

COMBINING AND INDIVIDUAL  
FUND STATEMENTS



## 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, 2007**

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Taxes - property			
Property tax	\$ 19,972,965	\$ 21,589,512	\$ 1,616,547
Motor vehicle tax and penalties	2,277,583	2,555,945	278,362
Mobile home tax	85,335	77,943	(7,392)
Timber tax	27,365	35,894	8,529
Interest and penalties	100,000	141,718	41,718
	<u>22,463,248</u>	<u>24,401,012</u>	<u>1,937,764</u>
Taxes - sales			
Sales tax	13,383,718	14,465,355	1,081,637
Taxes - other			
Occupation tax	750,000	841,584	91,584
Real estate transfer tax	400,000	297,249	(102,751)
Alcohol tax	875,000	964,438	89,438
Recording intangibles	1,100,000	1,052,469	(47,531)
Cablevision	450,000	554,146	104,146
Other	-	14,878	14,878
	<u>3,575,000</u>	<u>3,724,764</u>	<u>149,764</u>
Licenses and permits			
Alcohol licenses	275,000	290,348	15,348
Land disturbing permit	40,000	31,683	(8,317)
Other	16,000	19,604	3,604
	<u>331,000</u>	<u>341,635</u>	<u>10,635</u>
Intergovernmental			
General overhead	1,305,190	1,239,001	(66,189)
Juvenile Court	57,725	60,088	2,363
Emergency Services	39,624	58,200	18,576
Roads and Bridges	640,783	580,210	(60,573)
Public Transit	66,780	58,277	(8,503)
	<u>2,110,102</u>	<u>1,995,776</u>	<u>(114,326)</u>
Charges for services			
Commissions	1,300,000	1,605,527	305,527
Sheriff	130,794	119,201	(11,593)
Recreation	395,200	367,140	(28,060)
Clerk of Superior Court	700,000	755,020	55,020
Probate Court	100,000	90,000	(10,000)
Magistrate Court	150,000	120,311	(29,689)
Wildwood Park	107,000	157,824	50,824
Planning and Development	172,500	186,544	14,044
Other	174,600	179,039	4,439
	<u>3,230,094</u>	<u>3,580,606</u>	<u>350,512</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, 2007**

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
<b>Revenues (Continued)</b>			
Fines and forfeitures			
Clerk of Superior Court	\$ 600,000	\$ 408,358	\$ (191,642)
Probate Court	1,500,000	1,070,961	(429,039)
Magistrate Court	150,000	207,789	57,789
Other	105,000	87,495	(17,505)
	<u>2,355,000</u>	<u>1,774,603</u>	<u>(580,397)</u>
Investment income			
Interest	301,200	841,303	540,103
Contributions and donations			
Developer reimbursements	10,000	5,975	(4,025)
Donations	6,000	320	(5,680)
	<u>16,000</u>	<u>6,295</u>	<u>(9,705)</u>
Other			
Rental	130,892	153,842	22,950
Other	724,344	86,408	(637,936)
	<u>855,236</u>	<u>240,250</u>	<u>(614,986)</u>
<b>Total revenues</b>	<b>\$ 48,620,598</b>	<b>\$ 51,371,599</b>	<b>\$ 2,751,001</b>
<b>Expenditures</b>			
General government			
Board of Commissioners			
Personal service	\$ 180,721	\$ 208,385	\$ (27,664)
Operating	830,927	742,405	88,522
	<u>1,011,648</u>	<u>950,790</u>	<u>60,858</u>
Finance			
Personal service	494,881	472,854	22,027
Operating	136,724	124,020	12,704
	<u>631,605</u>	<u>596,874</u>	<u>34,731</u>
Human Resources			
Personal service	342,966	337,535	5,431
Operating	354,103	305,321	48,782
	<u>697,069</u>	<u>642,856</u>	<u>54,213</u>
Procurement/Distribution			
Personal service	350,102	309,694	40,408
Operating	90,451	79,308	11,143
Capital improvements	1,500	-	1,500
	<u>442,053</u>	<u>389,002</u>	<u>53,051</u>
Information Technology			
Personal service	1,224,520	1,225,138	(618)
Operating	1,242,162	1,242,161	1
Capital improvements	342,000	341,060	940
	<u>2,808,682</u>	<u>2,808,359</u>	<u>323</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, 2007**

	<u>Final Budget</u>	<u>Actual Amount</u>	Variance with Final Budget - Positive (Negative)
<b>Expenditures (Continued)</b>			
General government (Continued)			
County Administrator			
Personal service	\$ 212,952	\$ 216,907	\$ (3,955)
Operating	42,361	37,490	4,871
	<u>255,313</u>	<u>254,397</u>	<u>916</u>
Tax Commissioner			
Personal service	1,115,880	1,067,396	48,484
Operating	264,775	241,182	23,593
	<u>1,380,655</u>	<u>1,308,578</u>	<u>72,077</u>
Tax Assessor			
Personal service	862,477	838,955	23,522
Operating	165,679	159,600	6,079
Capital improvements	7,877	-	7,877
	<u>1,036,033</u>	<u>998,555</u>	<u>37,478</u>
Engineering Services			
Personal service	791,811	803,840	(12,029)
Operating	189,391	170,646	18,745
	<u>981,202</u>	<u>974,486</u>	<u>6,716</u>
Board of Elections			
Personal service	170,703	182,246	(11,543)
Operating	344,206	330,876	13,330
	<u>514,909</u>	<u>513,122</u>	<u>1,787</u>
Management Services			
Personal service	139,654	148,604	(8,950)
Operating	1,183,929	811,830	372,099
	<u>1,323,583</u>	<u>960,434</u>	<u>363,149</u>
Total general government	<u>11,082,752</u>	<u>10,397,453</u>	<u>685,299</u>
Judicial system			
Superior Court			
Personal service	907,998	903,243	4,755
Operating	604,204	542,441	61,763
Capital improvements	-	25,905	(25,905)
	<u>1,512,202</u>	<u>1,471,589</u>	<u>40,613</u>
Probate Court			
Personal service	593,692	603,819	(10,127)
Operating	145,778	103,154	42,624
	<u>739,470</u>	<u>706,973</u>	<u>32,497</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, 2007**

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
<b>Expenditures (Continued)</b>			
Judicial system (Continued)			
Juvenile Court/Youth			
Personal service	\$ 421,754	\$ 349,026	\$ 72,728
Operating	109,843	172,776	(62,933)
	<u>531,597</u>	<u>521,802</u>	<u>9,795</u>
Magistrate Court			
Personal service	667,930	637,520	30,410
Operating	132,954	115,529	17,425
	<u>800,884</u>	<u>753,049</u>	<u>47,835</u>
District Attorney			
Operating	508,750	506,549	2,201
	<u>508,750</u>	<u>506,549</u>	<u>2,201</u>
Total judicial system	<u>4,092,903</u>	<u>3,959,962</u>	<u>132,941</u>
Public safety			
Sheriff			
Personal service	9,361,722	9,694,193	(332,471)
Operating	2,557,122	2,368,262	188,860
Capital improvements	956,182	807,578	148,604
	<u>12,875,026</u>	<u>12,870,033</u>	<u>4,993</u>
Emergency Services			
Personal service	207,938	215,080	(7,142)
Operating	124,378	101,804	22,574
	<u>332,316</u>	<u>316,884</u>	<u>15,432</u>
Jail			
Personal service	5,222,441	5,184,498	37,943
Operating	1,850,460	1,821,324	29,136
Capital improvements	80,000	79,564	436
	<u>7,152,901</u>	<u>7,085,386</u>	<u>67,515</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	473,384	457,512	15,872
Operating	110,779	112,829	(2,050)
Capital improvements	57,900	49,188	8,712
	<u>642,063</u>	<u>619,529</u>	<u>22,534</u>
Coroner			
Personal service	69,260	63,228	6,032
Operating	48,053	42,000	6,053
	<u>117,313</u>	<u>105,228</u>	<u>12,085</u>
Total public safety	<u>21,619,619</u>	<u>21,497,060</u>	<u>122,559</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, 2007**

