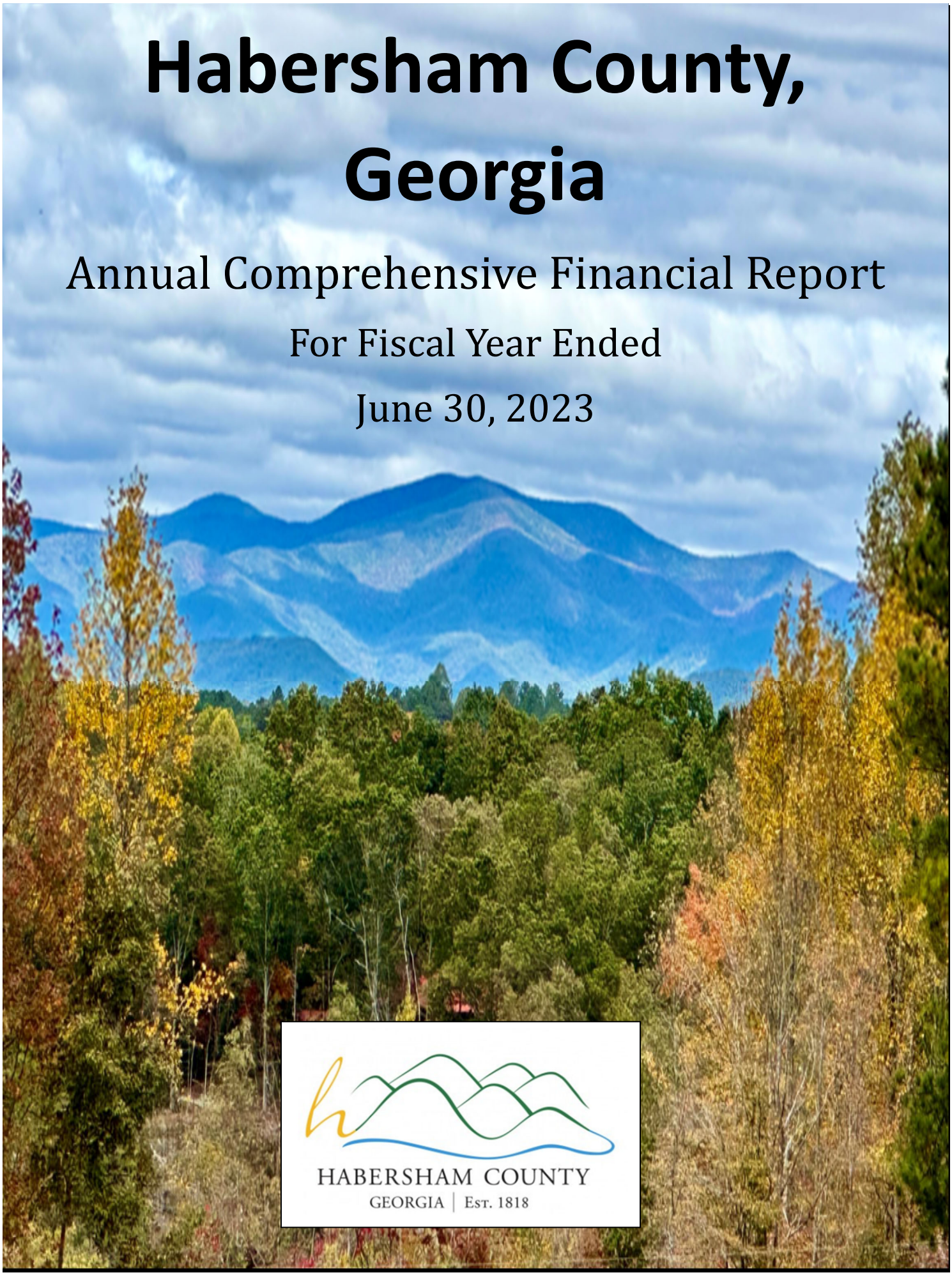
Habersham County, Georgia

Annual Comprehensive Financial Report

For Fiscal Year Ended

June 30, 2023



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HABERSHAM COUNTY, GEORGIA

Annual Comprehensive Financial Report

For the fiscal year ended June 30, 2023

Prepared by: Finance Department

HABERSHAM COUNTY

GEORGIA | Est. 1818

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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, 2023

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HABERSHAM COUNTY, GEORGIA
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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, 2022

Christopher P. Morrill

Executive Director/CEO

Habersham County, Georgia

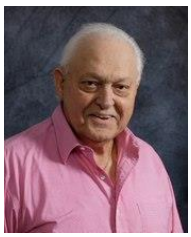
BOARD OF COMMISSIONERS



District 1
Bruce Palmer



District 2
Dustin Mealor



District 3
Jimmy Tench



District 4
Bruce Harkness



District 5
Ty Akins
Chairman

ELECTED OFFICIALS

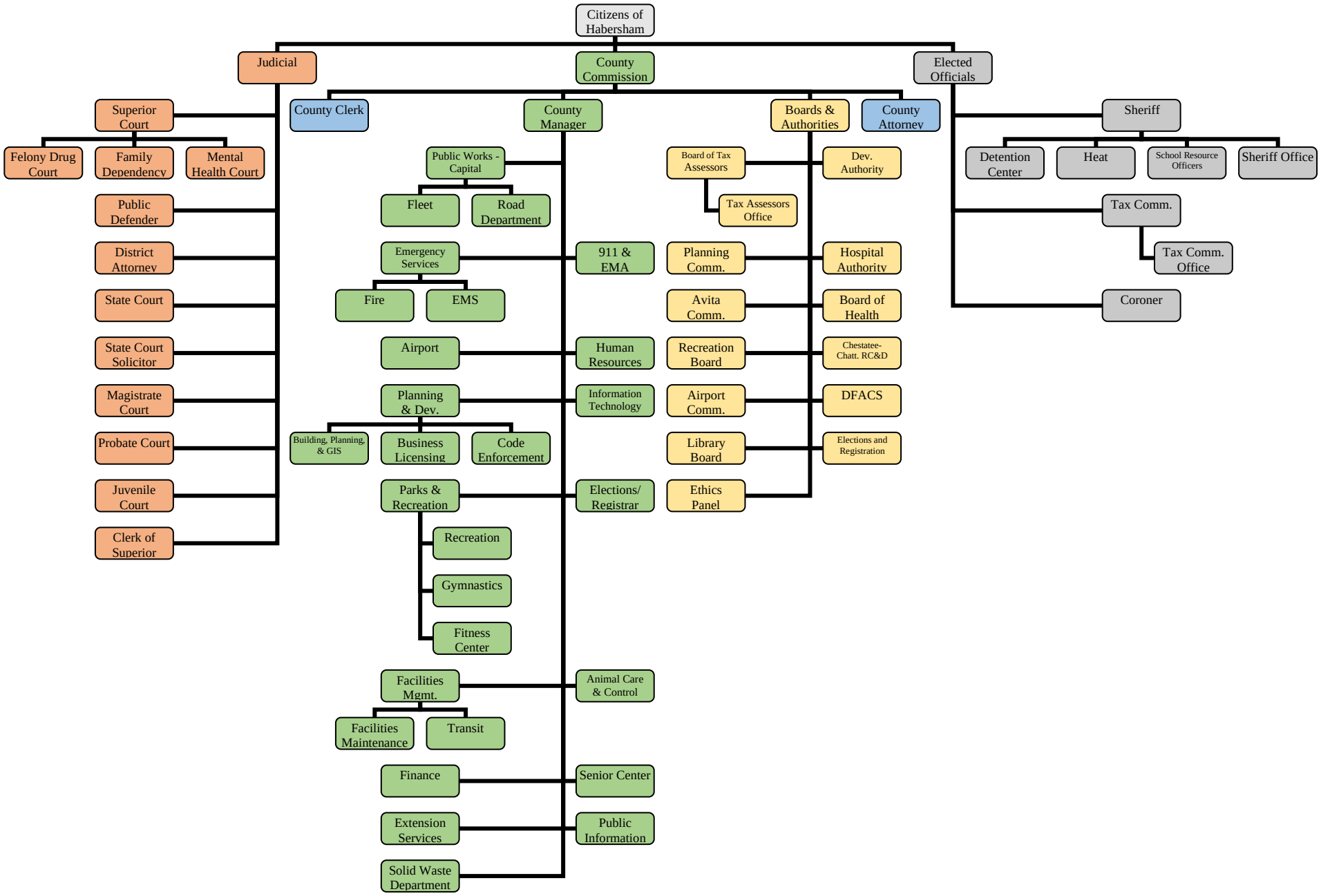
Russell W. Smith	Chief Judge, Superior Court	June Black-Warren	Tax Commissioner
Chan Caudell	Judge, Superior Court	Kasey C. McEntire	Coroner
David Wall	Clerk of Superior Court	Joey Terrell	Sheriff
M. Steven Campbell	Chief Judge, State Court	Pamela F. Wooley	Probate Judge
George Christian	District Attorney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

COUNTY ADMINISTRATION

Alisha Vaughn	County Manager	Lynn Smith	E-911 Emergency Management Director
Donald Hunt	County Attorney	Jeff 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 Resouces Director	Nichole Carswell	Juvenile Court Judge
Tracy Williamson	IT Director	Laurel Ellison	Chief Registrar & Elections Supervisor
Mike Beecham	Planning & Development Dir.	Joan Church	Chief Tax Appraiser
Jerry Baggett	Public Works Director	Brooke Whitmire	Parks & Recreation Director
Mike Bramlett	Facilities Mgmt Director	Kathy Holcomb	Senior Center Director
Laurie Church	Landfill Director	Steven Patrick	County Extension Coordinator
William 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 29, 2023

Introduction

I am pleased to present the Annual Comprehensive Financial Report for fiscal year ending June 30, 2023 for Habersham County, Georgia. Georgia law requires all local governments with a population of 1,500 persons or more, or expenditures of $550,000 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, 2023. 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 a moderate recovery since the 2008 recession. Housing and commercial construction have risen throughout this year, and retail sales have increased by 9.3% 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 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 FY23 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 which complements the new terminal building completed 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, 2023, was $9,641,296 vs. $11,538,186 in FY2022, a decrease of $1,896,890. The unrestricted fund balance is $8,752,514 vs. $10,070,191 in FY2022, a decrease of $1,317,677. The unassigned fund balance was $2,739,993 vs. $4,842,245, a decrease of $2,102,252. The unrestricted fund balance represents 26.4% of the FY2023 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, $1,656,860 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 FY2023, 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 FY2023 Budget included increases in salary for all County employees recommended by the Salary Study completed by Evergreen during the first part of the year in the amount of $800,000, in addition to the continuation of the performance based 3% merit increase program. The originally

approved FY2023 General Fund Budget of $33,234,567 resulted in a 1 mill increase to the millage rate at 12.682 mils. Additionally, the Hospital Bond millage rate had a nominal decrease of 0.295 mils. (a 25% decrease); while the Emergency Medical Services millage increased 0.152 mills to 0.825 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. FY2023 held many significant accomplishments including construction projects and operational improvements throughout all departments.

FY2023 Accomplishments:

Emergency Services: EMS placed orders for 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 continues to help victims of traumatic injuries and internal bleeding if successful. Emergency Services handled over 9,900 call responses during FY23 – another record for the County.

Airport: The Habersham County Airport operated for a full year as an in-house County managed Fixed Based Airport after transitioning in FY2022 from a third party Fixed Base Operator. Fuel sales have increased 45% 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. The Airport continues to be an asset to the County with increased 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 FY2023 consisted of milling, patching, leveling, and resurfacing a total of 10.65 miles of County roads. The GDOT LMIG Grant was $786,960 and the total project value was $1.85M. The Road Department completed approximately 2,560 work orders in FY2023.

Sheriff's Office/Jail/HEAT: The Sheriff's Office continued use of a Drive Square Simulation System in FY2023. 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 continued the implementation process. Tower sites were confirmed and agreements with property owners were signed for construction of the new towers for the system. It is estimated that the installation process will take 18-24 months to complete. The 911 Center took in 9,952 calls during FY23 – another record for the County.

Habersham County Landfill: Habersham County has continued to see an increase in the number of tonnage accepted at the Landfill by more than 20% 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 FY2023 General Fund Budget of $33,234,567 which results from an increase of 1 mill to the prior year millage rate of 11.682. The FY2023 General Fund millage was 12.682. Additionally, the Emergency Medical Services millage rate had a nominal increased to 0.825 for FY2023; and the Hospital Bond millage rate was decreased by .295 mills to 0.842 mills..

Other Accomplishments

Finance: Habersham County's Fiscal Year 2022 Budget received a Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA); and the Annual Comprehensive Financial Report for FY2022 received a Certificate of Achievement for Excellence in Financial Reporting from the GFOA.

E-911 & Emergency Management: Lynn Smith, E911/EMA Director, and Melanie Bellinger, Deputy 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: FY2023 was a continuation of the recent success in obtaining and executing grant related projects. During FY2023 we received $7,094,189 in State and Federal Grants which was expended for 39 grant funded projects. There were 14 state grant items covering an assortment of departments for a total of $1,042,917 state grants. Federal grant revenues totaled $6,051,272, including 25 federal grant projects. 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 8,984 annual trips were taken by citizens utilizing this service to travel 71,558 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 7.5% higher overall than this time last year and 9.0% year over year. SPLOST VII collections will continue through March 31, 2027.

Information Technology: The Mountain Judicial Circuit received notice of an ARPA funded grant award for upgrades to Audio & Video systems throughout the district in the amount of $880,000. The IT department began the organization for implementing this upgrade at the end of FY2023 continuing into FY2024. The Board of Commissioner meetings were also conducted in accordance with open meetings requirements as normal while still adhering to social distancing requirements during FY2023. The Information Technology and Facilities Maintenance Department staff engaged in a multi-agency effort for continued system maintenance.

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 supply chain issues.

3. Work Force Stabilization: A strategic goal of the FY2023 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 completed in October 2022 and was implemented in January 2023 with increases in salary for every County employee to achieve market rates completing 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.

The 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,

Tim Sims

Tim Sims, Chief Financial Officer

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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, 2023, 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, 2023, and the respective changes in the financial position and, where applicable, cash flows thereof, and the budgetary comparisons of the General Fund, American Rescue Plan Act 2021 Special Revenue Fund, and Emergency Medical Services 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 26.1 percent, 14 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 judgment 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 89 through 94, 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.

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

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, Habersham County, Georgia's basic financial statements for the year ended June 30, 2022, which are not presented with the accompanying financial statements and 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 2022 financial statements are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the 2022 basic financial statements. The information has been subjected to the audit 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 2022 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 29, 2023, 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 29, 2023

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HABERSHAM COUNTY
GEORGIA | Est. 1818

Office of Commissioners
Finance Department
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www.habershamga.com

MANAGEMENT'S DISCUSSION AND ANALYSIS

Habersham County management is proud to present this narrative discussion and analysis of Habersham County's financial performance for the fiscal year ended June 30, 2023. 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, 2023 by $95,375,879 (*net position*). Of this amount, $6,388,159 is reported as unrestricted net position. This is a decrease of $1,192,098 from the previous fiscal year for unrestricted. Total net position increased by $1,478,119 from the previous fiscal year.

- As of June 30, 2023, Habersham County's governmental funds reported combined ending fund balances of $26,902,038. Approximately 10.2% of this total amount, or $2,739,993 is reported as unassigned and available for spending at the Board's discretion. Approximately 50.6% or $13,625,193, 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 49.

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 95. 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 nineteen 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, Emergency Medical Services, 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 95-98 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 19-26 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 27-30.

  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 31-32.

Notes to the financial statements.
The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 35-88 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 2023 and 2022

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current assets	$ 30,338,865	$ 34,474,744	$ 4,653,304	$ 3,757,210	$ 34,992,169	$ 38,231,954
Capital assets	90,847,735	89,841,488	31,168,621	33,371,416	122,016,356	123,212,904
Total assets	121,186,600	124,316,232	35,821,925	37,128,626	157,008,525	161,444,858
Deferred Outflows of Resources						
Charges of debt refunding	196,770	210,825	-	-	196,770	210,825
Pension	1,359,932	320,876	66,460	8,494	1,426,392	329,370
Total Deferred Outflows of Resources	1,556,702	531,701	66,460	8,494	1,623,162	540,195
Current liabilities	7,779,924	11,115,606	551,671	602,867	8,331,595	11,718,473
Noncurrent liabilities	48,806,314	49,253,387	5,763,752	5,244,941	54,570,066	54,498,328
Total liabilities	56,586,238	60,368,993	6,315,423	5,847,808	62,901,661	66,216,801
Deferred Inflows of Resources						
Pension	341,271	1,822,256	12,876	48,236	354,147	1,870,492
Net position:						
Net investment in capital assets	47,420,886	48,638,224	30,504,094	32,698,732	77,924,980	81,336,956
Restricted	11,062,740	4,980,547	-	-	11,062,740	4,980,547
Unrestricted	7,332,167	9,037,913	(944,008)	(1,457,656)	6,388,159	7,580,257
Total net position	$ 65,815,793	$ 62,656,684	$ 29,560,086	$ 31,241,076	$ 95,375,879	$ 93,897,760

Net position may serve over time as a useful indicator of a government's financial position. Assets and deferred outflow of resources for Habersham County exceeded liabilities and deferred inflow of resources by $95,375,879 at the close of fiscal year 2023. Approximately 82% 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.

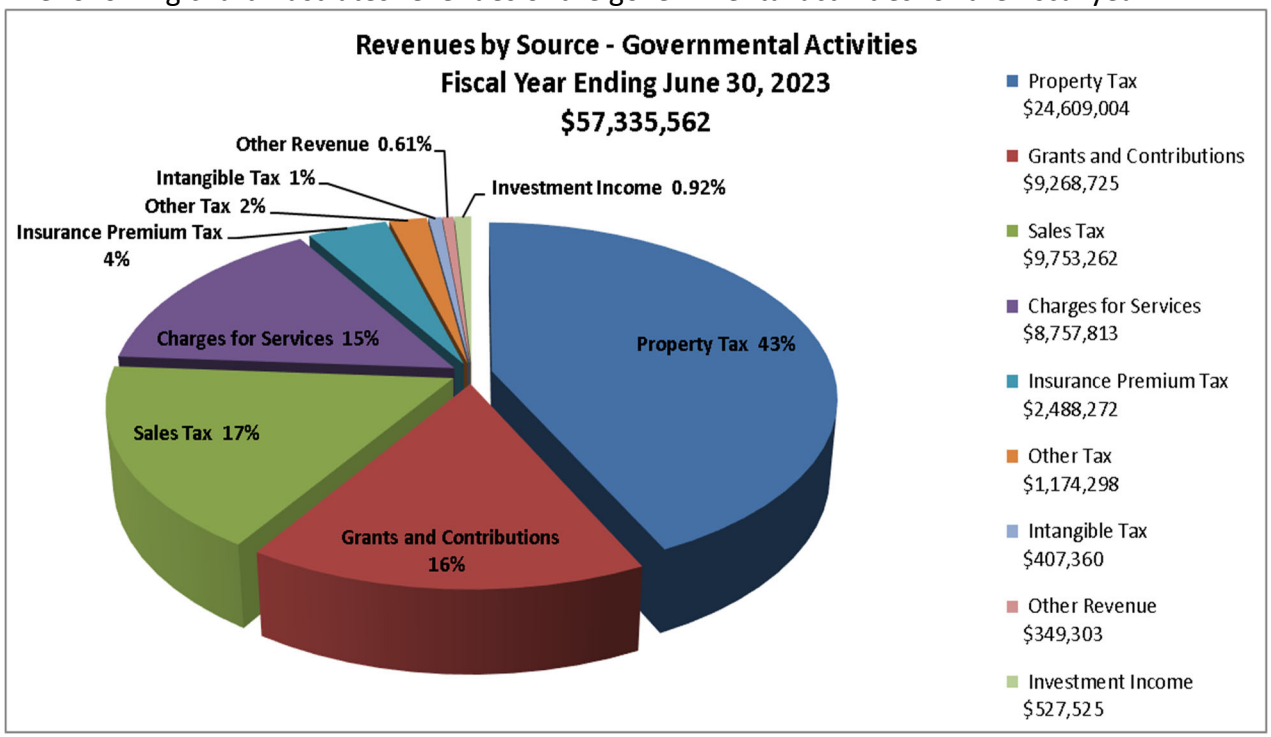
The following condensed financial information was derived from the government-wide Statement of Activities and reflects how Habersham County's net position changed during the fiscal year.

Habersham County
Changes in Net Position
Fiscal Years 2023 and 2022

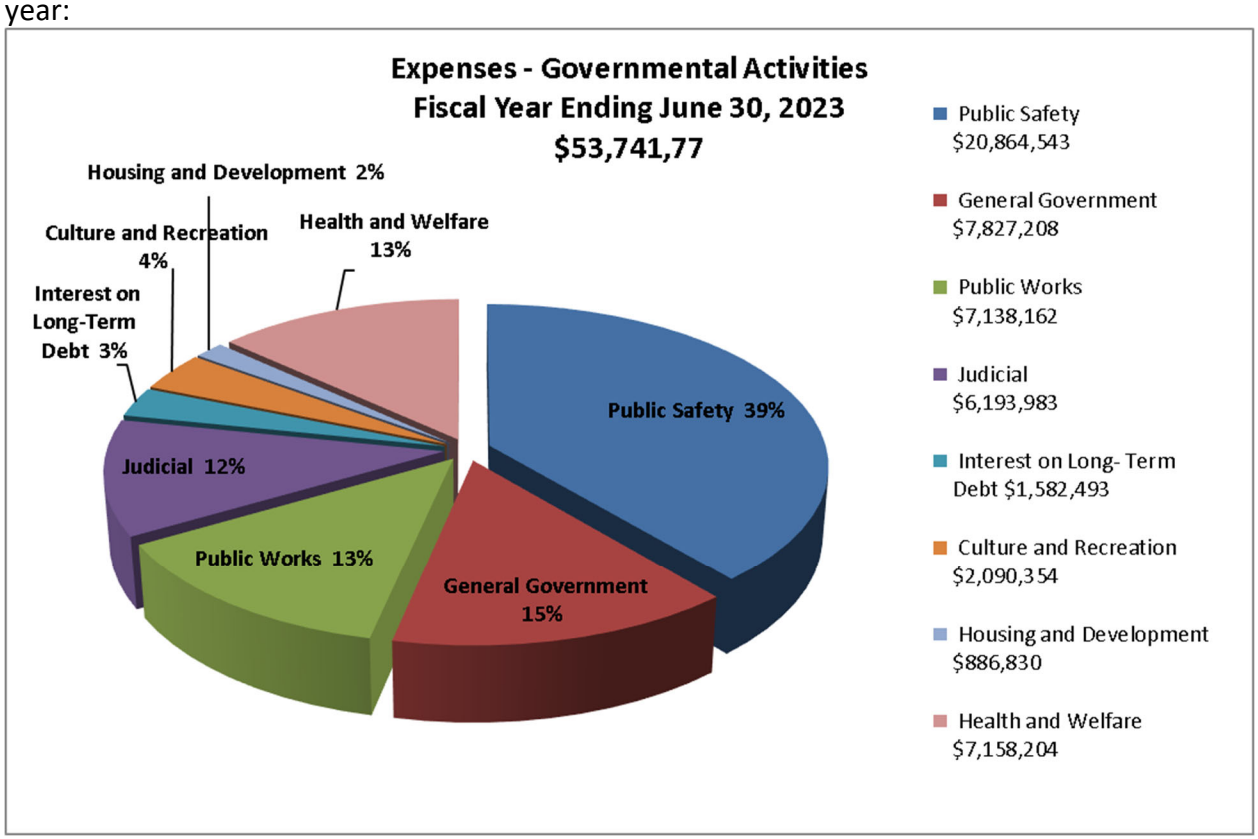
	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Revenues						
Program revenues:						
Charges for services	$ 8,757,813	$ 7,209,549	$ 3,466,016	$ 2,736,049	$ 12,223,829	$ 9,945,598
Operating grants and contributions	8,073,583	7,109,037	69,039	106,454	8,142,622	7,215,491
Capital grants and contributions	1,195,142	1,784,982	20,000	-	1,215,142	1,784,982
General revenues:						
Property tax	24,609,004	21,071,655	-	-	24,609,004	21,071,655
Sales tax	9,753,262	8,950,278	-	-	9,753,262	8,950,278
Intangible tax	407,360	627,094	-	-	407,360	627,094
Insurance premium tax	2,488,272	2,342,967	-	-	2,488,272	2,342,967
Other taxes	1,174,298	1,217,899	-	-	1,174,298	1,217,899
Interest & investment earnings	527,525	(10,656)	71,455	(236,902)	598,980	(247,558)
Other revenue	349,303	180,526	31,653	29,464	380,956	209,990
Total revenues	57,335,562	50,483,331	3,658,163	2,635,065	60,993,725	53,118,396
Expenses						
General government	7,827,208	6,917,923	-	-	7,827,208	6,917,923
Judicial	6,193,983	4,879,203	-	-	6,193,983	4,879,203
Public Safety	20,864,543	18,161,736	-	-	20,864,543	18,161,736
Public Works	7,138,162	6,367,290	-	-	7,138,162	6,367,290
Health and Welfare	7,158,204	1,062,751	-	-	7,158,204	1,062,751
Culture and Recreation	2,090,354	1,920,779	-	-	2,090,354	1,920,779
Housing and Development	886,830	816,378	-	-	886,830	816,378
Interest on long-term debt	1,582,493	1,695,543	-	-	1,582,493	1,695,543
Landfill	-	-	2,340,769	2,595,915	2,340,769	2,595,915
Transit	-	-	161,468	180,855	161,468	180,855
Airport	-	-	3,271,592	3,101,301	3,271,592	3,101,301
Total expenses	53,741,777	41,821,603	5,773,829	5,878,071	59,515,606	47,699,674
Increase (decrease) in net position before special items and transfers	3,593,785	8,661,728	(2,115,666)	(3,243,006)	1,478,119	5,418,722
Transfers	(434,676)	(660,646)	434,676	660,646	-	-
Increase (decrease) in net position	3,159,109	8,001,082	(1,680,990)	(2,582,360)	1,478,119	5,418,722
Net position - beginning	62,656,684	54,655,602	31,241,076	33,823,436	93,897,760	88,479,038
Net position - ending	$ 65,815,793	$ 62,656,684	$ 29,560,086	$ 31,241,076	$ 95,375,879	$ 93,897,760

Governmental Activities –

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



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



Business-Type Activities –

Business-type activities decreased Habersham County's net position by $1,680,990 or 6.7%, 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 Activities to the Proprietary Funds was $434,676.

