

GENERAL FUND

COLUMBIA COUNTY, GEORGIA

General Fund by Object

**Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual**

For the Fiscal Year Ended June 30, 2008

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes - property			
Property tax	\$ 22,779,977	\$ 23,351,136	\$ 571,159
Motor vehicle tax and penalties	2,287,466	2,695,223	407,757
Mobile home tax	81,845	69,573	(12,272)
Timber tax	27,365	23,460	(3,905)
Interest and penalties	100,000	252,410	152,410
	<u>25,276,653</u>	<u>26,391,802</u>	<u>1,115,149</u>
Taxes - sales			
Sales tax	15,400,000	15,077,043	(322,957)
Taxes - other			
Occupation tax	750,000	875,014	125,014
Real estate transfer tax	300,000	183,816	(116,184)
Alcohol tax	875,000	1,035,108	160,108
Recording intangibles	1,100,000	737,986	(362,014)
Cablevision	550,000	645,926	95,926
Other	-	7,788	7,788
	<u>3,575,000</u>	<u>3,485,638</u>	<u>(89,362)</u>
Licenses and permits			
Alcohol licenses	280,000	301,829	21,829
Land disturbing permit	30,000	27,663	(2,337)
Other	12,000	15,245	3,245
	<u>322,000</u>	<u>344,737</u>	<u>22,737</u>
Intergovernmental			
General overhead	1,175,442	1,175,770	328
Juvenile Court	43,500	53,743	10,243
Emergency Services	19,699	19,699	-
Roads and Bridges	641,225	565,901	(75,324)
Public Transit	212,000	69,752	(142,248)
	<u>2,091,866</u>	<u>1,884,865</u>	<u>(207,001)</u>
Charges for services			
Commissions	1,500,000	1,786,299	286,299
Sheriff	105,588	149,226	43,638
Recreation	422,296	452,245	29,949
Clerk of Superior Court	800,000	712,677	(87,323)
Probate Court	100,000	130,000	30,000
Magistrate Court	150,000	143,252	(6,748)
Wildwood Park	147,073	75,350	(71,723)
Planning and Development	190,700	161,778	(28,922)
Other	205,100	209,300	4,200
	<u>3,620,757</u>	<u>3,820,127</u>	<u>199,370</u>

COLUMBIA COUNTY, GEORGIA
General Fund by Object - Continued
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2008

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Revenues (Continued)			
Fines and forfeitures			
Clerk of Superior Court	\$ 400,000	\$ 363,059	\$ (36,941)
Probate Court	1,000,000	1,274,841	274,841
Magistrate Court	150,000	150,063	63
Other	57,000	100,411	43,411
	<u>1,607,000</u>	<u>1,888,374</u>	<u>281,374</u>
Investment income			
Interest	300,000	867,138	567,138
Contributions and donations			
Developer reimbursements	10,000	11,932	1,932
Donations	18,300	18,418	118
	<u>28,300</u>	<u>30,350</u>	<u>2,050</u>
Other			
Rental	91,648	133,751	42,103
Other	3,003,382	210,912	(2,792,470)
	<u>3,095,030</u>	<u>344,663</u>	<u>(2,750,367)</u>
Total revenues	<u>\$ 55,316,606</u>	<u>\$ 54,134,737</u>	<u>\$ (1,181,869)</u>
Expenditures			
General government			
Board of Commissioners			
Personal service	\$ 232,472	\$ 235,995	\$ (3,523)
Operating	1,124,705	879,165	245,540
	<u>1,357,177</u>	<u>1,115,160</u>	<u>242,017</u>
Finance			
Personal service	515,786	501,193	14,593
Operating	138,706	128,947	9,759
	<u>654,492</u>	<u>630,140</u>	<u>24,352</u>
Human Resources			
Personal service	393,675	391,584	2,091
Operating	358,909	342,755	16,154
Capital improvements	7,500	-	7,500
	<u>760,084</u>	<u>734,339</u>	<u>25,745</u>
Procurement/Distribution			
Personal service	407,119	398,002	9,117
Operating	97,883	104,207	(6,324)
	<u>505,002</u>	<u>502,209</u>	<u>2,793</u>
Information Technology			
Personal service	1,309,699	1,338,560	(28,861)
Operating	1,195,910	1,398,347	(202,437)
Capital improvements	900,568	662,884	237,684
	<u>3,406,177</u>	<u>3,399,791</u>	<u>6,386</u>

COLUMBIA COUNTY, GEORGIA

General Fund by Object - Continued

**Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual**

For the Fiscal Year Ended June 30, 2008

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Expenditures (Continued)			
General government (Continued)			
County Administrator			
Personal service	\$ 261,613	\$ 273,011	\$ (11,398)
Operating	63,327	47,107	16,220
	<u>324,940</u>	<u>320,118</u>	<u>4,822</u>
Tax Commissioner			
Personal service	1,194,086	1,197,378	(3,292)
Operating	279,587	262,009	17,578
	<u>1,473,673</u>	<u>1,459,387</u>	<u>14,286</u>
Tax Assessor			
Personal service	960,236	943,422	16,814
Operating	175,442	172,721	2,721
Capital improvements	2,500	-	2,500
	<u>1,138,178</u>	<u>1,116,143</u>	<u>22,035</u>
Engineering Services			
Personal service	906,239	814,340	91,899
Operating	143,549	125,473	18,076
	<u>1,049,788</u>	<u>939,813</u>	<u>109,975</u>
Board of Elections			
Personal service	192,923	195,656	(2,733)
Operating	221,436	201,328	20,108
Capital improvements	24,820	24,320	500
	<u>439,179</u>	<u>421,304</u>	<u>17,875</u>
Management Services			
Personal service	155,056	159,420	(4,364)
Operating	1,300,297	1,004,669	295,628
Capital improvements	13,650	-	13,650
	<u>1,469,003</u>	<u>1,164,089</u>	<u>304,914</u>
 Total general government	 <u>12,577,693</u>	 <u>11,802,493</u>	 <u>775,200</u>
Judicial system			
Superior Court			
Personal service	1,022,823	1,021,640	1,183
Operating	753,172	816,139	(62,967)
Capital improvements	167,000	50,261	116,739
	<u>1,942,995</u>	<u>1,888,040</u>	<u>54,955</u>
Probate Court			
Personal service	624,395	645,097	(20,702)
Operating	150,849	123,549	27,300
Capital improvements	10,000	-	10,000
	<u>785,244</u>	<u>768,646</u>	<u>16,598</u>

