Monthly Financials

January 31, 2019

Monthly Financials
Combining All Fund Revenue, Expenditures & Other Uses
For the months ending January 31, 2019 and 2018

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HABERSHAM COUNTY
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Board of Commissioners
Finance Department

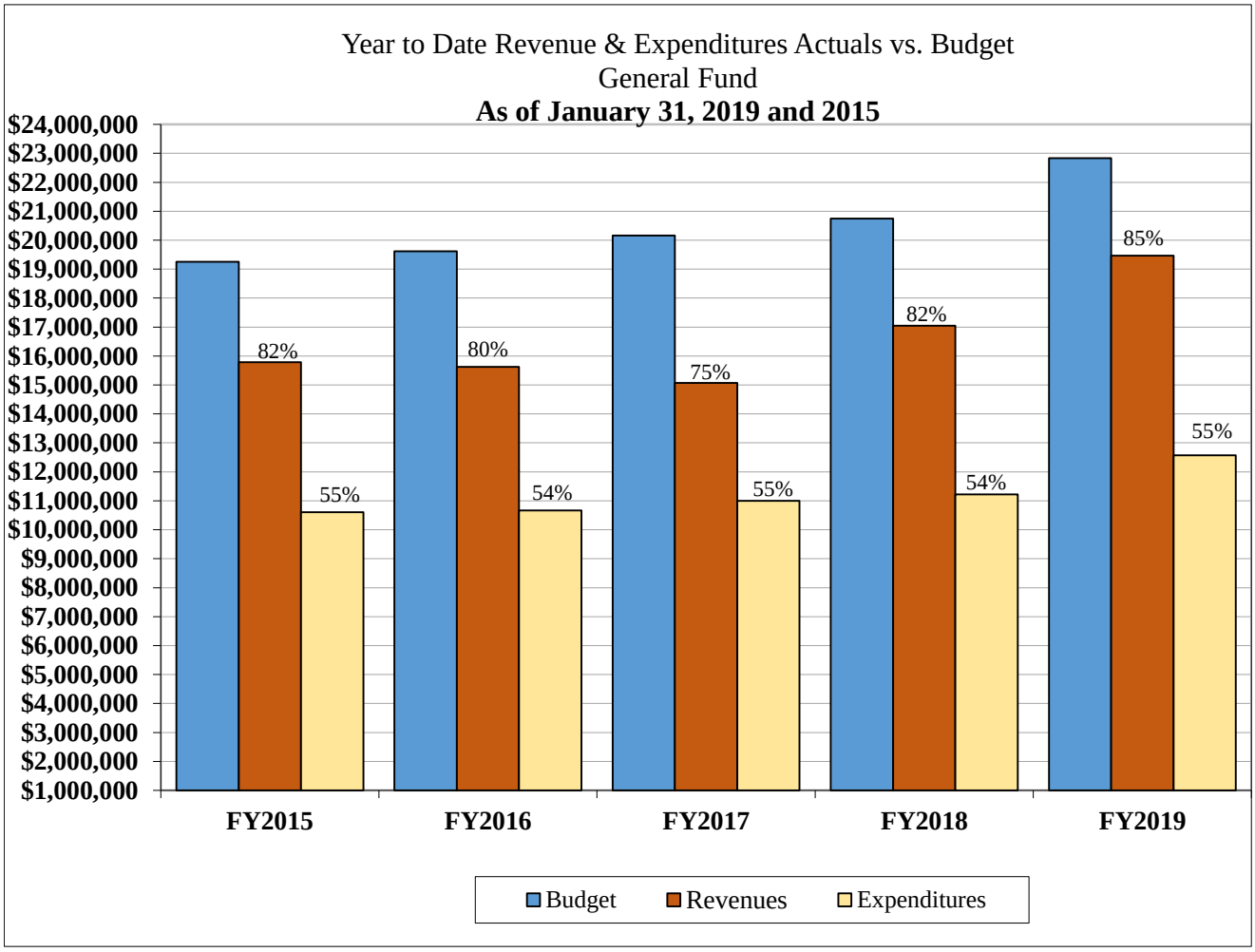
Monday, February 18, 2019
TO: Board of County Commissioners
RE: Monthly Financial Summary – January 31, 2019 (unaudited)

Budget Comparison:

January year-to-date represent 58% of the Fiscal Year. Therefore, expenditures should be less than or equal to 58% of the FY19 Budget. While revenues should be at 58%.

Budget to Actual:

General Fund Revenues collected were 85% of the total budget revenues, while expenditures were at 55%



Habersham County, GA
Board of Commissioners
Account Balances as of
January 31, 2019

General Fund	$	10,641,987
SPLOST VI	$	1,833,137
Hospital Bond	$	444,472
CIP Fund - Administration Building	$	2,416,654
Landfill Funds	$	2,808,546
Development Authority	$	558,198
Emergency 911 Account	$	547,107
EMS	$	261,779
Indigent Defense Fund	$	12,145
Juvenile Supervision	$	26,981
Habersham County Airport	$	66,108
Total	**$**	**19,617,114**

HABERSHAM COUNTY
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Summary of Government wide Statement of Revenues, Expenditures and Other Sources and Uses Summary For the months ending January 31, 2019 and 2018