Financial Analysis of the County's Funds

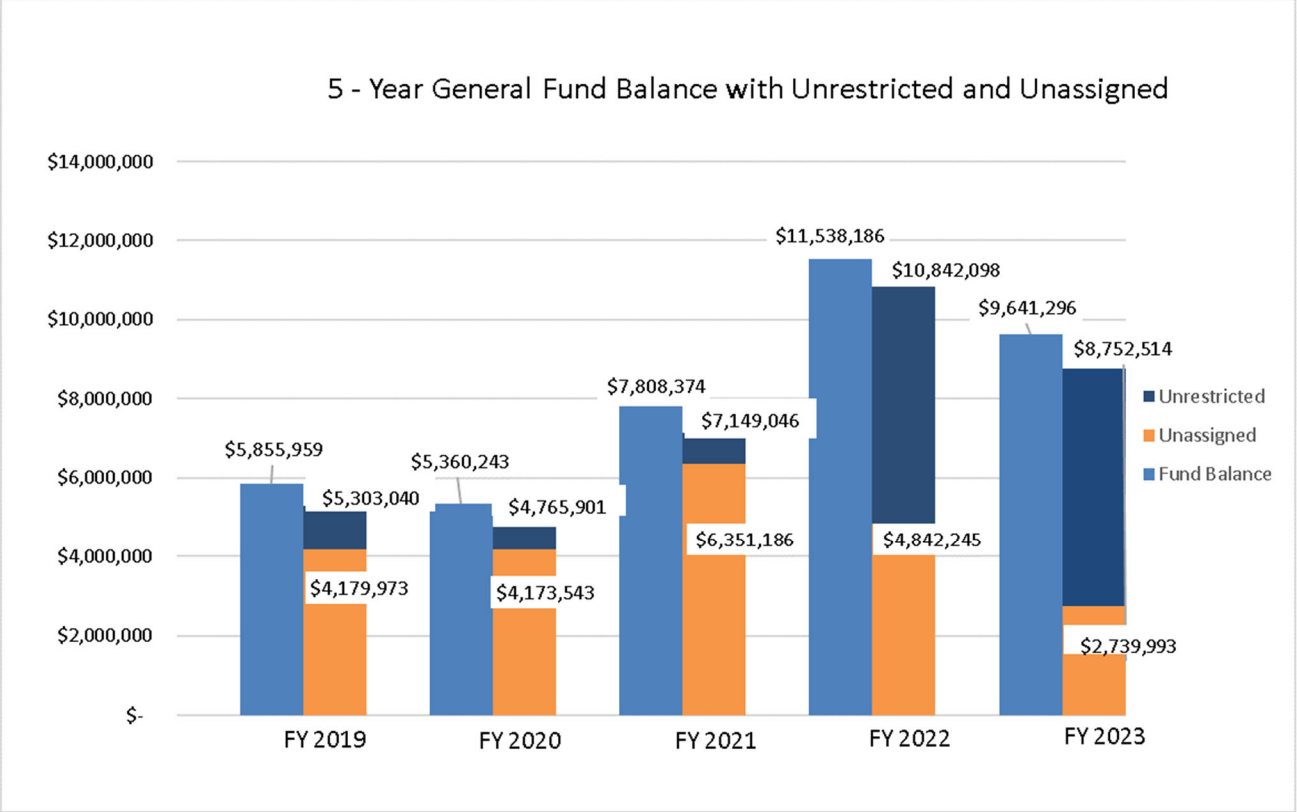
Habersham County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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 $26,902,038. Of this amount, $2,739,993 constitutes unassigned fund balance whereas unrestricted fund balance was $10,143,720.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the General Fund balance was $9,641,296, unrestricted fund balance was $8,752,514, and unassigned fund balance was $2,739,993. 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 8% of total General Fund expenditures of $36,184,305, while total fund balance represents approximately 27% of that same amount. The County ended the fiscal year realizing a decrease in the overall fund balance in the General Fund by $1,896,890, or approximately 16%. The County decreased unassigned fund balance in the General Fund by $2,102,252 or 43%. Additionally, $1,656,860 has been assigned to the FY24 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 nineteen fiscal years. The unrestricted fund balance represents 24% of the FY23 operating expenditures. After assignments of funds, the unassigned fund balance represents 8% of the FY23 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. The County ended the fiscal year with revenues exceeding original budgeted expectations in several tax categories (Motor Vehicle, Hotel and Alcohol). 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 being moved into the General Fund. However, the County ended the fiscal year with a decrease in the fund balance. While County expenditures were under budget due to various cost savings in various departments, there was an unexpected use of Fund Balance to bailout our local hospital in the amount of $6,000,000 (most of the funds came from the ARPA funds).

Other Major Funds

In addition to the General Fund, Habersham County presents three other major governmental funds; ARPA Fund, Emergency Services Fund, and the SPLOST #7 fund. The SPLOST #7 Fund ended FY23 with a fund balance of $13,625,193 an increase of $712,328 from FY22. Most of the increase was from increased tax revenues. The EMS Fund ended with a relatively consistent year to FY22, with a slight decrease of $4,569 in fund balance. Both ARPA tranches have been received by June 30, 2023. Habersham transferred approx. $4.4 million to general fund assigned fund balance for future capital projects.

Non-major Governmental Funds

In addition to the General Fund and Other Major Funds listed above, Habersham County has 13 Special Revenue funds, a Debt Service fund, and a Capital Project fund.

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	FY2023 Unrestricted Net Position	FY2022 Unrestricted Net Position
Landfill	$(924,879)	$(1,379,547)
Transit	$(118,022)	$(117,563)
Airport	$98,893	$39,454

The Landfill Fund increased unrestricted net position by approximately $343,710. Post-closure care liability as of June 30, 2023 is $5,441,192 versus $5,016,023 as of the end of fiscal year 2022. This is an increase of $425,169, or 8.5%.

Capital Assets and Debt Administration

Capital Assets. Habersham County has invested $122,016,356 in capital assets (net of accumulated depreciation/amortization) compared to $123,212,904 in the previous fiscal year. This represents a decrease of 0.01%. Approximately 75% of this investment is related to governmental activities and includes infrastructure, land, buildings, 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 and amortization)
Fiscal Years 2023 and 2022

	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Land	$ 5,628,029	$ 5,485,353	$ 2,974,778	$ 2,974,778	$ 8,602,807	$ 8,460,131
Construction in progress	1,502,284	1,148,917	560,955	388,703	2,063,239	1,537,620
Buildings	79,545,762	79,565,866	1,156,047	1,156,047	80,701,809	80,721,913
Land improvements	6,554,291	6,108,822	10,338,239	10,338,239	16,892,530	16,447,061
Machinery and equipment	4,591,291	4,096,916	2,835,219	2,420,030	7,426,510	6,516,946
Furniture and fixtures	6,432,138	6,056,288	-	-	6,432,138	6,056,288
Vehicles	10,013,234	8,784,991	951,914	707,700	10,965,148	9,492,691
Infrastructure	74,471,250	72,433,105	35,852,095	35,852,095	110,323,345	108,285,200
Intangible right to use-bldgs	574,641	-	-	-	574,641	-
Total	189,312,920	183,680,258	54,669,247	53,837,592	243,982,167	237,517,850
Accumulated depreciation/amortization	(98,465,185)	(93,838,770)	(23,500,626)	(20,466,176)	(121,965,811)	(114,304,946)
Net Capital Assets	$ 90,847,735	$ 89,841,488	$ 31,168,621	$ 33,371,416	$ 122,016,356	$ 123,212,904

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 59-62 of this report.

Debt. On June 30, 2023, Habersham County had a total debt balance outstanding for governmental activities in the amount of $50,453,383 as compared to $53,233,950 the previous fiscal year. Habersham County's outstanding debt for governmental activities has decreased by $2,780,567 during the fiscal year. At June 30, 2023 the balance on the Hospital Authority of Habersham County Taxable Revenue Anticipation Bond, Series 2014 was $23,797,614. 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, 2023 the balance of this contract payable is $10,005,000. 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, 2023 the balance of this contract payable is $352,302. 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, 2023 the balance was $5,780,261. 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 62-72 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 9.4% 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, all ten 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, 2023

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current assets				
Cash and cash equivalents	$ 18,895,407	$ 2,118,951	$ 21,014,358	$ 2,381,904
Certificates of deposit	106,128	0	106,128	0
Investments	835,508	2,524,940	3,360,448	555,212
Restricted assets				
Cash and cash equivalents	4,981,733	0	4,981,733	0
Intergovernmental receivable	816,305	0	816,305	0
Receivables (net)				
Accounts	1,260,052	311,564	1,571,616	9,001
Intergovernmental	1,248,862	0	1,248,862	0
Taxes	989,596	0	989,596	0
Inventory	0	47,282	47,282	0
Prepaid items	855,841	0	855,841	0
Internal balances	349,433	(349,433)	0	0
Total current assets	30,338,865	4,653,304	34,992,169	2,946,117
Noncurrent assets				
Capital assets				
Non-depreciable	7,130,313	3,535,733	10,666,046	1,859,165
Depreciable/amortizable (net)	83,717,422	27,632,888	111,350,310	1,245,987
Total noncurrent assets	90,847,735	31,168,621	122,016,356	3,105,152
Total assets	121,186,600	35,821,925	157,008,525	6,051,269
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges of debt refunding	196,770	0	196,770	0
Deferred outflows of resources - pension	1,359,932	66,460	1,426,392	480,942
Deferred outflows of resources - OPEB	0	0	0	94,406
Total deferred outflows of resources	1,556,702	66,460	1,623,162	575,348
LIABILITIES				
Current liabilities				
Payables				
Accounts	1,038,109	240,441	1,278,550	89,205
Intergovernmental	749,491	0	749,491	0
Interest	519,240	3,947	523,187	0
Accrued salaries and expenses	734,049	34,930	768,979	0
Compensated absences	811,243	31,497	842,740	40,850
Unearned revenue	203,770	5,400	209,170	0
Claims reserve	134,459	0	134,459	0
Notes payable	81,607	235,456	317,063	0
Leases payable	90,871	0	90,871	0
Bonds payable	2,016,479	0	2,016,479	0
Contracts payable	1,215,606	0	1,215,606	0
Certificates of participation	185,000	0	185,000	0
Total current liabilities	7,779,924	551,671	8,331,595	130,055

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

HABERSHAM COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2023

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Noncurrent liabilities				
Compensated absences	$ 270,415	$ 9,231	$ 279,646	$ 63,471
Net pension liability	2,753,737	104,528	2,858,265	0
Proportionate share of net pension liability	0	0	0	1,112,031
Proportionate share of net OPEB liability	0	0	0	40,413
Notes payable	400,542	208,801	609,343	0
Leases payable	429,040	0	429,040	0
Contracts payable	32,939,310	0	32,939,310	0
Bonds payable	6,418,009	0	6,418,009	0
Certificates of participation	5,595,261	0	5,595,261	0
Post-closure care costs	0	5,441,192	5,441,192	0
Total noncurrent liabilities	48,806,314	5,763,752	54,570,066	1,215,915
Total liabilities	56,586,238	6,315,423	62,901,661	1,345,970
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources - pension	341,271	12,876	354,147	12,900
Deferred inflows of resources - OPEB	0	0	0	80,937
Total deferred inflows of resources	341,271	12,876	354,147	93,837
NET POSITION				
Net investment in capital assets	47,420,886	30,504,094	77,924,980	3,105,152
Restricted for:				
Judicial	295,175	0	295,175	0
Public safety	262,915	0	262,915	0
Capital outlay	8,785,456	0	8,785,456	0
Debt service	1,719,194	0	1,719,194	0
Unrestricted	7,332,167	(944,008)	6,388,159	2,081,658
Total net position	$ 65,815,793	$ 29,560,086	$ 95,375,879	$ 5,186,810

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

HABERSHAM COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the fiscal year ended June 30, 2023

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	$ 7,827,208	$ 894,645	$ 4,402,217	$ 0	$ (2,530,346)
Judicial	6,193,983	667,551	2,553,688	0	(2,972,744)
Public Safety	20,864,543	6,116,904	667,472	230,867	(13,849,300)
Public Works	7,138,162	362,799	2,541	788,460	(5,984,362)
Health and Welfare	7,158,204	0	405,072	0	(6,753,132)
Culture and Recreation	2,090,354	461,111	9,557	175,815	(1,443,871)
Housing and Development	886,830	254,803	33,036	0	(598,991)
Interest on long-term debt	1,582,493	0	0	0	(1,582,493)
Total governmental activities	53,741,777	8,757,813	8,073,583	1,195,142	(35,715,239)
Business-type activities					
Landfill	2,340,769	2,528,894	0	0	188,125
Transit	161,468	26,518	69,039	20,000	(45,911)
Airport	3,271,592	910,604	0	0	(2,360,988)
Total business-type activities	5,773,829	3,466,016	69,039	20,000	(2,218,774)
Total primary government	59,515,606	12,223,829	8,142,622	1,215,142	(37,934,013)
Component Units					
Habersham County Development Authority					
Housing and Development	156,286	25,000	0	0	(131,286)
Habersham County Health Department					
Health and Welfare	1,409,795	438,843	697,508	0	(273,444)
Total component units	1,566,081	463,843	697,508	0	(404,730)

	Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units
Change in net position				
Net (expense) revenue	$ (35,715,239)	$ (2,218,774)	$ (37,934,013)	$ (404,730)
General revenues				
Taxes				
Property	24,609,004	0	24,609,004	0
Sales	9,753,262	0	9,753,262	0
Intangible	407,360	0	407,360	0
Insurance premium	2,488,272	0	2,488,272	0
Other	1,174,298	0	1,174,298	0
Investment income (loss)	527,525	71,455	598,980	18,386
Payments from Habersham County	0	0	0	198,788
Gain on sale of assets	57,271	31,624	88,895	604,076
Other	292,032	29	292,061	0
Transfers	(434,676)	434,676	0	0
Total general revenues and transfers	38,874,348	537,784	39,412,132	821,250
Change in net position	3,159,109	(1,680,990)	1,478,119	416,520
Net position - beginning	62,656,684	31,241,076	93,897,760	4,770,290
Net position - ending	$ 65,815,793	$ 29,560,086	$ 95,375,879	$ 5,186,810

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

HABERSHAM COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023

	General	American Rescue Plan Act 2021	Emergency Medical Services	SPLOST #7	Nonmajor Governmental Funds	Totals
ASSETS						
Cash and cash equivalents	$ 4,842,955	$ 93,409	$ 287,950	$ 9,956,359	$ 3,714,734	$ 18,895,407
Certificates of deposit	0	0	0	0	106,128	106,128
Investments	835,508	0	0	0	0	835,508
Restricted assets						
Cash and cash equivalents	32,941	0	0	4,948,792	0	4,981,733
Intergovernmental receivable	0	0	0	816,305	0	816,305
Receivables (net)						
Accounts	58,178	0	434,996	0	766,878	1,260,052
Intergovernmental	357,316	492,487	0	0	399,059	1,248,862
Taxes	101,583	0	2,963	857,534	27,516	989,596
Prepaid items	855,841	0	0	0	0	855,841
Due from other funds	3,991,028	0	0	0	212,870	4,203,898
Total assets	$ 11,075,350	$ 585,896	$ 725,909	$ 16,578,990	$ 5,227,185	$ 34,193,330
LIABILITIES AND FUND BALANCES						
Liabilities						
Payables						
Accounts	$ 613,418	$ 0	$ 35,917	$ 127,743	$ 261,031	$ 1,038,109
Intergovernmental	0	0	0	749,491	0	749,491
Accrued salaries and expenditures	543,973	4,422	106,236	0	79,418	734,049
Due to other funds	108,703	488,065	524,026	2,076,563	657,108	3,854,465
Claims reserve	134,459	0	0	0	0	134,459
Unearned revenue	2,584	93,409	0	0	107,777	203,770
Total liabilities	1,403,137	585,896	666,179	2,953,797	1,105,334	6,714,343
Deferred inflows of resources						
Unavailable property taxes	30,917	0	685	0	0	31,602
Unavailable fines, fees, and forfeitures	0	0	0	0	545,347	545,347
Total deferred inflows of resources	30,917	0	685	0	545,347	576,949
Fund balances						
Nonspendable:						
Prepaid items	855,841	0	0	0	0	855,841
Restricted for:						
Judicial	0	0	0	0	295,175	295,175
Public safety	32,941	0	0	0	229,974	262,915
Capital outlay	0	0	0	13,625,193	0	13,625,193
Debt service	0	0	0	0	1,719,194	1,719,194
Assigned to:						
Public safety	0	0	59,045	0	423,558	482,603
Government projects	4,355,661	0	0	0	0	4,355,661
Subsequent year's budget	1,656,860	0	0	0	0	1,656,860
Health and welfare	0	0	0	0	188	188
Housing and development	0	0	0	0	47	47
Capital outlay	0	0	0	0	908,368	908,368
Unassigned	2,739,993	0	0	0	0	2,739,993
Total fund balances	9,641,296	0	59,045	13,625,193	3,576,504	26,902,038
Total liabilities, deferred inflows of resources, and fund balances	$ 11,075,350	$ 585,896	$ 725,909	$ 16,578,990	$ 5,227,185	$ 34,193,330

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, 2023

Total fund balance - total governmental funds		$ 26,902,038
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 and amortization		90,847,735
Revenues in the statement of activities that do not provide current financial resources are reported as deferred inflows of resources in the funds.		576,949
Deferred outflows of resources related to pensions and debt refunding are applicable to future periods and, therefore, are not reported in the funds.		1,556,702
Deferred inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		(341,271)
Long-term liabilities are not due and payable in the current period and are not reported in the funds. These are:		
Interest payable	$ 519,240	
Notes payable	482,149	
Leases payable	519,911	
Bonds payable	8,434,488	
Contracts payable	34,154,916	
Certificates of participation	5,780,261	
Compensated absences	1,081,658	
Net pension liability	2,753,737	(53,726,360)
Net position of governmental activities		$ 65,815,793

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, 2023

	General	American Rescue Plan Act 2021	Emergency Medical Services	SPLOST #7	Nonmajor Governmental Funds	Totals
REVENUES						
Taxes	$ 25,814,134	$ 0	$ 1,212,260	$ 9,753,263	$ 1,659,825	$ 38,439,482
Licenses and permits	314,945	0	0	0	0	314,945
Fines, fees and forfeitures	1,396,376	0	0	0	377,878	1,774,254
Charges for services	2,224,860	0	2,694,955	0	1,041,594	5,961,409
Intergovernmental	1,554,551	5,023,034	116,455	932,415	1,510,109	9,136,564
Investment income (loss)	57,462	0	0	454,094	1,825	513,381
Contributions	154,164	0	3,059	0	27,912	185,135
Other	299,063	0	0	0	66,937	366,000
Total revenues	31,815,555	5,023,034	4,026,729	11,139,772	4,686,080	56,691,170
EXPENDITURES						
Current						
General government	7,057,802	1,489	0	0	0	7,059,291
Judicial	3,894,379	665,884	0	0	1,193,214	5,753,477
Public safety	13,135,613	0	4,241,893	0	2,222,973	19,600,479
Public works	2,918,590	0	0	0	0	2,918,590
Health and welfare	6,368,473	0	0	0	709,502	7,077,975
Culture and recreation	1,629,836	0	0	0	15,906	1,645,742
Housing and development	747,409	0	0	0	99,360	846,769
Capital outlay	0	0	0	4,258,445	1,115,457	5,373,902
Intergovernmental	0	0	0	2,746,552	0	2,746,552
Debt service	432,203	0	0	2,088,280	2,423,802	4,944,285
Total expenditures	36,184,305	667,373	4,241,893	9,093,277	7,780,214	57,967,062
Excess (deficiency) of revenues over (under) expenditures	(4,368,750)	4,355,661	(215,164)	2,046,495	(3,094,134)	(1,275,892)
Other financing sources (uses)						
Transfers in	5,074,701	0	202,695	0	3,776,874	9,054,270
Transfers out	(3,014,240)	(4,355,661)	0	(1,334,167)	(773,626)	(9,477,694)
Proceeds from sale of assets	49,464	0	7,900	0	0	57,364
Proceeds from issuance of leases	361,935	0	0	0	212,707	574,642
Total other financing sources (uses)	2,471,860	(4,355,661)	210,595	(1,334,167)	3,215,955	208,582
Net change in fund balance	(1,896,890)	0	(4,569)	712,328	121,821	(1,067,310)
Fund balances, July 1	11,538,186	0	63,614	12,912,865	3,454,683	27,969,348
Fund balances, June 30	$ 9,641,296	$ 0	$ 59,045	$ 13,625,193	$ 3,576,504	$ 26,902,038

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, 2023

Net change in fund balances - total governmental funds		$ (1,067,310)
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	$ 5,863,044	
Depreciation and amortization	(4,880,452)	982,592
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	(200,912)	
Related accumulated depreciation	200,819	(93)
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	(64,470)	
Related accumulated depreciation	53,218	(11,252)
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	35,000	
Related accumulated depreciation	0	35,000
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds These include recognition of unavailable revenue.		538,061
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	3,128,103	
Amortization of contracts payable and certificates of participation premiums	14,057	
Amortization of bond premiums	236,479	
Amortization of deferred charge on bond refunding	(14,054)	
Net change in interest payable	27,524	
Lease proceeds	(574,642)	
Lease principal payments	54,731	2,872,198
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	841,992	
Cost of benefits earned net of employee contributions	(953,918)	(111,926)
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		(78,161)
Change in net position of governmental activities		$ 3,159,109

