HABERSHAM COUNTY, GEORGIA

Comprehensive Annual Financial Report

For the fiscal year ended June 30, 2020

Prepared by: Finance Department

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Part I

Introductory Section

HABERSHAM COUNTY
GEORGIA | Est. 1818

HABERSHAM COUNTY, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the fiscal year ended June 30, 2020

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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Habersham County
Georgia

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morrill

Executive Director/CEO

Habersham County, Georgia

BOARD OF COMMISSIONERS



District 1
Stacy Hall
Chairman



District 2
Dustin Mealor



District 3
Jimmy Tench



District 4
Natalie Crawford
Vice-Chair



District 5
Tim Stamey

ELECTED OFFICIALS

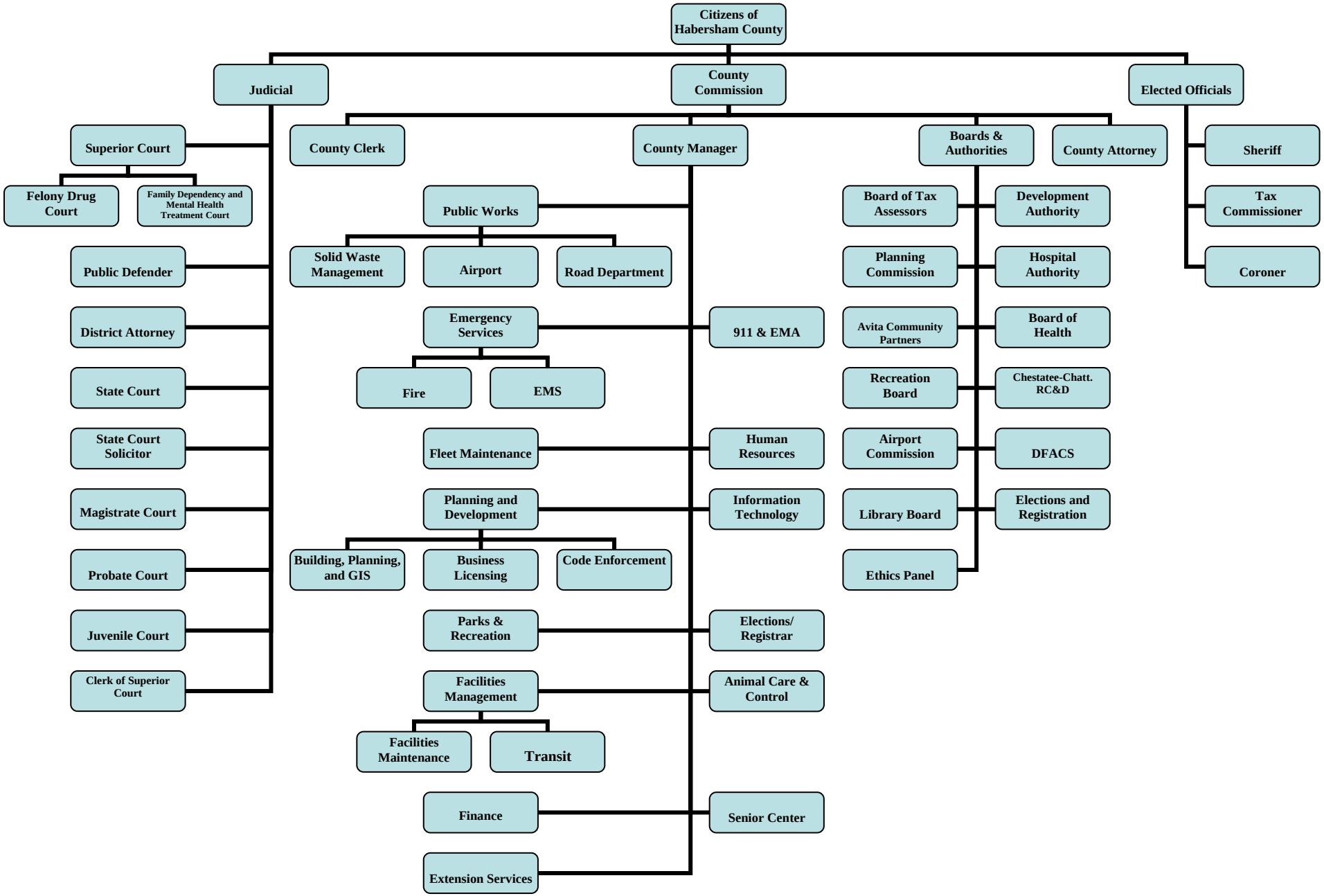
Russell W. Smith	Chief Judge, Superior Court	June Black-Warren	Tax Commissioner
Chan Caudell	Judge, Superior Court	Kasey C. McEntire	Coroner
David Wall	Clerk of Superior Court	Joey Terrell	Sheriff
M. Steven Campbell	Chief Judge, State Court	Pamela F. Wooley	Probate Judge
George Christian	District Attorney	Gerald Johnson	Chief Magistrate
William Oliver	Solicitor General		

COUNTY ADMINISTRATION

Phillip Sutton	County Manager	Lynn Smith	E-911 & Emergency Management Director
Donald Hunt	County Attorney	Chad Black	Emergency Services Director
Lindsay Underwood	County Clerk	Madi Nix	Animal Care & Control Director
Heidi Hook	Finance Director	Beth Pelaccio	Accountability Courts Director
Vinitha Robinson	Human Resources Director	Nichole Carswell	Juvenile Court Judge
Tracy Williamson	Information Technology Director	Laurel Ellison	Chief Registrar & Elections Supervisor
Mike Beecham	Planning and Development Director	Joan Church	Chief Tax Appraiser
Derick Canupp	Public Works Director	Kurt Cooper	Parks & Recreation Director
Mike Bramlett	Facilities Management Director	Kathy Holcomb	Senior Center Director
Steve Seabolt	Fleet Maintenance Director	Steven Patrick	County Extension Coordinator

HABERSHAM COUNTY
GEORGIA | Est. 1818

Habersham County Organizational Chart



HABERSHAM COUNTY
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Office of County Commissioners
130 Jacob's Way, Suite 301
706-839-0200 Fax: 706-839-0219
www.habershamga.com

Transmittal Letter

November 10, 2020

To the Honorable Chairman and Members of the Habersham County Board of Commissioners:

Introduction

I am pleased to present the Annual Financial Report for fiscal year ending June 30, 2020 for Habersham County, Georgia. Georgia law requires all local governments with a population of 1,500 persons or more, or expenditures of $300,000 or more, to prepare an annual report that contains basic financial statements and the opinion of an external auditor; then submit that report to the Georgia Department of Audits and Accounts within 180 days of the local government's fiscal year end. The accuracy of data, thoroughness, and fairness of presentation, including all disclosures of the Annual Financial Report, remain the responsibility of the local government. I believe the data presented to be accurate in all material aspects, and the presentation to fairly represent the financial position and operational results of Habersham County as measured by the financial activity of its various funds. The County has established, and maintains, internal controls to protect the government's assets from loss, theft, misuse, or misrepresentation. These internal controls provide reasonable, rather than absolute assurance, that the financial statements will be free from material misstatement as the cost of internal controls should not outweigh their benefits.

The government-wide financial statements report information on the non-fiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which are normally supported by tax and intergovernmental revenues, and other non-exchange transactions are reported separate from business-type activities which rely on fees and charges to customers for support. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of Habersham County (the primary government) and its component units.

Rushton & Company, LLC, has issued an unmodified opinion on Habersham County's Annual Financial Report for the fiscal year ended June 30, 2020. That opinion is located at the beginning of the financial section of this report. Management's Discussion and Analysis immediately follows the independent auditor's opinion and provides an analysis of the general government and enterprise activities for the fiscal year, an overview of capital assets and debt administration, and economic condition and outlook. Other unaudited supplementary information includes a statistical section which offers operational, economic, and historical data that provides a context for assessing a government's economic condition.

This audit report has been performed in compliance with the *Government Auditing Standards*. Reports included in the Compliance/Single Audit Section are:

- The Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards;
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance;
- Schedule of Expenditures of Federal Awards;
- Schedule of Findings and Questioned Costs for the current and prior year;
- Schedule of Management's Corrective Action.

The State of Georgia also requires additional reports related to Schedule of Projects Financed with Special Purpose Local Options Sales Tax, they are located at the end of this report.

Reporting Entity

Habersham County's governing authority is the Habersham County Board of Commissioners. Habersham County is divided into five districts; the five members of the Board of Commissioners are elected at-large for staggered, four-year terms. The chairman and vice-chairman of the Board of Commissioners are elected by the Board annually at their January meeting. The general duties of the Commissioners are:

- To enact resolutions and ordinances for the general health, safety and welfare of the residents of Habersham County
- To levy taxation when necessary to finance the operation of county government
- To plan for future public service needs
- To provide necessary services to safeguard the well-being and safety of county residents

County Commissioners have authority over the construction and maintenance of county roads, election facilities and equipment, the airport, and parks and recreational facilities. The Commission's taxing power allows the County to provide law enforcement, fire and emergency medical services, patrol cars, court services, administrative services, and a jail for the betterment of life and safety of the constituents in our County. The Board selects a County Manager to run the day-to-day operations of the County. The County Manager serves at-will for the Board as a contractual employee. The County Manager is the Chief Administrative Officer and Budget Officer for the County.

Economic Condition & Outlook

Habersham County is well positioned for economic growth and prosperity. We have experienced moderate recovery since the 2008 recession. Housing and commercial construction have risen throughout this year, and retail sales have increased by 7% over the prior year.

Habersham County continues to take steps to improve life for our citizens for now and for the future. With one of the area's newest industrial parks, Habersham County has over 120 acres available offering ample choices for nearly all types of business and industry. Nine building pads have been graded and all utilities, including fiber optic, are available. The County has begun designing the expansion of the Airport Industrial Park and is pursuing the purchase of future industrial sites. Lastly, we have worked with federal and state partners to extend the runway of the Habersham County Airport to 5,500 feet to handle jet traffic. A parallel taxiway extension project and new terminal building were completed during FY2019.

The total General Fund balance as of June 30, 2020 was $5,360,243 vs. $5,855,959 in FY2019, a decrease of $495,716. The unrestricted fund balance is $4,765,901 vs. $5,303,040 in FY2019, a decrease of $537,139. The unassigned fund balance was $4,173,543 vs. $4,179,543, a decrease of $6,430. The unrestricted fund balance represents 21% of the FY2020 original budget, which exceeds the Habersham County Fund Balance Policy minimum of 17%. The Unrestricted Fund balance includes $235,221 which has been assigned to future Employee Health Benefit payments. Also, $357,137 has been assigned to fund capital projects in the subsequent year's budget. As in the past, a prior year fund balance has been budgeted for non-recurring CIP expenditures. The unrestricted fund balance serves as a useful measure of a government's net resources available for spending at the end of a fiscal year.

During FY2020, Habersham County continued to provide services by meeting budgetary challenges with deliberated solutions. As in previous years, there was need for additional positions and market-comparable salaries for numerous departments. The FY2020 Budget included continuation of the performance-based merit increase program as well as a $1 per hour rate increase for all E-911 employees. The originally approved FY2020 General Fund Budget of $23,403,844 resulted in a nominal increase in the millage rate of 0.1466 mils, (an increase of 1.27%). Additionally, the Hospital Bond millage rate was decreased by 0.0165 mils; while the Emergency Medical Services millage rate was increased by 0.226.

While financial resources continue to present challenges in providing critical and desired services within Habersham County, there were many accomplishments made throughout the County that should be celebrated. FY2020 held many significant accomplishments including construction projects and operational improvements throughout all departments.

FY2020 Accomplishments:

a. General Government:

a. **FY2021 Budget:** The Habersham County Board of Commissioners approved the FY2021 General Fund Budget of $24,387,964 during a Called Meeting on June 24, 2020. This year's budget consisted of a 0.007 mill rollback in the tax digest to avoid an inflationary increase in the property tax revenue for tax year 2020. The millage rate set was 11.682 mills, which is a 0.007 mill reduction from the tax year 2019 millage rate of 11.689 mills. Additionally, the Emergency Medical Services millage rate remained unchanged at 0.673, and the Hospital Bond millage rate can was decreased by .011 mils from 1.138 to 1.127 mills.
b. **SPLOST 2021:** Working with the municipalities we developed an acceptable method of sales tax distribution and a consolidated project list for the County and each of the municipalities. These projects were documented in an intergovernmental agreement and SPLOST resolution approved by each of the governing bodies, prior to a call for referendum approved in August 2020. The SPLOST 2021 referendum was approved by the voters 76% to 24% during the November 3, 2020 Election.
c. **Financial Document Awards:** The Finance Department was awarded the GFOA Distinguished Budget Presentation Award for the FY2020 Budget and received a Certificate of Achievement for Excellence in Financial Reporting for the FY2019 Comprehensive Annual Financial Report. This is the third year in a row the County has received the Distinguished Budget Presentation Award.
d. **Information Technology:** Each court in the Mountain Judicial Circuit has been conducting hearings for essential matters via video conferencing since the beginning of April 2020 in response to the COVID-19 pandemic. The shift to a virtual court system has made it possible for participants in essential and emergency proceedings to appear while adhering to social

distancing guidelines, promoting justice, and protecting public health and safety. Board of Commissioner meetings were also being conducted in accordance with open meetings requirements via teleconference to adhere to social distancing requirements during a portion of FY2020. The IT Department also worked with various media outlets in preparation of hosting Court hearings, Commission meetings, departmental meetings, and 2020 Political Forums to keep essential services running, and the public informed, during the COVID-19 pandemic.

e. **Census 2020:** Habersham County's Complete Count Committee worked with the school system, municipalities, and other community representatives to reach the goal of ensuring the County could secure a complete count of all Habersham County residents for the 2020 Census. Windstream completed a video presentation that the County used to promote the Census through our website and other media outlets. The goal of obtaining a complete count was to ensure we received our fair share of federal and state funds for transportation, housing, utilities, etc. Habersham County achieved a self-response rate of 62.2%, which is near to the state average and well ahead of the 2010 self-response rate for Habersham County.

f. **COVID-19 Pandemic Response:** Our emergency management teams met regularly with local partners including the school system, Habersham Medical Center, and representatives from the State of Georgia to prepare for and respond to the COVID-19 pandemic. The County's website was kept up-to-date with information on departmental closings, operations, Executive Orders from the Governor, and other news related to the COVID-19 pandemic. From March through June 2020 most meetings were conducted via teleconference, or with the option for teleconference attendance. Board of Commissioner meetings are now livestreamed for public view on the County's website in response to the COVID-19 pandemic.

g. **Elections & Voter Registration:** The Presidential Preference Primary was postponed to coincide with the General Elections Primary on June 9, 2020. The state made a strong effort to encourage absentee voting by mailing absentee ballot applications to all registered voters upon request. This created a significant workload increase for the Elections Department. We supplemented their staffing by bringing in additional full-time and part-time help from the Parks and Recreation Department, which closed during a portion of FY2020 due to COVID-19.

h. **Soil Amendment Regulation:** As of December 2, 2019, the State Agricultural Department submitted new rules, effective December 31, 2019, that required additional information be provided, and an updated application be completed, by businesses that may wish to apply soil amendments to agricultural fields throughout the state of Georgia. Through discussions with County leaders and ACCG, statewide action by the Legislature significantly improved the Soil Amendment regulations in State Law.

i. **Tower Lease:** WCHM Radio, LLC entered into a lease agreement with Habersham County to place a radio transmitter and microwave receiver on the Grandview Circle radio tower owned by Habersham County and used by E911. The agreement provides for $3,000 payment per year with a 3% annual escalation clause.

b. Public Safety:

a. Emergency Services

During FY2020, the Emergency Services Department:

- Refurbished a Fire Engine, Remounted an Ambulance, and continued the process of replacing general & personal protection equipment with the use of SPLOST VI funding.
- Continued work with the Department of Rural Health for the Community Paramedicine Program which is grant funded at $100,000 per year and applied for an additional $42,000 grant related to stroke intervention.

- Received the first round of CARES Funding from Medicare for $62,000 for compensation for the loss of revenue due to the reduction in EMS calls across the country resulting from COVID-19. With the CARES funding, the department was able to purchase McGrath Video Laryngoscopy devices that will enable paramedics to secure patient airways by E.T. Tube for those who require this invasive procedure.
- During the height of the COVID-19 pandemic an additional Med Unit was put in service for transporting COVID-19 patients only, to limit exposure to crews and a single Med Unit.
- The department developed a Passive Negative Pressure Device for patients on ventilators, or receiving breathing treatments or oxygen, to keep the exhaled air from the patient from contaminating the rear patient compartment of the ambulance. This "bad air" is exported through a vent hose that goes directly to the rear vent/exhaust of the Med Unit, where UV Lights in the system clean the bad air prior to being discharged.
- Received a Trauma Equipment Grant from the Georgia Trauma Commission and purchased:
  - Lifepak 15 Cardiac Monitor Mounts for all Med Units;
  - 4 additional Portable Pulse Oximeters;
  - ETCO2 (End Tidal Carbon Dioxide) in-line ET and Nasal Oxygen Monitors;
  - Refurbishment of an old rescue into a state-of-the art Brush Truck for less than $20,000 to aid with brush, grass and woods fires.

b. Sheriff's Office/Jail/HEAT: The Sheriff's Office purchased a Drive Square Simulation System during FY2020. This portable in-vehicle driving simulator facilitates cost-effective officer training/re-training of pursuits, traffic stops, situation awareness, and siren and lights use in the field instead of at a training center. The Sheriff's Office was a recipient of the Georgia Children's Justice Act grant which pays for the training and equipment for a multi-jurisdictional task force which focuses on investigating and mitigating crimes against children. The jail remains a significant burden due to issues with maintenance, non-compliance, and over population until the COVID-19 pandemic began.

c. Emergency Management and E911: In May 2020 a tornado struck the south end of the county. During that storm, over 150 roads were reported with trees down and more than 25 homes were damaged. The E-911 Communication Center purchased a new recorder during FY2020 that can accommodate the recording of Next Gen 911 information and text to 911. EMA and E911 Dispatch have been responding to COVID-19 calls in addition to their usual emergency calls throughout 2020. EMA organized cleaning and testing for Habersham Home, and several other nursing homes in our area, in response to the COVID-19 pandemic. EMA, Emergency Services and the Sheriff's Department took part in Habersham Medical Center's drive-thru COVID-19 testing event where 335 tests were administered to the public. EMA assisted in obtaining PPE for county and city offices and continues to monitor the ever-changing needs of the community during this unprecedented time**.**

d. Animal Care and Control: The euthanasia rate in the Animal Shelter was reduced from nearly 1,000 per year in 2013 to less than 100 per year during the past 7 years. The Animal shelter averages over 2,000 intakes annually.

c. Public Works:

a. Roads & Bridges: The Road Department completed approximately 2,385 work orders in FY2020, in addition to completing, or beginning, major projects such as:

- **Off-System Safety 2019:** An application was made for new signs and striping/markings on March 19, 2018**.** GDOT programmed the project which consisted of a total of 42.6 miles of roads**.** This project was administrated under the Federal program which paid 100% of construction costs. Project completion date was June 30, 2020.
- **LMIG 2020:** On April 8, 2020 the Public Works Department advertised a Request for Bids for the 2020 LMIG Project. This project consisted of 8.15 miles of road resurfacing, patching, and leveling. The estimated cost of the project is $1.5 million. In lieu of the traditional pre-bid meeting, a teleconferenced meeting was held due to COVID-19. Bids were received on May 6, 2020.
- **J. Warren and Level Grove Intersection Improvement:** Public Works completed a project to improve the sight distance at J. Warren and Level Grove. The location had poor sight distance due to a utility pole and an embankment.
- **Coon Creek Road**: Widening and paving of Coon Creek Rd. including right of way acquisition, clearing, grading, utility relocation and paving was completed during FY2020. This project was budgeted at $368,000.
- **Fire Station Parking Lot Rehabilitation:** The project scope included full depth reclamation and paving on parking lots at fire stations 9, 13, and 14 during FY2020. Project value was approximately $255,943.
- **Right-of-Way Vegetation Control:** Bids were received for herbicide services for grass suppression on 147 miles of various county roads. The first phase of herbicide treatment was applied in early 2020 to approximately 80 miles of gravel roads. The next phase is for 67 miles of paved roads during Fall of 2020**.**

b. Airport: During FY2020, construction of a new ADA bathroom at the east end of the airport, as well as the Obstruction Survey to identify high ground penetrations at the Airport, were completed. Air Methods, a medical air transport company that provides air ambulance services, is now based at Habersham Airport. The U.S. Forestry Service is using the Habersham County Airport as a home base while their helicopter contract is active. The Habersham County Airport has been ranked 17th out of 103 Georgia airports for the number of aircraft based at the airport as of June 2019 according to a report provided to the Airport Commission by Phil Eberly, President of Lead Edge Design Group, Inc. This puts our airport in the top 20th percentile of airports in the state of Georgia for aircraft based at our facility.

c. Habersham County Landfill: Construction of Cell 5 began in June 2019. The cell was completed in late May 2020 and was entered for use on September 8, 2020. The cost of this project was approximately $3.7 million with funding coming from SPLOST VI.

d. Pea Ridge Cap Repair: Public Works imported about 200 loads of dirt to the site for repairs. Investigations determined leachate constitutes being found in the groundwater is likely due to landfill gas migration and not leachate. The County is now focusing on methane mitigation measures to stop the gas from traveling to groundwater sources. An HSI reimbursement application is being assembled to request $196K reimbursement of costs from EPD.

d. Facilities, Fleet Maintenance, and Transit:

a. Fleet Maintenance: Fleet Maintenance remains extremely busy. Fleet Maintenance's workload includes repairs to Sheriff's Department pursuit vehicles, ambulances, fire trucks, and heavy

machinery, often all in the same day. Maintaining qualified maintenance staff continued to plague the department during FY2020.

b. **Facilities Management:** The Facilities Management Department has been disinfecting county buildings weekly using Bioesque solution. They worked with a contractor to reroof the Public Defender's building and obtained On-Call Architectural Services contract with three firms during FY2020.
c. **Transit:** Transit continued normal operation Monday – Friday from 7:00AM to 4:00PM throughout the course of the pandemic. They received FTA CARES Act Grant funding in the amount of $175,678. The CARES Act funding will cover 100% of operating and capital costs from January 20, 2020 through June 30, 2020 and July 1, 2020 through June 30, 2021.

e. **Planning and Development:**
   a. **Inspections and Permitting:** Inspections continued briskly during the COVID-19 pandemic, with multiple new homes permitted and under construction throughout the year. The department continued to perform their core functions of planning, permitting, inspections, and mapping through the pandemic.
   b. **Development Authority:** The Development Authority is still pursuing the design and engineering of the industrial park expansion on the former Reed property. A local engineer firm, Foothills Land Design, has been retained to develop design plans and cost estimates. The Authority will explore funding options and timelines once the design is completed and approved.
   c. **Airport Industrial Park:** Windstream's REIT, CSL Georgia System, LLC, agreed to transfer 3.87 acres of land to the Development Authority, and conversely, the Authority transferred 3.87 acres from the Development Authority to Windstream's REIT. This land swap will give the Development Authority a much-improved Lot #10, which will be a prime development site in the Industrial Park. The Development Authority has been working on this project for more than 6 years, and it is a testament to persistence prevailing.

f. **Parks and Recreation:**
   a. **Reopening:** The Parks & Recreation Department spent a lot of time improving indoor and outdoor facilities while also preparing for a phased-in reopening of facilities and summer and fall programs. The COVID-19 pandemic led to either the cancellation or postponement of spring basketball, track & field, volleyball, gymnastics classes and team training, Little League, soccer, swimming, and adult softball during FY2020. A new webpage was launched that allowed Parks & Recreation to begin accepting online registrations.
   b. **Little League Handicap Parking:** Plans to improve the Little League handicap parking lot began during FY2020. The goal is to maximize the usability of the handicap parking lot given the existing location and terrain.

g. **Senior Center:** During FY2020, the County completed the Senior Center CDBG Project that constructed our new Senior Wellness Center. At a minimum, 1,421 persons in the Habersham County community benefited because of this project. Of those people, 100% are low to moderate income. The new Senior Wellness Center has allowed for the expansion of Senior Center programs which were being constrained by a lack of adequate space. Senior wellness participation has increased by more than 100% since the facility opened.

h. **Habersham Medical Center (HMC)**: HMC and Northeast Georgia Health Systems (NGHS) and the Habersham County Board of Commissioners entered into a 5-year agreement that will help stabilize

HMC and ultimately lead to an agreement making HMC part of Northeast Georgia Medical Center. In addition, this will lessen the debt burden on Habersham County taxpayers. The 5-year plan calls for NGHS to invest $3 million annually to help HMC fund capital projects to enhance and expand services provided at the hospital. During this 5-year period, any dollars HMC generates beyond 20 days of cash-on-hand to support operations would be transferred to a fund. At the end of the agreement, the Hospital Authority of Habersham County will apply the fund balance to reduce the hospital's bond debt.

Initiatives and Foresight:

An examination of these financial statements compared to the prior year shows that, in some cases, we have eliminated or reduced our reliance on General Funds to support some Special Revenue and Enterprise Fund programs. For example, the Airport, Landfill, and Development Authority have become self-supporting programs from an operating expense standpoint. Due to an increase in their self-generated income, Transit, Parks & Recreation and Animal Control have seen a significant decrease in the amount of support required from the General Fund.

In the future, we will continue to focus on:

1. **Professional Service Delivery:** Ensuring that County services are delivered in a professional and courteous manner and enhance the efficiency and effectiveness of services provided to the citizens of Habersham County.

2. **Innovative Budget Reporting:** Developing and presenting a budget that is forward looking in funding the delivery of County services. Finding innovative funding options for new capital equipment and building maintenance, which will continue to be budgetary challenges in years to come.

3. **Public Information:** The only position approved during the FY2021 budget was the addition of a Public Information Officer. The purpose of this position is to help maximize communication with the media and public concerning the ongoing activities of Habersham County Government. We will continue to ensure the website is kept up-to-date and accurate, provide enhanced monthly reports, and daily communications to the Commission and media. We will also work to expand our presence on social media.

4. **Work Force Stabilization:** Although, a strategic goal of the FY2020 budget proposal was to become more competitive in wages to slow down the rate of turnover, the budget discontinued the merit pay program for FY2021. Habersham County will continue the annual performance evaluation system, but pay increases are not budgeted for this year due to the lack of increased revenue and the economic challenges faced by the nation during the novel coronavirus pandemic.

5. **Employee Benefit Cost Stabilization:** The costs of employee health benefits and pension benefits continue to rise. We will continue to monitor the results of implementing the self-insured health benefit program, which has greatly reduced growth in the rising costs of health benefit expenses for the County.

6. **Jail Construction:** Growth of the jail inmate population has continued to create a significant strain on the Sheriff's Department budget as the inmate population continued to grow by 40% in the fifteen months leading up to the coronavirus pandemic. Typically, the County has housed 30 to 50 inmates per day out-of-county at other jails, which increases housing, transportation, food, and medical costs for

inmates. We will need to address methods to fund a new jail soon. Once the pandemic passes, we expect the jail population to return to its previous high level. The non-compliance to jail standards and continuous over population has created a strong need for a new jail which complies with modern jail standards.

7. **Airport Construction Project:** The CIP will focus on continuing with obstruction clearing and building new T-Hangars. The Airport Commission is developing a Minimum Standards document in anticipation of future growth to specify guidelines that will make it easier for businesses to operate at the airport. Additionally, lease rates will need to become more comparable with market-value in the coming years.

8. **Economic Development:** Habersham County's commitment to the Economic Development Council and economic development efforts county-wide continue to be a high priority.

9. **Court System:** In a continuing effort to provide the most appropriate placement for offenders and reduce the number of incarcerations, Superior Court has continued to expand the grant-funded Accountability Courts which now include: Juvenile – Family Court, Drug & Addiction Court, and Mental Health Court.

10. **Emergency Services Department:** During FY2020 wage adjustments where approved by the Commission to improve the County's ability to attract and retain Paramedic/Firefighters and EMT/Firefighters to improve the staffing level of the Ambulance Service. Call volume increased significantly and has required an increase in the number of fulltime staffed ambulances from 4 to 5 to meet the demand for service.

11. **Planning & Development:** The Development Authority is still pursuing the design and engineering of the industrial park expansion on the former Reed Property. A local engineering firm has been retained to develop design plans and costs. The department has continued to perform their core functions of planning, permitting, inspections, and mapping. The Authority will explore funding options and timelines once the design is completed and approved.

12. **Information Technology:** The CIP budget will continue to focus on technology, which has become a new priority for two reasons: a) opportunities to improve operating efficiency, and b) security improvements for defending against malware, ransomware and network hacking.

Financial management of Habersham County's government is a group effort encompassing each department director and elected official's input. The County's favorable financial position is illustrated by the County's excellent Bond credit rating Aa3 and significant fund balance. I would like to thank everyone that has participated in this process for their hard work and dedication.

Sincerely,

Phil Sutton, County Manager

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Part II

Financial Section

HABERSHAM COUNTY
GEORGIA | Est. 1818

Independent Auditor's Report

Honorable Chairman and Members
of the Board of Commissioners
Habersham County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Habersham County, Georgia, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Habersham County Health Department, a component unit of Habersham County, Georgia, which represent 25.5 percent, 12.8 percent, and 65.3 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Habersham County Health Department, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Habersham County, Georgia, as of June 30, 2020, and the respective changes in the financial position and, where applicable, cash flows, and the budgetary comparison of the General Fund and Emergency Medical Services Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information on pages 4 through 15 and 80 through 85, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Habersham County, Georgia's basic financial statements. The combining and individual fund financial statements and schedules and the state reporting section with the schedule of projects financed with special purpose local option sales tax are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements.

The combining and individual fund financial statements and schedules, the schedule of projects financed with special purpose local option sales tax, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules, schedule of projects financed with special purpose local option sales tax, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

We also have previously audited, in accordance with auditing standards generally accepted in the United States, Habersham County, Georgia's basic financial statements for the year ended June 30, 2019, which are not presented with the accompanying financial statements. In our report dated October 31, 2019, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Habersham County, Georgia's basic financial statements as a whole. The combining and individual fund financial statements and schedules related to the 2019 financial statements are presented for the purposes of additional analysis and are not a required part of the financial statements.

The combining and individual fund financial statements and schedules related to the 2019 financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the 2019 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2020, on our consideration of Habersham County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Habersham County, Georgia's internal control over financial reporting and compliance.