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
<b>Expenditures (Continued)</b>			
Public works			
Roads and Bridges			
Personal service	\$ 1,955,975	\$ 1,814,707	\$ 141,268
Operating	843,287	850,768	(7,481)
	<u>2,799,262</u>	<u>2,665,475</u>	<u>133,787</u>
Fleet Services			
Personal service	514,847	513,421	1,426
Operating	138,015	134,982	3,033
	<u>652,862</u>	<u>648,403</u>	<u>4,459</u>
Facility Maintenance			
Personal service	476,308	477,121	(813)
Operating	150,117	149,113	1,004
	<u>626,425</u>	<u>626,234</u>	<u>191</u>
Total public works	<u>4,078,549</u>	<u>3,940,112</u>	<u>138,437</u>
Health and welfare			
Public Health			
Operating	437,039	437,039	-
Family and Children Services			
Operating	76,658	76,658	-
Senior Center			
Personal service	232,502	226,140	6,362
Operating	184,288	186,966	(2,678)
Capital improvements	72,200	-	72,200
	<u>488,990</u>	<u>413,106</u>	<u>75,884</u>
Public Transit			
Personal service	153,517	144,979	8,538
Operating	47,279	47,508	(229)
	<u>200,796</u>	<u>192,487</u>	<u>8,309</u>
Total health and welfare	<u>1,203,483</u>	<u>1,119,290</u>	<u>84,193</u>
Culture and recreation			
Recreation			
Personal service	1,055,690	1,044,285	11,405
Operating	697,022	593,693	103,329
Capital improvements	-	35,700	(35,700)
	<u>1,752,712</u>	<u>1,673,678</u>	<u>79,034</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, 2007**

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
<b>Expenditures (Continued)</b>			
Culture and recreation (Continued)			
Wildwood Park			
Personal service	\$ 38,245	\$ 37,796	\$ 449
Operating	75,712	49,921	25,791
	<u>113,957</u>	<u>87,717</u>	<u>26,240</u>
Libraries			
Personal service	631,623	669,751	(38,128)
Operating	540,847	489,873	50,974
	<u>1,172,470</u>	<u>1,159,624</u>	<u>12,846</u>
Community Services			
Personal service	292,769	301,312	(8,543)
Operating	103,084	79,552	23,532
	<u>395,853</u>	<u>380,864</u>	<u>14,989</u>
Total culture and recreation	<u>3,434,992</u>	<u>3,301,883</u>	<u>133,109</u>
Housing and development			
Extension Service			
Personal service	39,660	40,603	(943)
Operating	91,587	80,491	11,096
	<u>131,247</u>	<u>121,094</u>	<u>10,153</u>
Forestry			
Operating	7,443	6,090	1,353
Geographic Information Systems			
Personal service	214,407	207,362	7,045
Operating	286,532	291,939	(5,407)
Capital improvements	15,000	7,087	7,913
	<u>515,939</u>	<u>506,388</u>	<u>9,551</u>
Planning and Development			
Personal service	344,185	348,784	(4,599)
Operating	226,836	50,159	176,677
Capital improvements	10,000	-	10,000
	<u>581,021</u>	<u>398,943</u>	<u>182,078</u>
Code Compliance			
Personal service	285,745	276,593	9,152
Operating	49,826	40,890	8,936
	<u>335,571</u>	<u>317,483</u>	<u>18,088</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, 2007**

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
<b>Expenditures (Continued)</b>			
Housing and development (Continued)			
Plan Review			
Personal service	\$ 70,341	\$ 69,747	\$ 594
Operating	4,326	4,582	(256)
	<u>74,667</u>	<u>74,329</u>	<u>338</u>
Economic Development			
Operating	<u>1,107,202</u>	<u>784,022</u>	<u>323,180</u>
Total housing and development	<u>2,753,090</u>	<u>2,208,349</u>	<u>544,741</u>
<b>Total expenditures</b>	<b>\$ 48,265,388</b>	<b>\$ 46,424,109</b>	<b>\$ 1,841,279</b>
Excess of revenues over expenditures	<u>355,210</u>	<u>4,947,490</u>	<u>4,592,280</u>
<b>Other financing sources (uses)</b>			
Sale of property	100,000	517,264	417,264
Operating transfers in	318,000	233,678	(84,322)
Operating transfers out	<u>(773,210)</u>	<u>(451,307)</u>	<u>321,903</u>
<b>Total other financing sources (uses)</b>	<b><u>(355,210)</u></b>	<b><u>299,635</u></b>	<b><u>654,845</u></b>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>5,247,125</u>	<u>\$ 5,247,125</u>
Fund balance at beginning of year		<u>20,343,072</u>	
Fund balance at end of year		<u>\$ 25,590,197</u>	

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

## NONMAJOR GOVERNMENTAL FUNDS

**Columbia County, Georgia**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2007**

	<b>Capital Projects Funds</b>			
	<b>Special Revenue Funds</b>	<b>Special Local Option Sales Tax Fund 1996-2000</b>	<b>Capital Road/ Drainage Projects Fund</b>	<b>Windmill Sewer Project Fund</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 2,214,278	\$ 978,040	\$ -	\$ -
Investments	306,250	-	-	-
Taxes receivable	116,720	-	-	-
Accounts receivable	473,428	-	-	-
Due from other funds	4,291,115	-	-	-
Prepaid items	10,748	-	-	-
<b>Total assets</b>	<b>\$ 7,412,539</b>	<b>\$ 978,040</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 395,327	\$ 172,297	\$ -	\$ -
Accrued payroll	50,152	-	-	-
Accrued compensated absences	16,296	-	-	-
Deferred revenue	186,939	-	-	-
Due to other funds	1,060,698	3,202	-	-
<b>Total liabilities</b>	<b>1,709,412</b>	<b>175,499</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>				
Reserved for encumbrances	184,218	666,021	-	-
Reserved for inventories/prepaid items	10,748	-	-	-
Reserved for debt service	-	-	-	-
Unreserved, undesignated	5,508,161	136,520	-	-
<b>Total fund balances</b>	<b>5,703,127</b>	<b>802,541</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 7,412,539</b>	<b>\$ 978,040</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Special Local Option Sales Tax Fund 2001-2005</b>	<b>2004 General Obligations Bond Fund</b>	<b>Debt Service Fund 2007 General Obligation Bond</b>	<b>Debt Service Fund 2004 General Obligation Bond</b>	<b>Total Nonmajor Governmental Funds</b>
\$ 7,126,804	\$ 1,575,641	\$ 1,155,795	\$ 5,370,409	\$ 18,420,967
6,330,969	6,587,874	-	-	13,225,093
-	-	40,950	-	157,670
64,838	-	14,865	-	553,131
5	-	-	2,650,272	6,941,392
1,029	406	-	-	12,183
<u>\$13,523,645</u>	<u>\$ 8,163,921</u>	<u>\$ 1,211,610</u>	<u>\$ 8,020,681</u>	<u>\$ 39,310,436</u>
\$ 399,831	\$ 426,227	\$ -	\$ -	\$ 1,393,682
7,332	3,592	-	-	61,076
2,210	882	-	-	19,388
-	-	17,908	-	204,847
178,169	190,244	-	500	1,432,813
<u>587,542</u>	<u>620,945</u>	<u>17,908</u>	<u>500</u>	<u>3,111,806</u>
1,427,546	2,417,448	-	-	4,695,233
1,029	406	-	-	12,183
-	-	1,193,702	8,020,181	9,213,883
11,507,528	5,125,122	-	-	22,277,331
<u>12,936,103</u>	<u>7,542,976</u>	<u>1,193,702</u>	<u>8,020,181</u>	<u>36,198,630</u>
<u>\$13,523,645</u>	<u>\$ 8,163,921</u>	<u>\$ 1,211,610</u>	<u>\$ 8,020,681</u>	<u>\$ 39,310,436</u>

