,765	77%
Fire Department					
Personal services	\$ 1,492,972	\$ 2,003,350	\$ 1,647,250	\$ 356,100	
Contract services	147,235	118,026	99,771	18,255	
Materials and supplies	98,870	152,000	131,838	20,162	
Total Fire Department	\$ 1,739,077	\$ 2,273,376	\$ 1,878,859	\$ 394,517	83%
Emergency Management					
Personal services	\$ 84,827	\$ 119,271	\$ 91,007	\$ 28,264	
Contract services	4,192	16,850	5,602	11,248	
Materials and supplies	15,970	11,750	7,232	4,518	
Total Emergency Management	\$ 104,989	\$ 147,871	\$ 103,841	\$ 44,030	70%
Emergency Medical Service/E-911					
Contract services	\$ -	\$ -	\$ -	\$ -	
Materials and supplies	117,262	-	-	-	
Transfer Out	384,907	686,079	422,359	263,720	
Total Emergency Medical Service	\$ 502,168	\$ 686,079	\$ 422,359	\$ 263,720	0%
Total Public Safety	\$ 8,085,531	\$ 12,144,611	\$ 9,010,832	\$ 3,133,779	74%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending March 31, 2022 and 2021

Expenditures	Actual FY21	Budget FY22	Actual FY22	Variance	Percentage Of Budget Used
Recreation and Culture					
Recreation Department					
Personal services	\$ 359,515	\$ 520,145	\$ 426,881	\$ 93,264	
Contract services	110,966	196,800	134,846	61,954	
Materials and supplies	199,455	294,800	243,734	51,066	
Special Programs	7,693	8,000	677	7,323	
Total Recreation Department	\$ 677,629	\$ 1,019,745	\$ 806,139	\$ 213,606	79%
Housing & Development					
Planning & Development					
Personal services	\$ 357,426	\$ 520,684	\$ 404,681	\$ 116,003	
Contract services	19,033	38,098	22,666	15,432	
Materials and supplies	9,619	14,800	10,880	3,920	
Total Planning & Development	\$ 386,078	\$ 573,582	\$ 438,227	\$ 135,355	76%
Planning Commission					
Contract services	\$ 2,436	\$ 4,900	\$ 3,173	\$ 1,727	
Materials and supplies	-	100	-	100	
Total Building Department	\$ 2,436	\$ 5,000	\$ 3,173	\$ 1,827	63%
Extension Services					
Personal services	\$ 20,879	\$ 28,759	\$ 21,857	\$ 6,902	
Contract services	40,023	80,164	43,898	36,266	
Materials and supplies	6,640	10,500	7,177	3,323	
Total Extension Services	\$ 67,543	\$ 119,423	\$ 72,931	\$ 46,492	61%
Independent Agencies					
Board Of Education	\$ 295,959	\$ 380,000	\$ 312,392	\$ 67,608	
Mental Health	22,500	30,000	22,500	7,500	
Soque River Watershed Association	-	5,000	5,000	-	
Legacy Link	11,450	12,450	12,450	-	
County Health Department	141,841	198,788	156,250	42,538	
Family & Children Services	48,944	92,300	29,395	62,905	
Boys & Girls Club	-	30,000	30,000	-	
Library System	259,170	320,000	240,000	80,000	
Forestry Commission	7,660	7,660	7,660	-	
Total Independent Agencies	\$ 787,524	\$ 1,076,198	\$ 815,648	\$ 260,550	76%
Total Housing & Development	\$ 1,243,580	\$ 1,774,203	\$ 1,329,980	\$ 444,223	75%
Total General Fund	\$ 17,622,323	\$ 27,816,717	\$ 20,828,242	\$ 6,696,329	75%

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending March 31, 2022 and 2021

	Actual FY21	Budget FY22	Actual FY22	Variance	Percentage Of Budget Used
Revenues	Jail Fund				
Fines, fee & forfeitures	\$ 81,697	\$ 100,000	\$ 63,158	\$ 36,842	
Total Revenues	81,697	100,000	63,158	36,842	63%
Expenditures					
Small Equipment under \$5,000	-	-	-	-	
Capital Expenditures	-	90,000	-	90,000	
Total Expenditures	-	90,000	-	90,000	0%
Other Sources and (Uses)					
Transfers Out	-	(70,000)	-	(70,000)	
Appropriated Fund Balance	-	60,000	-	60,000	
Total Other Sources and (Uses)	-	(10,000)	-	(10,000)	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 81,697	\$ -	\$ 63,158	\$ (63,158)	