Rushton & Company, LLC

Certified Public Accountants

Gainesville, Georgia
November 10, 2020

HABERSHAM COUNTY
GEORGIA | Est. 1818

Office of Commissioners
Finance Department
130 Jacob's Way, Suite 302, Clarkesville, GA 30523
706-839-0200 Fax: 706-839-0219
www.habershamga.com

MANAGEMENT'S DISCUSSION AND ANALYSIS

Habersham County management is proud to present this narrative discussion and analysis of Habersham County's financial performance for the fiscal year ended June 30, 2020. This report is drafted annually to provide readers of financial statements with information that will help them make timely and meaningful financial decisions or draw conclusions about Habersham County. As required by the Governmental Accounting Standards Board (GASB) Statement No. 34, this discussion and analysis affords comparisons with the previous fiscal year.

Financial Highlights

- Habersham County's assets and deferred outflow of resources exceeded its liabilities and deferred inflow of resources at June 30, 2020 by $83,685,321 (*net position*). Of this amount, $2,852,547 is reported as unrestricted net position. This is a decrease of $1,613,971 from the previous fiscal year for unrestricted. Total net position increased by $1,939,872 from the previous fiscal year.

- As of June 30, 2020, Habersham County's governmental funds reported combined ending fund balances of $8,708,172 Approximately 48% of this total amount, or $4,158,228, is reported as unassigned and available for spending at the Board's discretion. Approximately 7% or $586,919, is restricted for capital outlay. Information about Habersham County's Policy on Fund Balance can be found in Note 2P in the *Notes to the Financial Statements* beginning on page 47.

More detailed information regarding these activities and funds begins on page 16.

Overview of the Financial Statements

This discussion and analysis narrative is intended to serve as an introduction to Habersham County's basic financial statements. Habersham County's basic financial statements are composed of three elements: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains required supplementary information in addition to our basic financial statements.

Government-wide Financial Statements (Reporting the County as a whole)

The focus of the government-wide financial statements is on the overall financial position and activities of Habersham County and is designed to provide a broad overview of the County's financial activities in a manner similar to a private business enterprise.

The County's government-wide financial statements include the Statement of Net Position and the Statement of Activities. These two statements report information about Habersham County using the accrual basis of accounting, which is similar to the accounting used by non-public businesses. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The purpose of the ***Statement of Net Position*** (pages 16-17) is to report all of the assets held and liabilities owed by the County as well as the deferred outflows and inflows of resources. The County reports all of its assets when it acquires ownership over the assets and reports all of its liabilities when they are incurred. The difference between the total assets, deferred outflows of resources, total liabilities, and deferred inflows of resources is labeled *net position*. While the purpose of County Government is not to accumulate net position, as this amount increases it can indicate the strength of the County's financial position as a whole. When this amount decreases it can indicate a weakening of the County's financial position.

The ***Statement of Activities*** (page 18) presents the revenues and expenses of the County. Under the accrual basis of accounting, revenues are recognized when earned and expenses when incurred in this statement. Thus, revenues are reported even when they may not be collected for several weeks after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period. The difference is described as *change in net position*. The Statement of Activities primary focus is on the *net cost* of various activities provided by the County and identifies the extent to which each function of the County draws from general revenues or is self-financing through user fees, special revenues, grants, or other sources.

In the Statement of Net Position and the Statement of Activities, we divide Habersham County into three types of activities:

- ***Governmental activities*** – Most of the County's basic services are reported under this category which includes: judicial, public safety, public works, and general administration. Taxes such as: real property, sales, insurance premium and intangible finance most of these services.

- ***Business-type or Enterprise activities*** – The County charges fees to customers to assist in recovering the cost for providing certain services. The County's solid waste tipping fees, transit system fees, and airport fuel sales receipts are reported in this category.

- ***Discretely Presented Component Units*** – A component unit is a legally separate organization for which the elected officials of the County can be financially accountable. The Habersham County Development Authority, and the Habersham County Health Department, although legally separate, function for all practical purposes as departments of Habersham County and have been included as an integral part of the government.

The County's government-wide financial statements are presented on pages 16-18.

Fund Financial Statements (Reporting the County's Major Funds).
The focus of fund financial statements is directed at specific activities of the County and its most significant funds, not the County as a whole. A fund is an entity with a self-balancing set of accounts that the County uses to track specific resources and expenditures, either for management purposes or because of legal mandates. In addition to the major funds, individual fund data for the County's non-major funds can be found beginning on page 86. The County's funds are divided into three broad categories: governmental; proprietary; and fiduciary. They use different prescribed accounting methodologies.

- ***Governmental Funds*** – These funds account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on the short-term view of the County's general government operations and the basic services it provides. Governmental funds are reported using an accounting method called modified accrual, which measures cash and all other financial assets that can readily be converted to cash.

  Because the focus of the governmental fund financial statements is narrower than that of the government-wide financial statements and because of the different accounting methods used to prepare them, there are often significant differences between the totals presented in these financial statements. It is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By so doing, readers may better understand the long-term impact of the government's near-term financing decisions. An analysis of the balance sheet and the statement of revenues, expenditures, and changes in fund balances that reconciles the two statements are provided following each statement.

  Habersham County maintains fifteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Emergency Medical Services, Hospital Debt Service, and SPLOST #6 which are considered major governmental funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements on pages 86-89 of this report.

  Habersham County adopts an annual appropriated budget for its General Fund and Emergency Medical Services Fund. A budgetary comparison statement has been included for the both funds to show the final result of actual revenues and expenditures as compared to the initial projections.

  The County's basic governmental fund financial statements are presented on pages 19-27 of this report.

- ***Proprietary Funds*** – When the County charges customers for the services it provides, whether to outside customers or internally to departments of the County, these services are generally reported in proprietary funds. The County maintains one type of proprietary funds: Enterprise Funds. These proprietary funds are prepared using the same accrual basis of accounting as the government-wide financial statements.

  Enterprise fund statements report the same functions presented in the business-type activities columns of the government-wide financial statements. Habersham County uses enterprise funds to account for its Solid Waste, Transit, and Airport functions.

  The County's proprietary fund financial statements are presented on pages 28-31.

  Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs and services. The accounting used for fiduciary funds is similar to that used for proprietary funds. Fiduciary funds are presented in the fund financial statements but are not reported in the government-wide financial statements. The fiduciary fund financial statements are presented on page 32.

Notes to the financial statements.
The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 35-79 of this report.

Required Supplementary Information.
Other supplementary information includes combining financial statements for non-major governmental, proprietary, and fiduciary funds. These funds are added together by fund type and presented in single columns in the basic financial statements but are not reported individually, as with major funds, on the government-wide financial statements.

This report includes two schedules (pages 21 and 24) which reconcile the amounts reported on the governmental fund financial statements (modified accrual basis of accounting) with the governmental activities reported on the government-wide financial statements (accrual basis of accounting). The following summarizes the impact of transitioning from modified accrual to accrual accounting:

- Capital assets used in governmental activities on the government-wide statements are not reported on fund financial statements.
- Certain tax revenues that are earned, but not available, are reported as revenue on the government-wide statements but as deferred inflows of resources on the fund statements.
- Unless due and payable, long-term liabilities, such as lease obligations, compensated absences, bonds and notes payable, and others only appear as liabilities in the government-wide statements.

- Capital outlay spending results in capital assets on the government-wide statements but is reported as expenditures on the governmental fund financial statements.
- Certain other outflows represent either increases or decreases in liabilities on the government-wide statements but are reported as expenditures on the governmental fund financial statements.

Overview of the County's Financial Position and Operations

The County's overall financial position and operations for this fiscal year is summarized as follows based on the information included in the government-wide financial statements (see pages 16-18):

Habersham County
Net Position
Fiscal Years 2020 and 2019

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current assets	$ 11,082,245	$ 13,312,363	$ 3,616,602	$ 3,185,495	$ 14,698,847	$ 16,497,858
Capital assets	86,826,678	87,973,981	37,088,453	33,657,529	123,915,131	121,631,510
Other noncurrent assets	-	150,000	-	-	-	150,000
Total assets	97,908,923	101,436,344	40,705,055	36,843,024	138,613,978	138,279,368
Deferred Outflows of Resources						
Charges of debt refunding	238,935	-	-	-	238,935	-
Pension	519,195	1,039,214	14,975	28,339	534,170	1,067,553
Total Deferred Outflows of Resources	758,130	1,039,214	14,975	28,339	773,105	1,067,553
Current liabilities	4,295,997	6,160,575	307,066	484,003	4,603,063	6,644,578
Noncurrent liabilities	45,363,557	46,139,968	5,156,172	4,614,148	50,519,729	50,754,116
Total liabilities	49,659,554	52,300,543	5,463,238	5,098,151	55,122,792	57,398,694
Deferred Inflows of Resources						
Pension	563,100	197,032	15,870	5,746	578,970	202,778
Net position:						
Net investment in capital assets	42,620,455	41,318,347	36,195,021	32,877,929	78,815,476	74,196,276
Restricted	2,017,298	3,082,655	-	-	2,017,298	3,082,655
Unrestricted	3,806,646	5,576,981	(954,099)	(1,110,463)	2,852,547	4,466,518
Total net position	$ 48,444,399	$ 49,977,983	$ 35,240,922	$ 31,767,466	$ 83,685,321	$ 81,745,449

Net position may serve over time as a useful indicator of a government's financial position. Assets for Habersham County exceeded liabilities by $83,685,321 at the close of fiscal year 2020. Approximately 94% of Habersham County's net position is reflected in its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt outstanding that was needed to construct or acquire them. The County uses capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Restricted net position comprises 2% of total net position. This amount represents resources that are subject to external restrictions or enabling legislation on how they may be used.

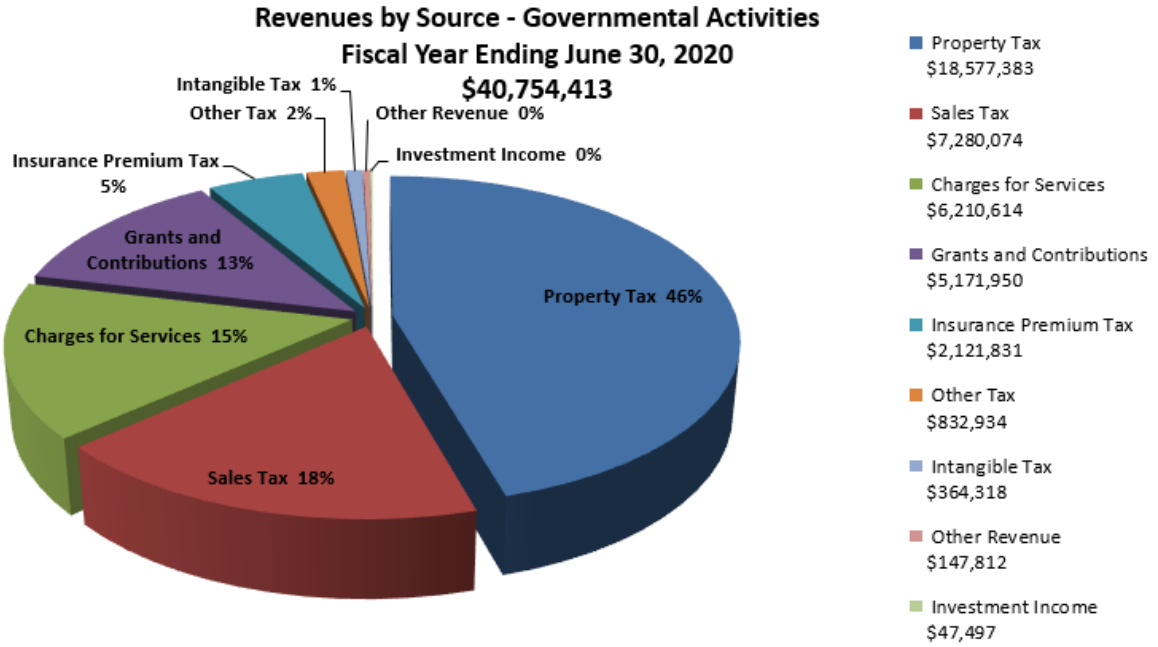
The following condensed financial information was derived from the government-wide Statement of Activities and reflects how Habersham County's net position changed during the fiscal year.

Habersham County
Changes in Net Position
Fiscal Years 2020 and 2019

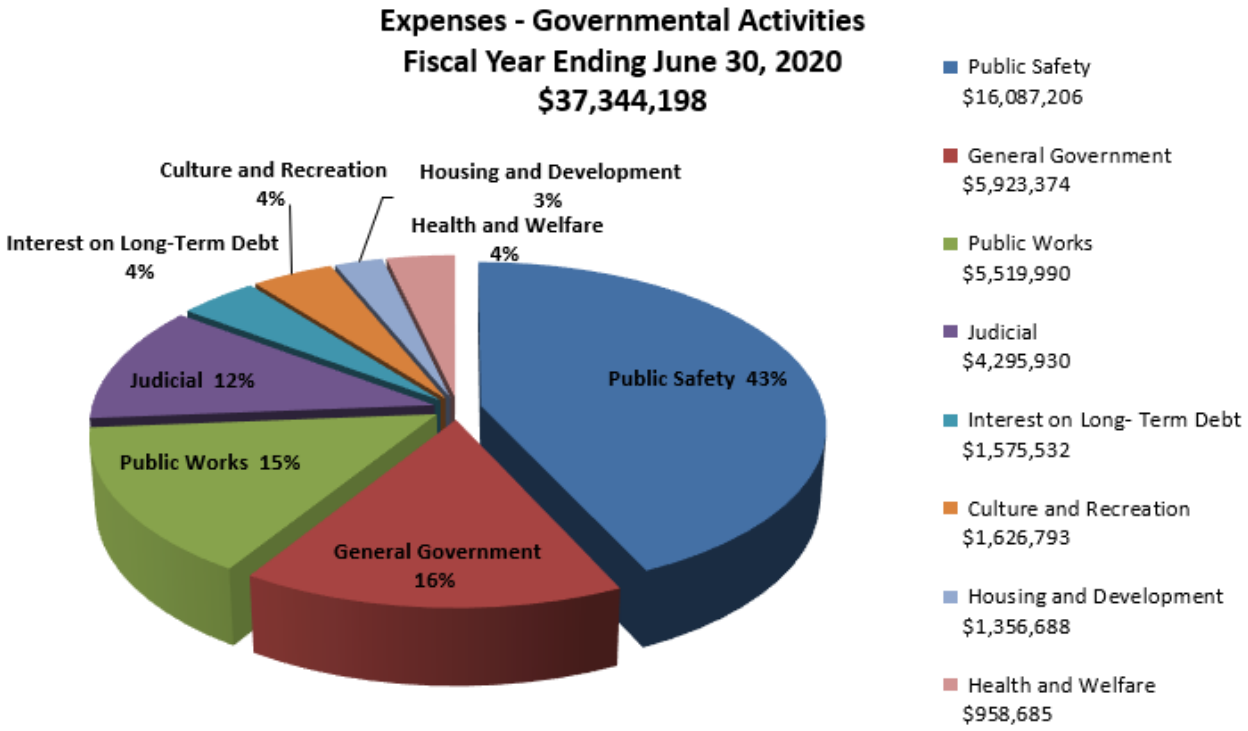
	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Revenues						
Program revenues:						
Charges for services	$ 6,210,614	$ 6,806,209	$ 2,120,489	$ 1,936,948	$ 8,331,103	$ 8,743,157
Operating grants and contributions	2,261,426	2,117,041	57,468	64,284	2,318,894	2,181,325
Capital grants and contributions	2,910,524	6,931,894	-	-	2,910,524	6,931,894
General revenues:						
Property tax	18,577,383	16,945,949	-	-	18,577,383	16,945,949
Sales tax	7,280,074	6,307,074	-	-	7,280,074	6,307,074
Intangible tax	364,318	268,647	-	-	364,318	268,647
Insurance premium tax	2,121,831	1,982,416	-	-	2,121,831	1,982,416
Other taxes	832,934	891,306	-	-	832,934	891,306
Interest & investment earnings	47,497	137,987	30,965	41,602	78,462	179,589
Other revenue	147,812	279,206	68,875	89,088	216,687	368,294
Total revenues	40,754,413	42,667,729	2,277,797	2,131,922	43,032,210	44,799,651
Expenses						
General government	5,923,374	5,783,233	-	-	5,923,374	5,783,233
Judicial	4,295,930	4,137,975	-	-	4,295,930	4,137,975
Public Safety	16,087,206	15,220,232	-	-	16,087,206	15,220,232
Public Works	5,519,990	5,029,054	-	-	5,519,990	5,029,054
Health and Welfare	958,685	819,363	-	-	958,685	819,363
Culture and Recreation	1,626,793	1,700,105	-	-	1,626,793	1,700,105
Housing and Development	1,356,688	716,023	-	-	1,356,688	716,023
Interest on long-term debt	1,575,532	1,832,904	-	-	1,575,532	1,832,904
Landfill			1,793,877	1,767,471	1,793,877	1,767,471
Transit	-	-	225,242	150,523	225,242	150,523
Airport	-	-	1,776,591	1,439,349	1,776,591	1,439,349
Total expenses	37,344,198	35,238,889	3,795,710	3,357,343	41,139,908	38,596,232
Increase (decrease) in net position before special items and transfers	3,410,215	7,428,840	(1,517,913)	(1,225,421)	1,892,302	6,203,419
Transfers	(4,991,369)	(6,216,985)	4,991,369	6,216,985	-	-
Increase (decrease) in net position	(1,581,154)	1,211,855	3,473,456	4,991,564	1,892,302	6,203,419
Net position - beginning (original)	49,977,983	48,766,128	31,767,466	26,775,902	81,745,449	75,542,030
Prior period adjustments	47,570	-	-	-	47,570	-
Net position - beginning (restated)	50,025,553	48,766,128	31,767,466	26,775,902	81,793,019	75,542,030
Net position - ending	$ 48,444,399	$ 49,977,983	$ 35,240,922	$ 31,767,466	$ 83,685,321	$ 81,745,449

Governmental Activities –

The following chart illustrates revenues of the governmental activities for the fiscal year:



The following chart illustrates the expenses of the governmental activities for the fiscal year:



Business-Type Activities –

Business-type activities decreased Habersham County's net position by $1,571,913 or 5%, excluding transfers. This decrease is due in large part to an operating loss in the Airport Enterprise Fund related to depreciation. As of June 30, 2017, Airport Capital Assets were being reported in the Airport Enterprise Fund whereas in previous years they were reported in Governmental Activities. The amount of the transfers from the Governmental Activates to the Proprietary Funds was $4,991,369.

Financial Analysis of the County's Funds

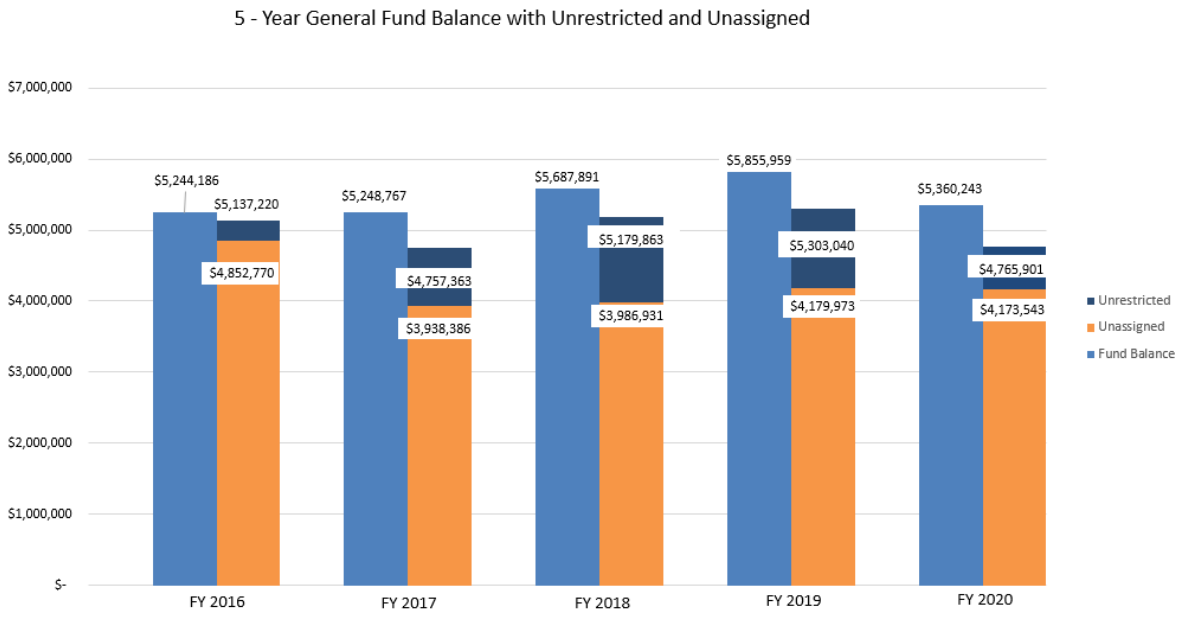
Habersham County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The main focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of unrestricted resources. Such information is useful in assessing the County's financing requirements. In particular, unrestricted and unassigned fund balance may serve as a useful measures of a government's net resources available for spending at the end of the fiscal year.

As the County completed this fiscal year, its governmental funds reported a combined ending fund balance of $8,708,172. Of this amount, $4,158,228 constitutes unassigned fund balance whereas unrestricted fund balance was $5,564,119.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the General Fund balance was $5,360,243, unrestricted fund balance was $4,765,901, and unassigned fund was $4,173,543. As a measure of the General Fund's liquidity, it is useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents approximately 78% of total fund balance in the General Fund. Unassigned fund balance represents 18% of total General Fund expenditures of $23,187,184, while total fund balance represents approximately 23% of that same amount. The County ended the fiscal year realizing a decrease in the overall fund balance in the General Fund by $495,716, or approximately 8%. The County decreased unassigned fund balance in the General Fund by $6,430 or 0%. Fund balances now includes an assignment to future employee health in the amount of $235,221. Funds set aside in prior fiscal years for health insurance coverage were reduced in FY20 by $388,703. Additionally, $357,137 has been assigned to the FY21 budget to support one-time expenditures that do not increase recurring operating costs. The Habersham County Policy on fund balance defines the allowable uses of unreserved, undesignated fund balance in excess of 17% of the General Fund operating expenditures. Habersham County has maintained a percentage in excess of 17%, the minimum, for the last seventeen fiscal years. The unrestricted fund balance represents 21% of the FY20 operating expenditures. After assignments of funds, the unassigned fund balance represents 18% of the FY20 operating expenditures.

The following chart illustrates the 5-Year history of the General Fund Balance with Unrestricted and Unassigned Fund Balance.



General Fund Budget Highlights

The original budget for the General Fund was amended by various appropriations approved after the beginning of the fiscal year. Budgeted revenues and expenditures in total increased from original to final budgets. As expected, the County experienced an increase in revenues from the prior fiscal year. However, the County ended the fiscal year with revenues up from original budgeted expectations. The County ended the fiscal year with a reduction in the fund balance. Overall, the County had revenues and other financing sources deficient of expenditures and other financing uses.

Other Major Funds

In addition to the General Fund, Habersham County presents three other major governmental funds; Emergency Medical Services, Hospital Debt Service, and the SPLOST #6 fund. The Emergency Medical Services (EMS) fund was reported for the first time in FY18 and ended FY20 with a fund balance of $61,565 The Hospital Debt Service ended FY20 with a fund balance of $1,533,911 a decrease of $72,325 from FY19. The SPLOST #6 ended FY20 with a fund balance of negative $15,315 a decrease of $1,350,509 from FY19.

Nonmajor Governmental Funds

In addition to the General Fund and Other Major Funds listed in above, Habersham County has 11 additional Special Revenue funds and 2 additional Capital Projects funds.

Proprietary Funds. Habersham County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the County's three proprietary funds are listed below with the prior year for comparison:

Fund	FY2020 Unrestricted Net Position	FY2019 Unrestricted Net Position
Landfill	$(996,816)	$(1,195,796)
Transit	$(59,619)	$(32,884)
Airport	$102,336	$118,217

The Landfill Fund increased unrestricted net position by approximately $198,980 Post-closure care liability as of June 30, 2020 is $4,390,840 versus $4,073,027 as of the end of fiscal year 2019. This is an increase of $317,813, or 8%.

Capital Assets and Debt Administration

Capital Assets. Habersham County has invested $123,915,131 in capital assets (net of accumulated depreciation) compared to $121,631,510 in the previous fiscal year. This represents an increase of 2%. Approximately 70% of this investment is related to governmental activities and includes infrastructure, land, buildings, and machinery and equipment. Capital assets held by the County at fiscal year-end are summarized as follows:

Habersham County
Capital Assets (net of accumulated depreciation)
Fiscal Years 2020 and 2019

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Land	$ 5,230,578	$ 5,230,578	$ 2,974,778	$ 2,974,778	$ 8,205,356	$ 8,205,356
Construction in progress	265,646	9,173,935	3,854,627	8,065,611	4,120,273	17,239,546
Buildings	79,592,366	71,759,206	1,156,047	1,156,047	80,748,413	72,915,253
Land improvements	3,607,440	3,594,680	10,329,463	9,867,147	13,936,903	13,461,827
Machinery and equipment	3,453,128	3,343,894	1,990,696	1,915,137	5,443,824	5,259,031
Furniture and fixtures	4,469,632	4,189,122	-	-	4,469,632	4,189,122
Vehicles	7,507,276	6,901,208	550,555	460,668	8,057,831	7,361,876
Infrastructure	69,017,360	66,597,883	31,146,190	22,347,867	100,163,550	88,945,750
Total	173,143,426	170,790,506	52,002,356	46,787,255	225,145,782	217,577,761
Accumulated Depreciation	(86,316,748)	(82,816,525)	(14,913,903)	(13,129,726)	(101,230,651)	(95,946,251)
Net Capital Assets	$ 86,826,678	$ 87,973,981	$ 37,088,453	$ 33,657,529	$ 123,915,131	$ 121,631,510

Major capital asset expenditures during the current fiscal year for governmental activities included the following:

- Purchase of vehicles and heavy equipment for various departments
- Purchase of Emergency Management and Emergency Medical equipment
- Continuing road construction, road improvements, culvert repairs and bridge repairs
- Continuing improvements to the Airport

Additional information on Habersham County's capital assets can be found in Note 10 on pages 57-59 of this report.

Debt/Capital Leases. On June 30, 2020, Habersham County had a total debt balance outstanding for governmental activities in the amount of $45,516,991 as compared to $45,772,248 the previous fiscal year. Habersham County's outstanding debt for governmental activities has decreased by $255,257 during the fiscal year. At June 30, 2020 the balance on the Hospital

Authority of Habersham County Taxable Revenue Anticipation Bond, Series 2014 was $26,474,46. In October 2019, Habersham County entered into an intergovernmental agreement with the Hospital Authority to pay the Authority amounts sufficient to enable the Authority to pay the debt service on the Series 2019 Bonds. The proceeds were used by the County to (a) refund a portion of the Authority's Revenue Anticipation Certificate, Series 2014, and (b) pay the costs of issuing the Series 2019 Bonds. At June 30, 2020 the balance of this contract payable is $10,465,000. In May 2020, Habersham County entered into an intergovernmental agreement with the Hospital Authority to pay the Authority amounts sufficient to enable the Authority to pay the debt services on the Series 2020 Bonds. The proceeds were used by the County to (a) refund the Authority's Revenue Anticipation Certificate, Series 2018, an (b) pay the costs of issuing the Series 2020 Bonds. This bond is a direct placement financing bond in the amount of $5,230,000 that is available for the County to draw upon as needed up until July 31, 2022. At June 30, 2020 the balance of this contract payable is $389,545. Additionally, during fiscal year 2018 the County issued $6,380,000 Certificates of Participation, Series 2018, for the purpose of constructing an Administration Building. At June 30, 2020 the balance was $6,345,632.

Additional information on the County's long-term liabilities can be found in Note 12 and 13 on pages 61-65 of this report.

Economic Condition and Outlook

Habersham County continues to work to maintain healthy fund reserves and provide services to its citizens. The County is well positioned for economic growth and prosperity but has experienced moderate recovery since the 2008 recession. This slow economic growth has resulted in ongoing struggles in providing citizen services resulting in a heavy reliance on residential property taxes and Special Purpose Local Option Sales Tax (SPLOST) for infrastructure and facility improvements.

The following key issues and factors are considered in preparation of the budget:

- Housing and commercial construction has risen in the last year
- Retail Sales have increased by 7% over the prior year
- Rising costs related to more competitive labor market.

Habersham County has taken the following steps in an effort to change the economic development outlook and improve citizens' lives:

- Improvements in the 120 Acre Industrial Park have us well positioned with ten pads ready for development. Full utilities, including fiber optic internet, are available on all sites.
- Continuous support and increasing activity of the Economic Development Council and Development Authority.
- The Development Authority is currently designing an expansion of the Industrial Park while beginning long term planning to acquire and develop an additional park.
- Partnering with federal and state governments in order to extend the taxiway the full length of the 5,500 runway is complete. Recently completed airport improvements include construction of a new terminal building and new terminal apron.

Contacting the County

This financial report is designed to provide County citizens, taxpayers, customers, and creditors with a general overview of Habersham County's finances and to demonstrate the County's high level of accountability for the revenue it receives and the services it provides. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Finance
Habersham County
ATTN: Finance Director
130 Jacob's Way, Suite 302
Clarkesville, Georgia 30523
Email: hhook@habershamga.com

Administration
Habersham County
ATTN: County Manager
130 Jacob's Way, Suite 301
Clarkesville, Georgia 30523
Email: psutton@habershamga.com

Website
http://www.habershamga.com/finance.cfm

BASIC FINANCIAL STATEMENTS

HABERSHAM COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2020

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current assets				
Cash and cash equivalents	$ 6,718,715	$ 2,461,003	$ 9,179,718	$ 2,063,182
Certificates of deposit	106,073	0	106,073	0
Investments	824,397	700,204	1,524,601	0
Restricted assets				
Cash and cash equivalents	696,780	0	696,780	0
Receivables (net)				
Accounts	646,880	127,632	774,512	61,668
Intergovernmental	536,840	0	536,840	0
Taxes	1,166,108	0	1,166,108	0
Notes	133,333	0	133,333	0
Inventory	0	41,046	41,046	0
Prepaid items	539,836	0	539,836	0
Internal balances	(286,717)	286,717	0	0
Total current assets	11,082,245	3,616,602	14,698,847	2,124,850
Noncurrent assets				
Capital assets				
Non-depreciable	5,496,224	6,829,405	12,325,629	2,109,091
Depreciable (net)	81,330,454	30,259,048	111,589,502	1,569,261
Total noncurrent assets	86,826,678	37,088,453	123,915,131	3,678,352
Total assets	97,908,923	40,705,055	138,613,978	5,803,202
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges of debt refunding	238,935	0	238,935	0
Deferred outflows of resources - pension	519,195	14,975	534,170	194,878
Deferred outflows of resources - OPEB	0	0	0	113,242
Total deferred outflows of resources	758,130	14,975	773,105	308,120
LIABILITIES				
Current liabilities				
Payables				
Accounts	851,387	73,026	924,413	20,119
Intergovernmental	530,464	0	530,464	0
Retainage	20,000	0	20,000	0
Interest	556,725	10,203	566,928	0
Accrued salaries and expenses	370,937	10,003	380,940	0
Compensated absences	704,305	27,996	732,301	22,200
Due to other agencies	367	0	367	0
Claims reserve	99,983	0	99,983	0
Capital leases payable	147,771	185,838	333,609	0
Contracts payable	1,000,601	0	1,000,601	0
Certificates of participation	13,457	0	13,457	0
Total current liabilities	4,295,997	307,066	4,603,063	42,319

The accompanying notes are an integral part of these financial statements.