**Columbia County, Georgia**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2007**

	<b>Capital Projects Funds</b>			
	<b>Special Revenue Funds</b>	<b>Special Local Option Sales Tax Fund 1996-2000</b>	<b>Capital Road/ Drainage Projects Fund</b>	<b>Windmill Sewer Project Fund</b>
<b>Revenues</b>				
Taxes - property	\$ 5,347,351	\$ -	\$ -	\$ -
Taxes - other	4,533,550	-	-	-
Licenses and permits	1,090,782	-	-	-
Intergovernmental	162,437	-	-	-
Charges for services	3,836,713	-	-	-
Fines and forfeitures	316,004	-	-	-
Investment income	368,271	60,302	-	9
Contributions and donations	159,902	-	-	-
Other	100,122	-	-	-
Total revenues	<u>15,915,132</u>	<u>60,302</u>	<u>-</u>	<u>9</u>
<b>Expenditures</b>				
Current:				
General government	47,782	-	-	-
Judicial system	40,676	-	-	-
Public safety	8,397,948	-	-	-
Public works	3,607,046	-	-	-
Health and welfare	441,902	-	-	-
Culture and recreation	488,020	-	-	-
Housing and development	1,283,231	-	-	-
Capital outlay	-	459,656	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>14,306,605</u>	<u>459,656</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>1,608,527</u>	<u>(399,354)</u>	<u>-</u>	<u>9</u>
<b>Other financing sources (uses)</b>				
Transfers in	911,688	-	-	-
Transfers out	(1,843,781)	-	(1,710,114)	(33,678)
Total other financing sources (uses)	<u>(932,093)</u>	<u>-</u>	<u>(1,710,114)</u>	<u>(33,678)</u>
Net change in fund balances	676,434	(399,354)	(1,710,114)	(33,669)
<b>Fund balances - beginning</b>	<u>5,026,693</u>	<u>1,201,895</u>	<u>1,710,114</u>	<u>33,669</u>
<b>Fund balances - ending</b>	<u>\$ 5,703,127</u>	<u>\$ 802,541</u>	<u>\$ -</u>	<u>\$ -</u>

<b>Special Local Option Sales Tax Fund 2001-2005</b>	<b>2004 General Obligations Bond Fund</b>	<b>Debt Service Fund 2007 General Obligation Bond</b>	<b>Debt Service Fund 2004 General Obligation Bond</b>	<b>Total Nonmajor Governmental Funds</b>
\$ -	\$ -	\$ 1,812,504	\$ -	\$ 7,159,855
-	-	-	-	4,533,550
-	-	-	-	1,090,782
191,546	-	-	-	353,983
-	-	-	-	3,836,713
-	-	-	-	316,004
834,250	534,864	66,083	180,099	2,043,878
-	-	-	-	159,902
-	-	-	-	100,122
<u>1,025,796</u>	<u>534,864</u>	<u>1,878,587</u>	<u>180,099</u>	<u>19,594,789</u>
-	-	-	-	47,782
-	-	-	-	40,676
-	-	-	-	8,397,948
-	-	-	-	3,607,046
-	-	-	-	441,902
-	-	-	-	488,020
-	-	-	-	1,283,231
8,027,624	5,984,759	-	-	14,472,039
-	-	655,000	4,325,000	4,980,000
-	-	1,347,228	1,137,500	2,484,728
<u>8,027,624</u>	<u>5,984,759</u>	<u>2,002,228</u>	<u>5,462,500</u>	<u>36,243,372</u>
<u>(7,001,828)</u>	<u>(5,449,895)</u>	<u>(123,641)</u>	<u>(5,282,401)</u>	<u>(16,648,583)</u>
438,236	1,506,651	-	5,837,275	8,693,850
-	-	-	-	(3,587,573)
<u>438,236</u>	<u>1,506,651</u>	<u>-</u>	<u>5,837,275</u>	<u>5,106,277</u>
(6,563,592)	(3,943,244)	(123,641)	554,874	(11,542,306)
19,499,695	11,486,220	1,317,343	7,465,307	47,740,936
<u>\$ 12,936,103</u>	<u>\$ 7,542,976</u>	<u>\$ 1,193,702</u>	<u>\$ 8,020,181</u>	<u>\$ 36,198,630</u>

**Columbia County, Georgia**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2007**

	<b>Building Standards Fund</b>	<b>Federal Asset Sharing Fund</b>	<b>State Condemnation Fund</b>	<b>Street Lights Fund</b>	<b>Recreation Advisory Board Fund</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 150	\$ 38,975	\$ 24,973	\$ -	\$ 23,265
Investments	-	-	-	-	-
Taxes receivable	-	-	-	6,708	-
Accounts receivable	110	-	-	387	10
Due from other funds	801,288	-	-	105,451	-
Prepaid items	3,639	-	-	-	-
<b>Total assets</b>	<b>\$ 805,187</b>	<b>\$ 38,975</b>	<b>\$ 24,973</b>	<b>\$ 112,546</b>	<b>\$ 23,275</b>
<b>Liabilities and fund balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 3,074	\$ -	\$ -	\$ 108,074	\$ -
Accrued payroll	19,632	-	-	-	-
Accrued compensated absences	5,274	-	-	-	-
Deferred revenue	-	-	-	4,979	-
Due to other funds	-	-	-	-	13,592
<b>Total liabilities</b>	<b>27,980</b>	<b>-</b>	<b>-</b>	<b>113,053</b>	<b>13,592</b>
<b>Fund balances:</b>					
Reserved for encumbrances	1,161	-	-	-	177
Reserved for inventories/prepaid items	3,639	-	-	-	-
Unreserved, undesignated	772,407	38,975	24,973	(507)	9,506
<b>Total fund balances</b>	<b>777,207</b>	<b>38,975</b>	<b>24,973</b>	<b>(507)</b>	<b>9,683</b>
<b>Total liabilities and fund balances</b>	<b>\$ 805,187</b>	<b>\$ 38,975</b>	<b>\$ 24,973</b>	<b>\$ 112,546</b>	<b>\$ 23,275</b>

Continued on the following pages.

