HABERSHAM COUNTY, GEORGIA

Annual Comprehensive Financial Report

For the fiscal year ended June 30, 2022

Prepared by: Finance Department

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Part I

Introductory Section

HABERSHAM COUNTY
GEORGIA | Est. 1818

HABERSHAM COUNTY, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the fiscal year ended June 30, 2022

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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Habersham County
Georgia

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morrill

Executive Director/CEO

Habersham County, Georgia

BOARD OF COMMISSIONERS



District 1
Bruce Palmer
Chairman



District 2
Dustin Mealor



District 3
Jimmy Tench



District 4
Bruce Harkness



District 5
Ty Akins

ELECTED OFFICIALS

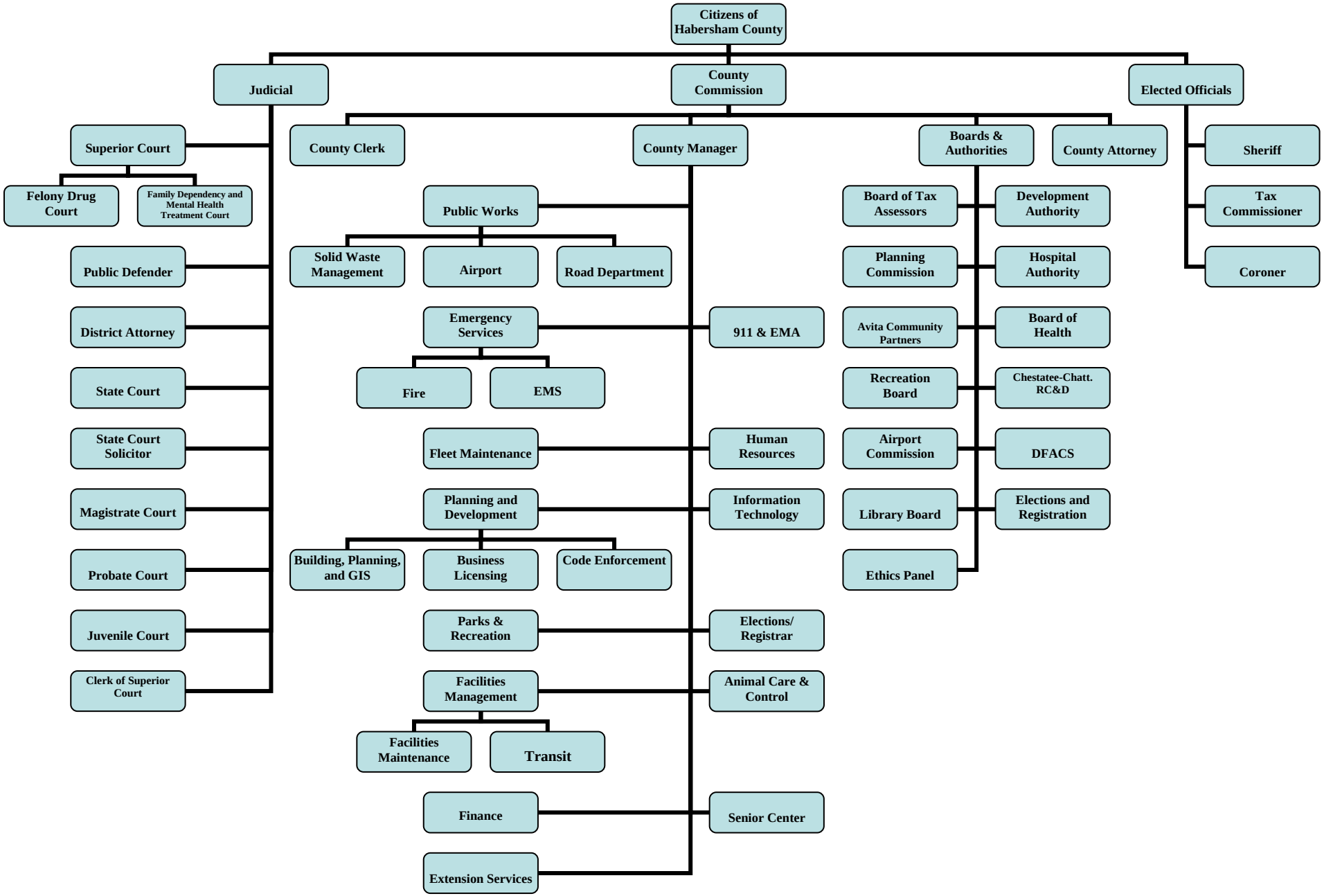
Russell W. Smith	Chief Judge, Superior Court	June Black-Warren	Tax Commissioner
Chan Caudell	Judge, Superior Court	Kasey C. McEntire	Coroner
David Wall	Clerk of Superior Court	Joey Terrell	Sheriff
M. Steven Campbell	Chief Judge, State Court	Pamela F. Wooley	Probate Judge
George Christian	District Attorney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

COUNTY ADMINISTRATION

Alicia Vaughn	County Manager	Lynn Smith	E-911 Emergency Management Director
Donald Hunt	County Attorney	Jeffery Adams	Emergency Service Director
Brandalin Carnes	County Clerk	Madi Nix	Animal Care & Control Director
Tim Sims	Chief Financial Officer	Beth Pelaccio	Accountability Courts Director
Ann Cain	Human Resources Director	Nichole Carswell	Juvenile Court Judge
Tracy Williamson	IT Director	Laurel Ellison	Chief Registrar & Elections Supervisor
Mike Beecham	Planning & Development Director	Joan Church	Chief Tax Appraiser
Jerry Baggett	Public Works Director	Vacant	Parks & Recreation Director
Mike Bramlett	Facilities Management Director	Kathy Holcomb	Senior Center Director
Laurie Church	Landfill Director	Steven Patrick	County Extension Coordinator
Will Regan	Airport Manager		

HABERSHAM COUNTY
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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

The Honorable Chairman and
Members of the Board of Commissioners:

December 30, 2022

Introduction

I am pleased to present the Annual Comprehensive Financial Report for fiscal year ending June 30, 2022 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 audit report that contains basic financial statements and the opinion of an external auditor; then to submit the annual audit 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 result of Habersham County, Georgia 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 separately from business-type activities which rely on fees and charges to external 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, LLC, has issued an unmodified opinion on the Habersham County, Georgia Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022. 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.

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 have law enforcement, fire and emergency medical services, patrol cars, courthouse, and jail. 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 8% over the prior year.

Habersham County continues to take steps to improve in the future, thereby improving our citizens' lives. 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. Ten building pads have been graded and all utilities, including fiber optic, are available. All but two sites have been sold and are being developed at this current time. The County's design for the expansion of the Airport Business Park and development has gotten underway at the Airport site. Design plans are underway to build additional Hangers and a Terminal expansion. The County is also pursuing the purchase of 45 acres for an additional Business Park site in the future. Lastly, in FY21 we worked with federal and state partners to extend the runway of the Habersham County Airport to 5,500 feet to handle jet traffic. That project was completed along with a parallel taxiway extension project and new terminal building which began in FY19 and now with the additional runway, the Airport is able to host various new clients and customers.

The total General Fund balance as of June 30, 2022 was $11,538,186 vs. $7,808,374 in FY2021, an increase of $3,729,812. The unrestricted fund balance is $10,070,191 vs. $7,149,046 in FY2021, an increase of $2,921,145. The unassigned fund balance was $4,842,245 vs. $6,351,186, a decrease of $1,508,941. The unrestricted fund balance represents 33.7% of the FY2022 original budget, which exceeds the Habersham County Fund Balance Policy minimum of 17%. The Unrestricted Fund balance includes $135,000 which has been assigned to future Employee Health Benefit payments. Also, $1,467,995 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 FY2022, 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 FY2022 Budget included continuation of the performance based 3% merit increase program as well as a $2.00 per hour rate increase in June 2022 for all Jail employee's in the Sheriff's Department as well as various increases for certain positions to help prevent turnover during this difficult time in the Nation's

Economy. The originally approved FY2022 General Fund Budget of $27,819,717 resulted in maintaining the millage rate at 11.682 mils. Additionally, the Hospital Bond millage rate had a nominal decrease of 0.103 mils. (a 9% decrease); while the Emergency Medical Services millage remained the same at 0.673 mils.

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. FY2022 held many significant accomplishments including construction projects and operational improvements throughout all departments.

FY2022 Accomplishments:

Emergency Services: EMS purchased two new to the County Ambulances, a Fire Engine, Remounted an Ambulance Box to a new chassis and continued the process of replacing general & personal protection Equipment with the use of SPLOST VII funding. Continued work with the Department of Rural Health for the Community Paramedicine Program which is grant funded at $100,000 per year. Habersham also is only one of four Counties in GA participating in an exclusive Pre-Hospital Blood pilot program. This will help victims of traumatic injuries and internal bleeding if successful. Emergency Services handled over 7,800 call responses during FY22 – a record for the County.

Airport: The Habersham County Airport transitioned management of the Airport from a third party Fixed Base Operator to an in-house Airport Manager and staff. This transition occurred mid fiscal year but has provided an increase in revenues in the short time that this transition occurred. Fuel sales have increased 30% and fees normally paid out to the Contractor are now staying in the County's coffers. The management change has dramatically changed the image of the facility and has brought a more professional and customer service personality to the users of the Airport. We are confident that this will continue to be an asset to the County and increase revenues for the facility. Additionally, Air Methods, an air medical transport company that provides air ambulance services, continues to be based in Habersham County and the U.S. Forest Service is using the Habersham County Airport as a home base while their helicopter contract is active.

Roads & Bridges: Roadway Resurfacing projects for FY2022 consisted of milling, patching, leveling, and resurfacing a total of 14.10 miles of County roads. The GDOT LMIG Grant was $746,107 and the total project value was $1,586,440. The Road Department completed approximately 2,645 work orders in FY2022.

Sheriff's Office/Jail/HEAT: The Sheriff's Office continued use of a Drive Square Simulation System purchased in FY2021. This portable in-vehicle driving simulator can facilitate cost-effective officer training/re-training of pursuits, traffic stops, situation awareness, and siren and lights use in the field instead of in a training center. This process has proved a cost savings to the County. The Sheriff's Office was again the 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 its issues with maintenance, non-compliance issues, and continuous over population.

E-911 & Emergency Management: The E-911 Communication Center implemented a new recorder system that can accommodate the recording of Next Gen911 information and text to 911. The new 800MHz Radio System for the County to replace the aging system currently being used was awarded and is in implementation process. It is estimated that the installation process will take 18-24 months to complete. The 911 Center took in 9,267 calls during FY22 – another record for the County.

Habersham County Landfill: Operation of services in Cell 5 began in FY2022. Habersham County has seen an increase in the number of tonnage accepted at the Landfill by more than 25% over the past year. The Recycling Process is being reviewed by County Administration to not only encourage citizens to recycle but to find solutions to the lack thereof with citizens using the recycling drop off points. Further study on this topic continues into the next fiscal year. Grant funding is also being researched to help offset the cost of these upgrades.

Millage Rate: The Habersham County Board of Commissioners approved the FY2022 General Fund Budget of $27,819,717 which results from maintaining the millage rate at the same rate as the prior year at 11.682. Additionally, the Emergency Medical Services millage rate will remain .0673 as in the prior year; the Hospital Bond millage rate was decreased by .103 mils.

Other Accomplishments

Finance: Habersham County's Fiscal Year 2021 Budget received a Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA); and the Annual Comprehensive Financial Report for FY2021 received a Certificate of Achievement for Excellence in Financial Reporting from the GFOA.

E-911 & Emergency Management: Lynn Smith, E911/EMA Director, became a Certified Public-Safety Executive of the Association of Public-Safety Communication Professionals International. Habersham County met the Incentive Standards Outlined in the Georgia Emergency Management Agency/Homeland Security Federal-State-Local Disaster Match Policy, qualifying the County for a reduced local match requirement for public assistance programs.

Federal and State Grants: FY2022 was a continuation of the recent success in obtaining and executing grant related projects. During FY2022 we received $8,193,820 in State and Federal Grants which was expended for 50 grant funded projects. There were 23 state grant items covering an assortment of departments for a total of $1,846,584 state grants. Federal grant revenues totaled $6,347,236, including 27 federal grant projects. This $6.3 million included the second tranche of $4,402,217 in American Rescue Plan funding. Some state and federal grants overlapped such as the GEMA and FEMA grants and the FAA Airport projects.

Emergency Services: Fire Department continues its successful completion of its water supply shuttle service, all residents within 5 miles of a fire station continue to receive a class 5 ISO rating. The county water shuttle rating reduces the former 5/9 ISO rating for areas without an adequate water supply to a 5 overall, so residents who are not on public water have the same ISO rating as residents and businesses who are on public water. This will allow a major savings in property insurance rates for residents that were previously in the ISO 9 category. The new ISO rating will reduce property insurance for a $200,000 home from $2,750 to $1,214, a savings of $1,548.

Transit: Habersham County Transit operates two vehicles that provide transportation throughout the work week. Approximately 8,859 annual trips were taken by citizens utilizing this service to travel 70,688 miles within Habersham County.

SPLOST VII: Collections began April 2021 for the SPLOST VII program. The referendum passed with a 76% approval rate by the voters. Collections have been averaging 8% higher overall than this time last year and 14% year over year. SPLOST VII collections will continue through March 31, 2027. The final total amount collected from SPLOST VI was $37,679,325.17 over the past six years, which ended on March 30, 2021. The $37,500,000 projected collection amount was reached and exceeded by $179,325. This was 0.47% above the original target collection estimated in 2014.

Information Technology: The Mountain Judicial Circuit was able to conduct hearings in person again versus the previous year due to the relaxing of COVID-19 Restrictions. The shift back to in-person hearings vs. virtual court system made it possible to catch up on the backlog of cases postponed due to the Pandemic. The Board of Commissioner meetings were also conducted in accordance with open meetings requirements as normal while still adhering to social distancing requirements during FY2022. The Information Technology and Facilities Maintenance Department staff engaged in a multi-agency effort with the Sheriff Department & Courthouse staff to turn the Aquatic Center basketball court into a socially distanced courtroom.

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: Ensure 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: Develop and present a budget that is forward looking in funding the delivery of County services. Find innovative funding options for new capital equipment. Building construction projects will continue to be a budgeting challenge in future years due to inflation and the supply chain issues.

3. Work Force Stabilization: A strategic goal of the FY2022 budget was to improve wage and benefit structures to attract and retain trained, professional staff, and reduce turnover rates in County departments. Economic pressures require us to invest more to recruit and retain personnel with valuable training and experience to ensure that a high level of professional service is provided. A Compensation Study was implemented in May 2022 to continue this goal.

4. 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.

5. Jail Construction: Considering that the Public Jail Bond Referendum to authorize the new jail bond was voted down, we need to consider the alternative action needed to deal with the growth in the jail population as well as compliance issues in the current jail. Again, inflation and the economy will pose a challenge to this project.

6. Airport Construction Project: The CIP will focus on continuing with obstruction clearing and building new T-Hangars. Lease rates on current hangars have been raised to be more comparable to local market rates and will be monitored to adjust to market in the future. 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

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

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 the continual growth in the County's fund balance.

I would like to thank everyone that has participated in this process.

Sincerely,

Alicia Vaughn, County Manager

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Part II

Financial Section

HABERSHAM COUNTY
GEORGIA | Est. 1818

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RUSHTON
ACCOUNTING & BUSINESS ADVISORS | CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise Habersham County, Georgia's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports 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, 2022, and the respective changes in the financial position and, where applicable, cash flows thereof, and the budgetary comparisons of the General Fund and American Rescue Plan 2021 Special Revenue Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Habersham County Health Department, a component unit of Habersham County, Georgia, which represent 27.7 percent, 16.8 percent, and 100 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Habersham County Health Department is based solely on the reports of the other auditors.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Habersham County, Georgia and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Habersham County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 Habersham County, Georgia's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Habersham County, Georgia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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.

Supplementary 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 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* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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, the 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.

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, 2021, which are not presented with the accompanying financial statements. In our report dated December 17, 2021, 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 2021 financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 2021 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 2021 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 December 30, 2022, 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 solely 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, LLC

Gainesville, Georgia
December 30, 2022

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HABERSHAM COUNTY
GEORGIA | Est. 1818

Office of Commissioners
Finance Department
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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, 2022. 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 outflows exceeded its liabilities and deferred inflows at June 30, 2022 by $93,897,760 (*net position*). Of this amount, $7,791,082 is reported as unrestricted net position. This is an increase of $3,516,881 from the previous fiscal year for unrestricted. Total net position increased by $5,418,722 from the previous fiscal year.

- As of June 30, 2022, Habersham County's governmental funds reported combined ending fund balances of $27,969,348. Approximately 17% of this total amount, or $4,774,262, is reported as unassigned and available for spending at the Board's discretion. Approximately 47.5% or $13,292,880, 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 46.

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 including: judicial, public safety, public works, and general administration. Taxes such as: real property, sales, insurance premium and intangibles fund 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 eighteen 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, American Recue Plan Act 2021, and SPLOST #7 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 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 19-25 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 26-29.

  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 30-31.

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 34-79 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 20 and 22) 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 2022 and 2021

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current assets	$ 34,474,744	$ 30,919,811	$ 3,757,210	$ 3,858,949	$ 38,231,954	$ 34,778,760
Capital assets	89,841,488	88,469,137	33,371,416	35,454,760	123,212,904	123,923,897
Other noncurrent assets	-	-	-	-	-	-
Total assets	124,316,232	119,388,948	37,128,626	39,313,709	161,444,858	158,702,657
Deferred Outflows of Resources						
Charges of debt refunding	210,825	224,880	-	-	210,825	224,880
Pension	320,876	707,365	8,494	17,988	329,370	725,353
Total Deferred Outflows of Resources	531,701	932,245	8,494	17,988	540,195	950,233
Current liabilities	11,115,606	10,585,037	602,867	529,642	11,718,473	11,114,679
Noncurrent liabilities	49,253,387	54,141,607	5,244,941	4,954,741	54,498,328	59,096,348
Total liabilities	60,368,993	64,726,644	5,847,808	5,484,383	66,216,801	70,211,027
Deferred Inflows of Resources						
Pension	1,822,256	938,947	48,236	23,878	1,870,492	962,825
Net position:						
Net investment in capital assets	48,638,224	45,015,272	32,698,732	34,741,017	81,336,956	79,756,289
Restricted	4,980,547	4,448,548	-	-	4,980,547	4,448,548
Unrestricted	9,037,913	5,191,782	(1,457,656)	(917,581)	7,580,257	4,274,201
Total net position	$ 62,656,684	$ 54,655,602	$ 31,241,076	$ 33,823,436	$ 93,897,760	$ 88,479,038

Net position may serve over time as a useful indicator of a government's financial position. Assets for Habersham County exceeded liabilities by $93,897,760 at the close of fiscal year 2022. Approximately 86% 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 5% of total net position. This amount represents resources that are subject to external restrictions or enabling legislation on how they may be used.

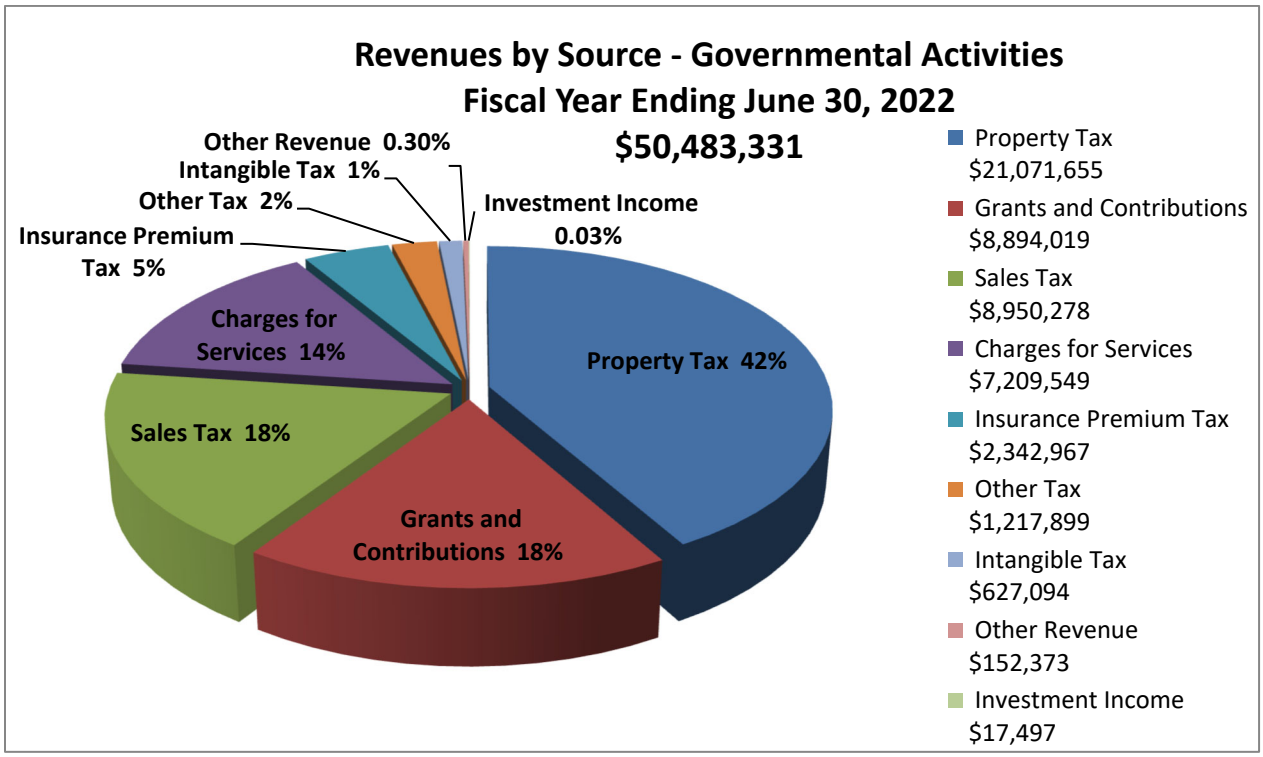
The following condensed financial information was derived from the government-wide Statement of Activities and reflects how Habersham County's net position changed during the fiscal year.

