

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, 2006**

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Taxes - property			
Property tax	\$ 17,049,641	\$ 18,255,830	\$ 1,206,189
Motor vehicle tax and penalties	2,380,143	2,362,640	(17,503)
Mobile home tax	83,747	80,185	(3,562)
Timber tax	35,000	44,965	9,965
Interest and penalties	150,000	143,226	(6,774)
	<u>19,698,531</u>	<u>20,886,846</u>	<u>1,188,315</u>
Taxes - sales			
Sales tax	<u>12,134,819</u>	<u>13,198,325</u>	<u>1,063,506</u>
Taxes - other			
Occupation tax	750,000	821,583	71,583
Real estate transfer tax	300,000	384,969	84,969
Alcohol tax	800,000	904,270	104,270
Recording intangibles	1,000,000	1,272,078	272,078
Cablevision	430,000	491,899	61,899
	<u>3,280,000</u>	<u>3,874,799</u>	<u>594,799</u>
Licenses and permits			
Alcohol licenses	250,000	249,705	(295)
Land disturbing permit	40,000	36,470	(3,530)
Other	14,000	19,058	5,058
	<u>304,000</u>	<u>305,233</u>	<u>1,233</u>
Intergovernmental			
General overhead	1,377,611	1,380,817	3,206
Juvenile Court	57,725	78,516	20,791
Emergency Services	116,830	57,479	(59,351)
Roads and Bridges	640,082	630,259	(9,823)
Public Transit	53,798	60,833	7,035
	<u>2,246,046</u>	<u>2,207,904</u>	<u>(38,142)</u>
Charges for services			
Commissions	1,100,000	1,448,591	348,591
Sheriff	85,794	170,947	85,153
Recreation	395,200	339,832	(55,368)
Clerk of Superior Court	700,000	863,987	163,987
Probate Court	100,000	110,000	10,000
Magistrate Court	120,000	140,577	20,577
Wildwood Park	107,000	140,722	33,722
Planning and Development	212,600	215,140	2,540
Other	141,840	111,298	(30,542)
	<u>2,962,434</u>	<u>3,541,094</u>	<u>578,660</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, 2006**

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
<b>Revenues (Continued)</b>			
<b>Fines and forfeitures</b>			
Clerk of Superior Court	\$ 600,000	\$ 414,400	\$ (185,600)
Probate Court	1,500,000	962,407	(537,593)
Magistrate Court	120,000	213,667	93,667
Other	35,000	158,737	123,737
	<u>2,255,000</u>	<u>1,749,211</u>	<u>(505,789)</u>
<b>Investment income</b>			
Interest	301,200	709,356	408,156
<b>Contributions and donations</b>			
Developer reimbursements	10,000	9,667	(333)
Donations	2,000	321	(1,679)
	<u>12,000</u>	<u>9,988</u>	<u>(2,012)</u>
<b>Other</b>			
Rental	109,000	163,505	54,505
Other	539,042	352,339	(186,703)
	<u>648,042</u>	<u>515,844</u>	<u>(132,198)</u>
<b>Total revenues</b>	<u>\$ 43,842,072</u>	<u>\$ 46,998,600</u>	<u>\$ 3,156,528</u>
<b>Expenditures</b>			
<b>General government</b>			
<b>Board of Commissioners</b>			
Personal service	\$ 184,013	\$ 191,804	\$ (7,791)
Operating	1,130,804	750,088	380,716
	<u>1,314,817</u>	<u>941,892</u>	<u>372,925</u>
<b>Finance</b>			
Personal service	448,977	443,301	5,676
Operating	130,250	104,332	25,918
	<u>579,227</u>	<u>547,633</u>	<u>31,594</u>
<b>Human Resources</b>			
Personal service	309,245	306,935	2,310
Operating	286,297	284,534	1,763
	<u>595,542</u>	<u>591,469</u>	<u>4,073</u>
<b>Procurement/Distribution</b>			
Personal service	353,904	356,454	(2,550)
Operating	96,742	91,608	5,134
	<u>450,646</u>	<u>448,062</u>	<u>2,584</u>
<b>Information Technology</b>			
Personal service	1,152,190	1,102,822	49,368
Operating	1,232,345	976,628	255,717
Capital improvements	-	225,338	(225,338)
	<u>2,384,535</u>	<u>2,304,788</u>	<u>79,747</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, 2006**

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
<b>Expenditures (Continued)</b>			
General government (Continued)			
County Administrator			
Personal service	\$ 203,467	\$ 206,881	\$ (3,414)
Operating	41,277	37,795	3,482
	<u>244,744</u>	<u>244,676</u>	<u>68</u>
Tax Commissioner			
Personal service	1,049,223	1,041,370	7,853
Operating	247,916	231,239	16,677
	<u>1,297,139</u>	<u>1,272,609</u>	<u>24,530</u>
Tax Assessor			
Personal service	794,793	776,921	17,872
Operating	156,027	143,935	12,092
Capital improvements	2,500	-	2,500
	<u>953,320</u>	<u>920,856</u>	<u>32,464</u>
Engineering Services			
Personal service	667,479	669,349	(1,870)
Operating	110,098	99,212	10,886
Capital improvements	15,000	15,000	-
	<u>792,577</u>	<u>783,561</u>	<u>9,016</u>
Board of Elections			
Personal service	140,204	136,257	3,947
Operating	197,824	146,495	51,329
Capital improvements	38,778	10,000	28,778
	<u>376,806</u>	<u>292,752</u>	<u>84,054</u>
Management Services			
Personal service	132,303	136,226	(3,923)
Operating	1,229,038	1,003,429	225,609
	<u>1,361,341</u>	<u>1,139,655</u>	<u>221,686</u>
Total general government	<u>10,350,694</u>	<u>9,487,953</u>	<u>862,741</u>
Judicial system			
Superior Court			
Personal service	782,093	779,753	2,340
Operating	516,656	482,324	34,332
Capital improvements	12,560	12,560	-
	<u>1,311,309</u>	<u>1,274,637</u>	<u>36,672</u>
Probate Court			
Personal service	544,946	562,469	(17,523)
Operating	135,132	93,494	41,638
	<u>680,078</u>	<u>655,963</u>	<u>24,115</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, 2006**

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
<b>Expenditures (Continued)</b>			
Judicial system (Continued)			
Juvenile Court/Youth			
Personal service	\$ 291,041	\$ 305,082	\$ (14,041)
Operating	180,381	163,963	16,418
	<u>471,422</u>	<u>469,045</u>	<u>2,377</u>
Magistrate Court			
Personal service	587,026	571,803	15,223
Operating	118,364	112,645	5,719
	<u>705,390</u>	<u>684,448</u>	<u>20,942</u>
District Attorney			
Operating	366,000	363,840	2,160
Total judicial system	<u>3,534,199</u>	<u>3,447,933</u>	<u>86,266</u>
Public safety			
Sheriff			
Personal service	8,613,362	8,770,784	(157,422)
Operating	2,053,876	2,139,057	(85,181)
Capital improvements	810,842	491,514	319,328
	<u>11,478,080</u>	<u>11,401,355</u>	<u>76,725</u>
Emergency Services			
Personal service	196,479	196,552	(73)
Operating	196,739	166,630	30,109
	<u>393,218</u>	<u>363,182</u>	<u>30,036</u>
Jail			
Personal service	4,776,233	4,710,789	65,444
Operating	1,755,553	1,527,486	228,067
	<u>6,531,786</u>	<u>6,238,275</u>	<u>293,511</u>
Emergency Medical Service			
Operating	500,000	500,000	-
Animal Care and Control			
Personal service	459,132	455,596	3,536
Operating	106,843	105,812	1,031
	<u>565,975</u>	<u>561,408</u>	<u>4,567</u>
Coroner			
Personal service	59,770	62,648	(2,878)
Operating	48,225	37,443	10,782
	<u>107,995</u>	<u>100,091</u>	<u>7,904</u>
Total public safety	<u>19,577,054</u>	<u>19,164,311</u>	<u>412,743</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, 2006**