COLUMBIA COUNTY, GEORGIA

General Fund by Object - Continued

**Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual**

For the Fiscal Year Ended June 30, 2008

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Expenditures (Continued)			
Judicial system (Continued)			
Juvenile Court/Youth			
Personal service	\$ 546,362	\$ 442,665	\$ 103,697
Operating	108,221	210,500	(102,279)
	<u>654,583</u>	<u>653,165</u>	<u>1,418</u>
Magistrate Court			
Personal service	671,220	685,239	(14,019)
Operating	144,068	129,565	14,503
	<u>815,288</u>	<u>814,804</u>	<u>484</u>
District Attorney			
Operating	856,750	856,130	620
	<u>856,750</u>	<u>856,130</u>	<u>620</u>
Total judicial system	<u>5,054,860</u>	<u>4,980,785</u>	<u>74,075</u>
Public safety			
Sheriff			
Personal service	10,415,326	10,526,812	(111,486)
Operating	2,604,118	2,397,874	206,244
Capital improvements	350,152	169,894	180,258
	<u>13,369,596</u>	<u>13,094,580</u>	<u>275,016</u>
Emergency Services			
Personal service	234,630	241,900	(7,270)
Operating	106,886	96,326	10,560
Capital improvements	5,000	-	5,000
	<u>346,516</u>	<u>338,226</u>	<u>8,290</u>
Jail			
Personal service	5,690,649	5,517,552	173,097
Operating	2,010,245	1,945,025	65,220
Capital improvements	33,343	45,439	(12,096)
	<u>7,734,237</u>	<u>7,508,016</u>	<u>226,221</u>
Emergency Medical Service			
Operating	500,000	500,000	-
	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Animal Care and Control			
Personal service	493,308	497,111	(3,803)
Operating	125,594	124,595	999
Capital improvements	24,000	-	24,000
	<u>642,902</u>	<u>621,706</u>	<u>21,196</u>
Coroner			
Personal service	67,474	72,806	(5,332)
Operating	53,598	47,855	5,743
	<u>121,072</u>	<u>120,661</u>	<u>411</u>
Total public safety	<u>22,714,323</u>	<u>22,183,189</u>	<u>531,134</u>

COLUMBIA COUNTY, GEORGIA

General Fund by Object - Continued

**Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual**

For the Fiscal Year Ended June 30, 2008

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Expenditures (Continued)			
Public works			
Roads and Bridges			
Personal service	\$ 2,019,074	\$ 1,995,914	\$ 23,160
Operating	907,385	875,244	32,141
	<u>2,926,459</u>	<u>2,871,158</u>	<u>55,301</u>
Fleet Services			
Personal service	581,407	581,490	(83)
Operating	241,044	245,298	(4,254)
Capital improvements	5,000	-	5,000
	<u>827,451</u>	<u>826,788</u>	<u>663</u>
Facility Maintenance			
Personal service	553,691	538,933	14,758
Operating	158,870	166,699	(7,829)
	<u>712,561</u>	<u>705,632</u>	<u>6,929</u>
Total public works	<u>4,466,471</u>	<u>4,403,578</u>	<u>62,893</u>
Health and welfare			
Public Health			
Operating	451,039	447,039	4,000
Family and Children Services			
Operating	78,776	78,776	-
Senior Center			
Personal service	200,911	200,493	418
Operating	164,769	165,942	(1,173)
Capital improvements	125,310	124,360	950
	<u>490,990</u>	<u>490,795</u>	<u>195</u>
Public Transit			
Personal service	278,024	203,672	74,352
Operating	88,855	107,052	(18,197)
	<u>366,879</u>	<u>310,724</u>	<u>56,155</u>
Total health and welfare	<u>1,387,684</u>	<u>1,327,334</u>	<u>60,350</u>
Culture and recreation			
Recreation			
Personal service	1,231,076	1,220,843	10,233
Operating	838,721	798,290	40,431
Capital improvements	26,518	21,700	4,818
	<u>2,096,315</u>	<u>2,040,833</u>	<u>55,482</u>

COLUMBIA COUNTY, GEORGIA

General Fund by Object - Continued

**Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual**

For the Fiscal Year Ended June 30, 2008

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Expenditures (Continued)			
Culture and recreation (Continued)			
Wildwood Park			
Personal service	\$ 67,180	\$ 55,848	\$ 11,332
Operating	80,145	65,414	14,731
Capital improvements	10,000	9,995	5
	<u>157,325</u>	<u>131,257</u>	<u>26,068</u>
Libraries			
Personal service	800,938	790,555	10,383
Operating	513,958	524,314	(10,356)
	<u>1,314,896</u>	<u>1,314,869</u>	<u>27</u>
Community Services			
Personal service	333,190	329,150	4,040
Operating	187,602	168,871	18,731
	<u>520,792</u>	<u>498,021</u>	<u>22,771</u>
Total culture and recreation	<u>4,089,328</u>	<u>3,984,980</u>	<u>104,348</u>
Housing and development			
Extension Service			
Personal service	41,153	39,941	1,212
Operating	92,036	88,699	3,337
	<u>133,189</u>	<u>128,640</u>	<u>4,549</u>
Forestry			
Personal service	10,000	-	10,000
Operating	15,623	15,522	101
	<u>25,623</u>	<u>15,522</u>	<u>10,101</u>
Geographic Information Systems			
Personal service	250,103	262,575	(12,472)
Operating	429,928	432,274	(2,346)
Capital improvements	15,000	-	15,000
	<u>695,031</u>	<u>694,849</u>	<u>182</u>
Planning and Development			
Personal service	437,755	378,310	59,445
Operating	450,360	231,875	218,485
Capital improvements	10,000	-	10,000
	<u>898,115</u>	<u>610,185</u>	<u>287,930</u>
Code Compliance			
Personal service	299,399	289,357	10,042
Operating	53,666	48,119	5,547
	<u>353,065</u>	<u>337,476</u>	<u>15,589</u>

COLUMBIA COUNTY, GEORGIA

General Fund by Object - Concluded

**Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual**

For the Fiscal Year Ended June 30, 2008

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Expenditures (Continued)			
Housing and development (Continued)			
Plan Review			
Personal service	\$ 79,188	\$ 78,624	\$ 564
Operating	4,922	5,250	(328)
	<u>84,110</u>	<u>83,874</u>	<u>236</u>
Economic Development			
Operating	748,186	34,945	713,241
	<u>748,186</u>	<u>34,945</u>	<u>713,241</u>
Total housing and development	<u>2,937,319</u>	<u>1,905,491</u>	<u>1,031,828</u>
Total expenditures	\$ <u>53,227,678</u>	\$ <u>50,587,850</u>	\$ <u>2,639,828</u>
Excess of revenues over expenditures	<u>2,088,928</u>	<u>3,546,887</u>	<u>1,457,959</u>
Other financing sources (uses)			
Sale of property	100,000	86,741	(13,259)
Operating transfers in	289,250	190,000	(99,250)
Operating transfers out	(2,478,178)	(2,460,178)	18,000
Total other financing sources (uses)	<u>(2,088,928)</u>	<u>(2,183,437)</u>	<u>(94,509)</u>
Excess of revenues and other sources over expenditures and other uses	\$ <u>-</u>	1,363,450	\$ <u>1,363,450</u>
Fund balance at beginning of year		<u>25,590,197</u>	
Fund balance at end of year		\$ <u>26,953,647</u>	

NOTE: Expenditures for capital outlay are included within the appropriate function in the preceeding schedule.