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, 2023

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 25,474,273	$ 26,315,898	$ 25,814,134	$ (501,764)
Licenses and permits	377,300	323,008	314,945	(8,063)
Fines, fees and forfeitures	1,217,550	1,374,215	1,396,376	22,161
Charges for services	2,381,699	2,229,037	2,224,860	(4,177)
Intergovernmental	1,322,550	1,546,188	1,554,551	8,363
Investment income (loss)	44,000	57,439	57,462	23
Contributions	24,000	154,156	154,164	8
Other	195,200	307,163	299,063	(8,100)
Total revenues	31,036,572	32,307,104	31,815,555	(491,549)
EXPENDITURES				
Current				
General Government				
County-Wide	1,056,690	1,316,625	1,314,164	2,461
Commissioners	691,422	710,443	710,129	314
County Manager	314,174	349,009	348,536	473
County Finance	490,087	490,087	433,143	56,944
County Human Resources	509,494	452,581	452,067	514
Tax Commissioner	448,273	409,773	409,424	349
Tax Assessor	720,255	708,055	706,644	1,411
Board of Equalization	2,750	1,250	1,126	124
County Clerk	83,147	84,059	83,950	109
Registrar	405,169	690,269	690,221	48
Buildings and Grounds	1,158,146	1,101,646	1,100,150	1,496
Information Technology	869,199	825,099	749,642	75,457
Public Information	104,725	64,425	58,606	5,819
Judicial				
Probate Court	258,935	283,738	283,328	410
Magistrate Court	310,042	312,042	311,444	598
Clerk of Superior Court	846,186	838,486	826,532	11,954
Superior Court	301,360	350,260	349,816	444
District Attorney	703,256	601,556	580,849	20,707
Public Defender	809,008	774,308	774,163	145
State Court Judge	298,127	302,327	301,820	507
Juvenile Court	295,179	297,379	297,052	327
Juvenile Supervision	0	300	300	0
State Court Solicitor	179,462	169,462	169,075	387
Public Safety				
Sheriff	4,881,619	4,630,219	4,621,414	8,805
Jail	3,999,059	4,026,559	4,023,039	3,520
Heat Unit	1,111,196	960,906	959,255	1,651
Animal Control	588,710	620,813	620,139	674
Coroner	54,839	66,159	66,221	(62)
Fire	2,565,043	2,702,095	2,698,141	3,954
Emergency Management Agency	127,184	150,551	147,404	3,147
Public Works				
Fleet	801,489	784,157	783,328	829
Road Department	1,973,977	2,131,109	2,135,262	(4,153)

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, 2023

	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	198,788	198,788	198,788	0
Habersham County				
Medical Center	0	6,000,000	6,000,000	0
Child Welfare	148,600	127,300	127,235	65
Culture and Recreation				
Libraries	325,000	325,000	325,000	0
Recreation	1,258,899	1,305,416	1,304,836	580
Housing and Development				
Extension Service	126,936	133,450	133,451	(1)
Forestry	7,660	7,660	7,660	0
Building	727,389	608,722	597,035	11,687
Conservation	5,000	5,000	5,000	0
Planning Commission	5,200	4,163	4,263	(100)
Debt service	389,400	431,400	432,203	(803)
Total expenditures	30,193,524	36,395,096	36,184,305	210,791
Excess (deficiency) of revenues over (under) expenditures	843,048	(4,087,992)	(4,368,750)	(280,758)
Other financing sources (uses)				
Transfers in	730,000	2,073,403	5,074,701	3,001,298
Transfers out	(2,710,973)	(2,999,826)	(3,014,240)	(14,414)
Proceeds from sale of assets	0	48,815	49,464	649
Proceeds from issuance of leases	0	0	361,935	361,935
Contingency	(330,070)	0	0	0
Total other financing sources (uses)	(2,311,043)	(877,608)	2,471,860	3,349,468
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,467,995)	(4,965,600)	(1,896,890)	3,068,710
Fund balances, July 1	1,467,995	4,965,600	11,538,186	6,572,586
Fund balances, June 30	$ 0	$ 0	$ 9,641,296	$ 9,641,296

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, 2023

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental	$ 0	$ 2,021,691	$ 5,023,034	$ 3,001,343
Total revenues	0	2,021,691	5,023,034	3,001,343
EXPENDITURES				
Current				
General Government				
Supplies	0	2,000	1,489	511
Judicial				
Personal services	0	147,222	147,004	218
Contract services	0	80,150	80,886	(736)
Supplies	0	438,000	437,994	6
Total expenditures	0	667,372	667,373	(1)
Excess (deficiency) of revenues over (under) expenditures	0	1,354,319	4,355,661	3,001,342
Other financing sources (uses)				
Transfers out	0	(1,354,319)	(4,355,661)	(3,001,342)
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
EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP) BASIS AND ACTUAL
For the fiscal year ended June 30, 2023

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 1,311,748	$ 1,303,848	$ 1,212,260	$ (91,588)
Charges for services	2,345,000	2,814,469	2,694,955	(119,514)
Intergovernmental	50,000	50,000	116,455	66,455
Contributions	0	0	3,059	3,059
Total revenues	3,706,748	4,168,317	4,026,729	(141,588)
EXPENDITURES				
Current				
Public safety				
Personal services	3,273,098	3,508,598	3,344,930	163,668
Contract services	359,052	534,225	534,231	(6)
Supplies	296,300	362,700	362,732	(32)
Total expenditures	3,928,450	4,405,523	4,241,893	163,630
Excess (deficiency) of revenues over (under) expenditures	(221,702)	(237,206)	(215,164)	22,042
Other financing sources (uses)				
Transfers in	221,702	221,702	202,695	(19,007)
Proceeds from sale of assets	0	7,900	7,900	0
Total other financing sources (uses)	221,702	229,602	210,595	(19,007)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(443,404)	(15,504)	(4,569)	10,935
Fund balances, July 1	443,404	15,504	63,614	48,110
Fund balances, June 30	$ 0	$ 0	$ 59,045	$ 59,045

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

HABERSHAM COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2023

	Business-Type Activities			
	Landfill	Transit	Airport	Totals
ASSETS				
Current assets				
Cash and cash equivalents	$ 2,008,719	$ 0	$ 110,232	$ 2,118,951
Investments	2,524,940	0	0	2,524,940
Accounts receivable (net)	284,643	18,531	8,390	311,564
Inventory	0	0	47,282	47,282
Total current assets	4,818,302	18,531	165,904	5,002,737
Noncurrent assets				
Capital assets				
Non-depreciable	872,059	5,525	2,658,149	3,535,733
Depreciable (net)	6,387,719	19,370	21,225,799	27,632,888
Total noncurrent assets	7,259,778	24,895	23,883,948	31,168,621
Total assets	12,078,080	43,426	24,049,852	36,171,358
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources - pension	33,961	4,356	28,143	66,460
LIABILITIES				
Current liabilities				
Payables				
Accounts	131,252	175	109,014	240,441
Interest	3,947	0	0	3,947
Accrued salaries and other payroll liabilities	21,784	4,020	9,126	34,930
Compensated absences	22,757	4,936	3,804	31,497
Unearned revenue	0	0	5,400	5,400
Due to other funds	188,076	119,796	41,561	349,433
Notes payable	235,456	0	0	235,456
Total current liabilities	603,272	128,927	168,905	901,104
Noncurrent liabilities				
Compensated absences	7,585	1,646	0	9,231
Net pension liability	66,397	8,821	29,310	104,528
Notes payable	208,801	0	0	208,801
Postclosure care	5,441,192	0	0	5,441,192
Total noncurrent liabilities	5,723,975	10,467	29,310	5,763,752
Total liabilities	6,327,247	139,394	198,215	6,664,856
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources - pension	7,882	1,515	3,479	12,876
NET POSITION				
Net investment in capital assets	6,701,791	24,895	23,777,408	30,504,094
Unrestricted	(924,879)	(118,022)	98,893	(944,008)
Total net position	$ 5,776,912	$ (93,127)	$ 23,876,301	$ 29,560,086

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, 2023

	Business-Type Activities			
	Landfill	**Transit**	**Airport**	**Totals**
OPERATING REVENUES				
Charges for sales and services	$ 2,528,894	$ 26,518	$ 814,084	$ 3,369,496
Rental income	0	0	96,520	96,520
Other	0	0	29	29
Total operating revenues	2,528,894	26,518	910,633	3,466,045
OPERATING EXPENSES				
Costs of sales and services	1,018,526	41,216	672,400	1,732,142
Personal services	637,634	116,549	270,762	1,024,945
Depreciation	669,899	3,703	2,328,430	3,002,032
Total operating expenses	2,326,059	161,468	3,271,592	5,759,119
Operating income (loss)	202,835	(134,950)	(2,360,959)	(2,293,074)
Non-operating revenues (expenses)				
Investment income (loss)	71,422	0	33	71,455
Interest expense	(14,710)	0	0	(14,710)
Intergovernmental revenue	0	69,039	0	69,039
Gain (loss) on sale of assets	0	0	31,624	31,624
Total non-operating revenues (expenses)	56,712	69,039	31,657	157,408
Net income (loss) before capital contributions and transfers	259,547	(65,911)	(2,329,302)	(2,135,666)
Capital contributions				
Capital contributions from other governments	0	20,000	0	20,000
Capital contributions from Governmental Activities	0	3,074	8,178	11,252
Total capital contributions	0	23,074	8,178	31,252
Net income (loss) before transfers	259,547	(42,837)	(2,321,124)	(2,104,414)
Transfers in (out)				
Transfers in	84,163	61,748	277,513	423,424
Change in net position	343,710	18,911	(2,043,611)	(1,680,990)
Net position, July 1	5,433,202	(112,038)	25,919,912	31,241,076
Net position, June 30	$ 5,776,912	$ (93,127)	$ 23,876,301	$ 29,560,086

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, 2023

	Business-Type Activities			
	Landfill	**Transit**	**Airport**	**Totals**
Cash flows from operating activities:				
Receipts from customers	$ 2,418,127	$ 12,813	$ 920,740	$ 3,351,680
Payments to suppliers	(925,947)	(41,238)	(776,692)	(1,743,877)
Payments to employees	(637,738)	(114,409)	(261,279)	(1,013,426)
Net cash provided (used) by operating activities	854,442	(142,834)	(117,231)	594,377
Cash flows from non-capital financing activities:				
Receipts from other governments	0	89,039	0	89,039
Receipts from other funds	54,912	53,795	0	108,707
Payments to Other funds	0	0	(102,337)	(102,337)
Net cash provided (used) by non-capital financing activities	54,912	142,834	(102,337)	95,409
Cash flows from capital and related financing activities:				
Receipts from other funds	84,163	0	277,513	361,676
Acquisition of capital assets	(136,833)	0	(173,962)	(310,795)
Sale of capital assets	0	0	31,624	31,624
Principal payments - Notes payable	(79,844)	0	0	(79,844)
Interest paid	(16,547)	0	0	(16,547)
Net cash provided (used) by capital and related financing activities	(149,061)	0	135,175	(13,886)
Cash flows from investing activities:				
Interest received	71,422	0	33	71,455
Purchase of investments	(51,586)	0	0	(51,586)
Net cash provided (used) by investing activities	19,836	0	33	19,869
Net increase (decrease) in cash and cash equivalents	780,129	0	(84,360)	695,769
Cash and cash equivalents, July 1	1,228,590	0	194,592	1,423,182
Cash and cash equivalents, June 30	$ 2,008,719	$ 0	$ 110,232	$ 2,118,951

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, 2023

	Business-Type Activities			
	Landfill	**Transit**	**Airport**	**Totals**
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	$ 202,835	$ (134,950)	$ (2,360,959)	$ (2,293,074)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	669,899	3,703	2,328,430	3,002,032
Closure/post closure costs	425,169	0	0	425,169
(Increase) decrease in accounts receivable	(110,767)	(13,705)	11,957	(112,515)
(Increase) decrease in inventories	0	0	(846)	(846)
(Increase) decrease in deferred outflows of resources - pension	(26,599)	(3,224)	(28,143)	(57,966)
Increase (decrease) in accounts payable	(332,589)	(22)	(103,446)	(436,057)
Increase (decrease) in unearned revenue	0	0	(1,850)	(1,850)
Increase (decrease) in accrued payroll liabilities	(3,184)	1,887	4,837	3,540
Increase (decrease) in deferred inflows of resources - pension	(33,925)	(4,914)	3,479	(35,360)
Increase (decrease) in net pension liability	63,603	8,391	29,310	101,304
Total adjustments	651,607	(7,884)	2,243,728	2,887,451
Net cash provided (used) by operating activities	$ 854,442	$ (142,834)	$ (117,231)	$ 594,377

Noncash capital related financing activities:

Contributions of capital assets to the business-type activities from governmental activities totals $64,470.
Contributions of capital assets to the business-type activities from other governments totals $20,000.
Acquisition of capital assets through accounts payable in the business-type activities totaled $220,270.
Acquisition of capital assets through financed purchases in the business-type activities totaled $236,920.

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

HABERSHAM COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2023

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 1,528,383
Taxes receivable	75,460
Total assets	1,603,843
LIABILITIES	
Due to others	462,274
NET POSITION	
Restricted for individuals, organizations, and other governments	$ 1,141,569

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, 2023

	Custodial Funds
ADDITIONS	
Taxes collected for other agencies	$ 28,271,975
Court fees collected for other agencies	2,424,084
Court individual cases	402,570
Sheriff fees collected	13,349
Sheriff inmate account deposits	324,401
Total additions	31,436,379
DEDUCTIONS	
Taxes distributed to other agencies	28,271,975
Court fees distributed to other agencies	1,780,002
Payments to others	724,934
Sheriff fees distributed to other agencies	13,350
Payments from inmates to others	320,341
Total deductions	31,110,602
Change in net position	325,777
Net position, July 1	815,792
Net position, June 30	$ 1,141,569

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

HABERSHAM COUNTY, GEORGIA
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
June 30, 2023

	Habersham County Development Authority	Habersham County Health Department	Totals
ASSETS			
Current assets			
Cash and cash equivalents	$ 809,097	$ 1,572,807	$ 2,381,904
Investments	555,212	0	555,212
Accounts receivable (net)	0	9,001	9,001
Total current assets	1,364,309	1,581,808	2,946,117
Noncurrent assets			
Capital assets			
Non-depreciable	1,859,165	0	1,859,165
Depreciable (net)	1,245,987	0	1,245,987
Total noncurrent assets	3,105,152	0	3,105,152
Total assets	4,469,461	1,581,808	6,051,269
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources - pension	0	480,942	480,942
Deferred outflows of resources - OPEB	0	94,406	94,406
Total deferred outflows of resources	0	575,348	575,348
LIABILITIES			
Current liabilities			
Accounts payable	7,306	81,899	89,205
Compensated absences	0	40,850	40,850
Total current liabilities	7,306	122,749	130,055
Noncurrent liabilities			
Compensated absences	0	63,471	63,471
Proportionate share of net OPEB liability	0	40,413	40,413
Proportionate share of net pension liability	0	1,112,031	1,112,031
Total noncurrent liabilities	0	1,215,915	1,215,915
Total liabilities	7,306	1,338,664	1,345,970
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - Pension	0	12,900	12,900
Deferred inflows of resources - OPEB	0	80,937	80,937
Total deferred inflows of resources	0	93,837	93,837
NET POSITION			
Investment in capital assets	3,105,152	0	3,105,152
Unrestricted	1,357,003	724,655	2,081,658
Total net position	$ 4,462,155	$ 724,655	$ 5,186,810

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, 2023

	Habersham County Development Authority	Habersham County Health Department	Totals
Expenses			
Health and Welfare	$ 0	$ 1,409,795	$ 1,409,795
Housing and Development	156,286	0	156,286
Total expenses	156,286	1,409,795	1,566,081
Program revenues			
Charges for services	25,000	438,843	463,843
Operating grants and contributions	0	697,508	697,508
Total program revenues	25,000	1,136,351	1,161,351
Net (expense) revenue	(131,286)	(273,444)	(404,730)
General revenues			
Investment income	18,386	0	18,386
Payments from Habersham County	0	198,788	198,788
Miscellaneous	604,076	0	604,076
Total general revenues	622,462	198,788	821,250
Change in net position	491,176	(74,656)	416,520
Net position - July 1	3,970,979	799,311	4,770,290
Net position, June 30	$ 4,462,155	$ 724,655	$ 5,186,810

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

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

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.

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

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.

Fiduciary Fund Types

Custodial Funds - Custodial Funds are fiduciary in nature and are accounted for using the accrual basis of accounting. These funds are used to account for assets held for others in Habersham Tax Commissioner, Probate Court, Magistrate Court, Clerk of Superior Court, and Sheriff Department. Custodial funds are accounted for using the accrual basis of accounting.

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

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.

The County has recorded intangible right-to-use leased assets as a result of implementing GASB Statement No. 87, *Leases*. The right-to-use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right-to-use leased assets are amortized on a straight-line basis over the shorter of the estimated useful life of the leased asset or life of the related lease.

2. Summary of Significant Accounting Policies (continued)

K. Capital Assets, continued

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

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

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 as a positive number.

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 prior year amounts have been reclassified to conform to the current year 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/S1 by Fitch. The weighted average maturity at the end of the current fiscal year was 28 days. At the end of the current fiscal year, the County's balance in Georgia Fund 1 was $8,640,843.

3. Deposit and Investment Risk (continued)

Credit Risk (continued)

At June 30, 2023, 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	$ 136,087	223	AA
Mainstay Tax Free Bd Fd	2,148,772	195	AA
Thornburg Investment Trust	936,446	42	AA
Goldman Sachs Treasury	139,143	2	AAA
	$ 3,360,448		

(1) - Standard and Poor's

At June 30, 2023, 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	$ 338,120	195	AA
Thornburg Investment Trust	206,655	42	AA
Goldman Sachs Treasury	10,437	2	AAA
	$ 555,212		

(1) - Standard and Poor's

4. Accounts Receivable

Net accounts receivable at June 30, 2023 consist of the following:

Primary Government:	
Major Funds	
General Fund	$ 58,178
Emergency Medical Services Fund	434,996
Enterprise Funds	
Landfill	284,643
Transit	18,531
Airport	8,390
Nonmajor Funds	
Indigent Defense Special Revenue Fund	10
Juvenile Services Special Revenue Fund	370
Emergency 911 Special Revenue Fund	143,403
Senior Center Special Revenue Fund	65,401
Fitness Center Special Revenue Fund	879
Opioid Settlement Special Revenue Fund	554,159
Hospital Debt Service Fund	2,656
Total primary government	$ 1,571,616

5. Intergovernmental Receivables

Intergovernmental receivables at June 30, 2023 consist of the following:

Primary Government:	
Major Funds	
General Fund	$ 357,316
American Rescue Plan Act 2021	492,487
SPLOST #7 Capital Projects Fund	816,305
Nonmajor Funds	
Jail Special Revenue Fund	2,605
Emergency 911 Special Revenue Fund	41,317
Drug Abuse Treatment Special Revenue Fund	176,921
Senior Center Special Revenue Fund	2,401
Capital Improvements Capital Projects Fund	175,815
Total primary government	$ 2,065,167

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 2022, based upon the assessments of January 1, 2022, were levied on July 21, 2022, billed on August 19, 2022, and due on November 15, 2022. 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, 2023 is as follows:

Receivable Fund	Payable Fund	Amount
General	Landfill	$ 188,076
General	Transit	119,796
General	Aiport	41,561
General	Emergency Medical Services	524,026
General	SPLOST #7	1,972,396
General	American Rescue Plan Act 2021	488,065
General	Nonmajor Governmental	657,108
Nonmajor Governmental	SPLOST #7	104,167
Nonmajor Governmental	General	108,703
		$ 4,203,898

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, 2023 is as follows:

Transfer Out Fund	Transfer In Fund	Amount
General	Nonmajor Governmental	$ 2,471,448
General	Emergency Medical Services	202,695
General	Transit	61,748
General	Airport	278,349
American Rescue Plan Act 2021	General	4,355,661
SPLOST #7	Nonmajor Governmental	1,250,004
SPLOST #7	Landfill	84,163
Nonmajor Governmental	Nonmajor Governmental	54,586
Nonmajor Governmental	General	719,040
		$ 9,477,694

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, 2023 was as follows:

	Balance Beginning	Increases	Decreases	Balance Ending
Governmental activities				
Non-depreciable assets				
Land	$ 5,485,353	$ 142,676	$ 0	$ 5,628,029
Construction in progress	1,148,917	2,349,509	(1,996,142)	1,502,284
Total non-depreciable assets	6,634,270	2,492,185	(1,996,142)	7,130,313
Depreciable/amortizable assets				
Buildings	79,565,866	7,095	(27,199)	79,545,762
Land improvements	6,108,822	445,469	0	6,554,291
Machinery and equipment	4,096,916	530,296	(35,921)	4,591,291
Furniture and fixtures	6,056,288	375,850	0	6,432,138
Vehicles	8,784,991	1,430,505	(202,262)	10,013,234
Infrastructure	72,433,105	2,038,145	0	74,471,250
Intangible right-to-use assets				
Buildings	0	574,641	0	574,641
Total depreciable/amortizable assets	177,045,988	5,402,001	(265,382)	182,182,607
Less accumulated depreciation/amortization				
Buildings	(20,609,599)	(1,664,501)	27,199	(22,246,901)
Land improvements	(3,417,395)	(554,789)	0	(3,972,184)
Machinery and equipment	(3,102,329)	(273,608)	27,743	(3,348,194)
Furniture and fixtures	(3,454,858)	(614,639)	0	(4,069,497)
Vehicles	(6,976,963)	(810,211)	199,095	(7,588,079)
Infrastructure	(56,277,626)	(882,155)	0	(57,159,781)
Intangible right-to-use assets				
Buildings	0	(80,549)	0	(80,549)
Total accumulated depreciation/amortization	(93,838,770)	(4,880,452)	254,037	(98,465,185)
Total depreciable/amortizable assets, net	83,207,218	521,549	(11,345)	83,717,422
Governmental activities capital assets, net	$ 89,841,488	$ 3,013,734	$ (2,007,487)	$ 90,847,735

9. Capital Assets (continued)

	Balance Beginning	Increases	Decreases	Balance Ending
Business-type activities				
Non-depreciable assets				
Land	$ 2,974,778	$ 0	$ 0	$ 2,974,778
Construction in progress	388,703	172,252	0	560,955
Total non-depreciable assets	3,363,481	172,252	0	3,535,733
Depreciable assets				
Buildings	1,156,047	0	0	1,156,047
Land improvements	10,338,239	0	0	10,338,239
Machinery and equipment	2,420,030	415,189	0	2,835,219
Vehicles	707,700	265,014	(20,800)	951,914
Infastructure	35,852,095	0	0	35,852,095
Total depreciable assets	50,474,111	680,203	(20,800)	51,133,514
Less accumulated depreciation				
Buildings	(788,177)	(21,015)	0	(809,192)
Land improvements	(7,081,793)	(150,833)	0	(7,232,626)
Machinery and equipment	(1,530,904)	(34,694)	0	(1,565,598)
Vehicles	(391,291)	(437,441)	20,800	(807,932)
Infastructure	(10,674,011)	(2,411,267)	0	(13,085,278)
Total accumulated depreciation	(20,466,176)	(3,055,250)	20,800	(23,500,626)
Total depreciable assets, net	30,007,935	(2,375,047)	0	27,632,888
Business-type activities capital assets, net	$ 33,371,416	$ (2,202,795)	$ 0	$ 31,168,621

Decreases in construction in progress for governmental activities consist of projects placed in service in the amount of $1,996,142.

Increases in accumulated depreciation in the business-type activities includes prior year accumulated depreciation of $53,218 transferred from the governmental activities.