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
<b>Expenditures (Continued)</b>			
Public works			
Roads and Bridges			
Personal service	\$ 1,761,821	\$ 1,697,067	\$ 64,754
Operating	889,171	876,567	12,604
	<u>2,650,992</u>	<u>2,573,634</u>	<u>77,358</u>
Fleet Services			
Personal service	450,719	450,499	220
Operating	150,869	112,099	38,770
	<u>601,588</u>	<u>562,598</u>	<u>38,990</u>
Facility Maintenance			
Personal service	447,950	420,869	27,081
Operating	116,608	116,881	(273)
	<u>564,558</u>	<u>537,750</u>	<u>26,808</u>
Total public works	<u>3,817,138</u>	<u>3,673,982</u>	<u>143,156</u>
Health and welfare			
Public Health			
Operating	417,228	416,233	995
Family and Children Services			
Operating	74,237	68,051	6,186
Senior Center			
Personal service	222,303	222,078	225
Operating	179,296	174,127	5,169
	<u>401,599</u>	<u>396,205</u>	<u>5,394</u>
Public Transit			
Personal service	146,364	148,846	(2,482)
Operating	50,059	44,524	5,535
	<u>196,423</u>	<u>193,370</u>	<u>3,053</u>
Total health and welfare	<u>1,089,487</u>	<u>1,073,859</u>	<u>15,628</u>
Culture and recreation			
Recreation			
Personal service	1,029,774	967,816	61,958
Operating	701,395	619,914	81,481
Capital improvements	43,000	23,345	19,655
	<u>1,774,169</u>	<u>1,611,075</u>	<u>163,094</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, 2006**

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Expenditures (Continued)</b>			
Culture and recreation (Continued)			
Wildwood Park			
Personal service	\$ 39,016	\$ 36,223	\$ 2,793
Operating	<u>76,105</u>	<u>63,147</u>	<u>12,958</u>
	<u>115,121</u>	<u>99,370</u>	<u>15,751</u>
Libraries			
Personal service	543,584	534,588	8,996
Operating	<u>466,933</u>	<u>436,608</u>	<u>30,325</u>
	<u>1,010,517</u>	<u>971,196</u>	<u>39,321</u>
Community Services			
Personal service	255,265	271,347	(16,082)
Operating	<u>78,753</u>	<u>55,938</u>	<u>22,815</u>
	<u>334,018</u>	<u>327,285</u>	<u>6,733</u>
 Total culture and recreation	 <u>3,233,825</u>	 <u>3,008,926</u>	 <u>224,899</u>
Housing and development			
Extension Service			
Personal service	66,425	66,161	264
Operating	<u>61,658</u>	<u>47,356</u>	<u>14,302</u>
	<u>128,083</u>	<u>113,517</u>	<u>14,566</u>
Forestry			
Operating	<u>8,390</u>	<u>7,161</u>	<u>1,229</u>
Geographic Information Systems			
Personal service	155,142	159,035	(3,893)
Operating	319,491	319,115	376
Capital improvements	<u>6,968</u>	<u>-</u>	<u>6,968</u>
	<u>481,601</u>	<u>478,150</u>	<u>3,451</u>
Planning and Development			
Personal service	300,551	313,746	(13,195)
Operating	<u>226,217</u>	<u>155,413</u>	<u>70,804</u>
	<u>526,768</u>	<u>469,159</u>	<u>57,609</u>
Code Compliance			
Personal service	270,955	250,936	20,019
Operating	<u>44,116</u>	<u>38,231</u>	<u>5,885</u>
	<u>315,071</u>	<u>289,167</u>	<u>25,904</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, 2006**

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Expenditures (Continued)</b>			
Housing and development (Continued)			
Plan Review			
Personal service	\$ 57,405	\$ 56,427	\$ 978
Operating	<u>5,341</u>	<u>3,939</u>	<u>1,402</u>
	<u>62,746</u>	<u>60,366</u>	<u>2,380</u>
Economic Development			
Operating	<u>1,090,512</u>	<u>1,087,863</u>	<u>2,649</u>
Total housing and development	<u>2,613,171</u>	<u>2,505,383</u>	<u>107,788</u>
<b>Total expenditures</b>	<b>\$ 44,215,568</b>	<b>\$ 42,362,347</b>	<b>\$ 1,853,221</b>
Excess of revenues over expenditures	<u>(373,496)</u>	<u>4,636,253</u>	<u>5,009,749</u>
<b>Other financing sources (uses)</b>			
Sale of property	104,000	110,206	6,206
Operating transfers in	324,496	210,000	(114,496)
Operating transfers out	<u>(55,000)</u>	<u>(54,107)</u>	<u>893</u>
<b>Total other financing sources (uses)</b>	<u>373,496</u>	<u>266,099</u>	<u>(107,397)</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>4,902,352</u>	<u>\$ 4,902,352</u>
Fund balance at beginning of year		<u>15,440,720</u>	
Fund balance at end of year		<u>\$ 20,343,072</u>	

NONMAJOR GOVERNMENTAL FUNDS

**Columbia County, Georgia**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2006**

	<u>Capital Projects Funds</u>			
	<u>Special Revenue Funds</u>	<u>Special Local Option Sales Tax Fund 1996-2000</u>	<u>Capital Road/ Drainage Projects Fund</u>	<u>Airport Authority Fund</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 2,477,217	\$ 1,284,426	\$ -	\$ -
Investments	101,295	-	-	-
Taxes receivable	42,910	-	-	-
Accounts receivable	313,369	-	-	-
Intergovernmental receivable	-	-	-	-
Due from other funds	3,582,391	-	1,710,114	-
Prepaid items	10,452	-	-	-
<b>Total assets</b>	<u>\$ 6,527,634</u>	<u>\$ 1,284,426</u>	<u>\$ 1,710,114</u>	<u>\$ -</u>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 536,440	\$ 82,531	\$ -	\$ -
Accrued payroll	41,086	-	-	-
Accrued compensated absences	19,575	-	-	-
Deferred revenue	142,785	-	-	-
Due to other funds	761,055	-	-	-
Due to other governments	-	-	-	-
<b>Total liabilities</b>	<u>1,500,941</u>	<u>82,531</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
Reserved for encumbrances	280,804	240,209	-	-
Reserved for inventories/prepaid items	10,452	-	-	-
Reserved for debt service	-	-	-	-
Unreserved, undesignated	4,735,437	961,686	1,710,114	-
<b>Total fund balances</b>	<u>5,026,693</u>	<u>1,201,895</u>	<u>1,710,114</u>	<u>-</u>
<b>Total liabilities and fund balances</b>	<u>\$ 6,527,634</u>	<u>\$ 1,284,426</u>	<u>\$ 1,710,114</u>	<u>\$ -</u>