Habersham County
Changes in Net Position
Fiscal Years 2022 and 2021

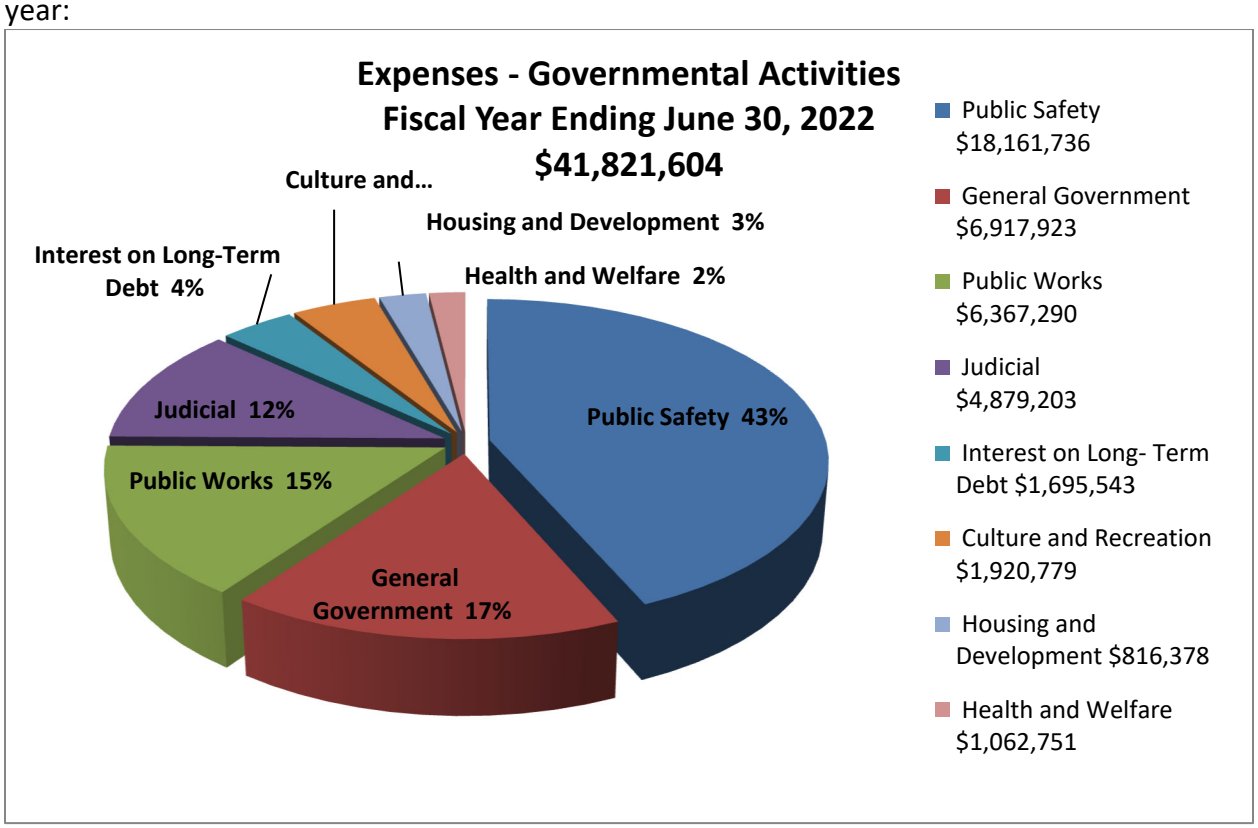
	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Revenues						
Program revenues:						
Charges for services	$ 7,209,549	$ 6,641,712	$ 2,736,049	$ 2,224,284	$ 9,945,598	$ 8,865,996
Operating grants and contributions	7,109,037	3,758,496	106,454	318,802	7,215,491	4,077,298
Capital grants and contributions	1,784,982	2,683,310	-	-	1,784,982	2,683,310
General revenues:						
Property tax	21,071,655	19,358,590	-	-	21,071,655	19,358,590
Sales tax	8,950,278	7,839,287	-	-	8,950,278	7,839,287
Intangible tax	627,094	583,228	-	-	627,094	583,228
Insurance premium tax	2,342,967	2,256,009	-	-	2,342,967	2,256,009
Other taxes	1,217,899	1,027,365	-	-	1,217,899	1,027,365
Interest & investment earnings	(10,656)	72,516	(236,902)	31,701	(247,558)	104,217
Other revenue	180,526	307,747	29,464	63,129	209,990	370,876
Total revenues	50,483,331	44,528,260	2,635,065	2,637,916	53,118,396	47,166,176
Expenses						
General government	6,917,923	5,991,815	-	-	6,917,923	5,991,815
Judicial	4,879,203	4,353,774	-	-	4,879,203	4,353,774
Public Safety	18,161,736	15,979,608	-	-	18,161,736	15,979,608
Public Works	6,367,290	6,065,638	-	-	6,367,290	6,065,638
Health and Welfare	1,062,751	997,655	-	-	1,062,751	997,655
Culture and Recreation	1,920,779	1,726,216	-	-	1,920,779	1,726,216
Housing and Development	816,378	739,120	-	-	816,378	739,120
Interest on long-term debt	1,695,543	1,877,444	-	-	1,695,543	1,877,444
Landfill	-	-	2,595,915	2,141,089	2,595,915	2,141,089
Transit	-	-	180,855	132,755	180,855	132,755
Airport	-	-	3,101,301	2,654,026	3,101,301	2,654,026
Total expenses	41,821,603	37,731,270	5,878,071	4,927,870	47,699,674	42,659,140
Increase (decrease) in net position before special items and transfers	8,661,728	6,796,990	(3,243,006)	(2,289,954)	5,418,722	4,507,036
Transfers	(660,646)	(872,468)	660,646	872,468	-	-
Increase (decrease) in net position	8,001,082	5,924,522	(2,582,360)	(1,417,486)	5,418,722	4,507,036
Net position - beginning (original)	54,655,602	48,444,399	33,823,436	35,240,922	88,479,038	83,685,321
Prior period adjustments	-	286,681	-	-	-	286,681
Net position - beginning (restated)	54,655,602	48,731,080	33,823,436	35,240,922	88,479,038	83,972,002
Net position - ending	$ 62,656,684	$ 54,655,602	$ 31,241,076	$ 33,823,436	$ 93,897,760	$ 88,479,038

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 $3,243,006 or 9%, 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 $660,646.

Financial Analysis of the County's Funds

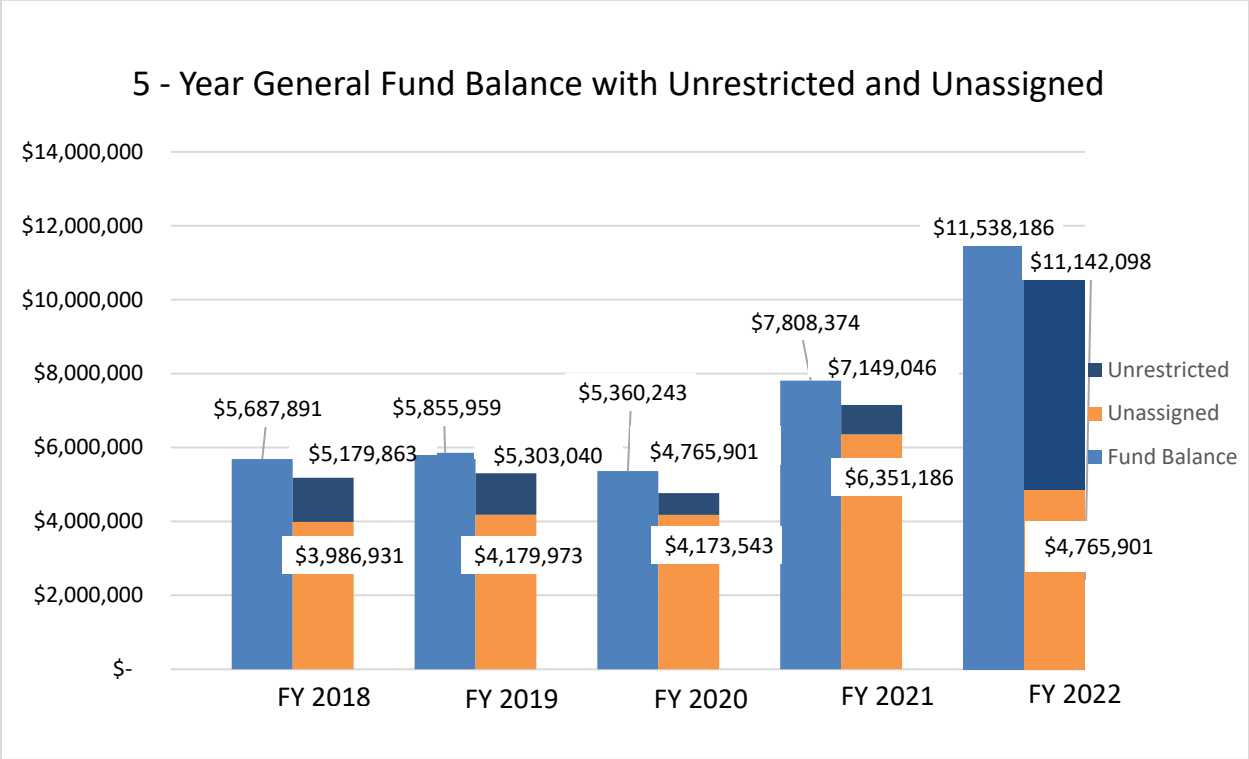
Habersham County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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 $27,969,348. Of this amount, $4,774,262 constitutes unassigned fund balance whereas unrestricted fund balance was $11,418,996.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the General Fund balance was $11,538,186, unrestricted fund balance was $10,632,098, and unassigned fund was $4,842,245. 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 92% of total fund balance in the General Fund. Unassigned fund balance represents 39% of total General Fund expenditures of $26,854,599, while total fund balance represents approximately 43% of that same amount. The County ended the fiscal year realizing a increase in the overall fund balance in the General Fund by $3,729,812, or approximately 48%. The County increased unassigned fund balance in the General Fund by $3,693,052 or 51%. Fund balances now include an assignment to future employee health in the amount of $135,000. Funds set aside in prior fiscal years for health insurance coverage were reduced in FY22 by $3,016. Additionally, $1,467,995 has been assigned to the FY23 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 eighteen fiscal years. The unrestricted fund balance represents 39% of the FY22 operating expenditures. After assignments of funds, the unassigned fund balance represents 18% of the FY22 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 mostly due to the ARPA funds provided in part due to the Coronavirus Pandemic. The County ended the fiscal year with revenues exceeding original budgeted expectations in several tax categories (Motor Vehicle, Hotel and Alcohol). The County ended the fiscal year with an addition to the fund balance. County expenditures were under budget due to various cost savings in various departments.

Other Major Funds

In addition to the General Fund, Habersham County presents two other major governmental funds; ARPA Fund and the SPLOST #7 fund. The SPLOST #7 Fund ended FY22 with a fund balance of $12,912,865 a slight decrease of $774,459 from FY21. This decrease was from projects beginning construction and or being completed as planned. Both ARPA tranches have been received by June 30, 2022. Habersham transferred approx. $4.4 million to general fund restricted fund balance for future capital projects.

Non-major Governmental Funds

In addition to the General Fund and Other Major Funds listed in above, Habersham County has 12 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	FY2022 Unrestricted Net Position	FY2021 Unrestricted Net Position
Landfill	$(1,379,547)	$(1,053,321)
Transit	$(117,563)	$(40,931)
Airport	$39,454	$176,671

The Landfill Fund decreased unrestricted net position by approximately $326,226 Post-closure care liability as of June 30, 2022 is $5,016,023 versus $4,615,184 as of the end of fiscal year 2021. This is an increase of $400,839, or 8%.

Capital Assets and Debt Administration

Capital Assets. Habersham County has invested $123,212,904 in capital assets (net of accumulated depreciation) compared to $123,923,897 in the previous fiscal year. This represents an decrease of 0.01%. Approximately 71% 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 2022 and 2021

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Land	$ 5,485,353	$ 5,230,578	$ 2,974,778	$ 2,974,778	$ 8,460,131	$ 8,205,356
Construction in progress	1,148,917	457,305	388,703	212,465	1,537,620	669,770
Buildings	79,565,866	79,565,866	1,156,047	1,156,047	80,721,913	80,721,913
Land improvements	6,108,822	5,952,937	10,338,239	10,338,239	16,447,061	16,291,176
Machinery and equipment	4,096,916	3,733,043	2,420,030	2,019,904	6,516,946	5,752,947
Furniture and fixtures	6,056,288	5,110,149	-	-	6,056,288	5,110,149
Vehicles	8,784,991	7,906,029	707,700	468,542	9,492,691	8,374,571
Infrastructure	72,433,105	70,310,018	35,852,095	35,852,095	108,285,200	106,162,113
Total	183,680,258	178,265,925	53,837,592	53,022,070	237,517,850	231,287,995
Accumulated Depreciation	(93,838,770)	(89,796,788)	(20,466,176)	(17,567,310)	(114,304,946)	(107,364,098)
Net Capital Assets	$ 89,841,488	$ 88,469,137	$ 33,371,416	$ 35,454,760	$ 123,212,904	$ 123,923,897

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 9 on pages 56-58 of this report.

Debt. On June 30, 2022, Habersham County had a total debt balance outstanding for governmental activities in the amount of $53,233,950 as compared to $56,367,544 the previous fiscal year. Habersham County's outstanding debt for governmental activities has decreased by $3,133,594 during the fiscal year. At June 30, 2022 the balance on the Hospital Authority of Habersham County Taxable Revenue Anticipation Bond, Series 2014 was $24,733,215. 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, 2022 the balance of this contract payable is $10,160,000. 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, 2021 the balance of this contract payable is $389,545. During fiscal year 2018 the County issued $6,380,000 Certificates of Participation, Series 2018, for the purpose of constructing an Administration Building. On June 30, 2022 the balance was $5,973,719. Additionally, in March 2021, the County issued $10,865,000 of General Obligation Sales Tax Bonds, Series 2021 to be used to fund a portion of the SPLOST 7 projects. These Bonds are payable first from the one cent special purpose local options sales and use taxes collected within the County.

Additional information on the County's long-term liabilities can be found in Note 10 - 12 on pages 58-66 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 slower 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 8% over the prior year
- Rising Salary costs related to a 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. Of those ten pads, eight have been sold and have been or are being developed within the

last year and an additional 45 acres has been purchased for additional industrial park expansion.

- Continuous support and increasing activity of the Economic Development Council and Development Authority has been the catalyst for this development.
- The Development Authority is currently designing an expansion of the Industrial Park while beginning long term planning to acquire and develop an additional Business park in another part of the County.
- Partnering with federal and state governments in order to extend the taxiway the full length of the 5,500 runway was completed in 2021. With the recently completed airport improvements which include construction of a new terminal building and new terminal apron continues to bring new opportunities to the County, the County has plans to build additional T-Hangers to allow for more fixed base aircrafts to locate at the Airport.

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: Tim Sims, Chief Financial Officer
130 Jacob's Way, Suite 302
Clarkesville, Georgia 30523
Email: tsims@habershamga.com

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

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

BASIC FINANCIAL STATEMENTS

HABERSHAM COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2022

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current assets				
Cash and cash equivalents	$ 19,281,240	$ 1,423,182	$ 20,704,422	$ 1,604,832
Certificates of deposit	106,117	0	106,117	0
Investments	810,666	2,473,354	3,284,020	543,777
Restricted assets				
Cash and cash equivalents	9,904,529	0	9,904,529	0
Intergovernmental receivable	1,003,692	0	1,003,692	0
Receivables (net)				
Accounts	655,287	199,049	854,336	7,877
Intergovernmental	663,923	0	663,923	0
Taxes	985,643	0	985,643	0
Inventory	0	46,436	46,436	0
Prepaid items	678,836	0	678,836	0
Net OPEB asset	0	0	0	14,599
Internal balances	384,811	(384,811)	0	0
Total current assets	34,474,744	3,757,210	38,231,954	2,171,085
Noncurrent assets				
Capital assets				
Non-depreciable	6,634,270	3,363,481	9,997,751	1,971,609
Depreciable (net)	83,207,218	30,007,935	113,215,153	1,353,745
Total noncurrent assets	89,841,488	33,371,416	123,212,904	3,325,354
Total assets	124,316,232	37,128,626	161,444,858	5,496,439
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges of debt refunding	210,825	0	210,825	0
Deferred outflows of resources - pension	320,876	8,494	329,370	250,502
Deferred outflows of resources - OPEB	0	0	0	86,354
Total deferred outflows of resources	531,701	8,494	540,195	336,856
LIABILITIES				
Current liabilities				
Payables				
Accounts	754,839	456,228	1,211,067	23,226
Intergovernmental	543,012	0	543,012	0
Interest	546,764	5,784	552,548	0
Accrued salaries and expenses	557,312	23,817	581,129	0
Compensated absences	774,995	36,701	811,696	73,800
Unearned revenue	4,485,078	7,250	4,492,328	0
Claims reserve	126,267	0	126,267	0
Notes payable	105,860	73,087	178,947	0
Bonds payable	1,951,479	0	1,951,479	0
Contracts payable	1,090,000	0	1,090,000	0
Certificates of participation	180,000	0	180,000	0
Total current liabilities	11,115,606	602,867	11,718,473	97,026

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

HABERSHAM COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2022

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Noncurrent liabilities				
Compensated absences	$ 228,502	$ 11,600	$ 240,102	$ 11,657
Net pension liability	121,771	3,224	124,995	0
Proportionate share of net pension liability	0	0	0	392,538
Notes payable	482,148	214,094	696,242	0
Contracts payable	34,192,760	0	34,192,760	0
Bonds payable	8,434,488	0	8,434,488	0
Certificates of participation	5,793,718	0	5,793,718	0
Post-closure care costs	0	5,016,023	5,016,023	0
Total noncurrent liabilities	49,253,387	5,244,941	54,498,328	404,195
Total liabilities	60,368,993	5,847,808	66,216,801	501,221
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources - pension	1,822,256	48,236	1,870,492	0
Deferred inflows of resources - OPEB	0	0	0	561,784
Total deferred inflows of resources	1,822,256	48,236	1,870,492	561,784
NET POSITION				
Net investment in capital assets	48,638,224	32,698,732	81,336,956	3,325,354
Restricted for:				
Judicial	391,950	0	391,950	0
Public safety	269,317	0	269,317	0
Capital outlay	2,401,911	0	2,401,911	0
Debt service	1,917,369	0	1,917,369	0
Unrestricted	9,037,913	(1,457,656)	7,580,257	1,444,936
Total net position	$ 62,656,684	$ 31,241,076	$ 93,897,760	$ 4,770,290

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

HABERSHAM COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the fiscal year ended June 30, 2022

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	$ 6,917,923	$ 862,890	$ 4,412,371	$ 0	$ (1,642,662)
Judicial	4,879,203	643,901	1,847,995	0	(2,387,307)
Public Safety	18,161,736	4,596,854	441,451	896,078	(12,227,353)
Public Works	6,367,290	378,849	27,310	888,904	(5,072,227)
Health and Welfare	1,062,751	0	309,765	0	(752,986)
Culture and Recreation	1,920,779	398,747	4,429	0	(1,517,603)
Housing and Development	816,378	328,308	65,716	0	(422,354)
Interest on long-term debt	1,695,543	0	0	0	(1,695,543)
Total governmental activities	41,821,603	7,209,549	7,109,037	1,784,982	(25,718,035)
Business-type activities					
Landfill	2,595,915	2,080,356	0	0	(515,559)
Transit	180,855	6,485	61,454	0	(112,916)
Airport	3,101,301	649,208	45,000	0	(2,407,093)
Total business-type activities	5,878,071	2,736,049	106,454	0	(3,035,568)
Total primary government	47,699,674	9,945,598	7,215,491	1,784,982	(28,753,603)
Component Units					
Habersham County Development Authority					
Housing and Development	134,574	0	0	0	(134,574)
Habersham County Health Department					
Health and Welfare	1,027,162	402,531	553,254	0	(71,377)
Total component units	1,161,736	402,531	553,254	0	(205,951)

	Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units
Change in net position				
Net (expense) revenue	$ (25,718,035)	$ (3,035,568)	$ (28,753,603)	$ (205,951)
General revenues				
Taxes				
Property	21,071,655	0	21,071,655	0
Sales	8,950,278	0	8,950,278	0
Intangible	627,094	0	627,094	0
Insurance premium	2,342,967	0	2,342,967	0
Other	1,217,899	0	1,217,899	0
Investment income (loss)	(10,656)	(236,902)	(247,558)	(51,975)
Payments from Habersham County	0	0	0	170,650
Gain on sale of assets	28,153	28,923	57,076	0
Other	152,373	541	152,914	0
Transfers	(660,646)	660,646	0	0
Total general revenues and transfers	33,719,117	453,208	34,172,325	118,675
Change in net position	8,001,082	(2,582,360)	5,418,722	(87,276)
Net position - beginning	54,655,602	33,823,436	88,479,038	4,857,566
Net position - ending	$ 62,656,684	$ 31,241,076	$ 93,897,760	$ 4,770,290

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

HABERSHAM COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

	General	American Rescue Plan Act 2021	SPLOST #7	Nonmajor Governmental Funds	Totals
ASSETS					
Cash and cash equivalents	$ 9,128,419	$ 4,336,841	$ 2,213,282	$ 3,602,698	$ 19,281,240
Certificates of deposit	0	0	0	106,117	106,117
Investments	810,666	0	0	0	810,666
Restricted assets					
Cash and cash equivalents	17,252	0	9,887,277	0	9,904,529
Intergovernmental receivable	0	0	1,003,692	0	1,003,692
Receivables (net)					
Accounts	42,862	0	0	612,425	655,287
Intergovernmental	366,101	67,238	0	230,584	663,923
Taxes	136,495	0	824,985	24,163	985,643
Prepaid items	678,836	0	0	0	678,836
Due from other funds	1,615,877	0	0	346,120	1,961,997
Total assets	$ 12,796,508	$ 4,404,079	$ 13,929,236	$ 4,922,107	$ 36,051,930
LIABILITIES AND FUND BALANCES					
Liabilities					
Payables					
Accounts	$ 560,350	$ 0	$ 17,133	$ 177,356	$ 754,839
Intergovernmental	0	0	543,012	0	543,012
Accrued salaries and expenditures	419,136	1,863	0	136,313	557,312
Due to other funds	31,516	0	456,226	1,089,444	1,577,186
Claims reserve	126,267	0	0	0	126,267
Unearned revenue	82,862	4,402,216	0	0	4,485,078
Total liabilities	1,220,131	4,404,079	1,016,371	1,403,113	8,043,694
Deferred inflows of resources					
Unavailable revenue - taxes	38,191	0	0	697	38,888
Fund balances					
Nonspendable:					
Prepaid items	678,836	0	0	0	678,836
Restricted for:					
Judicial	0	0	0	391,950	391,950
Public safety	17,252	0	0	252,065	269,317
Capital outlay	0	0	12,912,865	380,015	13,292,880
Debt service	0	0	0	1,917,369	1,917,369
Assigned to:					
General government	135,000	0	0	0	135,000
Public safety	0	0	0	643,750	643,750
Housing and development	0	0	0	1,131	1,131
Government projects	4,396,858	0	0	0	4,396,858
Subsequent year's budget	1,467,995	0	0	0	1,467,995
Unassigned	4,842,245	0	0	(67,983)	4,774,262
Total fund balances	11,538,186	0	12,912,865	3,518,297	27,969,348
Total liabilities, deferred inflows of resources, and fund balances	$ 12,796,508	$ 4,404,079	$ 13,929,236	$ 4,922,107	$ 36,051,930

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

HABERSHAM COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
June 30, 2022

Total fund balance - total governmental funds		$ 27,969,348
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		89,841,488
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.		38,888
Deferred outflows of resources related to pensions and debt refunding are applicable to future periods and, therefore, are not reported in the funds.		531,701
Deferred inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		(1,822,256)
Long-term liabilities are not due and payable in the current period and are not reported in the funds. These are:		
Interest payable	$ 546,764	
Notes payable	588,008	
Bonds payable	10,385,967	
Contracts payable	35,282,760	
Certificates of participation	5,973,718	
Compensated absences	1,003,497	
Net pension liability	121,771	(53,902,485)
Net position of governmental activities		$ 62,656,684

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

HABERSHAM COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2022

	General	American Rescue Plan Act 2021	SPLOST #7	Nonmajor Governmental Funds	Totals
REVENUES					
Taxes	$ 22,518,192	$ 4,469,455	$ 8,950,279	$ 2,742,477	$ 38,680,403
Licenses and permits	363,499	0	0	0	363,499
Fines, fees and forfeitures	1,466,381	0	0	205,755	1,672,136
Charges for services	1,909,563	0	0	3,133,113	5,042,676
Intergovernmental	1,612,661	0	1,478,017	1,330,263	4,420,941
Investment income (loss)	(80,179)	0	54,683	1,281	(24,215)
Contributions	29,612	0	0	31,867	61,479
Other	174,964	0	0	50,293	225,257
Total revenues	27,994,693	4,469,455	10,482,979	7,495,049	50,442,176
EXPENDITURES					
Current					
General government	5,913,946	5,358	0	0	5,919,304
Judicial	3,605,492	67,239	0	731,884	4,404,615
Public safety	11,880,260	0	0	5,527,294	17,407,554
Public works	2,582,893	0	0	0	2,582,893
Health and welfare	332,635	0	0	766,660	1,099,295
Culture and recreation	1,449,480	0	0	0	1,449,480
Housing and development	697,880	0	0	101,159	799,039
Capital outlay	0	0	4,870,135	730,143	5,600,278
Intergovernmental	0	0	2,487,189	0	2,487,189
Debt service	392,013	0	2,149,200	2,376,428	4,917,641
Total expenditures	26,854,599	72,597	9,506,524	10,233,568	46,667,288
Excess (deficiency) of revenues over (under) expenditures	1,140,094	4,396,858	976,455	(2,738,519)	3,774,888
Other financing sources (uses)					
Transfers in	4,907,132	0	0	3,808,034	8,715,166
Transfers out	(2,342,860)	(4,396,858)	(1,750,914)	(885,180)	(9,375,812)
Proceeds from sale of assets	25,446	0	0	5,000	30,446
Total other financing sources (uses)	2,589,718	(4,396,858)	(1,750,914)	2,927,854	(630,200)
Net change in fund balance	3,729,812	0	(774,459)	189,335	3,144,688
Fund balances, July 1	7,808,374	0	13,687,324	3,328,962	24,824,660
Fund balances, June 30	$ 11,538,186	$ 0	$ 12,912,865	$ 3,518,297	$ 27,969,348

