JACKSON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2008

	SPECIAL REVENUE FUNDS							
	FIRE DISTRICT	EMERGENCY E911 TELEPHONE SERVICES	EMERGENCY MANAGEMENT /RESCUE SERVICES	EMERGENCY SERVICES/ AMBULANCE	JAIL FUND	LAW LIBRARY	KEEP JACKSON BEAUTIFUL	PROTECTIVE INSPECTION/ PLANNING AND ZONING
ASSETS								
Cash	$ 3,246,238	$ 509,715	$ 86,851	$ 50	$ 588,465	$ 85,329	$ -	$ -
Receivables (net of allowance for uncollectibles)	528,289	101,732	-	363,568	148	-	-	50
Due from other funds	217,259	-	-	-	-	-	195	8,524
Prepaid items	198,429	7,437	-	24,066	-	-	-	-
Inventories	-	-	-	26,939	-	-	-	-
TOTAL ASSETS	$ 4,190,215	$ 618,884	$ 86,851	$ 414,623	$ 588,613	$ 85,329	$ 195	$ 8,574
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	$ 74,775	$ 22,007	$ 2,974	$ 23,408	$ 275	$ 1,248	$ 195	$ 4,307
Other accrued items	7,079	-	-	-	-	-	-	-
Due to other funds	137,218	30,000	22,076	307,223	43,267	10,943	-	-
Deferred revenue	1,940,309	-	-	3,592	-	-	-	4,267
TOTAL LIABILITIES	2,159,381	52,007	25,050	334,223	43,542	12,191	195	8,574
FUND BALANCES								
Reserved:								
Prepaid expenditure	198,429	7,437	-	24,066	-	-	-	-
Unreserved, undesignated:								
Special Revenue Funds	1,832,405	559,440	61,801	56,334	545,071	73,138	-	-
TOTAL FUND BALANCES	2,030,834	566,877	61,801	80,400	545,071	73,138	-	-
TOTAL LIABILITIES AND FUND BALANCES	$ 4,190,215	$ 618,884	$ 86,851	$ 414,623	$ 588,613	$ 85,329	$ 195	$ 8,574

JACKSON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2008

	SPECIAL REVENUE FUNDS				CAPITAL PROJECTS FUNDS		
	PARKS AND RECREATION	SENIOR CENTER	DRUG ENFORCEMENT	SUBTOTAL SPECIAL REVENUE FUNDS	GREENSPACE	CDBG	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS							
Cash	$ -	$ 205,199	$ 120,168	$ 4,842,015	$ 78	$ -	$ 4,842,093
Receivables (net of allowance for uncollectibles)	-	41,053	-	1,034,840	-	-	1,034,840
Due from other funds	9,657	7,455	-	243,090	-	321	243,411
Prepaid items	-	-	-	229,932	-	-	229,932
Inventories	-	-	-	26,939	-	-	26,939
TOTAL ASSETS	$ 9,657	$ 253,707	$ 120,168	$ 6,376,816	$ 78	$ 321	$ 6,377,215
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	$ 9,657	$ 3,137	$ -	$ 141,983	$ -	$ 321	$ 142,304
Other accrued items	-	-	-	7,079	-	-	7,079
Due to other funds	-	-	-	550,727	78	-	550,805
Deferred revenue	-	-	-	1,948,168	-	-	1,948,168
TOTAL LIABILITIES	9,657	3,137	-	2,647,957	78	321	2,648,356
FUND BALANCES							
Reserved:							
Prepaid expenditure	-	-	-	229,932	-	-	229,932
Unreserved, undesignated:							
Special Revenue Funds	-	250,570	120,168	3,498,927	-	-	3,498,927
TOTAL FUND BALANCES	-	250,570	120,168	3,728,859	-	-	3,728,859
TOTAL LIABILITIES AND FUND BALANCES	$ 9,657	$ 253,707	$ 120,168	$ 6,376,816	$ 78	$ 321	$ 6,377,215