HABERSHAM COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2020

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
Noncurrent liabilities				
Compensated absences	$ 234,769	$ 9,333	$ 244,102	$ 60,028
Net pension liability	1,712,700	48,405	1,761,105	0
Proportionate share of net pension liability	0	0	0	614,523
Proportionate share of OPEB liability	0	0	0	147,533
Capital leases payable	755,552	707,594	1,463,146	0
Contracts payable	36,328,361	0	36,328,361	0
Certificates of participation	6,332,175	0	6,332,175	0
Post-closure care costs	0	4,390,840	4,390,840	0
Total noncurrent liabilities	45,363,557	5,156,172	50,519,729	822,084
Total liabilities	49,659,554	5,463,238	55,122,792	864,403
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources - pension	563,100	15,870	578,970	35,650
Deferred inflows of resources - OPEB	0	0	0	254,667
Total deferred inflows of resources	563,100	15,870	578,970	290,317
NET POSITION				
Net investment in capital assets	42,620,455	36,195,021	78,815,476	3,678,352
Restricted for:				
Judicial	305,600	0	305,600	0
Public safety	177,787	0	177,787	0
Health and welfare	0	0	0	182,416
Debt service	1,533,911	0	1,533,911	0
Unrestricted	3,806,646	(954,099)	2,852,547	1,095,834
Total net position	$ 48,444,399	$ 35,240,922	$ 83,685,321	$ 4,956,602

The accompanying notes are an integral part of these financial statements.

Exhibit A-1, continued

HABERSHAM COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the fiscal year ended June 30, 2020

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue
Primary government					
Governmental activities					
General Government	$ 5,977,383	$ 630,902	$ 7,850	$ 0	$ (5,338,631)
Judicial	4,295,930	512,887	1,521,604	0	(2,261,439)
Public Safety	16,087,206	4,333,356	348,679	77,172	(11,327,999)
Public Works	5,519,990	249,062	18,877	2,833,352	(2,418,699)
Health and Welfare	958,685	0	305,645	0	(653,040)
Culture and Recreation	1,626,793	310,222	5,000	0	(1,311,571)
Housing and Development	1,356,688	174,185	53,771	0	(1,128,732)
Interest on long-term debt	1,575,532	0	0	0	(1,575,532)
Total governmental activities	37,398,207	6,210,614	2,261,426	2,910,524	(26,015,643)
Business-type activities					
Landfill	1,793,877	1,766,769	363	0	(26,745)
Transit	225,242	31,543	55,946	0	(137,753)
Airport	1,776,591	322,177	1,159	0	(1,453,255)
Total business-type activities	3,795,710	2,120,489	57,468	0	(1,617,753)
Total primary government	41,193,917	8,331,103	2,318,894	2,910,524	(27,633,396)
Component Units					
Habersham County Development Authority					
Housing and Development	225,842	0	0	635,462	409,620
Habersham County Health Department					
Health and Welfare	1,059,928	466,315	548,993	0	(44,620)
Total component units	1,285,770	466,315	548,993	635,462	365,000

	Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units
Change in net position				
Net (expense) revenue	$ (26,015,643)	$ (1,617,753)	$ (27,633,396)	$ 365,000
General revenues				
Taxes				
Property	18,577,383	0	18,577,383	0
Sales	7,280,074	0	7,280,074	0
Intangible	364,318	0	364,318	0
Insurance premium	2,121,831	0	2,121,831	0
Other	832,934	0	832,934	85
Interest and investment earnings	101,505	30,965	132,470	9,128
Rental income	70,743	64,333	135,076	0
Payments from Habersham County	0	0	0	198,788
Miscellaneous	77,070	4,542	81,612	0
Transfers	(4,991,369)	4,991,369	0	0
Total general revenues and transfers	24,434,489	5,091,209	29,525,698	208,001
Change in net position	(1,581,154)	3,473,456	1,892,302	573,001
Net position - beginning (original)	49,977,983	31,767,466	81,745,449	4,255,868
Prior period adjustments	47,570	0	47,570	127,733
Net position - beginning (restated)	50,025,553	31,767,466	81,793,019	4,383,601
Net position - ending	$ 48,444,399	$ 35,240,922	$ 83,685,321	$ 4,956,602

The accompanying notes are an integral part of these financial statements.

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HABERSHAM COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2020

	General	Emergency Medical Services	Hospital Debt Service
ASSETS			
Cash and cash equivalents	$ 3,270,081	$ 489,167	$ 1,150,223
Certificates of deposit	0	0	0
Investments	824,397	0	0
Restricted assets			
Cash and cash equivalents	54,506	0	0
Receivables (net)			
Accounts	15,460	437,497	864
Intergovernmental	307,843	30,784	0
Taxes	108,198	12,396	9,832
Notes receivable	0	0	133,333
Prepaid items	539,836	0	0
Due from other funds	1,116,684	0	239,659
Total assets	$ 6,237,005	$ 969,844	$ 1,533,911
LIABILITIES AND FUND BALANCES			
Liabilities			
Payables			
Accounts	$ 389,467	$ 26,910	$ 0
Intergovernmental	29,665	0	0
Retainage	0	0	0
Accrued salaries and expenses	289,769	47,302	0
Due to other agencies	0	0	0
Due to other funds	25,759	831,943	0
Claims reserve	99,983	0	0
Total liabilities	834,643	906,155	0
Deferred inflows of resources			
Unavailable revenue - taxes	42,119	2,124	0
Fund balances			
Nonspendable:			
Prepaid items	539,836	0	0
Restricted for:			
Judicial	38,129	0	0
Public safety	16,377	61,565	0
Capital outlay	0	0	0
Debt service	0	0	1,533,911
Assigned to:			
General government	235,221	0	0
Public safety	0	0	0
Health and welfare	0	0	0
Housing and development	0	0	0
Subsequent year's budget	357,137	0	0
Unassigned	4,173,543	0	0
Total fund balances	5,360,243	61,565	1,533,911
Total liabilities, deferred inflows of resources, and fund balances	$ 6,237,005	$ 969,844	$ 1,533,911

The accompanying notes are an integral part of these financial statements.

Exhibit A-3, continued

SPLOST #6	Nonmajor Governmental Funds	Totals
$ 854,428	$ 954,816	$ 6,718,715
0	106,073	106,073
0	0	824,397
0	642,274	696,780
0	193,059	646,880
0	198,213	536,840
1,027,213	8,469	1,166,108
0	0	133,333
0	0	539,836
0	25,759	1,382,102
$ 1,881,641	$ 2,128,663	$ 12,751,064
$ 253,718	$ 181,292	$ 851,387
500,799	0	530,464
20,000	0	20,000
0	33,866	370,937
0	367	367
665,747	145,370	1,668,819
0	0	99,983
1,440,264	360,895	3,541,957
456,692	0	500,935
0	0	539,836
0	267,471	305,600
0	99,845	177,787
0	586,919	586,919
0	0	1,533,911
0	0	235,221
0	735,925	735,925
0	72,526	72,526
0	5,082	5,082
0	0	357,137
(15,315)	0	4,158,228
(15,315)	1,767,768	8,708,172
$ 1,881,641	$ 2,128,663	$ 12,751,064

The accompanying notes are an integral part of these financial statements.

Exhibit A-3, continued

HABERSHAM COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
June 30, 2020

Total fund balance - total governmental funds		$ 8,708,172
Amounts reported for governmental activities in the statement of net position are different because:		
Some assets are not financial resources and, therefore, are not reported in the funds. These are:		
Capital assets, net of accumulated depreciation		86,826,678
Long-term assets (receivables) are not available to pay current period expenditures and, therefore, are reported as unavailable revenue in the funds. These are property taxes.		500,935
Deferred outflows of resources related to pensions and debt refunding are applicable to future periods and, therefore, are not reported in the funds.		758,130
Deferred inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		(563,100)
Long-term liabilities are not due and payable in the current period and are not reported in the funds. These are:		
Interest payable	$ 556,725	
Capital leases payable	903,323	
Contracts payable	37,328,962	
Certificates of participation	6,345,632	
Compensated absences	939,074	
Net pension liability	1,712,700	(47,786,416)
Net position of governmental activities		$ 48,444,399

The accompanying notes are an integral part of these financial statements.

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HABERSHAM COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2020

	General	Emergency Medical Services	Hospital Debt Service
REVENUES			
Taxes	$ 19,492,361	$ 793,304	$ 1,450,637
Licenses and permits	218,992	0	0
Fines, fees and forfeitures	1,117,707	0	0
Charges for services	1,550,635	2,184,468	0
Intergovernmental	1,167,563	176,788	0
Investment income	69,654	0	0
Contributions	28,238	0	0
Other	117,250	0	0
Total revenues	23,762,400	3,154,560	1,450,637
EXPENDITURES			
Current			
General government	4,798,087	0	0
Judicial	3,120,334	0	0
Public safety	10,548,518	3,005,332	0
Public works	2,134,567	0	0
Health and welfare	311,325	0	0
Culture and recreation	1,219,004	0	0
Housing and development	657,149	0	0
Capital outlay	0	0	0
Intergovernmental	0	0	0
Debt service	398,200	0	2,931,172
Total expenditures	23,187,184	3,005,332	2,931,172
Excess (deficiency) of revenues over (under) expenditures	575,216	149,228	(1,480,535)
Other financing sources (uses)			
Transfers in	423,490	0	1,364,676
Transfers out	(1,494,422)	0	(300,000)
Payment to refunded debt escrow agent	0	0	(10,661,011)
Issuance of refunding debt	0	0	11,004,545
Issuance of certificates of participation	0	0	0
Total other financing sources (uses)	(1,070,932)	0	1,408,210
Net change in fund balance	(495,716)	149,228	(72,325)
Fund balances, July 1	5,855,959	(87,663)	1,606,236
Fund balances, June 30	$ 5,360,243	$ 61,565	$ 1,533,911

The accompanying notes are an integral part of these financial statements.

Exhibit A-5, continued

SPLOST #6	Nonmajor Governmental Funds	Totals
$ 6,823,382	$ 87,877	$ 28,647,561
0	0	218,992
0	203,811	1,321,518
0	921,162	4,656,265
2,815,399	1,020,708	5,180,458
16,452	4,887	90,993
0	10,318	38,556
0	37,252	154,502
9,655,233	2,286,015	40,308,845
0	0	4,798,087
0	684,910	3,805,244
0	1,433,553	14,987,403
0	0	2,134,567
0	708,649	1,019,974
0	0	1,219,004
0	35,150	692,299
2,382,358	802,901	3,185,259
2,202,950	0	2,202,950
66,345	47,072	3,442,789
4,651,653	3,712,235	37,487,576
5,003,580	(1,426,220)	2,821,269
0	1,528,222	3,316,388
(6,354,089)	(159,246)	(8,307,757)
0	0	(10,661,011)
0	0	11,004,545
0	642,261	642,261
(6,354,089)	2,011,237	(4,005,574)
(1,350,509)	585,017	(1,184,305)
1,335,194	1,182,751	9,892,477
$ (15,315)	$ 1,767,768	$ 8,708,172

The accompanying notes are an integral part of these financial statements.

HABERSHAM COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the fiscal year ended June 30, 2020

Net change in fund balances - total governmental funds		$ (1,184,305)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlays	$ 3,112,732	
Depreciation	(3,614,539)	(501,807)
In the statement of activities, the loss on the disposal of capital assets is reported, whereas in the governmental funds, the proceeds from the sale of capital assets increase financial resources.		
Cost of assets disposed	(516,638)	
Related accumulated depreciation	459,029	(57,609)
Distribution of capital assets to component unit decrease net position in the statement of activities, but do not appear in the governmental funds because they are not financial uses.		
Cost of assets distributed	(635,457)	
Related accumulated depreciation	0	(635,457)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds These include recognition of unavailable property taxes.		476,659
The proceeds of debt issuance provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. In addition, interest on long-term debt is not recognized in the governmental funds until due, but is recognized in the statement of activities as it accrues.		
Debt proceeds	(11,646,806)	
Debt principal payments	11,879,457	
Net change in deferred debt refunding	238,935	
Amortization of contracts payable and certificates of participation premiums	29,264	
Net change in interest payable	95,617	596,467
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned, net of employee contributions is reported as pension expense.		
Pension contributions	523,636	
Cost of benefits earned net of employee contributions	(792,080)	(268,444)
Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds.		
Compensated absences		(6,658)
Change in net position of governmental activities		$ (1,581,154)

The accompanying notes are an integral part of these financial statements.

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended June 30, 2020

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 18,364,317	$ 19,337,231	$ 19,492,361	$ 155,130
Licenses and permits	194,050	194,050	218,992	24,942
Fines, fees and forfeitures	1,054,883	1,139,883	1,117,707	(22,176)
Charges for services	1,772,800	1,815,368	1,550,635	(264,733)
Intergovernmental	1,227,521	1,264,321	1,167,563	(96,758)
Investment income	20,000	45,000	69,654	24,654
Contributions	32,000	32,000	28,238	(3,762)
Other	71,073	93,073	117,250	24,177
Total revenues	22,736,644	23,920,926	23,762,400	(158,526)
EXPENDITURES				
Current				
General Government				
County-Wide	780,047	842,247	830,880	11,367
Commissioners	572,495	601,939	598,208	3,731
County Manager	214,014	221,605	220,776	829
County Finance	287,386	319,475	318,185	1,290
County Human Resources	205,748	197,428	194,895	2,533
Tax Commissioner	401,281	407,717	400,466	7,251
Tax Assessor	595,432	659,398	658,186	1,212
Board of Equalization	3,350	3,350	2,698	652
County Clerk	72,707	76,444	74,972	1,472
Registrar	171,557	206,784	206,514	270
Buildings and Grounds	885,937	881,117	875,576	5,541
Information Technology	383,598	419,040	416,731	2,309
Judicial				
Probate Court	215,807	231,734	231,249	485
Magistrate Court	175,243	180,536	176,422	4,114
Clerk of Superior Court	717,342	753,968	748,861	5,107
Superior Court	257,297	269,253	267,836	1,417
District Attorney	390,100	386,453	382,042	4,411
Public Defender	678,376	611,079	600,538	10,541
State Court Judge	270,230	275,165	274,350	815
Juvenile Court	257,356	270,612	269,557	1,055
Juvenile Supervision	8,000	8,000	4,380	3,620
State Court Solicitor	155,985	166,081	165,099	982
Public Safety				
Sheriff	3,830,916	4,030,237	4,029,124	1,113
Jail	3,000,221	3,657,460	3,655,165	2,295
Heat Unit	96,755	77,483	73,278	4,205
Animal Control	430,888	480,893	476,561	4,332
Coroner	28,135	29,423	26,137	3,286
Fire	1,954,672	2,132,500	2,131,236	1,264
Emergency Management Agency	173,579	159,098	157,017	2,081
Public Works				
Fleet	592,782	572,485	560,247	12,238
Road Department	1,462,774	1,575,382	1,574,320	1,062

The accompanying notes are an integral part of these financial statements.

Exhibit A-7, continued

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended June 30, 2020

	Budget			Variance with
	Original	Final	Actual	Final Budget
Health and Welfare				
Georgia Mountains Community				
Mental Health	$ 30,000	$ 30,000	$ 26,300	$ 3,700
Senior Center	11,450	11,450	11,450	0
Habersham County				
Health Department	198,788	198,788	198,788	0
Child Welfare	87,300	87,300	74,787	12,513
Culture and Recreation				
Libraries	316,825	316,825	316,825	0
Recreation	999,654	922,690	902,179	20,511
Housing and Development				
Extension Service	115,720	115,720	114,327	1,393
Forestry	7,660	7,660	7,660	0
Building	489,187	532,268	527,412	4,856
Conservation	5,000	5,000	5,000	0
Planning Commission	5,200	5,200	2,750	2,450
Debt service	395,513	398,213	398,200	13
Total expenditures	21,932,307	23,335,500	23,187,184	148,316
Excess (deficiency) of revenues over (under) expenditures	804,337	585,426	575,216	(10,210)
Other financing sources (uses)				
Transfers in	424,000	424,000	423,490	(510)
Transfers out	(1,553,766)	(1,508,569)	(1,494,422)	14,147
Contingency	(173,714)	0	0	0
Total other financing sources (uses)	(1,303,480)	(1,084,569)	(1,070,932)	13,637
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(499,143)	(499,143)	(495,716)	3,427
Fund balances, July 1	499,143	499,143	5,855,959	5,356,816
Fund balances, June 30	$ 0	$ 0	$ 5,360,243	$ 5,360,243

The accompanying notes are an integral part of these financial statements.

Exhibit A-7, continued

HABERSHAM COUNTY, GEORGIA
EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended June 30, 2020

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 831,668	$ 881,668	$ 793,304	$ (88,364)
Charges for services	2,279,000	2,279,000	2,184,468	(94,532)
Intergovernmental	0	162,500	176,788	14,288
Total revenues	3,110,668	3,323,168	3,154,560	(168,608)
EXPENDITURES				
Current				
Public Safety				
Ambulance	3,110,668	3,235,168	3,005,332	229,836
Total expenditures	3,110,668	3,235,168	3,005,332	229,836
Excess (deficiency) of revenues over (under) expenditures	0	88,000	149,228	61,228
Other financing sources (uses)				
Contingency	0	(88,000)	0	88,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	0	149,228	149,228
Fund balances, July 1	0	0	(87,663)	(87,663)
Fund balances, June 30	$ 0	$ 0	$ 61,565	$ 61,565

The accompanying notes are an integral part of these financial statements.

HABERSHAM COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2020

	Business-Type Activities			
	Landfill	Transit	Airport	Totals
ASSETS				
Current assets				
Cash and cash equivalents	$ 2,366,208	$ 0	$ 94,795	$ 2,461,003
Investments	700,204	0	0	700,204
Accounts receivable (net)	120,746	6,886	0	127,632
Due from other funds	402,972	0	0	402,972
Inventory	0	0	41,046	41,046
Total current assets	3,590,130	6,886	135,841	3,732,857
Noncurrent assets				
Capital assets				
Non-depreciable	4,636,351	0	2,193,054	6,829,405
Depreciable (net)	3,208,826	21,210	27,029,012	30,259,048
Total noncurrent assets	7,845,177	21,210	29,222,066	37,088,453
Total assets	11,435,307	28,096	29,357,907	40,821,310
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources - pension	13,002	1,973	0	14,975
LIABILITIES				
Current liabilities				
Payables				
Accounts	42,619	308	30,099	73,026
Interest	10,203	0	0	10,203
Accrued salaries	8,085	1,719	199	10,003
Compensated absences	23,170	4,826	0	27,996
Due to other funds	60,920	52,128	3,207	116,255
Capital leases	185,838	0	0	185,838
Total current liabilities	330,835	58,981	33,505	423,321
Noncurrent liabilities				
Compensated absences	7,724	1,609	0	9,333
Net pension liability	42,583	5,822	0	48,405
Capital leases payable	707,594	0	0	707,594
Postclosure care	4,390,840	0	0	4,390,840
Total noncurrent liabilities	5,148,741	7,431	0	5,156,172
Total liabilities	5,479,576	66,412	33,505	5,579,493
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources - pension	13,804	2,066	0	15,870
NET POSITION				
Net investment in capital assets	6,951,745	21,210	29,222,066	36,195,021
Unrestricted	(996,816)	(59,619)	102,336	(954,099)
Total net position	$ 5,954,929	$ (38,409)	$ 29,324,402	$ 35,240,922

The accompanying notes are an integral part of these financial statements.

HABERSHAM COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the fiscal year ended June 30, 2020

	Business-Type Activities			
	Landfill	**Transit**	**Airport**	**Totals**
OPERATING REVENUES				
Charges for sales and services	$ 1,766,769	$ 31,543	$ 322,177	$ 2,120,489
Rental income	0	0	64,333	64,333
Contributions	0	0	1,159	1,159
Other	30	2,925	1,587	4,542
Total operating revenues	1,766,799	34,468	389,256	2,190,523
OPERATING EXPENSES				
Costs of sales and services	812,814	23,197	334,239	1,170,250
Personal services	464,540	95,908	10,691	571,139
Depreciation	490,859	16,960	1,431,661	1,939,480
Total operating expenses	1,768,213	136,065	1,776,591	3,680,869
Operating income (loss)	(1,414)	(101,597)	(1,387,335)	(1,490,346)
Non-operating revenues (expenses)				
Investment income	30,931	0	34	30,965
Interest expense	(25,664)	0	0	(25,664)
Intergovernmental revenue	363	55,946	0	56,309
Gain (loss) on sale of assets	(89,177)	0	0	(89,177)
Total non-operating revenues (expenses)	(83,547)	55,946	34	(27,567)
Net income (loss) before transfers	(84,961)	(45,651)	(1,387,301)	(1,517,913)
Transfers				
Transfers in	3,449,245	1,956	1,540,168	4,991,369
Change in net position	3,364,284	(43,695)	152,867	3,473,456
Net position, July 1	2,590,645	5,286	29,171,535	31,767,466
Net position, June 30	$ 5,954,929	$ (38,409)	$ 29,324,402	$ 35,240,922

The accompanying notes are an integral part of these financial statements.

HABERSHAM COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the fiscal year ended June 30, 2020

	Business-Type Activities			
	Landfill	**Transit**	**Airport**	**Totals**
Cash flows from operating activities:				
Receipts from customers	$ 1,792,793	$ 37,621	$ 387,998	$ 2,218,412
Payments to suppliers	(565,023)	(23,321)	(335,418)	(923,762)
Payments to employees	(453,538)	(95,155)	(10,492)	(559,185)
Other receipts	30	2,925	0	2,955
Net cash provided (used) by operating activities	774,262	(77,930)	42,088	738,420
Cash flows from non-capital financing activities:				
Receipts from other governments	363	55,946	0	56,309
Receipts from other funds	2,797	21,984	0	24,781
Payments to other funds	0	0	(3,398)	(3,398)
Net cash provided (used) by non-capital financing activities	3,160	77,930	(3,398)	77,692
Cash flows from capital and related financing activities:				
Receipts from other funds	3,046,273	0	1,540,168	4,586,441
Acquisition of capital assets	(3,563,339)	0	(1,600,409)	(5,163,748)
Sale of capital assets	130,000	0	0	130,000
Principal payments - capital leases	(312,002)	0	0	(312,002)
Interest paid	(23,164)	0	0	(23,164)
Net cash provided (used) by capital and related financing activities	(722,232)	0	(60,241)	(782,473)
Cash flows from investing activities:				
Interest received	30,931	0	34	30,965
Purchase of investments	(29,610)	0	0	(29,610)
Net cash provided (used) by investing activities	1,321	0	34	1,355
Net increase (decrease) in cash and cash equivalents	56,511	0	(21,517)	34,994
Cash and cash equivalents, July 1	2,309,697	0	116,312	2,426,009
Cash and cash equivalents, June 30	$ 2,366,208	$ 0	$ 94,795	$ 2,461,003

The accompanying notes are an integral part of these financial statements.

Exhibit A-11, continued

HABERSHAM COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the fiscal year ended June 30, 2020

	Business-Type Activities			
	Landfill	**Transit**	**Airport**	**Totals**
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	$ (1,414)	$ (101,597)	$ (1,387,335)	$ (1,490,346)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	490,859	16,960	1,431,661	1,939,480
Closure/post closure costs	317,813	0	0	317,813
(Increase) decrease in accounts receivable	26,024	6,078	4,742	36,844
(Increase) decrease in inventories	0	0	(19,802)	(19,802)
(Increase) decrease in deferred outflows of resources - pension	11,671	1,693	0	13,364
Increase (decrease) in accounts payable	(70,022)	(124)	18,623	(51,523)
Increase (decrease) in unearned revenue	0	0	(6,000)	(6,000)
Increase (decrease) in accrued payroll liabilities	4,804	(168)	199	4,835
Increase (decrease) in deferred inlfows of resources - pension	8,781	1,343	0	10,124
Increase (decrease) in net pension liability	(14,254)	(2,115)	0	(16,369)
Total adjustments	775,676	23,667	1,429,423	2,228,766
Net cash provided (used) by operating activities	$ 774,262	$ (77,930)	$ 42,088	$ 738,420

Noncash capital and related financing activities:

Acquisition of capital assets through capital leases payable totaled $425,834.

The accompanying notes are an integral part of these financial statements.

Exhibit A-11, continued

HABERSHAM COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
June 30, 2020

	Agency Funds
ASSETS	
Cash	$ 1,013,492
LIABILITIES	
Due to other agencies	$ 1,013,492

The accompanying notes are an integral part of these financial statements.

HABERSHAM COUNTY, GEORGIA
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
June 30, 2020

	Habersham County Development Authority	Habersham County Health Department	Totals
ASSETS			
Current assets			
Cash and cash equivalents	$ 643,871	$ 1,419,311	$ 2,063,182
Accounts receivable (net)	0	61,668	61,668
Total current assets	643,871	1,480,979	2,124,850
Noncurrent assets			
Capital assets			
Non-depreciable	2,109,091	0	2,109,091
Depreciable (net)	1,569,261	0	1,569,261
Total noncurrent assets	3,678,352	0	3,678,352
Total assets	4,322,223	1,480,979	5,803,202
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources - pension	0	194,878	194,878
Deferred outflows of resources - OPEB	0	113,242	113,242
Total deferred outflows of resources	0	308,120	308,120
LIABILITIES			
Current liabilities			
Accounts payable	400	19,719	20,119
Compensated absences	0	22,200	22,200
Total current liabilities	400	41,919	42,319
Noncurrent liabilities			
Compensated absences	0	60,028	60,028
Proportionate share of net pension liability	0	614,523	614,523
Proportionate share of net OPEB liability	0	147,533	147,533
Total noncurrent liabilities	0	822,084	822,084
Total liabilities	400	864,003	864,403
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - pension	0	35,650	35,650
Deferred inflows of resources - OPEB	0	254,667	254,667
Total deferred inflows of resources	0	290,317	290,317
NET POSITION			
Investment in capital assets	3,678,352	0	3,678,352
Restricted for health and welfare	0	182,416	182,416
Unrestricted	643,471	452,363	1,095,834
Total net position	$ 4,321,823	$ 634,779	$ 4,956,602

The accompanying notes are an integral part of these financial statements.

HABERSHAM COUNTY, GEORGIA
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the fiscal year ended June 30, 2020

	Habersham County Development Authority	Habersham County Health Department	Totals
Expenses			
Health and Welfare	$ 0	$ 1,059,928	$ 1,059,928
Housing and Development	225,842	0	225,842
Total expenses	225,842	1,059,928	1,285,770
Program revenues			
Charges for services	0	466,315	466,315
Operating grants and contributions	0	548,993	548,993
Capital grants and contributions	635,462	0	635,462
Total program revenues	635,462	1,015,308	1,650,770
Net (expense) revenue	409,620	(44,620)	365,000
General revenues			
Investment income	9,128	0	9,128
Payments from Habersham County	0	198,788	198,788
Other	85	0	85
Total general revenues	9,213	198,788	208,001
Change in net position	418,833	154,168	573,001
Net position - beginning (original)	3,775,257	480,611	4,255,868
Prior period adjustments	127,733	0	127,733
Net position, beginning (restated)	3,902,990	480,611	4,383,601
Net position, June 30	$ 4,321,823	$ 634,779	$ 4,956,602

The accompanying notes are an integral part of these financial statements.

1. Description of Government Unit

Habersham County, Georgia (the County) is located in the foothills of the Georgia Mountains about seventy-five miles northeast of Atlanta.

The County provides a full range of services, including public safety, health and welfare services, recreational programs, public works, and solid waste disposal services.

The County Government is governed by a five-member Board of Commissioners (the Board). Each Commissioner represents one of five districts and must reside in the district they represent. Board members are elected at-large for a four-year term.

The Board selects a County Manager to run the "day-to-day" operations of the County. The County Manager serves at the will of the Board as a contractual employee. The County Manager is the Chief Administrative Officer and the Budget Officer for the County.

The Finance Director serves as the Chief Financial Officer (CFO) for the County. The County CFO is responsible for all County financial activity including accounting, reporting and treasury management. The CFO is a career service County employee and works directly for the County Manager.

2. Summary of Significant Accounting Policies

A. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

2. Summary of Significant Accounting Policies (continued)

B. Reporting Entity

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of Habersham County (the primary government) and material component units. The component units discussed below are included in the County's reporting entity because of the significance of their operational and financial relationship with the County.

In conformity with generally accepted accounting principles, as set forth in Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity*, the financial statements of component units have been included either as blended or discretely presented component units.

Discretely Presented Component Units – Discretely presented component units are reported in a separate column in the combined financial statements to emphasize they are legally separate from the government.

Habersham County Development Authority – The Authority exists to promote business development in Habersham County. The Habersham County Board of Commissioners appoints the majority of the governing board and the Development Authority receives the majority of its funding from the sale of property. Separate financial statements are not issued for the Authority.

Habersham County Health Department – The Habersham County Health Department was established as a legally separate entity and operates pursuant to the Georgia Health Code 88-2, Georgia Laws 1964. The District Health Director is the Executive Officer of the Habersham County Health Department and is responsible for the overall coordination of the local health activities. The Habersham County Board of Health (Board) governs the Health Department. The County appoints the voting majority of the Board. The Habersham County Health Department is funded by the State and County under the Grant-in-Aid provisions, and operated under the supervision of the local Board of Health. The Habersham County Health Department has a June 30 year-end. A copy of the Habersham County Health Department financial statements can be obtained from District 2, Public Health, 1280 Athens Street, Gainesville, GA 30507.

2. Summary of Significant Accounting Policies (continued)

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As discussed earlier, the government has two discretely presented component units. While they are not considered to be major component units, they are nevertheless aggregated and shown in a separate column in the government-wide financial statements.

D. Basis of Presentation – Fund Financial Statements

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges from interfund services provided. These services are not eliminated in the process of consolidation.

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

General Fund - The general operating fund of the County is used to account for all financial resources except those required to be accounted for in another fund.

Emergency Medical Services Special Revenue Fund - This fund is used to account for financial resources of taxes and charges for services used for operations of the County's emergency medical services, available to any County resident.