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, 2022

Net change in fund balances - total governmental funds		$ 3,144,688
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	$ 5,475,859	
Depreciation	(4,111,215)	1,364,644
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	(54,413)	
Related accumulated depreciation	52,120	(2,293)
Distribution of capital assets decrease net position in the statement of activities, but do not appear in the governmental funds because they are not financial sources.		
Cost of assets distributed	17,113	
Related accumulated depreciation	(17,113)	0
Contribution of capital assets increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial sources.		
Cost of assets	10,000	
Related accumulated depreciation	0	10,000
Revenues in the statement of activities that do not provide current financial resources are not report as revenues in the funds These include recognition of unavailable property taxes.		(1,052)
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 principal payments	2,972,544	
Amortization of contracts payable and certificates of participation premiums	14,058	
Amortization of bond premiums	236,479	
Amortization of deferred charge on bond refunding	(14,055)	
Net change in interest payable	98,119	3,307,145
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	1,537,475	
Cost of benefits earned net of employee contributions	(1,270,038)	267,437
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		(89,487)
Change in net position of governmental activities		$ 8,001,082

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, 2022

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 22,571,035	$ 22,589,035	$ 22,518,192	$ (70,843)
Licenses and permits	286,650	286,650	363,499	76,849
Fines, fees and forfeitures	1,332,350	1,332,350	1,466,381	134,031
Charges for services	1,924,500	1,924,500	1,909,563	(14,937)
Intergovernmental	1,664,489	1,664,489	1,612,661	(51,828)
Investment income (loss)	44,500	44,500	(80,179)	(124,679)
Contributions	22,000	22,000	29,612	7,612
Other	141,073	141,073	174,964	33,891
Total revenues	27,986,597	28,004,597	27,994,693	(9,904)
EXPENDITURES				
Current				
General Government				
County-Wide	1,110,506	1,123,318	1,148,050	(24,732)
Commissioners	733,684	733,684	726,282	7,402
County Manager	389,260	393,635	387,888	5,747
County Finance	373,116	373,116	363,121	9,995
County Human Resources	348,859	348,859	341,622	7,237
Tax Commissioner	417,456	417,456	408,932	8,524
Tax Assessor	735,729	735,729	709,790	25,939
Board of Equalization	1,405	1,405	1,077	328
County Clerk	73,349	73,349	71,578	1,771
Registrar	312,402	312,402	308,601	3,801
Buildings and Grounds	890,297	890,297	868,677	21,620
Information Technology	591,315	591,315	578,328	12,987
Judicial				
Probate Court	247,286	247,286	241,701	5,585
Magistrate Court	274,212	274,212	266,567	7,645
Clerk of Superior Court	778,670	778,670	748,578	30,092
Superior Court	307,299	307,299	303,030	4,269
District Attorney	529,890	529,890	530,894	(1,004)
Public Defender	779,519	779,519	778,185	1,334
State Court Judge	294,460	294,460	285,965	8,495
Juvenile Court	279,554	279,554	275,158	4,396
State Court Solicitor	179,205	179,205	175,414	3,791
Public Safety				
Sheriff	5,120,303	5,120,303	5,013,329	106,974
Jail	3,678,916	3,678,916	3,612,753	66,163
Heat Unit	96,836	97,649	95,659	1,990
Animal Control	536,665	536,665	522,746	13,919
Coroner	40,533	40,533	40,231	302
Fire	2,519,140	2,519,140	2,457,169	61,971
Emergency Management Agency	140,474	140,474	138,373	2,101
Public Works				
Fleet	742,630	742,630	730,318	12,312
Road Department	1,910,729	1,910,729	1,852,575	58,154

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, 2022

	Budget			Variance with
	Original	Final	Actual	Final Budget
Health and Welfare				
Georgia Mountains Community Mental Health	$ 30,000	$ 30,000	$ 30,000	$ 0
Senior Center	12,450	12,450	12,450	0
Habersham County Health Department	198,913	198,913	198,913	0
Child Welfare	91,272	91,272	91,272	0
Culture and Recreation				
Libraries	320,000	320,000	320,000	0
Recreation	1,141,259	1,141,259	1,129,480	11,779
Housing and Development				
Extension Service	126,046	126,046	126,046	0
Forestry	7,660	7,660	7,660	0
Building	575,769	575,769	554,013	21,756
Conservation	5,000	5,000	5,000	0
Planning Commission	5,061	5,061	5,161	(100)
Debt service	392,113	392,113	392,013	100
Total expenditures	27,339,242	27,357,242	26,854,599	502,643
Excess (deficiency) of revenues over (under) expenditures	647,355	647,355	1,140,094	492,739
Other financing sources (uses)				
Transfers in	1,034,217	1,034,217	4,907,132	3,872,915
Transfers out	(2,305,732)	(2,305,732)	(2,342,860)	(37,128)
Proceeds from sale of assets	0	0	25,446	25,446
Contingency	(42,733)	(42,733)	0	42,733
Total other financing sources (uses)	(1,314,248)	(1,314,248)	2,589,718	3,903,966
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(666,893)	(666,893)	3,729,812	4,396,705
Fund balances, July 1	666,893	666,893	7,808,374	7,141,481
Fund balances, June 30	$ 0	$ 0	$ 11,538,186	$ 11,538,186

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

HABERSHAM COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT 2021
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended June 30, 2022

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental	$ 0	$ 4,473,085	$ 4,469,455	$ (3,630)
Total revenues	0	4,473,085	4,469,455	(3,630)
EXPENDITURES				
Current				
General Government				
Supplies	0	6,000	5,358	642
Judicial				
Personal services	0	27,585	27,006	579
Contract services	0	21,500	19,797	1,703
Supplies	0	21,000	20,436	564
Total expenditures	0	76,085	72,597	3,488
Excess (deficiency) of revenues over (under) expenditures	0	4,397,000	4,396,858	(142)
Other financing sources (uses)				
Transfers out	0	(4,397,000)	(4,396,858)	142
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	0	0	0
Fund balances, July 1	0	0	0	0
Fund balances, June 30	$ 0	$ 0	$ 0	$ 0

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

HABERSHAM COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2022

	Business-Type Activities			
	Landfill	Transit	Airport	Totals
ASSETS				
Current assets				
Cash and cash equivalents	$ 1,228,590	$ 0	$ 194,592	$ 1,423,182
Investments	2,473,354	0	0	2,473,354
Accounts receivable (net)	173,876	4,826	20,347	199,049
Inventory	0	0	46,436	46,436
Total current assets	3,875,820	4,826	261,375	4,142,021
Noncurrent assets				
Capital assets				
Non-depreciable	872,059	5,525	2,485,897	3,363,481
Depreciable (net)	6,570,134	0	23,437,801	30,007,935
Total noncurrent assets	7,442,193	5,525	25,923,698	33,371,416
Total assets	11,318,013	10,351	26,185,073	37,513,437
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources - pension	7,362	1,132	0	8,494
LIABILITIES				
Current liabilities				
Payables				
Accounts	350,111	197	105,920	456,228
Interest	5,784	0	0	5,784
Accrued salaries and other payroll liabilities	14,797	2,829	6,191	23,817
Compensated absences	30,385	4,414	1,902	36,701
Unearned revenue	0	0	7,250	7,250
Due to other funds	133,163	107,750	143,898	384,811
Notes payable	73,087	0	0	73,087
Total current liabilities	607,327	115,190	265,161	987,678
Noncurrent liabilities				
Compensated absences	10,128	1,472	0	11,600
Net pension liability	2,794	430	0	3,224
Notes payable	214,094	0	0	214,094
Postclosure care	5,016,023	0	0	5,016,023
Total noncurrent liabilities	5,243,039	1,902	0	5,244,941
Total liabilities	5,850,366	117,092	265,161	6,232,619
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources - pension	41,807	6,429	0	48,236
NET POSITION				
Net investment in capital assets	6,812,749	5,525	25,880,458	32,698,732
Unrestricted	(1,379,547)	(117,563)	39,454	(1,457,656)
Total net position	$ 5,433,202	$ (112,038)	$ 25,919,912	$ 31,241,076

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, 2022

	Business-Type Activities			
	Landfill	**Transit**	**Airport**	**Totals**
OPERATING REVENUES				
Charges for sales and services	$ 2,080,356	$ 6,485	$ 573,933	$ 2,660,774
Rental income	0	0	75,275	75,275
Other	0	0	541	541
Total operating revenues	2,080,356	6,485	649,749	2,736,590
OPERATING EXPENSES				
Costs of sales and services	1,388,331	62,280	753,182	2,203,793
Personal services	579,974	115,715	31,650	727,339
Depreciation	603,975	2,860	2,316,469	2,923,304
Total operating expenses	2,572,280	180,855	3,101,301	5,854,436
Operating income (loss)	(491,924)	(174,370)	(2,451,552)	(3,117,846)
Non-operating revenues (expenses)				
Investment income (loss)	(236,923)	0	21	(236,902)
Interest expense	(23,635)	0	0	(23,635)
Intergovernmental revenue	0	61,454	45,000	106,454
Gain (loss) on sale of assets	0	28,923	0	28,923
Total non-operating revenues (expenses)	(260,558)	90,377	45,021	(125,160)
Net income (loss) before transfers	(752,482)	(83,993)	(2,406,531)	(3,243,006)
Transfers in (out)				
Transfers in	506,155	1,049	153,442	660,646
Change in net position	(246,327)	(82,944)	(2,253,089)	(2,582,360)
Net position, July 1	5,679,529	(29,094)	28,173,001	33,823,436
Net position, June 30	$ 5,433,202	$ (112,038)	$ 25,919,912	$ 31,241,076

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, 2022

	Business-Type Activities			
	Landfill	**Transit**	**Airport**	**Totals**
Cash flows from operating activities:				
Receipts from customers	$ 2,023,076	$ 35,375	$ 635,919	$ 2,694,370
Payments to suppliers	(997,460)	(62,120)	(721,285)	(1,780,865)
Payments to employees	(574,624)	(117,838)	(23,557)	(716,019)
Net cash provided (used) by operating activities	450,992	(144,583)	(108,923)	197,486
Cash flows from non-capital financing activities:				
Receipts from other governments	140,267	61,454	45,000	246,721
Receipts from other funds	55,500	50,754	135,274	241,528
Net cash provided (used) by non-capital financing activities	195,767	112,208	180,274	488,249
Cash flows from capital and related financing activities:				
Receipts from other funds	506,155	0	153,442	659,597
Acquisition of capital assets	(257,312)	0	(200,597)	(457,909)
Sale of capital assets	0	32,375	0	32,375
Principal payments - Notes payable	(426,562)	0	0	(426,562)
Interest paid	(26,886)	0	0	(26,886)
Net cash provided (used) by capital and related financing activities	(204,605)	32,375	(47,155)	(219,385)
Cash flows from investing activities:				
Interest received	27,213	0	21	27,234
Purchase of investments	(2,019,777)	0	0	(2,019,777)
Net cash provided (used) by investing activities	(1,992,564)	0	21	(1,992,543)
Net increase (decrease) in cash and cash equivalents	(1,550,410)	0	24,217	(1,526,193)
Cash and cash equivalents, July 1	2,779,000	0	170,375	2,949,375
Cash and cash equivalents, June 30	$ 1,228,590	$ 0	$ 194,592	$ 1,423,182

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, 2022

	Business-Type Activities			
	Landfill	**Transit**	**Airport**	**Totals**
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	$ (491,924)	$ (174,370)	$ (2,451,552)	$ (3,117,846)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	603,975	2,860	2,316,469	2,923,304
Closure/post closure costs	400,839	0	0	400,839
(Increase) decrease in accounts receivable	(57,280)	28,890	(16,955)	(45,345)
(Increase) decrease in inventories	0	0	(4,213)	(4,213)
(Increase) decrease in deferred outflows of resources - pension	7,943	1,551	0	9,494
Increase (decrease) in accounts payable	(9,968)	160	36,110	26,302
Increase (decrease) in unearned revenue	0	0	3,125	3,125
Increase (decrease) in accrued payroll liabilities	9,017	(677)	8,093	16,433
Increase (decrease) in deferred inflows of resources - pension	21,491	2,867	0	24,358
Increase (decrease) in net pension liability	(33,101)	(5,864)	0	(38,965)
Total adjustments	942,916	29,787	2,342,629	3,315,332
Net cash provided (used) by operating activities	$ 450,992	$ (144,583)	$ (108,923)	$ 197,486

Noncash capital related financing activities:

Contributions of capital assets to the airport from governmental activities totals $17,113.
Acquisition of capital assets through accounts payable in the landfill totaled $342,263.
Acquisition of capital assets through accounts payable in the airport totaled $43,240.

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

HABERSHAM COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2022

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 1,482,160
Taxes receivable	107,721
Total assets	1,589,881
LIABILITIES	
Due to others	658,169
NET POSITION	
Restricted for individuals, organizations, and other governments	$ 931,712

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

HABERSHAM COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the fiscal year ended June 30, 2022

	Custodial Funds
ADDITIONS	
Taxes collected for other agencies	$ 26,440,814
Court fees collected for other agencies	2,755,937
Court individual cases	269,207
Sheriff fees collected	15,706
Sheriff inmate account deposits	332,575
Total additions	29,814,239
DEDUCTIONS	
Taxes distributed to other agencies	26,440,814
Court fees distributed to other agencies	2,443,084
Payments to others	377,829
Sheriff fees distributed to other agencies	15,706
Payments from inmates to others	328,906
Total deductions	29,606,339
Change in net position	207,900
Net position, July 1	723,812
Net position, June 30	$ 931,712

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

HABERSHAM COUNTY, GEORGIA
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
June 30, 2022

	Habersham County Development Authority	Habersham County Health Department	Totals
ASSETS			
Current assets			
Cash and cash equivalents	$ 102,248	$ 1,502,584	$ 1,604,832
Investments	543,777	0	543,777
Accounts receivable (net)	0	7,877	7,877
Net OPEB asset	0	14,599	14,599
Total current assets	646,025	1,525,060	2,171,085
Noncurrent assets			
Capital assets			
Non-depreciable	1,971,609	0	1,971,609
Depreciable (net)	1,353,745	0	1,353,745
Total noncurrent assets	3,325,354	0	3,325,354
Total assets	3,971,379	1,525,060	5,496,439
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources - pension	0	250,502	250,502
Deferred outflows of resources - OPEB	0	86,354	86,354
Total deferred outflows of resources	0	336,856	336,856
LIABILITIES			
Current liabilities			
Accounts payable	400	22,826	23,226
Compensated absences	0	73,800	73,800
Total current liabilities	400	96,626	97,026
Noncurrent liabilities			
Compensated absences	0	11,657	11,657
Proportionate share of net pension liability	0	392,538	392,538
Total noncurrent liabilities	0	404,195	404,195
Total liabilities	400	500,821	501,221
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - OPEB	0	561,784	561,784
NET POSITION			
Investment in capital assets	3,325,354	0	3,325,354
Unrestricted	645,625	799,311	1,444,936
Total net position	$ 3,970,979	$ 799,311	$ 4,770,290

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, 2022

	Habersham County Development Authority	Habersham County Health Department	Totals
Expenses			
Health and Welfare	$ 0	$ 1,027,162	$ 1,027,162
Housing and Development	134,574	0	134,574
Total expenses	134,574	1,027,162	1,161,736
Program revenues			
Charges for services	0	402,531	402,531
Operating grants and contributions	0	553,254	553,254
Total program revenues	0	955,785	955,785
Net (expense) revenue	(134,574)	(71,377)	(205,951)
General revenues			
Investment income	(51,975)	0	(51,975)
Payments from Habersham County	0	170,650	170,650
Total general revenues	(51,975)	170,650	118,675
Change in net position	(186,549)	99,273	(87,276)
Net position - July 1	4,157,528	700,038	4,857,566
Net position, June 30	$ 3,970,979	$ 799,311	$ 4,770,290

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.

American Rescue Plan Act 2021 Special Revenue Fund – This fund is used to account for revenues and expenditures of the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Fund.

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

Special Purpose Local Option Sales Tax #7 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.

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.

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

Fiduciary Fund Types

Custodial Funds - Custodial Funds are custodial in nature and are accounted for using the accrual basis of accounting. These funds are used to account for assets that are held for others. Custodial funds are accounted for using the accrual basis of accounting.

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.

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.

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

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.

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.

2. Summary of Significant Accounting Policies (continued)

E. Measurement Focus and Basis of Accounting, continued

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 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.

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

The custodial 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.

2. Summary of Significant Accounting Policies (continued)

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.

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 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.

2. Summary of Significant Accounting Policies (continued)

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.

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.

2. Summary of Significant Accounting Policies (continued)

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.

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.

2. Summary of Significant Accounting Policies (continued)

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 assets 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.

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 assets 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.

2. Summary of Significant Accounting Policies (continued)

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.

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.

2. Summary of Significant Accounting Policies (continued)

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.

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

2. Summary of Significant Accounting Policies (continued)

P. Fund Balances – Governmental Funds, continued

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 2021 amounts have been reclassified to conform to the 2022 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 the end of the current fiscal year was 43 days. At the end of the current fiscal year, the County's balance in Georgia Fund 1 was $11,871,057.

3. Deposit and Investment Risk (continued)

Credit Risk (continued)

At June 30, 2022, 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	$ 133,733	199	AA
Mainstay Tax Free Bd Fd	2,073,828	187	AA
Thornburg Investment Trust	921,833	43	AA
Goldman Sachs Treasury	154,626	2	AAA
	$ 3,284,020		

(1) - Standard and Poor's

At June 30, 2022, the Habersham County Development Authority'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			
Mainstay Tax Free Bd Fd	$ 326,328	187	AA
Thornburg Investment Trust	203,430	43	AA
Goldman Sachs Treasury	14,019	2	AAA
	$ 543,777		

(1) - Standard and Poor's

4. Accounts Receivable

Net accounts receivable at June 30, 2022 consist of the following:

Primary Government:	
Major Funds	
General Fund	$ 42,862
Enterprise Funds	
Landfill	173,876
Transit	4,826
Airport	20,347
Nonmajor Funds	
Indigent Defense Special Revenue Fund	62
Juvenile Services Special Revenue Fund	1,400
Emergency Medical Services Special Revenue Fund	418,446
Emergency 911 Special Revenue Fund	142,619
Senior Center Special Revenue Fund	44,732
Hospital Debt Service Fund	5,166
Total primary government	$ 854,336

5. Intergovernmental Receivables

Intergovernmental receivables at June 30, 2022 consist of the following:

Primary Government:	
Major Funds	
General Fund	$ 366,101
SPLOST #7 Capital Projects Fund	1,003,692
Nonmajor Funds	
Jail Special Revenue Fund	2,000
Emergency Medical Services Special Revenue Fund	967
Emergency 911 Special Revenue Fund	17,165
Drug Abuse Treatment Special Revenue Fund	138,890
Senior Center Special Revenue Fund	2,379
Family Dependency Treatment and Mental Health Court Special Revenue Fund	67,438
Hospital Debt Service Fund	1,745
Total primary government	$ 1,600,377

6. 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 2021, based upon the assessments of January 1, 2021, were levied on July 19, 2021, billed on August 6, 2021, and due on November 15, 2021. Tax liens may be issued 90 days after the due date.

7. Interfund Receivables and Payables

A summary of interfund receivables and payables as of June 30, 2022 is as follows:

Receivable Fund	Payable Fund	Amount
General	Landfill	$ 133,163
	Transit	107,750
	Aiport	141,794
	SPLOST #7	143,726
	Nonmajor Governmental	1,089,444
Nonmajor Governmental	SPLOST #7	312,500
	General	31,516
	Airport	2,104
		$ 1,961,997

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”.

8. Interfund Transfers

A summary of interfund transfers for the fiscal year ended June 30, 2022 is as follows:

Transfer Out Fund	Transfer In Fund	Amount
General	Nonmajor Governmental	$ 2,342,860
American Rescue Plan Act 2021	General	4,185,394
	Nonmajor Governmental	205,169
	Landfill	5,246
	Transit	1,049
SPLOST #7	Nonmajor Governmental	1,250,005
	Landfill	500,909
Nonmajor Governmental	General	721,738
	Airport	153,442
	Nonmajor Governmental	10,000
		$ 9,375,812

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 County adopted a resolution enacting a tax levy to make debt service payments on the Hospital Bonds and transferred excess to the General Fund. The transfer out of the SPLOST #7 Capital Projects Fund was for debt service payments made by the Hospital Debt Service Fund and capital assets purchased for the Landfill Fund.

9. Capital Assets

Capital asset activity for the primary government for the year ended June 30, 2022 was as follows:

	Balance Beginning	Increases	Decreases	Balance Ending
Governmental activities				
Non-depreciable assets				
Land	$ 5,230,578	$ 254,775	$ 0	$ 5,485,353
Construction in progress	457,305	2,793,872	(2,102,260)	1,148,917
Total non-depreciable assets	5,687,883	3,048,647	(2,102,260)	6,634,270
Depreciable assets				
Buildings	79,565,866	0	0	79,565,866
Land improvements	5,952,937	155,885	0	6,108,822
Machinery and equipment	3,733,043	393,773	(29,900)	4,096,916
Furniture and fixtures	5,110,149	952,428	(6,289)	6,056,288
Vehicles	7,906,029	914,299	(35,337)	8,784,991
Infrastructure	70,310,018	2,123,087	0	72,433,105
Total depreciable assets	172,578,042	4,539,472	(71,526)	177,045,988
Less accumulated depreciation				
Buildings	(18,925,035)	(1,684,564)	0	(20,609,599)
Land improvements	(2,945,438)	(471,957)	0	(3,417,395)
Machinery and equipment	(2,895,847)	(236,382)	29,900	(3,102,329)
Furniture and fixtures	(3,108,188)	(350,666)	3,996	(3,454,858)
Vehicles	(6,662,930)	(349,370)	35,337	(6,976,963)
Infrastructure	(55,259,350)	(1,018,276)	0	(56,277,626)
Total accumulated depreciation	(89,796,788)	(4,111,215)	69,233	(93,838,770)
Total depreciable assets, net	82,781,254	428,257	(2,293)	83,207,218
Governmental activities capital assets, net	$ 88,469,137	$ 3,476,904	$ (2,104,553)	$ 89,841,488
Business-type activities				
Non-depreciable assets				
Land	$ 2,974,778	$ 0	$ 0	$ 2,974,778
Construction in progress	212,465	176,238	0	388,703
Total non-depreciable assets	3,187,243	176,238	0	3,363,481
Depreciable assets				
Buildings	1,156,047	0	0	1,156,047
Land improvements	10,338,239	0	0	10,338,239
Machinery and equipment	2,019,904	400,126	0	2,420,030
Vehicles	468,542	284,161	(45,003)	707,700
Infastructure	35,852,095	0	0	35,852,095
Total depreciable assets	49,834,827	684,287	(45,003)	50,474,111
Less accumulated depreciation				
Buildings	(767,162)	(21,015)	0	(788,177)
Land improvements	(6,930,960)	(150,833)	0	(7,081,793)
Machinery and equipment	(1,274,653)	(256,251)	0	(1,530,904)
Vehicles	(359,007)	(73,835)	41,551	(391,291)
Infastructure	(8,235,528)	(2,438,483)	0	(10,674,011)
Total accumulated depreciation	(17,567,310)	(2,940,417)	41,551	(20,466,176)
Total depreciable assets, net	32,267,517	(2,256,130)	(3,452)	30,007,935
Business-type activities capital assets, net	$ 35,454,760	$ (2,079,892)	$ (3,452)	$ 33,371,416

9. Capital Assets (continued)

Decreases in construction in progress for governmental activities consist of projects placed in service in the amount of $2,102,260.

Increases in accumulated depreciation in the business-type activities includes prior year accumulated depreciation of $17,113 transferred from the governmental activities.

Capital asset activity for the discretely presented component units for the year ended June 30, 2022 was as follows:

	Balance Beginning	Increases	Decreases	Balance Ending
Habersham County Development Authority				
Non-depreciable assets				
Land	$ 1,935,650	$ 0	$ 0	$ 1,935,650
Construction in progress	24,144	11,815	0	35,959
Total non-depreciable assets	1,959,794	11,815	0	1,971,609
Depreciable assets				
Land improvements	1,829,914	0	0	1,829,914
Machinery and equipment	20,001	0	0	20,001
Vehicles	24,036	0	0	24,036
Total depreciable assets	1,873,951	0	0	1,873,951
Less accumulated depreciation				
Land improvements	(380,015)	(107,758)	0	(487,773)
Machinery and equipment	(8,398)	0	0	(8,398)
Vehicles	(24,035)	0	0	(24,035)
Total accumulated depreciation	(412,448)	(107,758)	0	(520,206)
Total depreciable assets, net	1,461,503	(107,758)	0	1,353,745
Habersham County Development Authority capital assets, net	$ 3,421,297	$ (95,943)	$ 0	$ 3,325,354

9. Capital Assets (continued)

Depreciation expense was charged to functions/programs as follows:

Primary Government	
Governmental activities	
General Government	$ 992,922
Judicial	359,723
Public Safety	924,693
Public Works	1,203,220
Health and Welfare	119,295
Culture and Recreation	477,639
Housing and Development	33,723
Total depreciation expense for governmental activities	$ 4,111,215
Business-type activities	
Landfill	$ 603,975
Transit	2,860
Airport	2,316,469
Total depreciation expense for business-type activities	$ 2,923,304
Discretely presented component units	
Habersham County Development Authority	$ 107,758

10. Long-Term Debt

Notes from Direct Borrowings

Governmental Activities

On April 6, 2020, the County entered into a financed purchase agreement with BB&T Bank, for the purchase of a heating and air unit for their Aquatic Center. The amount of the agreement was $642,261, interest at 1.990%, for a term of ten years. The outstanding balance was $523,801 at year end. The agreement is collateralized by the equipment. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable or the County will be required to return the equipment.