9. Capital Assets (continued)

Capital asset activity for the discretely presented component units for the year ended June 30, 2023 was as follows:

	Balance Beginning	Increases	Decreases	Balance Ending
Habersham County Development Authority				
Non-depreciable assets				
Land	$ 1,935,650	$ 0	$ (142,464)	$ 1,793,186
Construction in progress	35,959	30,020	0	65,979
Total non-depreciable assets	1,971,609	30,020	(142,464)	1,859,165
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	(487,773)	(107,758)	0	(595,531)
Machinery and equipment	(8,398)	0	0	(8,398)
Vehicles	(24,035)	0	0	(24,035)
Total accumulated depreciation	(520,206)	(107,758)	0	(627,964)
Total depreciable assets, net	1,353,745	(107,758)	0	1,245,987
Habersham County Development Authority capital assets, net	$ 3,325,354	$ (77,738)	$ (142,464)	$ 3,105,152

9. Capital Assets (continued)

Depreciation/amortization expense was charged to functions/programs as follows:

Primary Government	
Governmental activities	
General Government	$ 1,085,338
Judicial	377,471
Public Safety	1,607,077
Public Works	1,212,590
Health and Welfare	130,643
Culture and Recreation	437,798
Housing and Development	29,535
Total depreciation/amortization expense for governmental activities	$ 4,880,452
Business-type activities	
Landfill	$ 669,899
Transit	3,703
Airport	2,328,430
Total depreciation/amortization expense for business-type activities	$ 3,002,032
Discretely presented component units	
Habersham County Development Authority	$ 107,758

10. Long-Term Debt

Leases

The County has entered into agreements to lease certain buildings. The lease agreements qualify as other than short-term leases under GASB Statement No. 87, *Leases*, and therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. Lease liabilities are comprised of the following individual leases at the end of the current fiscal year:

- $361,934 building lease due in monthly installments ranging from $5,964 to $6,668 through November 2027, interest at 2.067%, $321,494 outstanding.
- $68,390 building lease due in monthly installments of $3,600 through April 2027, interest at 2.193%, $55,001 outstanding.
- $144,317 building lease due in monthly installments of $1,200 through June 2032, interest at 2.601%, $143,416 outstanding.

10. Long-Term Debt (continued)

Leases, continued

Annual debt service requirements to maturity for lease liabilities are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	$ 90,871	$ 10,720	$ 101,591
2025	95,378	8,723	104,101
2026	100,032	6,628	106,660
2027	104,851	4,430	109,281
2028	47,096	2,494	49,590
2029-2032	81,683	5,553	87,236
	$ 519,911	$ 38,548	$ 558,459

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 $462,783 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 $19,366 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
2024	$ 81,607	$ 8,994	$ 90,601
2025	63,489	7,499	70,988
2026	64,761	6,227	70,988
2027	66,060	4,928	70,988
2028	67,384	3,604	70,988
2029-2030	138,848	3,128	141,976
	$ 482,149	$ 34,380	$ 516,529

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 $214,194 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

On February 3, 2023, the County entered into a financed purchase agreement with Caterpillar, for the purchase of an equipment. The amount of the agreement was $236,920, interest at 6.989%, for a term of four years. The outstanding balance was $230,063 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
2024	$ 235,456	$ 24,092	$ 259,548
2025	22,797	13,888	36,685
2026	24,443	12,243	36,686
2027	161,561	7,246	168,807
	$ 444,257	$ 57,469	$ 501,726

10. Long-Term Debt (continued)

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, 2023, the balance of this contract payable is $23,797,614.

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, 2023, the balance of this contract payable is $10,005,000.

10. Long-Term Debt (continued)

Contracts Payable, continued

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, 2023, the balance of this contract payable is $352,302.

Based on total advances to date at June 30, 2023, annual debt service requirements for contracts payable are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	$ 1,215,606	$ 1,179,556	$ 2,395,162
2025	1,272,727	1,125,261	2,397,988
2026	1,299,277	1,095,509	2,394,786
2027	1,330,859	1,065,135	2,395,994
2028	1,336,236	1,023,922	2,360,158
2029-2033	6,998,604	4,592,097	11,590,701
2034-2038	8,268,003	3,365,190	11,633,193
2039-2043	10,153,003	1,705,600	11,858,603
2044	2,280,601	91,200	2,371,801
	$ 34,154,916	$ 15,243,470	$ 49,398,386

10. Long-Term Debt (continued)

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, 2023, the balance is $5,780,261.

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

Year Ending June 30,	Principal	Interest	Total
2024	$ 185,000	$ 209,063	$ 394,063
2025	208,457	202,663	411,120
2026	218,457	195,063	413,520
2027	223,457	188,088	411,545
2028	228,457	180,813	409,270
2029-2033	1,292,285	774,400	2,066,685
2034-2038	1,552,285	514,838	2,067,123
2039-2043	1,871,863	211,344	2,083,207
	$ 5,780,261	$ 2,476,272	$ 8,256,533

10. Long-Term Debt (continued)

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 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.

10. Long-Term Debt (continued)

General Obligation Bonds, continued

Annual debt service requirements for bonds payable are as follows:

Year Ending June 30,	Principal	Interest	Total
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
	$ 7,565,000	$ 771,400	$ 8,336,400

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, 2023:

	Balance Beginning	Additions	Deductions	Balance Ending	Due Within One Year
Governmental activities					
Lease liabilities	$ 0	$ 574,642	$ 54,731	$ 519,911	$ 90,871
Notes from direct borrowing	588,008	0	105,859	482,149	81,607
Contracts payable	35,282,760	0	1,127,844	34,154,916	1,215,606
Certificates of participation	5,973,718	0	193,457	5,780,261	185,000
Bonds payable	9,280,000	0	1,715,000	7,565,000	1,780,000
Unamortized bond premium	1,105,967	0	236,479	869,488	236,479
Compensated absences	1,003,497	853,156	774,995	1,081,658	811,243
Total governmental activities	$ 53,233,950	$ 1,427,798	$ 4,208,365	$ 50,453,383	$ 4,400,806
Business-type activities					
Notes from direct borrowing	$ 287,181	$ 236,920	$ 79,844	$ 444,257	$ 235,456
Compensated absences	48,301	29,128	36,701	40,728	31,497
Total business-type activities	$ 335,482	$ 266,048	$ 116,545	$ 484,985	$ 266,953
Habersham County Health Department Component Unit					
Compensated absences	$ 85,457	$ 92,664	$ 73,800	$ 104,321	$ 40,850

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, 2023 was $1,582,493 for governmental activities and $14,710 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 $5,441,192 as of June 30, 2023, which is based on 57.8% usage (filled) of the landfill. It is estimated that an additional $3,851,799 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 ($9,292,991) 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, 2023. 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, 2022, the date of the most recent actuarial valuation, there were the following participants:

Retirees, beneficiaries and disableds currently receiving benefits	71
Terminated vested participants entitled to but not yet receiving benefits	385
Active participants	240
Total number of participants	696

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 amounts necessary to fund the plan in compliance with the minimum funding standards of the Public Retirement Systems Standards Law, using the basis described in the annual valuation report. The County's actual contributions for the current fiscal year was $706,518, or 3.9% of covered payroll of $18,093,326. The Board of Commissioners provides for the benefits and funding policy through County ordinance and maintains the authority to change the policy. This funding policy, as specified by ordinance, has been the same since the inception of the plan.

13. Pension Plans (continued)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. At June 30, 2023, the County reported a net pension liability of $2,858,265. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2022. For the fiscal year ended June 30, 2023, the County recognized pension expense of $826,421. 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.

At June 30, 2023, 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
Changes in participant fund allocation	$ 14,840	$ (14,840)
Differences between expected and actual experience	87,268	(339,307)
Net difference between projected and actual earnings on pension plan investments	1,297,595	0
Changes of assumptions	26,689	0
	$ 1,426,392	$ (354,147)

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

Year Ending June 30	
2024	$ (91,746)
2025	170,041
2026	400,701
2027	593,249
Totals	$ 1,072,245

13. Pension Plans (continued)

Actuarial Assumptions. The total pension liability in the January 1, 2022 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

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, 2022 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.

13. Pension Plans (continued)

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, 2022 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%

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.

13. Pension Plans (continued)

Changes in Net Pension Liability (Asset)

	Total Pension Liability (Asset) (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at 12/31/21	$ 14,138,790	$ 14,013,796	$ 124,994
Changes for the year:			
Service cost	476,614	0	476,614
Interest	971,711	0	971,711
Differences between expected and actual experience	(123,924)	0	(123,924)
Changes of assumptions	23,026	0	23,026
Contributions—employer	0	706,518	(706,518)
Net investment income	0	(1,956,701)	1,956,701
Benefit payments, including refunds of employee contributions	(514,390)	(514,390)	0
Administrative expense	0	(72,835)	72,835
Other changes	0	(62,826)	62,826
Net changes	833,037	(1,900,234)	2,733,271
Balances at 12/31/22	$ 14,971,827	$ 12,113,562	$ 2,858,265

Plan's fiduciary net position as a percentage of the total pension liability	80.91%
Covered payroll	$ 11,612,796
Net pension liability as a percentage of covered payroll	24.61%

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%	$ 4,996,761
Current discount rate	7.00%	2,858,265
1% increase	8.00%	1,108,900

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.

13. Pension Plans (continued)

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, 2023, the Department contributed $146,958. As of June 30, 2023, the Department reported a liability in the amount of $1,112,031 for its proportionate share (0.02%) of the net pension liability. The Department recognized pension expense of $100,403 for the fiscal year ended June 30, 2023. 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, 2023, the County contributed $28,356 to the Plans. The County Manager made voluntary contributions of $9,445.

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, 2023, the County contributed $116,776 to the Plan. Plan members made voluntary contributions of $325,446.

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 $30,108. At the end of the current fiscal year, the Department reported a net liability in the amount of $40,413 for its proportionate share (0.015499% for the State of Georgia OPEB Fund and 0.007951% for the SEAD-OPEB Fund) of the net OPEB liability. The Department recognized OPEB expense of $71,088 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, 2023 follows:

Lodging tax receipts	$ 247,316	
Disbursements for tourism and trade	$ 99,360	40%
Transfers to General Fund	$ 149,040	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, 2023:

	General	Emergency Medical Services	SPLOST #7	Nonmajor Governmental Funds	Total Governmental Funds
Restricted for:					
Judicial					
Juvenile supervision	$ 0	$ 0	$ 0	$ 41,924	$ 41,924
Indigent defense	0	0	0	13,503	13,503
Law library operations	0	0	0	193,043	193,043
Drug programs	0	0	0	46,705	46,705
Public Safety					
Sheriff facilities and equipment	32,941	0	0	229,974	262,915
Emergency Medical Service operations	0	0	0	0	0
Capital projects	0	0	13,625,193	0	13,625,193
Debt Service	0	0	0	1,719,194	1,719,194
	$ 32,941	$ 0	$ 13,625,193	$ 2,244,343	$ 15,902,477
Assigned to:					
Public Safety					
Emergency 911 operations	0	59,045	0	423,558	482,603
Health and welfare	0	0	0	188	188
Housing and development	0	0	0	47	47
Governmental special projects	4,355,661	0	0	0	4,355,661
Capital projects	0	0	0	908,368	908,368
Subsequent budget	1,656,860	0	0	0	1,656,860
	$ 6,012,521	$ 59,045	$ 0	$ 1,332,161	$ 7,403,727

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, 2023, 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 net position in the amount of $93,127 in the Transit Fund. The County will replenish the deficit in this fund 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

Beginning balance	$	126,267
Current year claims and changes in estimates		(3,114,107)
Claim payments		3,122,299
Ending balance	$	134,459

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	$ 190,802	$ 156,310
Radio System	1,075,656	8,637,279
Totals	$ 1,266,458	$ 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. 91, *Conduit Debt*, effective for the County's current fiscal year. The requirements of this statement are effective for periods beginning after December 15, 2021. The implementation of this new standard had no impact on the County's net position.

The County implemented GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, effective for the County's current fiscal year. The requirements of this statement are effective for periods beginning after June 15, 2022. The implementation of this new standard had no impact on the County's net position.

The County implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective for the County's current fiscal year. The requirements of this statement are effective for periods beginning after June 15, 2022. The implementation of this new standard had no impact on the County's net position.

The County implemented GASB Statement No. 99, *Omnibus 2022*, effective for the County's current fiscal year. The requirements of this statement are effective for periods beginning after June 15, 2022. The implementation of this new standard had no impact on the County's net position.

24. Subsequent Events

Subsequent to June 30, 2023, the County purchased a building for $531,627 to serve as the new Fire, Emergency Medical Services and E911 headquarters.

Subsequent to June 30, 2023, the County purchased property for $705,203 to expand the parks and recreation complex.

Subsequent to June 30, 2023, the County entered into a finance purchase agreement with Leasing 2 Inc. for equipment in the original amount of $1,327,846. This purchase was financed at an interest rate of 5.58% and requires annual payments of $265,570 through 2028.

24. Subsequent Events (continued)

Subsequent to June 30, 2023, the City of Clarkesville and the Habersham County Development Authority agreed to loan the County up to $500,000 for the demolition of the Old Courthouse. Interest on the loan shall accrue at 3% per annum and principal and interest will be due in full within 10 days of the sale of the property.

Subsequent to June 30, 2023, the County sold 6.5 acres of property to the Habersham County Board of Education for $249,600.

Subsequent to June 30, 2023, the County transferred the assets related to the local hospital to the Hospital Authority of Hall County and the City of Gainesville. On June 30, 2023, the assets related to the hospital and included in the County's capital assets totaled $29,344,418.

25. Tax Abatements

The County is subject to tax incentives granted by the Habersham County Development Authority, an entity created by the State of Georgia and activated by the Board of Commissioners of Habersham County ("Authority"). These incentives are negotiated on an individual basis as a reduction of property taxes by percentage of total taxes and have the stated purpose of increasing business activity and employment in the County by allowing localities to abate property taxes for a variety of economic development purposes, including business relocation, retention, and expansion. The incentives may be granted to any business located within or promising to relocate to a local government's geographic area or expansion of current facilities. In addition to the commitment of the debt financing, the business may also commit to certain economic or employment increases. The incentive agreements contain a provision that the business may lose a portion or a portion of the abatement for that year if the business fails to meet its jobs and/or investment goals.

The County has not made any commitments as part of the agreement other than to reduce taxes.

The following incentive exists for the County:

Purpose	% Abated	$ Abated
Hotel and lodging	0%	$ 0

26. Conduit Debt

Development Authority Component Unit

In 2022, the Development Authority issued revenue bonds to provide financial assistance to a private entity for the acquisition and construction of hotel and lodging facilities. The bonds are secured by the property financed and are payable solely from the payments received on the underlying loan agreement. Upon repayment of the bonds, ownership of the acquired facilities transfers to the exempt organization served by the bond issuance. Neither the Development Authority, or the County, is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The original and outstanding amounts of conduit debt revenue bond obligations, as of the end of the current fiscal year, were $9,000,000 and $9,000,000, respectively.

REQUIRED SUPPLEMENTARY INFORMATION

HABERSHAM COUNTY, GEORGIA
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
LAST TEN FISCAL YEARS
June 30, 2023
(Unaudited)

	Fiscal Year End			
	2023	**2022**	**2021**	**2020**
Total pension liability				
Service cost	$ 476,614	$ 486,225	$ 495,046	$ 340,296
Interest	971,711	947,681	828,467	745,514
Differences between expected and actual expenses	(123,924)	(648,214)	741,772	(83,213)
Changes of assumptions	23,026	21,831	21,169	513,161
Benefit payments, including refunds of employee contributions	(514,390)	(414,066)	(352,730)	(308,710)
Net change in total pension liability	833,037	393,457	1,733,724	1,207,048
Total pension liability - beginning	14,138,790	13,745,333	12,011,609	10,804,561
Total pension liability - ending (a)	$ 14,971,827	$ 14,138,790	$ 13,745,333	$ 12,011,609
Plan fiduciary net position				
Contributions - employer	$ 706,518	$ 728,023	$ 806,644	$ 537,397
Net investment income	(1,956,701)	1,825,203	1,468,842	1,712,261
Benefit payments, including refunds of employee contributions	(514,390)	(414,066)	(352,730)	(308,710)
Administrative expense	(72,835)	(69,364)	(69,624)	(56,968)
Other	(62,826)	(100,138)	(59,498)	(43,015)
Net change in plan fiduciary net position	(1,900,234)	1,969,658	1,793,634	1,840,965
Plan fiduciary net position - beginning	14,013,796	12,044,138	10,250,504	8,409,539
Plan fiduciary net position - ending (b)	$ 12,113,562	$ 14,013,796	$ 12,044,138	$ 10,250,504
Net pension liability (asset) - ending: (a) - (b)	$ 2,858,265	$ 124,994	$ 1,701,195	$ 1,761,105
Plan's fiduciary net position as a percentage of the total pension liability	80.91%	99.12%	87.62%	85.34%
Covered payroll	$ 11,612,796	$ 11,287,101	$ 11,433,527	$ 8,769,925
Net pension liability as a percentage of covered payroll	24.61%	1.11%	14.88%	20.08%

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					
2019	2018	2017	2016	2015
$ 323,781	$ 249,076	$ 269,607	$ 259,833	$ 228,980
693,275	668,457	617,110	559,503	519,221
143,636	(479,754)	50,327	(105,680)	0
344,704	24,759	296,824	293,250	0
(263,252)	(240,436)	(243,346)	(234,279)	(187,990)
1,242,144	222,102	990,522	772,627	560,211
9,562,417	9,340,315	8,349,793	7,577,166	7,016,955
$ 10,804,561	$ 9,562,417	$ 9,340,315	$ 8,349,793	$ 7,577,166
$ 486,696	$ 405,114	$ 450,711	$ 408,205	$ 399,462
(389,864)	1,163,292	501,317	45,158	443,332
(254,043)	(240,436)	(243,346)	(234,279)	(187,990)
(44,151)	(33,299)	(39,054)	(37,197)	(33,173)
(60,641)	(50,765)	(76,795)	(51,296)	(52,449)
(262,003)	1,243,906	592,833	130,591	569,182
8,671,542	7,427,636	6,834,803	6,704,212	6,135,030
$ 8,409,539	$ 8,671,542	$ 7,427,636	$ 6,834,803	$ 6,704,212
$ 2,395,022	$ 890,875	$ 1,912,679	$ 1,514,990	$ 872,954
77.83%	90.68%	79.52%	81.86%	88.48%
$ 8,375,716	$ 6,423,152	$ 6,905,412	$ 7,165,355	$ 6,482,782
28.59%	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, 2023
(Unaudited)

	Fiscal Year End			
	2023	**2022**	**2021**	**2020**
Actuarially determined contribution	$ 706,518	$ 728,023	$ 806,644	$ 537,397
Contributions in relation to the actuarially determined contribution	(706,518)	(728,023)	(806,644)	(537,397)
Contribution deficiency (excess)	$ 0	$ 0	$ 0	$ 0
Covered payroll	$ 18,093,326	$ 14,541,449	$ 10,810,516	$ 9,037,377
Contributions as a percentage of covered payroll	3.90%	5.01%	7.46%	5.95%

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					
2019	2018	2017	2016	2015
$ 486,696	$ 405,114	$ 450,711	$ 408,205	$ 399,462
(486,696)	(405,114)	(450,711)	(408,205)	(399,462)
$ 0	$ 0	$ 0	$ 0	$ 0
$ 9,488,989	$ 8,444,632	$ 6,826,030	$ 6,722,017	$ 7,138,973
5.13%	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, 2022, 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, 2024.

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 fair 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, 2023

	Special Revenue							
	Indigent Defense	Jail	Juvenile Services	Emergency 911	Hotel/Motel Tax	Law Library	Drug Abuse Treatment	Inmate Welfare
ASSETS								
Cash and cash equivalents	$ 13,493	$ 67,538	$ 41,554	$ 181,839	$ 0	$ 107,430	$ 759	$ 17,330
Certificates of deposit	0	0	0	0	0	106,128	0	0
Receivables								
Accounts (net)	10	0	370	143,403	0	0	0	0
Taxes	0	0	0	0	27,516	0	0	0
Intergovernmental	0	2,605	0	41,317	0	0	176,921	0
Due from other funds	0	0	0	108,703	0	0	0	0
Total assets	$ 13,503	$ 70,143	$ 41,924	$ 475,262	$ 27,516	$ 213,558	$ 177,680	$ 17,330
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	$ 0	$ 0	$ 0	$ 4,603	$ 0	$ 0	$ 57,779	$ 0
Accrued salaries and other liabilities	0	0	0	47,101	0	0	16,318	0
Unearned revenue	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	27,469	20,515	56,878	0
Total liabilities	0	0	0	51,704	27,469	20,515	130,975	0
Deferred inflows of resources								
Unavailable fines, fees and forfeitures	0	0	0	0	0	0	0	0
Fund balances								
Restricted for:								
Judicial	13,503	0	41,924	0	0	193,043	46,705	0
Public safety	0	70,143	0	0	0	0	0	17,330
Debt service	0	0	0	0	0	0	0	0
Assigned to:								
Public safety	0	0	0	423,558	0	0	0	0
Health and welfare	0	0	0	0	0	0	0	0
Housing and development	0	0	0	0	47	0	0	0
Capital outlay	0	0	0	0	0	0	0	0
Total fund balances	13,503	70,143	41,924	423,558	47	193,043	46,705	17,330
Total liabilities and fund balances	$ 13,503	$ 70,143	$ 41,924	$ 475,262	$ 27,516	$ 213,558	$ 177,680	$ 17,330

Special Revenue							
Senior Center	Family Dependency Treatment and Mental Health Court	Southeast Aquatic Resources Partnership	Fitness Center	Opioid Settlement	Hospital Debt Service	Capital Improvements	Total Nonmajor Governmental Funds
$ 13,585	$ 0	$ 107,777	$ 1,111	$ 133,689	$ 2,112,371	$ 916,258	$ 3,714,734
0	0	0	0	0	0	0	106,128
65,401	0	0	879	554,159	2,656	0	766,878
0	0	0	0	0	0	0	27,516
2,401	0	0	0	0	0	175,815	399,059
0	0	0	0	0	104,167	0	212,870
$ 81,387	$ 0	$ 107,777	$ 1,990	$ 687,848	$ 2,219,194	$ 1,092,073	$ 5,227,185
$ 14,694	$ 0	$ 0	$ 250	$ 0	$ 0	$ 183,705	$ 261,031
14,259	0	0	1,740	0	0	0	79,418
0	0	107,777	0	0	0	0	107,777
52,246	0	0	0	0	500,000	0	657,108
81,199	0	107,777	1,990	0	500,000	183,705	1,105,334
0	0	0	0	545,347	0	0	545,347
0	0	0	0	0	0	0	295,175
0	0	0	0	142,501	0	0	229,974
0	0	0	0	0	1,719,194	0	1,719,194
0	0	0	0	0	0	0	423,558
188	0	0	0	0	0	0	188
0	0	0	0	0	0	0	47
0	0	0	0	0	0	908,368	908,368
188	0	0	0	142,501	1,719,194	908,368	3,576,504
$ 81,387	$ 0	$ 107,777	$ 1,990	$ 687,848	$ 2,219,194	$ 1,092,073	$ 5,227,185

HABERSHAM COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2023

	Special Revenue						
	Indigent Defense	**Jail**	**Juvenile Services**	**Emergency 911**	**Hotel/Motel Tax**	**Law Library**	**Drug Abuse Treatment**
REVENUES							
Taxes	$ 0	$ 0	$ 0	$ 0	$ 247,316	$ 0	$ 0
Fines, fees, and forfeitures	454	116,107	10,870	0	0	29,484	78,462
Charges for services	0	0	0	851,134	0	0	115,865
Intergovernmental	0	0	0	41,317	0	0	915,818
Investment income	0	0	0	0	0	72	0
Contributions	0	0	0	0	0	0	0
Other	0	0	0	5,733	0	0	0
Total revenues	454	116,107	10,870	898,184	247,316	29,556	1,110,145
EXPENDITURES							
Current							
Judicial	0	0	5,500	0	0	47,696	1,140,018
Public safety	0	112,000	0	2,016,363	0	0	0
Health and welfare	0	0	0	0	0	0	0
Housing and development	0	0	0	0	99,360	0	0
Culture and recreation	0	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0	0
Debt service							
Principal	0	0	0	59,132	0	0	0
Interest	0	0	0	2,229	0	0	0
Total expenditures	0	112,000	5,500	2,077,724	99,360	47,696	1,140,018
Excess (deficiency) of revenues over (under) expenditures	454	4,107	5,370	(1,179,540)	147,956	(18,140)	(29,873)
Other financing sources (uses)							
Transfers in	0	0	0	746,641	0	0	0
Transfers out	0	(70,000)	0	0	(149,040)	0	(54,586)
Proceeds from issuance of leases	0	0	0	212,707	0	0	0
Total other financing sources (uses)	0	(70,000)	0	959,348	(149,040)	0	(54,586)
Net change in fund balance	454	(65,893)	5,370	(220,192)	(1,084)	(18,140)	(84,459)
Fund balances, July 1	13,049	136,036	36,554	643,750	1,131	211,183	131,164
Fund balances, June 30	$ 13,503	$ 70,143	$ 41,924	$ 423,558	$ 47	$ 193,043	$ 46,705