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

Hospital Debt Service Fund – This fund is used to account for the accumulation of resources and payment of general government long-term debt principal and interest from governmental resources.

Special Purpose Local Option Sales Tax #6 Capital Projects Fund – This fund is used to account for financial resources to be used for the acquisition or construction of capital facilities financed by special purpose local option sales taxes.

The County reports the following major proprietary funds:

Landfill Enterprise Fund – This fund is used to account for activities connected with the disposal of residential and commercial solid waste at the County's landfill. The landfill provides services to all citizens of Habersham County.

Transit Enterprise Fund – This fund is used to account for activities of the County's on-call bus service, available to any County resident.

Airport Enterprise Fund – This fund is used to account for activities of the County's airport service, available to any County resident.

Additionally, the County reports the following fund types:

Governmental Fund Types

Special Revenue Funds - This fund type is used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditure for specified purposes.

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

Governmental Fund Types, continued

Capital Projects Funds – This fund type is used to account for financial resources to be use for the acquisition or construction of specifically planned projects (other than those financed by proprietary funds).

Debt Service Funds – This fund type is used to account for the accumulation of resources and payment of general government long-term debt principal and interest from governmental resources.

Fiduciary Fund Types

Agency Funds – Agency Funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that are held either for the County or for others.

Component Units

The Habersham County Development Authority and the Habersham County Health Department are accounted for using a current financial resources measurement focus and use the modified accrual basis of accounting. Under this method, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available).

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

2. Summary of Significant Accounting Policies (continued)

E. Measurement Focus and Basis of Accounting, continued

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

2. Summary of Significant Accounting Policies (continued)

E. Measurement Focus and Basis of Accounting, continued

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

F. Revenues and Expenditures/Expenses

Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

G. Budgets and Budgetary Accounting

The Board of Commissioners adopts an annual budget for all governmental fund types, prior to July 1, except for the Capital Projects Funds. The Capital Projects Funds are budgeted by the Board of Commissioners when capital projects are approved. The operating budget includes proposed expenditures and the means of financing them. The budget is legally enacted at a public meeting.

Each year in April, a Budget Committee consisting of the Board of Commissioners, the County Manager, and the Financial Director prepare the proposed budget. Budget requests from the various County departments are presented to this committee for consideration. Public hearings are held to discuss the proposed budget and to obtain input from the citizens of Habersham County. These hearings are publicized in the local newspaper for at least one week before the hearings, and the budget document is made available for public inspection during this time. The final proposed budget is presented at a Board of Commissioners meeting for final passage prior to July 1.

2. Summary of Significant Accounting Policies (continued)

G. Budgets and Budgetary Accounting, continued

The level of legal budgetary control (the level at which expenditures may not exceed appropriations) is the department level. Any changes in total departmental expenditures/expenses, personnel benefits, or capital purchases must be approved by the Board of Commissioners.

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) at the legal level of budgetary control which is the department, sub-department, or project level. Expenditures may not exceed the appropriations within a fund. Budgets, as reported in the financial statements, are as originally passed by ordinance and subsequently amended. During the year, several supplementary appropriations are made as needed. The results are increases and decreases to the appropriations within the funds. All annual appropriations lapse at year end. The County does not use the encumbrance system of accounting.

H. Cash and Investments

Cash and equivalents, as reported in the statement of cash flows, includes amounts in demand deposits, amounts with fiscal agents, and investments with an original maturity at three months or less. Investments are reported at fair value with accrued interest shown under a separate caption on the balance sheet. Reinvested interest on certain debt service and capital projects investments is included in the investment accounts.

The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs.

2. Summary of Significant Accounting Policies (continued)

H. Cash and Investments, continued

The County reports investments using net asset value (NAV) when NAV is calculated in a manner consistent with fair value measurement guidelines, fair value is not readily determinable, and it is not probable for the investment to be sold at an amount other than NAV.

I. Intergovernmental Receivables

Receivables from state, federal, and local governments are recorded as revenue for the period of the allocation or as earned based on expenditures made for which reimbursement is due.

J. Prepaid Items

Payments made to vendors for services that will benefit periods beyond the current year are recorded as prepaid items. Prepaid items in the governmental funds are recorded as expenditures when consumed.

K. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

GASB Statement No. 34 required the County to report and depreciate new infrastructure assets effective with the beginning of the fiscal year ended June 30, 2003. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. Neither their historical costs nor related depreciation had historically been reported in the financial statements. The County has previously implemented the requirements for retroactive reporting of major general infrastructure assets acquired in 1981 forward.

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their acquisition cost on the date donated.

2. Summary of Significant Accounting Policies (continued)

K. Capital Assets, continued

Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets ranging as follows:

	Useful Life in Years	Capitalization Threshold
Land	N/A	$ 1
Buildings and improvements	7-40	$ 5,000
Land Improvements	15	$ 5,000
Machinery and Equipment	7-10	$ 5,000
Furniture and Fixtures	7	$ 5,000
Vehicles	5-10	$ 5,000
Computer Equipment and Software	3-5	$ 5,000
Distribution System	50	$ 5,000
Infrastructure	15-50	$ 50,000 - $150,000

The costs of normal maintenance and repairs that do not add value or materially extend the life of the asset are charged to operations as incurred. Costs of major additions and improvements are capitalized.

L. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The County reports deferred outflow of resource for deferred charges on bond refunding and their defined benefit pension plans. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

2. Summary of Significant Accounting Policies (continued)

L. Deferred Outflows/Inflows of Resources, continued

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has one type of item that arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The County also reports deferred inflows of resources related to their defined benefit pension plans.

M. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

2. Summary of Significant Accounting Policies (continued)

N. Fund Balance Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

O. Restricted Assets and Restricted Net Position

Restricted assets represent certain resources restricted by funding source or required to be set aside for the repayment of debt. They are maintained in a separate bank account and their use is limited.

Restricted net position is equal to the excess of the restricted assets funded from operations over the liabilities to be paid with restricted assets which are due in one year or less. Restricted assets exclude bond proceeds for calculation of restricted net position.

P. Fund Balances – Governmental Funds

Habersham County implemented GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in fiscal year 2011. In the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable – includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. All amounts reported as nonspendable by the County are nonspendable in form. The County has not reported any amounts that are legally or contractually required to be maintained intact.

2. Summary of Significant Accounting Policies (continued)

P. Fund Balances – Governmental Funds, continued

Restricted – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation.

Committed – includes amounts that can only be used for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Commissioners (the County's highest level of authority) has authority to set aside funds for a specific purpose. Any funds set aside as Committed Fund Balance requires the passage of a resolution. The passage of the resolution must take place prior to the end of the applicable fiscal year. If the actual amount of the commitment is not available by the end of the fiscal year, the resolution must state the process or formula to calculate the actual amount as soon as information is available. Commitments may be changed or lifted only by the Board taking the same formal action that imposed the constraint originally.

Assigned – includes amounts that are intended to be used by the County for a specific purpose. Intent can only be expressed by the Board of Commissioners or their designee. An assignment of fund balance requires the majority vote of the Board. However, the Board has authorized the County Finance Director to automatically assign fund balance in the following situations:

- If upon passage of a budget resolution, any fund balance is used to balance a future budget, the amount used will be automatically recorded as Assigned Fund Balance.
- If any unspent funds for an ongoing capital project remain at fiscal year end, these funds will be automatically recorded as Assigned Fund Balance until the project is complete.
- If any residual fund balance exists in a special revenue fund, they will be automatically recorded as Assigned Fund Balance.

The County Manager has determined that all equity amounts reported in special revenue funds, capital project funds, debt service funds, or permanent funds not otherwise classified as nonspendable, restricted, or committed shall constitute assignments of fund balance.

2. Summary of Significant Accounting Policies (continued)

P. Fund Balances – Governmental Funds, continued

Unassigned – includes amounts that do not fall into one of the above four categories. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund is the only fund that should report this category of fund balance.

The County will make every effort to use unassigned funds for the following purposes (listed in order of priority):

- To maintain the County's Rainy Day Fund at the prescribed level.
- To address unexpected revenue short-falls or expenditures encountered in the current fiscal year.
- To fund non-recurring capital expenditures. Unassigned fund balance will not be used to fund recurring expenditures or to compensate for structural budget deficits.

The unassigned fund balance of the General Fund at the end of each fiscal year shall not be less than 17% of the following fiscal year's projected budgeted expenditures. Any proposed appropriation that would result in the balance of the fund falling below the minimum fund balance ratio must be accompanied by a restoration plan that brings the fund back to the minimum within three years.

When multiple categories of fund balance are available for expenditure, the County will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

2. Summary of Significant Accounting Policies (continued)

Q. Compensation for Future Absences

It is the County's policy to permit employees to accumulate earned but unused vacation benefits which will be paid to the employees upon separation from County service. Accumulated unpaid vacation pay amounts are accrued when incurred by the County in the government-wide, proprietary, and fiduciary fund financial statements. The liability of the proprietary funds is recorded as an expense and a liability of those funds as the benefits accrue to the employees. In governmental fund types, a liability is recorded only if the benefit has matured and is expected to be liquidated with expendable available financial resources.

R. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. The face amount of debt issued is reported as another financing source. Premiums received on debt issuances are reported as other financial sources while discounts on debt issuances are reported as other financing uses. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

S. Capital Contributions

Federal, state and local government assistance in the form of grants that are permanent in nature and restricted for the construction or acquisition of specific property and equipment is recorded as an asset and as non-operating revenue.

2. Summary of Significant Accounting Policies (continued)

T. Comparative Data and Reclassifications

Comparative total data of the prior period has been presented in the accompanying individual fund financial statements in order to provide an understanding of changes in the County's financial position and operations. Certain 2019 amounts have been reclassified to conform to the 2020 presentation.

3. Deposit and Investment Risk

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned. The County follows the State of Georgia requirement that all deposits be federally insured or fully collateralized.

Interest Rate Risk

To achieve adequate liquidity within the County's portfolio, the County attempts to match investment maturities with anticipated cash flow requirements. Unless matched to a specific cash flow, the maximum maturity of any investment in the portfolio may not exceed two years from the date of acquisition by the County. In order to preserve liquidity and lessen market risk, not more than 25% of the total portfolio may mature more than two years beyond the date of calculation. No more than 25% of the total portfolio may mature more than one year beyond date of calculation, not inclusive of the two year rule. The maturity of non-negotiable time deposits may not exceed one year.

Concentration of Credit Risk

The County investment policy states that no more than 33% of the total investment portfolio shall be placed with a single issuer. This limitation does not apply to the Local Government Investment Pool or direct obligations of the United States Government.

Foreign currency risk

The County has no investments denominated in a foreign currency.

3. Deposit and Investment Risk (continued)

Credit Risk

State of Georgia law limits investments to include certificates of deposit, repurchase agreements, direct and agency obligations of the United States, obligations of any corporation of the United States government, obligations of the State of Georgia or other states, obligations of other political subdivisions of the State of Georgia, and pooled investment programs of the State of Georgia. The County investment policy does not further limit its investment choices.

The County participates in the State of Georgia Local Government Investment Pool (Georgia Fund 1). Assets in this pool are invested in the Georgia Fund 1, created by OCGA 36-83-8, which is a stable net asset investment pool that follows Standard and Poor's criteria for AAAf rated money market funds. However, Georgia Fund 1 operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company.

The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal ($1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on $1.00 per share. Georgia Fund 1 is managed by the Georgia Office of the State Treasurer. The investment policies of Georgia Fund 1 are established by the Georgia State Depository Board.

The Georgia Fund 1 is rated AAAf by Standard & Poor's. The weighted average maturity at June 30, 2019 was 39 days. At June 30, 2020, the County's balance in Georgia Fund 1 was $732,087.

3. Deposit and Investment Risk (continued)

Credit Risk (continued)

At June 30, 2020, the County's investments in securities had the following maturities and credit ratings:

Investment Type	Net Asset Value	Maturity (in months)	Credit Rating (1)
Government Mutual Funds			
Nuveen Georgia Muni Bd Fd	$ 123,787	207	AA
Mainstay Tax Free Bd Fd	1,053,602	214	AA
Thornburg Investment Trust	256,521	39	AA
Goldman Sachs Treasury	90,691	1	AAA
	$ 1,524,601		

(1) - Standard and Poor's

4. Accounts Receivable

Net accounts receivable at June 30, 2020 consist of the following:

Primary Government:	
Major Funds	
General Fund	$ 15,460
Emergency Medical Services Special Revenue Fund	437,497
Hospital Debt Service Fund	864
Enterprise Funds	
Landfill	120,746
Transit	6,886
Nonmajor Funds	
Emergency 911 Special Revenue Fund	127,628
Senior Center Special Revenue Fund	65,431
Total primary government	$ 774,512
Component Units:	
Habersham County Health Department	$ 61,668

5. Intergovernmental Receivables

Intergovernmental receivables at June 30, 2020 consist of the following:

Primary Government:	
Major Funds	
General Fund	$ 307,843
Emergency Medical Services Special Revenue Fund	30,784
Nonmajor Funds	
Jail Special Revenue Fund	5,442
Emergency 911 Special Revenue Fund	36,327
Drug Abuse Treatment Special Revenue Fund	81,473
Senior Center Special Revenue Fund	1,732
Family Dependency Treatment and Mental Health Court Special Revenue Fund	73,239
Total primary government	$ 536,840

6. Notes Receivable

The County entered into an intergovernmental contract dated August 1, 2014 with the Hospital Authority of Habersham County (Authority) to all the Authority to draw down $1,000,000 with 0%. Repayment is due in 60 monthly installments beginning April 1, 2016 and due on the first day of each month, thereafter, until such 60 payments have been made. As of June 30, 2020, the balance of this note is $133,333.

Year Ending June 30,	Principal	Interest	Total
2021	$ 133,333	$ 0	$ 133,333

7. Property Taxes

Property tax rates are set by the Board of Commissioners each year and are limited by statutory or constitutional provision. Property values are assessed as of January 1st each year. Property taxes for digest year 2019, based upon the assessments of January 1, 2019, were levied on June 26, 2019, billed on August 16, 2019, and due on November 15, 2019. Tax liens may be issued 90 days after the due date.

8. Interfund Receivables and Payables

A summary of interfund receivables and payables as of June 30, 2020 is as follows:

Receivable Fund	Payable Fund	Amount
General	Landfill	$ 60,920
	Transit	52,128
	Airport	3,207
	Emergency Medical Services	831,943
	SPLOST #6	23,116
	Nonmajor Governmental	145,370
Hospital Debt Service	SPLOST #6	239,659
Landfill	SPLOST #6	402,972
Nonmajor Governmental	General	25,759
		$ 1,785,074

The balances reported as Due to/Due from represent loans between the borrower funds and the lender funds. These balances resulted from the time lag between the dates that transactions are recorded in the accounting system and payments between the funds are made.

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

9. Interfund Transfers

A summary of interfund transfers for the fiscal year ended June 30, 2020 is as follows:

Transfer Out Fund	Transfer In Fund	Amount
General	Nonmajor Governmental	$ 1,492,466
	Transit	1,956
Hospital Debt Service	General	300,000
SPLOST #6	Hospital Debt Service	1,364,676
	Landfill	3,449,245
	Airport	1,540,168
Nonmajor Governmental	General	123,490
	Nonmajor Governmental	35,756
		$ 8,307,757

Interfund transfers are used to 1) move revenues from the fund that statute or budget requires collecting them to the fund that statute or budget requires to expend them, and 2) use unrestricted revenues collected to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers are eliminated in the government-wide financial statements if the interfund transfer is within the governmental fund group or business-type fund group.

The transfer out of the Hospital Debt Service Fund was to reimburse the General Fund for amounts loaned to the Habersham Medical Center in prior years. The County adopted a resolution enacting a tax levy to make debt service payments on the Hospital Bonds and any excess to reimburse the General Fund for previous amounts owed. The transfer out of the SPLOST #6 Capital Projects Fund was for debt service payments made by the Hospital Debt Service Fund and capital assets purchased for the Landfill Fund and Airport Fund.

10. Capital Assets

Capital asset activity for the primary government for the year ended June 30, 2020 was as follows:

	Balance Beginning	Increases	Decreases	Balance Ending
Governmental activities				
Non-depreciable assets				
Land	$ 5,230,578	$ 0	$ 0	$ 5,230,578
Construction in progress	9,200,820	2,337,633	(11,272,807)	265,646
Total non-depreciable assets	14,431,398	2,337,633	(11,272,807)	5,496,224
Depreciable assets				
Buildings	72,124,604	7,953,897	(486,135)	79,592,366
Land improvements	3,594,680	12,760	0	3,607,440
Machinery and equipment	3,343,894	109,234	0	3,453,128
Furniture and fixtures	4,189,122	286,513	(6,003)	4,469,632
Vehicles	6,901,208	630,568	(24,500)	7,507,276
Infrastructure	66,597,883	2,419,477	0	69,017,360
Total depreciable assets	156,751,391	11,412,449	(516,638)	167,647,202
Less accumulated depreciation				
Buildings	(16,135,531)	(1,523,396)	445,096	(17,213,831)
Land improvements	(2,320,286)	(258,080)	0	(2,578,366)
Machinery and equipment	(2,492,529)	(225,657)	6,003	(2,712,183)
Furniture and fixtures	(2,332,709)	(357,648)	0	(2,690,357)
Vehicles	(6,329,036)	(415,384)	7,930	(6,736,490)
Infrastructure	(53,551,147)	(834,374)	0	(54,385,521)
Total accumulated depreciation	(83,161,238)	(3,614,539)	459,029	(86,316,748)
Total depreciable assets, net	73,590,153	7,797,910	(57,609)	81,330,454
Governmental activities capital assets, net	$ 88,021,551	$ 10,135,543	$ (11,330,416)	$ 86,826,678
Business-type activities				
Non-depreciable assets				
Land	$ 2,974,778	$ 0	$ 0	$ 2,974,778
Construction in progress	8,065,611	5,019,400	(9,230,384)	3,854,627
Total non-depreciable assets	11,040,389	5,019,400	(9,230,384)	6,829,405
Depreciable assets				
Buildings	1,156,047	0	0	1,156,047
Land improvements	9,867,147	462,316	0	10,329,463
Machinery and equipment	1,915,137	450,040	(374,481)	1,990,696
Vehicles	460,668	89,887	0	550,555
Infastructure	22,347,867	8,798,323	0	31,146,190
Total depreciable assets	35,746,866	9,800,566	(374,481)	45,172,951
Less accumulated depreciation				
Buildings	(719,219)	(26,073)	0	(745,292)
Land improvements	(6,677,770)	(96,160)	0	(6,773,930)
Machinery and equipment	(940,391)	(244,795)	155,303	(1,029,883)
Vehicles	(401,042)	(28,082)	0	(429,124)
Infastructure	(4,391,304)	(1,544,370)	0	(5,935,674)
Total accumulated depreciation	(13,129,726)	(1,939,480)	155,303	(14,913,903)
Total depreciable assets, net	22,617,140	7,861,086	(219,178)	30,259,048
Business-type activities capital assets, net	$ 33,657,529	$ 12,880,486	$ (9,449,562)	$ 37,088,453

10. Capital Assets

Decreases in construction in progress for governmental activities consists of projects placed in service in the amount of $10,637,350 and projects distributed in the amount of $635,457.

Beginning balances for the governmental activities have been restated for a prior period adjustment. See note 26 for details.

Capital asset activity for the discretely presented component units for the year ended June 30, 2020 was as follows:

	Balance Beginning	Increases	Decreases	Balance Ending
Habersham County Development Authority				
Non-depreciable assets				
Land	$ 2,300,526	$ 0	(215,579)	$ 2,084,947
Construction in progress	0	659,606	(635,462)	24,144
Total non-depreciable assets	2,300,526	659,606	(851,041)	2,109,091
Depreciable assets				
Buildings	49,998	0	(49,998)	0
Land improvements	1,194,456	635,458	0	1,829,914
Machinery and equipment	20,001	0	0	20,001
Vehicles	24,036	0	0	24,036
Total depreciable assets	1,288,491	635,458	(49,998)	1,873,951
Less accumulated depreciation				
Buildings	(23,759)	(3)	23,762	0
Land improvements	(206,568)	(65,689)	0	(272,257)
Machinery and equipment	(8,398)	0	0	(8,398)
Vehicles	(24,035)	0	0	(24,035)
Total accumulated depreciation	(262,760)	(65,692)	23,762	(304,690)
Total depreciable assets, net	1,025,731	569,766	(26,236)	1,569,261
Habersham County Development Authority capital assets, net	$ 3,326,257	$ 1,229,372	$ (877,277)	$ 3,678,352

10. Capital Assets (continued)

Depreciation expense was charged to functions/programs as follows:

Primary Government	
Governmental activities	
General Government	$ 783,123
Judicial	346,495
Public Safety	978,085
Public Works	988,710
Health and Welfare	83,155
Culture and Recreation	403,924
Housing and Development	30,947
Total depreciation expense for governmental activities	$ 3,614,439
Business-type activities	
Landfill	$ 490,859
Transit	16,960
Airport	1,431,661
Total depreciation expense for business-type activities	$ 1,939,480
Discretely presented component units	
Habersham County Development Authority	$ 65,692

11. Capital and Operating Lease Agreements

The County has entered into agreements for the lease of certain equipment. The terms of the agreements meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, which defines a capital lease generally as one which transfers benefits and risk of ownership to the lessee. The balances of these leases at June 30, 2020 are $903,323 and $893,432 for governmental and business-type activities, respectively.

Total assets leased under capital leases are $1,098,739 and $1,102,288 for governmental and business-type activities, respectively, and are classified as follows:

	Governmental Activities		Business-type Activities	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Machinery and equipment	$ 1,098,739	$ 120,246	$ 1,102,288	$ 218,689

Amortization of leased equipment under capital leases is included with depreciation expense.

The following is a schedule of the future minimum lease payments together with the present value of the net minimum lease payments as of June 30, 2020:

Year Ending June 30,	Governmental activities	Business-type activities
2021	$ 169,853	$ 215,721
2022	184,405	453,447
2023	118,060	84,163
2024	90,601	222,863
2025	70,988	0
2026-2030	354,938	0
Total minimum lease payments	988,845	976,194
Less amounts representing interest	(85,522)	(82,762)
Present value of minimum lease payments	$ 903,323	$ 893,432

The County's lease agreements, other than such agreements described above, are relatively minor commitments and are in compliance with state law.

12. Long-Term Debt

Contracts Payable

Hospital Authority of Habersham County Taxable Revenue Anticipation Bond, Series 2014

The County entered into an intergovernmental contract dated July 17, 2014 with the Hospital Authority of Habersham County (Authority) to pay to the Authority amounts sufficient to enable the Authority to pay the debt service on the Series 2014 Bonds. The proceeds were used by the County to (a) refund a portion of the Authority's Revenue Anticipation Certificate, Series 2005, 2007, and 2013, and (b) pay the costs of issuing the Series 2014A Bonds. The bond calls for semiannual interest only payments commencing February 1, 2015 through August 1, 2016. Beginning February 1, 2017, equal semiannual payments are required in an amount that would amortize the principal and interest over twenty-eight years. Through this intergovernmental contract, the County also purchased land and buildings from the Authority. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable. Contract payments and obligations are secured by revenues on taxes, fees and charges collected by the County. The interest rate on the bond is 2% to 5%. At June 30, 2020, the balance of this contract payable is $26,474,416.

Hospital Authority of Habersham County Taxable Revenue Anticipation Bond, Series 2018

The County entered into an intergovernmental contract dated April 1, 2018 with the Hospital Authority of Habersham County (Authority) to pay to the Authority amounts sufficient to enable the Authority to pay the debt service on the Series 2018 Bonds. The proceeds are used by the County to (a) payoff the Hospital Authority of Habersham County Note Payable, and (b) pay the costs of issuing the Series 2018 Bonds. The bond calls for monthly principal and interest payments commencing June 1, 2018 through March 1, 2021. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable. Security for the certificates are secured by base rentals to the trustee. The interest rate on the bond is 3%. This was paid in full during fiscal year 2020 with the issuance of the Series 2020 Refunding Certificates.

12. Long-Term Debt (continued)

Contracts Payable, continued

Hospital Authority of Habersham County Taxable Refunding Revenue Anticipation Certificate, Series 2019

The County entered into an intergovernmental contract dated October 1, 2019 with the Hospital Authority of Habersham County (Authority) to pay to the Authority amounts sufficient to enable the Authority to pay the debt service on the Series 2019 Bonds. The proceeds were used by the County to (a) refund a portion of the Authority's Revenue Anticipation Certificate, Series 2014, and (b) pay the costs of issuing the Series 2019 Bonds. The bond calls for semiannual interest only payments commencing February 1, 2020 through February 1, 2037. Beginning February 1, 2020, annual principal payments are required in an amount that would amortize the principal and interest over seventeen years. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable. Contract payments and obligations are secured by revenues on taxes, fees and charges collected by the County. The interest rate on the bond is 2.36%. At June 30, 2020, the balance of this contract payable is $10,465,000.

Hospital Authority of Habersham County Taxable Refunding Revenue Anticipation Certificate, Series 2020

The County entered into an intergovernmental contract dated May 5, 2020 with the Hospital Authority of Habersham County (Authority) to pay to the Authority amounts sufficient to enable the Authority to pay the debt service on the Series 2020 Bonds. The proceeds were used by the County to (a) refund the Authority's Revenue Anticipation Certificate, Series 2018, and (b) pay the costs of issuing the Series 2020 Bonds. The bond calls for semiannual interest only payments commencing August 1, 2020 through February 1, 2023. Beginning February 1, 2023, annual principal payments are required in an amount that would amortize the principal and interest over seven years. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable. Contract payments and obligations are secured by revenues on taxes, fees and charges collected by the County. The interest rate on the bond is 2%. This bond is a direct placement financing bond in the amount of $5,230,000 that is available for the County to draw upon as needed up until July 31, 2022. At June 30, 2020, the balance of this contract payable is $389,545. This contract is not yet amortized and had not been included in the annual debt service requirements below.

12. Long-Term Debt (continued)

Contracts Payable, continued

Based on total advances to date at June 30, 2020, annual debt service requirements for contracts payable are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	$ 1,000,601	$ 1,317,493	$ 2,318,094
2022	1,045,000	1,271,453	2,316,453
2023	1,090,000	1,223,295	2,313,295
2024	1,140,000	1,172,887	2,312,887
2025	1,195,000	1,120,111	2,315,111
2026-2030	6,445,000	5,133,177	11,578,177
2031-2035	7,445,000	4,135,753	11,580,753
2036-2040	8,960,000	2,786,298	11,746,298
2041-2040	8,618,816	877,400	9,496,216
	$ 36,939,417	$ 19,037,867	$ 55,977,284

Certificates of Participation

During the year ended June 30, 2018, the County issued $6,380,000 in Certificates of Participation, Series 2018, for the purpose of constructing an Administration Building. The certificates have a stated maturity of July 1, 2043 and are subject to mandatory sinking fund redemption, in order of maturity, in part by lot on July 1, beginning July 1, 2018, at a redemption price equal to 100% of the principal amount thereof plus accrued interest to the date of redemption. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable. The Certificate payments are secured by the real property associated with the project. Interest on the Certificates is to be paid semi-annually on July 1 and January 1 of each year at rates of 2.00% to 4.00%. At June 30, 2020, the balance is $6,345,632.

12. Long-Term Debt (continued)

Certificates of Participation, continued

Annual debt service requirements for certificates of participation payable are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	$ 13,457	$ 0	$ 13,457
2022	183,457	219,563	403,020
2023	188,457	214,388	402,845
2024	193,457	209,063	402,520
2025	198,457	202,663	401,120
2026-2030	1,117,285	901,400	2,018,685
2031-2035	1,342,285	676,938	2,019,223
2036-2040	1,612,285	395,938	2,008,223
2041-2044	1,496,492	96,444	1,592,936
	$ 6,345,632	$ 2,916,397	$ 9,262,029

13. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities of the County for the fiscal year ending June 30, 2020:

	Balance Beginning	Additions	Deductions	Balance Ending	Due Within One Year
Governmental activities					
Capital leases payable	$ 375,398	$ 642,261	$ 114,336	$ 903,323	$ 147,771
Contracts payable	37,935,345	11,004,545	11,610,928	37,328,962	1,000,601
Certificates of participation	6,529,089	0	183,457	6,345,632	13,457
Compensated absences	932,416	939,074	932,416	939,074	704,305
Total governmental activities	$ 45,772,248	$ 12,585,880	$ 12,841,137	$ 45,516,991	$ 1,866,134
Business-type activities					
Capital leases payable	$ 779,600	$ 425,834	$ 312,002	$ 893,432	$ 185,838
Compensated absences	34,997	37,329	34,997	37,329	27,996
	$ 814,597	$ 463,163	$ 346,999	$ 930,761	$ 213,834
Habersham County Health Department Component Unit					
Compensated absences	$ 55,633	$ 48,767	$ 22,172	$ 82,228	$ 22,200

In prior years, long-term liabilities, such as compensated absences, of the governmental activities were liquidated in the General Fund, Emergency Medical Services Fund, Emergency 911 Fund and Senior Center Fund.

The total interest incurred and charged to expense for the fiscal year ended June 30, 2020 was $1,575,532 for governmental activities and $25,664 for business-type activities.

14. Landfill Closure and Post-Closure Care Costs

In 1994, the County opened a solid waste landfill. State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and post-closure care costs is based on the amount of the landfill used during the year. The estimated liability for landfill closure and post-closure care costs has a balance of $4,390,840 as of June 30, 2020, which is based on 53.3% usage (filled) of the landfill. It is estimated that an additional $3,853,208 will be recognized as closure and post-closure care expense between the date of the balance sheet and the date the landfill is expected to be filled to capacity (2043).

The estimated total current cost of the landfill closure and post-closure care ($8,244,048) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2020. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

15. Pension Plans

County Defined Benefit Plan

Plan Description. The County is a participating member of the Association of County Commissioners of Georgia ("ACCG") Defined Benefit Plan ("Plan"), an agent multiple-employer retirement system, administered by the Association of County Commissioners of Georgia. This is a defined benefit pension plan, which provides retirement, disability and death benefits to plan members and beneficiaries. The Commission has established provisions, which assign the authority to the Commission council members to establish and amend the benefit provisions of the plan.

Control over the operation and administration of the plan is vested with ACCG along with custody of the plan assets. The plan provides that the County has no liability with respect to payments or benefits or otherwise under the plan except to pay over to ACCG such actuarially determined contributions as are required to meet minimum funding standards of the Public Retirement Systems Standards Law and provide benefits thereunder. If terminated, the plan provides that if there are funds remaining after the satisfaction of all liabilities, such funds shall not revert to the County but shall be allocated to employees. All full-time County employees are eligible to participate in the Plan after completing one year of service and having reached their 21st birthday. These benefit provisions and powers to amend the plan were established by a resolution executed by the County Board of Commissioners.