911 Fund	Jail Fund	Drug Abuse Treatment Fund	Supplemental Juvenile Services Fund	Community Center Operations Fund
\$ 1,637,885	\$ 127,272	\$ 68,744	\$ 133,129	\$ 50
-	-	-	-	-
-	-	-	-	-
319,414	14,275	4,073	4,030	28,973
-	-	-	-	290
3,219	-	-	-	534
<u>\$ 1,960,518</u>	<u>\$ 141,547</u>	<u>\$ 72,817</u>	<u>\$ 137,159</u>	<u>\$ 29,847</u>
\$ 46,933	\$ -	\$ -	\$ 5,234	\$ 19,684
19,704	-	-	-	2,669
6,428	-	-	-	2,315
-	-	-	-	140,811
342,707	-	-	7,383	687,737
<u>415,772</u>	<u>-</u>	<u>-</u>	<u>12,617</u>	<u>853,216</u>
6,424	-	-	1,060	423
3,219	-	-	-	534
1,535,103	141,547	72,817	123,482	(824,326)
<u>1,544,746</u>	<u>141,547</u>	<u>72,817</u>	<u>124,542</u>	<u>(823,369)</u>
<u>\$ 1,960,518</u>	<u>\$ 141,547</u>	<u>\$ 72,817</u>	<u>\$ 137,159</u>	<u>\$ 29,847</u>

**Columbia County, Georgia**  
**Combining Balance Sheet - Continued**  
**Nonmajor Special Revenue Funds**  
**June 30, 2007**

	<b>Lodging Tax Fund</b>	<b>Multiple Grant Fund</b>	<b>Library Board Fund</b>	<b>Clean and Beautiful Memorial Fund</b>	<b>Fire Services Fund</b>
<b>Assets</b>					
Cash and cash equivalents	\$ -	\$ -	\$ 95,247	\$ 479	\$ -
Investments	-	-	306,250	-	-
Taxes receivable	-	-	-	-	110,012
Accounts receivable	50,646	-	3,436	-	48,074
Due from other funds	450,142	5,468	-	-	879,689
Prepaid items	82	-	-	-	-
<b>Total assets</b>	<b>\$ 500,870</b>	<b>\$ 5,468</b>	<b>\$ 404,933</b>	<b>\$ 479</b>	<b>\$ 1,037,775</b>
<b>Liabilities and fund balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 3,782	\$ -	\$ -	\$ -	\$ 22,182
Accrued payroll	610	-	-	-	-
Accrued compensated absences	-	-	-	-	-
Deferred revenue	-	-	-	-	41,149
Due to other funds	290	-	8,582	402	-
<b>Total liabilities</b>	<b>4,682</b>	<b>-</b>	<b>8,582</b>	<b>402</b>	<b>63,331</b>
<b>Fund balances:</b>					
Reserved for encumbrances	114	-	-	-	1,540
Reserved for inventories/prepaid items	82	-	-	-	-
Fund balance	495,992	5,468	396,351	77	972,904
<b>Total fund balances</b>	<b>496,188</b>	<b>5,468</b>	<b>396,351</b>	<b>77</b>	<b>974,444</b>
<b>Total liabilities and fund balances</b>	<b>\$ 500,870</b>	<b>\$ 5,468</b>	<b>\$ 404,933</b>	<b>\$ 479</b>	<b>\$ 1,037,775</b>

<b>Sheriff's Gifts/ Donations Fund</b>	<b>Insurance Premium Tax Fund</b>	<b>Community Events Fund</b>	<b>Georgia Superior Court Clerk Cooperative Authority Fund</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ 37,543	\$ -	\$ -	\$ 26,566	\$ 2,214,278
-	-	-	-	306,250
-	-	-	-	116,720
-	-	-	-	473,428
-	2,020,337	28,450	-	4,291,115
-	3,274	-	-	10,748
<u>\$ 37,543</u>	<u>\$ 2,023,611</u>	<u>\$ 28,450</u>	<u>\$ 26,566</u>	<u>\$ 7,412,539</u>
\$ -	\$ 184,460	\$ 1,904	\$ -	\$ 395,327
-	7,537	-	-	50,152
-	2,279	-	-	16,296
-	-	-	-	186,939
-	5	-	-	1,060,698
-	<u>194,281</u>	<u>1,904</u>	-	<u>1,709,412</u>
-	173,319	-	-	184,218
-	3,274	-	-	10,748
37,543	1,652,737	26,546	26,566	5,508,161
<u>37,543</u>	<u>1,829,330</u>	<u>26,546</u>	<u>26,566</u>	<u>5,703,127</u>
<u>\$ 37,543</u>	<u>\$ 2,023,611</u>	<u>\$ 28,450</u>	<u>\$ 26,566</u>	<u>\$ 7,412,539</u>

**Columbia County, Georgia**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2007**

	<b>Building Standards Fund</b>	<b>Federal Asset Sharing Fund</b>	<b>State Condemnation Fund</b>	<b>Street Lights Fund</b>	<b>Recreation Advisory Board Fund</b>
<b>Revenues</b>					
Taxes - property	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-	-
Licenses and permits	1,090,782	-	-	-	-
Intergovernmental	103,887	-	-	-	-
Charges for services	201,403	-	-	1,072,719	21,030
Fines and forfeitures	-	3,120	41,557	-	-
Investment income	39,062	1,384	941	18,627	50
Contributions and donations	-	-	-	27,520	-
Other	553	-	-	-	10,603
Total revenues	<u>1,435,687</u>	<u>4,504</u>	<u>42,498</u>	<u>1,118,866</u>	<u>31,683</u>
<b>Expenditures</b>					
Current:					
General government	-	-	-	-	-
Judicial system	-	-	-	-	-
Public safety	-	-	35,952	-	-
Public works	-	-	-	1,374,866	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	32,043
Housing and development	1,283,231	-	-	-	-
Total expenditures	<u>1,283,231</u>	<u>-</u>	<u>35,952</u>	<u>1,374,866</u>	<u>32,043</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>152,456</u>	<u>4,504</u>	<u>6,546</u>	<u>(256,000)</u>	<u>(360)</u>
<b>Other financing sources (uses)</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	152,456	4,504	6,546	(256,000)	(360)
<b>Fund balances - beginning</b>	<u>624,751</u>	<u>34,471</u>	<u>18,427</u>	<u>255,493</u>	<u>10,043</u>
<b>Fund balances - ending</b>	<u>\$ 777,207</u>	<u>\$ 38,975</u>	<u>\$ 24,973</u>	<u>\$ (507)</u>	<u>\$ 9,683</u>

Continued on the following pages.