Special Revenue								
Inmate Welfare	Senior Center	Family Dependency Treatment and Mental Health Court	Southeast Aquatic Resources Partnership	Fitness Center	Opioid Settlement	Hospital Debt Service	Capital Improvements	Total Nonmajor Governmental Funds
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,412,509	$ 0	$ 1,659,825
0	0	0	0	0	142,501	0	0	377,878
59,525	0	0	0	15,070	0	0	0	1,041,594
0	377,159	0	0	0	0	0	175,815	1,510,109
0	0	0	0	0	0	1,753	0	1,825
0	27,912	0	0	0	0	0	0	27,912
0	61,204	0	0	0	0	0	0	66,937
59,525	466,275	0	0	15,070	142,501	1,414,262	175,815	4,686,080
0	0	0	0	0	0	0	0	1,193,214
94,610	0	0	0	0	0	0	0	2,222,973
0	709,502	0	0	0	0	0	0	709,502
0	0	0	0	0	0	0	0	99,360
0	0	0	0	15,906	0	0	0	15,906
0	0	0	0	0	0	0	1,115,457	1,115,457
0	0	0	0	0	0	1,078,085	0	1,137,217
0	0	0	0	0	0	1,284,356	0	1,286,585
94,610	709,502	0	0	15,906	0	2,362,441	1,115,457	7,780,214
(35,085)	(243,227)	0	0	(836)	142,501	(948,179)	(939,642)	(3,094,134)
0	256,812	54,586	0	836	0	1,250,004	1,467,995	3,776,874
0	0	0	0	0	0	(500,000)	0	(773,626)
0	0	0	0	0	0	0	0	212,707
0	256,812	54,586	0	836	0	750,004	1,467,995	3,215,955
(35,085)	13,585	54,586	0	0	142,501	(198,175)	528,353	121,821
52,415	(13,397)	(54,586)	0	0	0	1,917,369	380,015	3,454,683
$ 17,330	$ 188	$ 0	$ 0	$ 0	$ 142,501	$ 1,719,194	$ 908,368	$ 3,576,504

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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, 2023 and 2022

ASSETS	**2023**	**2022**
Cash and cash equivalents	$ 4,842,955	$ 9,128,419
Investments	835,508	810,666
Receivables (net)		
Accounts	58,178	42,862
Intergovernmental	357,316	366,101
Taxes	101,583	136,495
Prepaid items	855,841	678,836
Due from other funds	3,991,028	1,615,876
Restricted assets		
Cash and cash equivalents	32,941	17,252
Total assets	$ 11,075,350	$ 12,796,507
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities		
Accounts payable	$ 613,418	$ 560,349
Accrued salaries and expenditures	543,973	419,136
Due to other funds	108,703	31,516
Claims reserve	134,459	126,267
Unearned revenue	2,584	82,862
Total liabilities	1,403,137	1,220,130
Deferred inflows of resources		
Unavailable revenue - property taxes	30,917	38,191
Fund balances		
Nonspendable:		
Prepaid items	855,841	678,836
Restricted for:		
Public Safety	32,941	17,252
Assigned for:		
General government	0	135,000
Government projects	4,355,661	4,396,858
Subsequent year's budget	1,656,860	1,467,995
Unassigned	2,739,993	4,842,245
Total fund balances	9,641,296	11,538,186
Total liabilities, deferred inflows of resources, and fund balances	$ 11,075,350	$ 12,796,507

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes	$ 25,814,134	22,518,192
Licenses and permits	314,945	363,499
Fines, fees and forfeitures	1,396,376	1,466,381
Charges for services	2,224,860	1,909,563
Intergovernmental	1,554,551	1,612,661
Investment income (loss)	57,462	(80,179)
Contributions	154,164	29,612
Other	299,063	174,964
Total revenues	31,815,555	27,994,693
EXPENDITURES		
Current		
General Government	7,057,802	5,921,130
Judicial	3,894,379	3,598,308
Public Safety	13,135,613	11,880,260
Public Works	2,918,590	2,582,893
Health and Welfare	6,368,473	332,635
Culture and Recreation	1,629,836	1,449,480
Housing and Development	747,409	697,880
Debt Service		
General Government	432,203	392,013
Total expenditures	36,184,305	26,854,599
Excess (deficiency) of revenues over (under) expenditures	(4,368,750)	1,140,094
Other financing sources (uses)		
Transfers in	5,074,701	4,907,132
Transfers out	(3,014,240)	(2,342,860)
Proceeds from the sale of assets	49,464	25,446
Proceeds from issuance of leases	361,935	0
Total other financing sources (uses)	2,471,860	2,589,718
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,896,890)	3,729,812
Fund balances, July 1	11,538,186	7,808,374
Fund balances, June 30	$ 9,641,296	$ 11,538,186

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2023
(With comparative actual amounts for the fiscal year ended June 30, 2022)

	2023			2022
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes				
General property taxes				
Current and prior year levies	$ 19,421,600	$ 18,911,963	$ (509,637)	$ 15,854,307
Motor vehicle tax	2,843,915	2,843,914	(1)	2,658,932
Mobile home tax	193,149	193,150	1	133,201
Timber tax	714	714	0	3,855
Cost, penalties, and interest	114,425	114,426	1	45,757
Total general property taxes	22,573,803	22,064,167	(509,636)	18,696,052
Intangibles tax	357,600	357,566	(34)	544,771
Real estate transfer tax	150,000	156,817	6,817	177,726
Franchise tax	1,738	1,738	0	16,062
Insurance premium tax	2,488,272	2,488,272	0	2,342,967
Alcohol excise tax	572,655	572,413	(242)	592,906
Occupational tax	160,252	161,583	1,331	129,811
Other	11,578	11,578	0	17,897
Total taxes	26,315,898	25,814,134	(501,764)	22,518,192
Licenses and permits				
Building permits	323,008	314,945	(8,063)	363,499
Fines, fees and forfeitures	1,374,215	1,396,376	22,161	1,466,381
Charges for Services				
Sheriff services	561,410	561,372	(38)	314,288
Ambulance charges	4,535	4,535	0	4,395
Recreation fees	448,358	446,041	(2,317)	398,747
Collection commissions	794,494	794,495	1	737,537
Other charges for services	420,240	418,417	(1,823)	454,596
Total charges for services	2,229,037	2,224,860	(4,177)	1,909,563
Intergovernmental	1,546,188	1,554,551	8,363	1,612,661
Investment income (loss)	57,439	57,462	23	(80,179)
Contributions	154,156	154,164	8	29,612
Other				
Rental Income	97,248	97,953	705	69,701
Miscellaneous	209,915	201,110	(8,805)	105,263
Total other	307,163	299,063	(8,100)	174,964
Total revenues	$ 32,307,104	$ 31,815,555	$ (491,549)	$ 27,994,693

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2023
(With comparative actual amounts for the fiscal year ended June 30, 2022)

	2023			2022
	Final Budget	Actual	Variance	Actual
EXPENDITURES				
Current				
General Government				
County-Wide				
Personal services	$ 70,590	$ 66,711	$ 3,879	$ 232,405
Contract services	1,097,851	1,086,462	11,389	901,600
Materials and supplies	5,408	18,315	(12,907)	14,045
Capital outlay	142,676	142,676	0	0
Total County-Wide	1,316,525	1,314,164	2,361	1,148,050
Commissioners				
Personal services	115,722	117,710	(1,988)	94,723
Contract services	119,151	118,667	484	142,378
Materials and supplies	16,000	14,185	1,815	17,631
Payments to other agencies	459,570	459,567	3	471,550
Total Commissioners	710,443	710,129	314	726,282
County Manager				
Personal services	318,334	317,535	799	334,093
Contract services	24,671	23,539	1,132	38,982
Materials and supplies	6,004	7,462	(1,458)	14,813
Total County Manager	349,009	348,536	473	387,888
County Finance				
Personal services	472,497	416,003	56,494	346,582
Contract services	11,890	12,570	(680)	10,077
Materials and supplies	5,700	4,570	1,130	6,462
Total County Finance	490,087	433,143	56,944	363,121
County Human Resources				
Personal services	396,716	396,010	706	295,913
Contract services	49,465	50,244	(779)	37,434
Materials and supplies	6,400	5,813	587	8,275
Total County Human Resources	452,581	452,067	514	341,622
Tax Commissioner				
Personal services	335,971	340,127	(4,156)	344,128
Contract services	53,502	49,972	3,530	52,722
Materials and supplies	20,300	19,325	975	12,082
Total Tax Commissioner	409,773	409,424	349	408,932
Tax Assessor				
Personal services	620,535	617,354	3,181	599,425
Contract services	81,020	83,897	(2,877)	104,675
Materials and supplies	6,500	5,393	1,107	5,690
Total Tax Assessor	708,055	706,644	1,411	709,790

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2023
(With comparative actual amounts for the fiscal year ended June 30, 2022)

	2023			2022
	Final Budget	Actual	Variance	Actual
General Government (continued)				
Board of Equalization				
Contract services	$ 1,250	$ 993	$ 257	$ 948
Supplies	0	133	(133)	129
Total Board of Equalization	1,250	1,126	124	1,077
County Clerk				
Personal services	80,779	80,554	225	67,530
Contract services	3,130	3,112	18	3,133
Materials and supplies	150	284	(134)	915
Total County Clerk	84,059	83,950	109	71,578
Registrar				
Personal services	248,309	239,675	8,634	209,167
Contract services	115,260	67,749	47,511	81,260
Materials and supplies	18,700	20,863	(2,163)	18,174
Capital Outlay	308,000	361,934	(53,934)	0
Total Registrar	690,269	690,221	48	308,601
Buildings and Grounds				
Personal services	663,739	671,475	(7,736)	472,998
Contract services	249,405	242,024	7,381	222,799
Materials and supplies	188,502	186,651	1,851	172,880
Total Buildings and Grounds	1,101,646	1,100,150	1,496	868,677
Information Technology				
Personal services	409,491	336,421	73,070	301,124
Contract services	383,905	395,768	(11,863)	252,758
Materials and supplies	31,703	17,453	14,250	31,630
Total Information Technology	825,099	749,642	75,457	585,512
Public Information				
Personal services	51,815	51,846	(31)	0
Contract services	4,610	4,646	(36)	0
Materials and supplies	8,000	2,114	5,886	0
Total Public Information	64,425	58,606	5,819	0
Total General Government	7,203,221	7,057,802	145,419	5,921,130
Judicial				
Probate Court				
Personal services	259,595	259,408	187	221,860
Contract services	16,350	16,153	197	8,803
Materials and supplies	7,793	7,767	26	11,038
Total Probate Court	283,738	283,328	410	241,701

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2023
(With comparative actual amounts for the fiscal year ended June 30, 2022)

	2023			2022
	Final Budget	Actual	Variance	Actual
Judicial (continued)				
Magistrate Court				
Personal services	$ 300,907	$ 302,350	$ (1,443)	$ 253,235
Contract services	9,235	6,614	2,621	6,363
Materials and supplies	1,900	2,480	(580)	6,969
Total Magistrate Court	312,042	311,444	598	266,567
Clerk of Superior Court				
Personal services	778,286	765,862	12,424	677,489
Contract services	44,700	46,724	(2,024)	55,479
Materials and supplies	15,500	13,946	1,554	15,610
Total Clerk of Superior Court	838,486	826,532	11,954	748,578
Superior Court				
Personal services	240,104	262,668	(22,564)	196,041
Contract services	103,106	84,576	18,530	96,660
Materials and supplies	7,050	2,572	4,478	3,145
Total Superior Court	350,260	349,816	444	295,846
District Attorney				
Personal services	83,019	99,389	(16,370)	82,266
Contract services	408,495	387,088	21,407	357,037
Materials and supplies	9,500	8,966	534	11,523
Capital outlay	20,520	0	20,520	0
Payments to other agencies	80,022	85,406	(5,384)	80,068
Total District Attorney	601,556	580,849	20,707	530,894
Public Defender				
Personal services	55,551	59,631	(4,080)	38,295
Contract services	691,257	687,748	3,509	713,577
Materials and supplies	27,500	26,784	716	26,313
Total Public Defender	774,308	774,163	145	778,185
State Court Judge				
Personal services	206,047	204,935	1,112	190,776
Contract services	86,280	91,799	(5,519)	85,106
Materials and supplies	10,000	5,086	4,914	10,083
Total State Court Judge	302,327	301,820	507	285,965
Juvenile Court				
Personnel services	195,055	191,233	3,822	179,754
Contract services	98,824	103,143	(4,319)	93,692
Materials and supplies	3,500	2,676	824	1,712
Total Juvenile Court	297,379	297,052	327	275,158
Juvenile Supervision				
Contract services	300	300	0	0

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2023
(With comparative actual amounts for the fiscal year ended June 30, 2022)

	2023			2022
	Final Budget	Actual	Variance	Actual
Judicial (continued)				
State Court Solicitor				
Personal services	$ 130,962	$ 128,567	$ 2,395	$ 165,914
Contract services	29,000	29,002	(2)	0
Materials and supplies	9,500	11,506	(2,006)	9,500
Total State Court Solicitor	169,462	169,075	387	175,414
Total Judicial	3,929,858	3,894,379	35,479	3,598,308
Public Safety				
Sheriff				
Personal services	3,782,846	3,761,114	21,732	4,113,260
Contract services	362,237	367,236	(4,999)	338,023
Materials and supplies	485,136	493,064	(7,928)	487,143
Capital outlay	0	0	0	74,903
Total Sheriff	4,630,219	4,621,414	8,805	5,013,329
Jail				
Personal services	2,547,819	2,528,353	19,466	2,272,702
Contract services	1,036,930	1,047,214	(10,284)	803,598
Materials and supplies	441,810	447,472	(5,662)	397,453
Capital outlay	0	0	0	139,000
Total Jail	4,026,559	4,023,039	3,520	3,612,753
Heat Unit				
Personal services	899,229	840,619	58,610	71,119
Contract services	46,177	41,751	4,426	925
Materials and supplies	15,500	15,862	(362)	23,615
Capital outlay	0	61,023	(61,023)	0
Total Heat Unit	960,906	959,255	1,651	95,659
Animal Control				
Personal services	392,860	390,107	2,753	352,902
Contract services	86,045	87,336	(1,291)	79,657
Materials and supplies	85,500	86,289	(789)	90,187
Capital outlay	56,408	56,407	1	0
Total Animal Control	620,813	620,139	674	522,746
Coroner				
Personal services	38,539	38,467	72	14,737
Contract services	23,840	24,356	(516)	18,933
Materials and supplies	3,780	3,398	382	6,561
Total Coroner	66,159	66,221	(62)	40,231
Fire				
Personal services	2,256,270	2,260,976	(4,706)	2,109,286
Contract services	243,735	227,400	16,335	149,755
Materials and supplies	202,090	209,765	(7,675)	198,128
Total Fire	2,702,095	2,698,141	3,954	2,457,169

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2023
(With comparative actual amounts for the fiscal year ended June 30, 2022)

	2023			2022
	Final Budget	Actual	Variance	Actual
Public Safety (continued)				
Emergency Management Agency				
Personal services	$ 119,639	$ 122,527	$ (2,888)	$ 118,881
Contract services	18,762	14,639	4,123	8,668
Materials and supplies	12,150	10,238	1,912	10,824
Total Emergency Management Agency	150,551	147,404	3,147	138,373
Total Public Safety	13,157,302	13,135,613	21,689	11,880,260
Public Works				
Fleet				
Personal services	367,552	363,851	3,701	349,661
Contract services	90,310	87,596	2,714	80,497
Materials and supplies	326,295	331,881	(5,586)	300,160
Total Fleet	784,157	783,328	829	730,318
Road Department				
Personal services	1,484,481	1,358,326	126,155	1,347,247
Contract services	464,628	543,565	(78,937)	270,864
Materials and supplies	182,000	222,871	(40,871)	227,982
Capital outlay	0	10,500	(10,500)	6,482
Total Road Department	2,131,109	2,135,262	(4,153)	1,852,575
Total Public Works	2,915,266	2,918,590	(3,324)	2,582,893
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	12,450
Habersham County Health Department				
Capital outlay	0	0	0	28,263
Payments to other agencies	198,788	198,788	0	170,650
Total Health Department	198,788	198,788	0	198,913
Habersham Medical Center				
Payments to other agencies	6,000,000	6,000,000	0	0
Child Welfare				
Payments to other agencies	127,300	127,235	65	91,272
Total Health and Welfare	6,368,538	6,368,473	65	332,635

HABERSHAM COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2023
(With comparative actual amounts for the fiscal year ended June 30, 2022)

	2023			2022
	Final Budget	Actual	Variance	Actual
Culture and Recreation				
Libraries				
Payments to other agencies	$ 325,000	$ 325,000	$ 0	$ 320,000
Recreation				
Personal services	614,907	613,299	1,608	560,858
Contract services	258,809	258,826	(17)	187,350
Materials and supplies	421,000	424,059	(3,059)	371,491
Capital outlay	8,600	8,590	10	0
Payments to other agencies	2,100	62	2,038	9,781
Total Recreation	1,305,416	1,304,836	580	1,129,480
Total Culture and Recreation	1,630,416	1,629,836	580	1,449,480
Housing and Development				
Extension Service				
Personal services	14,848	13,934	914	25,763
Contract services	68,314	68,127	187	85,132
Materials and supplies	10,938	12,062	(1,124)	11,901
Payments to other agencies	39,350	39,328	22	3,250
Total Extension Service	133,450	133,451	(1)	126,046
Forestry				
Payments to other agencies	7,660	7,660	0	7,660
Building				
Personal services	547,090	536,646	10,444	507,734
Contract services	39,692	38,869	823	28,887
Materials and supplies	21,940	21,520	420	17,392
Total Building	608,722	597,035	11,687	554,013
Conservation				
Contract services	5,000	5,000	0	5,000
Planning Commission				
Contract services	4,163	4,263	(100)	5,161
Materials and supplies	100	0	100	0
Total Planning Commission	4,263	4,263	0	5,161
Total Housing and Development	759,095	747,409	11,686	697,880
Total Current	35,963,696	35,752,102	211,594	26,462,586
Debt Service				
General Government				
County-Wide				
Principal	175,000	229,209	(54,209)	170,000
Interest	256,400	202,994	53,406	222,013
Total Debt Service	431,400	432,203	(803)	392,013
Total Expenditures	$ 36,395,096	$ 36,184,305	$ 210,791	$ 26,854,599

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.

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.

Opioid Settlement Fund – This fund is used to account for the County's share of opioid settlement payment funds that are restricted for opioid remediation efforts.

Fitness Center Fund – This fund is used to account for fees received for the operation of the Fitness Center.

Southeast Aquatic Resources Partnership Fund – This fund is used to account for revenues and expenditures of the Southeast Aquatic Resources Partnership Fund.

HABERSHAM COUNTY, GEORGIA
INDIGENT DEFENSE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	**2023**	**2022**
Cash and cash equivalents	$ 13,493	$ 12,987
Accounts receivable	10	62
Total assets	$ 13,503	$ 13,049
FUND BALANCES		
Restricted for Judicial	$ 13,503	$ 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, 2023
(With comparative actual amounts for the fiscal year ended June 30, 2022)

	2023			2022
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees, and forfeitures	$ 0	$ 454	$ 454	$ 165
Total revenues	0	454	454	165
EXPENDITURES				
Current				
Judicial	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	0	454	454	165
Other financing sources (uses)				
Transfers in	0	0	0	12,884
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	454	454	13,049
Fund balances, July 1	0	13,049	13,049	0
Fund balances, June 30	$ 0	$ 13,503	$ 13,503	$ 13,049

HABERSHAM COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	**2023**	**2022**
Cash and cash equivalents	$ 67,538	$ 134,036
Intergovernmental receivable	2,605	2,000
Total assets	$ 70,143	$ 136,036
FUND BALANCES		
Restricted for Public Safety	$ 70,143	$ 136,036

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, 2023
(With comparative actual amounts for the fiscal year ended June 30, 2022)

	2023			2022
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees, and forfeitures	$ 116,107	$ 116,107	$ 0	$ 101,538
Total revenues	116,107	116,107	0	101,538
EXPENDITURES				
Current				
Public Safety				
Capital outlay	112,000	112,000	0	0
Total expenditures	112,000	112,000	0	0
Excess (deficiency) of revenues over (under) expenditures	4,107	4,107	0	101,538
Other financing sources (uses)				
Transfers out	(4,107)	(70,000)	(65,893)	(70,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(65,893)	(65,893)	31,538
Fund balances, July 1	0	136,036	136,036	104,498
Fund balances, June 30	$ 0	$ 70,143	$ 70,143	$ 136,036

HABERSHAM COUNTY, GEORGIA
JUVENILE SERVICES SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	**2023**	**2022**
Cash and cash equivalents	$ 41,554	$ 35,154
Accounts receivable	370	1,400
Total assets	$ 41,924	$ 36,554
FUND BALANCES		
Restricted for Judicial	$ 41,924	$ 36,554

HABERSHAM COUNTY, GEORGIA
JUVENILE 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, 2023
(With comparative actual amounts for the fiscal year ended June 30, 2022)

	2023			2022
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees, and forfeitures	$ 6,500	$ 10,870	$ 4,370	$ 9,180
Total revenues	6,500	10,870	4,370	9,180
EXPENDITURES				
Current				
Judicial				
Contract services	6,500	5,500	1,000	2,950
Total expenditures	6,500	5,500	1,000	2,950
Excess (deficiency) of revenues over (under) expenditures	0	5,370	5,370	6,230
Other financing sources (uses)				
Transfers in	0	0	0	30,324
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	5,370	5,370	36,554
Fund balances, July 1	0	36,554	36,554	0
Fund balances, June 30	$ 0	$ 41,924	$ 41,924	$ 36,554

HABERSHAM COUNTY, GEORGIA
EMERGENCY 911 SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	**2023**	**2022**
Cash and cash equivalents	$ 181,839	$ 497,971
Accounts receivable (net)	143,403	142,619
Intergovernmental receivable	41,317	17,165
Due from other funds	108,703	31,516
Total assets	$ 475,262	$ 689,271
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 4,603	$ 13,261
Accrued salaries and other payroll liabilities	47,101	32,260
Total liabilities	51,704	45,521
Fund balances		
Assigned to Public Safety	423,558	643,750
Total liabilities and fund balances	$ 475,262	$ 689,271

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, 2023
(With comparative actual amounts for the fiscal year ended June 30, 2022)

	2023			2022
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 1,071,100	$ 851,134	$ (219,966)	$ 837,341
Intergovernmental	41,318	41,317	(1)	41,745
Contributions	0	0	0	500
Other	5,766	5,733	(33)	5,347
Total revenues	1,118,184	898,184	(220,000)	884,933
EXPENDITURES				
Current				
Public Safety				
Personal services	1,379,272	1,407,379	(28,107)	1,217,113
Contract services	348,815	301,471	47,344	313,385
Materials and supplies	33,000	37,958	(4,958)	34,507
Capital outlay	276,860	269,555	7,305	0
Debt service				
Principal	44,843	59,132	(14,289)	42,624
Interest	2,229	2,229	0	4,448
Total expenditures	2,085,019	2,077,724	7,295	1,612,077
Excess (deficiency) of revenues over (under) expenditures	(966,835)	(1,179,540)	(212,705)	(727,144)
Other financing sources (uses)				
Proceeds from issuance of lease	0	212,707	212,707	0
Transfers in	746,643	746,641	(2)	639,395
Total other financing sources (uses)	746,643	959,348	212,705	639,395
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(220,192)	(220,192)	0	(87,749)
Fund balances, July 1	220,192	643,750	423,558	731,499
Fund balances, June 30	$ 0	$ 423,558	$ 423,558	$ 643,750