NONMAJOR GOVERNMENTAL FUNDS

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008

	Capital Projects Funds						Total Nonmajor Governmental Funds
	Special Revenue Funds	Special Local Option Sales Tax Fund 1996-2000	Special Local Option Sales Tax Fund 2001-2005	2004 General Obligation Bonds Fund	Debt Service Fund 2007 General Obligation Bond	Debt Service Fund 2004 General Obligation Bond	
Assets							
Cash and cash equivalents	\$ 3,183,193	\$ 831,887	\$ 3,879,728	\$ 503,355	\$ 1,929,373	\$ 5,586,683	\$ 15,914,217
Investments	274,192	-	6,663,450	4,907,871	-	-	11,845,513
Taxes receivable	157,510	-	-	-	102,011	-	259,521
Accounts receivable	499,619	-	34,910	-	37,268	-	571,797
Due from other funds	4,151,213	-	-	76,704	-	141,955	4,369,872
Prepaid items	10,825	-	958	417	-	-	12,200
Total assets	\$ 8,276,552	\$ 831,887	\$ 10,579,044	\$ 5,488,347	\$ 2,068,652	\$ 5,728,638	\$ 32,973,120
Liabilities and fund balances							
Liabilities:							
Accounts payable	\$ 630,928	\$ -	\$ 196,945	\$ 80,587	\$ -	\$ -	\$ 908,460
Accrued compensated absences	16,008	-	-	-	-	-	16,008
Deferred revenue	232,208	-	-	-	56,252	-	288,460
Due to other funds	783,701	-	135,545	-	-	1,000	920,246
Due to other governments	-	-	-	-	-	115,388	115,388
Total liabilities	1,662,845	-	332,490	80,587	56,252	116,388	2,248,562
Fund balances:							
Reserved for encumbrances	11,527	-	917,721	-	-	-	929,248
Reserved for inventories/prepaid	10,825	-	958	417	-	-	12,200
Reserved for debt service	-	-	-	-	2,012,400	5,612,250	7,624,650
Unreserved, undesignated	6,591,355	831,887	9,327,875	5,407,343	-	-	22,158,460
Total fund balances	6,613,707	831,887	10,246,554	5,407,760	2,012,400	5,612,250	30,724,558
Total liabilities and fund balances	\$ 8,276,552	\$ 831,887	\$ 10,579,044	\$ 5,488,347	\$ 2,068,652	\$ 5,728,638	\$ 32,973,120

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2008

		Capital Projects Funds					
	Special Revenue Funds	Special Local Option Sales Tax Fund 1996-2000	Special Local Option Sales Tax Fund 2001-2005	2004 General Obligation Bonds Fund	Debt Service Fund 2007 General Obligation Bond	Debt Service Fund 2004 General Obligation Bond	Total Nonmajor Governmental Funds
REVENUES							
Taxes - property	\$ 6,002,968	\$ -	\$ -	\$ -	\$ 4,178,339	\$ -	\$ 10,181,307
Taxes - other	4,719,491	-	-	-	-	-	4,719,491
Licenses and permits	1,003,065	-	-	-	-	-	1,003,065
Charges for services	3,904,599	-	-	-	-	-	3,904,599
Intergovernmental	13,000	-	577,295	103,544	-	-	693,839
Fines and forfeitures	379,818	-	-	-	-	-	379,818
Investment income	282,083	29,650	511,634	221,750	74,466	153,000	1,272,583
Contributions and donations	99,409	-	-	-	-	-	99,409
Other	97,638	-	-	-	-	-	97,638
Total revenues	16,502,071	29,650	1,088,929	325,294	4,252,805	153,000	22,351,749
EXPENDITURES							
Current:							
General government	11,285	-	-	-	-	-	11,285
Judicial	53,608	-	-	-	-	-	53,608
Public safety	9,472,629	-	-	-	-	-	9,472,629
Public works	3,888,292	-	-	-	-	-	3,888,292
Health and welfare	411,633	-	-	-	-	-	411,633
Culture and recreation	657,040	-	-	-	-	-	657,040
Housing and development	1,314,603	-	-	-	-	-	1,314,603
Capital outlay	-	304	4,232,174	2,515,032	-	-	6,747,510
Debt Service:							
Principal	-	-	-	-	2,475,000	4,425,000	6,900,000
Interest	-	-	-	-	2,607,809	921,250	3,529,059
Other	-	-	-	-	1,432	499	1,931
Total expenditures	15,809,090	304	4,232,174	2,515,032	5,084,241	5,346,749	32,987,590
Excess (deficiency) of revenues over (under) expenditures	692,981	29,346	(3,143,245)	(2,189,738)	(831,436)	(5,193,749)	(10,635,841)
Other financing sources (uses)							
Transfers in	2,290,137	-	453,696	174,270	1,650,134	2,785,818	7,354,055
Transfers out	(2,075,608)	-	-	(119,748)	-	-	(2,195,356)
Sale of property	3,070	-	-	-	-	-	3,070
Total other financing sources (uses)	217,599	-	453,696	54,522	1,650,134	2,785,818	5,161,769
Net change in fund balances	910,580	29,346	(2,689,549)	(2,135,216)	818,698	(2,407,931)	(5,474,072)
Fund balances - beginning	5,703,127	802,541	12,936,103	7,542,976	1,193,702	8,020,181	36,198,630
Fund balances - ending	\$ 6,613,707	\$ 831,887	\$ 10,246,554	\$ 5,407,760	\$ 2,012,400	\$ 5,612,250	\$ 30,724,558

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2008

Assets		Building Standards	Clean and Beautiful Memorial Fund	Library Board	Recreation Advisory Board	Street Lights	911	Drug Abuse Treatment	Supplemental Juvenile Services	Jail Fund	Federal Asset Sharing
Current assets:											
Cash and cash equivalents	\$	150	\$ 479	\$ 150,618	\$ 14,356	\$ -	\$ 2,384,913	\$ 92,827	\$ 129,313	\$ 258,305	\$ 34,559
Investments	-	-	-	274,192	-	-	-	-	-	-	-
Taxes Receivable	-	-	-	-	-	8,874	-	-	-	-	-
Accounts receivable	21,595	-	-	5,475	-	1,376	309,657	3,867	3,594	16,101	-
Due from other funds	473,093	-	-	-	25	-	-	-	-	-	-
Prepaid items	3,532	-	-	-	-	-	3,255	-	-	-	-
Total assets	\$	498,370	\$ 479	\$ 430,285	\$ 14,381	\$ 10,250	\$ 2,697,825	\$ 96,694	\$ 132,907	\$ 274,406	\$ 34,559
Liabilities and fund balances											
Current liabilities:											
Accounts payable	\$	6,673	\$ -	\$ 617	\$ 1,197	\$ 109,843	\$ 143,743	\$ -	\$ 709	\$ -	\$ -
Accrued compensated absences	5,769	-	-	-	-	-	5,820	-	-	-	-
Deferred revenue	22,140	-	-	-	-	6,756	-	-	-	-	-
Due to other funds	-	402	402	21,706	-	301,676	70,010	25,545	5,104	-	-
Total liabilities		34,582	402	22,323	1,197	418,275	219,573	25,545	5,813	-	-
Fund balances:											
Reserved for encumbrances	-	-	-	-	-	-	3,982	-	-	-	-
Reserved for inventories/prepaids	3,532	-	-	-	-	-	3,255	-	-	-	-
Unreserved, undesignated	460,256	77	77	407,962	13,184	(408,025)	2,471,015	71,149	127,094	274,406	34,559
Total fund balances		463,788	77	407,962	13,184	(408,025)	2,478,252	71,149	127,094	274,406	34,559
Total liabilities and fund balances	\$	498,370	\$ 479	\$ 430,285	\$ 14,381	\$ 10,250	\$ 2,697,825	\$ 96,694	\$ 132,907	\$ 274,406	\$ 34,559