10. Long-Term Debt (continued)

Notes from Direct Borrowings, continued

Governmental Activities

On September 24, 2018, the County entered into a financed purchase agreement with AT&T, for the purchase of an E911 System. The amount of the agreement was $207,439, interest at 5.085%, for a term of five years. The outstanding balance was $64,209 at year end. The agreement is collateralized by the equipment. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable or the County will be required to return the equipment.

Annual debt service requirements for the notes from direct borrowings are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 105,860	$ 12,199	$ 118,059
2024	81,607	8,994	90,601
2025	63,489	7,499	70,988
2026	64,761	6,226	70,987
2027	66,060	4,928	70,988
2028-2030	206,231	6,730	212,961
	$ 588,008	$ 46,576	$ 634,584

Business-Type Activities

On September 17, 2019, the County entered into a financed purchase agreement with Yancey, for the purchase of an equipment. The amount of the agreement was $425,234, interest at 3.850%, for a term of four years. The outstanding balance was $287,182 at year end. The agreement is collateralized by the equipment. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable or the County will be required to return the equipment.

10. Long-Term Debt (continued)

Notes from Direct Borrowings, continued

Business-Type Activities

Annual debt service requirements for the notes from direct borrowings are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 73,087	$ 12,199	$ 85,286
2024	214,094	8,994	223,088
	$ 287,181	$ 21,193	$ 308,374

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, 2022, the balance of this contract payable is $24,733,215.

10. 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, 2022, the balance of this contract payable is $10,160,000.

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, 2022, the balance of this contract payable is $389,545. This contract is not yet amortized and has not been included in the annual debt service requirements below.

10. Long-Term Debt (continued)

Contracts Payable, continued

Based on total advances to date at June 30, 2022, annual debt service requirements for contracts payable are as follows:

Year Ending June 30,	Principal	Interest	Total
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	1,220,000	1,091,909	2,311,909
2027	1,250,000	1,063,117	2,313,117
2028-2032	6,800,000	4,787,554	11,587,554
2033-2037	7,955,000	3,881,013	11,836,013
2038-2042	9,760,000	3,624,048	13,384,048
2043-2044	4,483,215	270,000	4,753,215
	$ 34,893,215	$ 18,233,934	$ 53,127,149

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, 2022, the balance is $5,973,719.

10. 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
2023	$ 180,000	$ 214,388	$ 394,388
2024	198,457	209,063	407,520
2025	208,457	202,663	411,120
2026	218,457	195,063	413,520
2027	223,457	188,088	411,545
2028-2032	1,242,285	819,425	2,061,710
2033-2037	1,497,285	570,938	2,068,223
2038-2042	1,797,285	272,669	2,069,954
2043-2044	408,035	18,363	426,398
	$ 5,973,718	$ 2,690,660	$ 8,664,378

General Obligation Bonds

General Obligation Sales Tax Bonds, Series 2021: During the fiscal year ended June 30, 2021, Habersham County, Georgia issued $10,865,000 of General Obligation Sales Tax Bonds, Series 2021, with interest rates ranging from 3.00% to 4.00%. The proceeds from the bonds are to be used to fund a portion of the SPLOST #7 Habersham County projects and City of Clarkesville projects. The bonds are direct and general obligations of the County. The principal and interest on the Bonds are payable first from the County's and the City of Clarkesville's portion of a one percent special purpose local option sales and use tax (the "Sales and Use Tax") collected within the County, which was approved by a majority of the qualified voters residing within the County in the Election. To the extent that the proceeds of the Sales and Use Tax are insufficient to make such payments, the principal and interest on the Bonds are payable from an ad valorem tax, unlimited as to rate or amount, which may be levied upon all taxable property within the County subject to taxation for general obligation bond purposes. The City of Clarkesville received $1,173,583 from the bond proceeds. This represents 11% of the bond principal plus premium less a pro rata share of cost of issuance. The bond principal is reflected as a receivable from the City of Clarksville because the bonds issued are a general obligation of the County. Therefore, the full amount of bonds payable is reflected in the County's liabilities. Upon

10. Long-Term Debt (continued)

General Obligation Bonds, continued

an event of failure to comply, any Beneficial Owner may initiate an action against the County to compel performance. The County's and the City of Clarkesville's pro-rata shares of the Sales and Use Tax collections will be deposited into the Debt Service Account of the County until such time as there is sufficient amounts needed to pay the principal of and interest on the Bonds coming due in the current Bond Year. Interest paid by the City will be recognized as interest income on the receivable, and the County will recognize the full amount of interest expense on the Bonds. The City's portion of bond principal paid will decrease the receivable from the City, while the County will use the proceeds to pay down its bonds payable balance.

Annual debt service requirements for bond payable are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 1,715,000	$ 371,200	$ 2,086,200
2024	1,780,000	302,600	2,082,600
2025	1,855,000	231,400	2,086,400
2026	1,925,000	157,200	2,082,200
2027	2,005,000	80,200	2,085,200
	$ 9,280,000	$ 1,142,600	$ 10,422,600

11. 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, 2022:

	Balance Beginning	Additions	Deductions	Balance Ending	Due Within One Year
Governmental activities					
Notes from direct borrowing	$ 755,552	$ 0	$ 167,544	$ 588,008	$ 105,860
Contracts payable	36,328,361	0	1,045,601	35,282,760	1,090,000
Certificates of participation	6,162,175	0	188,457	5,973,718	180,000
Bonds payable	10,865,000	0	1,585,000	9,280,000	1,715,000
Unamortized bond premium	1,342,446	0	236,479	1,105,967	236,479
Compensated absences	914,010	1,003,497	914,010	1,003,497	774,995
Total governmental activities	$ 56,367,544	$ 1,003,497	$ 4,137,091	$ 53,233,950	$ 4,102,334
Business-type activities					
Notes from direct borrowing	$ 713,743	$ 0	$ 426,562	$ 287,181	$ 73,087
Compensated absences	41,129	48,301	41,129	48,301	36,701
	$ 754,872	$ 48,301	$ 467,691	$ 335,482	$ 109,788
Habersham County Health Department Component Unit					
Compensated absences	$ 109,823	$ 49,418	$ 73,784	$ 85,457	$ 73,800

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.

Bond discounts/premiums are amortized over the life of the related debt using the straight-line method. In prior years, long-term liabilities, such as compensated absences of the governmental activities were liquidated in the General Fund.

The total interest incurred and charged to expense for the fiscal year ended June 30, 2022 was $1,695,543 for governmental activities and $23,635 for business-type activities.

12. 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 $5,016,023 as of June 30, 2022, which is based on 57.8% usage (filled) of the landfill. It is estimated that an additional $3,669,015 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 (2037).

The estimated total current cost of the landfill closure and post-closure care ($8,685,038) 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, 2022. 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.

13. 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.

13. Pension Plans (continued)

At January 1, 2021, the date of the most recent actuarial valuation, there were the following participants:

Retirees, beneficiaries and disableds currently receiving benefits	67
Terminated vested participants entitled to but not yet receiving benefits	359
Active participants	251
Total number of participants	677

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 7.46% 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, 2022, the County reported a net pension liability of $124,994. The net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2021. For the fiscal year ended June 30, 2022, the County recognized pension expense of $455,471. For governmental activities, the net pension liability is liquidated in the General Fund, Emergency Medical Services Fund, Emergency 911 Fund, Senior Center Fund, Drug Abuse Treatment and Education Fund and Family Dependency Treatment Court Fund.

13. Pension Plans (continued)

At June 30, 2022, 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	$ 305,436	$ (451,786)
Net difference between projected and actual earnings on pension plan investments	0	(1,418,706)
Changes of assumptions	23,934	0
	$ 329,370	$ (1,870,492)

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

Year Ending June 30	
2023	$ (308,713)
2024	(652,450)
2025	(390,663)
2026	(189,296)
Totals	$ (1,541,122)

Actuarial Assumptions. The total pension liability in the January 1, 2021 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% per year with an age based scale
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	Period varies for the bases, with a net effective amortization period of 15 years

13. Pension Plans (continued)

Healthy mortality rates were based on the Pub-2010 Amount weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees with Scale AA to 2020. Disabled mortality rates were derived from the 1985 CIDA Table Class 1.

The mortality and economic actuarial assumptions used in the December 31, 2021 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, 2021 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%

13. 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 12/31/20	$ 13,745,333	$ 12,044,138	$ 1,701,195
Changes for the year:			
Service cost	486,225	0	486,225
Interest	947,681	0	947,681
Differences between expected and actual experience	(648,214)	0	(648,214)
Changes of assumptions	21,832	0	21,832
Contributions—employer	0	728,023	(728,023)
Net investment income	0	1,825,203	(1,825,203)
Benefit payments, including refunds of employee contributions	(414,066)	(414,066)	0
Administrative expense	0	(69,364)	69,364
Other changes	0	(100,138)	100,138
Net changes	393,458	1,969,658	(1,576,200)
Balances at 12/31/21	$ 14,138,791	$ 14,013,796	$ 124,995

Plan's fiduciary net position as a percentage of the total pension liability	99.12%
Covered payroll	$ 11,287,101
Net pension liability as a percentage of covered payroll	1.11%

13. 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%	$ 2,117,443
Current discount rate	7.00%	124,994
1% increase	8.00%	(1,507,514)

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, 2022, the Department contributed $100,403. As of June 30, 2022, the Department reported a liability in the amount of $392,538 for its proportionate share (0.02%) of the net pension liability. The Department recognized pension expense of $98,035 for the fiscal year ended June 30, 2022. Further information regarding the plan can be obtained from the separately issued ERS financial report which is publicly available at www.ers.ga.gov/financials.

14. 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, 2022, the County contributed $19,130 to the Plans. The County Manager made voluntary contributions of $25,774.

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, 2022, the County contributed $79,273 to the Plan. Plan members made voluntary contributions of $286,952.

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.

15. 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 $25,061. At the end of the current fiscal year, the Department reported a net asset in the amount of $14,599 for its proportionate share (0.015931% for the State of Georgia OPEB Fund and 0.009481% for the SEAD-OPEB Fund) of the net OPEB liability. The Department recognized OPEB expense of $114,424 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.

16. 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, 2022 follows:

Lodging tax receipts	$	253,888	
Disbursements for tourism and trade	$	101,159	40%
Transfers to General Fund	$	151,738	60%

17. 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.

18. 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, 2022:

	General	SPLOST #7	Nonmajor Governmental Funds	Total Governmental Funds
Restricted for:				
Judicial				
Juvenile supervision	$ 0	$ 0	$ 36,554	$ 36,554
Indigent defense	0	0	13,049	13,049
Law library operations	0	0	211,183	211,183
Drug programs	0	0	131,164	131,164
Public Safety				
Sheriff facilities and equipment	17,252	0	188,451	205,703
Emergency Medical Service operations	0	0	63,614	63,614
Capital projects	0	12,912,865	380,115	13,292,980
Debt Service	0	0	1,917,369	1,917,369
	$ 17,252	$ 12,912,865	$ 2,941,499	$ 15,871,616
Assigned to:				
General Government				
Future healthcare costs	$ 135,000	$ 0	$ 0	$ 135,000
Public Safety				
Emergency 911 operations	0	0	643,750	643,750
Housing and Development				
Tourism product development	0	0	1,131	1,131
Governmental special projects	4,396,858	0	0	4,396,858
Subsequent budget	1,467,995	0	0	1,467,995
	$ 5,999,853	$ 0	$ 644,881	$ 6,644,734

19. 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, 2022, the County has no losses that are probable or estimable and accordingly has not recognized any liability.

20. Deficit Fund Balances

The County has a deficit fund balance in the amount of $13,397 in the Senior Center Fund. The County has a deficit fund balance in the amount of $54,586 in the Family Dependency Treatment and Mental Health Court Fund. The County has a deficit net position in the amount of $112,038 in the Transit Fund. The County will replenish these deficits in each of these funds with revenue in the subsequent year.

21. Self-Insurance

Group Health Insurance

During 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 7/1/2021	$	(89,936)
Current year claims and changes in estimates		2,680,178
Claim payments		(2,716,509)
Balance at 6/30/2022	$	(126,267)

22. Commitments and Contingencies

Commitments

The County has active construction projects at the end of the current fiscal year. At fiscal year end, the County's commitments with contractors are as follows:

Project	Amount Expended to Date	Remaining Commitment
Airport runway overlay	$ 34,090	$ 156,310
Radio System	1,017,256	8,637,279
Totals	$ 1,051,346	$ 8,793,589

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.

23. New Accounting Pronouncements

The County implemented GASB Statement No. 87, *Leases,* effective for the County's current fiscal year. The requirements of this statement are effective for periods beginning after June 15, 2021. The implementation had no effect on the County's beginning net position.

24. Subsequent Events

On December 19, 2022, the County entered into a definitive agreement for the Hospital Authority of Hall County to purchase the assets of the Habersham Medical Center over a five-year period. As part of the agreement, the County extended a line of credit (LOC) to the Authority. Said LOC may be accessed by the Authority in increments until the cap of $1,500,000 is reached. At the end of the term of this agreement, which shall be until the sale of the assets of Habersham Medical Center to Hall County Hospital Authority or November 18, 2024, whichever comes first, the Authority shall pay the outstanding balance of the LOC to the County from net sales proceeds and/or liquidated damages due and payable to the Authority.

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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, 2022
(Unaudited)

	Fiscal Year End			
	2022	**2021**	**2020**	**2019**
Total pension liability				
Service cost	$ 486,225	$ 495,046	$ 340,296	$ 323,781
Interest	947,681	828,467	745,514	693,275
Differences between expected and actual expenses	(648,214)	741,772	(83,213)	143,636
Changes of assumptions	21,832	21,169	513,161	344,704
Benefit payments, including refunds of employee contributions	(414,066)	(352,730)	(308,710)	(263,252)
Net change in total pension liability	393,458	1,733,724	1,207,048	1,242,144
Total pension liability - beginning	13,745,333	12,011,609	10,804,561	9,562,417
Total pension liability - ending (a)	$ 14,138,791	$ 13,745,333	$ 12,011,609	$ 10,804,561
Plan fiduciary net position				
Contributions - employer	$ 728,023	$ 806,644	$ 537,397	$ 486,696
Net investment income	1,825,203	1,468,842	1,712,261	(389,864)
Benefit payments, including refunds of employee contributions	(414,066)	(352,730)	(308,710)	(254,043)
Administrative expense	(69,364)	(69,624)	(56,968)	(44,151)
Other	(100,138)	(59,498)	(43,015)	(60,641)
Net change in plan fiduciary net position	1,969,658	1,793,634	1,840,965	(262,003)
Plan fiduciary net position - beginning	12,044,138	10,250,504	8,409,539	8,671,542
Plan fiduciary net position - ending (b)	$ 14,013,796	$ 12,044,138	$ 10,250,504	$ 8,409,539
Net pension liability (asset) - ending: (a) - (b)	$ 124,995	$ 1,701,195	$ 1,761,105	$ 2,395,022
Plan's fiduciary net position as a percentage of the total pension liability	99.12%	87.62%	85.34%	77.83%
Covered payroll	$ 11,287,101	$ 11,433,527	$ 8,769,925	$ 8,375,716
Net pension liability as a percentage of covered payroll	1.11%	14.88%	20.08%	28.59%

Note: Fiscal year 2015 was the first year of implementation. Therefore, ten years are not reported.

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

	Fiscal Year End			
	2018	2017	2016	2015
	$ 249,076	$ 269,607	$ 259,833	$ 228,980
	668,457	617,110	559,503	519,221
	(479,754)	50,327	(105,680)	0
	24,759	296,824	293,250	0
	(240,436)	(243,346)	(234,279)	(187,990)
	222,102	990,522	772,627	560,211
	9,340,315	8,349,793	7,577,166	7,016,955
	$ 9,562,417	$ 9,340,315	$ 8,349,793	$ 7,577,166
	$ 405,114	$ 450,711	$ 408,205	$ 399,462
	1,163,292	501,317	45,158	443,332
	(240,436)	(243,346)	(234,279)	(187,990)
	(33,299)	(39,054)	(37,197)	(33,173)
	(50,765)	(76,795)	(51,296)	(52,449)
	1,243,906	592,833	130,591	569,182
	7,427,636	6,834,803	6,704,212	6,135,030
	$ 8,671,542	$ 7,427,636	$ 6,834,803	$ 6,704,212
	$ 890,875	$ 1,912,679	$ 1,514,990	$ 872,954
	90.68%	79.52%	81.86%	88.48%
	$ 6,423,152	$ 6,905,412	$ 7,165,355	$ 6,482,782
	13.87%	27.70%	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, 2022
(Unaudited)

	Fiscal Year End			
	2022	**2021**	**2020**	**2019**
Actuarially determined contribution	$ 728,023	$ 806,644	$ 537,397	$ 486,696
Contributions in relation to the actuarially determined contribution	(728,023)	(806,644)	(537,397)	(486,696)
Contribution deficiency (excess)	$ 0	$ 0	$ 0	$ 0
Covered payroll	$ 14,541,449	$ 10,810,516	$ 9,037,377	$ 9,488,989
Contributions as a percentage of covered payroll	5.01%	7.46%	5.95%	5.13%

Note: Fiscal year 2015 was the first year of implementation. Therefore, ten years are not reported.

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

Fiscal Year End			
2018	2017	2016	2015
$ 405,114	$ 450,711	$ 408,205	$ 399,462
(405,114)	(450,711)	(408,205)	(399,462)
$ 0	$ 0	$ 0	$ 0
$ 8,444,632	$ 6,826,030	$ 6,722,017	$ 7,138,973
4.80%	6.60%	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, 2021, 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, 2023.

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% per year with an age based scale

Cost of living adjustments = N/A

Normal retirement age for inactive vested participants = Employed prior to August 2010 is age 65 with 5 years of vesting service; employed after August 2010 is age 65 with 10 years of vesting service

Mortality = Healthy mortality rates were based on the Pub-2010 Amount weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees with Scale AA to 2021. Disabled mortality rates were derived from the 1985 CIDA Table Class 1.

3. Changes in Benefits

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

4. Changes of Assumptions

The mortality improvements for the Pub-2010 50% General Employees Table and 50% Public Safety Employees Amount Weighted Mortality Table is projected to 2021 instead of 2020 with Scale AA.

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COMBINING STATEMENTS

Nonmajor Governmental Funds

HABERSHAM COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022

	Special Revenue						
	Indigent Defense	Jail	Juvenile Services	Emergency Medical Services	Emergency 911	Hotel/Motel Tax	Law Library
ASSETS							
Cash and cash equivalents	$ 12,987	$ 134,036	$ 35,154	$ 183,678	$ 497,971	$ 0	$ 105,066
Certificates of deposit	0	0	0	0	0	0	106,117
Receivables							
Accounts (net)	62	0	1,400	418,446	142,619	0	0
Taxes	0	0	0	0	0	24,163	0
Intergovernmental	0	2,000	0	967	17,165	0	0
Due from other funds	0	0	0	0	31,516	0	0
Total assets	$ 13,049	$ 136,036	$ 36,554	$ 603,091	$ 689,271	$ 24,163	$ 211,183
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	$ 0	$ 0	$ 0	$ 23,040	$ 13,261	$ 0	$ 0
Accrued salaries and other liabilities	0	0	0	82,748	32,260	0	0
Due to other funds	0	0	0	432,992	0	23,032	0
Total liabilities	0	0	0	538,780	45,521	23,032	0
Deferred inflows of resources							
Unavailable revenue - property taxes	0	0	0	697	0	0	0
Fund balances							
Restricted for:							
Judicial	13,049	0	36,554	0	0	0	211,183
Public safety	0	136,036	0	63,614	0	0	0
Capital outlay	0	0	0	0	0	0	0
Debt service	0	0	0	0	0	0	0
Assigned to:							
Public safety	0	0	0	0	643,750	0	0
Housing and development	0	0	0	0	0	1,131	0
Unassigned	0	0	0	0	0	0	0
Total fund balances	13,049	136,036	36,554	63,614	643,750	1,131	211,183
Total liabilities and fund balances	$ 13,049	$ 136,036	$ 36,554	$ 603,091	$ 689,271	$ 24,163	$ 211,183

Special Revenue						Capital Projects		
Drug Abuse Treatment	Inmate Welfare	Confiscated Assets	Senior Center	Family Dependency Treatment and Mental Health Court	Hospital Debt Service	SPLOST #6	Capital Improvements	Total Nonmajor Governmental Funds
$ 43,075	$ 52,415	$ 0	$ 0	$ 0	$ 2,098,709	$ 43,497	$ 396,110	$ 3,602,698
0	0	0	0	0	0	0	0	106,117
0	0	0	44,732	0	5,166	0	0	612,425
0	0	0	0	0	0	0	0	24,163
138,890	0	0	2,379	67,438	1,745	0	0	230,584
0	0	0	0	0	312,501	2,103	0	346,120
$ 181,965	$ 52,415	$ 0	$ 47,111	$ 67,438	$ 2,418,121	$ 45,600	$ 396,110	$ 4,922,107
$ 43,459	$ 0	$ 0	$ 17,496	$ 17,653	$ 752	$ 45,600	$ 16,095	$ 177,356
7,342	0	0	9,790	4,173	0	0	0	136,313
0	0	0	33,222	100,198	500,000	0	0	1,089,444
50,801	0	0	60,508	122,024	500,752	45,600	16,095	1,403,113
0	0	0	0	0	0	0	0	697
131,164	0	0	0	0	0	0	0	391,950
0	52,415	0	0	0	0	0	0	252,065
0	0	0	0	0	0	0	380,015	380,015
0	0	0	0	0	1,917,369	0	0	1,917,369
0	0	0	0	0	0	0	0	643,750
0	0	0	0	0	0	0	0	1,131
0	0	0	(13,397)	(54,586)	0	0	0	(67,983)
131,164	52,415	0	(13,397)	(54,586)	1,917,369	0	380,015	3,518,297
$ 181,965	$ 52,415	$ 0	$ 47,111	$ 67,438	$ 2,418,121	$ 45,600	$ 396,110	$ 4,922,107

HABERSHAM COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2022

	Special Revenue						
	Indigent Defense	Jail	Juvenile Services	Emergency Medical Services	Emergency 911	Hotel/Motel Tax	Law Library
REVENUES							
Taxes	$ 0	$ 0	$ 0	$ 917,858	$ 0	$ 253,888	$ 0
Fines, fees, and forfeitures	165	101,538	9,180	0	0	0	28,297
Charges for services	0	0	0	2,124,280	837,341	0	0
Intergovernmental	0	0	0	56,593	41,745	0	0
Investment income	0	0	0	0	500	0	77
Contributions	0	0	0	0	0	0	0
Other	0	0	0	12,787	5,347	0	0
Total revenues	165	101,538	9,180	3,111,518	884,933	253,888	28,374
EXPENDITURES							
Current							
Judicial	0	0	2,950	0	0	0	28,041
Public safety	0	0	0	3,920,502	1,565,005	0	0
Health and welfare	0	0	0	0	0	0	0
Housing and development	0	0	0	0	0	101,159	0
Capital outlay	0	0	0	0	0	0	0
Debt service							
Principal	0	0	0	0	42,624	0	0
Interest	0	0	0	0	4,448	0	0
Total expenditures	0	0	2,950	3,920,502	1,612,077	101,159	28,041
Excess (deficiency) of revenues over (under) expenditures	165	101,538	6,230	(808,984)	(727,144)	152,729	333
Other financing sources (uses)							
Transfers in	12,884	0	30,324	809,881	639,395	0	0
Transfers out	0	(70,000)	0	0	0	(151,738)	0
Proceeds from sale of assets	0	0	0	5,000	0	0	0
Total other financing sources (uses)	12,884	(70,000)	30,324	814,881	639,395	(151,738)	0
Net change in fund balance	13,049	31,538	36,554	5,897	(87,749)	991	333
Fund balances, July 1	0	104,498	0	57,717	731,499	140	210,850
Fund balances, June 30	$ 13,049	$ 136,036	$ 36,554	$ 63,614	$ 643,750	$ 1,131	$ 211,183