HABERSHAM COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	**2023**	**2022**
Taxes receivable	$ 27,516	$ 24,163
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other funds	$ 27,469	$ 23,032
Fund balances		
Assigned for Housing and Development	47	1,131
Total liabilities and fund balances	$ 27,516	$ 24,163

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, 2023
(With comparative actual amounts for the fiscal year ended June 30, 2022)

	2023			2022
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes	$ 268,000	$ 247,316	$ (20,684)	$ 253,888
Total revenues	268,000	247,316	(20,684)	253,888
EXPENDITURES				
Current				
Housing and Development				
Payments to other agencies	108,000	99,360	8,640	101,159
Total expenditures	108,000	99,360	8,640	101,159
Excess (deficiency) of revenues over (under) expenditures	160,000	147,956	(12,044)	152,729
Other financing sources (uses)				
Transfers out	(160,000)	(149,040)	10,960	(151,738)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(1,084)	(1,084)	991
Fund balances, July 1	0	1,131	1,131	140
Fund balances, June 30	$ 0	$ 47	$ 47	$ 1,131

HABERSHAM COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	**2023**	**2022**
Cash and cash equivalents	$ 107,430	$ 105,066
Certificates of deposit	106,128	106,117
Total assets	$ 213,558	$ 211,183
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other funds	$ 20,515	$ 0
Fund balances		
Restricted for Judicial	193,043	211,183
Total liabilities and fund balances	$ 213,558	$ 211,183

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, 2023
(With comparative actual amounts for the fiscal year ended June 30, 2022)

	2023			2022
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees, and forfeitures	$ 29,484	$ 29,484	$ 0	$ 28,297
Investment income	72	72	0	77
Total revenues	29,556	29,556	0	28,374
EXPENDITURES				
Current				
Judicial				
Personal services	3,600	3,600	0	3,600
Contract services	10,098	10,039	59	10,897
Materials and supplies	13,484	13,542	(58)	13,544
Capital outlay	20,515	20,515	0	0
Total expenditures	47,697	47,696	1	28,041
Excess (deficiency) of revenues over (under) expenditures	(18,141)	(18,140)	1	333
Fund balances, July 1	18,141	211,183	193,042	210,850
Fund balances, June 30	$ 0	$ 193,043	$ 193,043	$ 211,183

HABERSHAM COUNTY, GEORGIA
EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	**2023**	**2022**
Cash and cash equivalents	$ 287,950	$ 183,678
Receivables (net)		
Accounts	434,996	418,446
Taxes	2,963	0
Intergovernmental	0	967
Total assets	$ 725,909	$ 603,091
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities		
Accounts payable	$ 35,917	$ 23,040
Accrued salaries and other payroll liabilities	106,236	82,748
Due to other funds	524,026	432,992
Total liabilities	666,179	538,780
Deferred inflows of resources		
Unavailable revenue - property taxes	685	697
Fund balances		
Assigned for Public Safety	59,045	63,614
Total liabilities, deferred inflows of resources, and fund balances	$ 725,909	$ 603,091

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, 2023
(With comparative actual amounts for the fiscal year ended June 30, 2022)

	2023			2022
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes	$ 1,303,848	$ 1,212,260	$ (91,588)	$ 917,858
Charges for services	2,814,469	2,694,955	(119,514)	2,124,280
Intergovernmental	50,000	116,455	66,455	56,593
Contributions	0	3,059	3,059	0
Other	0	0	0	12,787
Total revenues	4,168,317	4,026,729	(141,588)	3,111,518
EXPENDITURES				
Current				
Public Safety				
Personal Services	3,508,598	3,344,930	163,668	3,199,685
Contract services	534,225	534,231	(6)	391,645
Materials and supplies	362,700	362,732	(32)	329,172
Total expenditures	4,405,523	4,241,893	163,630	3,920,502
Excess (deficiency) of revenues over (under) expenditures	(237,206)	(215,164)	22,042	(808,984)
Other financing sources (uses)				
Transfers in	221,702	202,695	(19,007)	809,881
Proceeds from sale of assets	7,900	7,900	0	5,000
Total other financing sources (uses)	229,602	210,595	(19,007)	814,881
Excess (deficiency) of revenues and other financing sources over (under) expenditures and and other financing uses	(7,604)	(4,569)	3,035	5,897
Fund balances, July 1	7,604	63,614	56,010	57,717
Fund balances, June 30	$ 0	$ 59,045	$ 59,045	$ 63,614

HABERSHAM COUNTY, GEORGIA
DRUG ABUSE TREATMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	**2023**	**2022**
Cash and cash equivalents	$ 759	$ 43,075
Intergovernmental receivable	176,921	138,890
Total assets	$ 177,680	$ 181,965
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 57,779	$ 43,459
Accrued salaries and other payroll liabilities	16,318	7,342
Due to other funds	56,878	0
Total liabilities	130,975	50,801
Fund balances		
Restricted for Judicial	46,705	131,164
Total liabilities and fund balances	$ 177,680	$ 181,965

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, 2023
(With comparative actual amounts for the fiscal year ended June 30, 2022)

	2023			2022
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees, and forfeitures	$ 45,815	$ 78,462	$ 32,647	$ 37,568
Charges for services	130,500	115,865	(14,635)	115,887
Intergovernmental	942,774	915,818	(26,956)	595,668
Total revenues	1,119,089	1,110,145	(8,944)	749,123
EXPENDITURES				
Current				
Judicial				
Personal services	438,646	427,693	10,953	243,961
Contract services	636,968	620,660	16,308	378,312
Materials and supplies	53,585	62,688	(9,103)	36,931
Payments to others	38,062	28,977	9,085	41,689
Total expenditures	1,167,261	1,140,018	27,243	700,893
Excess (deficiency) of revenues over (under) expenditures	(48,172)	(29,873)	18,299	48,230
Other financing sources (uses)				
Transfer in	29,805	0	(29,805)	2,623
Transfers out	(10,000)	(54,586)	(44,586)	(10,000)
Total other financing sources (uses)	19,805	(54,586)	(74,391)	(7,377)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and and other financing uses	(28,367)	(84,459)	(56,092)	40,853
Fund balances, July 1	28,367	131,164	102,797	90,311
Fund balances, June 30	$ 0	$ 46,705	$ 46,705	$ 131,164

HABERSHAM COUNTY, GEORGIA
INMATE WELFARE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	**2023**	**2022**
Cash and cash equivalents	$ 17,330	$ 52,415
FUND BALANCES		
Restricted for Public Safety	$ 17,330	$ 52,415

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, 2023
(With comparative actual amounts for the fiscal year ended June 30, 2022)

	2023			2022
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 59,525	$ 59,525	$ 0	$ 55,605
Total revenues	59,525	59,525	0	55,605
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	47,802	47,707	95	20,287
Capital outlay	46,903	46,903	0	21,500
Total expenditures	94,705	94,610	95	41,787
Excess (deficiency) of revenues over (under) expenditures	(35,180)	(35,085)	95	13,818
Fund balances, July 1	35,180	52,415	17,235	38,597
Fund balances, June 30	$ 0	$ 17,330	$ 17,330	$ 52,415

HABERSHAM COUNTY, GEORGIA
SENIOR CENTER SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	**2023**	**2022**
Cash and cash equivalents	$ 13,585	0
Receivables		
Accounts	65,401	$ 44,732
Intergovernmental	2,401	2,379
Total assets	$ 81,387	$ 47,111
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 14,694	$ 17,496
Due to other funds	52,246	33,222
Accrued salaries and other payroll liabilities	14,259	9,790
Total liabilities	81,199	60,508
Fund balances		
Assigned for Health and Welfare	188	0
Unassigned	0	(13,397)
Total fund balances	188	(13,397)
Total liabilities and fund balances	$ 81,387	$ 47,111

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, 2023
(With comparative actual amounts for the fiscal year ended June 30, 2022)

	2023			2022
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 389,518	$ 377,159	$ (12,359)	$ 277,898
Contributions	28,600	27,912	(688)	31,867
Other	32,000	61,204	29,204	26,788
Total revenues	450,118	466,275	16,157	336,553
EXPENDITURES				
Current				
Health and Welfare				
Personal services	503,956	466,613	37,343	360,462
Contract services	116,253	106,059	10,194	90,832
Materials and supplies	52,700	78,862	(26,162)	57,444
Capital outlay	50,000	57,968	(7,968)	0
Total expenditures	722,909	709,502	13,407	508,738
Excess (deficiency) of revenues over (under) expenditures	(272,791)	(243,227)	29,564	(172,185)
Other financing sources (uses)				
Transfers in	272,791	256,812	(15,979)	143,908
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	13,585	13,585	(28,277)
Fund balances, July 1	0	(13,397)	(13,397)	14,880
Fund balances, June 30	$ 0	$ 188	$ 188	$ (13,397)

HABERSHAM COUNTY, GEORGIA
FAMILY DEPENDENCY TREATMENT AND MENTAL HEALTH COURT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	**2023**	**2022**
Intergovernmental receivable	$ 0	$ 67,438
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 0	$ 17,653
Accrued salaries and other payroll liabilities	0	4,173
Due to other funds	0	100,198
Total liabilities	0	122,024
Fund balances		
Unassigned	0	(54,586)
Total liabilities and fund balances	$ 0	$ 67,438

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, 2023
(With comparative actual amounts for the fiscal year ended June 30, 2022)

	2023			2022
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees, and forfeitures	$ 0	$ 0	$ 0	$ 29,007
Intergovernmental	0	0	0	218,524
Total revenues	0	0	0	247,531
EXPENDITURES				
Current				
Health and Welfare				
Personal services	0	0	0	135,014
Contract services	0	0	0	120,007
Materials and supplies	0	0	0	2,901
Total expenditures	0	0	0	257,922
Excess (deficiency) of revenues over (under) expenditures	0	0	0	(10,391)
Other financing sources (uses)				
Transfers in	0	54,586	(54,586)	11,341
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	54,586	54,586	950
Fund balances, July 1	0	(54,586)	(54,586)	(55,536)
Fund balances, June 30	$ 0	$ 0	$ 0	$ (54,586)

HABERSHAM COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT 2021
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	**2023**	**2022**
Cash and cash equivalents	$ 93,409	$ 4,336,841
Intergovernmental receivable	492,487	67,238
Total assets	$ 585,896	$ 4,404,079
LIABILITIES		
Liabilities		
Accrued salaries and other payroll liabilities	$ 4,422	$ 1,863
Unearned revenue	93,409	4,402,216
Due to other funds	488,065	0
Total liabilities	$ 585,896	$ 4,404,079

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, 2023
(With comparative actual amounts for the fiscal year ended June 30, 2022)

	2023			2022
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 2,021,691	$ 5,023,034	$ 3,001,343	$ 4,469,455
Total revenues	2,021,691	5,023,034	3,001,343	4,469,455
EXPENDITURES				
Current				
General Government				
Supplies	2,000	1,489	511	5,358
Judicial				
Personal services	147,222	147,004	218	27,006
Contract services	80,150	80,886	(736)	19,797
Supplies	438,000	437,994	6	20,436
Total expenditures	667,372	667,373	(1)	72,597
Excess (deficiency) of revenues over (under) expenditures	1,354,319	4,355,661	3,001,342	4,396,858
Other financing sources (uses)				
Transfers out	(1,354,319)	(4,355,661)	(3,001,342)	(4,396,858)
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
SOUTHEAST AQUATIC RESOURCES PARTNERSHIP
SPECIAL REVENUE FUND
BALANCE SHEET
June 30, 2023

ASSETS	
Cash and cash equivalents	$ 107,777
LIABILITIES	
Unearned revenue	$ 107,777

HABERSHAM COUNTY, GEORGIA
SOUTHEAST AQUATIC RESOURCES PARTNERSHIP
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2023

	Final Budget	Actual	Variance
REVENUES	$ 0	$ 0	$ 0
EXPENDITURES	0	0	0
Excess (deficiency) of revenues over (under) expenditures	0	0	0
Fund balances, July 1	0	0	0
Fund balances, June 30	$ 0	$ 0	$ 0

HABERSHAM COUNTY, GEORGIA
FITNESS CENTER SPECIAL REVENUE FUND
BALANCE SHEET
June 30, 2023

ASSETS		
Cash and cash equivalents	$	1,111
Accounts receivable		879
Total assets	$	1,990
LIABILITIES		
Liabilities		
Accounts payable	$	250
Accrued salaries and expenditures		1,740
Total liabilities	$	1,990

HABERSHAM COUNTY, GEORGIA
FITNESS CENTER SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2023

	Final Budget	Actual	Variance
REVENUES			
Charges for services	$ 16,000	$ 15,070	$ (930)
EXPENDITURES			
Current			
Culture and recreation			
Personal services	16,000	15,456	(544)
Contract services	0	450	450
Total expenditures	16,000	15,906	(94)
Excess (deficiency) of revenues over (under) expenditures	0	(836)	(836)
Other financing sources (uses)			
Transfers out	0	836	836
Excess (deficiency) of revnues and other financing sources over (under) expenditures and other financing sources	0	0	0
Fund balances, July 1	0	0	0
Fund balances, June 30	$ 0	$ 0	$ 0

HABERSHAM COUNTY, GEORGIA
OPIOID SETTLEMENT SPECIAL REVENUE FUND
BALANCE SHEET
June 30, 2023

ASSETS		
Cash and cash equivalents	$	133,689
Accounts receivable		554,159
Total assets	$	687,848
DEFERRED INFLOWS OF RESOURCES		
Unavailable fines, fees, and forfeitures	$	545,347
FUND BALANCES		
Restricted for public safety		142,501
Total deferred inflows of resources and fund balances	$	687,848

HABERSHAM COUNTY, GEORGIA
OPIOID SETTLEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2023

	Final Budget	Actual	Variance
REVENUES			
Fines, fees, and forfeitures	$ 0	$ 142,501	$ 142,501
EXPENDITURES	0	0	0
Excess (deficiency) of revenues over (under) expenditures	0	142,501	142,501
Fund balances, July 1	0	0	0
Fund balances, June 30	$ 0	$ 142,501	$ 142,501

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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, 2023 and 2022

ASSETS	**2023**	**2022**
Cash and cash equivalents	$ 2,112,371	$ 2,098,709
Receivables		
Accounts	2,656	5,166
Intergovernmental	0	1,745
Due from other funds	104,167	312,501
Total assets	$ 2,219,194	$ 2,418,121
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 0	$ 752
Due to other funds	500,000	500,000
Total liabilities	500,000	500,752
Fund balances		
Restricted for debt service	1,719,194	1,917,369
Total liabilities and fund balances	$ 2,219,194	$ 2,418,121

HABERSHAM COUNTY, GEORGIA
HOSPITAL DEBT SERVICE FUND
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2023
(With comparative actual amounts for the fiscal year ended June 30, 2022)

	2023			2022
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes	$ 1,412,696	$ 1,412,509	$ (187)	$ 1,570,731
Interest	1,570	1,753	183	704
Total revenues	1,414,266	1,414,262	(4)	1,571,435
EXPENDITURES				
Debt Service	2,362,441	2,362,441	0	2,329,356
Excess (deficiency) of revenues over (under) expenditures	(948,175)	(948,179)	(4)	(757,921)
Other financing sources (uses)				
Transfers in (out)				
Transfers out	(500,000)	(500,000)	0	(500,000)
Transfer in	1,250,000	1,250,004	4	1,250,004
Total other financing sources (uses)	750,000	750,004	4	750,004
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(198,175)	(198,175)	0	(7,917)
Fund balances, July 1	198,175	1,917,369	1,719,194	1,925,286
Fund balances, June 30	$ 0	$ 1,719,194	$ 1,719,194	$ 1,917,369

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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, 2023 and 2022

ASSETS	**2023**	**2022**
Cash and cash equivalents	$ 0	$ 43,497
Due from other funds	0	2,103
Total assets	$ 0	$ 45,600
LIABILITIES		
Accounts Payable	$ 0	$ 45,600

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, 2023 and 2022

REVENUES	**2023**	**2022**
Intergovernmental	$ 0	$ 139,835
EXPENDITURES		
Capital outlay		
Public Safety		
Fire	0	171,486
Ambulance	0	5,545
Public Works		
Roads and Bridges	0	128,636
Total expenditures	0	305,667
Excess (deficiency) of revenues over (under) expenditures	0	(165,832)
Other financing sources (uses)		
Transfers in (out)		
Transfer out	0	(119,642)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(285,474)
Fund balances, July 1	0	285,474
Fund balances, June 30	$ 0	$ 0

HABERSHAM COUNTY, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX #7
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	**2023**	**2022**
Cash and cash equivalents	$ 9,956,359	$ 2,213,282
Taxes receivable	857,534	824,985
Restricted assets		
Cash and cash equivalents	4,948,792	9,887,277
Intergovernmental receivable	816,305	1,003,692
Total assets	$ 16,578,990	$ 13,929,236
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 127,743	$ 17,133
Intergovernmental	749,491	543,012
Due to other funds	2,076,563	456,226
Total liabilities	2,953,797	1,016,371
Fund balances		
Restricted for capital outlay	13,625,193	12,912,865
Total liabilities and fund balances	$ 16,578,990	$ 13,929,236

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, 2023 and 2022

REVENUES	**2023**	**2022**
Taxes	$ 9,753,263	$ 8,950,279
Intergovernmental	932,415	1,478,017
Investment income	454,094	54,683
Total revenues	11,139,772	10,482,979
EXPENDITURES		
Capital outlay		
General Government		
County Wide	15	2,641
Public Safety		
Drug Court	325	0
Sheriff	412,665	101,498
Fire	810,993	847,798
Ambulance	305,100	1,474,343
Animal Control	98,487	52,537
Public Works		
Roads and Bridges	2,630,860	2,391,318
Intergovernmental	2,746,552	2,487,189
Debt service	2,088,280	2,149,200
Total expenditures	9,093,277	9,506,524
Excess (deficiency) of revenues over (under) expenditures	2,046,495	976,455
Other financing sources (uses)		
Transfers in (out)		
Transfers out	(1,334,167)	(1,750,914)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	712,328	(774,459)
Fund balances, July 1	12,912,865	13,687,324
Fund balances, June 30	$ 13,625,193	$ 12,912,865

HABERSHAM COUNTY, GEORGIA
CAPITAL IMPROVEMENTS
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	**2023**	**2022**
Cash and cash equivalents	$ 916,258	$ 396,110
Intergovernmental receivable	175,815	0
Total assets	1,092,073	396,110
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 183,705	$ 16,095
Fund balances		
Assigned for capital outlay	908,368	380,015
Total liabilities and fund balances	$ 1,092,073	$ 396,110

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, 2023 and 2022

REVENUES	**2023**	**2022**
Intergovernmental	$ 175,815	$ 0
Other	0	5,371
Total revenues	175,815	5,371
EXPENDITURES		
Capital outlay		
General Government		
County Manager	0	58,992
Information Technology	324,195	87,178
Tax Assessor	29,306	18,764
County Buildings & Grounds	112,506	64,523
Health and Welfare		
Senior Center	32,800	13,635
Judicial		
Magistrate Court	0	24,400
Public Safety		
Sheriff	52,699	44,905
Fire	44,000	40,715
Public Works		
Road Department	1,845	0
Culture and Recreation		
Recreation	437,965	71,364
Library	80,141	0
Total expenditures	1,115,457	424,476
Excess (deficiency) of revenues over (under) expenditures	(939,642)	(419,105)
Other financing sources (uses)		
Transfers in (out)		
Transfers in	1,467,995	907,674
Transfers out	0	(33,800)
Total other financing sources (uses)	1,467,995	873,874
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	528,353	454,769
Fund balances, July 1	380,015	(74,754)
Fund balances, June 30	$ 908,368	$ 380,015

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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, 2023 and 2022

	2023	2022
ASSETS		
Current assets		
Cash and cash equivalents	$ 2,008,719	$ 1,228,590
Investments	2,524,940	2,473,354
Accounts receivable (net)	284,643	173,876
Total current assets	4,818,302	3,875,820
Capital assets		
Land	872,059	872,059
Land improvements	11,745,399	11,745,399
Buildings	33,365	33,365
Machinery and equipment	3,687,959	3,200,474
Vehicles	230,718	230,718
Accumulated depreciation	(9,309,722)	(8,639,822)
Total capital assets (net of accumulated depreciation)	7,259,778	7,442,193
Total assets	12,078,080	11,318,013
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pension	33,961	7,362
LIABILITIES		
Current liabilities		
Payables		
Accounts	131,252	350,111
Interest	3,947	5,784
Accrued salaries and other payroll liabilities	21,784	14,797
Compensated absences	22,757	30,385
Due to other funds	188,076	133,163
Notes payable	235,456	73,087
Total current liabilities	603,272	607,327
Noncurrent liabilities		
Compensated absences	7,585	10,128
Net pension liability	66,397	2,794
Notes payable	208,801	214,094
Post-closure care	5,441,192	5,016,023
Total noncurrent liabilities	5,723,975	5,243,039
Total liabilities	6,327,247	5,850,366
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pension	7,882	41,807
NET POSITION		
Net investment in capital assets	6,701,791	6,812,749
Unrestricted	(924,879)	(1,379,547)
Total net position	$ 5,776,912	$ 5,433,202

HABERSHAM COUNTY, GEORGIA
LANDFILL ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the fiscal years ended June 30, 2023 and 2022

OPERATING REVENUES	**2023**	**2022**
Charges for sales and services	$ 2,528,894	$ 2,080,356
OPERATING EXPENSES		
Costs of sales and services	1,018,526	1,388,331
Personal services	637,634	579,974
Depreciation	669,899	603,975
Total operating expenses	2,326,059	2,572,280
Operating income (loss)	202,835	(491,924)
Non-operating revenues (expenses)		
Investment income (loss)	71,422	(236,923)
Interest expense	(14,710)	(23,635)
Total non-operating revenues (expenses)	56,712	(260,558)
Net income (loss) before transfers	259,547	(752,482)
Transfers in (out)		
Transfers in	84,163	506,155
Change in net position	343,710	(246,327)
Net position, July 1	5,433,202	5,679,529
Net position, June 30	$ 5,776,912	$ 5,433,202

HABERSHAM COUNTY, GEORGIA
LANDFILL ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2023 and 2022

	2023	2022
Cash flows from operating activities:		
Receipts from customers	$ 2,418,127	$ 2,023,076
Payments to suppliers	(925,947)	(997,460)
Payments to employees	(637,738)	(574,624)
Net cash provided (used) by operating activities	854,442	450,992
Cash flows from non-capital financing activities:		
Receipts from other funds	54,912	55,500
Receipts from other governments	0	140,267
Net cash provided (used) by non-capital financing activities	54,912	195,767
Cash flows from capital and related financing activities:		
Receipts from other funds	84,163	506,155
Acquisition of capital assets	(136,833)	(257,312)
Principal payments - notes payable	(79,844)	(426,562)
Interest paid	(16,547)	(26,886)
Net cash provided (used) by capital and related financing activities	(149,061)	(204,605)
Cash flows from investing activities:		
Interest received	71,422	27,213
Purchase of investments	(51,586)	(2,019,777)
Net cash provided (used) by investing activities	19,836	(1,992,564)
Net increase (decrease) in cash and cash equivalents	780,129	(1,550,410)
Cash and cash equivalents, July 1	1,228,590	2,779,000
Cash and cash equivalents, June 30	$ 2,008,719	$ 1,228,590

HABERSHAM COUNTY, GEORGIA
LANDFILL ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2023 and 2022

	2023	2022
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ 202,835	$ (491,924)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	669,899	603,975
Closure/postclosure costs	425,169	400,839
(Increase) decrease in accounts receivable	(110,767)	(57,280)
(Increase) decrease deferred outflows of resources - pension	(26,599)	7,943
Increase (decrease) in accounts payable	(332,589)	(9,968)
Increase (decrease) in accrued payroll liabilities	(3,184)	9,017
Increase (decrease) in deferred inflow of resources - pension	(33,925)	21,491
Increase (decrease) in net pension liability	63,603	(33,101)
Total adjustments	651,607	942,916
Net cash provided (used) by operating activities	$ 854,442	$ 450,992

Noncash capital financing activities:

Aqcuisition of capital assets through accounts payable totaled $113,730 and $342,263 for the fiscal years ended June 30, 2023 and 2022, respectively.