Revenues	Inmate Welfare				
Fines, fee & forfeitures	\$ 34,287	\$ 40,000	\$ 35,670	\$ 4,330	
Interest	-	-	-	-	
Total Revenues	34,287	40,000	35,670	4,330	89%
Expenditures					
Supplies	46,991	40,000	16,827	23,173	
Capital Outlay	-	-	21,500	(21,500)	
Total Expenditures	46,991	40,000	38,327	1,673	96%
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	\$ (12,705)	\$ -	\$ (2,658)	\$ 2,658	

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending March 31, 2022 and 2021

	Actual FY21	Budget FY22	Actual FY22	Variance	Percentage Of Budget Used
Revenues	Law Library				
Fines, fee & forfeitures	\$ 22,238	\$ 23,500	\$ 18,206	\$ 5,295	
Interest	56	-	53	(53)	
Total Revenues	22,294	23,500	18,259	5,241	78%
Expenditures					
Personal Service	2,700	3,600	2,100	1,500	
Materials & Supplies	21,898	11,155	19,750	(8,595)	
Capital Expenditure	-	-	-	-	
Total Expenditures	24,598	14,755	21,850	(7,095)	148%
Other Sources and (Uses)					
Reserve For Fund Balance	-	(8,720)	-	(8,720)	
Total Other Sources and (Uses)	-	(8,720)	-	(8,720)	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (2,304)	\$ 25	\$ (3,591)	\$ 3,616	

Revenues	Senior Center				
Federal/State Grants	\$ 200,755	\$ 363,518	\$ 137,924	225,594	
Client Contributions	9,680	10,000	9,938	62	
Other	42,941	70,000	46,989	23,011	
Total Revenues	253,376	443,518	194,851	248,667	44%
Expenditures					
Personal Service	248,066	354,674	271,898	82,776	
Contracted Service	-	700	450	250	
Operating Service	67,362	308,912	73,968	234,944	
Capital Expenditures	19,150	20,206	-	-	
Total Expenditures	334,578	684,492	346,316	317,970	51%
Other Sources and (Uses)					
Transfer In (Out) to General Fund	90,943	140,411	105,308	35,103	
Fund Balance Forward	-	96,238	-	96,238	
Total Other Sources and (Uses)	90,943	236,649	105,308	131,341	44%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 9,741	\$ (4,325)	\$ (46,157)	\$ 62,038	

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending March 31, 2022 and 2021

	Actual FY21	Budget FY22	Actual FY22	Variance	Percentage Of Budget Used
Revenues	Hotel/Motel Tax				
Taxes	\$ 97,871	\$ 141,667	\$ 176,705	\$ (35,038)	
Total Revenues	97,871	141,667	176,705	(35,038)	125%
Expenditures					
Payment to Other Agencies	38,687	56,667	70,536	(13,869)	
Total Expenditures	38,687	56,667	70,536	(13,869)	124%
Other Sources and (Uses)					
Transfer Out to General Fund	(63,111)	(85,000)	(105,803)	20,803	
Total Other Sources and (Uses)	(63,111)	(85,000)	(105,803)	20,803	124%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (3,927)	\$ -	\$ 367	\$ (367)	

Revenues	Family Dependency and Mental Health Court				
Intergovernmental Grant	\$ 135,868	\$ 207,638	\$ 95,128	\$ 112,510	
Fines, fee & forfeitures	13,651	19,247	20,802	(1,555)	
Other	-	-	-	-	
Total Revenues	149,519	226,885	115,930	110,955	51%
Judicial	190,707	236,885	161,066	75,819	
Total Expenditures	190,707	236,885	161,066	75,819	68%
Other Sources and (Uses)					
Transfer In DATE	7,500	10,000	7,500	2,500	
Total Other Sources and (Uses)	7,500	10,000	7,500	2,500	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (33,688)	\$ -	\$ (37,636)	\$ 37,636	