There are no loans to any of the County officials or other “party-in-interest,” and there are no prohibited transactions. The plan assets do not include any securities or investments in Habersham County. The funds are managed by independent money managers.

The annual report and more detailed information regarding the plan can be obtained by writing to Pension Service Company, 1100 Circle 75 Parkway, Suite 320, Atlanta, GA 30339.

15. Pension Plans (continued)

At January 1, 2019, the date of the most recent actuarial valuation, there were 584 participants consisting of the following:

Retirees, beneficiaries and disables currently receiving benefits	55
Terminated vested participants entitled to but not yet receiving benefits	341
Active participants	218
Total number of participants	614

Benefits Provided. The plan provides retirement and death benefits. Benefits are based on years of credited service, equal to one year of full-time employment. Benefits vest evenly over five years of service. Participants become eligible to retire with unreduced benefits at age 65 with 5 years of plan participation. The amount of monthly retirement benefits to be provided for each participant at their normal retirement date is equal to one percent of the participant's average annual compensation multiplied by the participant's total number of years of service. County Commissioners receive a benefit equal to $30 per month multiplied by years of service. The Plan also provides benefits in the event of death or disability.

Contributions. Employees make no contributions to the plan. The County is required to contribute the remaining amounts necessary to fund the plan in compliance with the minimum funding standards of the Public Retirement Systems Standards Law. This funding policy, as specified by ordinance, has been the same since the inception of the plan. The current rate is 5.95% of annual covered payroll. The Board of Commissioners provides for the benefits and funding policy through County ordinance and maintains the authority to change the policy.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. At June 30, 2020, the County reported a net pension liability of $1,761,105. The net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2019. For the fiscal year ended June 30, 2020, the County recognized pension expense of $813,057. For governmental activities, the net pension liability is liquidated in the General Fund Emergency Medicals Services Fund, Emergency 911 Fund, Senior Center Fund, Drug Abuse Treatment and Education Fund and Family Dependency Treatment Court Fund.

15. Pension Plans (continued)

At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 53,364	$ (99,089)
Net difference between projected and actual earnings on pension plan investments	0	(479,881)
Changes of assumptions	480,806	0
	$ 534,170	$ (578,970)

Amounts reported as deferred outflows and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending June 30	
2021	$ (588,070)
2022	800,581
2023	(280,501)
2024	23,190
Totals	$ (44,800)

Actuarial Assumptions. The total pension liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Projected salary increases	4.50% plus service based merit increases
Cost of living adjustments	N/A
Net investment rate of return	7.00%
Actuarial cost method	Entry age normal
Amortization method	Closed level dollar
Remaining amortization period	30 years

15. Pension Plans (continued)

Healthy mortality rates were based on the Pub-2010 Amount weighted Mortality Table. Disabled mortality rates were based on the 1985 CIDA Table Class 1 sex-distinct rates.

The mortality and economic actuarial assumptions used in the December 31, 2019 valuation were based on the results of a February 2019 experience study.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2019 are summarized in the following table:

	Target Allocation	Range
Fixed Income	30%	25%-35%
Large Cap	30%	25%-35%
Mid Cap	5%	2.5%-10%
Small Cap	5%	2.5%-10%
REIT	5%	2.5%-10%
International	15%	10%-20%
Multi Cap	5%	2.5%-10%
Global Allocation	5%	2.5%-10%

15. Pension Plans (continued)

Discount Rate. The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from employer will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability (Asset)

	Total Pension Liability (Asset) (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at 12/31/18	$ 10,804,561	$ 8,409,539	$ 2,395,022
Changes for the year:			
Service cost	340,296	0	340,296
Interest	756,319	0	756,319
Differences between expected and actual experience	(83,213)	0	(83,213)
Changes of assumptions	513,161	0	513,161
Contributions—employer	0	537,397	(537,397)
Net investment income	0	1,712,261	(1,712,261)
Benefit payments, including refunds of employee contributions	(319,515)	(308,710)	(10,805)
Administrative expense	0	(56,968)	56,968
Other changes	0	(43,015)	43,015
Net changes	1,207,048	1,840,965	(633,917)
Balances at 12/31/19	$ 12,011,609	$ 10,250,504	$ 1,761,105

Plan's fiduciary net position as a percentage of the total pension liability	85.34%
Covered payroll	$ 8,769,925
Net pension liability as a percentage of covered payroll	20.08%

15. Pension Plans (continued)

Sensitivity of the Net Pension Asset/Liability to Changes in the Discount Rate. The following presents what the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.00 percent) or one percentage-point higher (8.00 percent) than the current rate:

	Discount Rate	Net Pension Liabilty (Asset)
1% decrease	6.00%	$ 3,408,405
Current discount rate	7.00%	1,761,105
1% increase	8.00%	405,962

Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued Association County Commissioners of Georgia Benefit System financial report.

Other Plans

In addition to the plan above, various County employees are covered under the following plans: Georgia Firefighters' Pension Fund, Georgia State Employees' Retirement System (ERS), Magistrates' Retirement Fund of Georgia, Peace Officers' Annuity and Benefit Fund of Georgia, Probate Judges' Retirement Fund of Georgia, Sheriffs' Retirement Fund of Georgia, and Superior Court Clerks' Retirement Fund of Georgia. Further information regarding these plans can be obtained from the plans' annual reports. These plans are immaterial to the financial statements.

Habersham County Department of Public Health Retirement Plan

Eligible employees of the Habersham County Department of Public Health participate in the Georgia State Employees' Retirement System (ERS), a statewide multiple-employer public employee retirement system. During the fiscal year ended June 30, 2020, the Department contributed $97,816. As of June 30, 2020, the Department reported a liability in the amount of $614,523 for its proportionate share (0.02%) of the net pension liability. The Department recognized pension expense of $97,816 for the fiscal year ended June 30, 2020. Further information regarding the plan can be obtained from Department's annual audit report by contacting District 2, Public Health, 1280 Athens Street, Gainesville, GA 30507.

16. Deferred Compensation Plans

The County has established a Defined Contribution Plan for the County Manager. The Plan was created under Internal Revenue Code Sections 457 and 401(a), and is administered by the Government Employees Benefits Corporation (GEBCorp) of Georgia, an independent third party. Under the terms of the Plan, the County Manager may defer a maximum of 25% of his/her salary through voluntary contributions to the Plan, up to the maximum allowed by federal law.

The County will contribute 200% of the County Manager's contributions per year with a maximum annual matching contribution of 10% of his/her salary. County contributions are paid into the Plans at the end of each payroll period. During the fiscal year ended June 30, 2020, the County contributed $12,558 to the Plans. The County Manager made voluntary contributions of $14,394.

The County provides retirement benefits for its other employees through a deferred compensation, defined contribution plan. The Plan was created under Internal Revenue Code Sections 457 and 401(a), and is administered by the Government Employees Benefits Corporation (GEBCorp) of Georgia, an independent third party. Under the terms of the Plan, employees may defer a maximum of 25% of their salary through voluntary contributions to the Plan, up to the maximum allowed by federal law.

The County will contribute 50% of the employee's contributions per year with a maximum annual matching contribution of 1% of the employee's salary. County contributions are paid into the Plan at the end of each payroll period. During the fiscal year ended June 30, 2020, the County contributed $57,609 to the Plan. Plan members made voluntary contributions of $273,966.

Funds are vested 100% at the time of contribution. Amounts held in the Plans are not available to the employees until termination, retirement, death, or unforeseeable emergency. The County has no fiduciary relationship with the Plans, and Plan assets are not available to the County or its general creditors. The Plan assets are held in trust by the administrators for the exclusive benefit of the participants of the Plans. The County may change the contribution requirements by resolution.

17. Other Post-Employment Benefits

Habersham County Health Department

Eligible employees of the Habersham County Health Department are provided OPEB through the State of Georgia OPEB Fund, a cost-sharing multiple-employer defined benefit post-employment healthcare plan and life insurance through the SEAD-OPEB Fund, a cost-sharing multiple-employer defined benefit other post-employment benefit plan. During the current fiscal year, the Department contributed $22,781. At the end of the current fiscal year, the Department reported a net liability in the amount of $147,533 for its proportionate share (0.013852%) for the State of Georgia OPEB Fund and 0.008634% for the SEAD-OPEB Fund) of the net OPEB liability. The Department recognized OPEB expense of $22,781 for the current fiscal year. Further information regarding the plans can be obtained from Department's annual audit report by contacting District 2 Public Health, 1280 Athens Street, Gainesville, Georgia 30507.

18. Hotel/Motel Lodging Tax

The County has levied a 5% lodging tax in accordance with OCGA 48-13-51. A summary of the transactions for the fiscal year ending June 30, 2020 follows:

Lodging tax receipts	$	87,877	
Disbursements for tourism and trade	$	35,150	40%

19. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the northeast Georgia area, is a member of the Georgia Mountains Regional Commission (GMRC) and is required to pay annual dues thereto. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official in each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. A copy of the GMRC financial statements can be obtained from GMRC, 1310 West Ridge Road, Gainesville, Georgia 30501.

20. Restricted, Committed and Assigned Fund Balances

The following is a summary of restricted, committed, and assigned fund balances of the governmental funds for the fiscal year ended June 30, 2020:

	General	Emergency Medical Services	Hospital Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
Restricted for:					
Judicial					
Juvenile supervision	$ 25,604	$ 0	$ 0	$ 0	$ 25,604
Indigent defense	12,525	0	0	0	12,525
Law library operations	0	0	0	210,045	210,045
Drug programs	0	0	0	57,426	57,426
Public Safety					
Sheriff facilities and equipment	16,377	0	0	99,845	116,222
Emergency Medical Service operations	0	61,565	0	0	61,565
Debt service	0	0	1,533,911	0	1,533,911
Capital projects	0	0	0	586,919	586,919
	$ 54,506	$ 61,565	$ 1,533,911	$ 954,235	$ 2,604,217
Assigned to:					
General Government					
Future healthcare costs	$ 235,221	$ 0	$ 0	$ 0	$ 235,221
Public Safety					
Emergency 911 operations	0	0	0	735,925	735,925
Health and Welfare					
Senior Center operations	0	0	0	72,526	72,526
Housing and Development					
Tourism product development	0	0	0	5,082	5,082
Subsequent budget	357,137	0	0	0	357,137
	$ 592,358	$ 0	$ 0	$ 813,533	$ 1,405,891

At June 30, 2020, the Habersham County Development Authority fund balance consists of $643,471 assigned to housing and development.

21. Risk Financing Activities

Material estimates have been made by management about the historical cost of capital assets and the life of the depreciated capital assets. Management has used a conservative approach on these estimates.

The County is exposed to various risks of losses related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has joined together with other municipalities in the state as part of the Association of County Commissioners of Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund and the Association of County Commissioners of Georgia Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pool's agent and attorneys to represent the County in investigation, settlement discussions, and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the worker's compensation law of Georgia. The funds are to pay all cost taxed against the members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation, or defense.

Settled claims in the past three years have not exceeded the coverages. Management estimates liabilities for unpaid claims based on the probability of losses exceeding the occurrence limits and the reasonableness of estimating those losses. At June 30, 2020, the County has no losses that are probable or estimable and accordingly has not recognized any liability.

22. Deficit Fund Balances

The County has a deficit fund balance in the amount of $15,315 in the SPLOST #6 Fund. The County has a deficit fund balance in the amount of $38,409 in the Transit Fund. The County will replenish these deficits in both funds with revenue in the subsequent year.

23. Self-Insurance

Group Health Insurance

During the fiscal year 2018, the County began providing health care benefits to its active employees and their dependents through a self-insured plan administered by MSI Benefits Group, Inc. Under this arrangement, the County is responsible for paying all claims but purchases reinsurance policies through an insurance provider that is responsible for paying claims in excess of agreed-upon specific and aggregate levels.

Liabilities

Liabilities of the funds are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Changes in the balances of claims liabilities during the year are as follows:

Group Insurance Liabilities

Balance at 7/1/2019	$	108,387
Current year claims and changes in estimates		2,542,752
Claim payments		(2,751,122)
Balance at 6/30/2020	$	(99,983)

24. Commitments and Contingencies

Contingencies

Habersham County participates in a number of Revenue Sharing Grants. Expenditures financed by Revenue Sharing Grants are subject to a compliance audit by the grantor or its representative. If expenditures are disallowed due to noncompliance with program regulations, the County may be required to reimburse the grantor government. The County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual funds or the overall financial position of the County.

The County is a defendant in several lawsuits. Management intends to contest these open cases vigorously. The County's legal counsel has stated that the outcome of these lawsuits is not presently determinable.

25. Risks and Uncertainties

In January 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a "Public Health Emergency of International Concern," which continues to spread throughout the world and has adversely impacted global commercial activity and contributed to significant declines and volatility in financial markets. The coronavirus outbreak and government responses are creating disruption in global supply chains and adversely impacting many industries. The outbreak could have a continued material adverse impact on economic and market conditions and trigger a period of global economic slowdown. The rapid development and fluidity of this situation precludes any prediction as to the ultimate material adverse impact of the coronavirus outbreak. Nevertheless, the outbreak presents uncertainty and risk with respect to the County, its performance, and its financial results.

26. Changes in Beginning Balances

Prior period adjustments have been made to correct previously reported amounts at June 30, 2019. In the Habersham County Development Authority Component Unit, net position has been increased by $127,733 to correct for a partially disposed capital asset that had been reported as fully disposed in the prior year. In the Governmental Activities, net position has been increased by $47,570 to correct for capital assets that had been incorrectly reported as disposed in the prior year.

27. Subsequent Events

Subsequent to June 30, 2020, the County received $1,706,414 of funding as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), which was enacted March 27, 2020. These funds are reimbursements to the County for expenditures related to public safety and various items during the COVID-19 pandemic.

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REQUIRED SUPPLEMENTARY INFORMATION

HABERSHAM COUNTY, GEORGIA
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
LAST TEN FISCAL YEARS
June 30, 2020
(Unaudited)

	Fiscal Year End			
	2020	**2019**	**2018**	**2017**
Total pension liability				
Service cost	$ 340,296	$ 323,781	$ 249,076	$ 269,607
Interest	745,514	693,275	668,457	617,110
Differences between expected and actual expenses	(83,213)	143,636	(479,754)	50,327
Changes of assumptions	513,161	344,704	24,759	296,824
Benefit payments, including refunds of employee contributions	(308,710)	(263,252)	(240,436)	(243,346)
Net change in total pension liability	1,207,048	1,242,144	222,102	990,522
Total pension liability - beginning	10,804,561	9,562,417	9,340,315	8,349,793
Total pension liability - ending (a)	$ 12,011,609	$ 10,804,561	$ 9,562,417	$ 9,340,315
Plan fiduciary net position				
Contributions - employer	$ 537,397	$ 486,696	$ 405,114	$ 450,711
Net investment income	1,712,261	(389,864)	1,163,292	501,317
Benefit payments, including refunds of employee contributions	(308,710)	(254,043)	(240,436)	(243,346)
Administrative expense	(56,968)	(44,151)	(33,299)	(39,054)
Other	(43,015)	(60,641)	(50,765)	(76,795)
Net change in total pension liability	1,840,965	(262,003)	1,243,906	592,833
Plan fiduciary net position - beginning	8,409,539	8,671,542	7,427,636	6,834,803
Plan fiduciary net position - ending (b)	$ 10,250,504	$ 8,409,539	$ 8,671,542	$ 7,427,636
Net pension liability (asset) - ending: (a) - (b)	$ 1,761,105	$ 2,395,022	$ 890,875	$ 1,912,679
Plan's fiduciary net position as a percentage of the total pension liability	85.34%	77.83%	90.68%	79.52%
Covered payroll	$ 8,769,925	$ 8,375,716	$ 6,423,152	$ 6,905,412
Net pension liability as a percentage of covered payroll	20.08%	28.59%	13.87%	27.70%

Note: Fiscal year 2015 was the first year of implementation. Therefore, only six years are reported.

The accompanying notes to the required supplementary information are an integral part of this schedule.

Fiscal Year End	
2016	2015
$ 259,833	$ 228,980
559,503	519,221
(105,680)	0
293,250	0
(234,279)	(187,990)
772,627	560,211
7,577,166	7,016,955
$ 8,349,793	$ 7,577,166
$ 408,205	$ 399,462
45,158	443,332
(234,279)	(187,990)
(37,197)	(33,173)
(51,296)	(52,449)
130,591	569,182
6,704,212	6,135,030
$ 6,834,803	$ 6,704,212
$ 1,514,990	$ 872,954
81.86%	88.48%
$ 7,165,355	$ 6,482,782
21.14%	13.47%

The accompanying notes to the required supplementary information are an integral part of this schedule.

HABERSHAM COUNTY, GEORGIA
SCHEDULE OF CONTRIBUTIONS
LAST TEN FISCAL YEARS
June 30, 2020
(Unaudited)

	Fiscal Year End			
	2020	**2019**	**2018**	**2017**
Actuarially determined contribution	$ 537,397	$ 486,696	$ 405,114	$ 450,711
Contributions in relation to the actuarially determined contribution	(537,397)	(486,696)	(405,114)	(450,711)
Contribution deficiency (excess)	$ 0	$ 0	$ 0	$ 0
Covered payroll	$ 9,037,377	$ 9,488,989	$ 8,444,632	$ 6,826,030
Contributions as a percentage of covered payroll	5.95%	5.13%	4.80%	6.60%

Note: Fiscal year 2015 was the first year of implementation. Therefore, only six years are reported.

Fiscal Year End	
2016	2015
$ 408,205	$ 399,462
(408,205)	(399,462)
$ 0	$ 0
$ 6,722,017	$ 7,138,973
6.07%	5.60%

The accompanying notes to the required supplementary information are an integral part of this schedule.

1. Valuation Date

The actuarially determined contribution rate was determined as of December 31, 2019, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending June 30, 2021.

2. Methods and Assumptions Used to Determine Contribution Rates

Actuarial cost method = Entry age normal

Amortization method = Closed level dollar for remaining unfunded liability

Remaining amortization period = Remaining amortization period varies for the bases, with a net effective amortization period of 15 years

Asset valuation method = Smoothed market value with a 5-year smoothing period.

Net investment rate of return = 7.00%

Projected salary increases = 4.50% plus service based merit increases

Cost of living adjustments = N/A

Retirement age for inactive vested participants = 65

Mortality = Healthy mortality rates were based on the Pub-2010 Amount weighted Mortality Table. Disabled mortality rates were based on the 1985 CIDA Table Class 1 sex-distinct rates.

3. Changes in Benefits

There have been no substantive changes since the last actuarial valuation.

4. Changes of Assumptions

There have been no substantive changes since the last actuarial valuation.

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COMBINING STATEMENTS

Nonmajor Governmental Funds

HABERSHAM COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2020

	Special Revenue				
	Jail	Emergency 911	Hotel/Motel Tax	Law Library	Drug Abuse Treatment
ASSETS					
Cash and cash equivalents	$ 58,434	$ 650,300	$ 0	$ 137,096	$ 0
Certificates of deposit	0	0	0	106,073	0
Restricted cash and cash equivalents	0	0	0	0	0
Receivables					
Accounts (net)	0	127,628	0	0	0
Taxes	0	0	8,469	0	0
Intergovernmental	5,442	36,327	0	0	81,473
Due from other funds	0	0	0	0	25,759
Total assets	$ 63,876	$ 814,255	$ 8,469	$ 243,169	$ 107,232
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	$ 0	$ 22,261	$ 3,387	$ 33,122	$ 46,322
Accrued salaries and expenditures	0	22,892	0	0	3,486
Due to other agencies	0	0	0	0	0
Due to other funds	0	33,177	0	0	0
Total liabilities	0	78,330	3,387	33,122	49,808
Fund balances					
Restricted for:					
Judicial	0	0	0	210,047	57,424
Public safety	63,876	0	0	0	0
Capital outlay	0	0	0	0	0
Assigned to:					
Public safety	0	735,925	0	0	0
Housing and development	0	0	5,082	0	0
Health and welfare	0	0	0	0	0
Total fund balances	63,876	735,925	5,082	210,047	57,424
Total liabilities and fund balances	$ 63,876	$ 814,255	$ 8,469	$ 243,169	$ 107,232

Special Revenue				Capital Projects		
Inmate Welfare	Confiscated Assets	Senior Center	Family Dependency Treatment and Mental Health Court	Capital Improvements	Senior Center CDBG	Total Nonmajor Governmental Funds
$ 35,969	$ 367	$ 44,894	$ 27,756	$ 0	$ 0	$ 954,816
0	0	0	0	0	0	106,073
0	0	0	0	642,274	0	642,274
0	0	65,431	0	0	0	193,059
0	0	0	0	0	0	8,469
0	0	1,732	73,239	0	0	198,213
0	0	0	0	0	0	25,759
$ 35,969	$ 367	$ 112,057	$ 100,995	$ 642,274	$ 0	$ 2,128,663
$ 0	$ 0	$ 34,448	$ 18,355	$ 23,397	$ 0	$ 181,292
0	0	5,083	2,405	0	0	33,866
0	367	0	0	0	0	367
0	0	0	80,235	31,958	0	145,370
0	367	39,531	100,995	55,355	0	360,895
0	0	0	0	0	0	267,471
35,969	0	0	0	0	0	99,845
0	0	0	0	586,919	0	586,919
0	0	0	0	0	0	735,925
0	0	0	0	0	0	5,082
0	0	72,526	0		0	72,526
35,969	0	72,526	0	586,919	0	1,767,768
$ 35,969	$ 367	$ 112,057	$ 100,995	$ 642,274	$ 0	$ 2,128,663

HABERSHAM COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2020

	Special Revenue				
	Jail	Emergency 911	Hotel/Motel Tax	Law Library	Drug Abuse Treatment
REVENUES					
Taxes	$ 0	$ 0	$ 87,877	$ 0	$ 0
Fines, fees, and forfeitures	114,761	0	0	29,251	43,968
Charges for services	0	795,739	0	0	84,898
Intergovernmental	0	36,327	0	0	478,421
Investment income	0	2,300	0	1,528	0
Contributions	0	0	0	0	0
Other	0	5,217	0	0	0
Total revenues	114,761	839,583	87,877	30,779	607,287
EXPENDITURES					
Current					
Judicial	0	0	0	54,476	630,434
Public safety	60,903	1,331,153	0	0	0
Health and welfare	0	0	0	0	0
Housing and development	0	0	35,150	0	0
Capital outlay	0	0	0	0	0
Debt service					
Principal	0	38,511	0	0	0
Interest	0	8,561	0	0	0
Total expenditures	60,903	1,378,225	35,150	54,476	630,434
Excess (deficiency) of revenues over (under) expenditures	53,858	(538,642)	52,727	(23,697)	(23,147)
Other financing sources (uses)					
Transfers in	0	591,888	0	0	0
Transfers out	(70,000)	0	(53,490)	0	(35,756)
Issuance of certificates of participation	0	0	0	0	0
Total other financing sources (uses)	(70,000)	591,888	(53,490)	0	(35,756)
Net change in fund balance	(16,142)	53,246	(763)	(23,697)	(58,903)
Fund balances, July 1	80,018	682,679	5,845	233,744	116,327
Fund balances, June 30	$ 63,876	$ 735,925	$ 5,082	$ 210,047	$ 57,424

Special Revenue				Capital Projects		
Inmate Welfare	Confiscated Assets	Senior Center	Family Dependency Treatment and Mental Health Court	Capital Improvements	Senior Center CDBG	Total Nonmajor Governmental Funds
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 87,877
0	0	0	15,831	0	0	203,811
40,525	0	0	0	0	0	921,162
0	0	295,327	210,633	0	0	1,020,708
0	0	0	0	1,059	0	4,887
0	0	10,318	0	0	0	10,318
0	0	32,035	0	0	0	37,252
40,525	0	337,680	226,464	1,059	0	2,286,015
0	0	0	0	0	0	684,910
29,497	12,000	0	0	0	0	1,433,553
0	0	435,805	272,844	0	0	708,649
0	0	0	0	0	0	35,150
0	0	0	0	802,898	3	802,901
0	0	0	0	0	0	38,511
0	0	0	0	0	0	8,561
29,497	12,000	435,805	272,844	802,898	3	3,712,235
11,028	(12,000)	(98,125)	(46,380)	(801,839)	(3)	(1,426,220)
0	613	98,125	35,756	801,840	0	1,528,222
0	0	0	0	0	0	(159,246)
0	0	0	0	642,261	0	642,261
0	613	98,125	35,756	1,444,101	0	2,011,237
11,028	(11,387)	0	(10,624)	642,262	(3)	585,017
24,941	11,387	72,526	10,624	(55,343)	3	1,182,751
$ 35,969	$ 0	$ 72,526	$ 0	$ 586,919	$ 0	$ 1,767,768

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GENERAL FUND

The general operating fund of the County is used to account for all financial resources except those required to be accounted for in another fund.

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

ASSETS	**2020**	**2019**
Cash and cash equivalents	$ 3,270,081	$ 3,931,389
Investments	824,397	807,109
Receivables (net)		
Accounts	15,460	82,068
Intergovernmental	307,843	301,947
Taxes	108,198	106,413
Prepaid items	539,836	510,165
Due from other funds	1,116,684	1,028,202
Restricted Assets		
Cash and cash equivalents	54,506	42,754
Total assets	$ 6,237,005	$ 6,810,047
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 389,467	$ 424,061
Intergovernmental	29,665	26,137
Accrued salaries and expenditures	289,769	214,755
Due to other funds	25,759	158,596
Claims reserve	99,983	108,387
Total liabilities	834,643	931,936
Deferred inflows of resources		
Unavailable revenue - property taxes	42,119	22,152
Fund balances		
Nonspendable:		
Prepaid items	539,836	510,165
Restricted for:		
Judicial	38,129	37,737
Public Safety	16,377	5,017
Assigned for:		
General Government	235,221	623,924
Subsequent year's budget	357,137	499,143
Unassigned	4,173,543	4,179,973
Total fund balances	5,360,243	5,855,959
Total liabilities, deferred inflows of resources, and fund balances	$ 6,237,005	$ 6,810,047

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 19,492,361	17,979,374
Licenses and permits	218,992	217,670
Fines, fees and forfeitures	1,117,707	1,216,957
Charges for services	1,550,635	1,910,043
Intergovernmental	1,167,563	1,210,993
Investment income	69,654	85,885
Contributions	28,238	45,529
Other	117,250	212,075
Total revenues	23,762,400	22,878,526
EXPENDITURES		
Current		
General Government	4,798,087	4,584,893
Judicial	3,120,334	2,995,218
Public Safety	10,548,518	9,746,741
Public Works	2,134,567	1,967,531
Health and Welfare	311,325	307,248
Culture and Recreation	1,219,004	1,304,570
Housing and Development	657,149	636,468
Debt Service		
General Government	398,200	320,000
Total expenditures	23,187,184	21,862,669
Excess (deficiency) of revenues over (under) expenditures	575,216	1,015,857
Other financing sources (uses)		
Transfers in (out)		
Jail Fund	70,000	60,000
Confiscated Assets Fund	(613)	0
Hotel/Motel Tax Fund	53,490	58,966
E911 Fund	(591,888)	(674,721)
Drug Abuse Treatment Fund	0	6,000
Capital Improvements Fund	(801,840)	(842,942)
Senior Center Fund	(98,125)	(192,295)
Hospital Debt Service Fund	300,000	200,000
Transit Fund	(1,956)	(17,485)
Proceeds from the sale of assets	0	554,688
Total other financing sources (uses)	(1,070,932)	(847,789)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(495,716)	168,068
Fund balances, July 1	5,855,959	5,687,891
Fund balances, June 30	$ 5,360,243	$ 5,855,959

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes				
General property taxes				
Current and prior year levies	$ 13,863,760	$ 13,936,007	$ 72,247	$ 13,485,037
Motor vehicle tax	2,111,122	2,234,531	123,409	1,344,164
Mobile home tax	104,134	102,247	(1,887)	90,676
Timber tax	1,103	846	(257)	1,226
Cost, penalties, and interest	85,000	52,304	(32,696)	65,911
Total general property taxes	16,165,119	16,325,935	160,816	14,987,014
Intangibles tax	315,000	315,285	285	238,195
Real estate transfer tax	65,000	89,865	24,865	86,553
Franchise tax	76,747	60,135	(16,612)	75,429
Insurance premium tax	2,121,500	2,121,831	331	1,982,416
Alcohol excise tax	447,000	440,333	(6,667)	464,940
Occupational tax	137,685	130,693	(6,992)	136,932
Other	9,180	8,284	(896)	7,895
Total taxes	19,337,231	19,492,361	155,130	17,979,374
Licenses and permits				
Building permits	194,050	218,992	24,942	217,670
Fines, fees and forfeitures	1,139,883	1,117,707	(22,176)	1,216,957
Charges for Services				
Sheriff services	290,000	284,834	(5,166)	295,407
Prisoner board	0	413	413	2,325
Ambulance charges	0	5,400	5,400	11,760
Recreation fees	567,000	310,222	(256,778)	551,897
Collection commissions	590,000	648,191	58,191	677,301
Other charges for services	368,368	301,575	(66,793)	371,353
Total charges for services	1,815,368	1,550,635	(264,733)	1,910,043
Intergovernmental	1,264,321	1,167,563	(96,758)	1,210,993
Investment income	45,000	69,654	24,654	85,885
Contributions	32,000	28,238	(3,762)	45,529
Other				
Rental Income	68,073	67,743	(330)	85,187
Miscellaneous	25,000	49,507	24,507	126,888
Total other	93,073	117,250	24,177	212,075
Total revenues	$ 23,920,926	$ 23,762,400	$ (158,526)	$ 22,878,526

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
EXPENDITURES				
Current				
General Government				
County-Wide				
Personal services	$ 74,000	$ 63,936	$ 10,064	$ 62,680
Contract services	759,047	756,802	2,245	789,888
Materials and supplies	0	977	(977)	1,000
Capital outlay	9,200	9,165	35	0
Total County-Wide	842,247	830,880	11,367	853,568
Commissioners				
Personal services	103,689	103,116	573	96,716
Contract services	106,000	103,201	2,799	104,272
Materials and supplies	12,000	11,830	170	15,156
Capital outlay	250	230	20	0
Payments to other agencies	380,000	379,831	169	369,250
Total Commissioners	601,939	598,208	3,731	585,394
County Manager				
Personal services	214,305	214,048	257	208,296
Contract services	3,600	5,488	(1,888)	7,769
Materials and supplies	3,700	1,240	2,460	3,062
Total County Manager	221,605	220,776	829	219,127
County Finance				
Personal services	309,555	309,515	40	276,995
Contract services	6,420	3,702	2,718	4,803
Materials and supplies	3,500	4,968	(1,468)	7,866
Total County Finance	319,475	318,185	1,290	289,664
County Human Resources				
Personal services	174,708	174,036	672	173,040
Contract services	19,420	18,368	1,052	16,533
Materials and supplies	3,300	2,491	809	2,244
Total County Human Resources	197,428	194,895	2,533	191,817
Tax Commissioner				
Personal services	337,157	334,507	2,650	309,527
Contract services	62,160	58,818	3,342	65,069
Materials and supplies	8,400	7,141	1,259	6,000
Total Tax Commissioner	407,717	400,466	7,251	380,596
Tax Assessor				
Personal services	572,698	571,842	856	502,203
Contract services	78,700	80,089	(1,389)	73,157
Materials and supplies	8,000	6,255	1,745	4,513
Total Tax Assessor	659,398	658,186	1,212	579,873