<b>Windmill Sewer Project Fund</b>	<b>Special Local Option Sales Tax Fund 2006-2010</b>	<b>2006 Capital Improvements Projects Fund</b>	<b>Debt Service Fund 1998 General Obligation Bond</b>	<b>Debt Service Fund 2004 General Obligation Bond</b>	<b>Total Nonmajor Governmental Funds</b>
\$ 33,669	\$ -	\$ -	\$ 1,297,052	\$ 4,924,053	\$ 10,016,417
-	-	-	-	-	101,295
-	-	-	22,105	-	65,015
-	-	-	17,142	-	330,511
-	2,777,873	-	-	-	2,777,873
-	-	-	-	2,541,754	7,834,259
-	-	-	-	-	10,452
<u>\$ 33,669</u>	<u>\$ 2,777,873</u>	<u>\$ -</u>	<u>\$ 1,336,299</u>	<u>\$ 7,465,807</u>	<u>\$ 21,135,822</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 618,971
-	-	-	-	-	41,086
-	-	-	-	-	19,575
-	-	-	18,956	-	161,741
-	2,579,404	4,580,516	-	500	7,921,475
-	236,119	-	-	-	236,119
-	<u>2,815,523</u>	<u>4,580,516</u>	<u>18,956</u>	<u>500</u>	<u>8,998,967</u>
-	42,650	61,782	-	-	625,445
-	-	-	-	-	10,452
-	-	-	1,317,343	7,465,307	8,782,650
33,669	(80,300)	(4,642,298)	-	-	2,718,308
<u>33,669</u>	<u>(37,650)</u>	<u>(4,580,516)</u>	<u>1,317,343</u>	<u>7,465,307</u>	<u>12,136,855</u>
<u>\$ 33,669</u>	<u>\$ 2,777,873</u>	<u>\$ -</u>	<u>\$ 1,336,299</u>	<u>\$ 7,465,807</u>	<u>\$ 21,135,822</u>

**Columbia County, Georgia**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2006**

	<u>Capital Projects Funds</u>			
	<u>Special Revenue Funds</u>	<u>Special Local Option Sales Tax Fund 1996-2000</u>	<u>Capital Road/ Drainage Projects Fund</u>	<u>Airport Authority Fund</u>
<b>Revenues</b>				
Taxes - property	\$ 4,687,199	\$ -	\$ -	\$ -
Taxes - sales	-	-	-	-
Taxes - other	4,258,663	-	-	-
Licenses and permits	1,081,443	-	-	-
Intergovernmental	96,003	-	-	-
Charges for services	3,427,692	-	-	-
Fines and forfeitures	312,891	-	-	-
Investment income	225,203	66,629	75,868	-
Contributions and donations	198,911	-	-	-
Other	65,064	-	-	-
Total revenues	<u>14,353,069</u>	<u>66,629</u>	<u>75,868</u>	<u>-</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Judicial system	38,421	-	-	-
Public safety	7,862,948	-	-	-
Public works	3,658,435	-	-	-
Health and welfare	449,149	-	-	-
Culture and recreation	589,879	-	-	-
Housing and development	1,205,656	-	-	-
Miscellaneous	9,185	-	-	350
Capital outlay	-	637,522	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>13,813,673</u>	<u>637,522</u>	<u>-</u>	<u>350</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>539,396</u>	<u>(570,893)</u>	<u>75,868</u>	<u>(350)</u>
<b>Other financing sources (uses)</b>				
Sale of property	1,006	-	-	-
Transfers in	72,629	-	-	-
Transfers out	(414,702)	-	-	-
Total other financing sources (uses)	<u>(341,067)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	198,329	(570,893)	75,868	(350)
<b>Fund balances - beginning</b>	<u>4,828,364</u>	<u>1,772,788</u>	<u>1,634,246</u>	<u>350</u>
<b>Fund balances - ending</b>	<u>\$ 5,026,693</u>	<u>\$ 1,201,895</u>	<u>\$ 1,710,114</u>	<u>\$ -</u>

Windmill Sewer Project Fund	Special Local Option Sales Tax Fund 2006-2010	2006 Capital Improvements Projects Fund	Debt Service Fund 1998 General Obligation Bond	Debt Service Fund 2004 General Obligation Bond	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ 2,119,331	\$ -	\$ 6,806,530
-	8,110,007	-	-	-	8,110,007
-	-	-	-	-	4,258,663
-	-	-	-	-	1,081,443
-	-	-	-	-	96,003
7,000	-	-	-	-	3,434,692
-	-	-	-	-	312,891
86	-	-	51,216	30,193	449,195
-	-	-	-	-	198,911
24,433	-	-	-	-	89,497
<u>31,519</u>	<u>8,110,007</u>	<u>-</u>	<u>2,170,547</u>	<u>30,193</u>	<u>24,837,832</u>
-	689,351	-	-	-	689,351
-	-	-	-	-	38,421
-	-	-	-	-	7,862,948
-	-	-	-	-	3,658,435
-	-	-	-	-	449,149
-	-	-	-	-	589,879
-	-	-	-	-	1,205,656
-	-	-	-	-	9,535
-	37,650	4,560,016	-	-	5,235,188
-	-	-	580,000	-	580,000
-	-	-	1,370,429	1,137,500	2,507,929
-	727,001	4,560,016	1,950,429	1,137,500	22,826,491
<u>31,519</u>	<u>7,383,006</u>	<u>(4,560,016)</u>	<u>220,118</u>	<u>(1,107,307)</u>	<u>2,011,341</u>
-	-	-	-	-	1,006
-	-	-	-	7,420,656	7,493,285
-	(7,420,656)	(20,500)	-	-	(7,855,858)
-	<u>(7,420,656)</u>	<u>(20,500)</u>	<u>-</u>	<u>7,420,656</u>	<u>(361,567)</u>
31,519	(37,650)	(4,580,516)	220,118	6,313,349	1,649,774
2,150	-	-	1,097,225	1,151,958	10,487,081
<u>\$ 33,669</u>	<u>\$ (37,650)</u>	<u>\$ (4,580,516)</u>	<u>\$ 1,317,343</u>	<u>\$ 7,465,307</u>	<u>\$ 12,136,855</u>

**Columbia County, Georgia**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2006**

	<b>Building Standards Fund</b>	<b>Federal Asset Sharing Fund</b>	<b>State Condemnation Fund</b>	<b>Street Lights Fund</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 150	\$ 34,471	\$ 18,427	\$ -
Investments	-	-	-	-
Taxes receivable	-	-	-	6,550
Accounts receivable	-	-	-	215
Due from other funds	650,480	-	-	350,231
Prepaid items	3,187	-	-	-
<b>Total assets</b>	<u>\$ 653,817</u>	<u>\$ 34,471</u>	<u>\$ 18,427</u>	<u>\$ 356,996</u>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 6,396	\$ -	\$ -	\$ 96,329
Accrued payroll	16,053	-	-	-
Accrued compensated absences	6,617	-	-	-
Deferred revenue	-	-	-	5,174
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<u>29,066</u>	<u>-</u>	<u>-</u>	<u>101,503</u>
<b>Fund balances:</b>				
Reserved for encumbrances	708	-	-	-
Reserved for inventories/prepaid items	3,187	-	-	-
Unreserved, undesignated	620,856	34,471	18,427	255,493
<b>Total fund balances</b>	<u>624,751</u>	<u>34,471</u>	<u>18,427</u>	<u>255,493</u>
<b>Total liabilities and fund balances</b>	<u>\$ 653,817</u>	<u>\$ 34,471</u>	<u>\$ 18,427</u>	<u>\$ 356,996</u>