Revenues	Drug Abuse Treatment /Accountability Court				
Fines, fee & forfeitures	\$ 117,744	\$ 156,035	\$ 100,518	\$ 55,517	
Intergovernmental Grant	299,836	436,408	300,579	135,829	
Other	5,178	162,791	1,151	161,640	
Total Revenues	422,758	755,234	402,248	352,986	53%
Judicial	335,487	755,234	485,593	269,642	
Total Expenditures	335,487	755,234	485,593	269,642	64%
Other Sources and (Uses)					
Fund Balance	-	-	-	-	
Transfer Out to General Fund	-	-	-	-	
Total Other Sources and (Uses)	-	-	-	-	#DIV/0!
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 87,271	\$ -	\$ (83,344)	\$ 83,344	

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending March 31, 2022 and 2021

	Actual FY21	Budget FY22	Actual FY22	Variance	Percentage Of Budget Used
Revenues					
	E-911				
Charges for Services	\$ 553,585	\$ 811,000	\$ 484,682	\$ 326,318	
Intergovernmental	-	39,200	-	39,200	
Interest	-	-	38	(38)	
Other	1,816	2,500	5,115	(2,615)	
Total Revenues	555,401	852,700	489,835	362,865	57%
Expenditures					
Personal Services	785,743	1,282,543	822,808	459,735	
Contracted Services	215,812	395,472	330,063	65,409	
Supplies	14,193	24,200	15,515	8,685	
Capital Outlay	-	4,500	-	4,500	
Debt Service	35,304	47,075	35,304	11,771	
Total Expenditures	1,051,052	1,753,790	1,203,690	550,100	69%
Other Sources and (Uses)					
Debt Proceeds	-	-	-	-	
Appropriated Fund Balance	-	381,538	-	381,538	
Transfers In General Fund	384,907	563,145	422,359	140,786	
Total Other Sources and (Uses)	384,907	944,683	422,359	522,324	45%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (110,744)	\$ 43,593	\$ (291,496)	\$ 335,089	

Revenues					
	Emergency Medical Services				
Taxes	\$ 819,635	\$ 967,404	\$ 880,700	86,704	
EMS Billed Services	1,518,884	2,345,000	1,638,797	706,203	
Grants	47,866	157,000	43,700	113,300	
Other	-	-	-	-	
Total Revenues	2,386,386	3,469,404	2,563,197	906,207	74%
Expenditures					
Salaries and Benefits	1,979,842	3,086,808	2,439,080	647,728	
Contracted Service	241,681	329,295	274,261	55,034	
Operating Service	155,260	237,800	205,454	32,346	
Capital	-	-	-	-	
Co. Subsidy to Hab Med Ctr	-	-	-	-	
Total Expenditures	2,376,782	3,653,903	2,918,795	735,108	80%
Other Sources and (Uses)					
Transfer in from General Fund	116,332	122,934	-	122,934	
Appropriated Fund Balance	-	61,565	-	61,565	
Total Other Sources and (Uses)	-	184,499	-	184,499	0%

Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And	\$ 9,603	\$ -	\$ (355,598)	\$ 355,598	
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Capital Improvements Fund
Statement of Revenues, Expenditures and Other Uses Summary
For the months ending March 31, 2022 and 2021

	Actual FY21	Budget FY22	Actual FY22	Variance	Percentage Of Budget Used
Revenues					
Interest	\$ 15	\$ -	\$ 5,371	\$ (5,371)	
Total Revenues	15	-	5,371	(5,371)	0%
Expenditures					
Capital Outlay	891,944	832,920	315,441	517,479	
Total Expenditures	891,944	832,920	315,441	517,479	38%
Other Sources and (Uses)					
Transfers In - General Fund	87,630	-	624,690	(624,690)	
Issuance of Capital Leases	-	-	-	-	
Appropriated Fund Balance	-	832,920	-	-	
Total Other Sources and (Uses)	87,630	832,920	624,690	(624,690)	75%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (804,299)	\$ -	\$ 314,620	\$ (314,620)	