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
General Government (continued)				
Board of Equalization				
Contract services	$ 3,350	$ 2,698	$ 652	$ 1,109
Total Board of Equalization	3,350	2,698	652	1,109
County Clerk				
Personal services	73,724	73,476	248	67,469
Contract services	2,570	1,496	1,074	2,559
Materials and supplies	150	0	150	30
Total County Clerk	76,444	74,972	1,472	70,058
Registrar				
Personal services	156,884	156,628	256	149,751
Contract services	20,150	20,557	(407)	20,570
Materials and supplies	29,750	29,329	421	11,850
Total Registrar	206,784	206,514	270	182,171
Buildings and Grounds				
Personal services	513,731	512,656	1,075	437,672
Contract services	172,944	169,120	3,824	235,878
Materials and supplies	194,442	193,800	642	213,722
Total Buildings and Grounds	881,117	875,576	5,541	887,272
Information Technology				
Personal services	234,626	234,527	99	183,482
Contract services	142,774	151,145	(8,371)	129,636
Materials and supplies	34,890	24,309	10,581	31,126
Capital outlay	6,750	6,750	0	0
Total Information Technology	419,040	416,731	2,309	344,244
Total General Government	4,836,544	4,798,087	38,457	4,584,893
Judicial				
Probate Court				
Personal services	215,174	214,725	449	197,729
Contract services	10,210	11,690	(1,480)	10,080
Materials and supplies	6,350	4,834	1,516	7,000
Total Probate Court	231,734	231,249	485	214,809
Magistrate Court				
Personal services	172,086	171,830	256	160,711
Contract services	5,850	2,846	3,004	3,573
Materials and supplies	2,600	1,746	854	923
Total Magistrate Court	180,536	176,422	4,114	165,207

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
Judicial (continued)				
Clerk of Superior Court				
Personal services	$ 684,768	$ 684,222	$ 546	$ 626,491
Contract services	53,700	50,565	3,135	54,770
Materials and supplies	15,500	14,074	1,426	15,011
Total Clerk of Superior Court	753,968	748,861	5,107	696,272
Superior Court				
Personal services	164,123	163,924	199	155,319
Contract services	103,130	101,901	1,229	107,693
Materials and supplies	2,000	2,011	(11)	2,626
Total Superior Court	269,253	267,836	1,417	265,638
District Attorney				
Personal services	77,527	77,432	95	54,040
Contract services	222,881	217,543	5,338	219,891
Materials and supplies	8,200	7,045	1,155	8,332
Payments to other agencies	77,845	80,022	(2,177)	77,398
Total District Attorney	386,453	382,042	4,411	359,661
Public Defender				
Personal services	57,816	57,715	101	54,732
Contract services	532,263	522,785	9,478	520,571
Materials and supplies	21,000	20,038	962	23,869
Total Public Defender	611,079	600,538	10,541	599,172
State Court Judge				
Personal services	184,485	184,235	250	170,738
Contract services	81,280	80,115	1,165	84,412
Materials and supplies	9,400	10,000	(600)	10,066
Total State Court Judge	275,165	274,350	815	265,216
Juvenile Court				
Personnel services	174,782	174,307	475	169,268
Contract services	93,830	94,847	(1,017)	98,819
Materials and supplies	2,000	403	1,597	456
Total Juvenile Court	270,612	269,557	1,055	268,543
Juvenile Supervision				
Contract services	8,000	4,380	3,620	3,951
State Court Solicitor				
Personal services	156,081	155,599	482	147,249
Materials and supplies	10,000	9,500	500	9,500
Total State Court Solicitor	166,081	165,099	982	156,749
Total Judicial	3,152,881	3,120,334	32,547	2,995,218

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
Public Safety				
Sheriff				
Personal services	$ 3,322,194	$ 3,321,597	$ 597	$ 3,038,580
Contract services	314,693	308,171	6,522	320,101
Materials and supplies	374,000	380,006	(6,006)	411,622
Capital outlay	19,350	19,350	0	0
Total Sheriff	4,030,237	4,029,124	1,113	3,770,303
Jail				
Personal services	2,137,357	2,137,200	157	1,979,737
Contract services	1,135,853	1,129,916	5,937	963,225
Materials and supplies	384,250	388,049	(3,799)	393,422
Total Jail	3,657,460	3,655,165	2,295	3,336,384
Heat Unit				
Personal services	67,483	63,594	3,889	62,813
Materials and supplies	10,000	9,684	316	15,072
Total Heat Unit	77,483	73,278	4,205	77,885
Animal Control				
Personal services	325,418	323,736	1,682	262,515
Contract services	104,475	112,893	(8,418)	114,262
Materials and supplies	51,000	39,932	11,068	39,316
Total Animal Control	480,893	476,561	4,332	416,093
Coroner				
Personal services	14,773	14,518	255	12,119
Contract services	12,250	9,704	2,546	9,463
Materials and supplies	2,400	1,915	485	1,300
Total Coroner	29,423	26,137	3,286	22,882
Fire				
Personal services	1,880,517	1,879,768	749	1,658,303
Contract services	104,408	105,273	(865)	120,653
Materials and supplies	147,575	146,195	1,380	191,909
Total Fire	2,132,500	2,131,236	1,264	1,970,865
Emergency Management Agency				
Personal services	101,398	101,191	207	115,052
Contract services	48,050	42,969	5,081	28,099
Materials and supplies	9,650	12,857	(3,207)	9,178
Total Emergency Management Agency	159,098	157,017	2,081	152,329
Total Public Safety	10,567,094	10,548,518	18,576	9,746,741

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
Public Works				
Fleet				
Personal services	$ 299,525	$ 299,274	$ 251	$ 284,185
Contract services	70,460	67,354	3,106	95,187
Materials and supplies	202,500	193,619	8,881	255,487
Total Fleet	572,485	560,247	12,238	634,859
Road Department				
Personal services	1,189,882	1,189,102	780	974,734
Contract services	214,650	236,959	(22,309)	204,488
Materials and supplies	163,850	141,259	22,591	153,450
Capital outlay	7,000	7,000	0	0
Total Road Department	1,575,382	1,574,320	1,062	1,332,672
Total Public Works	2,147,867	2,134,567	13,300	1,967,531
Health and Welfare				
Georgia Mountains Community Mental Health				
Payments to other agencies	30,000	26,300	3,700	26,300
Senior Center				
Payments to other agencies	11,450	11,450	0	10,450
Habersham County Health Department				
Payments to other agencies	198,788	198,788	0	198,788
Child Welfare				
Payments to other agencies	87,300	74,787	12,513	71,710
Total Health and Welfare	327,538	311,325	16,213	307,248
Culture and Recreation				
Libraries				
Payments to other agencies	316,825	316,825	0	311,121
Recreation				
Personal services	477,910	475,184	2,726	487,518
Contract services	162,480	153,834	8,646	197,738
Materials and supplies	282,300	273,057	9,243	297,957
Payments to other agencies	0	104	(104)	10,236
Total Recreation	922,690	902,179	20,511	993,449
Total Culture and Recreation	1,239,515	1,219,004	20,511	1,304,570

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
Housing and Development				
Extension Service				
Personal services	$ 24,745	$ 24,651	$ 94	$ 23,651
Contract services	76,225	76,097	128	81,787
Materials and supplies	11,500	10,329	1,171	11,699
Payments to other agencies	3,250	3,250	0	3,250
Total Extension Service	115,720	114,327	1,393	120,387
Forestry				
Payments to other agencies	7,660	7,660	0	7,660
Building				
Personal services	482,027	481,133	894	452,238
Contract services	36,741	31,827	4,914	35,340
Materials and supplies	13,500	14,452	(952)	11,516
Total Building	532,268	527,412	4,856	499,094
Conservation				
Contract services	5,000	5,000	0	5,000
Planning Commission				
Contract services	5,200	2,750	2,450	4,327
Materials and supplies	0	39	(39)	11,516
Total Planning Commission	5,200	2,789	2,411	15,843
Total Housing and Development	665,848	657,149	8,699	636,468
Total Current	22,937,287	22,788,984	148,303	21,542,669
Debt Service				
General Government				
County-Wide				
Principal	34,209	34,209	0	80,409
Interest	364,004	363,991	13	239,591
Total Debt Service	398,213	398,200	13	320,000
Total Expenditures	$ 23,335,500	$ 23,187,184	$ 148,316	$ 21,862,669

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditure for specified purposes.

Jail Fund – This fund is used to account for fines and fees received restricted for the maintenance of the County Jail.

Emergency 911 Fund – This fund is used to account for the County's share of telephone fees for the operation of the 911 emergency system.

Hotel/Motel Tax Fund – This fund is used to account for Hotel/Motel tax collections which are used to support tourism in Habersham County.

Law Library Fund – This fund is used to account for the funds court office fines and fees legally restricted for operation of the Habersham County Law Library.

Emergency Medical Services Fund – This fund is used to account for activities of the County's emergency medical services.

Drug Abuse Treatment Fund – This fund is used to account for fines and fees received restricted for drug treatment and education programs in the County.

Inmate Welfare Fund – This fund is used to account for monies legally restricted for the benefit of detainees in the County jail.

Confiscated Assets Fund – This fund is used to account for cash received either from a cash confiscation or cash received from a sale of assets acquired from a drug raid.

Senior Center Fund – This fund is used to account for monies received restricted for use at the Senior Center.

Family Dependency Treatment and Mental Health Court Fund – This fund is used to account for fines and fees received restricted for drug treatment and education programs in the County.

HABERSHAM COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

ASSETS	**2020**	**2019**
Cash and cash equivalents	$ 58,434	$ 62,833
Intergovernmental receivable	5,442	17,185
Total assets	$ 63,876	$ 80,018
LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for Public Safety	$ 63,876	$ 80,018

HABERSHAM COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees, and forfeitures	$ 100,000	$ 114,761	$ 14,761	$ 138,228
Total revenues	100,000	114,761	14,761	138,228
EXPENDITURES				
Current				
Public Safety				
Supplies	5,000	3,357	1,643	0
Capital outlay	58,000	57,546	454	14,500
Total expenditures	63,000	60,903	2,097	14,500
Excess (deficiency) of revenues over (under) expenditures	37,000	53,858	16,858	123,728
Other financing sources (uses)				
Transfers in (out)				
General fund	(70,000)	(70,000)	0	(60,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(33,000)	(16,142)	16,858	63,728
Fund balances, July 1	33,000	80,018	47,018	16,290
Fund balances, June 30	$ 0	$ 63,876	$ 63,876	$ 80,018

HABERSHAM COUNTY, GEORGIA
EMERGENCY 911 SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

ASSETS	**2020**	**2019**
Cash and cash equivalents	$ 650,300	$ 602,025
Accounts receivable (net)	127,628	132,286
Intergovernmental receivable	36,327	7,688
Total assets	$ 814,255	$ 741,999
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 22,261	$ 7,437
Accrued salaries and other payroll liabilities	22,892	13,828
Due to other funds	33,177	38,055
Total liabilities	78,330	59,320
Fund balances		
Assigned to Public Safety	735,925	682,679
Total liabilities and fund balances	$ 814,255	$ 741,999

HABERSHAM COUNTY, GEORGIA
EMERGENCY 911 SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 737,000	$ 795,739	$ 58,739	$ 862,461
Intergovernmental	39,920	36,327	(3,593)	39,321
Contributions	0	2,300	2,300	0
Investment income	500	0	(500)	1,082
Other	1,500	5,217	3,717	6,245
Total revenues	778,920	839,583	60,663	909,109
EXPENDITURES				
Current				
Public Safety				
Personal services	1,080,119	1,000,367	79,752	928,936
Contract services	353,534	300,260	53,274	368,993
Materials and supplies	33,200	30,526	2,674	31,040
Capital outlay	0	0	0	207,439
Debt service				
Principal	38,511	38,511	0	26,077
Interest	8,561	8,561	0	5,913
Total expenditures	1,513,925	1,378,225	135,700	1,568,398
Excess (deficiency) of revenues over (under) expenditures	(735,005)	(538,642)	196,363	(659,289)
Other financing sources (uses)				
Transfers in (out)				
General Fund	591,888	591,888	0	674,721
Issuance of capital leases	0	0	0	207,439
Total other financing sources (uses)	591,888	591,888	0	882,160
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(143,117)	53,246	196,363	222,871
Fund balances, July 1	143,117	682,679	539,562	459,808
Fund balances, June 30	$ 0	$ 735,925	$ 735,925	$ 682,679

HABERSHAM COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

	2020	2019
ASSETS		
Taxes receivable	$ 8,469	$ 9,742
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 3,387	$ 3,897
Fund balances		
Assigned for Housing and Development	5,082	5,845
Total liabilities and fund balances	$ 8,469	$ 9,742

HABERSHAM COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes	$ 90,000	$ 87,877	$ (2,123)	$ 108,018
Total revenues	90,000	87,877	(2,123)	108,018
EXPENDITURES				
Current				
Housing and Development				
Payments to other agencies	36,000	35,150	850	43,207
Total expenditures	36,000	35,150	850	43,207
Excess (deficiency) of revenues over (under) expenditures	54,000	52,727	(1,273)	64,811
Other financing sources (uses)				
Transfers in (out)				
General Fund	(54,000)	(53,490)	510	(58,966)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(763)	(763)	5,845
Fund balances, July 1	0	5,845	5,845	0
Fund balances, June 30	$ 0	$ 5,082	$ 5,082	$ 5,845

HABERSHAM COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

ASSETS	**2020**	**2019**
Cash and cash equivalents	$ 137,096	$ 127,724
Certificates of deposit	106,073	106,020
Total assets	$ 243,169	$ 233,744
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 33,122	$ 0
Fund balances		
Restricted for Judicial	210,047	233,744
Total liabilities and fund balances	$ 243,169	$ 233,744

HABERSHAM COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees, and forfeitures	$ 23,200	$ 29,251	$ 6,051	$ 36,790
Investment income	0	1,528	1,528	2,265
Total revenues	23,200	30,779	7,579	39,055
EXPENDITURES				
Current				
Judicial				
Personal services	3,600	3,600	0	3,300
Contact services	5,600	5,255	345	5,798
Materials and supplies	12,500	12,499	1	14,744
Capital outlay	33,122	33,122	0	0
Total expenditures	54,822	54,476	346	23,842
Excess (deficiency) of revenues over (under) expenditures	(31,622)	(23,697)	7,925	15,213
Fund balances, July 1	31,622	233,744	202,122	218,531
Fund balances, June 30	$ 0	$ 210,047	$ 210,047	$ 233,744

HABERSHAM COUNTY, GEORGIA
EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

ASSETS	**2020**	**2019**
Cash and cash equivalents	$ 489,167	$ 281,687
Receivables (net)		
Accounts	437,497	376,637
Taxes	12,396	4,645
Intergovernmental	30,784	32,394
Total assets	$ 969,844	$ 695,363
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 26,910	$ 34,769
Accrued salaries and other payroll liabilities	47,302	30,469
Due to other funds	831,943	716,466
Total liabilities	906,155	781,704
Deferred inflows of resources		
Unavailable revenue - property taxes	2,124	1,322
Fund balances		
Restriced for Public Safety	61,565	0
Unassigned	0	(87,663)
Total fund balances	61,565	(87,663)
Total liabilities, deferred inflows of resources, and fund balances	$ 969,844	$ 695,363

HABERSHAM COUNTY, GEORGIA
EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes	$ 881,668	$ 793,304	$ (88,364)	$ 508,901
Charges for services	2,279,000	2,184,468	(94,532)	2,142,586
Intergovernmental	162,500	176,788	14,288	116,360
Other	0	0	0	175
Total revenues	3,323,168	3,154,560	(168,608)	2,768,022
EXPENDITURES				
Current				
Public Safety				
Personal Services	2,676,618	2,478,217	198,401	2,276,441
Contract services	298,250	275,966	22,284	319,597
Materials and supplies	260,300	251,149	9,151	220,557
Total expenditures	3,235,168	3,005,332	229,836	2,816,595
Excess (deficiency) of revenues over (under) expenditures	88,000	149,228	61,228	(48,573)
Other financing sources (uses)				
Contingency	(88,000)	0	88,000	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and and other financing uses	0	149,228	149,228	(48,573)
Fund balances, July 1	0	(87,663)	(87,663)	(39,090)
Fund balances, June 30	$ 0	$ 61,565	$ 61,565	$ (87,663)

HABERSHAM COUNTY, GEORGIA
DRUG ABUSE TREATMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

ASSETS	**2020**	**2019**
Accounts receivable	$ 0	$ 5,674
Intergovernmental receivable	81,473	152,225
Due from other funds	25,759	23,860
Total assets	$ 107,232	$ 181,759
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 46,322	$ 27,721
Accrued salaries and other payroll liabilities	3,486	2,440
Due to other funds	0	35,271
Total liabilities	49,808	65,432
Fund balances		
Restricted for Judicial	57,424	116,327
Total liabilities and fund balances	$ 107,232	$ 181,759

HABERSHAM COUNTY, GEORGIA
DRUG ABUSE TREATMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees, and forfeitures	$ 28,000	$ 43,968	$ 15,968	$ 35,632
Charges for services	130,100	84,898	(45,202)	129,501
Intergovernmental	474,443	478,421	3,978	484,379
Total revenues	632,543	607,287	(25,256)	649,512
EXPENDITURES				
Current				
Judicial				
Personal services	178,429	178,070	359	152,732
Contract services	393,282	402,320	(9,038)	372,734
Materials and supplies	22,200	12,432	9,768	20,032
Payments to others	68,586	37,612	30,974	65,996
Total expenditures	662,497	630,434	32,063	611,494
Excess (deficiency) of revenues over (under) expenditures	(29,954)	(23,147)	6,807	38,018
Other financing sources (uses)				
Transfers in (out)				
Family Dependency Treatment and Mental Health Court Fund	(36,000)	(35,756)	244	(6,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and and other financing uses	(65,954)	(58,903)	7,051	32,018
Fund balances, July 1	65,954	116,327	50,373	84,309
Fund balances, June 30	$ 0	$ 57,424	$ 57,424	$ 116,327

HABERSHAM COUNTY, GEORGIA
INMATE WELFARE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

ASSETS	**2020**	**2019**
Cash and cash equivalents	$ 35,969	$ 24,941
LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for Public Safety	$ 35,969	$ 24,941

HABERSHAM COUNTY, GEORGIA
INMATE WELFARE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 30,000	$ 40,525	$ 10,525	$ 43,245
Total revenues	30,000	40,525	10,525	43,245
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	20,755	20,252	503	44,385
Capital outlay	9,245	9,245	0	0
Total expenditures	30,000	29,497	503	44,385
Excess (deficiency) of revenues over (under) expenditures	0	11,028	11,028	(1,140)
Fund balances, July 1	0	24,941	24,941	26,081
Fund balances, June 30	$ 0	$ 35,969	$ 35,969	$ 24,941

HABERSHAM COUNTY, GEORGIA
CONFISCATED ASSETS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

ASSETS	**2020**	**2019**
Cash and cash equivalents	$ 367	$ 48,143
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other agencies	$ 367	$ 36,756
Fund balances		
Restricted for Public Safety	0	11,387
Total liabilities and fund balances	$ 367	$ 48,143

HABERSHAM COUNTY, GEORGIA
CONFISCATED ASSETS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal year ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
EXPENDITURES				
Current				
Public Safety				
Payments to others	$ 12,650	$ 12,000	$ 650	$ 0
Total expenditures	12,650	12,000	650	0
Excess (deficiency) of revenues over (under) expenditures	(12,650)	(12,000)	650	0
Other financing sources (uses)				
Transfers in				
General Fund	650	613	37	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(12,000)	(11,387)	613	0
Fund balances, July 1	12,000	11,387	(613)	11,387
Fund balances, June 30	$ 0	$ 0	$ 0	$ 11,387

HABERSHAM COUNTY, GEORGIA
SENIOR CENTER SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

ASSETS	**2020**	**2019**
Cash and cash equivalents	$ 44,894	$ 47,536
Receivables		
Accounts	65,431	45,781
Intergovernmental	1,732	13,836
Total assets	$ 112,057	$ 107,153
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 34,448	$ 30,728
Accrued salaries and other payroll liabilities	5,083	3,899
Total liabilities	39,531	34,627
Fund balances		
Assigned for Health and Welfare	72,526	72,526
Total liabilities and fund balances	$ 112,057	$ 107,153

HABERSHAM COUNTY, GEORGIA
SENIOR CENTER SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 370,588	$ 295,327	$ (75,261)	$ 231,862
Contributions	8,800	10,318	1,518	8,727
Other	29,000	32,035	3,035	38,292
Total revenues	408,388	337,680	(70,708)	278,881
EXPENDITURES				
Current				
Health and Welfare				
Personal services	302,783	295,349	7,434	274,077
Contract services	151,127	90,323	60,804	95,055
Materials and supplies	53,423	50,133	3,290	33,313
Capital outlay	0	0	0	13,200
Total expenditures	507,333	435,805	71,528	415,645
Excess (deficiency) of revenues over (under) expenditures	(98,945)	(98,125)	820	(136,764)
Other financing sources (uses)				
Transfers in				
General Fund	98,945	98,125	(820)	192,295
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	0	0	55,531
Fund balances, July 1	0	72,526	72,526	16,995
Fund balances, June 30	$ 0	$ 72,526	$ 72,526	$ 72,526

HABERSHAM COUNTY, GEORGIA
FAMILY DEPENDENCY TREATMENT AND MENTAL HEALTH COURT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

ASSETS	**2020**	**2019**
Cash and cash equivalents	$ 27,756	$ 0
Intergovernmental receivable	73,239	52,083
Total assets	$ 100,995	$ 52,083
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 18,355	$ 10,093
Accrued salaries and other payroll liabilities	2,405	1,439
Due to other funds	80,235	29,927
Total liabilities	100,995	41,459
Fund balances		
Restricted for Judicial	0	10,624
Total liabilities and fund balances	$ 100,995	$ 52,083

HABERSHAM COUNTY, GEORGIA
FAMILY DEPENDENCY TREATMENT AND MENTAL HEALTH COURT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees, and forfeitures	$ 28,417	$ 15,831	$ (12,586)	$ 20,533
Intergovernmental	226,375	210,633	(15,742)	139,493
Total revenues	254,792	226,464	(28,328)	160,026
EXPENDITURES				
Current				
Health and Welfare				
Personal services	113,943	102,032	11,911	63,368
Contract services	169,781	168,796	985	87,346
Materials and supplies	7,068	2,016	5,052	2,506
Total expenditures	290,792	272,844	17,948	153,220
Excess (deficiency) of revenues over (under) expenditures	(36,000)	(46,380)	(10,380)	6,806
Other financing sources (uses)				
Transfers in				
General Fund	36,000	35,756	244	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(10,624)	(10,624)	6,806
Fund balances, July 1	0	10,624	10,624	3,818
Fund balances, June 30	$ 0	$ 0	$ 0	$ 10,624

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DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources and payment of general government long-term debt principal and interest from governmental resources.

Hospital Debt Service Fund – This fund is used to account for the accumulation of resources and payment of general government long-term debt principal and interest financed from various revenue sources.

HABERSHAM COUNTY, GEORGIA
HOSPITAL DEBT SERVICE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

ASSETS	**2020**	**2019**
Cash and cash equivalents	$ 1,150,223	$ 1,023,139
Receivables		
Accounts	864	0
Taxes	9,832	11,021
Notes	133,333	350,000
Due from other funds	239,659	222,076
Total assets	$ 1,533,911	$ 1,606,236
LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for debt service	$ 1,533,911	$ 1,606,236

HABERSHAM COUNTY, GEORGIA
HOSPITAL DEBT SERVICE FUND
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes	$ 1,490,003	$ 1,450,637	$ (39,366)	$ 1,509,575
EXPENDITURES				
Debt Service	3,158,885	2,931,172	227,713	2,654,124
Excess (deficiency) of revenues over (under) expenditures	(1,668,882)	(1,480,535)	188,347	(1,144,549)
Other financing sources (uses)				
Transfers in (out)				
General Fund	(300,000)	(300,000)	0	(200,000)
SPLOST #6 Fund	1,265,390	1,364,676	99,286	1,261,415
Payment to refunded debt escrow agent	(10,672,000)	(10,661,011)	10,989	0
Issuance of refunding debt	11,240,000	11,004,545	(235,455)	0
Total other financing sources (uses)	1,533,390	1,408,210	(125,180)	1,061,415
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(135,492)	(72,325)	63,167	(83,134)
Fund balances, July 1	135,492	1,606,236	1,470,744	1,689,370
Fund balances, June 30	$ 0	$ 1,533,911	$ 1,533,911	$ 1,606,236

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CAPITAL PROJECTS FUNDS

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of specifically planned projects (other than those financed by proprietary funds).

Special Purpose Local Option Sales Tax #6 Fund – This fund is used to account for long-term projects financed by the 2014 passage of a special purpose local option sales tax.

Capital Improvements Fund – This fund is used to account for general purpose long-term capital projects financed from various revenue sources.

Senior Center CDBG Fund – This fund is used to account for a senior center project financed by the CDBG grant.

HABERSHAM COUNTY, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX #6
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

ASSETS	**2020**	**2019**
Cash and cash equivalents	$ 854,428	$ 2,271,652
Receivables		
Intergovernmental	0	839,100
Taxes	1,027,213	554,156
Due from other funds	0	134,736
Total assets	$ 1,881,641	$ 3,799,644
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 253,718	$ 1,236,665
Intergovernmental	500,799	336,000
Retainages	20,000	669,709
Due to other funds	665,747	222,076
Total liabilities	1,440,264	2,464,450
Deferred inflows of resources		
Unavailable revenue - taxes	456,692	0
Fund balances		
Restricted for capital outlay	0	1,335,194
Unassigned	(15,315)	0
Total fund balances	(15,315)	1,335,194
Total liabilities, deferred inflows of resources, and fund balanc	$ 1,881,641	$ 3,799,644

HABERSHAM COUNTY, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX #6
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2020 and 2019

REVENUES	**2020**	**2019**
Taxes	$ 6,823,382	$ 6,307,074
Intergovernmental	2,815,399	6,043,315
Investment income	16,452	34,550
Other	0	471
Total revenues	9,655,233	12,385,410
EXPENDITURES		
Capital outlay		
General Government		
County Wide	167	221
Public Safety		
Sheriff	119,745	144,021
Fire	309,092	256,659
Ambulance	42,656	61,584
Public Works		
Roads and Bridges	1,908,502	2,362,681
Housing and Development		
Economic Development	2,196	37,421
Intergovernmental	2,202,950	1,908,521
Debt service		
Public Works		
Roads and Bridges	66,345	66,345
Total expenditures	4,651,653	4,837,453
Excess (deficiency) of revenues over (under) expenditures	5,003,580	7,547,957
Other financing sources (uses)		
Transfers in (out)		
Hospital Debt Service Fund	(1,364,676)	(1,261,415)
Landfill Enterprise Fund	(3,449,245)	(314,547)
Airport Enterprise Fund	(1,540,168)	(6,003,154)
Total other financing sources (uses)	(6,354,089)	(7,579,116)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,350,509)	(31,159)
Fund balances, July 1	1,335,194	1,366,353
Fund balances, June 30	$ (15,315)	$ 1,335,194

HABERSHAM COUNTY, GEORGIA
CAPITAL IMPROVEMENTS
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

ASSETS	**2020**	**2019**
Restricted cash and cash equivalents	$ 642,274	$ 378,570
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 23,397	$ 122,259
Retainages	0	200,000
Due to other funds	31,958	111,654
Total liabilities	55,355	433,913
Fund balances		
Restricted for capital outlay	586,919	0
Unassigned	0	(55,343)
Total fund balances	586,919	(55,343)
Total liabilities and fund balances	$ 642,274	$ 378,570

HABERSHAM COUNTY, GEORGIA
CAPITAL IMPROVEMENTS
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the fiscal years ended June 30, 2020 and 2019

REVENUES	**2020**	**2019**
Investment income	$ 1,059	$ 62,434
EXPENDITURES		
Capital outlay		
General Government		
County-Wide	11,663	5,020,400
County Manager	30,978	0
Information Technology	129,814	49,247
Tax Assessor	18,764	0
County Buildings & Grounds	327,286	73,139
Health and Welfare		
Senior Center	7,473	279,923
Public Safety		
Sheriff	197,768	61,122
Jail	960	24,126
E-911	28,597	0
Fire	0	22,653
Animal Control	0	26,552
Culture and Recreation		
Recreation	49,595	12,238
Housing and Development		
Building	0	21,649
Extension Services	0	53,292
Total expenditures	802,898	5,644,341
Excess (deficiency) of revenues over (under) expenditures	(801,839)	(5,581,907)
Other financing sources (uses)		
Transfers in (out)		
General Fund	801,840	842,942
Issuance of certificates of participation	642,261	0
Total other financing sources (uses)	1,444,101	842,942
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	642,262	(4,738,965)
Fund balances, July 1	(55,343)	4,683,622
Fund balances, June 30	$ 586,919	$ (55,343)

HABERSHAM COUNTY, GEORGIA
SENIOR CENTER CDBG
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

ASSETS	**2020**	**2019**
Cash and cash equivalents	$ 0	$ 3
Intergovernmental receivable	0	4,963
Total assets	$ 0	$ 4,966
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	0	4,963
Fund balances		
Assigned for Health and Welfare	0	3
Total liabilities and fund balances	$ 0	$ 4,966

HABERSHAM COUNTY, GEORGIA
SENIOR CENTER CDBG
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2020 and 2019

REVENUES	**2020**	**2019**
Intergovernmental	$ 0	$ 747,437
EXPENDITURES		
Capital outlay		
Health and Welfare		
Senior Center	3	747,437
Excess (deficiency) of revenues over (under) expenditures	(3)	0
Fund balances, July 1	3	3
Fund balances, June 30	$ 0	$ 3

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ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

Landfill Fund – This fund is used to account for activities connected with the disposal of residential and commercial solid waste at the County's solid waste transfer station.

Transit Fund – This fund is used to account for activities of the County's on-call bus service, available to any County resident.

Airport Fund – This fund is used to account for activities of the County's Airport.