<b>Recreation Advisory Board Fund</b>	<b>911 Fund</b>	<b>Jail Fund</b>	<b>Drug Abuse Treatment Fund</b>	<b>Supple- mental Juvenile Services Fund</b>
\$ 10,038	\$ 1,780,752	\$ 189,170	\$ 79,878	\$ 115,578
-	-	-	-	-
-	174,918	14,867	1,454	4,970
5	-	-	-	-
-	3,030	-	-	-
<u>\$ 10,043</u>	<u>\$ 1,958,700</u>	<u>\$ 204,037</u>	<u>\$ 81,332</u>	<u>\$ 120,548</u>
\$ -	\$ 364,292	\$ -	\$ -	\$ 1,120
-	16,346	-	-	-
-	8,845	-	-	-
-	-	-	-	-
-	42,809	-	-	418
-	432,292	-	-	1,538
-	-	-	-	-
-	3,030	-	-	-
10,043	1,523,378	204,037	81,332	119,010
<u>10,043</u>	<u>1,526,408</u>	<u>204,037</u>	<u>81,332</u>	<u>119,010</u>
<u>\$ 10,043</u>	<u>\$ 1,958,700</u>	<u>\$ 204,037</u>	<u>\$ 81,332</u>	<u>\$ 120,548</u>

Continued on the following pages.

**Columbia County, Georgia**  
**Combining Balance Sheet - Continued**  
**Nonmajor Special Revenue Funds**  
**June 30, 2006**

	Community Center Operations Fund	Hotel/ Motel Fund	Library Board Fund	Clean and Beautiful Memorial Fund	Fire Services Fund
<b>Assets</b>					
Cash and cash equivalents	\$ 50	\$ -	\$ 190,095	\$ 1,025	\$ -
Investments	-	-	101,295	-	-
Taxes receivable	-	-	-	-	36,360
Accounts receivable	30,735	41,007	4,171	-	41,032
Due from other funds	-	308,545	-	314	993,748
Prepaid items	522	67	-	-	-
<b>Total assets</b>	<u>\$ 31,307</u>	<u>\$ 349,619</u>	<u>\$ 295,561</u>	<u>\$ 1,339</u>	<u>\$ 1,071,140</u>
<b>Liabilities and fund balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 13,343	\$ 1,238	\$ 548	\$ -	\$ 12,568
Accrued payroll	2,049	497	-	-	-
Accrued compensated absences	1,844	123	-	-	-
Deferred revenue	107,653	-	-	-	29,958
Due to other funds	717,828	-	-	-	-
<b>Total liabilities</b>	<u>842,717</u>	<u>1,858</u>	<u>548</u>	<u>-</u>	<u>42,526</u>
<b>Fund balances:</b>					
Reserved for encumbrances	23	673	4,000	-	25,324
Reserved for inventories/prepaid items	522	67	-	-	-
Fund balance	(811,955)	347,021	291,013	1,339	1,003,290
<b>Total fund balances</b>	<u>(811,410)</u>	<u>347,761</u>	<u>295,013</u>	<u>1,339</u>	<u>1,028,614</u>
<b>Total liabilities and fund balances</b>	<u>\$ 31,307</u>	<u>\$ 349,619</u>	<u>\$ 295,561</u>	<u>\$ 1,339</u>	<u>\$ 1,071,140</u>

<u>Sheriff's Gifts/ Donations Fund</u>	<u>Insurance Premium Tax Fund</u>	<u>Community Events Fund</u>	<u>Georgia Superior Court Clerk Cooperative Authority Fund</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 31,100	\$ -	\$ -	\$ 26,483	\$ 2,477,217
-	-	-	-	101,295
-	-	-	-	42,910
-	-	-	-	313,369
-	1,269,714	9,354	-	3,582,391
-	3,646	-	-	10,452
<u>\$ 31,100</u>	<u>\$ 1,273,360</u>	<u>\$ 9,354</u>	<u>\$ 26,483</u>	<u>\$ 6,527,634</u>
\$ -	\$ 40,606	\$ -	\$ -	\$ 536,440
-	6,141	-	-	41,086
-	2,146	-	-	19,575
-	-	-	-	142,785
-	-	-	-	761,055
-	48,893	-	-	1,500,941
-	250,076	-	-	280,804
-	3,646	-	-	10,452
31,100	970,745	9,354	26,483	4,735,437
31,100	1,224,467	9,354	26,483	5,026,693
<u>\$ 31,100</u>	<u>\$ 1,273,360</u>	<u>\$ 9,354</u>	<u>\$ 26,483</u>	<u>\$ 6,527,634</u>

Columbia County, Georgia

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended June 30, 2006**

	<u>Building Standards Fund</u>	<u>Federal Asset Sharing Fund</u>	<u>State Condemnation Fund</u>	<u>Street Lights Fund</u>
<b>Revenues</b>				
Taxes - property	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-
Licenses and permits	1,081,393	-	-	-
Intergovernmental	20,627	-	-	-
Charges for services	110,897	-	-	1,038,066
Fines and forfeitures	-	33,455	29,084	-
Investment income	31,865	175	22	26,117
Contributions and donations	-	-	-	35,174
Other	704	-	-	-
<b>Total revenues</b>	<u>1,245,486</u>	<u>33,630</u>	<u>29,106</u>	<u>1,099,357</u>
<b>Expenditures</b>				
Current:				
Judicial system	-	-	-	-
Public safety	-	25,877	19,276	-
Public works	-	-	-	1,330,822
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Housing and development	1,205,656	-	-	-
Miscellaneous	-	-	-	-
<b>Total expenditures</b>	<u>1,205,656</u>	<u>25,877</u>	<u>19,276</u>	<u>1,330,822</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>39,830</u>	<u>7,753</u>	<u>9,830</u>	<u>(231,465)</u>
<b>Other financing sources (uses)</b>				
Sale of property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	39,830	7,753	9,830	(231,465)
<b>Fund balances - beginning</b>	<u>584,921</u>	<u>26,718</u>	<u>8,597</u>	<u>486,958</u>
<b>Fund balances - ending</b>	<u>\$ 624,751</u>	<u>\$ 34,471</u>	<u>\$ 18,427</u>	<u>\$ 255,493</u>

<b>Recreation Advisory Board Fund</b>	<b>911 Fund</b>	<b>Jail Fund</b>	<b>Drug Abuse Treatment Fund</b>	<b>Supple- mental Juvenile Services Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
27,750	1,927,647	-	-	44,780
-	-	166,721	36,208	-
47	2,810	980	306	317
-	-	-	-	-
8,992	-	-	-	-
<u>36,789</u>	<u>1,930,457</u>	<u>167,701</u>	<u>36,514</u>	<u>45,097</u>
-	-	-	-	9,666
-	1,622,411	140,140	-	-
-	-	-	-	-
45,325	-	-	-	-
-	-	-	-	-
-	-	-	-	9,185
<u>45,325</u>	<u>1,622,411</u>	<u>140,140</u>	<u>-</u>	<u>18,851</u>
<u>(8,536)</u>	<u>308,046</u>	<u>27,561</u>	<u>36,514</u>	<u>26,246</u>
-	-	-	-	-
-	-	-	-	-
-	-	(150,000)	(50,000)	-
-	-	(150,000)	(50,000)	-
<u>(8,536)</u>	<u>308,046</u>	<u>(122,439)</u>	<u>(13,486)</u>	<u>26,246</u>
<u>18,579</u>	<u>1,218,362</u>	<u>326,476</u>	<u>94,818</u>	<u>92,764</u>
<u>\$ 10,043</u>	<u>\$ 1,526,408</u>	<u>\$ 204,037</u>	<u>\$ 81,332</u>	<u>\$ 119,010</u>

Continued on the following pages.