Hospital Debt Service Fund

Statement of Revenues, Expenditures and Other Sources and Uses Summary

For the months ending March 31, 2022 and 2021

	Actual FY21	Budget FY22	Actual FY22	Variance	Percentage Of Budget Used
Revenues					
Taxes	\$ 1,465,148	\$ 1,640,953	\$ 1,510,570	\$ 130,383	
Other Revenue	226,625	-	-	-	
Total Revenues	1,691,773	1,640,953	1,510,570	130,383	92%
Expenditures					
Fees	4,663	6,500	4,363	\$ 2,138	
Non-Expendable Reserves		68,000		\$ 68,000	
Debt Service Interest	1,549,847	1,271,453	1,279,244	(7,791)	
Debt Service Principal	1,000,000	1,045,000	1,045,000	-	
Total Expenditures	2,554,510	2,390,953	2,328,606	62,347	97%
Other Sources and (Uses)					
Proceeds From Contracts Payable		-	-	-	
SPLOST VI	1,203,990	1,250,000	520,835	729,165	
Transfer to Gen Fund	-	(500,000)	-	(500,000)	
Appropriated Fund Balance	-	-	-	-	
Total Other Sources and (Uses)	1,203,990	750,000	520,835	229,165	69%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 341,253	\$ -	\$ (297,201)	\$ 297,201	

SPLOST VI Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending March 31, 2022 and 2021

	Actual FY21	Budget FY22	Actual FY22	Variance	Percentage Of Budget Used
Revenues					
SPLOST VI	\$ 6,199,274	\$ -	\$ -	\$ -	
Interest	317	-	-	-	
Intergovernmental	1,896,621	-	139,835	(139,835)	
Total Revenues	8,096,212	-	139,835	(139,835)	0%
Expenditures					
Personal Services	71,341	-	-	-	
Supplies	36	-	-	-	
Capital Outlay	3,401,506	209,500	333,212	(123,712)	
Intergovernmental	1,751,280	-	-	-	
Total Expenditures	5,224,164	209,500	333,212	(123,712)	0%
Other Sources and (Uses)					
Use of Fund Balance		209,500		209,500	
Transfer In (Out) Hospital Debt Service	(1,203,990)	-	-	-	
Total Other Sources and (Uses)	(1,203,990)	209,500	-	209,500	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 1,668,058	\$ -	\$ (193,377)	\$ 193,377	

SPLOST VII Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending March 31, 2022 and 2021

	Actual FY21	Budget FY22	Actual FY22	Variance	Percentage Of Budget Used
Revenues					
SPLOST VII	\$ -	\$ 7,283,233	\$ 5,094,426	\$ 2,188,807	
Interest	-	400	4,680	(4,280)	
Intergovernmental	-	1,781,026	1,478,017	303,009	
Total Revenues	-	9,064,659	6,577,123	2,487,536	0%
Expenditures					
Personal Services	-	-	-	-	
Supplies	-	-	2,626	(2,626)	
Capital Outlay	-	10,515,926	3,378,221	7,137,705	
Intergovernmental	-	1,948,733	1,409,978	538,755	
Total Expenditures	-	12,464,659	4,790,826	7,673,833	0%
Other Sources and (Uses)					
Appropriated Fund Balance	-	3,400,000	-	3,400,000	
Transfer In (Out) Hospital Debt Service	-	-	(729,169)	729,169	
Total Other Sources and (Uses)	-	3,400,000	(729,169)	4,129,169	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ -	\$ -	\$ 1,057,129	\$ (1,057,129)	

Landfill Fund
Statement of Revenues, Expenses and Other Sources and Uses Summary
For the months ending March 31, 2022 and 2021