<u>911 Fund</u>	<u>Jail Fund</u>	<u>Drug Abuse Treatment Fund</u>	<u>Supple- mental Juvenile Services Fund</u>	<u>Community Center Operations Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
2,132,017	-	-	45,819	355,309
-	169,944	41,251	-	-
61,244	6,009	234	389	-
-	-	-	-	-
-	-	-	-	74,634
<u>2,193,261</u>	<u>175,953</u>	<u>41,485</u>	<u>46,208</u>	<u>429,943</u>
-	-	-	-	-
-	-	-	40,676	-
1,504,551	-	-	-	-
-	-	-	-	441,902
-	-	-	-	-
-	-	-	-	-
<u>1,504,551</u>	<u>-</u>	<u>-</u>	<u>40,676</u>	<u>441,902</u>
<u>688,710</u>	<u>175,953</u>	<u>41,485</u>	<u>5,532</u>	<u>(11,959)</u>
-	-	-	-	-
(670,372)	(238,443)	(50,000)	-	-
<u>(670,372)</u>	<u>(238,443)</u>	<u>(50,000)</u>	<u>-</u>	<u>-</u>
18,338	(62,490)	(8,515)	5,532	(11,959)
<u>1,526,408</u>	<u>204,037</u>	<u>81,332</u>	<u>119,010</u>	<u>(811,410)</u>
<u>\$ 1,544,746</u>	<u>\$ 141,547</u>	<u>\$ 72,817</u>	<u>\$ 124,542</u>	<u>\$ (823,369)</u>

**Columbia County, Georgia**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Continued**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2007**

	Lodging Tax Fund	Multiple Grant Fund	Library Board Fund	Clean and Beautiful Memorial Fund	Fire Services Fund
<b>Revenues</b>					
Taxes - property	\$ -	\$ -	\$ -	\$ -	\$ 5,347,351
Taxes - other	528,467	-	-	-	248,244
Licenses and permits	-	-	-	-	-
Intergovernmental	5,300	53,250	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	60,132	-	-
Investment income	23,681	-	7,877	-	44,973
Contributions and donations	50	-	41,100	219	-
Other	134	-	14,198	-	-
<b>Total revenues</b>	<u>557,632</u>	<u>53,250</u>	<u>123,307</u>	<u>219</u>	<u>5,640,568</u>
<b>Expenditures</b>					
<b>Current:</b>					
General government	-	47,782	-	-	-
Judicial system	-	-	-	-	-
Public safety	-	-	-	-	6,606,426
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	404,177	-	21,969	1,481	-
Housing and development	-	-	-	-	-
<b>Total expenditures</b>	<u>404,177</u>	<u>47,782</u>	<u>21,969</u>	<u>1,481</u>	<u>6,606,426</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>153,455</u>	<u>5,468</u>	<u>101,338</u>	<u>(1,262)</u>	<u>(965,858)</u>
<b>Other financing sources (uses)</b>					
Transfers in	-	-	-	-	911,688
Transfers out	(5,028)	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>(5,028)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>911,688</u>
<b>Net change in fund balances</b>	148,427	5,468	101,338	(1,262)	(54,170)
<b>Fund balances - beginning</b>	<u>347,761</u>	<u>-</u>	<u>295,013</u>	<u>1,339</u>	<u>1,028,614</u>
<b>Fund balances - ending</b>	<u>\$ 496,188</u>	<u>\$ 5,468</u>	<u>\$ 396,351</u>	<u>\$ 77</u>	<u>\$ 974,444</u>

Sheriff's Gifts/ Donations Fund	Insurance Premium Tax Fund	Community Events Fund	Georgia Superior Court Clerk Cooperative Authority Fund	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ 5,347,351
-	3,756,839	-	-	4,533,550
-	-	-	-	1,090,782
-	-	-	-	162,437
-	-	8,416	-	3,836,713
-	-	-	-	316,004
1,451	161,075	1,191	83	368,271
55,078	-	35,935	-	159,902
-	-	-	-	100,122
<u>56,529</u>	<u>3,917,914</u>	<u>45,542</u>	<u>83</u>	<u>15,915,132</u>
-	-	-	-	47,782
-	-	-	-	40,676
50,086	200,933	-	-	8,397,948
-	2,232,180	-	-	3,607,046
-	-	-	-	441,902
-	-	28,350	-	488,020
-	-	-	-	1,283,231
<u>50,086</u>	<u>2,433,113</u>	<u>28,350</u>	<u>-</u>	<u>14,306,605</u>
<u>6,443</u>	<u>1,484,801</u>	<u>17,192</u>	<u>83</u>	<u>1,608,527</u>
-	-	-	-	911,688
-	(879,938)	-	-	(1,843,781)
-	(879,938)	-	-	(932,093)
6,443	604,863	17,192	83	676,434
31,100	1,224,467	9,354	26,483	5,026,693
<u>\$ 37,543</u>	<u>\$ 1,829,330</u>	<u>\$ 26,546</u>	<u>\$ 26,566</u>	<u>\$ 5,703,127</u>

**Columbia County, Georgia**  
**Building Standards Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Year Ended June 30, 2007**

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>Revenues</b>			
Licenses and permits	\$ 1,004,800	\$ 1,090,782	\$ 85,982
Intergovernmental	21,087	103,887	82,800
Charges for services	141,250	201,403	60,153
Investment income	10,000	39,062	29,062
Other	309,515	553	(308,962)
Total revenues	<u>1,486,652</u>	<u>1,435,687</u>	<u>(50,965)</u>
<b>Expenditures</b>			
Current:			
Housing and development	<u>1,486,652</u>	<u>1,283,231</u>	<u>203,421</u>
Total expenditures	<u>1,486,652</u>	<u>1,283,231</u>	<u>203,421</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	152,456	<u>\$ 152,456</u>
<b>Fund balance - beginning</b>		<u>624,751</u>	
<b>Fund balance - ending</b>		<u>\$ 777,207</u>	

**Columbia County, Georgia  
Federal Asset Sharing Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
For the Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Fines and forfeitures	\$ 15,000	\$ 3,120	\$ (11,880)
Investment income	-	1,384	1,384
Total revenues	<u>15,000</u>	<u>4,504</u>	<u>(10,496)</u>
<b>Expenditures</b>			
Current:			
Public safety	15,000	-	15,000
Total expenditures	<u>15,000</u>	<u>-</u>	<u>15,000</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	4,504	<u>\$ 4,504</u>
<b>Fund balance - beginning</b>		<u>34,471</u>	
<b>Fund balance - ending</b>		<u>\$ 38,975</u>	

**Columbia County, Georgia  
State Condemnation Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
For the Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Fines and forfeitures	\$ 40,000	\$ 41,557	\$ 1,557
Investment income	-	941	941
Total revenues	<u>40,000</u>	<u>42,498</u>	<u>2,498</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>40,000</u>	<u>35,952</u>	<u>4,048</u>
Total expenditures	<u>40,000</u>	<u>35,952</u>	<u>4,048</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>6,546</u>	<u>\$ 6,546</u>
<b>Fund balance - beginning</b>		<u>18,427</u>	
<b>Fund balance - ending</b>		<u>\$ 24,973</u>	

**Columbia County, Georgia**  
**Street Lights Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 1,100,000	\$ 1,072,719	\$ (27,281)
Investment income	-	18,627	18,627
Contributions and donations	30,000	27,520	(2,480)
Other	246,928	-	(246,928)
Total revenues	<u>1,376,928</u>	<u>1,118,866</u>	<u>(258,062)</u>
<b>Expenditures</b>			
Current:			
Public works	1,376,928	1,374,866	2,062
Total expenditures	<u>1,376,928</u>	<u>1,374,866</u>	<u>2,062</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	(256,000)	<u>\$ (256,000)</u>
<b>Fund balance - beginning</b>		<u>255,493</u>	
<b>Fund balance - ending</b>		<u>\$ (507)</u>	