Aqcuisition of capital assets through financed purchases totaled $236,920 and $0 for the fiscal years ended June 30, 2023 and 2022, respectively.

HABERSHAM COUNTY, GEORGIA
TRANSIT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
June 30, 2023 and 2022

	2023	2022
ASSETS		
Current assets		
Accounts receivable	$ 18,531	$ 4,826
Capital assets		
Construction in progress	5,525	5,525
Vehicles	72,766	39,566
Accumulated depreciation	(53,396)	(39,566)
Total capital assets (net of accumulated depreciation)	24,895	5,525
Total assets	43,426	10,351
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pension	4,356	1,132
LIABILITIES		
Current liabilities		
Accounts payable	175	197
Accrued salaries and other payroll liabilities	4,020	2,829
Compensated absences	4,936	4,414
Due to other funds	119,796	107,750
Total current liabilities	128,927	115,190
Noncurrent liabilities		
Compensated absences	1,646	1,472
Net pension liability	8,821	430
Total noncurrent liabilities	10,467	1,902
Total liabilities	139,394	117,092
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pension	1,515	6,429
NET POSITION		
Investment in capital assets	24,895	5,525
Unrestricted	(118,022)	(117,563)
Total net position	$ (93,127)	$ (112,038)

HABERSHAM COUNTY, GEORGIA
TRANSIT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the fiscal years ended June 30, 2023 and 2022

OPERATING REVENUES	**2023**	**2022**
Charges for sales and services	$ 26,518	$ 6,485
Total operating revenues	26,518	6,485
OPERATING EXPENSES		
Costs of sales and services	41,216	62,280
Personal services	116,549	115,715
Depreciation	3,703	2,860
Total operating expenses	161,468	180,855
Operating income (loss)	(134,950)	(174,370)
Non-operating revenues (expenses)		
Intergovernmental revenue	69,039	61,454
Gain (loss) on sale of assets	0	28,923
Total non-operating revenues (expenses)	69,039	90,377
Net income (loss) before capital contributions and transfers	(65,911)	(83,993)
Capital contributions		
Capital contributions from other governments	20,000	0
Capital contributions from governmental activities	3,074	0
Total capital contributions	23,074	0
Net income (loss) before transfers	(42,837)	(83,993)
Transfers in (out)		
Transfers in	61,748	1,049
Change in net position	18,911	(82,944)
Net position, July 1	(112,038)	(29,094)
Net position, June 30	$ (93,127)	$ (112,038)

HABERSHAM COUNTY, GEORGIA
TRANSIT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2023 and 2022

	2023	2022
Cash flows from operating activities:		
Receipts from customers	$ 12,813	$ 35,375
Payments to suppliers	(41,238)	(62,120)
Payments to employees	(114,409)	(117,838)
Net cash provided (used) by operating activities	(142,834)	(144,583)
Cash flows from capital and related financing activities:		
Sale of capital assets	0	32,375
Net cash provided (used) by capital and related activities	0	32,375
Cash flows from non-capital financing activities:		
Receipts from other governments	89,039	61,454
Receipts from other funds	53,795	50,754
Net cash provided (used) by non-capital financing activities	142,834	112,208
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)	$ (134,950)	$ (174,370)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	3,703	2,860
(Increase) decrease in accounts receivable	(13,705)	28,890
(Increase) decrease in deferred outflows of resources - pension	(3,224)	1,551
Increase (decrease) in accounts payable	(22)	160
Increase (decrease) in accrued payroll liabilities	1,887	(677)
Increase (decrease) in net pension liability	8,391	(5,864)
Increase (decrease) in deferred inflows of resources - pension	(4,914)	2,867
Total adjustments	(7,884)	29,787
Net cash provided (used) by operating activities	$ (142,834)	$ (144,583)

Noncash capital and related financing activities:

Contributions of capital assets from governmental activities totaled $13,200 and $0 for the fiscal years ended June 30, 2023 and 2022, respectively.

Contributions of capital assets from other governments totaled $20,000 and $0 for the fiscal years ended June 30, 2023 and 2022, respectively.

HABERSHAM COUNTY, GEORGIA
AIRPORT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
June 30, 2023 and 2022

	2023	2022
ASSETS		
Current assets		
Cash and cash equivalents	$ 110,232	$ 194,592
Accounts receivable	8,390	20,347
Inventories	47,282	46,436
Total current assets	165,904	261,375
Capital assets		
Land	2,102,718	2,102,718
Construction in progress	555,431	383,179
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	212,312	119,263
Machinery and equipment	67,768	22,098
Furniture and equipment	93,290	93,290
Accumulated depreciation	(14,137,460)	(11,786,739)
Total capital assets (net of accumulated depreciation)	23,883,948	25,923,698
Total assets	24,049,852	26,185,073
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pension	28,143	0
LIABILITIES		
Current liabilities		
Accounts payable	109,014	105,920
Unearned revenue	5,400	7,250
Due to other funds	41,561	143,898
Accrued salaries and other payroll liabilities	9,126	6,191
Compensated absences	3,804	1,902
Total current liabilities	168,905	265,161
Noncurrent liabilities		
Net pension liability	29,310	0
Total liabilities	198,215	265,161
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pension	3,479	0
NET POSITION		
Investment in capital assets	23,777,408	25,880,458
Unrestricted	98,893	39,454
Total net position	$ 23,876,301	$ 25,919,912

HABERSHAM COUNTY, GEORGIA
AIRPORT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the fiscal years ended June 30, 2023 and 2022

OPERATING REVENUES	**2023**	**2022**
Charges for sales and services	$ 814,084	$ 573,933
Rental income	96,520	75,275
Other	29	541
Total operating revenues	910,633	649,749
OPERATING EXPENSES		
Costs of sales and services	672,400	753,182
Personal services	270,762	31,650
Depreciation	2,328,430	2,316,469
Total operating expenses	3,271,592	3,101,301
Operating income (loss)	(2,360,959)	(2,451,552)
Non-operating revenues (expenses)		
Intergovernmental	0	45,000
Investment income	33	21
Gain (loss) on sale of assets	31,624	0
Total non-operating revenues (expenses)	31,657	45,021
Net income (loss) before capital contributions and transfers	(2,329,302)	(2,406,531)
Capital contributions		
Contributions of capital assets from Governmental Activities	8,178	0
Net income (loss) before transfers	(2,321,124)	(2,406,531)
Transfers in (out)		
Transfers in	277,513	153,442
Change in net position	(2,043,611)	(2,253,089)
Net position, July 1	25,919,912	28,173,001
Net position, June 30	$ 23,876,301	$ 25,919,912

HABERSHAM COUNTY, GEORGIA
AIRPORT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2023 and 2022

	2023	2022
Cash flows from operating activities:		
Receipts from customers	$ 920,740	$ 635,919
Payments to suppliers	(776,692)	(721,285)
Payments to employees	(261,279)	(23,557)
Net cash provided (used) by operating activities	(117,231)	(108,923)
Cash flows from non-capital financing activities:		
Receipts from other funds	0	135,274
Payments to other funds	(102,337)	0
Receipts from other governments	0	45,000
Net cash provided (used) by non-capital financing activities	(102,337)	180,274
Cash flows from capital and related financing activities:		
Receipts from other funds	277,513	153,442
Sale of capital assets	31,624	0
Acquisition of capital assets	(173,962)	(200,597)
Net cash provided (used) by capital and related financing activities	135,175	(47,155)
Cash flows from investing activities:		
Interest received	33	21
Net increase (decrease) in cash and cash equivalents	(84,360)	24,217
Cash and cash equivalents, July 1	194,592	170,375
Cash and cash equivalents, June 30	$ 110,232	$ 194,592
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ (2,360,959)	$ (2,451,552)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	2,328,430	2,316,469
(Increase) decrease in accounts receivable	11,957	(16,955)
(Increase) decrease in deferred outflows	(28,143)	0
(Increase) decrease in inventories	(846)	(4,213)
Increase (decrease) in accounts payable	(103,446)	36,110
Increase (decrease) in accrued payroll liabilities	4,837	8,093
Increase (decrease) in net pension liability	29,310	0
Increase (decrease) in deferred inflows	3,479	0
Increase (decrease) in unearned revenue	(1,850)	3,125
Total adjustments	2,243,728	2,342,629
Net cash provided (used) by operating activities	$ (117,231)	$ (108,923)

Noncash capital and related financing activities:

Contributions of capital assets from governmental activities totaled $51,270 and $17,113 for the years ended June 30, 2023 and 2022, respectively.

Aqcuisition of capital assets through accounts payable totaled $106,540 and $43,240 for the fiscal years ended June 30, 2023 and 2022, 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, Magistrate 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.

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HABERSHAM COUNTY, GEORGIA
CUSTODIAL FUNDS
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2023

	Tax Commissioner	Probate Court	Clerk of Court	Magistrate Court	Sheriff Department	Total Custodial Funds
ASSETS						
Cash and cash equivalents	$ 96,497	$ 18,844	$ 683,305	$ 18,445	$ 711,292	$ 1,528,383
Taxes receivable	75,460	0	0	0	0	75,460
Total assets	171,957	18,844	683,305	18,445	711,292	1,603,843
LIABILITIES						
Due to others	171,957	18,844	138,288	18,445	114,740	462,274
NET POSITION						
Restricted for individuals, organizations, and other governments	$ 0	$ 0	$ 545,017	$ 0	$ 596,552	$ 1,141,569

HABERSHAM COUNTY, GEORGIA
CUSTODIAL FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the fiscal year ended June 30, 2023

	Tax Commissioner	Probate Court	Clerk of Court
ADDITIONS			
Taxes collected for other agencies	$ 28,271,975	$ 0	$ 0
Court fees collected for other agencies	0	247,039	1,917,834
Court individual cases	0	0	161,065
Sheriff fees collected	0	0	0
Sheriff inmate account deposits	0	0	0
Total additions	28,271,975	247,039	2,078,899
DEDUCTIONS			
Taxes distributed to other agencies	28,271,975	0	0
Court fees distributed to other agencies	0	247,039	1,273,752
Payments to others	0	0	601,828
Sheriff fees distributed to other agencies	0	0	0
Payments from inmates to others	0	0	0
Total deductions	28,271,975	247,039	1,875,580
Change in net position	0	0	203,319
Net position, July 1	0	0	341,698
Net position, June 30	$ 0	$ 0	$ 545,017

Magistrate Court	Sheriff Department	Total Custodial Funds
$ 0	$ 0	$ 28,271,975
259,211	0	2,424,084
	241,505	402,570
	13,349	13,349
0	324,401	324,401
259,211	579,255	31,436,379
0	0	28,271,975
259,211	0	1,780,002
0	123,106	724,934
0	13,350	13,350
0	320,341	320,341
259,211	456,797	31,110,602
0	122,458	325,777
0	474,094	815,792
$ 0	$ 596,552	$ 1,141,569

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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, 2023 and 2022

ASSETS	**2023**	**2022**
Cash and cash equivalents	$ 809,097	$ 102,248
Investments	555,212	543,777
Total assets	$ 1,364,309	$ 646,025
LIABILITIES AND FUND BALANCES		
Current liabilities		
Accounts payable	$ 7,306	$ 400
Fund balances		
Assigned to housing and development	1,357,003	645,625
Total liabilities and fund balances	$ 1,364,309	$ 646,025

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, 2023 and 2022

REVENUES	**2023**	**2022**
Investment income (loss)	$ 18,386	$ (51,975)
Charges for Services	25,000	0
Total revenues	43,386	(51,975)
EXPENDITURES		
Current		
Housing and Development		
Contract services	43,710	26,726
Materials and supplies	4,818	91
Capital outlay	30,020	11,815
Total expenditures	78,548	38,632
Excess (deficiency) of revenues over (under) expenditures	(35,162)	(90,607)
Other financing sources (uses)		
Proceeds from sale of capital assets	746,540	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	711,378	(90,607)
Fund balances, July 1	645,625	736,232
Fund balances, June 30	$ 1,357,003	$ 645,625

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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 annual comprehensive 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.

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Changes in Net Position	164-167
Governmental Activities Tax Revenues by Source	168
Fund Balances of Governmental Funds	169-170
Changes in Fund Balances of Governmental Funds	171-172
General Government Tax Revenues by Source	173

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	174-175
Property Tax Rates (Direct and Overlapping Governments)	176-177
Principal Taxpayers	178
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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	181
Direct and Overlapping Governmental Activities Debt	182
Legal Debt Margin Information	183-184

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

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Principal Employers	186

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

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Operating Indicators by Function	189-190
Capital Asset Statistics by Function	191-192

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

	Fiscal Year			
	2014	2015	2016	2017
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	$ 48,923	$ 52,787	$ 57,830	$ 43,253
Restricted	6,801	4,650	5,729	3,310
Unrestricted	2,259	5,458	3,168	2,282
Total governmental activities net position	$ 57,982	$ 62,894	$ 66,728	$ 48,844
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	$ 3,898	$ 4,019	$ 3,888	$ 24,037
Unrestricted	(1,572)	(1,802)	(1,842)	(1,911)
Total business-type activities net position	$ 2,326	$ 2,217	$ 2,047	$ 22,126
PRIMARY GOVERNMENT				
Net investment in capital assets	$ 52,821	$ 56,806	$ 61,719	$ 67,290
Restricted	6,801	4,650	5,729	3,310
Unrestricted	687	3,655	1,327	370
Total primary government net position	$ 60,309	$ 65,111	$ 68,774	$ 70,970

Fiscal Year						
2018	2019	2020	2021	2022	2023
$ 40,808	$ 41,318	$ 42,620	$ 45,015	$ 48,638	$ 47,421
3,051	3,083	2,017	4,449	4,981	11,063
4,907	5,577	3,807	5,192	9,249	7,332
$ 48,766	$ 49,978	$ 48,444	$ 54,656	$ 62,868	$ 65,816
$ 28,162	$ 32,878	$ 36,195	$ 34,741	$ 32,699	$ 30,504
(1,386)	(1,110)	(954)	(918)	(1,458)	(944)
$ 26,776	$ 31,767	$ 35,241	$ 33,823	$ 31,241	$ 29,560
$ 68,970	$ 74,196	$ 78,815	$ 79,756	$ 81,337	$ 77,925
3,051	3,083	2,017	4,449	4,981	11,063
3,521	4,467	2,853	4,274	7,791	6,388
$ 75,542	$ 81,745	$ 83,685	$ 88,479	$ 94,109	$ 95,376

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

	Fiscal Year			
Expenses	**2014**	**2015**	**2016**	**2017**
Governmental activities:				
General Government	$ 4,157	$ 4,153	$ 4,353	$ 4,889
Judicial	3,001	3,387	3,437	3,750
Public Safety	8,894	8,845	9,851	10,138
Public Works	3,037	2,947	4,334	4,336
Health and Welfare	522	497	1,332	717
Culture and Recreation	1,481	1,470	1,507	1,621
Housing and Development	763	806	1,046	1,602
Interest on long-term debt	135	1,430	1,651	1,640
Total governmental activities expenses	21,991	23,536	27,511	28,694
Business-type activities:				
Water and Sewer	16	0	0	0
Landfill	1,206	1,132	1,467	1,164
Transit	70	88	91	109
Airport	0	0	101	531
Total business-type activities expenses	1,291	1,220	1,659	1,804
Total primary government expenses	$ 23,282	$ 24,756	$ 29,170	$ 30,498
Program revenues				
Governmental activities:				
Charges for services:				
General Government	$ 563	$ 568	$ 584	$ 592
Judicial	656	660	641	593
Public Safety	1,548	1,649	1,653	1,683
Public Works	0	158	146	159
Culture and Recreation	388	489	482	560
Housing and Development	67	73	126	120
Operating grants and contributions	1,127	1,307	1,441	1,859
Capital grants and contributions	764	6,431	5,842	3,783
Total governmental activities program revenues	5,113	11,334	10,914	9,349
Business-type activities:				
Charges for services:				
Landfill	839	929	982	1,008
Transit	5	26	33	38
Airport	0	0	92	228
Operating grants and contributions	26	110	56	43
Capital grants and contributions	0	0	36	41
Total business-type activities program revenues	870	1,066	1,198	1,358
Total primary government program revenues	$ 5,983	$ 12,400	$ 12,112	$ 10,707

Fiscal Year					
2018	2019	2020	2021	2022	2023
$ 5,080	$ 5,783	$ 5,977	$ 5,992	$ 6,918	$ 7,827
4,553	4,138	4,296	4,354	4,879	6,194
11,647	15,220	16,087	15,980	18,162	20,865
5,164	5,029	5,520	6,066	6,367	7,138
742	819	959	998	1,063	7,158
1,643	1,700	1,627	1,726	1,921	2,090
1,236	716	1,357	739	816	887
1,762	1,833	1,576	1,877	1,696	1,582
31,828	35,239	37,398	37,731	41,822	53,742
0	0	0	0	0	0
1,325	1,767	1,794	2,141	2,596	2,341
126	151	225	133	181	161
1,273	1,440	1,777	2,654	3,101	3,272
2,724	3,358	3,796	4,928	5,878	5,774
$ 34,552	$ 38,597	$ 41,194	$ 42,659	$ 47,700	$ 59,516
$ 654	$ 696	$ 631	$ 716	$ 793	$ 895
575	532	513	642	644	668
2,451	4,541	4,333	4,356	4,594	6,117
336	325	249	249	379	363
507	552	310	404	399	461
136	160	174	274	328	255
2,378	2,117	2,261	3,758	7,109	8,074
6,304	6,932	2,911	2,683	1,785	1,195
13,341	15,855	11,383	13,084	16,031	18,027
1,387	1,610	1,767	1,818	2,080	2,529
46	44	32	6	6	27
269	283	322	400	574	911
95	64	57	319	106	69
0	0	0	0	0	20
1,796	2,001	2,178	2,543	2,767	3,555
$ 15,137	$ 17,856	$ 13,561	$ 15,627	$ 18,798	$ 21,582

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

	Fiscal Year			
	2014	**2015**	**2016**	**2017**
Net (expense)/revenue				
Governmental activities	$ (16,878)	$ (12,201)	$ (16,597)	$ (19,345)
Business-type activities	(421)	(155)	(460)	(446)
Total primary government net expense	(17,299)	(12,356)	(17,057)	(19,791)
General revenues and other changes in net position				
Governmental activities:				
Property taxes	$ 12,555	$ 13,208	$ 13,084	$ 13,542
Sales taxes	3,911	1,316	5,607	5,547
Intangible	170	159	199	223
Insurance premium taxes	1,428	1,506	1,613	1,717
Other taxes	723	748	816	698
Investment earnings	49	85	151	50
Rental income	66	53	69	83
Gain on sale of capital assets	4	8	202	18
Miscellaneous	111	112	364	71
Transfers	45	(33)	(267)	(20,487)
Total governmental activities	19,061	17,163	21,839	1,462
Business-type activities:				
Investment earnings	2	14	37	(6)
Rental Income	0	0	9	41
Gain on sale of capital assets	25	0	0	0
Miscellaneous	0	0	0	3
Transfers	(45)	33	267	20,487
Total business-type activites	(18)	47	313	20,525
Total primary government	19,043	17,211	22,152	21,987
Prior Period Adjustments:				
Governmental Activities	(1,873)	(983)	(477)	0
Business Type Activities	0	(24)	0	0
Total Prior Period Adjustments:	(1,873)	(1,007)	(477)	0
Change in net position				
Governmental activities	2,183	4,962	5,243	(17,883)
Business-type activities	(439)	(108)	(148)	20,079
Total primary government	$ 1,744	$ 4,854	$ 5,095	$ 2,196

Fiscal Year					
2018	2019	2020	2021	2022	2023
$ (18,487)	$ (19,384)	$ (26,016)	$ (24,648)	$ (25,791)	$ (35,715)
(928)	(1,357)	(1,618)	(2,385)	(3,111)	(2,219)
(19,414)	(20,740)	(27,633)	(27,033)	(28,902)	(37,934)
$ 14,749	$ 16,946	$ 18,577	$ 19,359	$ 21,072	$ 24,609
5,879	6,307	7,280	7,839	8,950	9,753
215	269	364	583	627	407
1,839	1,982	2,122	2,256	2,343	2,488
825	891	833	1,027	1,218	1,174
97	138	102	73	(11)	528
62	85	71	72	73	0
0	24	0	64	28	57
254	170	77	171	152	292
(5,511)	(6,217)	(4,991)	(872)	(661)	(435)
18,408	20,596	24,434	30,572	33,792	38,874
14	42	31	32	(237)	71
45	51	64	62	75	0
0	11	0	0	29	32
7	26	5	2	1	0
5,511	6,217	4,991	872	661	435
5,578	6,348	5,091	967	528	538
23,986	26,943	29,526	31,540	34,320	39,412
0	0	48	287	0	0
0	0	0	0	0	0
0	0	48	287	0	0
(78)	1,212	(1,581)	5,925	8,001	3,159
4,650	4,991	3,473	(1,417)	(2,582)	(1,681)
$ 4,572	$ 6,203	$ 1,892	$ 4,507	$ 5,419	$ 1,478

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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
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
2023	24,609	9,753	407	2,488	1,174	38,432

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			
	2014	**2015**	**2016**	**2017**
General fund				
Nonspendable	$ 559	$ 466	$ 61	$ 406
Restricted	38	24	46	85
Assigned	0	205	284	819
Unassigned	4,107	4,703	4,853	3,938
Total general fund	4,705	5,399	5,244	5,249
All other governmental funds:				
Nonspendable	0	0	0	0
Restricted	6,762	4,626	5,683	3,225
Assigned	230	275	249	310
Unassigned	(39)	34	0	0
Total all other governmental funds	6,953	4,934	5,931	3,534
Total governmental funds	$ 11,658	$ 10,333	$ 11,175	$ 8,783

Fiscal Year					
2018	2019	2020	2021	2022	2023
$ 456	$ 510	$ 540	$ 603	$ 679	$ 856
52	43	55	56	17	33
1,193	1,123	592	798	6,000	6,013
3,987	4,180	4,174	6,351	4,842	2,740
5,688	5,856	5,360	7,808	11,538	9,641
0	0	0	7	0	0
8,100	3,418	2,550	16,400	15,854	15,870
477	761	814	739	645	1,391
(39)	(143)	(15)	(130)	(68)	0
8,537	4,037	3,348	17,016	16,431	17,261
$ 14,225	$ 9,892	$ 8,708	$ 24,825	$ 27,969	$ 26,902

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			
	2014	**2015**	**2016**	**2017**
Revenues				
Taxes	$ 18,780	$ 16,932	$ 21,345	$ 21,712
Licenses and permits	67	104	167	162
Fines, fees and forfeitures	1,154	1,260	1,214	1,185
Charges for services	2,001	2,233	2,179	2,301
Interest	68	114	111	5,601
Intergovernmental	1,844	7,653	6,808	(6)
Contributions	28	13	10	87
Other	177	165	433	153
Total Revenues	24,119	28,475	32,267	31,195
Expenditures				
General government	3,571	3,958	4,170	3,953
Judicial	3,031	3,048	3,004	3,272
Public safety	8,387	8,243	9,034	9,193
Public works	1,886	1,910	1,539	1,554
Health and welfare	2,415	700	618	714
Culture and recreation	1,125	1,137	1,119	1,221
Housing and development	559	570	630	617
Capital outlay	6,039	46,872	8,638	8,463
Intergovernmental	675	398	1,697	1,678
Debt service:				
Principal	2,410	2,505	80	34
Interest	88	752	1,655	2,497
Total expenditures	30,187	70,095	32,184	33,197
Excess (deficiency) of revenues over (under) expenditures	(6,068)	(41,619)	83	(2,003)
Other financing sources (uses)				
Transfers in	2,148	5,154	2,161	2,347
Transfers out	(2,104)	(5,183)	(2,427)	(2,760)
Issuance of leases (1)	0	0	0	0
Issuance of bonds	0	0	0	0
Issuance of contracts payable	1,963	40,301	0	0
Issuance of notes payable (1)	81	0	1,000	0
Issuance of certificates of participation	0	0	0	0
Payment to refunded debt escrow agent	0	0	0	0
Issuance of refunding debt	0	0	0	0
Gain on sale of assets	4	23	502	23
Total other financing sources (uses)	2,093	40,294	1,236	(390)
Net change in fund balance	(3,975)	(1,325)	1,319	(2,392)
Fund balances, July 1 (original)	15,633	11,658	10,333	11,175
Prior period adjustments	0	0	(477)	0
Fund balances, June 30 (restated)	$ 11,658	$ 10,333	$ 11,175	$ 8,783
Debt service as a percentage of non-capital expenditures	10%	13%	7%	10%