Special Revenue						Capital Projects		
Drug Abuse Treatment	Inmate Welfare	Confiscated Assets	Senior Center	Family Dependency Treatment and Mental Health Court	Hospital Debt Service	SPLOST #6	Capital Improvements	Total Nonmajor Governmental Funds
$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,570,731	$ 0	$ 0	$ 2,742,477
37,568	0	0	0	29,007	0	0	0	205,755
115,887	55,605	0	0	0	0	0	0	3,133,113
595,668	0	0	277,898	218,524	0	139,835	0	1,330,263
0	0	0	0	0	704	0	0	1,281
0	0	0	31,867	0	0	0	0	31,867
0	0	0	26,788	0	0	0	5,371	50,293
749,123	55,605	0	336,553	247,531	1,571,435	139,835	5,371	7,495,049
700,893	0	0	0	0	0	0	0	731,884
0	41,787	0	0	0	0	0	0	5,527,294
0	0	0	508,738	257,922	0	0	0	766,660
0	0	0	0	0	0	0	0	101,159
0	0	0	0	0	0	305,667	424,476	730,143
0	0	0	0	0	1,045,000	0	0	1,087,624
0	0	0	0	0	1,284,356	0	0	1,288,804
700,893	41,787	0	508,738	257,922	2,329,356	305,667	424,476	10,233,568
48,230	13,818	0	(172,185)	(10,391)	(757,921)	(165,832)	(419,105)	(2,738,519)
2,623	0	0	143,908	11,341	1,250,004	0	907,674	3,808,034
(10,000)	0	0	0	0	(500,000)	(119,642)	(33,800)	(885,180)
0	0	0	0	0	0	0	0	5,000
(7,377)	0	0	143,908	11,341	750,004	(119,642)	873,874	2,927,854
40,853	13,818	0	(28,277)	950	(7,917)	(285,474)	454,769	189,335
90,311	38,597	0	14,880	(55,536)	1,925,286	285,474	(74,754)	3,328,962
$ 131,164	$ 52,415	$ 0	$ (13,397)	$ (54,586)	$ 1,917,369	$ 0	$ 380,015	$ 3,518,297

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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, 2022 and 2021

ASSETS	**2022**	**2021**
Cash and cash equivalents	$ 9,128,419	$ 5,449,439
Investments	810,666	849,958
Receivables (net)		
Accounts	42,862	62,160
Intergovernmental	366,101	184,846
Taxes	136,495	99,590
Prepaid items	678,836	603,335
Due from other funds	1,615,877	1,461,226
Restricted assets		
Cash and cash equivalents	17,252	13,735
Total assets	$ 12,796,508	$ 8,724,289
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 560,350	$ 429,023
Intergovernmental	0	21,479
Accrued salaries and expenditures	419,136	333,984
Due to other funds	31,516	0
Claims reserve	126,267	89,936
Unearned revenue	82,862	2,364
Total liabilities	1,220,131	876,786
Deferred inflows of resources		
Unavailable revenue - property taxes	38,191	39,129
Fund balances		
Nonspendable:		
Prepaid items	678,836	603,335
Restricted for:		
Judicial	0	42,258
Public Safety	17,252	13,735
Assigned for:		
General government	135,000	138,016
Government projects	4,396,858	0
Subsequent year's budget	1,467,995	659,844
Unassigned	4,842,245	6,351,186
Total fund balances	11,538,186	7,808,374
Total liabilities, deferred inflows of resources, and fund balances	$ 12,796,508	$ 8,724,289

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2022 and 2021

	2022	2021
REVENUES		
Taxes	$ 22,518,192	20,733,775
Licenses and permits	363,499	305,306
Fines, fees and forfeitures	1,466,381	1,215,822
Charges for services	1,909,563	1,730,503
Intergovernmental	1,612,661	2,331,763
Investment income (loss)	(80,179)	52,693
Contributions	29,612	16,121
Other	174,964	203,000
Total revenues	27,994,693	26,588,983
EXPENDITURES		
Current		
General Government	5,913,946	5,028,026
Judicial	3,605,492	3,276,794
Public Safety	11,880,260	10,178,697
Public Works	2,582,893	2,198,054
Health and Welfare	332,635	300,089
Culture and Recreation	1,449,480	1,341,267
Housing and Development	697,880	645,535
Debt Service		
General Government	392,013	392,155
Total expenditures	26,854,599	23,360,617
Excess (deficiency) of revenues over (under) expenditures	1,140,094	3,228,366
Other financing sources (uses)		
Transfers in	4,907,132	467,456
Transfers out	(2,342,860)	(1,618,457)
Proceeds from the sale of assets	25,446	84,085
Total other financing sources (uses)	2,589,718	(1,066,916)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3,729,812	2,161,450
Fund balances, July 1	7,808,374	5,646,924
Fund balances, June 30	$ 11,538,186	$ 7,808,374

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes				
General property taxes				
Current and prior year levies	$ 15,863,874	$ 15,854,307	$ (9,567)	$ 14,492,533
Motor vehicle tax	2,667,774	2,658,932	(8,842)	2,466,408
Mobile home tax	133,000	133,201	201	120,282
Timber tax	3,766	3,855	89	0
Cost, penalties, and interest	45,700	45,757	57	44,320
Total general property taxes	18,714,114	18,696,052	(18,062)	17,123,543
Intangibles tax	544,000	544,771	771	505,306
Real estate transfer tax	177,700	177,726	26	138,257
Franchise tax	63,600	16,062	(47,538)	5,380
Insurance premium tax	2,342,900	2,342,967	67	2,256,009
Alcohol excise tax	592,500	592,906	406	556,400
Occupational tax	136,324	129,811	(6,513)	131,486
Other	17,897	17,897	0	17,394
Total taxes	22,589,035	22,518,192	(70,843)	20,733,775
Licenses and permits				
Building permits	286,650	363,499	76,849	305,306
Fines, fees and forfeitures	1,332,350	1,466,381	134,031	1,215,822
Charges for Services				
Sheriff services	303,000	314,288	11,288	303,061
Ambulance charges	6,000	4,395	(1,605)	6,065
Recreation fees	536,500	398,747	(137,753)	404,170
Collection commissions	738,000	737,537	(463)	698,642
Other charges for services	341,000	454,596	113,596	318,565
Total charges for services	1,924,500	1,909,563	(14,937)	1,730,503
Intergovernmental	1,664,489	1,612,661	(51,828)	2,331,763
Investment income (loss)	44,500	(80,179)	(124,679)	52,693
Contributions	22,000	29,612	7,612	16,121
Other				
Rental Income	67,373	69,701	2,328	68,824
Miscellaneous	73,700	105,263	31,563	134,176
Total other	141,073	174,964	33,891	203,000
Total revenues	$ 28,004,597	$ 27,994,693	$ (9,904)	$ 26,588,983

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
EXPENDITURES				
Current				
General Government				
County-Wide				
Personal services	$ 239,893	$ 232,405	$ 7,488	$ 76,983
Contract services	872,140	901,600	(29,460)	861,039
Materials and supplies	11,285	14,045	(2,760)	536
Capital outlay	0	0	0	29,620
Total County-Wide	1,123,318	1,148,050	(24,732)	968,178
Commissioners				
Personal services	102,272	94,723	7,549	93,922
Contract services	144,190	142,378	1,812	103,915
Materials and supplies	15,672	17,631	(1,959)	8,184
Payments to other agencies	471,550	471,550	0	439,429
Total Commissioners	733,684	726,282	7,402	645,450
County Manager				
Personal services	340,671	334,093	6,578	260,236
Contract services	37,622	38,982	(1,360)	4,499
Materials and supplies	15,342	14,813	529	4,338
Total County Manager	393,635	387,888	5,747	269,073
County Finance				
Personal services	356,861	346,582	10,279	252,119
Contract services	9,955	10,077	(122)	3,026
Materials and supplies	6,300	6,462	(162)	4,822
Total County Finance	373,116	363,121	9,995	259,967
County Human Resources				
Personal services	302,819	295,913	6,906	199,582
Contract services	38,178	37,434	744	18,649
Materials and supplies	7,862	8,275	(413)	1,955
Total County Human Resources	348,859	341,622	7,237	220,186
Tax Commissioner				
Personal services	346,896	344,128	2,768	328,155
Contract services	61,860	52,722	9,138	62,465
Materials and supplies	8,700	12,082	(3,382)	1,360
Total Tax Commissioner	417,456	408,932	8,524	391,980
Tax Assessor				
Personal services	633,826	599,425	34,401	556,128
Contract services	95,903	104,675	(8,772)	81,928
Materials and supplies	6,000	5,690	310	4,445
Total Tax Assessor	735,729	709,790	25,939	642,501

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
General Government (continued)				
Board of Equalization				
Contract services	$ 1,255	$ 948	$ 307	$ 1,301
Supplies	150	129	21	0
Total Board of Equalization	1,405	1,077	328	1,301
County Clerk				
Personal services	69,879	67,530	2,349	72,776
Contract services	3,320	3,133	187	739
Materials and supplies	150	915	(765)	0
Total County Clerk	73,349	71,578	1,771	73,515
Registrar				
Personal services	210,398	209,167	1,231	201,820
Contract services	83,804	81,260	2,544	31,958
Materials and supplies	18,200	18,174	26	30,260
Total Registrar	312,402	308,601	3,801	264,038
Buildings and Grounds				
Personal services	497,492	472,998	24,494	475,002
Contract services	186,090	222,799	(36,709)	174,068
Materials and supplies	206,715	172,880	33,835	164,738
Total Buildings and Grounds	890,297	868,677	21,620	813,808
Information Technology				
Personal services	310,682	301,124	9,558	233,324
Contract services	221,218	245,574	(24,356)	190,203
Materials and supplies	59,415	31,630	27,785	54,502
Total Information Technology	591,315	578,328	12,987	478,029
Total General Government	5,994,565	5,913,946	80,619	5,028,026
Judicial				
Probate Court				
Personal services	227,778	221,860	5,918	208,857
Contract services	11,350	8,803	2,547	4,893
Materials and supplies	8,158	11,038	(2,880)	11,603
Total Probate Court	247,286	241,701	5,585	225,353
Magistrate Court				
Personal services	257,447	253,235	4,212	172,615
Contract services	12,850	6,363	6,487	7,958
Materials and supplies	3,915	6,969	(3,054)	0
Total Magistrate Court	274,212	266,567	7,645	180,573

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
Judicial (continued)				
Clerk of Superior Court				
Personal services	$ 706,470	$ 677,489	$ 28,981	$ 657,158
Contract services	55,200	55,479	(279)	48,320
Materials and supplies	17,000	15,610	1,390	14,169
Total Clerk of Superior Court	778,670	748,578	30,092	719,647
Superior Court				
Personal services	198,333	196,041	2,292	158,136
Contract services	106,966	103,844	3,122	83,141
Materials and supplies	2,000	3,145	(1,145)	3,247
Total Superior Court	307,299	303,030	4,269	244,524
District Attorney				
Personal services	83,202	82,266	936	75,444
Contract services	358,466	357,037	1,429	437,882
Materials and supplies	8,200	11,523	(3,323)	5,934
Payments to other agencies	80,022	80,068	(46)	79,504
Total District Attorney	529,890	530,894	(1,004)	598,764
Public Defender				
Personal services	48,212	38,295	9,917	52,576
Contract services	708,357	713,577	(5,220)	518,004
Materials and supplies	22,950	26,313	(3,363)	22,936
Total Public Defender	779,519	778,185	1,334	593,516
State Court Judge				
Personal services	198,114	190,776	7,338	178,430
Contract services	86,280	85,106	1,174	86,352
Materials and supplies	10,066	10,083	(17)	10,000
Total State Court Judge	294,460	285,965	8,495	274,782
Juvenile Court				
Personnel services	178,409	179,754	(1,345)	175,463
Contract services	98,830	93,692	5,138	93,367
Materials and supplies	2,315	1,712	603	2,203
Total Juvenile Court	279,554	275,158	4,396	271,033
Juvenile Supervision				
Contract services	0	0	0	1,650
State Court Solicitor				
Personal services	169,705	165,914	3,791	156,734
Materials and supplies	9,500	9,500	0	10,218
Total State Court Solicitor	179,205	175,414	3,791	166,952
Total Judicial	3,670,095	3,605,492	64,603	3,276,794

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
Public Safety				
Sheriff				
Personal services	$ 4,245,914	$ 4,113,260	$ 132,654	$ 3,420,530
Contract services	345,335	338,023	7,312	335,666
Materials and supplies	477,054	487,143	(10,089)	343,718
Capital outlay	52,000	74,903	(22,903)	0
Total Sheriff	5,120,303	5,013,329	106,974	4,099,914
Jail				
Personal services	2,349,216	2,272,702	76,514	1,986,010
Contract services	790,420	803,598	(13,178)	695,231
Materials and supplies	400,280	397,453	2,827	387,850
Capital outlay	139,000	139,000	0	0
Total Jail	3,678,916	3,612,753	66,163	3,069,091
Heat Unit				
Personal services	74,873	71,119	3,754	67,438
Contract services	0	925	(925)	0
Materials and supplies	22,776	23,615	(839)	14,982
Total Heat Unit	97,649	95,659	1,990	82,420
Animal Control				
Personal services	366,851	352,902	13,949	320,501
Contract services	81,528	79,657	1,871	103,669
Materials and supplies	88,286	90,187	(1,901)	36,226
Total Animal Control	536,665	522,746	13,919	460,396
Coroner				
Personal services	14,577	14,737	(160)	13,905
Contract services	19,698	18,933	765	14,192
Materials and supplies	6,258	6,561	(303)	2,094
Total Coroner	40,533	40,231	302	30,191
Fire				
Personal services	2,171,657	2,109,286	62,371	1,912,024
Contract services	148,403	149,755	(1,352)	166,635
Materials and supplies	199,080	198,128	952	155,056
Total Fire	2,519,140	2,457,169	61,971	2,233,715
Emergency Management Agency				
Personal services	119,271	118,881	390	123,822
Contract services	10,575	8,668	1,907	5,563
Materials and supplies	10,628	10,824	(196)	19,016
Capital outlay	0	0	0	54,569
Total Emergency Management Agency	140,474	138,373	2,101	202,970
Total Public Safety	12,133,680	11,880,260	253,420	10,178,697

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
Public Works				
Fleet				
Personal services	$ 364,808	$ 349,661	$ 15,147	$ 288,235
Contract services	86,000	80,497	5,503	71,103
Materials and supplies	291,822	300,160	(8,338)	155,307
Total Fleet	742,630	730,318	12,312	514,645
Road Department				
Personal services	1,404,978	1,347,247	57,731	1,371,786
Contract services	315,119	270,864	44,255	135,079
Materials and supplies	190,632	227,982	(37,350)	176,544
Capital outlay	0	6,482	(6,482)	0
Total Road Department	1,910,729	1,852,575	58,154	1,683,409
Total Public Works	2,653,359	2,582,893	70,466	2,198,054
Health and Welfare				
Georgia Mountains Community Mental Health				
Payments to other agencies	30,000	30,000	0	30,000
Senior Center				
Payments to other agencies	12,450	12,450	0	11,450
Habersham County Health Department				
Capital outlay	28,263	28,263	0	0
Payments to other agencies	170,650	170,650	0	198,788
Total Heal Department	198,913	198,913	0	198,788
Child Welfare				
Payments to other agencies	91,272	91,272	0	59,851
Total Health and Welfare	332,635	332,635	0	300,089
Culture and Recreation				
Libraries				
Capital outlay	0	0	0	26,025
Payments to other agencies	320,000	320,000	0	316,825
Total Libraries	320,000	320,000	0	342,850
Recreation				
Personal services	570,718	560,858	9,860	500,192
Contract services	196,058	187,350	8,708	168,494
Materials and supplies	366,483	371,491	(5,008)	321,454
Payments to other agencies	8,000	9,781	(1,781)	8,277
Total Recreation	1,141,259	1,129,480	11,779	998,417
Total Culture and Recreation	1,461,259	1,449,480	11,779	1,341,267

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
Housing and Development				
Extension Service				
Personal services	$ 25,557	$ 25,763	$ (206)	$ 24,340
Contract services	85,338	85,132	206	78,165
Materials and supplies	11,901	11,901	0	10,447
Payments to other agencies	3,250	3,250	0	3,250
Total Extension Service	126,046	126,046	0	116,202
Forestry				
Payments to other agencies	7,660	7,660	0	7,660
Building				
Personal services	530,029	507,734	22,295	471,823
Contract services	31,533	28,887	2,646	25,329
Materials and supplies	14,207	17,392	(3,185)	15,640
Total Building	575,769	554,013	21,756	512,792
Conservation				
Contract services	5,000	5,000	0	5,000
Planning Commission				
Personal services	0	0	0	9
Contract services	5,061	5,161	(100)	3,856
Materials and supplies	100	0	100	16
Total Planning Commission	5,161	5,161	0	3,881
Total Housing and Development	719,636	697,880	21,656	645,535
Total Current	26,965,229	26,462,586	502,543	22,968,462
Debt Service				
General Government				
County-Wide				
Principal	175,000	175,000	0	170,000
Interest	217,113	217,013	100	222,155
Total Debt Service	392,113	392,013	100	392,155
Total Expenditures	$ 27,357,342	$ 26,854,599	$ 502,643	$ 23,360,617

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.

Indigent Defense Fund – This fund is used to account for monies legally restricted for indigent defense in the County.

Jail Fund – This fund is used to account for monies legally restricted for the benefit of juveniles in the County.

Juvenile Services Fund – This fund is used to account for monies legally restricted for indigent defense in the County.

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.

American Rescue Plan Act 2021 Fund – This fund is used to account for revenues and expenditures of the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Fund.

HABERSHAM COUNTY, GEORGIA
INDIGENT DEFENSE SPECIAL REVENUE FUND
BALANCE SHEET
June 30, 2022

ASSETS

Cash and cash equivalents	$ 12,987
Accounts receivable	62
Total assets	$ 13,049

LIABILITIES AND FUND BALANCES

Fund balances	
Restricted for Judicial	$ 13,049

HABERSHAM COUNTY, GEORGIA
INDIGENT DEFENSE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2022

	Final Budget	Actual	Variance
REVENUES			
Fines, fees, and forfeitures	$ 170	$ 165	$ (5)
Total revenues	170	165	(5)
EXPENDITURES			
Current			
Judicial	170	0	170
Total expenditures	170	0	170
Excess (deficiency) of revenues over (under) expenditures	0	165	165
Other financing sources (uses)			
Transfers in	0	12,884	12,884
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	13,049	13,049
Fund balances, July 1	0	0	0
Fund balances, June 30	$ 0	$ 13,049	$ 13,049

HABERSHAM COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

ASSETS	**2022**	**2021**
Cash and cash equivalents	$ 134,036	$ 100,651
Intergovernmental receivable	2,000	3,847
Total assets	$ 136,036	$ 104,498
LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for Public Safety	$ 136,036	$ 104,498

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees, and forfeitures	$ 100,000	$ 101,538	$ 1,538	$ 110,622
Total revenues	100,000	101,538	1,538	110,622
EXPENDITURES				
Current				
Public Safety				
Capital outlay	90,000	0	90,000	0
Total expenditures	90,000	0	90,000	0
Excess (deficiency) of revenues over (under) expenditures	10,000	101,538	91,538	110,622
Other financing sources (uses)				
Transfers out	(70,000)	(70,000)	0	(70,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(60,000)	31,538	91,538	40,622
Fund balances, July 1	60,000	104,498	44,498	63,876
Fund balances, June 30	$ 0	$ 136,036	$ 136,036	$ 104,498

HABERSHAM COUNTY, GEORGIA
JUVENILE SERVICES SPECIAL REVENUE FUND
BALANCE SHEET
June 30, 2022

ASSETS

Cash and cash equivalents	$ 35,154
Accounts receivable	1,400
Total assets	$ 36,554

LIABILITIES AND FUND BALANCES

Fund balances	
Restricted for Judicial	$ 36,554

HABERSHAM COUNTY, GEORGIA
JUVENILE SERVICES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2022

	Final Budget	Actual	Variance
REVENUES			
Fines, fees, and forfeitures	$ 5,000	$ 9,180	$ 4,180
Total revenues	5,000	9,180	4,180
EXPENDITURES			
Current			
Judicial			
Contract services	5,000	2,950	2,050
Total expenditures	5,000	2,950	2,050
Excess (deficiency) of revenues over (under) expenditures	0	6,230	6,230
Other financing sources (uses)			
Transfers in	0	30,324	30,324
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	36,554	36,554
Fund balances, July 1	0	0	0
Fund balances, June 30	$ 0	$ 36,554	$ 36,554

HABERSHAM COUNTY, GEORGIA
EMERGENCY 911 SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

ASSETS	**2022**	**2021**
Cash and cash equivalents	$ 497,971	$ 631,559
Accounts receivable (net)	142,619	138,074
Intergovernmental receivable	17,165	26,946
Prepaid items	0	7,034
Due from other funds	31,516	0
Total assets	$ 689,271	$ 803,613
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 13,261	$ 953
Accrued salaries and other payroll liabilities	32,260	26,102
Due to other funds	0	45,059
Total liabilities	45,521	72,114
Fund balances		
Nonspendable prepaid items	0	7,034
Assigned to Public Safety	643,750	724,465
Total fund balances	643,750	731,499
Total liabilities and fund balances	$ 689,271	$ 803,613

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 811,000	$ 837,341	$ 26,341	$ 830,662
Intergovernmental	39,200	41,745	2,545	40,519
Contributions	0	500	500	0
Other	5,979	5,347	(632)	5,628
Total revenues	856,179	884,933	28,754	876,809
EXPENDITURES				
Current				
Public Safety				
Personal services	1,322,543	1,217,113	105,430	1,023,240
Contract services	355,472	313,385	42,087	299,884
Materials and supplies	28,700	34,507	(5,807)	24,247
Capital outlay	47,072	0	47,072	0
Debt service				
Principal	42,625	42,624	1	40,516
Interest	4,450	4,448	2	6,557
Total expenditures	1,800,862	1,612,077	188,785	1,394,444
Excess (deficiency) of revenues over (under) expenditures	(944,683)	(727,144)	217,539	(517,635)
Other financing sources (uses)				
Transfers in	563,145	639,395	76,250	513,209
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(381,538)	(87,749)	293,789	(4,426)
Fund balances, July 1	381,538	731,499	349,961	735,925
Fund balances, June 30	$ 0	$ 643,750	$ 643,750	$ 731,499

HABERSHAM COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

ASSETS	**2022**	**2021**
Taxes receivable	$ 24,163	$ 140
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other funds	$ 23,032	$ 0
Fund balances		
Assigned for Housing and Development	1,131	140
Total liabilities and fund balances	$ 24,163	$ 140

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes	$ 185,667	$ 253,888	$ 68,221	$ 153,520
Total revenues	185,667	253,888	68,221	153,520
EXPENDITURES				
Current				
Housing and Development				
Payments to other agencies	100,667	101,159	(492)	61,353
Total expenditures	100,667	101,159	(492)	61,353
Excess (deficiency) of revenues over (under) expenditures	85,000	152,729	67,729	92,167
Other financing sources (uses)				
Transfers out	(85,000)	(151,738)	(66,738)	(97,109)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	991	991	(4,942)
Fund balances, July 1	0	140	140	5,082
Fund balances, June 30	$ 0	$ 1,131	$ 1,131	$ 140

HABERSHAM COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

ASSETS	**2022**	**2021**
Cash and cash equivalents	$ 105,066	$ 104,743
Certificates of deposit	106,117	106,107
Total assets	$ 211,183	$ 210,850
LIABILITIES AND FUND BALANCES		
Liabilities		
Fund balances		
Restricted for Judicial	$ 211,183	$ 210,850
Total liabilities and fund balances	$ 211,183	$ 210,850

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees, and forfeitures	$ 27,500	$ 28,297	$ 797	$ 30,307
Investment income	0	77	77	108
Total revenues	27,500	28,374	874	30,415
EXPENDITURES				
Current				
Judicial				
Personal services	3,600	3,600	0	3,900
Contract services	9,255	10,897	(1,642)	5,873
Materials and supplies	6,000	13,544	(7,544)	13,587
Capital outlay	8,720	0	8,720	6,252
Total expenditures	27,575	28,041	(466)	29,612
Excess (deficiency) of revenues over (under) expenditures	(75)	333	408	803
Fund balances, July 1	75	210,850	210,775	210,047
Fund balances, June 30	$ 0	$ 211,183	$ 211,183	$ 210,850