**Columbia County, Georgia  
Recreation Advisory Board Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
For the Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 50,000	\$ 21,030	\$ (28,970)
Investment income	-	50	50
Other	10,000	10,603	603
Total revenues	<u>60,000</u>	<u>31,683</u>	<u>(28,317)</u>
<b>Expenditures</b>			
Current:			
Culture and recreation	60,000	32,043	27,957
Total expenditures	<u>60,000</u>	<u>32,043</u>	<u>27,957</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>(360)</u>	<u>\$ (360)</u>
<b>Fund balance - beginning</b>		<u>10,043</u>	
<b>Fund balance - ending</b>		<u>\$ 9,683</u>	

**Columbia County, Georgia**  
**911 Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 1,780,950	\$ 2,132,017	\$ 351,067
Investment income	-	61,244	61,244
Other	611,385	-	(611,385)
Total revenues	<u>2,392,335</u>	<u>2,193,261</u>	<u>(199,074)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>2,392,335</u>	<u>1,504,551</u>	<u>887,784</u>
Total expenditures	<u>2,392,335</u>	<u>1,504,551</u>	<u>887,784</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>688,710</u>	<u>688,710</u>
<b>Other financing sources (uses)</b>			
Transfers out	<u>-</u>	<u>(670,372)</u>	<u>(670,372)</u>
Total other financing sources (uses)	<u>-</u>	<u>(670,372)</u>	<u>(670,372)</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>18,338</u>	<u>\$ 18,338</u>
<b>Fund balance - beginning</b>		<u>1,526,408</u>	
<b>Fund balance - ending</b>		<u>\$ 1,544,746</u>	

**Columbia County, Georgia**  
**Jail Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Fines and forfeitures	\$ 150,000	\$ 169,944	\$ 19,944
Investment income	-	6,009	6,009
Other	88,443	-	(88,443)
Total revenues	<u>238,443</u>	<u>175,953</u>	<u>(62,490)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>238,443</u>	<u>175,953</u>	<u>(62,490)</u>
<b>Other financing sources (uses)</b>			
Transfers out	(238,443)	(238,443)	-
Total other financing sources (uses)	<u>(238,443)</u>	<u>(238,443)</u>	<u>-</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>(62,490)</u>	<u>\$ (62,490)</u>
<b>Fund balance - beginning</b>		<u>204,037</u>	
<b>Fund balance - ending</b>		<u>\$ 141,547</u>	

**Columbia County, Georgia  
Drug Abuse Treatment Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
For the Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Fines and forfeitures	\$ 50,000	\$ 41,251	\$ (8,749)
Investment income	-	234	234
Total revenues	<u>50,000</u>	<u>41,485</u>	<u>(8,515)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>50,000</u>	<u>41,485</u>	<u>(8,515)</u>
<b>Other financing sources (uses)</b>			
Transfers out	(50,000)	(50,000)	-
Total other financing sources (uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>(8,515)</u>	<u>\$ (8,515)</u>
<b>Fund balance - beginning</b>		<u>81,332</u>	
<b>Fund balance - ending</b>		<u>\$ 72,817</u>	

**Columbia County, Georgia  
Supplemental Juvenile Services Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
For the Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 40,000	\$ 45,819	\$ 5,819
Investment income	-	389	389
Other	5,000	-	(5,000)
Total revenues	<u>45,000</u>	<u>46,208</u>	<u>1,208</u>
<b>Expenditures</b>			
Current:			
Judicial system	45,000	40,676	4,324
Total expenditures	<u>45,000</u>	<u>40,676</u>	<u>4,324</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	5,532	<u>\$ 5,532</u>
<b>Fund balance - beginning</b>		<u>119,010</u>	
<b>Fund balance - ending</b>		<u>\$ 124,542</u>	

**Columbia County, Georgia  
Community Center Operations Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
For the Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 342,035	\$ 355,309	\$ 13,274
Other	114,138	74,634	(39,504)
Total revenues	<u>456,173</u>	<u>429,943</u>	<u>(26,230)</u>
<b>Expenditures</b>			
Current:			
Health and welfare	456,173	441,902	14,271
Total expenditures	<u>456,173</u>	<u>441,902</u>	<u>14,271</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	(11,959)	<u>\$ (11,959)</u>
<b>Fund balance - beginning</b>		<u>(811,410)</u>	
<b>Fund balance - ending</b>		<u>\$ (823,369)</u>	

**Columbia County, Georgia**  
**Lodging Tax Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Taxes - other than property	\$ 451,836	\$ 528,467	\$ 76,631
Intergovernmental	5,000	5,300	300
Investment income	-	23,681	23,681
Contributions and donations	-	50	50
Other	-	134	134
Total revenues	<u>456,836</u>	<u>557,632</u>	<u>100,796</u>
<b>Expenditures</b>			
Current:			
Culture and recreation	<u>451,808</u>	<u>404,177</u>	<u>47,631</u>
Total expenditures	<u>451,808</u>	<u>404,177</u>	<u>47,631</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>5,028</u>	<u>153,455</u>	<u>148,427</u>
<b>Other financing sources (uses)</b>			
Transfers out	<u>(5,028)</u>	<u>(5,028)</u>	<u>-</u>
Total other financing sources (uses)	<u>(5,028)</u>	<u>(5,028)</u>	<u>-</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>148,427</u>	<u>\$ 148,427</u>
<b>Fund balance - beginning</b>		<u>347,761</u>	
<b>Fund balance - ending</b>		<u>\$ 496,188</u>	

**Columbia County, Georgia  
Multiple Grant Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
For the Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 65,000	\$ 53,250	\$ (11,750)
Total revenues	<u>65,000</u>	<u>53,250</u>	<u>(11,750)</u>
<b>Expenditures</b>			
Current:			
General government	65,000	47,782	17,218
Total expenditures	<u>65,000</u>	<u>47,782</u>	<u>17,218</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	5,468	<u>\$ 5,468</u>
<b>Fund balance - beginning</b>		<u>-</u>	
<b>Fund balance - ending</b>		<u>\$ 5,468</u>	

**Columbia County, Georgia  
Library Board Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
For the Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Fines and forfeitures	\$ 70,000	\$ 60,132	\$ (9,868)
Investment income	4,100	7,877	3,777
Contributions and donations	25,000	41,100	16,100
Other	7,000	14,198	7,198
Total revenues	<u>106,100</u>	<u>123,307</u>	<u>17,207</u>
<b>Expenditures</b>			
Current:			
Culture and recreation	106,100	21,969	84,131
Total expenditures	<u>106,100</u>	<u>21,969</u>	<u>84,131</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	101,338	<u>\$ 101,338</u>
<b>Fund balance - beginning</b>		<u>295,013</u>	
<b>Fund balance - ending</b>		<u>\$ 396,351</u>	

**Columbia County, Georgia  
Clean and Beautiful Memorial Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
For the Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Contributions and donations	\$ 2,000	\$ 219	\$ (1,781)
Total revenues	<u>2,000</u>	<u>219</u>	<u>(1,781)</u>
<b>Expenditures</b>			
Current:			
Culture and recreation	2,000	1,481	519
Total expenditures	<u>2,000</u>	<u>1,481</u>	<u>519</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	(1,262)	<u>\$ (1,262)</u>
<b>Fund balance - beginning</b>		<u>1,339</u>	
<b>Fund balance - ending</b>		<u>\$ 77</u>	