	General Fund	Special Revenue	Enterprise Fund	Component Units	Total
Revenues					
Taxes	$ 16,234,287	$ 540,867	$ -	$ -	$ 16,775,153
Building Permits	75,220	-	-	-	75,220
Other Permits	-	-	-	-	-
Fines, Fee & Forfeitures	692,072	207,848	-	-	899,920
Sheriff Services	149,486	-	-	-	149,486
Prisoner Board	1,650	-	-	-	1,650
Recreation Fees & Services	259,851	-	-	-	259,851
Collection Commissions	514,478	-	-	-	514,478
Other Charges For Services	170,770	1,580,125	1,094,019	-	2,844,914
Intergovernmental	590,299	276,304	31,837	-	898,439
Interest	37,334	1,815	14,098	77	53,323
Contributions	28,393	-	-	-	28,393
Rental Income	60,094	-	28,700	2,500	91,294
Miscellaneous	77,842	40,841	21,797	-	140,480
Total Revenues	**18,891,774**	**2,647,800**	**1,190,451**	**2,577**	**22,732,601**
Operating Expenditures					
General Government	3,504,101	26,609	-	-	3,530,710
Judicial	1,664,386	430,849	-	-	2,095,235
Public Safety	5,209,949	2,225,344	-	-	7,435,294
Recreation & Culture	542,191	-	-	-	542,191
Housing & Development	920,649	201,259	-	190,535	1,312,443
Enterprise	-	-	705,192	-	705,192
Total Operating Expenditures	**11,841,277**	**2,884,062**	**705,192**	**190,535**	**15,621,065**
Other Sources & (Uses)					
Transfer In	572,143	449,533	-	-	1,021,676
Transfer Out	(730,309)	(42,914)	-	-	(773,223)
Sale of Assets	-	-	-	90,808	90,808
Total Other Sources & (Uses)	**(158,166)**	**406,619**	**-**	**90,808**	**339,261**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 6,892,332**	**$ 170,357**	**$ 485,259**	**$ (97,150)**	**$ -**

HABERSHAM COUNTY
GEORGIA | Est. 1818

General Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending January 31, 2019 and 2018

	Actual FY18	Budget FY19	Actual FY19	Variance	Percentage Of Budget Used
Revenues					
Taxes					
Property Taxes	$ 11,451,014	$ 13,301,671	$ 12,886,884	$ 414,787	
Motor Vehicle Tax	767,909	1,301,306	792,678	508,628	
Mobile Home Tax	19,393	103,443	6,766	96,677	
Timber Tax	2,799	3,415	723	2,692	
Cost, Penalties, And Interst	34,052	85,000	34,359	50,641	
Intangible Tax	117,584	200,000	146,066	53,934	
Real Estate Transfer Tax	39,654	50,000	48,570	1,430	
Franchise Tax	38,586	77,172	38,374	38,798	
Insurance Premium Tax	1,838,518	1,930,444	1,982,416	(51,972)	
Alcohol Excise Tax	256,041	442,466	268,470	173,996	
Occupational Tax	27,534	113,805	28,913	84,892	
Other	-	9,180	66	9,114	
Total Taxes	14,593,082	17,617,902	16,234,287	1,383,615	**92%**
Building Permits	65,811	130,000	75,220	54,780	
Other Permits	300	-	-	-	
Fines, Fee & Forfeitures	581,844	1,011,463	692,072	319,391	
Sheriff Services	136,380	297,500	149,486	148,014	
Prisoner Board	7,860	10,000	1,650	8,350	
Recreation Fees & Services	243,003	551,000	259,851	291,149	
Collection Commissions	523,026	590,000	514,478	75,522	
Other Charges For Services	195,981	289,050	170,770	118,280	
Intergovernmental	509,998	1,250,692	590,299	660,393	
Interest	15,687	5,000	37,334	(32,334)	
Contributions	33,644	18,500	28,393	(9,893)	
Rental Income	45,007	149,647	60,094	89,553	
Miscellaneous	59,581	35,206	77,842	(42,636)	
Total Revenues	**17,011,203**	**21,955,960**	**18,891,774**	**3,064,186**	**86%**
Operating Expenditures					
General Government	3,137,866	6,502,688	3,504,101	2,998,587	
Judicial	1,577,835	3,125,550	1,664,386	1,461,164	
Public Safety	4,285,388	8,990,524	5,209,949	3,780,575	
Recreation & Culture	485,509	932,482	542,191	390,291	
Housing & Development	922,534	1,604,384	920,649	683,735	
Total Operating Expenditures	**10,409,131**	**21,155,628**	**11,841,277**	**9,314,351**	**56%**

HABERSHAM COUNTY
GEORGIA | Est. 1818

General Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending January 31, 2019 and 2018

	Actual FY18	Budget FY19	Actual FY19	Variance	Percentage Of Budget Used
Other Sources & (Uses)					
Transfer Out - CIP Fund	(465,056)	(797,839)	(280,777)	(517,062)	
Transfer Out - E911 Fund	(298,058)	(674,721)	(337,361)	(337,361)	
Transfer Out - Senior Center	(52,110)	(192,295)	(112,172)	(80,123)	
Transfer Out - Transit	-	(17,485)	-	(17,485)	
Transfer Out - SPLOST V	-	-	-	-	
Transfer Out - NCIS	-				
Transfer In - Hotel/Motel	27,503	39,000	39,914	(914)	
Transfer In - Jail Fund	-	60,000	-	60,000	
Transfer In - Hospital Bond Tax	-	200,000	-	200,000	
Transfer In - Fund balance forward	-	-	-	-	
Transfer In - Sheriff Fund	3,732	6,000	3,000	3,000	
Transfer In - DATE	-	-	-	-	
Sale of Assets	366	8,000	529,230	(521,230)	
Future Debt Service	-	-	-	-	
Fund Balance Forward	-	569,008	-	-	
Total Other Sources & (Uses)	**(783,622)**	**(800,332)**	**(158,166)**	**(1,211,174)**	**20%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 5,818,450**	**$ -**	**$ 6,892,332**	**$ (7,461,340)**	