HABERSHAM COUNTY, GEORGIA
EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

ASSETS	**2022**	**2021**
Cash and cash equivalents	$ 183,678	$ 229,629
Receivables (net)		
Accounts	418,446	454,163
Taxes	0	2,791
Intergovernmental	967	0
Total assets	$ 603,091	$ 686,583
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 23,040	$ 33,763
Accrued salaries and other payroll liabilities	82,748	62,755
Due to other funds	432,992	531,537
Total liabilities	538,780	628,055
Deferred inflows of resources		
Unavailable revenue - property taxes	697	811
Fund balances		
Restriced for Public Safety	63,614	57,717
Total liabilities, deferred inflows of resources, and fund balances	$ 603,091	$ 686,583

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes	$ 967,404	$ 917,858	$ (49,546)	$ 838,681
Charges for services	2,595,000	2,124,280	(470,720)	2,118,470
Intergovernmental	157,000	56,593	(100,407)	701,313
Other	0	12,787	12,787	0
Total revenues	3,719,404	3,111,518	(607,886)	3,658,464
EXPENDITURES				
Current				
Public Safety				
Personal Services	3,336,808	3,199,685	137,123	2,676,638
Contract services	329,295	391,645	(62,350)	327,072
Materials and supplies	237,800	329,172	(91,372)	223,419
Capital outlay	0	0	0	967,295
Total expenditures	3,903,903	3,920,502	(16,599)	4,194,424
Excess (deficiency) of revenues over (under) expenditures	(184,499)	(808,984)	(624,485)	(535,960)
Other financing sources (uses)				
Transfers in	122,934	809,881	686,947	529,012
Proceeds from sale of assets	0	5,000	5,000	3,100
Total other financing sources (uses)	122,934	814,881	691,947	532,112
Excess (deficiency) of revenues and other financing sources over (under) expenditures and and other financing uses	(61,565)	5,897	67,462	(3,848)
Fund balances, July 1	61,565	57,717	(3,848)	61,565
Fund balances, June 30	$ 0	$ 63,614	$ 63,614	$ 57,717

HABERSHAM COUNTY, GEORGIA
DRUG ABUSE TREATMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

ASSETS	**2022**	**2021**
Cash and cash equivalents	$ 43,075	$ 55,245
Intergovernmental receivable	138,890	107,921
Total assets	$ 181,965	$ 163,166
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 43,459	$ 66,825
Accrued salaries and other payroll liabilities	7,342	6,030
Total liabilities	50,801	72,855
Fund balances		
Restricted for Judicial	131,164	90,311
Total liabilities and fund balances	$ 181,965	$ 163,166

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees, and forfeitures	$ 187,100	$ 37,568	$ (149,532)	$ 30,917
Charges for services	131,726	115,887	(15,839)	136,054
Intergovernmental	436,408	595,668	159,260	420,483
Other	0	0	0	160
Total revenues	755,234	749,123	(6,111)	587,614
EXPENDITURES				
Current				
Judicial				
Personal services	260,940	243,961	16,979	177,858
Contract services	418,402	378,312	40,090	287,569
Materials and supplies	27,830	36,931	(9,101)	20,795
Payments to others	38,062	41,689	(3,627)	58,505
Total expenditures	745,234	700,893	44,341	544,727
Excess (deficiency) of revenues over (under) expenditures	10,000	48,230	38,230	42,887
Other financing sources (uses)				
Transfer in	0	2,623	2,623	0
Transfers out	(10,000)	(10,000)	0	(10,000)
Total other financing sources (uses)	(10,000)	(7,377)	2,623	(10,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and and other financing uses	0	40,853	40,853	32,887
Fund balances, July 1	0	90,311	90,311	57,424
Fund balances, June 30	$ 0	$ 131,164	$ 131,164	$ 90,311

HABERSHAM COUNTY, GEORGIA
INMATE WELFARE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

ASSETS	**2022**	**2021**
Cash and cash equivalents	$ 52,415	$ 38,597
LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for Public Safety	$ 52,415	$ 38,597

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 45,000	$ 55,605	$ 10,605	$ 50,648
Total revenues	45,000	55,605	10,605	50,648
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	40,000	20,287	19,713	48,020
Capital outlay	5,000	21,500	(16,500)	0
Total expenditures	45,000	41,787	3,213	48,020
Excess (deficiency) of revenues over (under) expenditures	0	13,818	13,818	2,628
Fund balances, July 1	0	38,597	38,597	35,969
Fund balances, June 30	$ 0	$ 52,415	$ 52,415	$ 38,597

HABERSHAM COUNTY, GEORGIA
CONFISCATED ASSETS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

ASSETS	**2022**	**2021**
Cash and cash equivalents	$ 0	$ 0
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other agencies	$ 0	$ 0

HABERSHAM COUNTY, GEORGIA
CONFISCATED ASSETS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal year ended June 30, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Other	$ 0	$ 0	$ 0	$ 367
Total revenues	0	0	0	367
EXPENDITURES				
Current				
Public Safety				
Contact sevices	0	0	0	20
Total expenditures	0	0	0	20
Excess (deficiency) of revenues over (under) expenditures	0	0	0	347
Other financing sources (uses)				
Transfers out	0	0	0	(347)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	0	0	0
Fund balances, July 1	0	0	0	0
Fund balances, June 30	$ 0	$ 0	$ 0	$ 0

HABERSHAM COUNTY, GEORGIA
SENIOR CENTER SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

ASSETS	**2022**	**2021**
Cash and cash equivalents	$ 0	$ 25,582
Receivables		
Accounts	44,732	15,422
Intergovernmental	2,379	1,975
Total assets	$ 47,111	$ 42,979
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 17,496	$ 19,848
Due to other funds	33,222	0
Accrued salaries and other payroll liabilities	9,790	8,251
Total liabilities	60,508	28,099
Fund balances		
Assigned for Health and Welfare	0	14,880
Unassigned	(13,397)	0
Total fund balances	(13,397)	14,880
Total liabilities and fund balances	$ 47,111	$ 42,979

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 388,518	$ 277,898	$ (110,620)	$ 240,019
Contributions	23,000	31,867	8,867	13,866
Other	36,325	26,788	(9,537)	34,124
Total revenues	447,843	336,553	(111,290)	288,009
EXPENDITURES				
Current				
Health and Welfare				
Personal services	355,374	360,462	(5,088)	332,868
Contract services	260,712	90,832	169,880	72,874
Materials and supplies	48,200	57,444	(9,244)	46,720
Capital outlay	20,206	0	20,206	19,150
Total expenditures	684,492	508,738	175,754	471,612
Excess (deficiency) of revenues over (under) expenditures	(236,649)	(172,185)	64,464	(183,603)
Other financing sources (uses)				
Transfers in	140,411	143,908	3,497	121,257
Proceeds from sale of assets	0	0	0	4,700
Total other financing sources (uses)	140,411	143,908	3,497	125,957
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(96,238)	(28,277)	67,961	(57,646)
Fund balances, July 1	96,238	14,880	(81,358)	72,526
Fund balances, June 30	$ 0	$ (13,397)	$ (13,397)	$ 14,880

HABERSHAM COUNTY, GEORGIA
FAMILY DEPENDENCY TREATMENT AND MENTAL HEALTH COURT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

ASSETS	**2022**	**2021**
Intergovernmental receivable	$ 67,438	$ 76,938
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 17,653	$ 13,610
Accrued salaries and other payroll liabilities	4,173	3,304
Due to other funds	100,198	115,560
Total liabilities	122,024	132,474
Fund balances		
Unassigned	(54,586)	(55,536)
Total liabilities and fund balances	$ 67,438	$ 76,938

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees, and forfeitures	$ 37,247	$ 29,007	$ (8,240)	$ 24,722
Intergovernmental	207,638	218,524	10,886	182,745
Total revenues	244,885	247,531	2,646	207,467
EXPENDITURES				
Current				
Health and Welfare				
Personal services	132,124	135,014	(2,890)	106,682
Contract services	122,261	120,007	2,254	165,924
Materials and supplies	500	2,901	(2,401)	397
Total expenditures	254,885	257,922	(3,037)	273,003
Excess (deficiency) of revenues over (under) expenditures	(10,000)	(10,391)	(391)	(65,536)
Other financing sources (uses)				
Transfers in	10,000	11,341	(1,341)	10,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	950	950	(55,536)
Fund balances, July 1	0	(55,536)	(55,536)	0
Fund balances, June 30	$ 0	$ (54,586)	$ (54,586)	$ (55,536)

HABERSHAM COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT 2021
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

ASSETS	**2022**	**2021**
Cash and cash equivalents	$ 4,336,841	$ 4,402,217
Intergovernmental receivable	67,238	0
Total assets	$ 4,404,079	$ 4,402,217
LIABILITIES AND FUND BALANCES		
Liabilities		
Unearned revenue	$ 4,402,216	$ 4,402,217
Accrued salaries and other payroll liabilities	1,863	0
Total liabilities	$ 4,404,079	$ 4,402,217

HABERSHAM COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT 2021
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 4,473,085	$ 4,469,455	$ (3,630)	$ 0
Total revenues	4,473,085	4,469,455	(3,630)	0
EXPENDITURES				
Current				
General Government				
Supplies	6,000	5,358	642	0
Judicial				
Personal services	27,585	27,006	579	0
Contract services	21,500	19,797	1,703	0
Supplies	21,000	20,436	564	0
Total expenditures	76,085	72,597	3,488	0
Excess (deficiency) of revenues over (under) expenditures	4,397,000	4,396,858	(142)	0
Other financing sources (uses)				
Transfers out	(4,397,000)	(4,396,858)	142	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	0	0	0
Fund balances, July 1	0	0	0	0
Fund balances, June 30	$ 0	$ 0	$ 0	$ 0

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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, 2022 and 2021

ASSETS	**2022**	**2021**
Cash and cash equivalents	$ 2,098,709	$ 2,007,509
Receivables		
Accounts	5,166	9,443
Intergovernmental	1,745	0
Due from other funds	312,501	208,334
Total assets	$ 2,418,121	$ 2,225,286
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 752	$ 0
Due to other funds	500,000	300,000
Total liabilities	500,752	300,000
Fund balances		
Restricted for debt service	1,917,369	1,925,286
Total liabilities and fund balances	$ 2,418,121	$ 2,225,286

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes	$ 1,640,953	$ 1,570,731	$ (70,222)	$ 1,503,519
Interest	0	704	704	0
Total revenues	1,640,953	1,571,435	(69,518)	1,503,519
EXPENDITURES				
Debt Service	2,322,953	2,329,356	(6,403)	2,328,635
Excess (deficiency) of revenues over (under) expenditures	(682,000)	(757,921)	(75,921)	(825,116)
Other financing sources (uses)				
Transfers in (out)				
Transfers out	(500,000)	(500,000)	0	(300,000)
Transfer in	1,250,000	1,250,004	4	1,516,491
Contingency	(68,000)	0	68,000	0
Total other financing sources (uses)	682,000	750,004	68,004	1,216,491
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(7,917)	(7,917)	391,375
Fund balances, July 1	0	1,925,286	1,925,286	1,533,911
Fund balances, June 30	$ 0	$ 1,917,369	$ 1,917,369	$ 1,925,286

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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.

Special Purpose Local Option Sales Tax #7 Fund – This fund is used to account for long-term projects financed by the 2020 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.

HABERSHAM COUNTY, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX #6
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

ASSETS	**2022**	**2021**
Cash and cash equivalents	$ 43,497	$ 408,632
Taxes receivable	0	19,774
Due from other funds	2,103	0
Total assets	$ 45,600	$ 428,406
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts Payable	$ 45,600	$ 142,712
Due to other funds	0	220
Total liabilities	45,600	142,932
Fund balances		
Restricted for capital outlay	0	285,474
Total liabilities and fund balances	$ 45,600	$ 428,406

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, 2022 and 2021

REVENUES	**2022**	**2021**
Taxes	$ 0	$ 6,199,274
Intergovernmental	139,835	1,805,571
Investment income	0	369
Total revenues	139,835	8,005,214
EXPENDITURES		
Capital outlay		
General Government		
County Wide	0	159
Public Safety		
Sheriff	0	133,906
Fire	171,486	241,870
Ambulance	5,545	19,588
Public Works		
Roads and Bridges	128,636	3,414,819
Intergovernmental	0	1,751,280
Debt service		
Public Works		
Roads and Bridges	0	66,345
Total expenditures	305,667	5,627,967
Excess (deficiency) of revenues over (under) expenditures	(165,832)	2,377,247
Other financing sources (uses)		
Transfers in (out)		
Transfers in	0	137,783
Transfer out	(119,642)	(2,214,241)
Total other financing sources (uses)	(119,642)	(2,076,458)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(285,474)	300,789
Fund balances, July 1	285,474	(15,315)
Fund balances, June 30	$ 0	$ 285,474

HABERSHAM COUNTY, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX #7
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

ASSETS	**2022**	**2021**
Cash and cash equivalents	$ 2,213,282	$ 1,804,047
Taxes receivable	824,985	725,927
Restricted assets		
Cash and cash equivalents	9,887,277	10,828,995
Intergovernmental receivable	1,003,692	1,178,507
Total assets	$ 13,929,236	$ 14,537,476
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 17,133	$ 3,027
Intergovernmental	543,012	389,027
Due to other funds	456,226	458,098
Total liabilities	1,016,371	850,152
Fund balances		
Restricted for capital outlay	12,912,865	13,687,324
Total liabilities and fund balances	$ 13,929,236	$ 14,537,476

HABERSHAM COUNTY, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX #7
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2022 and 2021

REVENUES	**2022**	**2021**
Taxes	$ 8,950,279	$ 2,096,705
Intergovernmental	1,478,017	740,720
Investment income	54,683	5,641
Total revenues	10,482,979	2,843,066
EXPENDITURES		
Capital outlay		
General Government		
County Wide	2,641	872
Public Safety		
Sheriff	101,498	0
Fire	847,798	254,771
Ambulance	1,474,343	13,192
Animal Control	52,537	0
Public Works		
Roads and Bridges	2,391,318	0
Intergovernmental	2,487,189	576,298
Debt service	2,149,200	262,277
Total expenditures	9,506,524	1,107,410
Excess (deficiency) of revenues over (under) expenditures	976,455	1,735,656
Other financing sources (uses)		
Transfers in (out)		
Transfers out	(1,750,914)	(312,501)
Issuance of bonds payable	0	10,865,000
Bond premium	0	1,399,169
Total other financing sources (uses)	(1,750,914)	11,951,668
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(774,459)	13,687,324
Fund balances, July 1	13,687,324	0
Fund balances, June 30	$ 12,912,865	$ 13,687,324

HABERSHAM COUNTY, GEORGIA
CAPITAL IMPROVEMENTS
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

ASSETS	**2022**	**2021**
Restricted cash and cash equivalents	$ 396,110	$ 0
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 16,095	$ 0
Due to other funds	0	74,754
Total liabilities	16,095	74,754
Fund balances		
Restricted for capital outlay	380,015	0
Unassigned	0	(74,754)
Total fund balances	380,015	(74,754)
Total liabilities and fund balances	$ 396,110	$ 0

HABERSHAM COUNTY, GEORGIA
CAPITAL IMPROVEMENTS
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2022 and 2021

REVENUES	**2022**	**2021**
Investment income	$ 0	$ 15
Other	5,371	0
Total revenues	5,371	15
EXPENDITURES		
Capital outlay		
General Government		
County Manager	58,992	0
Information Technology	87,178	65,367
Tax Assessor	18,764	18,764
County Buildings & Grounds	64,523	82,400
Health and Welfare		
Senior Center	13,635	0
Judicial		
Magistrate Court	24,400	0
Public Safety		
Sheriff	44,905	198,308
Jail	0	5,760
Fire	40,715	
E-911	0	4,716
Culture and Recreation		
Recreation	71,364	715,959
Housing and Development		
Building	0	25,393
Total expenditures	424,476	1,116,667
Excess (deficiency) of revenues over (under) expenditures	(419,105)	(1,116,652)
Other financing sources (uses)		
Transfers in (out)		
Transfers in	907,674	454,979
Transfers out	(33,800)	0
Total other financing sources (uses)	873,874	454,979
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	454,769	(661,673)
Fund balances, July 1	(74,754)	586,919
Fund balances, June 30	$ 380,015	$ (74,754)

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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, 2022 and 2021

	2022	2021
ASSETS		
Current assets		
Cash and cash equivalents	$ 1,228,590	$ 2,779,000
Investments	2,473,354	717,713
Accounts receivable (net)	173,876	116,596
Intergovernmental receivable	0	140,267
Total current assets	3,875,820	3,753,576
Capital assets		
Land	872,059	872,059
Land improvements	11,745,399	11,745,399
Buildings	33,365	33,365
Machinery and equipment	3,200,474	2,600,899
Vehicles	230,718	230,718
Accumulated depreciation	(8,639,822)	(8,035,847)
Total capital assets (net of accumulated depreciation)	7,442,193	7,446,593
Total assets	11,318,013	11,200,169
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pension	7,362	15,305
LIABILITIES		
Current liabilities		
Payables		
Accounts	350,111	17,816
Interest	5,784	9,035
Accrued salaries and other payroll liabilities	14,797	12,024
Compensated absences	30,385	25,702
Due to other funds	133,163	77,663
Notes payable	73,087	426,657
Total current liabilities	607,327	568,897
Noncurrent liabilities		
Compensated absences	10,128	8,567
Net pension liability	2,794	35,895
Notes payable	214,094	287,086
Post-closure care	5,016,023	4,615,184
Total noncurrent liabilities	5,243,039	4,946,732
Total liabilities	5,850,366	5,515,629
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of reources - pension	41,807	20,316
NET POSITION		
Net investment in capital assets	6,812,749	6,732,850
Unrestricted	(1,379,547)	(1,053,321)
Total net position	$ 5,433,202	$ 5,679,529

HABERSHAM COUNTY, GEORGIA
LANDFILL ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the fiscal years ended June 30, 2022 and 2021

OPERATING REVENUES	**2022**	**2021**
Charges for sales and services	$ 2,080,356	$ 1,818,297
Other	0	1,016
Total operating revenues	2,080,356	1,819,313
OPERATING EXPENSES		
Costs of sales and services	1,388,331	1,117,214
Personal services	579,974	496,715
Depreciation	603,975	492,296
Total operating expenses	2,572,280	2,106,225
Operating income (loss)	(491,924)	(286,912)
Non-operating revenues (expenses)		
Investment income (loss)	(236,923)	31,685
Intergovernmental revenue	0	140,267
Interest expense	(23,635)	(34,864)
Gain (loss) on sale of assets	0	12,207
Total non-operating revenues (expenses)	(260,558)	149,295
Net income (loss) before transfers	(752,482)	(137,617)
Transfers in (out)		
Transfers in	506,155	0
Transfers out	0	(137,783)
Total transfers in (out)	506,155	(137,783)
Change in net position	(246,327)	(275,400)
Net position, July 1	5,679,529	5,954,929
Net position, June 30	$ 5,433,202	$ 5,679,529

HABERSHAM COUNTY, GEORGIA
LANDFILL ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2022 and 2021

	2022	2021
Cash flows from operating activities:		
Receipts from customers	$ 2,023,076	$ 1,822,447
Payments to suppliers	(997,460)	(917,673)
Payments to employees	(574,624)	(491,880)
Other receipts	0	1,016
Net cash provided (used) by operating activities	450,992	413,910
Cash flows from non-capital financing activities:		
Receipts from other funds	55,500	16,743
Receipts from other governments	140,267	0
Net cash provided (used) by non-capital financing activities	195,767	16,743
Cash flows from capital and related financing activities:		
Receipts from other funds	506,155	402,972
Payment to other funds	0	(137,783)
Acquisition of capital assets	(257,312)	(93,712)
Sale of capital assets	0	12,207
Principal payments - notes payable	(426,562)	(179,689)
Interest paid	(26,886)	(36,032)
Net cash provided (used) by capital and related financing activities	(204,605)	(32,037)
Cash flows from investing activities:		
Interest received	27,213	31,685
Purchase of investments	(2,019,777)	(17,509)
Net cash provided (used) by investing activities	(1,992,564)	14,176
Net increase (decrease) in cash and cash equivalents	(1,550,410)	412,792
Cash and cash equivalents, July 1	2,779,000	2,366,208
Cash and cash equivalents, June 30	$ 1,228,590	$ 2,779,000

HABERSHAM COUNTY, GEORGIA
LANDFILL ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2022 and 2021

	2022	2021
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ (491,924)	$ (286,912)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	603,975	492,296
Closure/postclosure costs	400,839	224,344
(Increase) decrease in accounts receivable	(57,280)	4,150
(Increase) decrease deferred outflows of resources - pension	7,943	(2,303)
Increase (decrease) in accounts payable	(9,968)	(24,803)
Increase (decrease) in accrued payroll liabilities	9,017	7,314
Increase (decrease) in deferred inflow of resources - pension	21,491	6,512
Increase (decrease) in net pension liability	(33,101)	(6,688)
Total adjustments	942,916	700,822
Net cash provided (used) by operating activities	$ 450,992	$ 413,910

Noncash capital financing activities:

Aqcuisition of capital assets through accounts payable totaled $342,263 and $0 for the fiscal years ended June 30, 2022 and 2021, respectively.

HABERSHAM COUNTY, GEORGIA
TRANSIT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
June 30, 2022 and 2021

	2022	2021
ASSETS		
Current assets		
Accounts receivable	$ 4,826	$ 33,716
Capital assets		
Construction in progress	5,525	5,525
Vehicles	39,566	84,569
Accumulated depreciation	(39,566)	(78,257)
Total capital assets (net of accumulated depreciation)	5,525	11,837
Total assets	10,351	45,553
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pension	1,132	2,683
LIABILITIES		
Current liabilities		
Accounts payable	197	37
Accrued salaries and other payroll liabilities	2,829	2,532
Compensated absences	4,414	5,145
Due to other funds	107,750	58,045
Total current liabilities	115,190	65,759
Noncurrent liabilities		
Compensated absences	1,472	1,715
Net pension liability	430	6,294
Total noncurrent liabilities	1,902	8,009
Total liabilities	117,092	73,768
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pension	6,429	3,562
NET POSITION		
Investment in capital assets	5,525	11,837
Unrestricted	(117,563)	(40,931)
Total net position	$ (112,038)	$ (29,094)

HABERSHAM COUNTY, GEORGIA
TRANSIT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the fiscal years ended June 30, 2022 and 2021

OPERATING REVENUES	**2022**	**2021**
Charges for sales and services	$ 6,485	$ 5,742
Total operating revenues	6,485	5,742
OPERATING EXPENSES		
Costs of sales and services	62,280	26,587
Personal services	115,715	103,477
Depreciation	2,860	14,898
Total operating expenses	180,855	144,962
Operating income (loss)	(174,370)	(139,220)
Non-operating revenues (expenses)		
Intergovernmental revenue	61,454	148,535
Gain (loss) on sale of assets	28,923	0
Total non-operating revenues (expenses)	90,377	148,535
Net income (loss) before transfers	(83,993)	9,315
Transfers in (out)		
Transfers in	1,049	0
Change in net position	(82,944)	9,315
Net position, July 1	(29,094)	(38,409)
Net position, June 30	$ (112,038)	$ (29,094)

HABERSHAM COUNTY, GEORGIA
TRANSIT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2022 and 2021

	2022	2021
Cash flows from operating activities:		
Receipts from customers	$ 35,375	$ (21,088)
Payments to suppliers	(62,120)	(26,858)
Payments to employees	(117,838)	(100,981)
Net cash provided (used) by operating activities	(144,583)	(148,927)
Cash flows from capital and related financing activities:		
Acquisition of capital assets	0	(5,525)
Sale of capital assets	32,375	0
Net cash provided (used) by capital and related activities	32,375	(5,525)
Cash flows from non-capital financing activities:		
Receipts from other governments	61,454	148,535
Receipts from other funds	50,754	5,917
Net cash provided (used) by non-capital financing activities	112,208	154,452
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)	$ (174,370)	$ (139,220)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	2,860	14,898
(Increase) decrease in accounts receivable	28,890	(26,830)
(Increase) decrease in deferred outflows of resources - pension	1,551	(710)
Increase (decrease) in accounts payable	160	(271)
Increase (decrease) in accrued payroll liabilities	(677)	1,238
Increase (decrease) in net pension liability	(5,864)	472
Increase (decrease) in deferred inflows of resources - pension	2,867	1,496
Total adjustments	29,787	(9,707)
Net cash provided (used) by operating activities	$ (144,583)	$ (148,927)

HABERSHAM COUNTY, GEORGIA
AIRPORT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
June 30, 2022 and 2021

	2022	2021
ASSETS		
Current assets		
Cash and cash equivalents	$ 194,592	$ 170,375
Accounts receivable	20,347	3,392
Inventories	46,436	42,223
Total current assets	261,375	215,990
Capital assets		
Land	2,102,718	2,102,718
Construction in progress	383,179	206,941
Building	1,122,682	1,122,682
Land improvements	1,943,623	1,943,623
Infrastructure	31,923,584	31,923,584
Vehicles and equipment	119,263	34,550
Machinery and equipment	22,098	22,098
Furniture and equipment	93,290	93,290
Accumulated depreciation	(11,786,739)	(9,453,156)
Total capital assets (net of accumulated depreciation)	25,923,698	27,996,330
Total assets	26,185,073	28,212,320
LIABILITIES		
Current liabilities		
Accounts payable	105,920	26,569
Unearned revenue	7,250	4,125
Due to other funds	143,898	8,625
Accrued salaries and other payroll liabilities	6,191	0
Compensated absences	1,902	0
Total liabilities	265,161	39,319
NET POSITION		
Investment in capital assets	25,880,458	27,996,330
Unrestricted	39,454	176,671
Total net position	$ 25,919,912	$ 28,173,001

HABERSHAM COUNTY, GEORGIA
AIRPORT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the fiscal years ended June 30, 2022 and 2021

OPERATING REVENUES	**2022**	**2021**
Charges for sales and services	$ 573,933	$ 400,245
Rental income	75,275	61,513
Other	541	600
Total operating revenues	649,749	462,358
OPERATING EXPENSES		
Costs of sales and services	753,182	393,006
Personal services	31,650	3,924
Depreciation	2,316,469	2,257,096
Total operating expenses	3,101,301	2,654,026
Operating income (loss)	(2,451,552)	(2,191,668)
Non-operating revenues (expenses)		
Intergovernmental	45,000	30,000
Investment income	21	16
Total non-operating revenues (expenses)	45,021	30,016
Net income (loss) before transfers	(2,406,531)	(2,161,652)
Transfers in (out)		
Transfers in	153,442	1,010,251
Change in net position	(2,253,089)	(1,151,401)
Net position, July 1	28,173,001	29,324,402
Net position, June 30	$ 25,919,912	$ 28,173,001

HABERSHAM COUNTY, GEORGIA
AIRPORT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2022 and 2021

	2022	2021
Cash flows from operating activities:		
Receipts from customers	$ 635,919	$ 463,091
Payments to suppliers	(721,285)	(397,712)
Payments to employees	(23,557)	(4,123)
Net cash provided (used) by operating activities	(108,923)	61,256
Cash flows from non-capital financing activities:		
Receipts from other funds	135,274	5,417
Receipts from other governments	45,000	30,000
Net cash provided (used) by non-capital financing activities	180,274	35,417
Cash flows from capital and related financing activities:		
Receipts from other funds	153,442	1,010,251
Acquisition of capital assets	(200,597)	(1,031,360)
Net cash provided (used) by capital and related financing activities	(47,155)	(21,109)
Cash flows from investing activities:		
Interest received	21	16
Net increase (decrease) in cash and cash equivalents	24,217	75,580
Cash and cash equivalents, July 1	170,375	94,795
Cash and cash equivalents, June 30	$ 194,592	$ 170,375
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ (2,451,552)	$ (2,191,668)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	2,316,469	2,257,096
(Increase) decrease in accounts receivable	(16,955)	(3,392)
(Increase) decrease in inventories	(4,213)	(1,177)
Increase (decrease) in accounts payable	36,110	(3,529)
Increase (decrease) in accrued payroll liabilities	8,093	(199)
Increase (decrease) in unearned revenue	3,125	4,125
Total adjustments	2,342,629	2,252,924
Net cash provided (used) by operating activities	$ (108,923)	$ 61,256

Noncash capital and related financing activities:

Contributions of capital assets from governmental activities totaled $17,113 and $0 for the years ended June 30, 2022 and 2021, respectively.