**Columbia County, Georgia**  
**Fire Services Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Taxes - property	\$ 5,076,406	\$ 5,347,351	\$ 270,945
Taxes - other	-	248,244	248,244
Investment income	-	44,973	44,973
Total revenues	<u>5,076,406</u>	<u>5,640,568</u>	<u>564,162</u>
<b>Expenditures</b>			
Current:			
Public safety	6,676,804	6,606,426	70,378
Total expenditures	<u>6,676,804</u>	<u>6,606,426</u>	<u>70,378</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,600,398)</u>	<u>(965,858)</u>	<u>634,540</u>
<b>Other financing sources (uses)</b>			
Transfers in	1,600,398	911,688	(688,710)
Total other financing sources (uses)	<u>1,600,398</u>	<u>911,688</u>	<u>(688,710)</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>(54,170)</u>	<u>\$ (54,170)</u>
<b>Fund balance - beginning</b>		<u>1,028,614</u>	
<b>Fund balance - ending</b>		<u>\$ 974,444</u>	

**Columbia County, Georgia**  
**Sheriff's Gifts/Donations Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Contributions and donations	\$ 51,000	\$ 55,078	\$ 4,078
Investment income	-	1,451	1,451
Total revenues	<u>51,000</u>	<u>56,529</u>	<u>5,529</u>
<b>Expenditures</b>			
Current:			
Public safety	51,000	50,086	914
Total expenditures	<u>51,000</u>	<u>50,086</u>	<u>914</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	6,443	<u>\$ 6,443</u>
<b>Fund balance - beginning</b>		<u>31,100</u>	
<b>Fund balance - ending</b>		<u>\$ 37,543</u>	

**Columbia County, Georgia  
Insurance Premium Tax Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
For the Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Taxes - other	\$ 3,764,117	\$ 3,756,839	\$ (7,278)
Investment income	-	161,075	161,075
Other	487,557	-	(487,557)
<b>Total revenues</b>	<u>4,251,674</u>	<u>3,917,914</u>	<u>(333,760)</u>
<b>Expenditures</b>			
Current:			
Public safety	569,193	200,933	368,260
Public works	2,802,543	2,232,180	570,363
<b>Total expenditures</b>	<u>3,371,736</u>	<u>2,433,113</u>	<u>938,623</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>879,938</u>	<u>1,484,801</u>	<u>604,863</u>
<b>Other financing sources (uses)</b>			
Transfers out	(879,938)	(879,938)	-
<b>Total other financing sources (uses)</b>	<u>(879,938)</u>	<u>(879,938)</u>	<u>-</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>604,863</u>	<u>\$ 604,863</u>
<b>Fund balance - beginning</b>		<u>1,224,467</u>	
<b>Fund balance - ending</b>		<u>\$ 1,829,330</u>	

**Columbia County, Georgia  
Community Events Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
For the Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Contributions and donations	\$ 20,000	\$ 35,935	\$ 15,935
Charges for services	-	8,416	8,416
Investment income	-	1,191	1,191
Other	9,354	-	(9,354)
Total revenues	<u>29,354</u>	<u>45,542</u>	<u>16,188</u>
<b>Expenditures</b>			
Current:			
Culture and recreation	29,354	28,350	1,004
Total expenditures	<u>29,354</u>	<u>28,350</u>	<u>1,004</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	17,192	<u>\$ 17,192</u>
<b>Fund balance - beginning</b>		<u>9,354</u>	
<b>Fund balance - ending</b>		<u>\$ 26,546</u>	

**Columbia County, Georgia**  
**Georgia Superior Court Clerk Cooperative Authority Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 1,000	\$ -	\$ (1,000)
Investment income	-	83	83
Total revenues	<u>1,000</u>	<u>83</u>	<u>(917)</u>
<b>Expenditures</b>			
Current:			
Judicial system	1,000	-	1,000
Total expenditures	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	83	<u>\$ 83</u>
<b>Fund balance - beginning</b>		<u>26,483</u>	
<b>Fund balance - ending</b>		<u>\$ 26,566</u>	

**Columbia County, Georgia**  
**Debt Service Fund - 2007 General Obligation Bond**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Taxes - property	\$ 2,002,298	\$ 1,812,504	\$ (189,794)
Investment income	-	66,083	66,083
Total revenues	<u>2,002,298</u>	<u>1,878,587</u>	<u>(123,711)</u>
<b>Expenditures</b>			
Debt service:			
Principal	655,000	655,000	-
Interest	1,347,298	1,347,228	70
Total expenditures	<u>2,002,298</u>	<u>2,002,228</u>	<u>70</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>(123,641)</u>	<u>\$ (123,641)</u>
<b>Fund balance - beginning</b>		<u>1,317,343</u>	
<b>Fund balance - ending</b>		<u>\$ 1,193,702</u>	

**Columbia County, Georgia**  
**Debt Service Fund - 2004 General Obligation Bond**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Investment income	\$ -	\$ 180,099	\$ 180,099
Total revenues	<u>-</u>	<u>180,099</u>	<u>180,099</u>
<b>Expenditures</b>			
Debt service:			
Principal	4,325,000	4,325,000	-
Interest	1,137,500	1,137,500	-
Total expenditures	<u>5,462,500</u>	<u>5,462,500</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(5,462,500)</u>	<u>(5,282,401)</u>	<u>180,099</u>
<b>Other financing sources (uses)</b>			
Transfers in	5,462,500	5,837,275	374,775
Total other financing sources (uses)	<u>5,462,500</u>	<u>5,837,275</u>	<u>374,775</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>554,874</u>	<u>\$ 554,874</u>
<b>Fund balance - beginning</b>		<u>7,465,307</u>	
<b>Fund balance - ending</b>		<u>\$ 8,020,181</u>	

## INTERNAL SERVICE FUNDS

**Columbia County, Georgia**  
**Combining Statement of Net Assets**  
**Internal Service Funds**  
**June 30, 2007**

	<b>Employee Medical Fund</b>	<b>Risk Management Fund</b>	<b>Customer Service Information Center</b>	<b>Total</b>
<b>Assets</b>				
Current assets				
Cash and cash equivalents	\$ 801,770	\$ -	\$ -	\$ 801,770
Accounts receivable	20,174	2,519	-	22,693
Due from other funds	-	8,819	12,674	21,493
Prepaid items	-	314	33	347
Total current assets	<u>821,944</u>	<u>11,652</u>	<u>12,707</u>	<u>846,303</u>
Total assets	<u>821,944</u>	<u>11,652</u>	<u>12,707</u>	<u>846,303</u>
<b>Liabilities</b>				
Current liabilities				
Accounts payable	279,859	6,424	1,261	287,544
Accrued payroll	-	2,006	1,571	3,577
Accrued compensated absences	-	3,222	9,875	13,097
Due to other funds	1,021,594	-	-	1,021,594
Total current liabilities	<u>1,301,453</u>	<u>11,652</u>	<u>12,707</u>	<u>1,325,812</u>
Total liabilities	<u>1,301,453</u>	<u>11,652</u>	<u>12,707</u>	<u>1,325,812</u>
<b>Net assets</b>				
Unrestricted net assets	(479,509)	-	-	(479,509)
Total net assets	<u>\$ (479,509)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (479,509)</u>