HABERSHAM COUNTY
GEORGIA | Est. 1818

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending January 31, 2019 and 2018

Expenditures	Actual FY18	Budget FY19	Actual FY19	Variance	Percentage Of Budget Used
General Government					
Countywide					
Personal services	$ 55,394	$ 64,300	$ 62,343	$ 1,957	
Contract services	400,168	646,940	447,271	199,669	
Debt Service	-	317,313	116,344	200,969	
Total Countywide	$ 456,509	$ 1,028,553	$ 626,957	$ 401,596	**61%**
Commissioners					
Personal services	$ 54,959	$ 95,493	$ 56,911	$ 38,582	
Contract services	79,157	107,000	82,711	24,289	
Materials and supplies	6,652	13,000	9,442	3,558	
Total Commissioners	$ 140,767	$ 215,493	$ 149,063	$ 66,430	**69%**
County Manager					
Personal services	$ 92,447	$ 199,532	$ 106,232	$ 93,300	
Contract services	1,553	7,200	2,779	4,421	
Materials and supplies	882	3,200	1,671	1,529	
Total County Manager	$ 94,882	$ 209,932	$ 110,682	$ 99,250	**53%**
Finance					
Personal services	$ 138,493	$ 270,966	$ 150,250	$ 120,716	
Contract services	5,081	6,420	4,641	1,779	
Materials and supplies	2,891	3,500	3,032	468	
Total Finance	$ 146,465	$ 280,886	$ 157,922	$ 122,964	**56%**
Human Resources					
Personal services	$ 79,228	$ 173,808	$ 95,999	$ 77,809	
Contract services	6,905	18,950	6,934	12,016	
Materials and supplies	1,152	3,050	1,279	1,771	
Total Human Resources	$ 87,285	$ 195,808	$ 104,213	$ 91,595	**53%**
Tax Commissioner					
Personal services	$ 177,850	$ 332,260	$ 164,198	$ 168,062	
Contract services	46,037	58,560	49,515	9,045	
Materials and supplies	4,483	3,500	3,452	48	
Total Tax Commissioner	$ 228,369	$ 394,320	$ 217,164	$ 177,156	**55%**
Tax Assessors					
Personal services	$ 251,602	$ 487,683	$ 270,117	$ 217,566	
Contract services	20,431	72,758	16,609	56,149	
Materials and supplies	1,056	6,015	3,040	2,975	
Total Tax Assessors	$ 273,089	$ 566,456	$ 289,766	$ 276,690	**51%**
Board of Equalization					
Contract services	$ 726	$ 4,050	$ 246	$ 3,804	
Materials and supplies	-	300	-	300	
Total Board of Equalization	$ 726	$ 4,350	$ 246	$ 4,104	**6%**
County Clerk					
Personal services	$ 33,557	$ 71,450	$ 36,034	$ 35,416	
Contract services	2,462	5,055	1,467	3,588	
Materials and supplies	50	150	19	131	
Total County Clerk	$ 36,069	$ 76,655	$ 37,520	$ 39,135	**49%**

HABERSHAM COUNTY
GEORGIA | Est. 1818

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending January 31, 2019 and 2018

Expenditures	Actual FY18	Budget FY19	Actual FY19	Variance	Percentage Of Budget Used
General Government - Continued					
Elections & Registration					
Personal services	$ 54,714	$ 123,355	$ 90,966	$ 32,389	
Contract services	10,941	19,850	11,810	8,040	
Materials and supplies	3,987	8,500	9,738	(1,238)	
Total Elections & Registration	$ 69,642	$ 151,705	$ 112,514	$ 39,191	**74%**
Facilities Management					
Personal services	$ 224,888	$ 438,059	$ 231,281	$ 206,778	
Contract services	117,045	205,389	144,195	61,194	
Materials and supplies	115,790	215,713	123,269	92,444	
Total Facilities Management	$ 457,724	$ 859,161	$ 498,744	$ 360,417	**58%**
Information Technology					
Personal services	$ 78,306	$ 200,870	$ 90,334	$ 110,536	
Contract services	44,143	134,189	68,454	65,735	
Materials and supplies	(12,158)	35,650	17,187	18,463	
Total Information Technology	$ 110,291	$ 370,709	$ 175,975	$ 194,734	**47%**
Fleet Services					
Personal services	$ 139,748	$ 287,584	$ 156,689	$ 130,895	
Contract services	23,555	87,760	27,250	60,510	
Materials and supplies	117,403	220,200	117,700	102,500	
Total Fleet Services	$ 280,706	$ 595,544	$ 301,639	$ 293,905	**51%**
Roads & Bridges					
Personal services	$ 569,496	$ 1,035,907	$ 532,108	$ 503,799	
Contract services	96,807	189,602	110,325	79,277	
Materials and supplies	88,957	154,850	79,040	75,810	
Capital outlay	-	-	-	-	
Total Roads & Bridges	$ 755,259	$ 1,380,359	$ 721,474	$ 658,885	**52%**
Safety					
Materials and supplies	$ 82	$ 1,900	$ 222	$ 1,678	
Total Safety	$ 82	$ 1,900	$ 222	$ 1,678	**12%**
Contigency					
Materials and supplies	$ -	$ 141,646	$ -	$ 141,646	
Reserve for Classification & Compensation	-	29,211	-	29,211	
Total Contigency	$ -	$ 170,857	$ -	$ 170,857	**0%**
Total General Government	$ 3,137,866	$ 6,502,688	$ 3,504,101	$ 2,998,587	**54%**