Columbia County, Georgia

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Continued  
 Nonmajor Special Revenue Funds  
 For the Year Ended June 30, 2006

	Community Center Operations Fund	Hotel/ Motel Fund	Library Board Fund	Clean and Beautiful Memorial Fund	Fire Services Fund
<b>Revenues</b>					
Taxes - property	\$ -	\$ -	\$ -	\$ -	\$ 4,687,199
Taxes - other	-	418,000	-	-	255,787
Licenses and permits	50	-	-	-	-
Intergovernmental	-	7,600	67,776	-	-
Charges for services	277,474	-	-	-	-
Fines and forfeitures	-	-	47,423	-	-
Investment income	-	15,774	4,920	-	66,832
Contributions and donations	-	6,782	68,150	208	-
Other	48,479	63	6,826	-	-
<b>Total revenues</b>	<u>326,003</u>	<u>448,219</u>	<u>195,095</u>	<u>208</u>	<u>5,009,818</u>
<b>Expenditures</b>					
Current:					
Judicial system	-	-	-	-	-
Public safety	-	-	-	-	5,435,224
Public works	-	-	-	-	-
Health and welfare	449,149	-	-	-	-
Culture and recreation	-	432,691	50,388	1,144	-
Housing and development	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total expenditures</b>	<u>449,149</u>	<u>432,691</u>	<u>50,388</u>	<u>1,144</u>	<u>5,435,224</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(123,146)</u>	<u>15,528</u>	<u>144,707</u>	<u>(936)</u>	<u>(425,406)</u>
<b>Other financing sources (uses)</b>					
Sale of property	1,006	-	-	-	-
Transfers in	-	2,422	-	-	-
Transfers out	(8,022)	-	(206,680)	-	-
<b>Total other financing sources (uses)</b>	<u>(7,016)</u>	<u>2,422</u>	<u>(206,680)</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(130,162)</u>	<u>17,950</u>	<u>(61,973)</u>	<u>(936)</u>	<u>(425,406)</u>
<b>Fund balances - beginning</b>	<u>(681,248)</u>	<u>329,811</u>	<u>356,986</u>	<u>2,275</u>	<u>1,454,020</u>
<b>Fund balances - ending</b>	<u>\$ (811,410)</u>	<u>\$ 347,761</u>	<u>\$ 295,013</u>	<u>\$ 1,339</u>	<u>\$ 1,028,614</u>

Sheriff's Gifts/ Donations Fund	Insurance Premium Tax Fund	Community Events Fund	Georgia		Total Nonmajor Special Revenue Funds
			Superior Court Clerk Cooperative Authority Fund		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,687,199
-	3,584,876	-	-	-	4,258,663
-	-	-	-	-	1,081,443
-	-	-	-	-	96,003
-	-	-	1,078	-	3,427,692
-	-	-	-	-	312,891
-	74,985	-	53	-	225,203
24,512	-	64,085	-	-	198,911
-	-	-	-	-	65,064
<u>24,512</u>	<u>3,659,861</u>	<u>64,085</u>	<u>1,131</u>		<u>14,353,069</u>
-	-	-	28,755	-	38,421
7,487	612,533	-	-	-	7,862,948
-	2,327,613	-	-	-	3,658,435
-	-	-	-	-	449,149
-	-	60,331	-	-	589,879
-	-	-	-	-	1,205,656
-	-	-	-	-	9,185
<u>7,487</u>	<u>2,940,146</u>	<u>60,331</u>	<u>28,755</u>		<u>13,813,673</u>
<u>17,025</u>	<u>719,715</u>	<u>3,754</u>	<u>(27,624)</u>		<u>539,396</u>
-	-	-	-	-	1,006
-	10,500	5,600	54,107	-	72,629
-	-	-	-	-	(414,702)
-	10,500	5,600	54,107	-	(341,067)
17,025	730,215	9,354	26,483	-	198,329
14,075	494,252	-	-	-	4,828,364
<u>\$ 31,100</u>	<u>\$ 1,224,467</u>	<u>\$ 9,354</u>	<u>\$ 26,483</u>		<u>\$ 5,026,693</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, 2006**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Licenses and permits	\$ 914,876	\$ 1,081,393	\$ 166,517
Intergovernmental	19,645	20,627	982
Charges for services	161,250	110,897	(50,353)
Investment income	10,000	31,865	21,865
Other	295,615	704	(294,911)
Total revenues	<u>1,401,386</u>	<u>1,245,486</u>	<u>(155,900)</u>
<b>Expenditures</b>			
Current:			
Housing and development	<u>1,401,386</u>	<u>1,205,656</u>	<u>195,730</u>
Total expenditures	<u>1,401,386</u>	<u>1,205,656</u>	<u>195,730</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	39,830	<u>\$ 39,830</u>
<b>Fund balance - beginning</b>		<u>584,921</u>	
<b>Fund balance - ending</b>		<u>\$ 624,751</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, 2006**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Fines and forfeitures	\$ 40,000	\$ 33,455	\$ (6,545)
Investment income	-	175	175
Total revenues	<u>40,000</u>	<u>33,630</u>	<u>(6,370)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>40,000</u>	<u>25,877</u>	<u>14,123</u>
Total expenditures	<u>40,000</u>	<u>25,877</u>	<u>14,123</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>7,753</u>	<u>\$ 7,753</u>
<b>Fund balance - beginning</b>		<u>26,718</u>	
<b>Fund balance - ending</b>		<u>\$ 34,471</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, 2006**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Fines and forfeitures	\$ 25,000	\$ 29,084	\$ 4,084
Investment income	-	22	22
Total revenues	<u>25,000</u>	<u>29,106</u>	<u>4,106</u>
<b>Expenditures</b>			
Current:			
Public safety	25,000	19,276	5,724
Total expenditures	<u>25,000</u>	<u>19,276</u>	<u>5,724</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	9,830	<u>\$ 9,830</u>
<b>Fund balance - beginning</b>		<u>8,597</u>	
<b>Fund balance - ending</b>		<u>\$ 18,427</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, 2006**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 1,040,652	\$ 1,038,066	\$ (2,586)
Investment income	-	26,117	26,117
Contributions and donations	35,000	35,174	174
Other	275,000	-	(275,000)
Total revenues	<u>1,350,652</u>	<u>1,099,357</u>	<u>(251,295)</u>
<b>Expenditures</b>			
Current:			
Public works	<u>1,350,652</u>	<u>1,330,822</u>	<u>19,830</u>
Total expenditures	<u>1,350,652</u>	<u>1,330,822</u>	<u>19,830</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>(231,465)</u>	<u>\$ (231,465)</u>
<b>Fund balance - beginning</b>		<u>486,958</u>	
<b>Fund balance - ending</b>		<u>\$ 255,493</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, 2006**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 50,000	\$ 27,750	\$ (22,250)
Investment income	-	47	47
Other	10,000	8,992	(1,008)
Total revenues	<u>60,000</u>	<u>36,789</u>	<u>(23,211)</u>
<b>Expenditures</b>			
Current:			
Culture and recreation	60,000	45,325	14,675
Total expenditures	<u>60,000</u>	<u>45,325</u>	<u>14,675</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>(8,536)</u>	<u>\$ (8,536)</u>
<b>Fund balance - beginning</b>		<u>18,579</u>	
<b>Fund balance - ending</b>		<u>\$ 10,043</u>	