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2008

	State Condemnation	Community Center Operations	Lodging Tax	Multiple Grant Fund	Fire Services	Sheriff's Gifts and Donations	Insurance Premium Tax	Community Events	Georgia Superior Court Clerk's Authority	Total nonmajor Special Revenue Funds
Assets										
Current assets:										
Cash and cash equivalents	\$ 63,065	\$ 50	\$ -	\$ -	\$ -	\$ 39,175	\$ -	\$ -	\$ 15,383	\$ 3,183,193
Investments	-	-	-	-	-	-	-	-	-	274,192
Taxes Receivable	-	-	-	-	148,636	-	-	-	-	157,510
Accounts receivable	-	36,711	44,569	-	56,654	-	-	-	-	499,619
Due from other funds	-	-	550,013	2,183	1,273,001	-	1,819,168	33,730	-	4,151,213
Prepaid items	-	520	79	-	-	-	3,439	-	-	10,825
Total assets	\$ 63,065	\$ 37,281	\$ 594,681	\$ 2,183	\$ 1,478,291	\$ 39,175	\$ 1,822,607	\$ 33,730	\$ 15,383	\$ 8,276,552
Liabilities and fund balances										
Current liabilities:										
Accounts payable	\$ -	\$ 22,882	\$ 8,962	\$ -	\$ 37,675	\$ -	\$ 298,454	\$ 173	\$ -	\$ 630,928
Accrued compensated absences	-	1,293	440	-	-	-	2,686	-	-	16,008
Deferred revenue	-	121,514	-	-	81,798	-	-	-	-	232,208
Due to other funds	-	359,258	-	-	-	-	-	-	-	783,701
Total liabilities	-	504,947	9,402	-	119,473	-	301,140	173	-	1,662,845
Fund balances:										
Reserved for encumbrances	-	6,926	441	-	-	-	178	-	-	11,527
Reserved for inventories/prepaids	-	520	79	-	-	-	3,439	-	-	10,825
Unreserved, undesignated	63,065	(475,112)	594,759	2,183	1,358,818	39,175	1,517,850	33,557	15,383	6,591,355
Total fund balances	63,065	(487,666)	595,279	2,183	1,358,818	39,175	1,521,467	33,557	15,383	6,613,707
Total liabilities and fund balances	\$ 63,065	\$ 37,281	\$ 594,681	\$ 2,183	\$ 1,478,291	\$ 39,175	\$ 1,822,607	\$ 33,730	\$ 15,383	\$ 8,276,552

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2008

	Building Standards	Clean and Beautiful Memorial Fund	Library Board	Recreation Advisory Board	Street Lights	911	Drug Abuse Treatment	Supplemental Juvenile Services	Jail Fund	Federal Asset Sharing
Revenues										
Taxes - property	-	-	-	-	-	-	-	-	-	-
Taxes - other	-	-	-	-	-	-	-	-	-	-
Licenses and permits	1,003,065	-	-	-	-	-	-	-	-	-
Charges for services	139,173	-	-	17,190	1,115,684	2,165,737	-	44,237	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	29,689	-	69,959	89	-	78,853	37,926	699	187,841	34,847
Investment income	-	-	19,363	-	-	-	406	-	6,575	1,141
Contributions and donations	-	-	19,900	-	-	-	-	-	-	-
Other	1,292	-	10,618	13,006	35,346	-	-	-	-	-
Total revenues	1,173,229	-	119,840	30,285	1,151,030	2,244,590	38,332	44,936	194,416	35,988
Expenditures										
Current:										
General government	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	42,384	-	-
Public safety	-	-	-	-	-	1,495,958	-	-	-	40,404
Public works	-	-	-	-	1,558,548	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	108,229	26,784	-	-	-	-	-	-
Housing and development	1,314,603	-	-	-	-	-	-	-	-	-
Total expenditures	1,314,603	-	108,229	26,784	1,558,548	1,495,958	-	42,384	-	40,404
Excess (deficiency) of revenues over (under) expenditures	(141,374)	-	11,611	3,501	(407,518)	748,632	38,332	2,552	194,416	(4,416)
Other financing sources (uses)										
Sale of property	2,225	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	184,874	-	-	86,443	-
Transfers out	(174,270)	-	-	-	-	-	(40,000)	-	(150,000)	-
Total other financing sources and uses	(172,045)	-	-	-	-	184,874	(40,000)	-	(61,557)	-
Net change in fund balances	(313,419)	-	11,611	3,501	(407,518)	933,506	(1,668)	2,552	132,859	(4,416)
Fund balances -- beginning	777,207	77	396,351	9,683	(507)	1,544,746	72,817	124,542	141,547	38,975
Fund balances -- ending	463,788	77	407,962	13,184	(408,025)	2,478,252	71,149	127,094	274,406	34,559

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2008

	State Condemnation	Community Center Operations	Lodging Tax	Multiple Grant Fund	Fire Services	Sheriff's Gifts and Donations	Insurance Premium Tax	Community Events	Georgia Superior Court Clerk's Authority	Total nonmajor Special Revenue Funds
Revenues										
Taxes - property	\$ -	\$ -	\$ -	\$ -	\$ 8,002,988	\$ -	\$ -	\$ -	\$ -	\$ 8,002,988
Taxes - other	-	-	552,132	-	216,995	-	3,950,364	-	-	4,719,491
Licenses and permits	-	-	-	-	-	-	-	-	-	1,003,065
Charges for services	-	420,370	-	-	-	-	-	2,208	-	3,904,599
Intergovernmental	-	-	5,000	8,000	-	-	-	-	-	13,000
Fires and forfeitures	48,245	-	-	-	-	-	-	-	-	378,818
Investment income	1,160	-	20,084	-	6,876	990	114,902	1,225	41	282,083
Contributions and donations	-	-	-	-	-	17,174	-	26,989	-	99,409
Other	-	72,211	511	-	-	-	-	-	-	97,698
Total revenues	50,405	492,581	577,707	8,000	8,228,839	18,164	4,065,266	30,422	41	16,502,071
Expenditures										
Current:										
General government	-	-	-	11,285	-	-	-	-	-	11,285
Judicial	-	-	-	-	-	-	-	-	11,224	53,808
Public safety	12,313	-	-	-	7,553,803	16,532	353,619	-	-	9,472,629
Public works	-	-	-	-	-	-	2,328,744	-	-	3,888,292
Health and welfare	-	411,633	-	-	-	-	-	-	-	411,633
Culture and recreation	-	-	488,616	-	-	-	-	33,411	-	657,040
Housing and development	-	-	-	-	-	-	-	-	-	1,314,603
Total expenditures	12,313	411,633	488,616	11,285	7,553,803	16,532	2,693,363	33,411	11,224	15,808,090
Excess (deficiency) of revenues over (under) expenditures	38,092	80,948	89,091	(3,285)	(1,326,964)	1,632	1,381,903	(2,989)	(11,183)	692,981
Other financing sources (uses)										
Sale of property	-	755	-	-	-	-	90	-	-	3,070
Transfers in	-	274,000	-	-	1,711,338	-	21,482	10,000	-	2,290,137
Transfers out	-	-	-	-	-	-	(1,711,338)	-	-	(2,075,608)
Total other financing sources and uses	-	274,755	-	-	1,711,338	-	(1,699,766)	10,000	-	217,599
Net change in fund balances	38,092	355,703	89,091	(3,285)	384,374	1,632	(307,863)	7,011	(11,183)	910,580
Fund balances - beginning	24,973	(823,389)	496,188	5,468	974,444	37,543	1,829,330	26,546	26,566	5,703,127
Fund balances - ending	63,065	\$ (467,686)	\$ 585,279	\$ 2,183	\$ 1,358,818	\$ 39,175	\$ 1,521,467	\$ 33,557	\$ 15,383	\$ 6,613,707