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					
2018	2019	2020	2021	2022	2023
$ 23,487	$ 26,413	$ 28,648	$ 31,525	$ 38,680	$ 38,439
185	218	219	305	363	315
1,275	1,448	1,322	1,412	1,672	1,774
3,116	5,088	4,656	4,866	5,043	5,961
8,023	186	91	59	(24)	513
98	9,013	5,180	6,463	4,421	9,137
73	54	39	30	61	185
315	257	155	243	225	366
36,572	42,677	40,309	44,905	50,442	56,691
6,386	9,728	4,798	5,028	5,919	7,059
3,529	3,631	3,805	3,851	4,405	5,753
11,172	14,293	14,987	15,769	17,408	19,600
1,993	1,968	2,135	2,198	2,583	2,919
814	1,156	1,020	1,045	1,099	7,078
1,250	1,317	1,219	1,341	1,449	1,646
623	755	692	707	799	847
2,905	3,610	3,185	5,196	5,600	5,374
1,779	1,909	2,203	2,328	2,487	2,747
1,733	1,176	1,867	1,219	2,918	3,116
1,816	1,896	1,576	1,877	2,000	1,828
33,999	41,437	37,488	40,559	46,667	57,967
2,572	1,240	2,821	4,346	3,775	(1,276)
2,816	3,296	3,316	3,750	8,715	9,054
(8,327)	(9,632)	(8,308)	(4,623)	(9,376)	(9,478)
0	0	0	0	0	575
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	0
902	555	0	92	30	57
2,870	(5,573)	(4,006)	11,484	(630)	209
5,442	(4,333)	(1,184)	15,830	3,145	(1,067)
8,783	14,225	9,892	8,708	24,824	27,969
0	0	0	287	0	0
$ 14,225	$ 9,892	$ 8,708	$ 24,824	$ 27,969	$ 26,902
12%	10%	12%	8%	11%	9%

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

Fiscal Year	Property Taxes	Sales Tax	Intangible Tax	Ins. Prem Tax	Other Taxes	Total
2014	$ 12,561	$ 3,911	$ 170	$ 1,428	$ 723	$ 18,792
2015	13,214	1,316	159	1,506	748	16,945
2016	13,059	5,607	199	1,613	816	21,295
2017	13,557	5,547	223	1,717	698	21,742
2018	14,749	5,879	215	1,839	825	23,507
2019	16,946	6,307	269	1,982	891	26,395
2020	18,577	7,280	364	2,122	833	29,177
2021	19,359	7,839	583	2,256	1,027	31,064
2022	21,072	8,950	627	2,343	1,218	34,210
2023	24,689	9,753	358	2,488	1,151	38,439

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

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
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
2023	2,281,346	1,454,447	259,956	113,554	453,388

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
$ (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
(555,641)	1,725,705	12.682	4,314,261	40

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

Fiscal Year	**2014**	**2015**	**2016**	**2017**
Tax Year	**2013**	**2014**	**2015**	**2016**
Habersham County Rates:				
County Operations:	10.785	10.785	10.639	10.626
Board of Education :	14.750	14.770	14.490	14.450
Hospital Bond:	0.598	0.598	0.590	0.998
Hospital Services:	*	*	*	*
State of Georgia:	0.150	0.100	0.050	0.000
Totals	26.283	26.253	25.769	26.074

Source: Georgia Department of Revenue

* The Hospital Services millage rate was added in 2017.

2018 2017	2019 2018	2020 2019	2021 2020	2022 2021	2023 2022
11.176	11.543	11.689	11.682	11.682	12.682
14.290	13.520	13.423	13.414	12.566	11.726
0.998	1.203	1.138	1.127	1.034	0.842
0.390	0.447	0.673	0.673	0.673	0.825
0.000	0.000	0.000	0.000	0.000	0.000
26.854	26.713	26.923	26.896	25.955	26.075

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

	2023			2014		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Ethicon Inc.	$ 60,182	1	3.49 %	$ 28,817	1	2.56 %
Georgia Power	42,998	2	2.49	22,774	2	2.02
Fieldale Corp Second	20,935	3	1.21	6,907	6	0.61
Habersham EMC	18,995	4	1.10	14,995	3	1.33
Nicoln	12,529	5	0.73	10,455	4	0.93
D. Aubry Higgins	10,370	6	0.60	5,758	7	0.51
Morito Scovill Americas LLC	8,406	7	0.49	4,196	11	0.37
Fieldale Corp First	8,064	8	0.47			
Lowe's Home Centers Inc	6,874	9	0.40	4,540	10	0.40
Silverleaf Resorts	6,025	10	0.35	5,116	8	0.45
	$ 1,725,705		11.32 %	$ 1,126,378		10.74 %

Source: Habersham County Tax Commissioner

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

Fiscal Year	Tax Year	Total Tax Levy	Adjustments	Total Adjusted Tax Levy	Collections Within the Fiscal Year of the Levy	
					Amount	Percentage of Original Levy
2014	2013	$ 10,981,347	$ 5,108	$ 10,986,455	$ 10,721,034	97.63%
2015	2014	10,982,306	(15,094)	10,967,212	10,899,929	99.25%
2016	2015	10,943,000	72,337	11,015,337	10,919,392	99.78%
2017	2016	11,051,879	9,772	11,061,651	11,021,775	99.73%
2018	2017	11,935,620	74,473	12,010,093	11,935,620	100.00%
2019	2018	13,422,159	(25,961)	13,396,198	13,422,159	100.00%
2020	2019	13,925,837	25,290	13,951,127	13,947,948	100.16%
2021	2020	14,385,212	10,192	14,395,404	14,363,222	99.85%
2022	2021	15,707,738	46,056	15,753,794	15,719,386	100.07%
2023	2022	18,943,064	(106,679)	18,836,385	18,796,622	99.23%

Source: Habersham County Tax Commissioner

Collections in Subsequent Years	Total Collections to Date	
Amount	Amount	Percentage of Adjusted Levy
$ 263,070	$ 10,984,105	99.98%
64,223	10,964,151	99.97%
87,082	11,006,474	99.92%
25,744	11,021,775	99.64%
7,417	11,935,620	99.38%
36,036	13,422,159	100.19%
N/A	13,947,948	99.98%
11,485	14,363,222	99.78%
19,857	15,719,386	99.78%
16,477	18,796,622	99.79%

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
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	2.80%	1,100.17
2023	519,911	0	7,565,000	482,149	34,154,916	5,780,261	48,502,237		

	Business-Type Activities		Primary Government		
Fiscal Year	Leases (2)	Notes Payable (2)	Total	Percentage of Personal Income (1)	Per Capita
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	2.81%	1,106.22
2023	0	444,257	48,946,494		

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 2023.

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, 2023

Governmental Unit	Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Government
Overlapping:			
City of Alto	$ 218,590	100%	$ 218,590
City of Baldwin *	9,421,324	100%	9,421,324
City of Clarkesville	7,500,000	100%	7,500,000
City of Cornelia	36,407,125	100%	36,407,125
City of Demorest	9,861,854	100%	9,861,854
Habersham County School District	35,545,000	100%	35,545,000
Town of Mount Airy	0	100%	0
Town of Tallulah Falls Total overlapping debt	0	100%	0
	98,953,893		98,953,893
Habersham County Direct Debt			
General Obligation Bonds	7,565,000	100%	7,565,000
Intergovernmental Contracts	34,154,916	100%	34,154,916
Certificates of participation	5,780,261	100%	5,780,261
Leases Payable Governmental activities (1)	519,911	100%	519,911
Notes Payable Governmental activities (1)	444,257	100%	444,257
	48,464,345		48,464,345
Total direct and overlapping debt	$ 147,418,238		$ 147,418,238

Source: Information provided by each municipality

* Information for June 30, 2023 was not available. Information displayed is for June 30, 2022.

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			
	2014	**2015**	**2016**	**2017**
Taxable assessed value of property	$ 1,315,053	$ 1,312,392	$ 1,318,913	$ 1,342,672
Add back: exemptions	204,107	211,423	221,034	227,763
Total assessed value	1,519,160	1,523,815	1,539,947	1,570,435
Debt limit (10% total assessed value)	151,916	152,381	153,995	157,043
Amount of debt applicable to limit	2,505	0	0	0
Legal debt margin	$ 149,411	$ 152,381	$ 153,995	$ 157,043
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					
2018	**2019**	**2020**	**2021**	**2022**	**2023**
$ 1,473,433	$ 1,505,643	$ 1,540,558	$ 1,721,047	$ 1,943,265	$ 2,281,346
270,532	278,299	276,758	346,892	(419,061)	(555,641)
1,743,964	1,783,943	1,817,316	2,067,939	1,524,205	1,725,705
174,396	178,394	181,732	206,794	152,420	172,570
0	0	0	0	0	0
$ 174,396	$ 178,394	$ 181,732	$ 206,794	$ 152,420	$ 172,570
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)
2013	43,300	$ 1,266,863	$ 29,258	7.1%	6,888
2014	43,752	1,274,640	29,133	6.9%	6,853
2015	43,996	1,302,414	29,603	5.6%	6,883
2016	44,246	1,302,414	29,436	5.3%	6,911
2017	44,567	1,351,717	30,330	4.6%	6,911
2018	45,388	1,491,767	32,867	3.7%	6,928
2019	45,328	1,537,752	33,925	3.5%	7,006
2020	46,047	1,603,863	34,831	5.4%	6,843
2021	46,774	1,716,185	36,691	3.6%	7,068
2022	47,475	1,865,957	39,304	3.3%	7,177

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 2023 is unavailable, therefore 10 years prior to 2023 are reported.

HABERSHAM COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS PRIOR

	2023			2014		
Employer	Number of Employees	Rank	Percentage of Labor Force	Number of Employees	Rank	Percentage of Labor Force
Fieldale Farms	1,627	1	8.53 %	1,854	1	9.40 %
Habersham County BOE	1,225	2	6.42	993	2	5.04
Ethicon	499	3	2.62	559	6	2.84
Habersham Medical Center	497	4	2.61	627	5	3.18
Habersham County BOC	415	5	2.18	403	7	2.04
North Georgia Technical College	351	6	1.84			
Piedmont College	270	7	1.42	649	4	3.29
Wal-Mart	303	8	1.59			
Tencate	260	9	1.36			
Morito Scovill Americas LLC	248	10	1.30			
	5,695		29.87 %	5,836		29.60 %
Total County Labor Force	18,592			19,716		

Source: Department of Labor and company HR departments

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

	Full-time Equivalent Employees as of June 30			
	2014	**2015**	**2016**	**2017**
Function				
General Government	35.26	38.14	37.93	37.35
Health and Welfare			4.61	5.64
Housing and Development	6.66	6.77	7.44	7.50
Judicial	29.79	28.69	26.90	26.36
Landfill	8.69	8.35	9.03	9.25
Public Safety				
Sheriff				
Officers	48.87	48.28	50.21	50.68
Civilians	2.99	3.10	3.11	3.06
Jail				
Officers	37.85	35.37	36.94	40.63
Civilians	2.08	2.39	2.77	0.93
Fire Protection				
Firefighters	27.83	27.21	29.36	35.85
Civilians	1.27	1.55	1.61	1.61
Other public safety				
EMA/E-911	23.32	22.64	22.08	25.29
EMS				
Animal Control	4.49	4.64	5.05	7.02
Public Works	30.33	29.40	29.75	29.87
Recreation and culture	14.77	14.68	13.56	14.96
Airport				
Transit	1.00	1.25	1.45	1.88
Total employees	**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**	**2023**
38.10	39.76	40.82	41.19	43.22	49.63
5.03	5.93	6.46	7.07	7.99	8.10
7.52	7.72	7.75	8.15	7.27	6.75
23.40	27.58	28.53	27.68	31.60	34.98
9.02	9.87	9.87	10.07	10.64	11.09
50.14	54.31	52.47	55.90	60.44	68.09
3.05	3.07	3.09	3.19	3.05	3.04
38.06	40.87	43.09	39.34	37.61	46.30
1.00	0.97	1.00	0.89	1.14	1.02
37.01	40.57	41.04	39.96	48.21	43.05
1.59	1.60	1.62	1.61	1.58	1.55
23.39	22.90	22.36	21.06	26.71	24.62
13.23	47.52	48.37	60.27	73.77	69.06
6.88	7.07	7.83	7.77	7.79	8.02
25.26	29.85	30.65	30.60	30.56	30.39
12.46	14.55	12.73	13.92	14.00	14.33
				0.25	2.87
1.96	2.03	1.91	1.81	1.99	2.34
297.10	**356.17**	**359.59**	**370.48**	**407.82**	**425.23**

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

	Fiscal Year			
	2014	**2015**	**2016**	**2017**
Function				
Sheriff				
Traffic citations	1,120	738	2,721	3,421
Fire				
Number of calls answered	1,056	1,026	2,407	3,592
Inspections conducted	1	3	4	6
E911				
Emergency Calls	119,658	124,204	126,146	134,569
Non-Emergency Calls	144,353	154,620	156,396	159,723
Emergency Medical Service				
Calls	6,032	6,104	6,808	7,012
Highways and streets				
Paved or resurfaced (LMIG)	13.81	12.04	16.36	16.36
Building, Planning & GIS				
New Residential Buildings	28	28	92	74
New Other Buildings	0	0	0	1

Source: Various County Departments

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

* indicates information is unavailable

Fiscal Year					
2018	2019	2020	2021	2022	2023
4,354	5,624	3,180	5,016	6,334	5,125
2,856	3,755	3,148	3,581	3,543	3,626
12	5	7	7	7	10
184,749	101,790	100,575	109,571	240,556	250,526
189,323	112,828	95,740	116,110	169,083	192,028
8,929	7,236	8,756	8,078	9,267	9,740
9.20	10.32	7.81	12.13	14.10	16.57
93	110	121	174	199	123
1	0	0	0	1	0

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

	Fiscal Year									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
Function										
General Government										
Buildings	7	7	7	7	7	7	7	7	7	7
Vehicles	13	13	9	8	8	9	13	11	12	11
Judicial										
Vehicles	2	4	3	2	2	2	2	2	3	3
Public Safety										
Sheriff										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	50	58	58	61	67	60	77	76	83	89
Other Equipment	11	12	12	12	16	16	24	25	28	30
Fire Department										
Fire stations	8	8	8	9	9	9	9	9	9	9
Fire Trucks (1)	25	*	*	*	*	*	*	*	*	*
Fire Engine	*	13	13	13	13	12	12	12	12	13
Ladder Truck	*	0	0	1	1	1	1	1	1	1
Tankers	*	6	6	6	6	6	7	7	7	7
Rescue Unit	*	7	7	6	7	2	3	3	3	3
Light and Air Unit	*	1	1	1	1	1	1	1	1	1
Other vehicles	2	3	5	7	7	7	8	9	10	11
Other Equipment	8	9	10	10	14	12	13	20	21	23
Animal Shelter										
Buildings	1	1	1	1	2	2	2	2	2	2
Vehicles	3	4	4	4	5	4	5	5	6	7
Other Equipment	1	1	1	1	1	1	1	1	1	1
EMA										
Vehicles	2	2	2	3	3	2	1	1	1	1
Other Equipment	1	1	1	2	5	5	5	5	5	5
E911										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	1	1	1	1	1	1	1	1	1	2
Other Equipment	5	8	8	8	9	12	9	9	9	10
EMS										
Ambulance	8	8	8	10	9	8	9	11	14	12
Other vehicles	2	3	3	1	3	3	2	3	2	3
Other Equipment	1	3	5	10	30	30	35	52	72	72
Coroner										
Vehicles	1	1	1	1	1	1	1	1	1	0

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Works										
Fleet Department										
Buildings	0	1	1	1	1	1	1	1	1	1
Vehicles	2	3	5	6	6	7	11	6	5	6
Other Equipment	1	2	2	2	2	2	2	2	2	2
Roads & Bridges										
Buildings	4	4	4	4	4	4	3	3	3	3
Vehicles	35	41	35	35	37	36	37	36	36	38
Other Equipment	39	45	42	44	46	43	47	46	51	58
Health and Welfare										
Hospital										
Buildings	0	4	4	4	4	4	4	4	4	4
Senior Center										
Buildings	1	1	1	1	1	1	2	2	2	2
Vehicles	3	3	4	3	3	3	4	4	4	4
Habersham County Health Department										
Buildings	*	1	1	1	1	1	1	1	1	1
Vehicles	*	*	2	2	2	2	2	2	2	2
Culture & Recreation										
Recreation Department										
Buildings	10	10	10	10	10	10	10	10	10	10
Vehicles	1	1	1	1	1	1	1	1	1	3
Other Equipment	9	10	11	16	16	15	16	18	18	19
Housing & Development										
Economic Development										
Vehicles	1	1	**	**	**	**	**	**	**	**
Planning & Development										
Vehicles	4	4	5	5	4	3	4	4	4	4
Code Enforcement										
Vehicles	1	1	**	**	**	**	**	**	**	**
Extension Service										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	2	2	2	2	2	2	2	2	2	2
Landfill										
Buildings	2	2	2	2	2	2	2	2	2	2
Vehicles	4	10	10	10	10	9	10	8	8	11
Other Equipment	13	16	13	15	14	13	14	15	18	21
Transit										
Vehicles	1	1	1	2	2	2	2	2	1	3
Airport										
Buildings	*	*	12	12	12	12	12	12	12	12
Vehicles	0	0	0	1	1	1	2	2	5	6
Other Equipment	*	*	0	0	0	0	0	1	1	3

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

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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, 2023, 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 29, 2023. 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 certain deficiencies in internal control, described in the accompany schedule of findings and questioned costs as items 2023-001 through 2023-003 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 29, 2023

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, 2023. 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, 2023.

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 29, 2023

HABERSHAM COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2023

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	FY2023	$ 33,036
U.S. Department of Interior			
Payments in Lieu of Taxes	15.226	N/A	88,175
U.S. Department of Justice			
Passed through the Criminal Justice Coordinating Council:			
Crime Victim Assistance	16.575	C19-8-102	182,434
Violence Against Women Formula Grants	16.588	W21-8-022	30,640
Edward Byrne Memorial Justice Assistance Grant Program	16.738	B21-8-007	11,558
Treatment Court Discretionary Grant Program	16.585	2020-DC-BX-0100	222,638
Public Safety Partnership and Community Policing Grants	16.710	2020UMWX0228	174,818
Total U.S. Department of Justice			622,088
U.S. Department of Transportation			
Passed through the Georgia Department of Transportation:			
Formula Grants for Rural Areas and Tribal Transit Program	20.509	GA-2022-010-01	69,039
Highway Safety Cluster			
Passed through the Georgia Office of Highway Safety:			
State and Community Highway Safety	20.600	GA-2023-402 PT-091	16,688
Total U.S. Department of Transportation			85,727
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	128,060
		2023_ARPA_3Y002	492,757
			620,817
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	3,872,876
Total U.S. Department of Treasury			4,493,693
U.S. Department of Energy			
Passed through the Georgia Environmental Finance Authority:			
State Energy Program	81.041	SEP_PY2021 Resiliency	175,815

HABERSHAM COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2023

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	FY2023	$ 29,586
COVID-19	93.044	FY2023	14,909
			44,495
Special Program for the Aging - Title III, Part C, Nutrition Services	93.045	FY2023	76,367
COVID-19	93.045	FY2023	74,343
			150,710
Nutrition Services Incentive Program	93.053	FY2023	3,337
Total Aging Cluster of Programs			198,542
Passed through Legacy Link, Inc.:			
Social Services Block Grant	93.667	FY2023	4,908
Passed through Deanna Specialty Transportation:			
Social Services Block Grant	93.667	FY2023	112,158
			117,066
Total Department of Health and Human Services			315,608
U.S. Department of Homeland Security			
Passed through the Georgia Emergency Management Agency:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR#4579	2,341
Emergency Management Performance Grants	97.042	OEM22-070	21,241
Assistance to Firefighters Grant	97.044	EMW-2021-FG-02126	210,549
Homeland Security Grant Program	97.067	SHO20-031	2,999
Total U.S. Department of Homeland Security			237,130
Total Federal Awards			$ 6,051,272

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, 2023

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, 2023. 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, 2023

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

2023-001

Condition: While performing procedures at the Tax Commissioner's office, we noted appropriate segregation of duties does not exist in the disbursement and void process. The Tax Commissioner prepares and signs all checks, records all transactions, and reconciles all bank statements. There is also no approval process noted in the voiding of transactions and allows for personnel receipting to also void their own 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 the voiding of transactions 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.

2023-002

Condition: While performing audit procedures at the Clerk of Superior 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.

2023-003

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.

2. Financial Statement Findings (continued)

A. Current Year Audit Findings, continued

2022-003, continued

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

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.

B. Prior Year Audit Findings Follow-Ups

2022-001

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

Corrected

2022-002

Condition: While performing procedures at the Tax Commissioner's office, we noted appropriate segregation of duties does not exist in the disbursement and void process. The Tax Commissioner prepares and signs all checks, records all transactions, and reconciles all bank statements. There is also no approval process noted in the voiding of transactions and allows for personnel receipting to also void their own transactions.

Not Corrected

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.

Not Corrected

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.

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.

HABERSHAM COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
For the fiscal year ended June 30, 2023

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
SPLOST #7					
County Tier 2 Project					
Hospital Project	$ 5,000,000	$ 5,000,000	$ 1,562,505	$ 1,250,004	$ 2,812,509
County General Projects					
Public Safety					
Emergency Services					
-Ambulances	1,200,000	1,200,000	569,131	189,186	758,317
-Fire	1,100,000	1,100,000	243,995	870,469	1,114,464
-Central Base Station	4,000,000	4,000,000	594,779	344,915	939,694
Sheriff Vehicles and Equipment	775,000	775,000	165,341	469,461	634,802
Emergency Radio System Upgrade	7,200,000	7,200,000	1,611,237	586,052	2,197,289
Animal Shelter	1,750,000	1,750,000	148,721	196,098	344,819
Public Works					
Road Construction and Maintenance	6,560,000	6,560,000	1,916,363	1,963,158	3,879,521
Bridge Updates, Repairs and Replacements	3,200,000	3,200,000	269,397	248,582	517,979
Road Maintenance Equipment	1,500,000	1,500,000	458,765	457,349	916,114
Landfill Equipment	1,215,000	1,215,000	600,999	173,204	774,203
City of Alto	641,720	641,720	142,267	127,549	269,816
City of Baldwin	2,482,753	2,482,753	559,584	501,692	1,061,276
City of Clarkesville	1,927,947	1,927,947	436,286	391,150	827,436
City of Cornelia	5,297,174	5,297,174	1,195,045	1,071,409	2,266,454
City of Demorest	1,784,296	1,784,296	398,349	357,137	755,486
City of Mount Airy	1,257,028	1,257,028	284,534	255,098	539,632
City of Tallulah Falls	220,021	220,021	47,422	42,516	89,938
	$ 47,110,939	$ 47,110,939	$ 11,204,720	$ 9,495,029	$ 20,699,749

Total expenditures and transfers out of the SPLOST #7 Capital Projects Fund	$ 10,427,444
Expenditures financed through other revenue sources for:	
Roads, Streets and bridges	(932,415)
	$ 9,495,029

* 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.