HABERSHAM COUNTY, GEORGIA
LANDFILL ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
June 30, 2020 and 2019

	2020	2019
ASSETS		
Current assets		
Cash and cash equivalents	$ 2,366,208	$ 2,309,697
Investments	700,204	670,594
Accounts receivable (net)	120,746	146,770
Due from other funds	402,972	0
Total current assets	3,590,130	3,127,061
Capital assets		
Land	872,059	872,059
Construction in progress	3,764,292	315,047
Land improvements	7,931,375	7,931,375
Buildings	33,365	33,365
Machinery and equipment	2,556,919	2,391,522
Vehicles	341,601	341,601
Accumulated depreciation	(7,654,434)	(7,318,928)
Total capital assets (net of accumulated depreciation)	7,845,177	4,566,041
Total assets	11,435,307	7,693,102
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pension	13,002	24,673
LIABILITIES		
Current liabilities		
Payables		
Accounts	42,619	112,641
Interest	10,203	7,704
Accrued salaries	8,085	6,019
Compensated absences	23,170	21,117
Due to other funds	60,920	58,123
Capital leases payable	185,838	312,002
Total current liabilities	330,835	517,606
Noncurrent liabilities		
Compensated absences	7,724	7,039
Net pension liability	42,583	56,837
Capital leases payable	707,594	467,598
Post-closure care	4,390,840	4,073,027
Total noncurrent liabilities	5,148,741	4,604,501
Total liabilities	5,479,576	5,122,107
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of reources - pension	13,804	5,023
NET POSITION		
Net investment in capital assets	6,951,745	3,786,441
Unrestricted	(996,816)	(1,195,796)
Total net position	$ 5,954,929	$ 2,590,645

HABERSHAM COUNTY, GEORGIA
LANDFILL ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the fiscal years ended June 30, 2020 and 2019

OPERATING REVENUES	**2020**	**2019**
Charges for sales and services	$ 1,766,769	$ 1,609,989
Other	30	18,489
Total operating revenues	1,766,799	1,628,478
OPERATING EXPENSES		
Costs of sales and services	812,814	847,855
Personal services	464,540	430,053
Depreciation	490,859	479,010
Total operating expenses	1,768,213	1,756,918
Operating income (loss)	(1,414)	(128,440)
Non-operating revenues (expenses)		
Investment income	30,931	41,512
Intergovernmental revenue	363	0
Interest expense	(25,664)	(10,553)
Gain (loss) on sale of assets	(89,177)	11,301
Total non-operating revenues (expenses)	(83,547)	42,260
Net income (loss) before transfers	(84,961)	(86,180)
Transfers in (out)		
SPLOST #6 Fund	3,449,245	314,547
Change in net position	3,364,284	228,367
Net position, July 1	2,590,645	2,362,278
Net position, June 30	$ 5,954,929	$ 2,590,645

HABERSHAM COUNTY, GEORGIA
LANDFILL ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2020 and 2019

	2020	2019
Cash flows from operating activities:		
Receipts from customers	$ 1,792,793	$ 1,560,724
Payments to suppliers	(565,023)	(442,532)
Payments to employees	(453,538)	(421,159)
Other receipts	30	18,489
Net cash provided (used) by operating activities	774,262	715,522
Cash flows from non-capital financing activities:		
Receipts from other funds	2,797	9,838
Receipts from other governments	363	0
Net cash provided (used) by non-capital financing activities	3,160	9,838
Cash flows from capital and related financing activities:		
Receipts from other funds	3,046,273	461,747
Acquisition of capital assets	(3,563,339)	(314,546)
Sale of capital assets	130,000	11,301
Principal payments - capital leases	(312,002)	(134,618)
Interest paid	(23,164)	(28,231)
Net cash provided (used) by capital and related financing activities	(722,232)	(4,347)
Cash flows from investing activities:		
Interest received	30,931	41,512
Purchase of investments	(29,610)	(21,705)
Net cash provided (used) by investing activities	1,321	19,807
Net increase (decrease) in cash and cash equivalents	56,511	740,820
Cash and cash equivalents, July 1	2,309,697	1,568,877
Cash and cash equivalents, June 30	$ 2,366,208	$ 2,309,697

HABERSHAM COUNTY, GEORGIA
LANDFILL ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2020 and 2019

	2020	2019
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ (1,414)	$ (128,440)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	490,859	479,010
Closure/postclosure costs	317,813	322,031
(Increase) decrease in accounts receivable	26,024	(49,265)
(Increase) decrease deferred outflows of resources - pension	11,671	(17,050)
Increase (decrease) in accounts payable	(70,022)	83,292
Increase (decrease) in accrued payroll liabilities	4,804	1,478
Increase (decrease) in deferred inflow of resources - pension	8,781	(10,521)
Increase (decrease) in net pension liability	(14,254)	34,987
Total adjustments	775,676	843,962
Net cash provided (used) by operating activities	$ 774,262	$ 715,522

Noncash capital and related financing activities:

Acquisition of capital assets through capital leases payable totaled $425,834 for the fiscal year ended June 30, 2020.

Contributions of capital assets from governmental activities totaled $132,236 with accumulated depreciation of $132,236 for the fiscal year ended June 30, 2019.

HABERSHAM COUNTY, GEORGIA
TRANSIT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
June 30, 2020 and 2019

	2020	2019
ASSETS		
Current assets		
Accounts receivable	$ 6,886	$ 12,965
Capital assets		
Vehicles	84,569	84,569
Accumulated depreciation	(63,359)	(46,399)
Total capital assets (net of accumulated depreciation)	21,210	38,170
Total assets	28,096	51,135
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pension	1,973	3,666
LIABILITIES		
Current liabilities		
Accounts payable	308	432
Accrued salaries and other payroll liabilities	1,719	1,481
Compensated absences	4,826	5,131
Due to other funds	52,128	32,101
Total current liabilities	58,981	39,145
Noncurrent liabilities		
Compensated absences	1,609	1,710
Net pension liability	5,822	7,937
Total noncurrent liabilities	7,431	9,647
Total liabilities	66,412	48,792
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pension	2,066	723
NET POSITION		
Investment in capital assets	21,210	38,170
Unrestricted	(59,619)	(32,884)
Total net position	$ (38,409)	$ 5,286

HABERSHAM COUNTY, GEORGIA
TRANSIT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the fiscal years ended June 30, 2020 and 2019

OPERATING REVENUES	**2020**	**2019**
Charges for sales and services	$ 31,543	$ 44,200
Other	2,925	1,500
Total operating revenues	34,468	45,700
OPERATING EXPENSES		
Costs of sales and services	23,197	34,110
Personal services	95,908	99,499
Depreciation	16,960	16,914
Total operating expenses	136,065	150,523
Operating income (loss)	(101,597)	(104,823)
Non-operating revenues (expenses)		
Intergovernmental revenue	55,946	58,773
Net income (loss) before transfers	(45,651)	(46,050)
Transfers in (out)		
General Fund	1,956	17,485
Change in net position	(43,695)	(28,565)
Net position, July 1	5,286	33,851
Net position, June 30	$ (38,409)	$ 5,286

HABERSHAM COUNTY, GEORGIA
TRANSIT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2020 and 2019

	2020	2019
Cash flows from operating activities:		
Receipts from customers	$ 37,621	$ 47,030
Payments to suppliers	(23,321)	(35,123)
Payments to employees	(95,155)	(99,028)
Other	2,925	1,500
Net cash provided (used) by operating activities	(77,930)	(85,621)
Cash flows from non-capital financing activities:		
Receipts from other governments	55,946	58,773
Receipts from other funds	21,984	26,848
Net cash provided (used) by non-capital financing activities	77,930	85,621
Net increase (decrease) in cash and cash equivalents	0	0
Cash and cash equivalents, July 1	0	0
Cash and cash equivalents, June 30	$ 0	$ 0
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ (101,597)	$ (104,823)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	16,960	16,914
(Increase) decrease in accounts receivable	6,078	2,830
(Increase) decrease in deferred outflows of resources - pension	1,693	(2,372)
Increase (decrease) in accounts payable	(124)	(1,013)
Increase (decrease) in accrued payroll liabilities	(168)	(415)
Increase (decrease) in net pension liability	(2,115)	4,182
Increase (decrease) in deferred inflows of resources - pension	1,343	(924)
Total adjustments	23,667	19,202
Net cash provided (used) by operating activities	$ (77,930)	$ (85,621)

HABERSHAM COUNTY, GEORGIA
AIRPORT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
June 30, 2020 and 2019

	2020	2019
ASSETS		
Current assets		
Cash and cash equivalents	$ 94,795	$ 116,312
Accounts receivable	0	4,742
Inventories	41,046	21,244
Total current assets	135,841	142,298
Capital assets		
Land	2,102,718	2,102,718
Construction in progress	90,336	7,750,565
Building	1,122,682	1,122,682
Land improvements	1,934,847	1,472,532
Infrastructure	31,031,704	22,233,381
Vehicles and equipment	34,550	34,550
Machinery and equipment	8,000	8,000
Furniture and equipment	93,290	93,290
Accumulated depreciation	(7,196,061)	(5,764,400)
Total capital assets (net of accumulated depreciation)	29,222,066	29,053,318
Total assets	29,357,907	29,195,616
LIABILITIES		
Current liabilities		
Accounts payable	30,099	11,476
Unearned revenue	0	6,000
Due to other funds	3,207	6,605
Accrued Salaries	199	0
Total liabilities	33,505	24,081
NET POSITION		
Investment in capital assets	29,222,066	29,053,318
Unrestricted	102,336	118,217
Total net position	$ 29,324,402	$ 29,171,535

HABERSHAM COUNTY, GEORGIA
AIRPORT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the fiscal years ended June 30, 2020 and 2019

OPERATING REVENUES	**2020**	**2019**
Charges for sales and services	$ 322,177	$ 282,759
Rental income	64,333	51,450
Contributions	1,159	5,511
Other	1,587	6,348
Total operating revenues	389,256	346,068
OPERATING EXPENSES		
Costs of sales and services	334,239	294,586
Personal services	10,691	0
Depreciation	1,431,661	992,763
Total operating expenses	1,776,591	1,287,349
Operating income (loss)	(1,387,335)	(941,281)
Non-operating revenues (expenses)		
Investment income	34	90
Distribution of capital assets to component unit	0	(152,000)
Distriubtion of capital assets to governmental activities	0	(118,200)
Total non-operating revenues (expenses)	34	(270,110)
Net income (loss) before transfers	(1,387,301)	(1,211,391)
Transfers in (out)		
SPLOST #6 Fund	1,540,168	6,003,153
Change in net position	152,867	4,791,762
Net position, July 1	29,171,535	24,379,773
Net position, June 30	$ 29,324,402	$ 29,171,535

HABERSHAM COUNTY, GEORGIA
AIRPORT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2020 and 2019

	2020	2019
Cash flows from operating activities:		
Receipts from customers	$ 387,998	$ 345,607
Payments to suppliers	(335,418)	(263,291)
Payments to employees	(10,492)	0
Net cash provided (used) by operating activities	42,088	82,316
Cash flows from non-capital financing activities:		
Receipts from other funds	(3,398)	4,848
Cash flows from capital and related financing activities:		
Receipts from other funds	1,540,168	6,003,153
Acquisition of capital assets	(1,600,409)	(6,025,574)
Net cash provided (used) by capital and related financing activities	(60,241)	(22,421)
Cash flows from investing activities:		
Interest received	34	90
Net increase (decrease) in cash and cash equivalents	(21,517)	64,833
Cash and cash equivalents, July 1	116,312	51,479
Cash and cash equivalents, June 30	$ 94,795	$ 116,312
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ (1,387,335)	$ (941,281)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	1,431,661	992,763
(Increase) decrease in accounts receivable	4,742	(3,461)
(Increase) decrease in inventories	(19,802)	23,599
Increase (decrease) in accounts payable	18,623	7,696
'Increase (decrease) in accrued payroll liabilities	199	0
Increase (decrease) in unearned revenue	(6,000)	3,000
Total adjustments	1,429,423	1,023,597
Net cash provided (used) by operating activities	$ 42,088	$ 82,316

Noncash capital and related financing activities:

Distribution of capital assets to component unit totaled $152,000 for the fiscal year ended June 30, 2019.

Distribution of capital assets to governmental activities totaled $118,200 for the fiscal year ended June 30, 2019.

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AGENCY FUNDS

These funds are used to account for assets held by the County as an agent to be expended in accordance with the conditions of its agency capacity.

Tax Commissioner - This fund accounts for assets and related liabilities for the collection of taxes and tag and title fees.

Probate Court and Clerk of Court - These funds account for assets and related liabilities for the collection of court related fees.

Sheriff Department - This fund accounts for deposits held for incarcerated inmates.

HABERSHAM COUNTY, GEORGIA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2020

	Tax Commissioner	Probate Court	Clerk of Court	Sheriff Department	Totals
ASSETS					
Cash	$ 118,185	$ 11,677	$ 490,338	$ 393,292	$ 1,013,492
LIABILITIES AND FUND BALANCES					
Liabilities					
Due to other agencies	$ 118,185	$ 11,677	$ 490,338	$ 393,292	$ 1,013,492

HABERSHAM COUNTY, GEORGIA
AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the fiscal year ended June 30, 2020

	Balance July 1	Additions	Deletions	Balance June 30
TAX COMMISSIONER				
ASSETS				
Cash	$ 81,090	$ 40,530,741	$ 40,493,646	$ 118,185
LIABILITIES				
Due to other agencies	$ 81,090	$ 40,530,741	$ 40,493,646	$ 118,185
PROBATE COURT				
ASSETS				
Cash	$ 5,974	$ 207,957	$ 202,254	$ 11,677
LIABILITIES				
Due to other agencies	$ 5,974	$ 207,957	$ 202,254	$ 11,677
CLERK OF COURT				
ASSETS				
Cash	$ 521,417	$ 2,643,169	$ 2,674,248	$ 490,338
LIABILITIES				
Due to other agencies	$ 521,417	$ 2,643,169	$ 2,674,248	$ 490,338
SHERIFF DEPARTMENT				
ASSETS				
Cash	$ 386,277	$ 508,253	$ 501,238	$ 393,292
LIABILITIES				
Due to other agencies	$ 386,277	$ 508,253	$ 501,238	$ 393,292
TOTALS				
ASSETS				
Cash	$ 994,758	$ 43,890,120	$ 43,871,386	$ 1,013,492
LIABILITIES				
Due to other agencies	$ 994,758	$ 43,890,120	$ 43,871,386	$ 1,013,492

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COMPONENT UNITS

Habersham County Development Authority – This component unit is used to account for the activities of the Habersham County Development Authority, which exists to promote business development in the County.

HABERSHAM COUNTY, GEORGIA
DEVELOPMENT AUTHORITY (A COMPONENT UNIT)
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

ASSETS	**2020**	**2019**
Cash and cash equivalents	$ 643,871	$ 577,153
LIABILITIES AND FUND BALANCES		
Current liabilities		
Accounts payable	$ 400	$ 400
Overdrawn cash	0	20
Total liabilities	400	420
Fund balances		
Assigned to housing and development	643,471	576,733
Total liabilities and fund balances	$ 643,871	$ 577,153

HABERSHAM COUNTY, GEORGIA
DEVELOPMENT AUTHORITY (A COMPONENT UNIT)
COMPARATIVE SCHEDULES OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the fiscal years ended June 30, 2020 and 2019

REVENUES	**2020**	**2019**
Intergovernmental	$ 0	$ 300,000
Investment income	9,128	549
Rents	0	250
Miscellaneous	85	0
Total revenues	9,213	300,799
EXPENDITURES		
Current		
Housing and Development		
Contract services	23,291	29,180
Materials and supplies	40	193
Capital outlay	24,144	386,753
Total expenditures	47,475	416,126
Excess (deficiency) of revenues over (under) expenditures	(38,262)	(115,327)
Other financing sources (uses)		
Proceeds from sale of capital assets	105,000	90,808
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	66,738	(24,519)
Fund balances, July 1	576,733	601,252
Fund balances, June 30	$ 643,471	$ 576,733

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Part III

Statistical Section

HABERSHAM COUNTY
GEORGIA | Est. 1818

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HABERSHAM COUNTY, GEORGIA
INTRODUCTION TO THE STATISTICAL SECTION
(UNAUDITED)

This part of Habersham County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and supplementary information reveals about the County's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

	Exhibit	Page(s)
Net Position by Component	K-1	142-143
Changes in Net Position	K-2	144-147
Governmental Activities Tax Revenues by Source	K-3	148
Fund Balances of Governmental Funds	K-4	149-150
Changes in Fund Balances of Governmental Funds	K-5	151-152
General Government Tax Revenue by Source	K-6	153

Revenue Capacity

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax and another significant local revenue source, sales tax.

Assessed Value and Estimated Actual Value of Taxable Property	K-7	154-155
Property Tax Rates (Direct and Overlapping Governments)	K-8	156-157
Principal Taxpayers	K-9	158
Property Tax Levies and Collections	K-10	159

Debt Capacity

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future

Ratios of Outstanding Debt by Type	K-11	160
Direct and Overlapping Governmental Activities Debt	K-12	161
Legal Debt Margin Information	K-13	162-163

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place

Demographic and Economic Statistics	K-14	164
Principal Employers	K-15	165

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs

Full-time Equivalent County Government Employees	K-16	166-167
Operating Indicators by Function	K-17	168-169
Capital Asset Statistics by Function	K-18	170-173

HABERSHAM COUNTY, GEORGIA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(amounts expressed in thousands)

	Fiscal Year			
	2011	**2012**	**2013**	**2014**
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	$ 32,226	$ 33,648	$ 39,095	$ 48,923
Restricted	24,062	22,153	11,086	6,801
Unrestricted	(1,254)	988	7,491	2,259
Total governmental activities net position	$ 55,033	$ 56,789	$ 57,672	$ 57,982
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	$ 13,993	$ 13,300	$ 4,309	$ 3,898
Restricted	1,035	0	0	0
Unrestricted	(1,211)	(1,277)	(1,543)	(1,572)
Total business-type activities net position	$ 13,817	$ 12,022	$ 2,765	$ 2,326
PRIMARY GOVERNMENT				
Net investment in capital assets	$ 46,219	$ 46,948	$ 43,404	$ 52,821
Restricted	25,096	22,153	11,086	6,801
Unrestricted	(2,466)	(289)	5,948	687
Total primary government net position	$ 68,850	$ 68,811	$ 60,438	$ 60,309

Fiscal Year						
2015	**2016**	**2017**	**2018**	**2019**	**2020**
$ 52,787	$ 57,830	$ 43,253	$ 40,808	$ 41,318	$ 42,620
4,650	5,729	3,310	3,051	3,083	2,017
5,458	3,168	2,282	4,907	5,577	3,807
$ 62,894	$ 66,728	$ 48,844	$ 48,766	$ 49,978	$ 48,444
$ 4,019	$ 3,888	$ 24,037	$ 28,162	$ 32,878	$ 36,195
0	0	0	0	0	0
(1,802)	(1,842)	(1,911)	(1,386)	(1,110)	(954)
$ 2,217	$ 2,047	$ 22,126	$ 26,776	$ 31,767	$ 35,241
$ 56,806	$ 61,719	$ 67,290	$ 68,970	$ 74,196	$ 78,815
4,650	5,729	3,310	3,051	3,083	2,017
3,655	1,327	370	3,521	4,467	2,853
$ 65,111	$ 68,774	$ 70,970	$ 75,542	$ 81,745	$ 83,685

HABERSHAM COUNTY, GEORGIA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(amounts expressed in thousands)

	Fiscal Year			
Expenses	**2011**	**2012**	**2013**	**2014**
Governmental activities:				
General Government	$ 4,767	$ 4,698	$ 3,855	$ 4,157
Judicial	2,444	2,620	2,802	3,001
Public Safety	8,272	8,417	8,541	8,894
Public Works	3,951	4,390	4,639	3,037
Health and Welfare	468	465	526	522
Culture and Recreation	1,356	1,442	1,498	1,481
Housing and Development	851	718	837	763
Interest on long-term debt	126	184	148	135
Total governmental activities expenses	22,235	22,934	22,846	21,991
Business-type activities:				
Water and Sewer	533	599	527	16
Landfill	1,353	1,370	1,261	1,206
Transit	55	72	72	70
Airport	0	0	0	0
Total business-type activities expenses	1,941	2,041	1,861	1,291
Total primary government expenses	$ 24,176	$ 24,975	$ 24,707	$ 23,282
Program revenues				
Governmental activities:				
Charges for services:				
General Government	$ 561	$ 545	$ 490	$ 563
Judicial	565	520	595	656
Public Safety	1,677	1,475	1,441	1,548
Public Works	0	0	0	0
Culture and Recreation	227	273	266	388
Housing and Development	91	62	63	67
Operating grants and contributions	660	891	976	1,127
Capital grants and contributions	877	583	660	764
Total governmental activities program revenues	4,657	4,349	4,491	5,113
Business-type activities:				
Charges for services:				
Water and Sewer	241	238	247	0
Landfill	1,033	1,021	814	839
Transit	7	8	7	5
Airport	0	0	0	0
Operating grants and contributions	53	30	27	26
Capital grants and contributions	45	0	0	0
Total business-type activities program revenues	1,379	1,297	1,095	870
Total primary government program revenues	$ 6,036	$ 5,646	$ 5,586	$ 5,983

Fiscal Year						
2015	2016	2017	2018	2019	2020
$ 4,153	$ 4,353	$ 4,889	$ 5,080	$ 5,783	$ 5,977
3,387	3,437	3,750	4,553	4,138	4,296
8,845	9,851	10,138	11,647	15,220	16,087
2,947	4,334	4,336	5,164	5,029	5,520
497	1,332	717	742	819	959
1,470	1,507	1,621	1,643	1,700	1,627
806	1,046	1,602	1,236	716	1,357
1,430	1,651	1,640	1,762	1,833	1,576
23,536	27,511	28,694	31,828	35,239	37,398
0	0	0	0	0	0
1,132	1,467	1,164	1,325	1,767	1,794
88	91	109	126	151	225
0	101	531	1,273	1,440	1,777
1,220	1,659	1,804	2,724	3,358	3,796
$ 24,756	$ 29,170	$ 30,498	$ 34,552	$ 38,597	$ 41,194
$ 568	$ 584	$ 592	$ 654	$ 696	$ 631
660	641	593	575	532	513
1,649	1,653	1,683	2,451	4,541	4,333
158	146	159	336	325	249
489	482	560	507	552	310
73	126	120	136	160	174
1,307	1,441	1,859	2,378	2,117	2,261
6,431	5,842	3,783	6,304	6,932	2,911
11,334	10,914	9,349	13,341	15,855	11,383
0	0	0	0	0	0
929	982	1,008	1,387	1,610	1,767
26	33	38	46	44	32
0	92	228	269	283	322
110	56	43	95	64	57
0	36	41	0	0	0
1,066	1,198	1,358	1,796	2,001	2,178
$ 12,400	$ 12,112	$ 10,707	$ 15,137	$ 17,856	$ 13,561

HABERSHAM COUNTY, GEORGIA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(amounts expressed in thousands)

	Fiscal Year			
	2011	**2012**	**2013**	**2014**
Net (expense)/revenue				
Governmental activities	$ (17,578)	$ (18,585)	$ (18,356)	$ (16,878)
Business-type activities	(562)	(745)	(765)	(421)
Total primary government net expense	(18,140)	(19,330)	(19,121)	(17,299)
General revenues and other changes in net position				
Governmental activities:				
Property taxes	$ 11,628	$ 11,276	$ 11,467	$ 12,555
Sales taxes	5,208	5,741	5,367	3,911
Intangible	141	159	204	170
Insurance premium taxes	1,255	1,286	1,374	1,428
Other taxes	621	654	652	723
Investment earnings	59	60	24	49
Rental income	60	29	44	66
Gain on sale of capital assets	6	9	9	4
Miscellaneous	76	119	89	111
Transfers	55	1,007	80	45
Total governmental activities	19,109	20,340	19,312	19,061
Business-type activities:				
Investment earnings	12	21	2	2
Rental Income	0	0	0	0
Gain on sale of capital assets	0	(66)	0	25
Miscellaneous	14	2	0	0
Special items	0	0	(8413)	0
Transfers	(55)	(1007)	(80)	(45)
Total business-type activites	(29)	(1,050)	(8,491)	(18)
Total primary government	19,080	19,291	10,820	19,043
Prior Period Adjustments:				
Governmental Activities	0	0	0	(1,873)
Business Type Activities	0	0	0	0
Total Prior Period Adjustments:	0	0	0	(1,873)
Change in net position				
Governmental activities	1,531	1,756	956	2,183
Business-type activities	(591)	(1,795)	(9,257)	(439)
Total primary government	$ 940	$ (39)	$ (8,301)	$ 1,744

Fiscal Year					
2015	2016	2017	2018	2019	2020
$ (12,201)	$ (16,597)	$ (19,345)	$ (18,487)	$ (19,384)	$ (26,015)
(155)	(460)	(446)	(928)	(1,357)	(1,618)
(12,356)	(17,057)	(19,791)	(19,414)	(20,740)	(27,633)
$ 13,208	$ 13,084	$ 13,542	$ 14,749	$ 16,946	$ 18,577
1,316	5,607	5,547	5,879	6,307	7,280
159	199	223	215	269	364
1,506	1,613	1,717	1,839	1,982	2,122
748	816	698	825	891	833
85	151	50	97	138	101
53	69	83	62	85	71
8	202	18	0	24	0
112	364	71	254	170	77
(33)	(267)	(20,487)	(5,511)	(6,217)	(4,991)
17,163	21,839	1,462	18,408	20,596	24,434
14	37	(6)	14	42	31
0	9	41	45	51	64
0	0	0	0	11	0
0	0	3	7	26	5
0	0	0	0	0	0
33	267	20,487	5,511	6,217	4,991
47	313	20,525	5,578	6,348	5,091
17,211	22,152	21,987	23,986	26,943	29,525
(983)	(477)	0	0	0	48
(24)	0	0	0	0	0
(1,007)	(477)	0	0	0	48
4,962	5,243	(17,883)	(78)	1,212	(1,581)
(108)	(148)	20,079	4,650	4,991	3,473
$ 4,854	$ 5,095	$ 2,196	$ 4,572	$ 6,203	$ 1,892

HAHBERSHAM COUNTY, GEORGIA
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(amounts expressed in thousands)

Fiscal Year	Property Taxes	Sales Tax	Intangible Tax	Ins. Prem Tax	Other Taxes	Total
2011	$ 11,628	$ 5,208	$ 141	$ 1,255	$ 621	$ 18,854
2012	11,276	5,741	159	1,286	654	19,115
2013	11,467	5,367	204	1,374	652	19,065
2014	12,555	3,911	170	1,428	723	18,786
2015	13,208	1,316	159	1,506	748	16,939
2016	13,084	5,607	199	1,613	816	21,320
2017	13,542	5,547	223	1,717	698	21,727
2018	14,749	5,879	215	1,839	825	23,507
2019	16,946	6,307	269	1,982	891	26,395
2020	18,577	7,280	364	2,122	833	29,177

Note: Other taxes include real estate transfer, intangible, occupational, alcoholic beverage, hotel/motel, and franchise taxes.

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HABERSHAM COUNTY, GEORGIA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(amounts expressed in thousands)

	Fiscal Year			
	2011	**2012**	**2013**	**2014**
General fund				
Nonspendable	$ 420	$ 230	$ 376	$ 559
Restricted	20	36	22	38
Assigned	425	428	486	0
Unassigned	4,790	4,674	3,367	4,107
Total general fund	5,655	5,368	4,250	4,705
All other governmental funds:				
Nonspendable	421	202	238	0
Restricted	26,018	24,094	11,195	6,762
Assigned	243	154	38	230
Unassigned	0	(82)	(88)	(39)
Total all other governmental funds	26,682	24,368	11,383	6,953
Total governmental funds	$ 32,337	$ 29,736	$ 15,633	$ 11,658

Note (1): The County adopted GASB 54 in fiscal year 2011.