Columbia County, Georgia
BUILDING STANDARDS FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Licenses and permits	\$ 1,036,500	\$ 1,003,065	\$ (33,435)
Charges for services	147,500	139,173	(8,327)
Intergovernmental	21,087	-	(21,087)
Investment income	10,000	29,699	19,699
Other	421,116	1,292	(419,824)
Total revenues	<u>1,636,203</u>	<u>1,173,229</u>	<u>(462,974)</u>
Expenditures			
Current:			
Housing and development	1,461,933	1,314,603	147,330
Total expenditures	<u>1,461,933</u>	<u>1,314,603</u>	<u>147,330</u>
Excess (deficiency) of revenues over (under) expenditures	<u>174,270</u>	<u>(141,374)</u>	<u>(315,644)</u>
Other financing sources (uses)			
Sale of property	-	2,225	2,225
Transfers out	(174,270)	(174,270)	-
Total other financing sources (uses)	<u>(174,270)</u>	<u>(172,045)</u>	<u>2,225</u>
Net change in fund balances	<u>\$ -</u>	<u>(313,419)</u>	<u>\$ (313,419)</u>
Fund balances -- beginning		777,207	
Fund balances -- ending		<u>\$ 463,788</u>	

Columbia County, Georgia
CLEAN & BEAUTIFUL MEMORIAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Contributions and donations	\$ 2,000	\$ -	\$ (2,000)
Total revenues	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
Expenditures			
Current:			
Culture and recreation	2,000	-	2,000
Total expenditures	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balances -- beginning		<u>77</u>	
Fund balances -- ending		<u>\$ 77</u>	

Columbia County, Georgia
LIBRARY BOARD
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Fines and forfeitures	\$ 53,000	\$ 69,959	\$ 16,959
Investment income	3,000	19,363	16,363
Contributions and donations	40,000	19,900	(20,100)
Other	13,000	10,618	(2,382)
Total revenues	<u>109,000</u>	<u>119,840</u>	<u>10,840</u>
Expenditures			
Current:			
Culture and recreation	109,000	108,229	771
Total expenditures	<u>109,000</u>	<u>108,229</u>	<u>771</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>11,611</u>	<u>11,611</u>
Net change in fund balances	<u>\$ -</u>	11,611	<u>\$ 11,611</u>
Fund balances -- beginning		396,351	
Fund balances -- ending		<u>\$ 407,962</u>	

Columbia County, Georgia
RECREATION ADVISORY BOARD
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Charges for services	\$ 45,000	\$ 17,190	\$ (27,810)
Investment income	-	89	89
Other	10,000	13,006	3,006
Total revenues	<u>55,000</u>	<u>30,285</u>	<u>(24,715)</u>
Expenditures			
Current:			
Culture and recreation	55,000	26,784	28,216
Total expenditures	<u>55,000</u>	<u>26,784</u>	<u>28,216</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>3,501</u>	<u>3,501</u>
Net change in fund balances	<u>\$ -</u>	3,501	<u>\$ 3,501</u>
Fund balances -- beginning		9,683	
Fund balances -- ending		<u>\$ 13,184</u>	

Columbia County, Georgia
STREET LIGHTS FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Charges for services	\$ 1,200,000	\$ 1,115,684	\$ (84,316)
Contributions and donations	40,000	35,346	(4,654)
Other	324,400	-	(324,400)
Total revenues	<u>1,564,400</u>	<u>1,151,030</u>	<u>(413,370)</u>
Expenditures			
Current:			
Public works	1,564,400	1,558,548	5,852
Total expenditures	<u>1,564,400</u>	<u>1,558,548</u>	<u>5,852</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(407,518)</u>	<u>(407,518)</u>
Net change in fund balances	<u>\$ -</u>	<u>(407,518)</u>	<u>\$ (407,518)</u>
Fund balances -- beginning		(507)	
Fund balances -- ending		<u>\$ (408,025)</u>	

Columbia County, Georgia

911 FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Charges for services	\$ 1,923,306	\$ 2,165,737	\$ 242,431
Investment income	-	78,853	78,853
Other	49,512	-	(49,512)
Total revenues	<u>1,972,818</u>	<u>2,244,590</u>	<u>271,772</u>
Expenditures			
Current:			
Public safety	1,972,818	1,495,958	476,860
Total expenditures	<u>1,972,818</u>	<u>1,495,958</u>	<u>476,860</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>748,632</u>	<u>748,632</u>
Other financing sources (uses)			
Transfers in	-	184,874	184,874
Total other financing sources (uses)	<u>-</u>	<u>184,874</u>	<u>184,874</u>
Net change in fund balances	<u>\$ -</u>	<u>933,506</u>	<u>\$ 933,506</u>
Fund balances -- beginning		1,544,746	
Fund balances -- ending		<u>\$ 2,478,252</u>	

Columbia County, Georgia
DRUG ABUSE TREATMENT
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Fines and forfeitures	\$ 40,000	\$ 37,926	\$ (2,074)
Investment income	-	406	406
Total revenues	<u>40,000</u>	<u>38,332</u>	<u>(1,668)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>40,000</u>	<u>38,332</u>	<u>(1,668)</u>
Other financing sources (uses)			
Transfers out	(40,000)	(40,000)	-
Total other financing sources (uses)	<u>(40,000)</u>	<u>(40,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>(1,668)</u>	<u>\$ (1,668)</u>
Fund balances -- beginning		72,817	
Fund balances -- ending		<u>\$ 71,149</u>	

Columbia County, Georgia
SUPPLEMENTAL JUVENILE SERVICES
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Charges for services	\$ 45,000	\$ 44,237	\$ (763)
Investment income	-	699	699
Other	15,000	-	(15,000)
Total revenues	<u>60,000</u>	<u>44,936</u>	<u>(15,064)</u>
Expenditures			
Current:			
Judicial	60,000	42,384	17,616
Total expenditures	<u>60,000</u>	<u>42,384</u>	<u>17,616</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>2,552</u>	<u>2,552</u>
Net change in fund balances	<u>\$ -</u>	<u>2,552</u>	<u>\$ 2,552</u>
Fund balances -- beginning		124,542	
Fund balances -- ending		<u>\$ 127,094</u>	

Columbia County, Georgia
JAIL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Fines and forfeitures	\$ 150,000	\$ 187,841	\$ 37,841
Investment income	-	6,575	6,575
Total revenues	<u>150,000</u>	<u>194,416</u>	<u>44,416</u>
Excess (deficiency) of revenues over (under) expenditures	<u>150,000</u>	<u>194,416</u>	<u>44,416</u>
Other financing sources (uses)			
Transfers in	-	88,443	88,443
Transfers out	(150,000)	(150,000)	-
Total other financing sources (uses)	<u>(150,000)</u>	<u>(61,557)</u>	<u>88,443</u>
Net change in fund balances	<u>\$ -</u>	<u>132,859</u>	<u>\$ 132,859</u>
Fund balances -- beginning		141,547	
Fund balances -- ending		<u>\$ 274,406</u>	

Columbia County, Georgia
FEDERAL ASSET SHARING FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Fines and forfeitures	\$ 20,000	\$ 34,847	\$ 14,847
Investment income	-	1,141	1,141
Other	21,000	-	(21,000)
Total revenues	<u>41,000</u>	<u>35,988</u>	<u>(5,012)</u>
Expenditures			
Current:			
Public safety	41,000	40,404	596
Total expenditures	<u>41,000</u>	<u>40,404</u>	<u>596</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(4,416)</u>	<u>(4,416)</u>
Net change in fund balances	<u>\$ -</u>	<u>(4,416)</u>	<u>\$ (4,416)</u>
Fund balances -- beginning		38,975	
Fund balances -- ending		<u>\$ 34,559</u>	