**Columbia County, Georgia**

**Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended June 30, 2007**

	<b>Employee Medical Fund</b>	<b>Risk Management Fund</b>	<b>Customer Service Information Center</b>	<b>Total</b>
<b>Operating revenues</b>				
Charges for services	\$ 4,751,639	\$ -	\$ -	\$ 4,751,639
Intergovernmental	-	612,011	123,317	735,328
Other	24,060	-	-	24,060
Total operating revenues	<u>4,775,699</u>	<u>612,011</u>	<u>123,317</u>	<u>5,511,027</u>
<b>Operating expenses</b>				
Personal services	-	100,869	111,685	212,554
Purchased/contracted services	4,566,695	494,869	7,339	5,068,903
Supplies and materials	-	16,273	4,293	20,566
Interfund/Interdepartmental charges	58,580	-	-	58,580
Total operating expenses	<u>4,625,275</u>	<u>612,011</u>	<u>123,317</u>	<u>5,360,603</u>
<b>Operating income (loss)</b>	<u>150,424</u>	<u>-</u>	<u>-</u>	<u>150,424</u>
<b>Nonoperating revenue (expense)</b>				
Interest earned	22,190	-	-	22,190
Total nonoperating revenue (expense)	<u>22,190</u>	<u>-</u>	<u>-</u>	<u>22,190</u>
<b>Change in net assets</b>	172,614	-	-	172,614
<b>Total net assets - beginning</b>	<u>(652,123)</u>	<u>-</u>	<u>-</u>	<u>(652,123)</u>
<b>Total net assets - ending</b>	<u>\$ (479,509)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (479,509)</u>

**Columbia County, Georgia**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended June 30, 2007**

	<b>Employee Medical Fund</b>	<b>Risk Management Fund</b>	<b>Customer Service Information Center</b>	<b>Total</b>
<b>Operating activities</b>				
Cash received from customers	\$ 4,774,021	\$ 609,492	\$ 123,317	\$ 5,506,830
Cash paid to suppliers and others	(4,402,802)	(507,982)	(13,359)	(4,924,143)
Cash paid to employees	-	(101,510)	(109,958)	(211,468)
<b>Net cash provided by (used in) operating activities</b>	<b>371,219</b>	<b>-</b>	<b>-</b>	<b>371,219</b>
<b>Investing activities</b>				
Interest on investments	22,190	-	-	22,190
<b>Net cash provided (used) in investing activities</b>	<b>22,190</b>	<b>-</b>	<b>-</b>	<b>22,190</b>
<b>Net decrease in cash and cash equivalents/investments</b>	<b>393,409</b>	<b>-</b>	<b>-</b>	<b>393,409</b>
<b>Cash and cash equivalents</b>				
<b>Beginning of year</b>	<b>408,361</b>	<b>-</b>	<b>-</b>	<b>408,361</b>
<b>End of year</b>	<b>\$ 801,770</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 801,770</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities</b>				
Operating income (loss)	\$ 150,424	\$ -	\$ -	\$ 150,424
<b>Change in assets and liabilities</b>				
Accounts receivable	(1,678)	(2,519)	-	(4,197)
Deferred charges / prepaid expense	-	(32)	(3)	(35)
Due from other funds	-	(2,775)	(2,065)	(4,840)
Accounts payable	15,907	5,967	341	22,215
Accrued liabilities	-	(641)	1,727	1,086
Due to other funds	206,566	-	-	206,566
<b>Total adjustments</b>	<b>220,795</b>	<b>-</b>	<b>-</b>	<b>220,795</b>
<b>Net cash provided by (used in) operating activities</b>	<b>\$ 371,219</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 371,219</b>

## AGENCY FUNDS

**Columbia County, Georgia**  
**Combining Statement of Changes in Fiduciary Assets and Liabilities**  
**Agency Funds**  
**For the Year Ended June 30, 2007**

	<u>July 1, 2006</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2007</u>
<b><u>Clerk of Superior Court</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 772,546	\$ 6,428,830	\$ 6,453,704	\$ 747,672
Total assets	<u>\$ 772,546</u>	<u>\$ 6,428,830</u>	<u>\$ 6,453,704</u>	<u>\$ 747,672</u>
<b>Liabilities</b>				
Due to others	\$ 772,546	\$ 6,428,830	\$ 6,453,704	\$ 747,672
Total liabilities	<u>\$ 772,546</u>	<u>\$ 6,428,830</u>	<u>\$ 6,453,704</u>	<u>\$ 747,672</u>
<b><u>Probate Court</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 256,278	\$ 2,198,307	\$ 2,170,643	\$ 283,942
Total assets	<u>\$ 256,278</u>	<u>\$ 2,198,307</u>	<u>\$ 2,170,643</u>	<u>\$ 283,942</u>
<b>Liabilities</b>				
Due to others	\$ 256,278	\$ 2,198,307	\$ 2,170,643	\$ 283,942
Total liabilities	<u>\$ 256,278</u>	<u>\$ 2,198,307</u>	<u>\$ 2,170,643</u>	<u>\$ 283,942</u>
<b><u>Magistrate Court</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 106,457	\$ 764,582	\$ 795,612	\$ 75,427
Total assets	<u>\$ 106,457</u>	<u>\$ 764,582</u>	<u>\$ 795,612</u>	<u>\$ 75,427</u>
<b>Liabilities</b>				
Due to others	\$ 106,457	\$ 764,582	\$ 795,612	\$ 75,427
Total liabilities	<u>\$ 106,457</u>	<u>\$ 764,582</u>	<u>\$ 795,612</u>	<u>\$ 75,427</u>
<b><u>Sheriff's Office</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 273,451	\$ 1,056,046	\$ 931,038	\$ 398,459
Total assets	<u>\$ 273,451</u>	<u>\$ 1,056,046</u>	<u>\$ 931,038</u>	<u>\$ 398,459</u>
<b>Liabilities</b>				
Due to others	\$ 273,451	\$ 1,056,046	\$ 931,038	\$ 398,459
Total liabilities	<u>\$ 273,451</u>	<u>\$ 1,056,046</u>	<u>\$ 931,038</u>	<u>\$ 398,459</u>

**Tax Commissioner**

**Assets**

Cash and cash equivalents	\$ 674,609	\$ 94,477,633	\$ 94,058,932	\$ 1,093,310
Total assets	<u>\$ 674,609</u>	<u>\$ 94,477,633</u>	<u>\$ 94,058,932</u>	<u>\$ 1,093,310</u>

**Liabilities**

Due to others	\$ 674,609	\$ 94,477,633	\$ 94,058,932	\$ 1,093,310
Total liabilities	<u>\$ 674,609</u>	<u>\$ 94,477,633</u>	<u>\$ 94,058,932</u>	<u>\$ 1,093,310</u>

**Total Agency Funds**

**Assets**

Cash and cash equivalents	\$ 2,083,341	\$ 104,925,398	\$ 104,409,929	\$ 2,598,810
Total assets	<u>\$ 2,083,341</u>	<u>\$ 104,925,398</u>	<u>\$ 104,409,929</u>	<u>\$ 2,598,810</u>

**Liabilities**

Due to others	\$ 2,083,341	\$ 104,925,398	\$ 104,409,929	\$ 2,598,810
Total liabilities	<u>\$ 2,083,341</u>	<u>\$ 104,925,398</u>	<u>\$ 104,409,929</u>	<u>\$ 2,598,810</u>