Fiscal Year					
2015	2016	2017	2018	2019	2020
$ 466	$ 61	$ 406	$ 456	$ 510	$ 540
24	46	85	52	43	55
205	284	819	1,193	1,123	592
4,703	4,853	3,938	3,987	4,180	4,174
5,399	5,244	5,249	5,688	5,856	5,360
0	0	0	0	0	0
4,626	5,683	3,225	8,100	3,418	2,550
275	249	310	477	761	814
34	0	0	(39)	(143)	(15)
4,934	5,931	3,534	8,537	4,037	3,348
$ 10,333	$ 11,175	$ 8,783	$ 14,225	$ 9,892	$ 8,708

HABERSHAM COUNTY, GEORGIA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(amounts expressed in thousands)

	Fiscal Year			
	2011	**2012**	**2013**	**2014**
Revenues				
Taxes	$ 18,963	$ 19,120	$ 19,161	$ 18,780
Licenses and permits	91	62	63	67
Fines, fees and forfeitures	1,186	1,071	1,085	1,154
Charges for services	1,833	1,736	1,706	2,001
Interest	134	110	62	68
Intergovernmental	1,433	992	1,581	1,844
Contributions	20	15	18	28
Other	135	148	133	177
Total Revenues	23,795	23,254	23,809	24,119
Expenditures				
General government	3,391	3,489	3,600	3,571
Judicial	2,436	2,575	2,789	3,031
Public safety	7,848	8,590	8,538	8,387
Public works	1,719	1,669	1,695	1,886
Health and welfare	409	406	457	2,415
Culture and recreation	1,025	1,098	1,058	1,125
Housing and development	668	508	560	559
Capital outlay	4,253	5,857	16,235	6,039
Intergovernmental	875	1,151	1,267	675
Debt service:				
Principal	545	2,225	2,315	2,410
Interest	89	139	106	88
Total expenditures	23,257	27,706	38,622	30,187
Excess (deficiency) of revenues over (under) expenditures	538	(4,453)	(14,812)	(6,068)
Other financing sources (uses)				
Transfers in	954	2,076	1,783	2,148
Transfers out	(899)	(1,069)	(1,703)	(2,104)
Issuance of capital leases	1,600	829	620	81
Issuance of bonds	10,000	0	0	0
Issuance of contracts payable	0	0	0	1,963
Issuance of notes payable	0	0	0	0
Issuance of certificates of participation	0	0	0	0
Payment to refunded debt escrow agent	0	0	0	0
Issuance of refunding debt	0	0	0	0
Gain on sale of assets	29	15	9	4
Total other financing sources (uses)	11,684	1,851	709	2,093
Net change in fund balance	12,222	(2,601)	(14,103)	(3,975)
Fund balances, July 1 (original)	19,800	32,337	29,736	15,633
Prior period adjustments	315	0	0	0
Fund balances, June 30	$ 32,337	$ 29,736	$ 15,633	$ 11,658
Debt service as a percentage of non-capital expenditures	3%	11%	11%	10%

Fiscal Year					
2015	2016	2017	2018	2019	2020
$ 16,932	$ 21,345	$ 21,712	$ 23,487	$ 26,413	$ 28,648
104	167	162	185	218	219
1,260	1,214	1,185	1,275	1,448	1,322
2,233	2,179	2,301	3,116	5,088	4,656
114	111	5,601	8,023	186	91
7,653	6,808	(6)	98	9,013	5,180
13	10	87	73	54	39
165	433	153	315	257	155
28,475	32,267	31,195	36,572	42,677	40,309
3,958	4,170	3,953	6,386	9,728	4,798
3,048	3,004	3,272	3,529	3,631	3,805
8,243	9,034	9,193	11,172	14,293	14,987
1,910	1,539	1,554	1,993	1,968	2,135
700	618	714	814	1,156	1,020
1,137	1,119	1,221	1,250	1,317	1,219
570	630	617	623	755	692
46,872	8,638	8,463	2,905	3,610	3,185
398	1,697	1,678	1,779	1,909	2,203
2,505	80	34	1,733	1,176	1,867
752	1,655	2,497	1,816	1,896	1,576
70,095	32,184	33,197	33,999	41,437	37,488
(41,619)	83	(2,003)	2,572	1,240	2,821
5,154	2,161	2,347	2,816	3,296	3,316
(5,183)	(2,427)	(2,760)	(8,327)	(9,632)	(8,308)
0	0	0	0	207	0
0	0	0	0	0	0
40,301	0	0	0	0	0
0	1,000	0	755	0	0
0	0	0	6,724	0	642
0	0	0	0	0	(10,661)
0	0	0	0	0	11,005
23	502	23	902	555	0
40,294	1,236	(390)	2,870	(5,573)	(4,006)
(1,325)	1,319	(2,392)	5,442	(4,333)	(1,184)
11,658	10,333	11,175	8,783	14,225	9,893
0	(477)	0	0	0	0
$ 10,333	$ 11,175	$ 8,783	$ 14,225	$ 9,893	$ 8,708
13%	7%	10%	12%	9%	10%

HAHBERSHAM COUNTY, GEORGIA
GENERAL GOVERNMENT TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(amounts expressed in thousands)

Fiscal Year	Property Taxes	Sales Tax	Intangible Tax	Ins. Prem Tax	Other Taxes	Total
2011	$ 11,519	$ 5,208	$ 141	$ 1,255	$ 621	$ 18,745
2012	11,271	5,741	159	1,286	654	19,110
2013	11,371	5,367	204	1,374	652	18,969
2014	12,561	3,911	170	1,428	723	18,792
2015	13,214	1,316	159	1,506	748	16,945
2016	13,059	5,607	199	1,613	816	21,295
2017	13,557	5,547	223	1,717	698	21,742
2018	14,749	5,879	215	1,839	825	23,507
2019	16,946	6,307	269	1,982	891	26,395
2020	18,577	7,280	364	2,122	833	29,177

Note: Other taxes include real estate transfer, intangible, occupational, alcoholic beverage, hotel/motel, and franchise taxes.

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HABERSHAM COUNTY, GEORGIA
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

Fiscal Year Ended June 30	Gross Digest Assessed Value	Residential Property	Commercial Property	Industrial Property	All Other
2011	$ 1,611,371	$ 954,594	$ 163,198	$ 58,981	$ 434,598
2012	1,485,186	861,843	151,764	59,840	411,740
2013	1,375,791	772,676	151,287	62,221	389,606
2014	1,326,305	734,826	151,675	59,053	380,752
2015	1,315,053	728,355	155,477	65,387	365,834
2016	1,312,392	745,121	154,255	63,616	349,400
2017	1,318,913	750,900	159,120	67,604	341,289
2018	1,473,432	845,408	189,059	87,392	351,573
2019	1,505,643	868,105	190,069	93,867	353,602
2020	1,540,558	888,070	201,349	95,048	356,092

Source: Tax Commissioner's Office

Notes: (1) The direct tax rate is applied against the total net taxable assessed value to levy property taxes. (2) Under Georgia law, porperty is assessed for taxes at 40% of fair market value.

Less Exempt Property	Total Net Assessed Value	Total Direct Tax	Total Net Fair Market Value	Percentage Assessed Value To Fair Market Value
$ (278,830)	$ 1,332,540	8.400	$ 3,331,351	40
(248,484)	1,236,703	8.974	3,091,757	40
(224,169)	1,151,622	9.635	2,879,054	40
(199,927)	1,126,378	10.785	2,815,945	40
(204,107)	1,110,947	10.785	2,777,367	40
(211,442)	1,100,950	10.639	2,752,375	40
(221,034)	1,097,879	10.626	2,744,698	40
(270,531)	1,202,901	11.176	3,007,253	40
(278,299)	1,227,344	11.689	3,068,359	40
(276,758)	1,263,800	11.682	3,159,500	40

HABERSHAM COUNTY, GEORGIA
PROPERTY TAX RATES (MILLS)
DIRECT AND OVERLAPPING GOVERNMENTS
(Per $1000 of Assessed Value)
LAST TEN FISCAL YEARS

Fiscal Year / **Tax Year**	**2011** / **2010**	**2012** / **2011**	**2013** / **2012**	**2014** / **2013**
Habersham County Rates:				
County Operations:	8.400	8.974	9.635	10.785
Board of Education :	13.350	13.350	14.410	14.750
Hospital Bond:	0.510	0.545	0.585	0.598
Hospital Services:	*	*	*	*
State of Georgia:	0.250	0.250	0.200	0.150
Totals	22.510	23.119	24.830	26.283

Source: Georgia Department of Revenue

* The Hospital Services millage rate was added in 2017.

2015 2014	2016 2015	2017 2016	2018 2017	2019 2018	2020 2019
10.785	10.639	10.626	11.176	11.689	11.682
14.770	14.490	14.451	14.290	13.423	13.414
0.598	0.590	0.998	0.998	1.138	1.127
*	*	*	0.390	0.673	0.673
0.100	0.050	0.000	0.000	0.000	0.000
26.253	25.769	26.075	27.244	26.923	27.286

HABERSHAM COUNTY, GEORGIA
PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS PRIOR

	2020			2011		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Ethicon Inc.	$ 59,785	1	4.73 %	$ 25,687	1	1.93 %
Georgia Power	32,575	2	2.58	20,723	2	1.56
Fieldale Corp Second	21,275	3	1.68	6,068	6	0.46
Habersham EMC	17,623	4	1.39	15,184	3	1.14
Nicoln	9,085	5	0.72	9,052	4	0.68
D. Aubry Higgins	7,201	6	0.57	5,972	7	0.45
Windstream Standard	6,580	7	0.52	9,036	5	0.68
Morito Scovill Americas LLC	5,629	8	0.45			
Norflok Sourthern Corp.	5,346	9	0.42	4,662	11	0.35
Fieldale Corp First	5,158	10	0.41	4,100	13	0.31
	$ 1,263,800		**13.47** %	**$ 1,332,540**		**7.54** %

Source: Habersham County Tax Commissioner

HABERSHAM COUNTY, GEORGIA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

Fiscal Year	Tax Year	Total Tax Levy	Adjustments	Total Adjusted Tax Levy	Collections Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
					Amount	Percentage of Original Levy	Amount	Amount	Percentage of Adjusted Levy
2011	2010	$ 10,329,795	$ 119,876	$ 10,449,671	$ 10,101,795	97.79%	$ 347,444	$ 10,449,239	100.00%
2012	2011	10,193,550	17,295	10,210,845	9,966,006	97.77%	244,172	10,210,178	99.99%
2013	2012	10,080,813	74,117	10,154,930	9,904,987	98.26%	249,003	10,153,991	99.99%
2014	2013	10,981,347	5,108	10,986,455	10,721,034	97.63%	263,070	10,984,105	99.98%
2015	2014	10,982,306	(15,094)	10,967,212	10,899,929	99.25%	64,223	10,964,151	99.97%
2016	2015	10,943,000	72,337	11,015,337	10,919,392	99.78%	87,082	11,006,474	99.92%
2017	2016	11,051,879	9,772	11,061,651	11,021,775	99.73%	25,744	11,021,775	99.64%
2018	2017	11,935,620	74,473	12,010,093	11,935,620	100.00%	7,417	11,935,620	99.38%
2019	2018	13,422,159	(25,961)	13,396,198	13,422,159	100.00%	36,036	13,422,159	100.19%
2020	2019	13,925,837	25,290	13,951,127	13,947,948	100.16%	N/A	13,947,948	99.98%

Source: Habersham County Tax Commissioner

HABERSHAM COUNTY, GEORGIA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

	Governmental Activities								
Fiscal Year	Capital Leases	Guarantee Obligation	Bonds Payable	Notes Payable	Contracts Payable	Certificates of Participation	Total	Percentage of Personal Income (1)	Per Capita
2011	$ 1,779,027	$ 0	$ 9,455,000	$ 0	$ 0	$ 0	$ 11,234,027	0.93%	260.77
2012	2,091,690	0	7,230,000	0	0	0	9,321,690	0.77%	214.41
2013	2,021,346	1,873,051	4,915,000	0	0	0	8,809,397	0.70%	203.45
2014	70,122	274,961	2,505,000	0	1,963,027	0	4,813,110	0.38%	110.01
2015	54,782	0	0	0	39,983,922	0	40,038,704	3.07%	910.05
2016	38,752	0	0	1,976,076	39,938,304	0	41,953,132	3.22%	948.18
2017	22,001	0	0	1,016,245	39,127,686	0	40,165,932	2.97%	901.25
2018	253,497	0	0	0	39,037,383	6,632,546	45,923,426	3.08%	1,011.80
2019	375,398	0	0	0	37,935,345	6,529,089	44,839,832	2.92%	989.23
2020	903,323	0	0	0	37,328,962	6,345,632	44,577,917		

	Business-Type Activities	Primary Government		
Fiscal Year	Capital Leases	Total	Percentage of Personal Income (1)	Per Capita
2011	$ 151,327	$ 11,385,354	0.95%	264.28
2012	264,084	9,585,774	0.79%	220.49
2013	222,870	9,032,267	0.71%	208.60
2014	179,755	4,992,865	0.39%	114.12
2015	132,158	40,170,862	3.08%	913.06
2016	353,576	42,306,708	3.25%	956.17
2017	303,151	40,469,083	2.99%	908.05
2018	914,218	46,837,644	3.14%	1,031.94
2019	779,600	45,619,432	2.97%	1,006.43
2020	893,432	45,471,349		

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

Note (1): See the Schedule of Demographic and Economic Statistics within this section for personal income and population data. This data is not currently available past 2018.

HABERSHAM COUNTY, GEORGIA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2020

Governmental Unit	Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Government
Overlapping:			
City of Alto	$ 275,947	100%	$ 275,947
City of Baldwin Water & Sewer Fund	3,087,266	100%	3,087,266
City of Baldwin Water Plant Fund	1,270,825	100%	1,270,825
City of Clarkesville	1,677,042	100%	1,677,042
City of Cornelia Water & Sewer Fund	25,583,859	100%	25,583,859
City of Cornelia	12,816,658	100%	12,816,658
City of Demorest	9,453,809	100%	9,453,809
Habersham County School District	30,905,000	100%	30,905,000
Town of Mount Airy	0		0
Town of Tallulah Falls	0		0
Total overlapping debt	85,070,406		85,070,406
Habrsham County Direct Debt			
General Obligation Bonds	0	100%	0
Intergovernmental Contracts	37,328,962	100%	37,328,962
Certificates of participation	6,345,632	100%	6,345,632
Capital Leases Governmental activities	903,323	100%	903,323
	44,577,917		44,577,917
Total direct and overlapping debt	$ 129,648,323		$ 129,648,323

Source: Information provided by each municipality

HABERSHAM COUNTY, GEORGIA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

	Fiscal Year			
	2011	**2012**	**2013**	**2014**
Taxable assessed value of property	$ 1,485,186	$ 1,375,791	$ 1,326,305	$ 1,315,053
Add back: exemptions	248,484	224,169	199,927	204,107
Total assessed value	1,733,670	1,599,959	1,526,233	1,519,160
Debt limit (10% total assessed value)	173,367	159,996	152,623	151,916
Amount of debt applicable to limit	9,455	7,230	4,915	2,505
Legal debt margin	$ 163,912	$ 152,766	$ 147,708	$ 149,411
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

Note (1): Under state finance law, Habersham County's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

Fiscal Year					
2015	2016	2017	2018	2019	2020
$ 1,312,392	$ 1,318,913	$ 1,342,672	$ 1,473,433	$ 1,505,643	$ 1,540,558
211,423	221,034	227,763	270,532	278,299	276,758
1,523,815	1,539,947	1,570,435	1,743,964	1,783,943	1,817,316
152,381	153,995	157,043	174,396	178,394	181,732
0	0	0	0	0	0
$ 152,381	$ 153,995	$ 157,043	$ 174,396	$ 178,394	$ 181,732
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

HABERSHAM COUNTY, GEORGIA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

Year	Population	(1) Personal Income (in thousands)	(1) Per Capita Personal Income	Unemployment Rate (2)	(3) School Enrollment (PK-12)
2010	43,102	$ 1,151,519	$ 26,716	9.60%	6,809
2011	43,081	1,202,508	27,913	8.80%	6,844
2012	43,475	1,216,705	27,986	7.10%	6,888
2013	43,300	1,266,863	29,258	7.10%	6,888
2014	43,752	1,274,640	29,133	6.90%	6,853
2015	43,996	1,302,414	29,603	5.60%	6,883
2016	44,246	1,302,414	29,436	5.30%	6,911
2017	44,567	1,351,717	30,330	4.60%	6,911
2018	45,388	1,491,767	32,867	3.70%	6,928
2019	45,328	1,537,752	33,925	3.50%	7,006

Sources: (1) US Department of Commerce, Bureau of Economic Analysis (CA1-3 Personal Income Summary)
(2) - Annual Average. US Department of Labor, Bureau of Labor Statistics
(3) GA Dept of Education Enrollment by County

Note: Data for 2020 is unavailable, therefore 10 years prior to 2020 are reported.

HABERSHAM COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS PRIOR

	2020			2014		
Employer	Number of Employees	Rank	Percentage of Labor Force	Number of Employees	Rank	Percentage of Labor Force
Fieldale Farms	1,808	1	9.48 %	1,854	1	9.40 %
Habersham County BOE	1,100	2	5.77	993	2	5.04
Ethicon	700	3	3.67	559	6	2.84
Habersham Medical Center	582	4	3.05	627	5	3.18
Piedmont College	600	5	3.15	649	4	3.29
Lee Arrendale State Prison	475	6	2.49			
North Georgia Technical College	413	7	2.17			
Habersham County BOC	393	8	2.06	403	7	2.04
Wal-Mart	305	9	1.60			
Windstream	300	10	1.57			
	6,676		35.01 %	5,836		29.60 %
Total County Labor Force	19,069			19,716		

Source: Habersham County Chamber of Commerce

Note: 2011 (9 years prior) data is unavailable, therefore data for 2014, the closest year, is reported.

HABERSHAM COUNTY, GEORGIA
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

	Full-time Equivalent Employees as of June 30			
	2011	**2012**	**2013**	**2014**
Function				
General Government	34.15	33.83	34.45	35.26
Health and Welfare				
Housing and Development	8.72	6.31	6.82	6.66
Judicial	27.63	28.35	28.47	29.79
Landfill	9.22	9.41	10.88	8.69
Public Safety				
Sheriff	45.50	46.16	46.58	
Officers	*	*	*	48.87
Civilians	*	*	*	2.99
Jail	40.50	40.50	39.63	
Officers	*	*	*	37.85
Civilians	*	*	*	2.08
Fire Protection	29.88	29.92	29.38	
Firefighters	*	*	*	27.83
Civilians	*	*	*	1.27
Other public safety				
EMA/E-911	22.56	22.30	22.68	23.32
EMS				
Animal Control	5.24	5.71	4.48	4.49
Public Works	31.21	31.91	31.00	30.33
Recreation and culture	9.81	12.82	12.21	14.77
Transit	1.00	1.01	1.00	1.00
Total employees	**265.42**	**268.23**	**267.58**	**275.20**

Source: Habersham County Finance Department

Note: Full-time equivalency (FTE) is calculated by taking total labor hours worked and dividng by 2,080. A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave).

* indicates information is unavailable

Full-time Equivalent Employees as of June 30					
2015	**2016**	**2017**	**2018**	**2019**	**2020**
38.14	37.93	37.35	38.10	39.76	40.82
	4.61	5.64	5.03	5.93	6.46
6.77	7.44	7.50	7.52	7.72	7.75
28.69	26.90	26.36	23.40	27.58	28.53
8.35	9.03	9.25	9.02	9.87	9.87
48.28	50.21	50.68	50.14	54.31	52.47
3.10	3.11	3.06	3.05	3.07	3.09
35.37	36.94	40.63	38.06	40.87	43.09
2.39	2.77	0.93	1.00	0.97	1.00
27.21	29.36	35.85	37.01	40.57	41.04
1.55	1.61	1.61	1.59	1.60	1.62
22.64	22.08	25.29	23.39	22.90	22.36
			13.23	47.52	48.37
4.64	5.05	7.02	6.88	7.07	7.83
29.40	29.75	29.87	25.26	29.85	30.65
14.68	13.56	14.96	12.46	14.55	12.73
1.25	1.45	1.88	1.96	2.03	1.91
272.46	**281.80**	**297.88**	**297.10**	**356.17**	**359.59**

HABERSHAM COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year			
Function	**2011**	**2012**	**2013**	**2014**
Sheriff				
Traffic citations	2,044	2,136	1,400	1,120
Fire				
Number of calls answered	739	894	862	1,056
Inspections conducted	7	2	3	1
E911				
Emergency Calls	65,697	74,026	101,732	119,658
Non-Emergency Calls	72,333	75,933	109,408	144,353
Emergency Medical Service				
Calls	*	*	*	6,032
Highways and streets				
Paved or resurfaced (LMIG)	*	*	*	13.81
Building, Planning & GIS				
New Residential Buildings	26	31	31	28
New Other Buildings	2	0	7	0

Source: Various County Departments

Note: Indicators are not available for the general government function.

* indicates information is unavailable

Fiscal Year					
2015	2016	2017	2018	2019	2020
738	2,721	3,421	4,354	5,624	3,180
1,026	2,407	3,592	2,856	3,755	3,148
3	4	6	12	5	7
124,204	126,146	134,569	184,749	101,790	100,575
154,620	156,396	159,723	189,323	112,828	95,740
6,104	6,808	7,012	8,929	7,236	8,756
12.04	16.36	16.36	9.20	10.32	7.81
28	92	74	93	110	121
0	0	1	1	0	0

HABERSHAM COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year				
	2011	**2012**	**2013**	**2014**	**2015**
Function					
General Government					
Buildings	6	6	6	6	6
Vehicles	12	12	13	13	13
Judicial					
Vehicles	2	2	2	2	4
Public Safety					
Sheriff					
Buildings	1	1	1	1	1
Vehicles	27	39	46	50	58
Other Equipment	7	9	10	11	12
Fire Department					
Fire stations	8	8	8	8	8
Fire Trucks (1)	29	29	30	25	*
Fire Engine	*	*	*	*	13
Ladder Truck	0	0	0	0	0
Tankers	*	*	*	*	6
Rescue Unit	*	*	*	*	7
Light and Air Unit	*	*	*	*	1
Other vehicles	1	1	2	2	3
Other Equipment	6	6	8	8	9
Animal Shelter					
Buildings	1	1	1	1	1
Vehicles	3	3	3	3	4
Other Equipment	1	1	1	1	1
EMA					
Vehicles	1	1	2	2	2
Other Equipment	1	1	1	1	1
E911					
Buildings	1	1	1	1	1
Vehicles	1	1	1	1	1
Other Equipment	1	4	4	5	8
EMS					
Ambulance	7	7	8	8	8
Other vehicles	1	2	2	2	3
Other Equipment	1	1	1	1	3
Coroner					
Vehicles	1	1	1	1	1

Fiscal Year				
2016	**2017**	**2018**	**2019**	**2020**
6	6	6	6	6
9	8	8	9	13
3	2	2	2	2
1	1	1	1	1
58	61	67	60	77
12	12	16	16	24
8	9	9	9	9
*	*	*	*	*
13	13	13	12	12
0	1	1	1	1
6	6	6	6	7
7	6	7	2	3
1	1	1	1	1
5	7	7	7	8
10	10	14	12	13
1	1	2	2	2
4	4	5	4	5
1	1	1	1	1
2	3	3	2	1
1	2	5	5	5
1	1	1	1	1
1	1	1	1	1
8	8	9	12	9
8	10	9	8	9
3	1	3	3	2
5	10	30	30	35
1	1	1	1	1

	Fiscal Year				
	2011	2012	2013	2014	2015
Public Works					
Fleet Department					
Buildings	0	0	0	0	1
Vehicles	1	2	2	2	3
Other Equipment	0	0	1	1	2
Roads & Bridges					
Buildings	3	3	4	4	4
Vehicles	35	35	35	35	41
Other Equipment	27	30	34	39	45
Health and Welfare					
Hospital					
Buildings	0	0	0	0	4
Senior Center					
Buildings	1	1	1	1	1
Vehicles	2	3	3	3	3
Habersham County Health Department					
Buildings	*	*	*	*	1
Vehicles	*	*	*	*	*
Culture & Recreation					
Recreation Department					
Buildings	10	10	10	10	10
Vehicles	1	1	1	1	1
Other Equipment	7	7	8	9	10
Housing & Development					
Economic Development					
Vehicles	0	0	1	1	1
Planning & Development					
Vehicles	4	4	4	4	4
Code Enforcement					
Vehicles	1	1	1	1	1
Extension Service					
Buildings	1	1	1	1	1
Vehicles	2	2	2	2	2
Landfill					
Buildings	2	2	2	2	2
Vehicles	4	4	4	4	10
Other Equipment	12	13	13	13	16
Transit					
Vehicles	1	1	1	1	1
Airport					
Buildings	*	*	*	*	*
Vehicles	0	0	0	0	0
Other Equipment	*	*	*	*	*

Source: Various County Departments and Capital Assets Reports

Note (1): Fire Trucks break-down by type not available prior to 2015

* indicates information is unavailable

** indicated restructured to another department

Fiscal Year				
2016	2017	2018	2019	2020
1	1	1	1	2
5	6	6	7	11
2	2	2	2	2
4	4	4	4	4
35	35	37	36	37
42	44	46	43	47
4	4	4	4	4
1	1	1	1	2
4	3	3	3	4
1	1	1	1	1
2	2	2	2	2
10	10	10	10	10
1	1	1	1	1
11	16	16	15	16
**	**	**	**	**
5	5	4	3	4
**	**	**	**	**
1	1	1	1	1
2	2	2	2	2
2	2	2	2	2
10	10	10	9	10
13	15	14	13	14
1	2	2	2	2
12	12	12	12	12
0	1	1	1	2
0	0	0	0	0

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Part IV

Other Reporting Section

HABERSHAM COUNTY
GEORGIA | Est. 1818

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SINGLE AUDIT SECTION

This section contains reports required by Uniform Guidance and grantor agencies.

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with *Government Auditing Standards*

Honorable Chairman and Members
of the Board of Commissioners
Habersham County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Habersham County, Georgia, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Habersham County, Georgia's basic financial statements and have issued our report thereon dated November 10, 2020. Our report includes a reference to other auditors who audited the financial statements of the Habersham County Health Department, as described in our report on Habersham County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that were reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Habersham County, Georgia's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Habersham County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Habersham County, Georgia's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Habersham County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Habersham County, Georgia's Response to Finding

Habersham County, Georgia's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Habersham County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rushton & Company, LLC

Certified Public Accountants

Gainesville, Georgia
November 10, 2020

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

Honorable Chairman and Members
of the Board of Commissioners
Habersham County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Habersham County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Habersham County, Georgia's major federal programs for the year ended June 30, 2020. Habersham County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Habersham County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Habersham County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Habersham County, Georgia's compliance.

Opinion on Each Major Federal Program

In our opinion, Habersham County, Georgia complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of Habersham County, Georgia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Habersham County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Habersham County, Georgia's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Rushton & Company, LLC

Certified Public Accountants

Gainesville, Georgia
November 10, 2020

HABERSHAM COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2020

Federal Grant/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Number	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture				
Forest Service Schools and Roads Cluster				
Passed through the Georgia Office of the State Treasury:				
Schools and Roads - Grants to States	10.665	FY2020	$ 29,306	$ 0
U.S. Department of Interior				
Payments in Lieu of Taxes	15.226	N/A	81,833	0
U.S. Department of Justice				
Passed through the Criminal Justice Coordinating Council:				
Victims of Crime Act Assistance Grant Program	16.575	C17-8-170/C17-8-171	42,157	0
		C18-8-264	142,706	0
			184,863	0
Violence Against Women Formula Grants	16.588	W18-8-010	23,035	0
		W18-8-065	29,136	0
			52,171	0
Edward Byrne Memorial Justice Assistance Grant Program	16.738	B18-8-009	11,810	0
		B17-8-007	10,148	0
			21,958	0
Total U.S. Department of Justice			258,992	0
U.S. Department of Transportation				
Passed through the Georgia Department of Transportation				
Airport Improvement Program	20.106	AP016-9030-18(137)	231,802	0
		AP017-9032-19(137)	829,932	0
		AP018-9034-19(137)	368,506	0
		AP019-9036-22(137)	74,434	0
			1,504,674	0
Formula Grants for Rural Areas	20.509	GA2019-009-00	55,946	0
Highway Safety Cluster				
Passed through the Georgia Office of Highway Safety				
State and Community Highway Safety	20.600	GA-2019-402PT-049	4,318	0
		GA-2020-402CP-006-C1	10,324	0
			14,642	0
Total U.S. Department of Transportation			1,575,262	0

HABERSHAM COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2020

Federal Grant/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Number	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services				
Aging Cluster				
Passed through Legacy Link, Inc.:				
Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	FY2020	$ 30,240	$ 0
Title III, Part C, Nutrition Services	93.045	FY2020	86,271	0
Nutrition Services Incentive Program	93.053	FY2020	10,526	0
Total Aging Cluster of Programs			127,037	0
COVID-19 Provider Relief Program	93.498	N/A	62,513	0
Passed through Legacy Link, Inc.:				
Social Services Block Grant	93.667	FY2020	9,915	0
Passed through T&T Transportation:				
Social Services Block Grant	93.667	FY2020	98,869	0
			108,784	0
Total Department of Health and Human Services			298,334	0
U.S. Department of Homeland Security				
Passed through the Georgia Emergency Management Agency:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4338-DR-GA	14,018	0
Emergency Management Performance Grants	97.042	OEM19-070	23,601	0
Homeland Security Grant Program	97.067	EMW-2018-SS-00067-S01	2,970	0
Total U.S. Department of Homeland Security			40,589	0
Total Federal Awards			$ 2,284,316	$ 0

See accompanying notes to the schedule of expenditures of federal awards and the schedule of findings and questioned costs.

HABERSHAM COUNTY, GEORGIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2020

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Habersham County, Georgia, under programs for the federal government for the fiscal year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. De Minimis Indirect Cost Rate

Habersham County, Georgia has elected not to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance.

1. Summary of the Auditor's Results

A. Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	None reported
Significant Deficiencie(s) identified not considered material weaknesses?	Yes
Noncompliance material to financial statements noted?	None reported

B. Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	None reported
Significant Deficiencie(s) identified not considered material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	None reported
Identification of major programs:	
20.106 Airport Improvement Program	
Dollar threshold used to distinguish Between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	Yes

2. Financial Statement Findings

A. Current Year Audit Findings

2020-001

Condition: While performing audit procedures on journal entries, we noted payroll related adjustments in the general ledger that were performed by the Human Resources Department without evidence of approval or supporting documentation.

Criteria: Internal controls established by County policy require that proper segregation of duties be maintained between personnel and departments. The internal controls in this area establish that the Finance Department should approve and make general ledger adjustments with supporting documentation.

Effect: Failure to properly follow established internal controls and segregation of duties can lead to management override of transactions in the general ledger.

Cause: The Human Resources Department contacted the County's software company requesting corrections be made to a payroll. The software company made changes to the recorded payroll which adjusted the general ledger. This was performed without approval from the Finance Department.

Recommendation: Permissions with the software company should be updated that establish internal controls over who can request adjustments to recorded transactions. In addition, all adjustments to the general ledger required by the Human Resources Department or other departments in the County should be approved by the Finance Department upon presentation of supporting documentation.

Management Response: Management concurs with this finding. The County will review the approved permissions with the software company and remind departments that the Finance Department should approve all adjustments to the general ledger. This action was taken immediately upon receipt of the comment from our auditors.

B. Prior Year Audit Findings Follow-Ups

None reported.

3. Federal Award Findings and Questioned Costs

The audit of our basic financial statements and schedule of expenditures of federal awards disclosed no audit findings or questioned costs which are required to be reported under Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

STATE REPORTING SECTION

This section contains additional reports required by the State of Georgia.

HABERSHAM COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
For the fiscal year ended June 30, 2020

Project	Estimated Cost * Original	Estimated Cost * Current	Expenditures Prior Years	Expenditures Current Year	Expenditures Total
SPLOST #6					
Hospital	$ 7,500,000	$ 7,500,000	$ 4,931,129	$ 1,364,676	$ 6,295,805
Landfill	3,431,500	3,431,500	971,825	3,449,245	4,421,070
Roads, Streets, and bridges	9,735,334	9,735,334	4,583,383	1,193,989	5,777,372
Public Safety	3,487,132	3,487,132	4,913,255	0	4,913,255
Capital Projects	2,000,000	2,000,000	740,012	2,196	742,208
City of Alto	442,878	442,878	290,958	85,905	376,863
City of Baldwin	1,754,438	1,754,438	1,154,075	340,707	1,494,782
City of Clarkesville	1,800,831	1,800,831	1,183,352	349,444	1,532,796
City of Cornelia	4,938,068	4,938,068	3,247,015	958,786	4,205,801
City of Demorest	1,256,853	1,256,853	825,930	243,882	1,069,812
City of Mount Airy	881,226	881,226	579,595	171,082	750,677
City of Tallulah Falls	271,740	271,740	179,871	53,145	233,016
	$ 37,500,000	$ 37,500,000	$ 23,600,400	$ 8,213,057	$ 31,813,457

Total expenditures and transfers out of the SPLOST #6 Capital Projects Fund	$ 11,005,742
Expenditures financed through other revenue sources for: Roads, Streets and bridges	(2,792,685)
	$ 8,213,057

* Estimated cost represents the portion of these projects to be financed with Special Purpose Purpose Local Option Sales Tax. Actual costs that are in excess of these amounts have been financed through alternative funds.