HABERSHAM COUNTY
GEORGIA | Est. 1818

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending January 31, 2019 and 2018

Expenditures	Actual FY18	Budget FY19	Actual FY19	Variance	Percentage Of Budget Used
Judicial					
Probate Court					
Personal services	$ 101,134	$ 204,106	$ 108,842	$ 95,264	
Contract services	3,882	10,560	4,774	5,786	
Materials and supplies	1,930	5,350	2,306	3,044	
Total Probate Court	$ 106,946	$ 220,016	$ 115,923	$ 104,093	**53%**
Magistrate Court					
Personal services	$ 91,416	$ 162,802	$ 93,039	$ 69,763	
Contract services	3,419	13,250	1,950	11,300	
Materials and supplies	137	1,600	50	1,550	
Total Magistrate Court	$ 94,972	$ 177,652	$ 95,039	$ 82,613	**53%**
Clerk of Court					
Personal services	$ 337,785	$ 638,234	$ 347,346	$ 290,888	
Contract services	23,668	60,700	22,022	38,678	
Materials and supplies	6,319	17,000	6,359	10,642	
Total Clerk of Court	$ 367,772	$ 715,934	$ 375,727	$ 340,207	**52%**
Juvenile Offenders					
Contract services	$ 1,200	$ 8,000	$ 2,850	$ 5,150	
Total Juvenile Offenders	$ 1,200	$ 8,000	$ 2,850	$ 5,150	**36%**
Superior Court					
Personal services	$ 83,239	$ 164,502	$ 84,535	$ 79,967	
Contract services	45,302	87,300	56,653	30,647	
Materials and supplies	533	3,000	515	2,485	
Total Superior Court	$ 129,074	$ 254,802	$ 141,703	$ 113,099	**56%**
District Attorney					
Personal services	$ 8,375	$ 67,298	$ 26,358	$ 40,940	
Contract services	83,103	296,070	120,873	175,197	
Materials and supplies	3,172	8,000	3,668	4,332	
Payment to other agenices	18,490	74,530	40,301	34,229	
Total District Attorney	$ 113,140	$ 445,898	$ 191,199	$ 254,699	**43%**
Public Defender					
Personal services	$ 29,965	$ 56,754	$ 30,015	$ 26,739	
Contract services	303,151	532,061	303,493	228,568	
Materials and supplies	8,244	21,000	11,662	9,338	
Total Public Defender	$ 341,360	$ 609,815	$ 345,170	$ 264,645	**57%**
Juvenile Court					
Personal services	$ 119,066	$ 162,365	$ 99,268	$ 63,097	
Contract services	58,908	100,719	54,439	46,280	
Materials and supplies	1,512	2,000	408	1,592	
Total Juvenile Court	$ 179,486	$ 265,084	$ 154,115	$ 110,969	**58%**
State Court					
Personal services	$ 101,940	$ 173,836	$ 98,999	$ 74,837	
Contract services	46,181	88,280	47,521	40,759	
Materials and supplies	5,833	9,400	5,900	3,500	
Total State Court	$ 153,955	$ 271,516	$ 152,420	$ 119,096	**56%**
Solicitor					
Personal services	$ 84,388	$ 148,283	$ 84,699	$ 63,584	
Materials and supplies	5,542	8,550	5,542	3,008	
Total Solicitor	$ 89,930	$ 156,833	$ 90,240	$ 66,593	**58%**
Total Judicial	$ 1,577,835	$ 3,125,550	$ 1,664,386	$ 1,461,164	**53%**

HABERSHAM COUNTY
GEORGIA | Est. 1818

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending January 31, 2019 and 2018