	Actual FY21	Budget FY22	Actual FY22	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ -	\$ 40,000	\$ -	40,000	
Charges For Sales and Services	1,351,214	2,070,736	1,464,854	605,882	
Interest	21,611	46,000	(84,076)	130,076	
Micellaneous	947	-	84,163	(84,163)	
Total Revenues	1,373,773	2,156,736	1,464,941	691,795	68%
Expenses					
Cost Of Sales And Services	709,046	1,373,415	907,418	465,997	
Personal Services	360,331	569,512	423,425	146,087	
Depreciation	-	400,000	-	400,000	
Debt Service	-	-	-	-	
Total Expenses	1,069,377	2,342,927	1,330,843	1,012,084	57%
Non-operating Revenues (Expenses)					
Proceeds From Sale of Assets	-	-	-	-	
Fund Balance Forward	-	186,191	-	186,191	
Total Non-operating Revenues (Expenses)	-	186,191	-	186,191	0%
 Change in Net Position	 \$ 304,396	 \$ -	 \$ 134,098	 \$ (134,098)	

Transit Fund
Statement of Revenues, Expenses and Other Sources Summary
For the months ending March 31, 2022 and 2021

	Actual FY21	Budget FY22	Actual FY22	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ 72,734	\$ 64,007	\$ 17,284	\$ 46,723	
Charges for Sales and Services	30,038	63,684	4,535	59,150	
Total Revenues	102,772	127,691	21,818	105,873	17%
Expenses					
Cost Of Sales And Services	19,098	33,303	51,410	(18,107)	
Personal Services	73,793	95,268	88,252	7,016	
Depreciation	-	-	-	-	
Capital Expenses	-	5,200	-	5,200	
Total Expenses	92,891	133,771	139,663	(5,892)	104%
Other Sources and (Uses)					
Insurance Proceeds	-	-	32,375	(32,375)	
Transfer In (Out) General Funds	-	6,080	-	6,080	
Total Other Sources and (Uses)	-	6,080	32,375	(26,295)	0%
 Change in Net Position	 \$ 9,881	 \$ -	 \$ (85,469)	 \$ 85,469	

Airport Fund
Statement of Revenues, Expenses and Other Sources Summary
For the months ending March 31, 2022 and 2021

	Actual FY21	Budget FY22	Actual FY22	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ 30,000	\$ -	\$ 13,000	(13,000)	
Fuel Sales	271,430	364,137	406,260	(42,123)	
Interest	12	50	16	34	
Airport Hangar Rent	29,338	97,200	38,700	58,500.00	
Penalty Fee	40	-	40	(40.00)	
Airport Rent	16,200	21,600	13,575	8,025	
Reimbursement of Utilities	450	600	400	200	
Other Revenue	420	500	491	10	
Total Revenues	347,890	484,087	472,481	11,606	98%
Expenses					
Personal Services	3,634	8,668	116	8,552	
Contracted Services	79,087	108,965	134,659	(25,694)	
Airport Fuel	147,892	236,068	289,957	(53,889)	
Supplies	7,622	14,200	14,036	164	
Special Events	-	1,000	-	1,000	
Depreciation	-	-	-	-	
Capital Expenses	3,866	10,000	-	10,000	
Debt Service	-	60,000	-	60,000	
Total Expenses	242,101	438,901	438,768	133	100%
Other Sources and (Uses)					
Transfer in (Out) Gen Capital Asset	-	-	-	-	
Transfer in SPLOST VI	-	-	-	-	
Transfer In (Out) Other Fund	-	-	-	-	
Appropriated Fund Balance	-	(45,186)	-	(45,186)	
Total Other Sources and (Uses)	-	(45,186)	-	(45,186)	0%
Change in Net Position	\$ 105,789	\$ -	\$ 33,713	\$ (33,713)	

Development Authority Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending March 31, 2022 and 2021

	Actual FY21	Budget FY22	Actual FY22	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	-	
Interest	473	430	(18,267)	18,697	
Rent	-	-	-	-	
Micellaneous	-	-	-	-	
Total Revenues	473	430	(18,267)	18,697	-4248%
Expenditures					
Contracted Services	8,258	23,850	21,668	2,182	
Materials & Supplies	453	-	91	(91)	
Capital Outlay	-	75,000	10,627	64,373	
Total Expenditures	8,711	98,850	32,386	66,464	33%
Other Sources and (Uses)					
Proceeds from Sale of Assets	132,034	120,000	-	120,000	
Reserve for Fund Balance	-	(21,580)	-	(21,580)	
Total Other Sources and (Uses)	132,034	98,420	-	98,420	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 123,797	\$ -	\$ (50,653)	\$ 50,653	