**Columbia County, Georgia**  
**911 Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Year Ended June 30, 2006**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 1,682,068	\$ 1,927,647	\$ 245,579
Investment income	-	2,810	2,810
Other	195,595	-	(195,595)
<b>Total revenues</b>	<u>1,877,663</u>	<u>1,930,457</u>	<u>52,794</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>1,877,663</u>	<u>1,622,411</u>	<u>255,252</u>
<b>Total expenditures</b>	<u>1,877,663</u>	<u>1,622,411</u>	<u>255,252</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>308,046</u>	<u>\$ 308,046</u>
<b>Fund balance - beginning</b>		<u>1,218,362</u>	
<b>Fund balance - ending</b>		<u>\$ 1,526,408</u>	

**Columbia County, Georgia**  
**Jail Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Year Ended June 30, 2006**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Fines and forfeitures	\$ 150,000	\$ 166,721	\$ 16,721
Investment income	-	980	980
Other	222,700	-	(222,700)
Total revenues	<u>372,700</u>	<u>167,701</u>	<u>(204,999)</u>
<b>Expenditures</b>			
Current:			
Public safety	222,700	140,140	82,560
Total expenditures	<u>222,700</u>	<u>140,140</u>	<u>82,560</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>150,000</u>	<u>27,561</u>	<u>(122,439)</u>
<b>Other financing sources (uses)</b>			
Transfers out	(150,000)	(150,000)	-
Total other financing sources (uses)	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>(122,439)</u>	<u>\$ (122,439)</u>
<b>Fund balance - beginning</b>		<u>326,476</u>	
<b>Fund balance - ending</b>		<u>\$ 204,037</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, 2006**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Fines and forfeitures	\$ 50,000	\$ 36,208	\$ (13,792)
Investment income	-	306	306
Total revenues	<u>50,000</u>	<u>36,514</u>	<u>(13,486)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>50,000</u>	<u>36,514</u>	<u>(13,486)</u>
<b>Other financing sources (uses)</b>			
Transfers out	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
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>(13,486)</u>	<u>\$ (13,486)</u>
<b>Fund balance - beginning</b>		<u>94,818</u>	
<b>Fund balance - ending</b>		<u>\$ 81,332</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, 2006**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 25,000	\$ 44,780	\$ 19,780
Investment income	-	317	317
Other	28,500	-	(28,500)
Total revenues	<u>53,500</u>	<u>45,097</u>	<u>(8,403)</u>
<b>Expenditures</b>			
Current:			
Judicial system	45,500	9,666	35,834
Miscellaneous	8,000	9,185	(1,185)
Total expenditures	<u>53,500</u>	<u>18,851</u>	<u>34,649</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>26,246.00</u>	<u>26,246.00</u>
<b>Fund balance - beginning</b>		<u>92,764</u>	
<b>Fund balance - ending</b>		<u>\$ 119,010</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, 2006**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Licenses and permits	\$ -	\$ 50	\$ 50
Charges for services	382,011	277,474	(104,537)
Other	97,000	48,479	(48,521)
<b>Total revenues</b>	<u>479,011</u>	<u>326,003</u>	<u>(153,008)</u>
<b>Expenditures</b>			
Current:			
Health and welfare	479,011	449,149	29,862
<b>Total expenditures</b>	<u>479,011</u>	<u>449,149</u>	<u>29,862</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>(123,146.00)</u>	<u>(123,146.00)</u>
<b>Other financing sources (uses)</b>			
Sale of property	-	1,006	1,006
Transfers out	-	(8,022)	(8,022)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>(7,016)</u>	<u>(7,016)</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>(130,162)</u>	<u>\$ (130,162)</u>
<b>Fund balance - beginning</b>		<u>(681,248)</u>	
<b>Fund balance - ending</b>		<u>\$ (811,410)</u>	