Expenditures	Actual FY18	Budget FY19	Actual FY19	Variance	Percentage Of Budget Used
Public Safety					
Sheriff					
Personal services	$ 1,475,261	$ 3,050,711	$ 1,661,749	$ 1,388,962	
Contract services	126,034	274,990	169,719	105,271	
Materials and supplies	197,993	318,000	208,685	109,315	
Total Sheriff	$ 1,799,287	$ 3,643,701	$ 2,040,153	$ 1,603,548	**56%**
Jail					
Personal services	$ 877,741	$ 1,749,445	$ 1,081,939	$ 667,506	
Contract services	488,110	675,390	379,372	296,018	
Materials and supplies	81,778	349,250	191,974	157,276	
Total Jail	$ 1,447,629	$ 2,774,085	$ 1,653,285	$ 1,120,800	**60%**
Heat Unit					
Personal services	$ 31,611	$ 58,551	$ 35,014	$ 23,537	
Contract services	-	1,700	-	1,700	
Materials and supplies	10,204	33,200	8,455	24,745	
Capital Outlay	20,000	-	-	-	
Total Heat Unit	$ 61,815	$ 93,451	$ 43,469	$ 49,982	**47%**
Animal Control					
Personal services	$ 121,365	$ 283,817	$ 137,308	$ 146,509	
Contract services	52,194	97,725	60,260	37,466	
Materials and supplies	29,338	53,500	21,131	32,369	
Total Animal Control	$ 202,897	$ 435,042	$ 218,699	$ 216,343	**50%**
Coroner					
Personal services	$ 5,547	$ 12,182	$ 6,907	$ 5,275	
Contract services	4,176	13,150	5,190	7,960	
Materials and supplies	697	2,400	761	1,639	
Total Coroner	$ 10,420	$ 27,732	$ 12,858	$ 14,874	**46%**
Fire Department					
Personal services	$ 699,560	$ 1,555,514	$ 984,985	$ 570,530	
Contract services	47,492	85,720	81,155	4,565	
Materials and supplies	83,874	172,947	106,534	66,413	
Total Fire Department	$ 830,926	$ 1,814,181	$ 1,172,673	$ 641,508	**65%**
Emergency Management					
Personal services	$ 48,383	$ 91,357	$ 53,225	$ 38,132	
Contract services	10,914	101,325	11,390	89,935	
Materials and supplies	9,345	9,650	4,197	5,453	
Total Emergency Management	$ 68,642	$ 202,332	$ 68,812	$ 133,520	**34%**
Emergency Medical Service					
Contract services	$ -	$ -	$ -	$ -	
Materials and supplies	-	-	-	-	
Payment to other agencies	(136,229)	-	-	-	
Total Emergency Medical Service	$ (136,229)	$ -	$ -	$ -	**0%**
Total Public Safety	$ 4,285,388	$ 8,990,524	$ 5,209,949	$ 3,780,575	**58%**

HABERSHAM COUNTY
GEORGIA | Est. 1818

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending January 31, 2019 and 2018

Expenditures	Actual FY18	Budget FY19	Actual FY19	Variance	Percentage Of Budget Used
Recreation and Culture					
Recreation Department					
Personal services	$ 250,039	$ 469,377	$ 268,191	$ 201,186	
Contract services	79,333	190,905	97,386	93,519	
Materials and supplies	156,114	269,300	173,202	96,098	
Special Programs	23	2,900	3,413	(513)	
Total Recreation Department	$ 485,509	$ 932,482	$ 542,191	$ 390,291	**58%**
Housing & Development					
Planning & Development					
Personal services	$ 238,458	$ 446,126	$ 244,091	$ 202,035	
Contract services	18,482	37,846	21,370	16,476	
Materials and supplies	6,417	12,334	5,501	6,833	
Total Planning & Development	$ 263,357	$ 496,306	$ 270,962	$ 225,344	**55%**
Planning Commission					
Contract services	$ 1,691	$ 5,500	$ 2,401	$ 3,099	
Materials and supplies	-	-	-	-	
Total Building Department	$ 1,691	$ 5,500	$ 2,401	$ 3,099	**44%**
Extension Services					
Personal services	$ 15,830	$ 26,395	$ 16,463	$ 9,932	
Contract services	39,320	74,124	9,801	64,323	
Materials and supplies	5,972	12,000	6,396	5,605	
Total Extension Services	$ 61,123	$ 112,519	$ 32,660	$ 79,859	**29%**
Independent Agencies					
Board Of Education	$ 189,330	$ 332,500	$ 194,029	$ 138,471	
Mental Health	19,725	26,300	19,725	6,575	
Soque River Watershed Association	-	5,000	5,000	-	
Legacy Link	10,450	10,450	7,838	2,613	
County Health Department	115,960	198,788	115,960	82,828	
Family & Children Services	29,644	97,500	31,075	66,425	
Library System	223,422	311,121	233,341	77,780	
Forestry Commission	7,832	8,400	7,660	740	
Total Independent Agencies	$ 596,363	$ 990,059	$ 614,626	$ 375,433	**62%**
Total Housing & Development	$ 922,534	$ 1,604,384	$ 920,649	$ 683,735	**57%**
Total General Fund	$ 10,409,131	$ 21,155,628	$ 11,841,277	$ 9,314,351	**56%**

HABERSHAM COUNTY
GEORGIA | Est. 1818

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending January 31, 2019 and 2018