Columbia County, Georgia
STATE CONDEMNATION FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Fines and forfeitures	\$ 30,000	\$ 49,245	\$ 19,245
Investment income	-	1,160	1,160
Total revenues	<u>30,000</u>	<u>50,405</u>	<u>20,405</u>
Expenditures			
Current:			
Public safety	30,000	12,313	17,687
Total expenditures	<u>30,000</u>	<u>12,313</u>	<u>17,687</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>38,092</u>	<u>38,092</u>
Net change in fund balances	<u>\$ -</u>	<u>38,092</u>	<u>\$ 38,092</u>
Fund balances -- beginning		24,973	
Fund balances -- ending		<u>\$ 63,065</u>	

Columbia County, Georgia
COMMUNITY CENTER OPERATIONS
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Licenses and permits	\$ 502	\$ -	\$ (502)
Charges for services	387,700	420,370	32,670
Other	85,000	72,211	(12,789)
Total revenues	<u>473,202</u>	<u>492,581</u>	<u>19,379</u>
Expenditures			
Current:			
Health and welfare	473,202	411,633	61,569
Total expenditures	<u>473,202</u>	<u>411,633</u>	<u>61,569</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>80,948</u>	<u>80,948</u>
Other financing sources (uses)			
Sale of property	-	755	755
Transfers in	-	274,000	274,000
Total other financing sources (uses)	<u>-</u>	<u>274,755</u>	<u>274,755</u>
Net change in fund balances	<u>\$ -</u>	<u>355,703</u>	<u>\$ 355,703</u>
Fund balances -- beginning		(823,369)	
Fund balances -- ending		<u>\$ (467,666)</u>	

Columbia County, Georgia
LODGING TAX FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Taxes - other	\$ 483,464	\$ 552,132	\$ 68,668
Intergovernmental	5,000	5,000	-
Investment income	10,000	20,064	10,064
Other	-	511	511
Total revenues	<u>498,464</u>	<u>577,707</u>	<u>79,243</u>
Expenditures			
Current:			
Culture and recreation	498,464	488,616	9,848
Total expenditures	<u>498,464</u>	<u>488,616</u>	<u>9,848</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>89,091</u>	<u>89,091</u>
Net change in fund balances	<u>\$ -</u>	<u>89,091</u>	<u>\$ 89,091</u>
Fund balances -- beginning		496,188	
Fund balances -- ending		<u>\$ 585,279</u>	

Columbia County, Georgia
MULTIPLE GRANT FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 8,900	\$ 8,000	\$ (900)
Other	2,500	-	(2,500)
Total revenues	<u>11,400</u>	<u>8,000</u>	<u>(3,400)</u>
Expenditures			
Current:			
General government	11,400	11,285	115
Total expenditures	<u>11,400</u>	<u>11,285</u>	<u>115</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(3,285)</u>	<u>(3,285)</u>
Net change in fund balances	<u>\$ -</u>	<u>(3,285)</u>	<u>\$ (3,285)</u>
Fund balances -- beginning		5,468	
Fund balances -- ending		<u>\$ 2,183</u>	

Columbia County, Georgia
FIRE SERVICES FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Taxes - property	\$ 5,847,061	\$ 6,002,968	\$ 155,907
Taxes - other	-	216,995	216,995
Investment income	-	6,876	6,876
Total revenues	<u>5,847,061</u>	<u>6,226,839</u>	<u>379,778</u>
Expenditures			
Current:			
Public safety	7,558,630	7,553,803	4,827
Total expenditures	<u>7,558,630</u>	<u>7,553,803</u>	<u>4,827</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,711,569)</u>	<u>(1,326,964)</u>	<u>384,605</u>
Other financing sources (uses)			
Transfers in	1,711,569	1,711,338	(231)
Total other financing sources (uses)	<u>1,711,569</u>	<u>1,711,338</u>	<u>(231)</u>
Net change in fund balances	<u>\$ -</u>	<u>384,374</u>	<u>\$ 384,374</u>
Fund balances -- beginning		974,444	
Fund balances -- ending		<u>\$ 1,358,818</u>	

Columbia County, Georgia
SHERIFF'S GIFTS AND DONATIONS
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Investment income	\$ -	\$ 990	\$ 990
Contributions and donations	20,000	17,174	(2,826)
Total revenues	<u>20,000</u>	<u>18,164</u>	<u>(1,836)</u>
Expenditures			
Current:			
Public safety	20,000	16,532	3,468
Total expenditures	<u>20,000</u>	<u>16,532</u>	<u>3,468</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>1,632</u>	<u>1,632</u>
Net change in fund balances	<u>\$ -</u>	<u>1,632</u>	<u>\$ 1,632</u>
Fund balances -- beginning		37,543	
Fund balances -- ending		<u>\$ 39,175</u>	

Columbia County, Georgia
INSURANCE PREMIUM TAX
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Taxes - other	\$ 3,944,681	\$ 3,950,364	\$ 5,683
Investment income	-	114,902	114,902
Other	874,371	-	(874,371)
Total revenues	<u>4,819,052</u>	<u>4,065,266</u>	<u>(753,786)</u>
Expenditures			
Current:			
Public safety	639,235	353,619	285,616
Public works	2,507,961	2,329,744	178,217
Total expenditures	<u>3,147,196</u>	<u>2,683,363</u>	<u>463,833</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,671,856</u>	<u>1,381,903</u>	<u>(289,953)</u>
Other financing sources (uses)			
Sale of property	-	90	90
Transfers in	39,482	21,482	(18,000)
Transfers out	(1,711,338)	(1,711,338)	-
Total other financing sources (uses)	<u>(1,671,856)</u>	<u>(1,689,766)</u>	<u>(17,910)</u>
Net change in fund balances	<u>\$ -</u>	<u>(307,863)</u>	<u>\$ (307,863)</u>
Fund balances -- beginning		1,829,330	
Fund balances -- ending		<u>\$ 1,521,467</u>	

Columbia County, Georgia
COMMUNITY EVENTS FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Charges for services	\$ -	\$ 2,208	\$ 2,208
Investment income	-	1,225	1,225
Contributions and donations	23,500	26,989	3,489
Total revenues	<u>23,500</u>	<u>30,422</u>	<u>6,922</u>
Expenditures			
Current:			
Culture and recreation	33,500	33,411	89
Total expenditures	<u>33,500</u>	<u>33,411</u>	<u>89</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,000)</u>	<u>(2,989)</u>	<u>7,011</u>
Other financing sources (uses)			
Transfers in	10,000	10,000	
Total other financing sources (uses)	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>7,011</u>	<u>\$ 7,011</u>
Fund balances -- beginning		26,546	
Fund balances -- ending		<u>\$ 33,557</u>	

Columbia County, Georgia
GEORGIA SUPERIOR COURT CLERK'S AUTHORITY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Charges for services	\$ 12,000	\$ -	\$ (12,000)
Investment income	-	41	41
Total revenues	<u>12,000</u>	<u>41</u>	<u>(11,959)</u>
Expenditures			
Current:			
Judicial	12,000	11,224	776
Total expenditures	<u>12,000</u>	<u>11,224</u>	<u>776</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(11,183)</u>	<u>(11,183)</u>
Net change in fund balances	<u>\$ -</u>	<u>(11,183)</u>	<u>\$ (11,183)</u>
Fund balances -- beginning		26,566	
Fund balances -- ending		<u>\$ 15,383</u>	