Aqcuisition of capital assets through accounts payable totaled $43,240 and $0 for the fiscal years ended June 30, 2022 and 2021, respectively.

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CUSTODIAL 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 custodial 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
CUSTODIAL FUNDS
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2022

	Tax Commissioner	Probate Court	Clerk of Court	Sheriff Department	Total Custodial Funds
ASSETS					
Cash and cash equivalents	$ 250,942	$ 6,673	$ 644,497	$ 580,048	$ 1,482,160
Taxes receivable	107,721	0	0	0	107,721
Total assets	358,663	6,673	644,497	580,048	1,589,881
LIABILITIES					
Due to others	358,663	6,673	186,879	105,954	658,169
NET POSITION					
Restricted for individuals, organizations, and other governments	$ 0	$ 0	$ 457,618	$ 474,094	$ 931,712

HABERSHAM COUNTY, GEORGIA
CUSTODIAL FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the fiscal year ended June 30, 2022

	Tax Commissioner	Probate Court	Clerk of Court	Sheriff Department	Total Custodial Funds
ADDITIONS					
Taxes collected for other agencies	$ 26,440,814	$ 0	$ 0	$ 0	$ 26,440,814
Court fees collected for other agencies	0	233,329	2,522,608	0	2,755,937
Court individual cases	0	0	65,786	203,421	269,207
Sheriff fees collected	0	0	0	15,706	15,706
Sheriff inmate account deposits	0	0	0	332,575	332,575
Total additions	26,440,814	233,329	2,588,394	551,702	29,814,239
DEDUCTIONS					
Taxes distributed to other agencies	26,440,814	0	0	0	26,440,814
Court fees distributed to other agencies	0	233,329	2,209,755	0	2,443,084
Payments to others	0	0	295,122	82,707	377,829
Sheriff fees distributed to other agencies	0	0	0	15,706	15,706
Payments from inmates to others	0	0	0	328,906	328,906
Total deductions	26,440,814	233,329	2,504,877	427,319	29,606,339
Change in net position	0	0	83,517	124,383	207,900
Net position, July 1	0	0	374,101	$ 349,711	$ 723,812
Net position, June 30	$ 0	$ 0	$ 457,618	$ 474,094	$ 931,712

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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, 2022 and 2021

ASSETS	**2022**	**2021**
Cash and cash equivalents	$ 102,248	$ 738,282
Investments	543,777	0
Total assets	$ 646,025	$ 738,282
LIABILITIES AND FUND BALANCES		
Current liabilities		
Accounts payable	$ 400	$ 2,050
Fund balances		
Assigned to housing and development	645,625	736,232
Total liabilities and fund balances	$ 646,025	$ 738,282

HABERSHAM COUNTY, GEORGIA
DEVELOPMENT AUTHORITY (A COMPONENT UNIT)
COMPARATIVE SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2022 and 2021

REVENUES	**2022**	**2021**
Investment income (loss)	$ (51,975)	$ 542
EXPENDITURES		
Current		
Housing and Development		
Contract services	26,726	38,975
Materials and supplies	91	840
Capital outlay	11,815	0
Total expenditures	38,632	39,815
Excess (deficiency) of revenues over (under) expenditures	(90,607)	(39,273)
Other financing sources (uses)		
Proceeds from sale of capital assets	0	132,034
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(90,607)	92,761
Fund balances, July 1	736,232	643,471
Fund balances, June 30	$ 645,625	$ 736,232

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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.

	Page(s)
Net Position by Component	148-149
Changes in Net Position	150-153
Governmental Activities Tax Revenues by Source	154
Fund Balances of Governmental Funds	155-156
Changes in Fund Balances of Governmental Funds	157-158

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	159-160
Property Tax Rates (Direct and Overlapping Governments)	161-162
Principal Taxpayers	163
Property Tax Levies and Collections	164

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	165
Direct and Overlapping Governmental Activities Debt	166
Legal Debt Margin Information	167-168

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	169
Principal Employers	170

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	171-172
Operating Indicators by Function	173-174
Capital Asset Statistics by Function	175-178

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

	Fiscal Year			
	2013	**2014**	**2015**	**2016**
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	$ 39,095	$ 48,923	$ 52,787	$ 57,830
Restricted	11,086	6,801	4,650	5,729
Unrestricted	7,491	2,259	5,458	3,168
Total governmental activities net position	$ 57,672	$ 57,982	$ 62,894	$ 66,728
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	$ 4,309	$ 3,898	$ 4,019	$ 3,888
Unrestricted	(1,543)	(1,572)	(1,802)	(1,842)
Total business-type activities net position	$ 2,765	$ 2,326	$ 2,217	$ 2,047
PRIMARY GOVERNMENT				
Net investment in capital assets	$ 43,404	$ 52,821	$ 56,806	$ 61,719
Restricted	11,086	6,801	4,650	5,729
Unrestricted	5,948	687	3,655	1,327
Total primary government net position	$ 60,438	$ 60,309	$ 65,111	$ 68,774

Fiscal Year					
2017	2018	2019	2020	2021	2022
$ 43,253	$ 40,808	$ 41,318	$ 42,620	$ 45,015	$ 48,638
3,310	3,051	3,083	2,017	4,449	4,981
2,282	4,907	5,577	3,807	5,192	9,249
$ 48,844	$ 48,766	$ 49,978	$ 48,444	$ 54,656	$ 62,868
$ 24,037	$ 28,162	$ 32,878	$ 36,195	$ 34,741	$ 32,699
(1,911)	(1,386)	(1,110)	(954)	(918)	(1,458)
$ 22,126	$ 26,776	$ 31,767	$ 35,241	$ 33,823	$ 31,241
$ 67,290	$ 68,970	$ 74,196	$ 78,815	$ 79,756	$ 81,337
3,310	3,051	3,083	2,017	4,449	4,981
370	3,521	4,467	2,853	4,274	7,791
$ 70,970	$ 75,542	$ 81,745	$ 83,685	$ 88,479	$ 94,109

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

	Fiscal Year			
Expenses	**2013**	**2014**	**2015**	**2016**
Governmental activities:				
General Government	$ 3,855	$ 4,157	$ 4,153	$ 4,353
Judicial	2,802	3,001	3,387	3,437
Public Safety	8,541	8,894	8,845	9,851
Public Works	4,639	3,037	2,947	4,334
Health and Welfare	526	522	497	1,332
Culture and Recreation	1,498	1,481	1,470	1,507
Housing and Development	837	763	806	1,046
Interest on long-term debt	148	135	1,430	1,651
Total governmental activities expenses	22,846	21,991	23,536	27,511
Business-type activities:				
Water and Sewer	527	16	0	0
Landfill	1,261	1,206	1,132	1,467
Transit	72	70	88	91
Airport	0	0	0	101
Total business-type activities expenses	1,861	1,291	1,220	1,659
Total primary government expenses	$ 24,707	$ 23,282	$ 24,756	$ 29,170
Program revenues				
Governmental activities:				
Charges for services:				
General Government	$ 490	$ 563	$ 568	$ 584
Judicial	595	656	660	641
Public Safety	1,441	1,548	1,649	1,653
Public Works	0	0	158	146
Culture and Recreation	266	388	489	482
Housing and Development	63	67	73	126
Operating grants and contributions	976	1,127	1,307	1,441
Capital grants and contributions	660	764	6,431	5,842
Total governmental activities program revenues	4,491	5,113	11,334	10,914
Business-type activities:				
Charges for services:				
Water and Sewer	247	0	0	0
Landfill	814	839	929	982
Transit	7	5	26	33
Airport	0	0	0	92
Operating grants and contributions	27	26	110	56
Capital grants and contributions	0	0	0	36
Total business-type activities program revenues	1,095	870	1,066	1,198
Total primary government program revenues	$ 5,586	$ 5,983	$ 12,400	$ 12,112

Fiscal Year					
2017	2018	2019	2020	2021	2022
$ 4,889	$ 5,080	$ 5,783	$ 5,977	$ 5,992	$ 6,918
3,750	4,553	4,138	4,296	4,354	4,879
10,138	11,647	15,220	16,087	15,980	18,162
4,336	5,164	5,029	5,520	6,066	6,367
717	742	819	959	998	1,063
1,621	1,643	1,700	1,627	1,726	1,921
1,602	1,236	716	1,357	739	816
1,640	1,762	1,833	1,576	1,877	1,696
28,694	31,828	35,239	37,398	37,731	41,822
0	0	0	0	0	0
1,164	1,325	1,767	1,794	2,141	2,596
109	126	151	225	133	181
531	1,273	1,440	1,777	2,654	3,101
1,804	2,724	3,358	3,796	4,928	5,878
$ 30,498	$ 34,552	$ 38,597	$ 41,194	$ 42,659	$ 47,700
$ 592	$ 654	$ 696	$ 631	$ 716	$ 793
593	575	532	513	642	644
1,683	2,451	4,541	4,333	4,356	4,594
159	336	325	249	249	379
560	507	552	310	404	399
120	136	160	174	274	328
1,859	2,378	2,117	2,261	3,758	7,109
3,783	6,304	6,932	2,911	2,683	1,785
9,349	13,341	15,855	11,383	13,084	16,031
0	0	0	0	0	0
1,008	1,387	1,610	1,767	1,818	2,080
38	46	44	32	6	6
228	269	283	322	400	574
43	95	64	57	319	106
41	0	0	0	0	0
1,358	1,796	2,001	2,178	2,543	2,767
$ 10,707	$ 15,137	$ 17,856	$ 13,561	$ 15,627	$ 18,798

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

	Fiscal Year			
	2013	**2014**	**2015**	**2016**
Net (expense)/revenue				
Governmental activities	$ (18,356)	$ (16,878)	$ (12,201)	$ (16,597)
Business-type activities	(765)	(421)	(155)	(460)
Total primary government net expense	(19,121)	(17,299)	(12,356)	(17,057)
General revenues and other changes in net position				
Governmental activities:				
Property taxes	$ 11,467	$ 12,555	$ 13,208	$ 13,084
Sales taxes	5,367	3,911	1,316	5,607
Intangible	204	170	159	199
Insurance premium taxes	1,374	1,428	1,506	1,613
Other taxes	652	723	748	816
Investment earnings	24	49	85	151
Rental income	44	66	53	69
Gain on sale of capital assets	9	4	8	202
Miscellaneous	89	111	112	364
Transfers	80	45	(33)	(267)
Total governmental activities	19,312	19,061	17,163	21,839
Business-type activities:				
Investment earnings	2	2	14	37
Rental Income	0	0	0	9
Gain on sale of capital assets	0	25	0	0
Miscellaneous	0	0	0	0
Special items	(8413)	0	0	0
Transfers	(80)	(45)	33	267
Total business-type activites	(8,491)	(18)	47	313
Total primary government	10,820	19,043	17,211	22,152
Prior Period Adjustments:				
Governmental Activities	0	(1,873)	(983)	(477)
Business Type Activities	0	0	(24)	0
Total Prior Period Adjustments:	0	(1,873)	(1,007)	(477)
Change in net position				
Governmental activities	956	2,183	4,962	5,243
Business-type activities	(9,257)	(439)	(108)	(148)
Total primary government	$ (8,301)	$ 1,744	$ 4,854	$ 5,095

Fiscal Year					
2017	2018	2019	2020	2021	2022
$ (19,345)	$ (18,487)	$ (19,384)	$ (26,016)	$ (24,648)	$ (25,791)
(446)	(928)	(1,357)	(1,618)	(2,385)	(3,111)
(19,791)	(19,414)	(20,740)	(27,633)	(27,033)	(28,902)
$ 13,542	$ 14,749	$ 16,946	$ 18,577	$ 19,359	$ 21,072
5,547	5,879	6,307	7,280	7,839	8,950
223	215	269	364	583	627
1,717	1,839	1,982	2,122	2,256	2,343
698	825	891	833	1,027	1,218
50	97	138	102	73	(11)
83	62	85	71	72	73
18	0	24	0	64	28
71	254	170	77	171	152
(20,487)	(5,511)	(6,217)	(4,991)	(872)	(661)
1,462	18,408	20,596	24,434	30,572	33,792
(6)	14	42	31	32	(237)
41	45	51	64	62	75
0	0	11	0	0	29
3	7	26	5	2	1
0	0	0	0	0	0
20,487	5,511	6,217	4,991	872	661
20,525	5,578	6,348	5,091	967	528
21,987	23,986	26,943	29,526	31,540	34,320
0	0	0	48	287	0
0	0	0	0	0	0
0	0	0	48	287	0
(17,883)	(78)	1,212	(1,581)	5,925	8,001
20,079	4,650	4,991	3,473	(1,417)	(2,582)
$ 2,196	$ 4,572	$ 6,203	$ 1,892	$ 4,507	$ 5,419

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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
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
2021	19,359	7,839	583	2,256	1,027	31,064
2022	21,072	8,950	627	2,343	1,218	34,210

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

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

	Fiscal Year			
	2013	**2014**	**2015**	**2016**
General fund				
Nonspendable	$ 376	$ 559	$ 466	$ 61
Restricted	22	38	24	46
Assigned	486	0	205	284
Unassigned	3,367	4,107	4,703	4,853
Total general fund	4,250	4,705	5,399	5,244
All other governmental funds:				
Nonspendable	238	0	0	0
Restricted	11,195	6,762	4,626	5,683
Assigned	38	230	275	249
Unassigned	(88)	(39)	34	0
Total all other governmental funds	11,383	6,953	4,934	5,931
Total governmental funds	$ 15,633	$ 11,658	$ 10,333	$ 11,175

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

Fiscal Year					
2017	2018	2019	2020	2021	2022
$ 406	$ 456	$ 510	$ 540	$ 603	$ 679
85	52	43	55	56	17
819	1,193	1,123	592	798	6,000
3,938	3,987	4,180	4,174	6,351	4,842
5,249	5,688	5,856	5,360	7,808	11,538
0	0	0	0	7	0
3,225	8,100	3,418	2,550	16,400	15,854
310	477	761	814	739	645
0	(39)	(143)	(15)	(130)	(68)
3,534	8,537	4,037	3,348	17,016	16,431
$ 8,783	$ 14,225	$ 9,892	$ 8,708	$ 24,825	$ 27,969

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			
	2013	**2014**	**2015**	**2016**
Revenues				
Taxes	$ 19,161	$ 18,780	$ 16,932	$ 21,345
Licenses and permits	63	67	104	167
Fines, fees and forfeitures	1,085	1,154	1,260	1,214
Charges for services	1,706	2,001	2,233	2,179
Interest	62	68	114	111
Intergovernmental	1,581	1,844	7,653	6,808
Contributions	18	28	13	10
Other	133	177	165	433
Total Revenues	23,809	24,119	28,475	32,267
Expenditures				
General government	3,600	3,571	3,958	4,170
Judicial	2,789	3,031	3,048	3,004
Public safety	8,538	8,387	8,243	9,034
Public works	1,695	1,886	1,910	1,539
Health and welfare	457	2,415	700	618
Culture and recreation	1,058	1,125	1,137	1,119
Housing and development	560	559	570	630
Capital outlay	16,235	6,039	46,872	8,638
Intergovernmental	1,267	675	398	1,697
Debt service:				
Principal	2,315	2,410	2,505	80
Interest	106	88	752	1,655
Total expenditures	38,622	30,187	70,095	32,184
Excess (deficiency) of revenues over (under) expenditures	(14,812)	(6,068)	(41,619)	83
Other financing sources (uses)				
Transfers in	1,783	2,148	5,154	2,161
Transfers out	(1,703)	(2,104)	(5,183)	(2,427)
Issuance of leases (1)	0	0	0	0
Issuance of bonds	0	0	0	0
Issuance of contracts payable	0	1,963	40,301	0
Issuance of notes payable (1)	620	81	0	1,000
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	9	4	23	502
Total other financing sources (uses)	709	2,093	40,294	1,236
Net change in fund balance	(14,103)	(3,975)	(1,325)	1,319
Fund balances, July 1 (original)	29,736	15,633	11,658	10,333
Prior period adjustments	0	0	0	(477)
Fund balances, June 30	$ 15,633	$ 11,658	$ 10,333	$ 11,175
Debt service as a percentage of non-capital expenditures	11%	10%	13%	7%

Note (1): Due to the implementation of GASB 87 in FY22, debt categorized as Capital leases prior to FY22 is now categorized as Notes Payable. Only debt determined to be leases by GASB 87 standards will be categorized as Leases.

Fiscal Year					
2017	2018	2019	2020	2021	2022
$ 21,712	$ 23,487	$ 26,413	$ 28,648	$ 31,525	$ 38,680
162	185	218	219	305	363
1,185	1,275	1,448	1,322	1,412	1,672
2,301	3,116	5,088	4,656	4,866	5,043
5,601	8,023	186	91	59	(24)
(6)	98	9,013	5,180	6,463	4,421
87	73	54	39	30	61
153	315	257	155	243	225
31,195	36,572	42,677	40,309	44,905	50,442
3,953	6,386	9,728	4,798	5,028	5,919
3,272	3,529	3,631	3,805	3,851	4,405
9,193	11,172	14,293	14,987	15,769	17,408
1,554	1,993	1,968	2,135	2,198	2,583
714	814	1,156	1,020	1,045	1,099
1,221	1,250	1,317	1,219	1,341	1,449
617	623	755	692	707	799
8,463	2,905	3,610	3,185	5,196	5,600
1,678	1,779	1,909	2,203	2,328	2,487
34	1,733	1,176	1,867	1,219	2,918
2,497	1,816	1,896	1,576	1,877	2,000
33,197	33,999	41,437	37,488	40,559	46,667
(2,003)	2,572	1,240	2,821	4,346	3,775
2,347	2,816	3,296	3,316	3,750	8,715
(2,760)	(8,327)	(9,632)	(8,308)	(4,623)	(9,376)
0	0	0	0	0	0
0	0	0	0	12,264	0
0	0	0	0	0	0
0	755	207	0	0	0
0	6,724	0	642	0	0
0	0	0	(10,661)	0	0
0	0	0	11,005	0	0
23	902	555	0	92	30
(390)	2,870	(5,573)	(4,006)	11,484	(630)
(2,392)	5,442	(4,333)	(1,184)	15,830	3,145
11,175	8,783	14,225	9,892	8,708	24,824
0	0	0	0	287	0
$ 8,783	$ 14,225	$ 9,892	$ 8,708	$ 24,824	$ 27,969
10%	12%	10%	12%	8%	11%

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
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
2021	1,721,047	1,037,235	214,187	100,292	369,334
2022	1,943,265	1,198,837	233,649	100,479	410,300

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
(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	11.543	3,068,359	40
(276,758)	1,263,800	11.689	3,159,500	40
(346,892)	1,374,155	11.682	3,435,387	40
(419,061)	1,524,205	11.682	3,810,511	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	2013 2012	2014 2013	2015 2014	2016 2015
Habersham County Rates:				
County Operations:	9.635	10.785	10.785	10.639
Board of Education :	14.410	14.750	14.770	14.490
Hospital Bond:	0.585	0.598	0.598	0.590
Hospital Services:	*	*	*	*
State of Georgia:	0.200	0.150	0.100	0.050
Totals	24.830	26.283	26.253	25.769

Source: Georgia Department of Revenue

2017 2016	2018 2017	2019 2018	2020 2019	2021 2020	2022 2021
10.626	11.176	11.543	11.689	11.682	11.682
14.450	14.290	13.520	13.423	13.414	12.566
0.998	0.998	1.203	1.138	1.127	1.034
*	0.390	0.447	0.673	0.673	0.673
0.000	0.000	0.000	0.000	0.000	0.000
26.074	26.854	26.713	26.923	26.896	25.955

HABERSHAM COUNTY, GEORGIA
PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS PRIOR
(amounts expressed in thousands)

	2022			2013		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Ethicon Inc.	$ 61,371	1	4.47 %	$ 21,622	2	1.88 %
Georgia Power	40,912	2	2.98	23,332	1	1.75
Fieldale Corp Second	23,504	3	1.71	6,435	6	0.48
Habersham EMC	19,080	4	1.39	15,213	3	1.14
Nicoln	10,392	5	0.76	10,125	4	0.76
D. Aubry Higgins	8,974	6	0.65	5,685	7	0.43
Fieldale Corp First	6,624	7	0.48	4,130	12	0.31
Norflok Sourthern Corp.	6,125	8	0.45	4,872	9	0.37
Lowe's Home Centers Inc	6,118	9	0.45	4,546	10	0.34
Morito Scovill Americas LLC	5,811	10	0.42	4,196	11	0.31
	$ 1,524,205		**13.75 %**	**$ 1,151,622**		**7.77 %**

Source: Habersham County Tax Commissioner

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

					Collections Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
Fiscal Year	Tax Year	Total Tax Levy	Adjustments	Total Adjusted Tax Levy	Amount	Percentage of Original Levy	Amount	Amount	Percentage of Adjusted Levy
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%
2021	2020	14,385,212	10,192	14,395,404	14,363,222	99.85%	11,485	14,363,222	99.78%
2022	2021	15,707,738	46,056	15,753,794	15,719,386	100.07%	19,857	15,719,386	99.78%

Source: Habersham County Tax Commissioner

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

	Governmental Activities								
Fiscal Year	Leases (2)	Guarantee Obligation	Bonds Payable	Notes Payable (2)	Contracts Payable	Certificates of Participation	Total	Percentage of Personal Income (1)	Per Capita
2013	-	1,873,051	4,915,000	2,021,346	0	0	8,809,397	0.70%	203.45
2014	-	274,961	2,505,000	70,122	1,963,027	0	4,813,110	0.38%	110.01
2015	-	0	0	54,782	39,983,922	0	40,038,704	3.07%	910.05
2016	-	0	0	2,014,828	39,938,304	0	41,953,132	3.22%	948.18
2017	-	0	0	1,038,246	39,127,686	0	40,165,932	2.97%	901.25
2018	-	0	0	253,497	39,037,383	6,632,546	45,923,426	3.08%	1,011.80
2019	-	0	0	375,398	37,935,345	6,529,089	44,839,832	2.92%	989.23
2020	-	0	0	903,323	37,328,962	6,345,632	44,577,917	2.78%	968.10
2021	-	0	12,207,446	755,552	36,328,361	6,162,175	55,453,534	3.23%	1,185.56
2022	-	0	10,385,967	588,008	35,282,760	5,973,718	52,230,453		

	Business-Type Activities		Primary Government		
Fiscal Year	Leases (2)	Notes Payable (2)	Total	Percentage of Personal Income (1)	Per Capita
2013	0	222,870	9,032,267	0.71%	208.60
2014	0	179,755	4,992,865	0.39%	114.12
2015	0	132,158	40,170,862	3.08%	913.06
2016	0	353,576	42,306,708	3.25%	956.17
2017	0	303,151	40,469,083	2.99%	908.05
2018	0	914,218	46,837,644	3.14%	1,031.94
2019	0	779,600	45,619,432	2.97%	1,006.43
2020	0	893,432	45,471,349	2.84%	987.50
2021	0	713,743	56,167,277	3.27%	1,200.82
2022	0	287,181	52,517,634		

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 for 2022.