	Actual FY18	Budget FY19	Actual FY19	Variance	Percentage Of Budget Used
Revenues			**Jail Fund**		
Fines, fee & forfeitures	$ 48,198	$ 55,000	$ 68,708	$ (13,708)	
Total Revenues	**48,198**	**55,000**	**68,708**	**(13,708)**	**125%**
Parts/Repair/Maintenance					
Capital Expenditures	-	-	14,500	(14,500)	
Total Expenditures	**-**	**-**	**14,500**	**(14,500)**	**0%**
Other Sources and (Uses)					
Transfers Out	-	(60,000)	-	(60,000)	
Appropriated Fund Balance	-	5,000	-	5,000	
Total Other Sources and (Uses)	**-**	**(55,000)**	**-**	**(55,000)**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 48,198**	**$ -**	**$ 54,208**	**$ (54,208)**	
Revenues			**Inmate Welfare**		
Fines, fee & forfeitures	$ 19,745	$ 30,000	$ 22,050	$ 7,950	
Interest	-	-	-	-	
Total Revenues	**19,745**	**30,000**	**22,050**	**7,950**	**74%**
Expenditures					
Supplies	9,781	30,000	31,631	(1,631)	
Capital Outlay	-	-	-	-	
Total Expenditures	**9,781**	**30,000**	**31,631**	**(1,631)**	**105%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 9,964**	**$ -**	**$ (9,580)**	**$ 9,580**	
Revenues			**Law Library**		
Fines, fee & forfeitures	$ 16,272	$ 23,200	$ 20,786	$ 2,414	
Interest	551	-	1,187	$ (1,187)	
Total Revenues	**16,823**	**23,200**	**21,973**	**1,227**	**95%**
Expenditures					
Personal Service	-	-	1,800	(1,800)	
Materials & Supplies	11,162	13,500	13,827	(327)	
Payment to other agencies	-	-	-	-	
Total Expenditures	**11,162**	**13,500**	**15,627**	**(2,127)**	**116%**
Other Sources and (Uses)					
Reserve For Fund Balance	-	(9,700)	-	(9,700)	
Total Other Sources and (Uses)	**-**	**(9,700)**	**-**	**(9,700)**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 5,661**	**$ -**	**$ 6,346**	**$ (6,346)**	

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Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending January 31, 2019 and 2018

	Actual FY18	Budget FY19	Actual FY19	Variance	Percentage Of Budget Used
Revenues			**Senior Center**		
Federal/State Grants	$ 118,775	$ 271,863	$ 91,793	180,070	
Client Contributions	5,445	8,800	4,673	4,127	
Other	25,871	46,000	37,717	8,283	
Total Revenues	**150,090**	**326,663**	**134,183**	**192,480**	**41%**
Expenditures					
Personal Service	136,951	267,883	148,664	119,219	
Contracted Service	-	800	217	583	
Operating Service	44,250	250,275	39,179	211,096	
Capital Expenditures	-	13,200	13,200		
Total Expenditures	**181,201**	**532,158**	**201,259**	**330,899**	**38%**
Other Sources and (Uses)					
Transfer In (Out) to General Fund	52,110	192,295	112,172	80,123	
Fund Balance Forward	-	13,200	-	13,200	
Total Other Sources and (Uses)	**52,110**	**205,495**	**112,172**	**93,323**	**55%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 21,000**	**$ -**	**$ 45,096**	**$ (45,096)**	
Revenues			**Hotel/Motel Tax**		
Taxes	$ 45,838	$ 65,000	$ 66,664	$ (1,664)	
Total Revenues	**45,838**	**65,000**	**66,664**	**(1,664)**	**103%**
Expenditures					
Payment to Other Agencies	18,335	26,000	26,609	(609)	
Total Expenditures	**18,335**	**26,000**	**26,609**	**(609)**	**102%**
Other Sources and (Uses)					
Transfer Out to General Fund	(27,503)	(39,000)	(39,914)	914	
Total Other Sources and (Uses)	**(27,503)**	**(39,000)**	**(39,914)**	**914**	**102%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ 141**	**$ (141)**	

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Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending January 31, 2019 and 2018

	Actual FY18	Budget FY19	Actual FY19	Variance	Percentage Of Budget Used
Revenues		**Family Dependency Court**			
Intergovernmental Grant	$ 40,846	$ 110,953	$ 26,138	$ 84,815	
Fines, fee & forfeitures	8,742	25,312	10,250	15,062	
Other	-	-	-	-	
Total Revenues	**49,588**	**136,265**	**36,388**	**99,877**	**27%**
Judicial	**51,045**	136,265	64,385	71,880	
Total Expenditures	**51,045**	**136,265**	**64,385**	**71,880**	**47%**
Other Sources and (Uses)					
Transfer In DATE	4,959	-	-	-	
Total Other Sources and (Uses)	**4,959**	-	-	-	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 3,502**	**$ -**	**$ (27,997)**	**$ 27,997**	
Revenues		**Drug Abuse Treatment /Accountability Court**			
Fines, fee & forfeitures	$ 84,503	$ 158,500	$ 86,054	$ 72,446	
Intergovernmental Grant	223,244	493,125	104,182	388,943	
Other	-	-	469	(469)	
Total Revenues	**307,747**	**651,625**	**190,705**	**460,920**	**29%**
Judicial	296,295	645,625	304,706	340,919	
Total Expenditures	**296,295**	**645,625**	**304,706**	**340,919**	**47%**
Other Sources and (Uses)					
Fund Balance	-	-	-	-	
Transfer Out to General Fund	(3,732)	(6,000)	(3,000)	(3,000)	
Total Other Sources and (Uses)	**(3,732)**	**(6,000)**	**(3,000)**	**(3,000)**	**50%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 7,720**	**$ -**	**$ (117,001)**	**$ 117,001**	

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Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending January 31, 2019 and 2018