Columbia County, Georgia
DEBT SERVICE FUND-2007 GO BOND
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes - property	\$ 5,083,810	\$ 4,178,339	\$ (905,471)
Investment income	500	74,466	73,966
Total revenues	<u>5,084,310</u>	<u>4,252,805</u>	<u>(831,505)</u>
Expenditures			
Debt service:			
Principal	2,475,000	2,475,000	-
Interest	2,607,810	2,607,809	1
Other	1,500	1,432	68
Total expenditures	<u>5,084,310</u>	<u>5,084,241</u>	<u>69</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(831,436)</u>	<u>(831,436)</u>
Other financing sources (uses)			
Transfers in	-	1,650,134	1,650,134
Total other financing sources (uses)	<u>-</u>	<u>1,650,134</u>	<u>1,650,134</u>
Net change in fund balances	<u>\$ -</u>	<u>818,698</u>	<u>\$ 818,698</u>
Fund balances -- beginning		1,193,702	
Fund balances -- ending		<u>\$ 2,012,400</u>	

Columbia County, Georgia
DEBT SERVICE FUND-2004 GO BOND
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Investment income	\$ 500	\$ 153,000	\$ 152,500
Total revenues	<u>500</u>	<u>153,000</u>	<u>152,500</u>
Expenditures			
Debt service:			
Principal	4,425,000	4,425,000	-
Interest	921,250	921,250	-
Other	<u>500</u>	<u>499</u>	<u>1</u>
Total expenditures	<u>5,346,750</u>	<u>5,346,749</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,346,250)</u>	<u>(5,193,749)</u>	<u>152,501</u>
Other financing sources (uses)			
Transfers in	5,346,250	2,785,818	(2,560,432)
Total other financing sources (uses)	<u>5,346,250</u>	<u>2,785,818</u>	<u>(2,560,432)</u>
Net change in fund balances	<u>\$ -</u>	<u>(2,407,931)</u>	<u>\$ (2,407,931)</u>
Fund balances -- beginning		8,020,181	
Fund balances -- ending		<u>\$ 5,612,250</u>	

INTERNAL SERVICE FUNDS

Columbia County, Georgia
Combining Statement of Net Assets
Internal Service Funds
June 30, 2008

	Employee Medical Fund	Risk Management Fund	Customer Service and Information Center	Fleet Replacement Fund	Total Internal Service Funds
Assets					
Current assets:					
Cash and cash equivalents	\$ 1,086,029	\$ -	\$ -	\$ -	\$ 1,086,029
Accounts receivable	26,503	1,094	-	-	27,597
Due from other funds	-	13,544	9,209	991,112	1,013,865
Prepaid items	-	312	29	-	341
Total Current assets	1,112,532	14,950	9,238	991,112	2,127,832
Noncurrent assets:					
Capital assets, net of acc dep	-	-	-	926,038	926,038
Total Noncurrent assets	-	-	-	926,038	926,038
Total assets	1,112,532	14,950	9,238	1,917,150	3,053,870
Liabilities					
Current liabilities:					
Accounts payable	356,503	10,049	5,470	106,000	478,022
Accrued compensated absences	-	4,901	3,768	-	8,669
Due to other funds	61,617	-	-	-	61,617
Total current liabilities	418,120	14,950	9,238	106,000	548,308
Total liabilities	418,120	14,950	9,238	106,000	548,308
Net assets					
Invested in capital assets, net of related debt	-	-	-	926,038	926,038
Unrestricted net assets	694,412	-	-	885,112	1,579,524
Total net assets	\$ 694,412	\$ -	\$ -	\$ 1,811,150	\$ 2,505,562

Columbia County, Georgia
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended June 30, 2008

	Employee Medical Fund	Risk Management Fund	Customer Service and Information Center	Fleet Replacement Fund	Total Internal Service Funds
Operating revenues					
Charges for services	\$ 5,838,127	\$ -	\$ -	\$ -	\$ 5,838,127
Intergovernmental	-	693,325	109,960	289,357	1,092,642
Other	29,184	-	-	6,001	35,185
Total Operating Revenues	<u>5,867,311</u>	<u>693,325</u>	<u>109,960</u>	<u>295,358</u>	<u>6,965,954</u>
Operating expenses					
Personal services	-	110,439	99,352	-	209,791
Purchased/contract services	4,666,089	573,097	5,690	-	5,244,876
Supplies and materials	-	9,789	4,521	-	14,310
Interfund charges	58,579	-	-	-	58,579
Depreciation/amortization	-	-	-	185,208	185,208
Other costs	-	-	397	-	397
Total operating expenses	<u>4,724,668</u>	<u>693,325</u>	<u>109,960</u>	<u>185,208</u>	<u>5,713,161</u>
Operating income (loss)	<u>1,142,643</u>	<u>-</u>	<u>-</u>	<u>110,150</u>	<u>1,252,793</u>
Nonoperating revenues (expenses)					
Interest earned	31,278	-	-	-	31,278
Total nonoperating revenue(expenses)	<u>31,278</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,278</u>
Income (loss) before contributions and transfers	<u>1,173,921</u>	<u>-</u>	<u>-</u>	<u>110,150</u>	<u>1,284,071</u>
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,701,000</u>	<u>1,701,000</u>
Change in net assets	<u>1,173,921</u>	<u>-</u>	<u>-</u>	<u>1,811,150</u>	<u>2,985,071</u>
Total net assets -- beginning	<u>(479,509)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(479,509)</u>
Total net assets -- ending	<u>\$ 694,412</u>	<u>-</u>	<u>-</u>	<u>\$ 1,811,150</u>	<u>\$ 2,505,562</u>

Columbia County, Georgia
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2008

	Business-type Activities - Enterprise Funds				
	Employee Medical Fund	Risk Management Fund	Customer Service Information Center	Fleet Replacement Fund	Total
Operating activities					
Cash received from customers	\$ 5,860,982	\$ 694,750	\$ 109,960	\$ 295,358	\$ 6,961,050
Cash paid to suppliers and others	(5,608,001)	(583,985)	(2,930)	(885,112)	(7,080,028)
Cash paid to employees	-	(110,765)	(107,030)	-	(217,795)
Net cash provided by (used in) operating activities	<u>252,981</u>	<u>-</u>	<u>-</u>	<u>(589,754)</u>	<u>(336,773)</u>
Noncapital financing activities					
Transfer from other funds	-	-	-	1,701,000	1,701,000
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,701,000</u>	<u>1,701,000</u>
Capital and related financing activities					
Acquisition and construction of capital assets	-	-	-	(1,111,246)	(1,111,246)
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,111,246)</u>	<u>(1,111,246)</u>
Investing activities					
Interest on investments	31,278	-	-	-	31,278
Net cash provided (used) in investing activities	<u>31,278</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,278</u>
Net increase (decrease) in cash and cash equivalents / investments	<u>284,259</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>284,259</u>
Cash and cash equivalents / investments Beginning of year	<u>801,770</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>801,770</u>
End of year	<u>\$ 1,086,029</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,086,029</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities					
Operating income (loss)	\$ 1,142,643	\$ -	\$ -	\$ 110,150	\$ 1,252,793
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation and amortization	-	-	-	185,208	185,208
Change in assets and liabilities					
Accounts receivable	(6,329)	1,425	-	-	(4,904)
Deferred charges / prepaid expense	-	2	4	-	6
Due from other funds	-	(4,725)	3,465	(991,112)	(992,372)
Accounts payable	76,644	3,625	4,209	106,000	190,478
Accrued liabilities	-	(327)	(7,678)	-	(8,005)
Due to other funds	(959,977)	-	-	-	(959,977)
Total adjustments	<u>(889,662)</u>	<u>-</u>	<u>-</u>	<u>(699,904)</u>	<u>(1,589,566)</u>
Net cash provided by (used in) operating activities	<u>\$ 252,981</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (589,754)</u>	<u>\$ (336,773)</u>