**Columbia County, Georgia**  
**Hotel / Motel Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Year Ended June 30, 2006**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Taxes - other than property	\$ 455,618	\$ 418,000	\$ (37,618)
Intergovernmental	-	7,600	7,600
Investment income	-	15,774	15,774
Contributions and donations	-	6,782	6,782
Other	-	63	63
Total revenues	<u>455,618</u>	<u>448,219</u>	<u>(7,399)</u>
<b>Expenditures</b>			
Current:			
Culture and recreation	<u>455,618</u>	<u>432,691</u>	<u>22,927</u>
Total expenditures	<u>455,618</u>	<u>432,691</u>	<u>22,927</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>15,528.00</u>	<u>15,528.00</u>
<b>Other financing sources (uses)</b>			
Transfers in	-	2,422	2,422
Total other financing sources (uses)	<u>-</u>	<u>2,422</u>	<u>2,422</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>17,950</u>	<u>\$ 17,950</u>
<b>Fund balance - beginning</b>		<u>329,811</u>	
<b>Fund balance - ending</b>		<u>\$ 347,761</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, 2006**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 70,000	\$ 67,776	\$ (2,224)
Fines and forfeitures	55,000	47,423	(7,577)
Investment income	4,100	4,920	820
Contributions and donations	73,000	68,150	(4,850)
Other	56,000	6,826	(49,174)
Total revenues	<u>258,100</u>	<u>195,095</u>	<u>(63,005)</u>
<b>Expenditures</b>			
Current:			
Culture and recreation	108,100	50,388	57,712
Total expenditures	<u>108,100</u>	<u>50,388</u>	<u>57,712</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>150,000</u>	<u>144,707</u>	<u>(5,293)</u>
<b>Other financing sources (uses)</b>			
Transfers out	(150,000)	(206,680)	(56,680)
Total other financing sources (uses)	<u>(150,000)</u>	<u>(206,680)</u>	<u>(56,680)</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>(61,973)</u>	<u>\$ (61,973)</u>
<b>Fund balance - beginning</b>		<u>356,986</u>	
<b>Fund balance - ending</b>		<u>\$ 295,013</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, 2006**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Contributions and donations	\$ 1,500	\$ 208	\$ (1,292)
Total revenues	<u>1,500</u>	<u>208</u>	<u>(1,292)</u>
<b>Expenditures</b>			
Current:			
Culture and recreation	1,500	1,144	356
Total expenditures	<u>1,500</u>	<u>1,144</u>	<u>356</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	(936)	<u>\$ (936)</u>
<b>Fund balance - beginning</b>		<u>2,275</u>	
<b>Fund balance - ending</b>		<u>\$ 1,339</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, 2006**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Taxes - property	\$ 4,693,477	\$ 4,687,199	\$ (6,278)
Taxes - other	260,000	255,787	(4,213)
Investment income	-	66,832	66,832
Total revenues	<u>4,953,477</u>	<u>5,009,818</u>	<u>56,341</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>5,719,755</u>	<u>5,435,224</u>	<u>284,531</u>
Total expenditures	<u>5,719,755</u>	<u>5,435,224</u>	<u>284,531</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(766,278)</u>	<u>(425,406)</u>	<u>340,872</u>
<b>Other financing sources (uses)</b>			
Transfers in	<u>766,278</u>	-	<u>(766,278)</u>
Total other financing sources (uses)	<u>766,278</u>	<u>-</u>	<u>(766,278)</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>(425,406)</u>	<u>\$ (425,406)</u>
<b>Fund balance - beginning</b>		<u>1,454,020</u>	
<b>Fund balance - ending</b>		<u>\$ 1,028,614</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, 2006**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Contributions and donations	\$ 17,000	\$ 24,512	\$ 7,512
Total revenues	<u>17,000</u>	<u>24,512</u>	<u>7,512</u>
<b>Expenditures</b>			
Current:			
Public safety	17,000	7,487	9,513
Total expenditures	<u>17,000</u>	<u>7,487</u>	<u>9,513</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	17,025	<u>\$ 17,025</u>
<b>Fund balance - beginning</b>		<u>14,075</u>	
<b>Fund balance - ending</b>		<u>\$ 31,100</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, 2006**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Taxes - other	\$ 3,524,859	\$ 3,584,876	\$ 60,017
Investment income	-	74,985	74,985
Total revenues	<u>3,524,859</u>	<u>3,659,861</u>	<u>135,002</u>
<b>Expenditures</b>			
Current:			
Public safety	694,662	612,533	82,129
Public works	2,830,197	2,327,613	502,584
Total expenditures	<u>3,524,859</u>	<u>2,940,146</u>	<u>584,713</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>719,715</u>	<u>719,715</u>
<b>Other financing sources (uses)</b>			
Transfers in	-	10,500	10,500
Total other financing sources (uses)	<u>-</u>	<u>10,500</u>	<u>10,500</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>730,215</u>	<u>\$ 730,215</u>
<b>Fund balance - beginning</b>		<u>494,252</u>	
<b>Fund balance - ending</b>		<u>\$ 1,224,467</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, 2006**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Contributions and donations	\$ 70,000	\$ 64,085	\$ (5,915)
Total revenues	<u>70,000</u>	<u>64,085</u>	<u>(5,915)</u>
<b>Expenditures</b>			
Current:			
Culture and recreation	70,000	60,331	9,669
Total expenditures	<u>70,000</u>	<u>60,331</u>	<u>9,669</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>3,754</u>	<u>3,754</u>
<b>Other financing sources (uses)</b>			
Transfers in	-	5,600	5,600
Total other financing sources (uses)	<u>-</u>	<u>5,600</u>	<u>5,600</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>9,354</u>	<u>\$ 9,354</u>
<b>Fund balance - beginning</b>		<u>-</u>	
<b>Fund balance - ending</b>		<u>\$ 9,354</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, 2006**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	-	1,078	1,078
Investment income	-	53	53
Total revenues	<u>-</u>	<u>1,131</u>	<u>1,131</u>
<b>Expenditures</b>			
Current:			
Judicial system	30,000	28,755	1,245
Total expenditures	<u>30,000</u>	<u>28,755</u>	<u>1,245</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(30,000)</u>	<u>(27,624)</u>	<u>2,376</u>
<b>Other financing sources (uses)</b>			
Transfers in	30,000	54,107	24,107
Total other financing sources (uses)	<u>30,000</u>	<u>54,107</u>	<u>24,107</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>26,483</u>	<u>\$ 26,483</u>
<b>Fund balance - beginning</b>		<u>-</u>	
<b>Fund balance - ending</b>		<u>\$ 26,483</u>	

**Columbia County, Georgia**  
**Debt Service Fund - 1998 General Obligation Bond**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Year Ended June 30, 2006**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Taxes - property	\$ 1,950,498	\$ 2,119,331	\$ 168,833
Investment income	-	51,216	51,216
Total revenues	<u>1,950,498</u>	<u>2,170,547</u>	<u>220,049</u>
<b>Expenditures</b>			
Debt service:			
Principal	580,000	580,000	-
Interest	<u>1,370,498</u>	<u>1,370,429</u>	<u>69</u>
Total expenditures	<u>1,950,498</u>	<u>1,950,429</u>	<u>69</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>220,118</u>	<u>220,118</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>220,118</u>	<u>\$ 220,118</u>
<b>Fund balance - beginning</b>		<u>1,097,225</u>	
<b>Fund balance - ending</b>		<u>\$ 1,317,343</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, 2006**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Investment income	\$ -	\$ 30,193	\$ 30,193
Other	1,137,500	-	(1,137,500)
Total revenues	<u>1,137,500</u>	<u>30,193</u>	<u>(1,107,307)</u>
<b>Expenditures</b>			
Debt service:			
Principal	5,462,500	-	5,462,500
Interest	1,137,500	1,137,500	-
Total expenditures	<u>6,600,000</u>	<u>1,137,500</u>	<u>5,462,500</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(5,462,500)</u>	<u>(1,107,307)</u>	<u>4,355,193</u>
<b>Other financing sources (uses)</b>			
Transfers in	5,462,500	7,420,656	1,958,156
Total other financing sources (uses)	<u>5,462,500</u>	<u>7,420,656</u>	<u>1,958,156</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>6,313,349</u>	<u>\$ 6,313,349</u>
<b>Fund balance - beginning</b>		<u>1,151,958</u>	
<b>Fund balance - ending</b>		<u>\$ 7,465,307</u>	



## INTERNAL SERVICE FUNDS

**Columbia County, Georgia**  
**Combining Statement of Net Assets**  
**Internal Service Funds**  
**June 30, 2006**

	<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	\$ 408,361	\$ -	\$ -	\$ 408,361
Accounts receivable	18,496	-	-	18,496
Due from other funds	-	6,044	10,609	16,653
Prepaid items	-	282	30	312
Total current assets	<u>426,857</u>	<u>6,326</u>	<u>10,639</u>	<u>443,822</u>
 Total assets	 <u>426,857</u>	 <u>6,326</u>	 <u>10,639</u>	 <u>443,822</u>
<b>Liabilities</b>				
Current liabilities				
Accounts payable	263,952	457	920	265,329
Accrued payroll	-	1,611	1,852	3,463
Accrued compensated absences	-	4,258	7,867	12,125
Due to other funds	815,028	-	-	815,028
Total current liabilities	<u>1,078,980</u>	<u>6,326</u>	<u>10,639</u>	<u>1,095,945</u>
 Total liabilities	 <u>1,078,980</u>	 <u>6,326</u>	 <u>10,639</u>	 <u>1,095,945</u>
<b>Net assets</b>				
Unrestricted net assets	(652,123)	-	-	(652,123)
Total net assets	<u>\$ (652,123)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (652,123)</u>