	Actual FY18	Budget FY19	Actual FY19	Variance	Percentage Of Budget Used
Revenues			**E-911**		
Charges for Services	$ 347,562	$ 694,000	$ 360,488	$ 333,512	
Intergovernmental	-	37,924	-	37,924	
Interest	23	-	628	(628)	
Other	1,008	1,500	2,655	(1,155)	
Total Revenues	**348,593**	**733,424**	**363,770**	**369,654**	**50%**
Expenditures					
Personal Services	475,303	1,000,728	443,980	556,748	
Contracted Services	117,871	368,176	328,207	39,969	
Supplies	14,000	28,700	11,926	16,774	
Capital Outlay	-	4,500	2,166	2,334	
Debt Service	10,572	6,041	12,376	(6,335)	
Total Expenditures	**617,746**	**1,408,145**	**798,656**	**609,489**	**57%**
Other Sources and (Uses)					
Fund Balance	-	-	-	-	
Transfers In General Fund	298,058	674,721	337,361	337,361	
Total Other Sources and (Uses)	**298,058**	**674,721**	**337,361**	**337,361**	**50%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 28,905**	**$ -**	**$ (97,525)**	**$ 97,525**	
Revenues			**Emergency Medical Services**		
Taxes	$ 374,886	$ 532,319	$ 474,203	58,116	
EMS Billed Services	-	1,923,000	1,214,965	708,035	
Grants	-	-	54,191	(54,191)	
Total Revenues	**374,886**	**2,455,319**	**1,743,358**	**711,961**	**71%**
Expenditures					
Salaries and Benefits	-	2,013,000	1,155,748	857,252	
Contracted Service	31,486	134,048	156,013	(21,965)	
Operating Service	62,944	238,900	107,160	131,740	
Capital	-	24,000	7,768	16,232	
Co. Subsidy to Hab Med Ctr	135,622	-	-	-	
Total Expenditures	**230,052**	**2,409,948**	**1,426,689**	**983,259**	**59%**
Other Sources and (Uses)					
Approprated Fund Balance	-	(45,371)	-	(45,371)	
Total Other Sources and (Uses)	**-**	**(45,371)**	-	**(45,371)**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And	**$ 144,834**	**$ -**	**$ 316,670**	**$ (316,670)**	

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Capital Improvements Fund
Statement of Revenues, Expenditures and Other Uses Summary
For the months ending January 31,2019 and 2018

	Actual FY18	Budget FY19	Actual FY19	Variance	Percentage Of Budget Used
Revenues					
Interest	$ 9,505	$ -	$ 52,698	$ (52,698)	
Micellaneous	-	-	-	-	
Total Revenues	**9,505**	**-**	**52,698**	**(52,698)**	**0%**
Expenditures					
Fees	11,981	-	-	-	
Capital Outlay	525,128	6,206,104	2,578,933	3,627,171	
Total Expenditures	**537,109**	**6,206,104**	**2,578,933**	**3,627,171**	**42%**
Other Sources and (Uses)					
Transfers In - General Fund	465,056	797,839	280,777	517,062	
Issuance of Capital Leases	6,397,574	-	-	-	
Proceeds from Issuance of Bonds	-	-	-	-	
Appropriated Fund Balance	-	5,408,265	-	-	
Sale of Assets	123,500	-	-	-	
Total Other Sources and (Uses)	**6,986,130**	**6,206,104**	**280,777**	**517,062**	**5%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 6,458,526**	**$ -**	**$ (2,245,459)**	**$ 2,245,459**	

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Hospital Bonds
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending January 31,2019 and 2018

	Actual FY18	Budget FY19	Actual FY19	Variance	Percentage Of Budget Used
Revenues					
Taxes	$ 1,059,407	$ 1,555,774	$ 1,400,966	$ 154,808	
Other Revenue	-	-	-	-	
Total Revenues	**1,059,407**	**1,555,774**	**1,400,966**	**154,808**	**90%**
Expenditures					
Fees	3,509	3,500	4,321	$ (821)	
Debt Service Interest	1,600,939	1,593,388	1,586,386	7,002	
Debt Service Principal	875,963	1,054,884	945,797	109,087	
Total Expenditures	**2,480,410**	**2,651,772**	**2,536,503**	**115,269**	**96%**
Other Sources and (Uses)					
Proceeds From Contracts Payable	-	-	-	-	
SPLOST VI	584,265	1,126,016	632,695	493,321	
Transfer to Gen Fund	-	(200,000)	-	(200,000)	
Appropriated Fund Balance	-	169,982	-	169,982	
Total Other Sources and (Uses)	**584,265**	**1,095,998**	**632,695**	**463,303**	**58%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (836,739)**	**$ -**	**$ (502,843)**	**$ 502,843**	

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SPLOST VI
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending January 31,2019 and 2018

	Actual FY18	Budget FY19	Actual FY19	Variance	Percentage Of Budget Used
Revenues					
SPLOST VI	$ 2,921,324	$ -	$ 3,163,477	$ (3,163,477)	
Interest	6,422	-	19,073	(19,073)	
Intergovernmental	4,230,973	-	4,888,841	(4,888,841)	
Miscellaneous	-	-	-	-	
Total Revenues	**7,158,718**	**-**	**8,071,391**	**(8,071,391)**	**0%**
Expenditures					
Personal Services	116,923	-	110,459	(110,459)	
Supplies	105	-	108	(108)	
Capital Outlay	4,648,275	-	6,438,149.07	(6,438,149)	
Intergovernmental	883,993	-	808,438	(808,438)	
Total Expenditures	**5,649,295**	**-**	**7,357,154**	**(7,357,154)**	**0%**
Other Sources and (Uses)					
Proceeds From Sale Of Assets	-	-	-	-	
Transfer In (Out) Hospital Debt Service	(584,265)	-	(632,695)	632,695	
Total Other Sources and (Uses)	**(584,265)**	**-**	**(632,695)**	**632,695**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 925,158**	**$ -**	**$ 81,542**	**$ (81,542)**	