AGENCY FUNDS

COLUMBIA COUNTY, GEORGIA
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For the Fiscal Year Ended June 30, 2008

	<u>July 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2008</u>
<u>Clerk of Superior Court</u>				
Assets				
Cash and cash equivalents	\$ 747,672	\$ 6,073,459	\$ 5,882,490	\$ 938,641
Total assets	<u>\$ 747,672</u>	<u>\$ 6,073,459</u>	<u>\$ 5,882,490</u>	<u>\$ 938,641</u>
Liabilities				
Due to others	\$ 747,672	\$ 6,073,459	\$ 5,882,490	\$ 938,641
Total liabilities	<u>\$ 747,672</u>	<u>\$ 6,073,459</u>	<u>\$ 5,882,490</u>	<u>\$ 938,641</u>
<u>Probate Court</u>				
Assets				
Cash and cash equivalents	\$ 283,942	\$ 2,734,965	\$ 2,492,296	\$ 526,611
Total assets	<u>\$ 283,942</u>	<u>\$ 2,734,965</u>	<u>\$ 2,492,296</u>	<u>\$ 526,611</u>
Liabilities				
Due to others	\$ 283,942	\$ 2,734,965	\$ 2,492,296	\$ 526,611
Total liabilities	<u>\$ 283,942</u>	<u>\$ 2,734,965</u>	<u>\$ 2,492,296</u>	<u>\$ 526,611</u>
<u>Magistrate Court</u>				
Assets				
Cash and cash equivalents	\$ 75,427	\$ 832,902	\$ 831,721	\$ 76,608
Total assets	<u>\$ 75,427</u>	<u>\$ 832,902</u>	<u>\$ 831,721</u>	<u>\$ 76,608</u>
Liabilities				
Due to others	\$ 75,427	\$ 832,902	\$ 831,721	\$ 76,608
Total liabilities	<u>\$ 75,427</u>	<u>\$ 832,902</u>	<u>\$ 831,721</u>	<u>\$ 76,608</u>
<u>Sheriff's Office</u>				
Assets				
Cash and cash equivalents	\$ 398,459	\$ 770,701	\$ 697,593	\$ 471,567
Total assets	<u>\$ 398,459</u>	<u>\$ 770,701</u>	<u>\$ 697,593</u>	<u>\$ 471,567</u>
Liabilities				
Due to others	\$ 398,459	\$ 915,984	\$ 842,876	\$ 471,567
Total liabilities	<u>\$ 398,459</u>	<u>\$ 915,984</u>	<u>\$ 842,876</u>	<u>\$ 471,567</u>
<u>Tax Commissioner</u>				
Assets				
Cash and cash equivalents	\$ 1,093,310	\$ 108,092,774	\$ 106,670,200	\$ 2,515,884
Total assets	<u>\$ 1,093,310</u>	<u>\$ 108,092,774</u>	<u>\$ 106,670,200</u>	<u>\$ 2,515,884</u>
Liabilities				
Due to others	\$ 1,093,310	\$ 108,092,774	\$ 106,670,200	\$ 2,515,884
Total liabilities	<u>\$ 1,093,310</u>	<u>\$ 108,092,774</u>	<u>\$ 106,670,200</u>	<u>\$ 2,515,884</u>
<u>Total Agency Funds</u>				
Assets				
Cash and cash equivalents	\$ 2,598,810	\$ 118,504,801	\$ 116,574,300	\$ 4,529,311
Total assets	<u>\$ 2,598,810</u>	<u>\$ 118,504,801</u>	<u>\$ 116,574,300</u>	<u>\$ 4,529,311</u>
Liabilities				
Due to others	\$ 2,598,810	\$ 118,650,084	\$ 116,719,583	\$ 4,529,311
Total liabilities	<u>\$ 2,598,810</u>	<u>\$ 118,650,084</u>	<u>\$ 116,719,583</u>	<u>\$ 4,529,311</u>

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Columbia County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules By Source
June 30, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Governmental funds capital assets:		
Land	\$ 33,432,000	\$ 32,846,944
Buildings	84,985,981	73,134,417
Improvements other than buildings	17,271,815	8,963,241
Infrastructure	194,675,957	178,860,721
Vehicles, machinery and equipment	22,523,507	19,292,004
Construction in progress	<u>25,880,710</u>	<u>34,841,279</u>
Total governmental funds capital assets	<u>\$ 378,769,970</u>	<u>\$ 347,938,607</u>
Investments in governmental funds capital assets by source:		
General fund	\$ 31,211,964	\$ 29,203,994
Special revenue fund	4,089,915	3,513,818
Capital projects fund	<u>343,468,091</u>	<u>315,220,795</u>
Total governmental funds capital assets	<u>\$ 378,769,970</u>	<u>\$ 347,938,607</u>

Columbia County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
June 30, 2008

Function and Activity	Land	Buildings	Improvements other than Buildings	Infrastructure	Vehicles, Machinery and Equipment	Construction In Progress	Total
General Government:							
Legislative	\$ 4,769,210	\$ 653,865	\$ -	\$ -	\$ 1,752,823	\$ -	\$ 7,175,698
Judicial	-	16,707,836	-	-	216,813	-	16,924,649
Executive and Administrative	-	6,159,197	-	-	1,321,744	4,494,382	11,975,323
	-	-	-	-	-	-	-
Public Safety	597,735	35,207,487	8,448	-	11,852,403	9,372,033	57,038,106
	-	-	-	-	-	-	-
Public Works	19,907,873	3,919,206	10,363,218	194,675,957	5,835,460	2,947,244	237,648,958
	-	-	-	-	-	-	-
Culture and Recreation	7,971,920	16,617,014	6,900,149	-	582,012	9,067,051	41,138,146
	-	-	-	-	-	-	-
Health and Welfare	20,888	5,292,480	-	-	423,027	-	5,736,395
	-	-	-	-	-	-	-
Housing and Development	164,374	428,896	-	-	539,425	-	1,132,695
Total governmental funds capital assets	\$ 33,432,000	\$ 84,985,991	\$ 17,271,815	\$ 194,675,957	\$ 22,523,507	\$ 25,880,710	\$ 378,769,970

Columbia County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
For the fiscal year ended June 30, 2008

Function and Activity	Governmental Funds Capital Assets July 1, 2007	Additions	Deductions	Governmental Funds Capital Assets June 30, 2008
General Government:				
Legislative	\$ 7,155,673	\$ 20,025	\$ -	\$ 7,175,698
Judicial	18,039,914	(1,115,265)	-	16,924,649
Executive and Administrative	12,342,680	(347,110)	20,247	11,975,323
Public Safety	52,355,933	4,855,006	172,833	57,038,106
Public Works	215,206,033	22,580,703	137,778	237,648,958
Culture and Recreation	36,248,555	4,889,591	-	41,138,146
Health and Welfare	5,504,678	231,717	-	5,736,395
Housing and Development	1,085,141	63,669	16,115	1,132,695
Total governmental funds capital assets	<u>\$ 347,938,607</u>	<u>\$ 31,178,336</u>	<u>\$ 346,973</u>	<u>\$ 378,769,970</u>