**Columbia County, Georgia**

**Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended June 30, 2006**

	<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	\$ 3,972,806	\$ -	\$ -	\$ 3,972,806
Intergovernmental	-	623,877	114,428	738,305
Other	32,097	-	-	32,097
<b>Total operating revenues</b>	<u>4,004,903</u>	<u>623,877</u>	<u>114,428</u>	<u>4,743,208</u>
<b>Operating expenses</b>				
Personal services	-	98,400	109,097	207,497
Purchased/contracted services	3,821,964	516,342	1,047	4,339,353
Supplies and materials	-	9,135	4,284	13,419
Interfund/Interdepartmental charges	57,139	-	-	57,139
<b>Total operating expenses</b>	<u>3,879,103</u>	<u>623,877</u>	<u>114,428</u>	<u>4,617,408</u>
<b>Operating income (loss)</b>	<u>125,800</u>	<u>-</u>	<u>-</u>	<u>125,800</u>
<b>Nonoperating revenue (expense)</b>				
Interest earned	15,494	-	-	15,494
<b>Total nonoperating revenue (expense)</b>	<u>15,494</u>	<u>-</u>	<u>-</u>	<u>15,494</u>
<b>Change in net assets</b>	141,294	-	-	141,294
<b>Total net assets - beginning</b>	<u>(793,417)</u>	<u>-</u>	<u>-</u>	<u>(793,417)</u>
<b>Total net assets - ending</b>	<u>\$ (652,123)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (652,123)</u>

**Columbia County, Georgia**

**Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended June 30, 2006**

	<u>Employee Medical Fund</u>	<u>Risk Management Fund</u>	<u>Customer Service Information Center</u>	<u>Total</u>
<b>Operating activities</b>				
Cash received from customers	\$ 4,002,034	\$ 624,105	\$ 114,428	\$ 4,740,567
Cash paid to suppliers and others	(4,143,998)	(528,903)	(9,029)	(4,681,930)
Cash paid to employees	-	(95,202)	(105,399)	(200,601)
<b>Net cash provided by (used in) operating activities</b>	<u>(141,964)</u>	<u>-</u>	<u>-</u>	<u>(141,964)</u>
<b>Investing activities</b>				
Interest on investments	15,494	-	-	15,494
<b>Net cash provided (used) in investing activities</b>	<u>15,494</u>	<u>-</u>	<u>-</u>	<u>15,494</u>
<b>Net decrease in cash and cash equivalents/investments</b>	<u>(126,470)</u>	<u>-</u>	<u>-</u>	<u>(126,470)</u>
<b>Cash and cash equivalents</b>				
<b>Beginning of year</b>	<u>534,831</u>	<u>-</u>	<u>-</u>	<u>534,831</u>
<b>End of year</b>	<u>\$ 408,361</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 408,361</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities</b>				
Operating income (loss)	<u>\$ 125,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,800</u>
<b>Change in assets and liabilities</b>				
Accounts receivable	(2,869)	228	-	(2,641)
Deferred charges / prepaid expense	-	12	(7)	5
Due from other funds	-	14,288	(2,163)	12,125
Accounts payable	(31,605)	(17,726)	(1,528)	(50,859)
Accrued liabilities	-	3,198	3,698	6,896
Due to other funds	(233,290)	-	-	(233,290)
<b>Total adjustments</b>	<u>(267,764)</u>	<u>-</u>	<u>-</u>	<u>(267,764)</u>
<b>Net cash provided by (used in) operating activities</b>	<u>\$ (141,964)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (141,964)</u>

## AGENCY FUNDS

**Columbia County, Georgia**

**Combining Statement of Changes in Fiduciary Assets and Liabilities**

**Agency Funds**

**For the Year Ended June 30, 2006**

	<u>July 1, 2005</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2006</u>
<b><u>Clerk of Superior Court</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 943,430	\$ 6,225,785	\$ 6,396,669	\$ 772,546
Total assets	<u>\$ 943,430</u>	<u>\$ 6,225,785</u>	<u>\$ 6,396,669</u>	<u>\$ 772,546</u>
<b>Liabilities</b>				
Due to others	\$ 943,430	\$ 6,225,785	\$ 6,396,669	\$ 772,546
Total liabilities	<u>\$ 943,430</u>	<u>\$ 6,225,785</u>	<u>\$ 6,396,669</u>	<u>\$ 772,546</u>
<b><u>Probate Court</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 216,306	\$ 1,798,270	\$ 1,758,298	\$ 256,278
Total assets	<u>\$ 216,306</u>	<u>\$ 1,798,270</u>	<u>\$ 1,758,298</u>	<u>\$ 256,278</u>
<b>Liabilities</b>				
Due to others	\$ 216,306	\$ 1,798,270	\$ 1,758,298	\$ 256,278
Total liabilities	<u>\$ 216,306</u>	<u>\$ 1,798,270</u>	<u>\$ 1,758,298</u>	<u>\$ 256,278</u>
<b><u>Magistrate Court</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 108,673	\$ 824,976	\$ 827,192	\$ 106,457
Total assets	<u>\$ 108,673</u>	<u>\$ 824,976</u>	<u>\$ 827,192</u>	<u>\$ 106,457</u>
<b>Liabilities</b>				
Due to others	\$ 108,673	\$ 824,976	\$ 827,192	\$ 106,457
Total liabilities	<u>\$ 108,673</u>	<u>\$ 824,976</u>	<u>\$ 827,192</u>	<u>\$ 106,457</u>
<b><u>Sheriff's Office</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 326,486	\$ 595,402	\$ 648,437	\$ 273,451
Total assets	<u>\$ 326,486</u>	<u>\$ 595,402</u>	<u>\$ 648,437</u>	<u>\$ 273,451</u>
<b>Liabilities</b>				
Due to others	\$ 326,486	\$ 595,402	\$ 648,437	\$ 273,451
Total liabilities	<u>\$ 326,486</u>	<u>\$ 595,402</u>	<u>\$ 648,437</u>	<u>\$ 273,451</u>

**Tax Commissioner**

**Assets**

Cash and cash equivalents	\$ 380,448	\$ 83,730,874	\$ 83,436,713	\$ 674,609
Total assets	<u>\$ 380,448</u>	<u>\$ 83,730,874</u>	<u>\$ 83,436,713</u>	<u>\$ 674,609</u>

**Liabilities**

Due to others	\$ 380,448	\$ 83,730,874	\$ 83,436,713	\$ 674,609
Total liabilities	<u>\$ 380,448</u>	<u>\$ 83,730,874</u>	<u>\$ 83,436,713</u>	<u>\$ 674,609</u>

**Total Agency Funds**

**Assets**

Cash and cash equivalents	\$ 1,975,343	\$ 93,175,307	\$ 93,067,309	\$ 2,083,341
Total assets	<u>\$ 1,975,343</u>	<u>\$ 93,175,307</u>	<u>\$ 93,067,309</u>	<u>\$ 2,083,341</u>

**Liabilities**

Due to others	\$ 1,975,343	\$ 93,175,307	\$ 93,067,309	\$ 2,083,341
Total liabilities	<u>\$ 1,975,343</u>	<u>\$ 93,175,307</u>	<u>\$ 93,067,309</u>	<u>\$ 2,083,341</u>