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Landfill
Statement of Revenues, Expenses and Other Sources and Uses Summary
For the months ending January 31,2019 and 2018

	Actual FY18	Budget FY19	Actual FY19	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	$ 44,070	$ -	$ -	-	
Charges For Sales and Services	736,922	1,170,000	904,819	265,181	
Interest	5,686	5,000	14,047	(9,047)	
Micellaneous	190	-	18,368	(18,368)	
Total Revenues	**786,868**	**1,175,000**	**937,234**	**237,766**	**80%**
Expenses					
Cost Of Sales And Services	125,338	527,280	231,294	295,986	
Personal Services	193,016	390,416	204,879	185,537	
Depreciation	-	175,000	-	175,000	
Debt Service	4,416	177,650	3,061	174,589	
Total Expenses	**322,770**	**1,270,346**	**439,234**	**831,112**	**35%**
Non-operating Revenues (Expenses)					
Appropriated Fund Balance	-	95,346	-	95,346	
Total Non-operating Revenues (Expenses)	**-**	**95,346**	**-**	**95,346**	**0%**
Change in Net Position	**$ 464,099**	**$ -**	**$ 498,001**	**$ (498,001)**	

Transit
Statement of Revenues, Expenses and Other Sources Summary
For the months ending January 31,2019 and 2018

	Actual FY18	Budget FY19	Actual FY19	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	$ 27,062	$ 58,773	$ 31,837	$ 26,936	
Charges For Sales and Services	23,206	41,288	22,097	19,191	
Total Revenues	**50,268**	**100,061**	**53,934**	**46,127**	**54%**
Expenses					
Cost Of Sales And Services	18,736	29,650	21,189	8,461	
Personal Services	39,762	87,896	54,607	33,289	
Depreciation	-	-	-	-	
Capital Expenses	-	-	-	-	
Total Expenses	**58,498**	**117,546**	**75,796**	**41,750**	**64%**
Other Sources and (Uses)					
Transfer In (Out) General Funds	-	17,485	-	17,485	
Total Other Sources and (Uses)	**-**	**17,485**	**-**	**17,485**	**0%**
Change in Net Position	**$ (8,231)**	**$ -**	**$ (21,862)**	**$ 21,862**	

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Habersham County Airport
Statement of Revenues, Expenses and Other Sources Summary
For the months ending January 31,2019 and 2018

	Actual FY18	Budget FY19	Actual FY19	Variance	Percentage Of Budget Used
Revenues					
Fuel Sales	$ 163,559	$ 235,300	$ 167,103	$ 68,197	
Interest	3	5	51	(46)	
Airport Hangar Rent	20,300	42,000	24,500	17,500.00	
Penalty Fee	-	-	60	(60.00)	
Airport Rent	4,200	7,200	4,200	3,000	
Reimbursement of Utilities	2,462	2,400	3,323	(923)	
Other Revenue	48	-	45	(45)	
Total Revenues	**190,571**	**286,905**	**199,283**	**87,668**	**69%**
Expenses					
Contracted Services	35,125	67,600	39,967	27,633	
Airport Fuel	115,536	800	1,034	(234)	
Supplies	14,775	189,725	135,090	54,635	
Special Events	-	1,000	322	678	
Depreciation	-	-	-	-	
Capital Expenses	-	-	13,750	(13,750)	
Total Expenses	**165,435**	**259,125**	**190,162**	**68,963**	**73%**
Other Sources and (Uses)					
Transfer in (Out) Gen Capital Asset	-	-	-	-	
Transfer in SPLOST VI	-	-	-	-	
Transfer In (Out) Other Fund	2,772	-	-	-	
Fund Balance Forwared	-	27,780	-	27,780	
Total Other Sources and (Uses)	**2,772**	**27,780**	**-**	**27,780**	**0%**
Change in Net Position	**$ 27,909**	**$ -**	**$ 9,120**	**$ (9,075)**	

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Industrial Development
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending January 31,2019 and 2018

	Actual FY18	Budget FY19	Actual FY19	Variance	Percentage Of Budget Used
Revenues					
Interest	$ 10	$ 12	$ 77	$ (65)	
Rent	17,500	-	2,500	(2,500)	
Micellaneous	249	1,200	-	1,200	
Total Revenues	**17,759**	**1,212**	**2,577**	**(1,365)**	**213%**
Expenditures					
Contracted Services	5,860	24,900	24,240	660	
Materials & Supplies	2,353	1,000	80	920	
Capital Outlay	148,014	47,115	166,215	(119,100)	
Debt Service	14,035	-	-	-	
Total Expenditures	**170,263**	**73,015**	**190,535**	**(117,520)**	**261%**
Other Sources and (Uses)					
Proceeds from Sale of Assets	-	71,803	90,808	(19,005)	
Transfer In (Out) General Fund	-	-	-	-	
Transfer In (Out) SPLOST V	-	-	-	-	
Gain/Loss on Sale of Assets	-	-	-	-	
Appropriated Fund Balance	-	-	-	-	
Reserve for Fund Balance	-	-	-	-	
Total Other Sources and (Uses)	**-**	**71,803**	**90,808**	**(19,005)**	**126%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (152,504)**	**$ -**	**$ (97,150)**	**$ 97,150**	

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