Note (2): Due to the implementation of GASB 87 in FY22, debt categorized as Capital leases prior to FY22 is now categorized as Notes Payable. Only debt determined to be leases by GASB 87 standards will be categorized as Leases.

HABERSHAM COUNTY, GEORGIA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2022

Governmental Unit	Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Government
Overlapping:			
City of Alto *	$ 257,044	100%	$ 257,044
City of Baldwin *	8,696,795	100%	8,696,795
City of Clarkesville	7,752,000	100%	7,752,000
City of Cornelia	37,691,370	100%	37,691,370
City of Demorest *	9,119,078	100%	9,119,078
Habersham County School District	24,265,000	100%	24,265,000
Town of Mount Airy	0	100%	0
Town of Tallulah Falls	0	100%	0
Total overlapping debt	87,781,287		87,781,287
Habrsham County Direct Debt			
General Obligation Bonds	10,385,967	100%	10,385,967
Intergovernmental Contracts	35,282,760	100%	35,282,760
Certificates of participation	5,973,718	100%	5,973,718
Leases Payable Governmental activities (1)	0	100%	0
Notes Payable Governmental activities (1)	588,008	100%	588,008
	52,230,453		52,230,453
Total direct and overlapping debt	$ 140,011,740		$ 140,011,740

Source: Information provided by each municipality

* Information for June 30, 2022 was not available. Information displayed is for June 30, 2021.

Note (1): Due to the implementation of GASB 87 in FY22, debt categorized as Capital leases prior to FY22 is now categorized as Notes Payable. Only debt determined to be leases by GASB 87 standards will be categorized as Leases.

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

	Fiscal Year			
	2013	**2014**	**2015**	**2016**
Taxable assessed value of property	$ 1,326,305	$ 1,315,053	$ 1,312,392	$ 1,318,913
Add back: exemptions	199,927	204,107	211,423	221,034
Total assessed value	1,526,233	1,519,160	1,523,815	1,539,947
Debt limit (10% total assessed value)	152,623	151,916	152,381	153,995
Amount of debt applicable to limit	4,915	2,505	0	0
Legal debt margin	$ 147,708	$ 149,411	$ 152,381	$ 153,995
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					
2017	2018	2019	2020	2021	2022
$ 1,342,672	$ 1,473,433	$ 1,505,643	$ 1,540,558	$ 1,721,047	$ 1,943,265
227,763	270,532	278,299	276,758	346,892	(419,061)
1,570,435	1,743,964	1,783,943	1,817,316	2,067,939	1,524,205
157,043	174,396	178,394	181,732	206,794	152,420
0	0	0	0	0	0
$ 157,043	$ 174,396	$ 178,394	$ 181,732	$ 206,794	$ 152,420
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)
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
2020	46,047	1,603,863	34,831	5.40%	6,843
2021	46,774	1,716,185	36,691	3.60%	7,068

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 2022 is unavailable, therefore 10 years prior to 2022 are reported.

HABERSHAM COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS PRIOR

	2021			2014		
Employer	Number of Employees	Rank	Percentage of Labor Force	Number of Employees	Rank	Percentage of Labor Force
Fieldale Farms	2,112	1	11.08 %	1,854	1	9.40 %
Habersham County BOE	1,148	2	6.02	993	2	5.04
Ethicon	700	3	3.67	559	6	2.84
Piedmont College	535	4	2.81	649	4	3.29
Habersham Medical Center	487	5	2.55	627	5	3.18
Lee Arrendale State Prison	475	6	2.49			
Windstream	400	7	2.10			
Habersham County BOC	390	8	2.05	403	7	2.04
North Georgia Technical College	340	9	1.78			
Wal-Mart	280	10	1.47			
	6,867		36.01 %	5,836		29.60 %
Total County Labor Force	18,691			19,716		

Source: Habersham County Chamber of Commerce
Note: 2022 data is unavailable, therefore data for 2021 is reported.
Note: 2013 (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				
	2013	**2014**	**2015**	**2016**	**2017**
Function					
General Government	34.45	35.26	38.14	37.93	37.35
Health and Welfare				4.61	5.64
Housing and Development	6.82	6.66	6.77	7.44	7.50
Judicial	28.47	29.79	28.69	26.90	26.36
Landfill	10.88	8.69	8.35	9.03	9.25
Public Safety					
Sheriff	46.58				
Officers	*	48.87	48.28	50.21	50.68
Civilians	*	2.99	3.10	3.11	3.06
Jail	39.63				
Officers	*	37.85	35.37	36.94	40.63
Civilians	*	2.08	2.39	2.77	0.93
Fire Protection	29.38				
Firefighters	*	27.83	27.21	29.36	35.85
Civilians	*	1.27	1.55	1.61	1.61
Other public safety					
EMA/E-911	22.68	23.32	22.64	22.08	25.29
EMS					
Animal Control	4.48	4.49	4.64	5.05	7.02
Public Works	31.00	30.33	29.40	29.75	29.87
Recreation and culture	12.21	14.77	14.68	13.56	14.96
Airport					
Transit	1.00	1.00	1.25	1.45	1.88
Total employees	**267.58**	**275.20**	**272.46**	**281.80**	**297.88**

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				
2018	**2019**	**2020**	**2021**	**2022**
38.10	39.76	40.82	41.19	43.22
5.03	5.93	6.46	7.07	7.99
7.52	7.72	7.75	8.15	7.27
23.40	27.58	28.53	27.68	31.60
9.02	9.87	9.87	10.07	10.64
50.14	54.31	52.47	55.90	60.44
3.05	3.07	3.09	3.19	3.05
38.06	40.87	43.09	39.34	37.61
1.00	0.97	1.00	0.89	1.14
37.01	40.57	41.04	39.96	48.21
1.59	1.60	1.62	1.61	1.58
23.39	22.90	22.36	21.06	26.71
13.23	47.52	48.37	60.27	73.77
6.88	7.07	7.83	7.77	7.79
25.26	29.85	30.65	30.60	30.56
12.46	14.55	12.73	13.92	14.00
				0.25
1.96	2.03	1.91	1.81	1.99
297.10	**356.17**	**359.59**	**370.48**	**407.82**

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

	Fiscal Year			
Function	**2013**	**2014**	**2015**	**2016**
Sheriff				
Traffic citations	1,400	1,120	738	2,721
Fire				
Number of calls answered	862	1,056	1,026	2,407
Inspections conducted	3	1	3	4
E911				
Emergency Calls	101,732	119,658	124,204	126,146
Non-Emergency Calls	109,408	144,353	154,620	156,396
Emergency Medical Service				
Calls	*	6,032	6,104	6,808
Highways and streets				
Paved or resurfaced (LMIG)	*	13.81	12.04	16.36
Building, Planning & GIS				
New Residential Buildings	31	28	28	92
New Other Buildings	7	0	0	0

Source: Various County Departments

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

* indicates information is unavailable

Fiscal Year					
2017	2018	2019	2020	2021	2022
3,421	4,354	5,624	3,180	5,016	6,334
3,592	2,856	3,755	3,148	3,581	3,543
6	12	5	7	7	7
134,569	184,749	101,790	100,575	109,571	240,556
159,723	189,323	112,828	95,740	116,110	169,083
7,012	8,929	7,236	8,756	8,078	9,267
16.36	9.20	10.32	7.81	12.13	14.10
74	93	110	121	174	199
1	1	0	0	0	1

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

	Fiscal Year			
	2013	**2014**	**2015**	**2016**
Function				
General Government				
Buildings	7	7	7	7
Vehicles	13	13	13	9
Judicial				
Vehicles	2	2	4	3
Public Safety				
Sheriff				
Buildings	1	1	1	1
Vehicles	46	50	58	58
Other Equipment	10	11	12	12
Fire Department				
Fire stations	8	8	8	8
Fire Trucks (1)	30	25	*	*
Fire Engine	*	*	13	13
Ladder Truck	0	0	0	0
Tankers	*	*	6	6
Rescue Unit	*	*	7	7
Light and Air Unit	*	*	1	1
Other vehicles	2	2	3	5
Other Equipment	8	8	9	10
Animal Shelter				
Buildings	1	1	1	1
Vehicles	3	3	4	4
Other Equipment	1	1	1	1
EMA				
Vehicles	2	2	2	2
Other Equipment	1	1	1	1
E911				
Buildings	1	1	1	1
Vehicles	1	1	1	1
Other Equipment	4	5	8	8
EMS				
Ambulance	8	8	8	8
Other vehicles	2	2	3	3
Other Equipment	1	1	3	5
Coroner				
Vehicles	1	1	1	1

Fiscal Year					
2017	**2018**	**2019**	**2020**	**2021**	**2022**
7	7	7	7	7	7
8	8	9	13	11	12
2	2	2	2	2	3
1	1	1	1	1	1
61	67	60	77	76	83
12	16	16	24	25	28
9	9	9	9	9	9
*	*	*	*	*	*
13	13	12	12	12	12
1	1	1	1	1	1
6	6	6	7	7	7
6	7	2	3	3	3
1	1	1	1	1	1
7	7	7	8	9	10
10	14	12	13	20	21
1	2	2	2	2	2
4	5	4	5	5	6
1	1	1	1	1	1
3	3	2	1	1	1
2	5	5	5	5	5
1	1	1	1	1	1
1	1	1	1	1	1
8	9	12	9	9	9
10	9	8	9	11	14
1	3	3	2	3	2
10	30	30	35	52	72
1	1	1	1	1	1

	Fiscal Year			
	2013	2014	2015	2016
Public Works				
Fleet Department				
Buildings	0	0	1	1
Vehicles	2	2	3	5
Other Equipment	1	1	2	2
Roads & Bridges				
Buildings	4	4	4	4
Vehicles	35	35	41	35
Other Equipment	34	39	45	42
Health and Welfare				
Hospital				
Buildings	0	0	4	4
Senior Center				
Buildings	1	1	1	1
Vehicles	3	3	3	4
Habersham County Health Department				
Buildings	*	*	1	1
Vehicles	*	*	*	2
Culture & Recreation				
Recreation Department				
Buildings	10	10	10	10
Vehicles	1	1	1	1
Other Equipment	8	9	10	11
Housing & Development				
Economic Development				
Vehicles	1	1	1	**
Planning & Development				
Vehicles	4	4	4	5
Code Enforcement				
Vehicles	1	1	1	**
Extension Service				
Buildings	1	1	1	1
Vehicles	2	2	2	2
Landfill				
Buildings	2	2	2	2
Vehicles	4	4	10	10
Other Equipment	13	13	16	13
Transit				
Vehicles	1	1	1	1
Airport				
Buildings	*	*	*	12
Vehicles	0	0	0	0
Other Equipment	*	*	*	0

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

** indicates restructured to another department

Fiscal Year					
2017	2018	2019	2020	2021	2022
1	1	1	1	1	1
6	6	7	11	6	5
2	2	2	2	2	2
4	4	4	3	3	3
35	37	36	37	36	36
44	46	43	47	46	51
4	4	4	4	4	4
1	1	1	2	2	2
3	3	3	4	4	4
1	1	1	1	1	1
2	2	2	2	2	2
10	10	10	10	10	10
1	1	1	1	1	1
16	16	15	16	18	18
**	**	**	**	**	**
5	4	3	4	4	4
**	**	**	**	**	**
1	1	1	1	1	1
2	2	2	2	2	2
2	2	2	2	2	2
10	10	9	10	8	8
15	14	13	14	15	18
2	2	2	2	2	1
12	12	12	12	12	12
1	1	1	2	2	5
0	0	0	0	1	1

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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.

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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, 2022, 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 December 30, 2022. 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.

Report on 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 certain deficiencies in internal control, described in the accompany schedule of findings and questioned costs as items 2022-001 through 2022-004 that we consider to be significant deficiencies.

Report on 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 Findings

Government Auditing Standards requires the auditor to perform limited procedures on Habersham County, Georgia's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Habersham County, Georgia's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion the response.

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 Habersham County, Georgia'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rushton, LLC

Gainesville, Georgia
December 30, 2022

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

Opinion on Each Major Federal Program

We have audited Habersham County, Georgia's compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

In our opinion, Habersham County, Georgia complied, in all material respects, with the types of 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, 2022.

Basis for Opinion on Each Major Federal Program

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* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Habersham County, Georgia and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Habersham County, Georgia's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Habersham County, Georgia's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Habersham County, Georgia's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Habersham County, Georgia's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Habersham County, Georgia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Habersham County, Georgia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Habersham County, Georgia's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, LLC

Gainesville, Georgia
December 30, 2022

HABERSHAM COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2022

Federal Grant/Pass-Through Grantor/Assistance Listing Program	Federal Assistance Listing Number	Pass-Through Number	Total Federal Expenditures
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	FY2022	$ 34,466
U.S. Department of Interior			
Payments in Lieu of Taxes	15.226	N/A	87,361
U.S. Department of Justice			
Passed through the Criminal Justice Coordinating Council:			
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	B50-8-143	58,272
Passed through the Criminal Justice Coordinating Council:			
Crime Victim Assistance	16.575	C18-8-264/C18-8-263	185,518
Violence Against Women Formula Grants	16.588	W19-8-080	22,473
Edward Byrne Memorial Justice Assistance Grant Program	16.738	B19-8-007	16,082
Total U.S. Department of Justice			282,345
U.S. Department of Transportation			
Passed through the Georgia Department of Transportation:			
Airport Improvement Program	20.106	AP021-9046-25(137)	132,552
COVID-19		AP022-90CR-26(137)	13,000
COVID-19		AP022-90CR-27(137)	32,000
			177,552
Formula Grants for Rural Areas and Tribal Transit Program	20.509	GA2021-011-02	61,454
Highway Safety Cluster			
Passed through the Georgia Office of Highway Safety:			
State and Community Highway Safety	20.600	GA-2022-402PT-080-C7	17,910
Total U.S. Department of Transportation			256,916
U.S. Department of Treasury			
Passed through the Judicial Council of Georgia:			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	2002_ARPA_01	67,238
Passed Georgia Governor's Office of Planning and Budget:			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	GA-0009195	158,016
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	4,931,557
			5,156,811
U.S. Election Assistance Commission			
Passed through the Georgia Governor's Office of Planning and Budget:			
COVID-19 HAVA Election Security Grants	90.404	HAVA	10,154

HABERSHAM COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2022

Federal Grant/Pass-Through Grantor/Assistance Listing Program	Federal Assistance Listing Number	Pass-Through Number	Total Federal Expenditures
U.S. Department of Health and Human Services			
Aging Cluster			
Passed through Legacy Link, Inc.:			
Special Program for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	FY2022	$ 26,467
COVID-19	93.044	FY2022	23,364
			49,831
Special Program for the Aging - Title III, Part C, Nutrition Services	93.045	FY2022	59,458
COVID	93.045	FY2022	12,752
			72,210
Nutrition Services Incentive Program	93.053	FY2022	3,337
Total Aging Cluster of Programs			125,378
Passed through Legacy Link, Inc.:			
Social Services Block Grant	93.667	FY2022	5,300
Passed through Deanna Specialty Transportation:			
Social Services Block Grant	93.667	FY2022	95,373
			100,673
Total Department of Health and Human Services			226,051
U.S. Department of Homeland Security			
Passed through the Georgia Emergency Management Agency:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR#4579	23,409
Emergency Management Performance Grants	97.042	OEM21-070	23,601
Assistance to Firefighters Grant	97.044	EMW-2019-FG-09536	731,909
Homeland Security Grant Program	97.067	EMW-2021-SS-00080	51,000
Total U.S. Department of Homeland Security			829,919
Total Federal Awards			$ 6,884,023

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, 2022

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, 2022. 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.

4. Payments to Subrecipients

For the current fiscal year, Habersham County, Georgia did not pass federal funds through to subrecipients.

HABERSHAM COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2022

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?	No
Significant Deficiencie(s) identified not considered material weaknesses?	Yes
Noncompliance material to financial statements noted?	None report

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:

21.027 COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish Between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	No

2. Financial Statement Findings

A. Current Year Audit Findings

2022-001

Condition: While performing audit procedures at the Magistrate Court, we noted that there is no approval process for voided transactions.

Criteria: Proper internal controls require that all voided transactions are properly approved.

Effect: Failure to maintain proper supporting documentation with evidence of approval for voided transactions subjects the assets of the County to greater risk of misappropriation.

Cause: Management is not approving voided transactions.

Recommendation: Supporting documentation with evidence of approval should be retained for all voided transactions.

Management Response: Management concurs with this finding. Management has advised the department head to implement the recommendation and to ensure that voided transactions are approved. This action was taken immediately upon receipt of the comment from our auditors.

2022-002

Condition: While performing procedures at the Tax Commissioner's office, we noted appropriate segregation of duties does not exist. The Tax Commissioner prepares and signs all checks, records all transactions, reconciles all bank statements, and performs any required voided transactions.

Criteria: Segregation of employees' duties is a common practice in an effective internal control structure. Segregation of duties is when specific employee functions related to important accounting areas (such as cash receipting and cash disbursements) are separated among different individuals to significantly reduce the risk that any one individual could intentionally or unintentionally misappropriate assets.

Effect: Failure to maintain adequate segregation of duties exposes the assets of the County to greater risk of misappropriation.

Cause: Segregation of duties could be improved in the Tax Commissioner's office.

Recommendation: Segregation of duties should be implemented to the extent practical and accounting records should be reviewed by responsible officials on a regular basis.

Management Response: Management has provided a copy of this finding to the appropriate Elected Officials and they concur with this finding. Action was taken immediately upon receipt of this comment from our auditors.

2022-003

Condition: While performing audit procedures at the Clerk of Superior Court and Tax Commissioner, we noted an excess of funds in the cash account. The Clerk of Superior Court and Tax Commissioner have been unable to determine to whom the funds should be disbursed.

Criteria: Proper internal controls require that all cash in agency funds be properly accounted for.

2022-003, continued

Effect: Failure to account for all cash and to whom it is due subjects the assets of the County to greater risk of misappropriation.

Cause: The Clerk of Superior Court and Tax Commissioner do not have the information available to reconcile to whom excess funds should be disbursed.

Recommendation: The Clerk of Superior Court and Tax Commissioner should determine proper payee and disburse funds appropriately.

Management Response: Management has provided a copy of this finding to the appropriate Elected Official, and they concur with this finding. This action was taken immediately upon receipt of the comment from our auditors

2022-004

Condition: While performing audit procedures at the Probate Court's office, we noted that the payouts were not made in a timely manner. Also noted that Probate is unable to reconcile ending cash.

Criteria: State of Georgia Code requires that all courts pay-out monies due to others in a timely manner and maintain listing of others that money is owed to.

Effect: Failure to make required pay-outs of monies being held by the Court will place the County in violation of state law.

Cause: Probate Court personnel are not performing payouts timely and maintaining listing of others money is owed to.

Recommendation: As required by the State of Georgia, payouts to agencies should be made on a monthly basis. Listing of others money is owed to should be maintained

Management Response: Management has provided a copy of this finding to the appropriate Elected Official and they concur with this finding. This action was taken immediately upon receipt of the comment from our auditors.

B. Prior Year Audit Findings Follow-Ups

2021-001

Condition: The 2020 financial statements were restated for in the General Fund for an unrecorded receivable.

Corrected

2021-002

Condition: While performing audit procedures at the Probate Court's office, we noted that the payouts were not made in a timely manner.

Not Corrected

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.

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HABERSHAM COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
For the fiscal year ended June 30, 2022

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
SPLOST #6					
Hospital	$ 7,500,000	$ 7,500,000	$ 7,499,795	$ 0	$ 7,499,795
Landfill	3,431,500	3,431,500	4,283,287		4,283,287
Roads, Streets, and Bridges	9,735,334	9,735,334	8,380,706	108,443	8,489,149
Public Safety	3,487,132	3,487,132	5,391,288	177,031	5,568,319
Capital Projects	2,000,000	2,000,000	742,208	0	742,208
City of Alto	442,878	442,878	445,163	0	445,163
City of Baldwin	1,754,438	1,754,438	1,765,633	0	1,765,633
City of Clarkesville	1,800,831	1,800,831	1,810,592	0	1,810,592
City of Cornelia	4,938,068	4,938,068	4,967,999	0	4,967,999
City of Demorest	1,256,853	1,256,853	1,263,695	0	1,263,695
City of Mount Airy	881,226	881,226	886,686	0	886,686
City of Tallulah Falls	271,740	271,740	275,259	0	275,259
	$ 37,500,000	$ 37,500,000	$ 37,712,311	$ 285,474	$ 37,997,785

Total expenditures and transfers out of the SPLOST #6 Capital Projects Fund	$ 425,309
Expenditures financed through other revenue sources for: Roads, Streets and bridges	(139,835)
	$ 285,474

HABERSHAM COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
For the fiscal year ended June 30, 2022

Project	Estimated Cost * Original	Estimated Cost * Current	Expenditures Prior Years	Expenditures Current Year	Expenditures Total
SPLOST #7					
County Tier 2 Project					
Hospital Project	$ 5,000,000	$ 5,000,000	$ 312,501	$ 1,250,004	$ 1,562,505
County General Projects					
Public Safety					
Emergency Services					
-Ambulances	1,200,000	1,200,000	11,043	558,088	569,131
-Fire	1,100,000	1,100,000	10,123	233,873	243,995
-Central Base Statior	4,000,000	4,000,000	292,454	302,325	594,779
Sheriff Vehicles and Equipment	775,000	775,000	7,132	158,209	165,341
Emergency Radio System Upgrade	7,200,000	7,200,000	79,451	1,531,786	1,611,238
Animal Shelter	1,750,000	1,750,000	16,105	132,616	148,721
Public Works					
Road Construction and Maintenance	6,560,000	6,560,000	60,370	1,855,993	1,916,363
Bridge Updates, Repairs and Replacements	3,200,000	3,200,000	29,449	239,948	269,397
Road Maintenance Equipment	1,500,000	1,500,000	13,804	444,961	458,765
Landfill Equipment	1,215,000	1,215,000	11,181	589,818	600,999
City of Alto	641,720	641,720	26,763	115,504	142,267
City of Baldwin	2,482,753	2,482,753	105,268	454,316	559,584
City of Clarkesville	1,927,947	1,927,947	82,073	354,213	436,286
City of Cornelia	5,297,174	5,297,174	224,810	970,235	1,195,045
City of Demorest	1,784,296	1,784,296	74,937	323,412	398,349
City of Mount Airy	1,257,028	1,257,028	53,526	231,008	284,534
City of Tallulah Falls	220,021	220,021	8,921	38,501	47,422
	$ 47,110,939	$ 47,110,939	$ 1,419,911	$ 9,784,809	$ 11,204,720

Total expenditures and transfers out of the SPLOST #7 Capital Projects Fund	$ 11,257,438
Expenditures financed through other revenue sources for: Roads, Streets and bridges	(1,472,629)
	$ 9,784,809

* 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.