JACKSON COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2008

	SPECIAL REVENUE FUNDS							
	FIRE DISTRICT	EMERGENCY E911 TELEPHONE SERVICE	EMERGENCY MANAGEMENT/ RESCUE SERVICES	EMERGENCY SERVICES/ AMBULANCE	JAIL FUND	LAW LIBRARY	KEEP JACKSON BEAUTIFUL	PROTECTIVE INSPECTION/ PLANNING & ZONING
REVENUES								
Taxes	$ 1,750,133	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-	-	373,502
Intergovernmental	115,850	-	39,056	17,320	-	-	4,000	-
Fines and forfeitures	-	-	-	-	204,841	20,241	-	-
Charges for services	-	1,045,717	-	1,173,841	-	-	21,085	54,085
Contributions and donations	7,799	-	36,000	-	-	-	272	-
Interest income	46,511	4,496	361	-	6,600	496	-	-
Miscellaneous	9,954	-	-	-	-	-	-	-
TOTAL REVENUES	1,930,247	1,050,213	75,417	1,191,161	211,441	20,737	25,357	427,587
EXPENDITURES								
Current Expenditures								
Judicial	-	-	-	-	1,715	20,462	-	-
Public safety	1,244,540	1,059,997	60,740	3,141,444	20,639	-	-	-
Public works	-	-	-	-	-	-	-	188,736
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Housing and development	-	-	-	-	-	-	76,711	700,192
Intergovernmental	-	-	-	-	-	-	-	-
Capital outlay	177,471	48,133	-	-	-	-	-	-
Debt service								
Principal	160,969	217,347	-	-	-	-	-	-
Interest	45,109	15,516	-	-	-	-	-	-
TOTAL EXPENDITURES	1,628,089	1,340,993	60,740	3,141,444	22,354	20,462	76,711	888,928
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	302,158	(290,780)	14,677	(1,950,283)	189,087	275	(51,354)	(461,341)
OTHER FINANCING SOURCES (USES)								
Sale of county property	-	883	-	-	-	-	-	-
Capital lease proceeds	85,185	-	-	-	-	-	-	-
Transfers in	-	603,597	31,291	2,030,683	-	-	51,354	461,341
Transfers out	-	-	-	-	(40,952)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	85,185	604,480	31,291	2,030,683	(40,952)	-	51,354	461,341
NET CHANGE IN FUND BALANCES	387,343	313,700	45,968	80,400	148,135	275	-	-
FUND BALANCES, Beginning of year	1,643,491	253,177	15,833	-	396,936	72,863	-	-
FUND BALANCES, End of year	$ 2,030,834	$ 566,877	$ 61,801	$ 80,400	$ 545,071	$ 73,138	$ -	$ -

JACKSON COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2008

	SPECIAL REVENUE FUNDS				CAPITAL PROJECTS FUNDS		
	PARKS AND RECREATION	SENIOR CENTER	DRUG ENFORCEMENT	SUBTOTAL SPECIAL REVENUE FUNDS	GREENSPACE	CDBG	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES							
Taxes	$ -	$ -	$ -	$ 1,750,133	$ -	$ -	$ 1,750,133
Licenses and permits	-	-	-	373,502	-	-	373,502
Intergovernmental	-	235,343	-	411,569	-	-	411,569
Fines and forfeitures	-	-	8,640	233,722	-	-	233,722
Charges for services	314,187	15,858	3,200	2,627,973	-	-	2,627,973
Contributions and donations	-	-	-	44,071	-	-	44,071
Interest income	-	5,848	4,284	68,596	-	-	68,596
Miscellaneous	-	-	-	9,954	-	-	9,954
TOTAL REVENUES	314,187	257,049	16,124	5,519,520	-	-	5,519,520
EXPENDITURES							
Current Expenditures							
Judicial	-	-	-	22,177	-	-	22,177
Public safety	-	-	18,580	5,545,940	-	-	5,545,940
Public works	-	-	-	188,736	-	-	188,736
Public health and welfare	-	495,582	-	495,582	-	-	495,582
Recreation and culture	1,171,869	-	-	1,171,869	-	-	1,171,869
Housing and development	-	-	-	776,903	4	-	776,907
Intergovernmental	4,981	-	-	4,981	-	-	4,981
Capital outlay	5,976	-	45,850	277,430	-	32,501	309,931
Debt service							
Principal	9,377	-	-	387,693	-	-	387,693
Interest	669	-	-	61,294	-	-	61,294
TOTAL EXPENDITURES	1,192,872	495,582	64,430	8,932,605	4	32,501	8,965,110
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	(878,685)	(238,533)	(48,306)	(3,413,085)	(4)	(32,501)	(3,445,590)
OTHER FINANCING SOURCES (USES)							
Sale of county property	-	-	-	883	-	-	883
Capital lease proceeds	-	-	-	85,185	-	-	85,185
Transfers in	878,685	297,598	-	4,354,549	-	32,501	4,387,050
Transfers out	-	-	-	(40,952)	-	-	(40,952)
TOTAL OTHER FINANCING SOURCES (USES)	878,685	297,598	-	4,399,665	-	32,501	4,432,166
NET CHANGE IN FUND BALANCES	-	59,065	(48,306)	986,580	(4)	-	986,576
FUND BALANCES, Beginning of year	-	191,505	168,474	2,742,279	4	-	2,742,283
FUND BALANCES, End of year	$ -	$ 250,570	$ 120,168	$ 3,728,859	$ -	$ -	$ 3,728,859

JACKSON COUNTY, GEORGIA
FIRE DISTRICT SPECIAL REVENUE FUND
SUPPLEMENTAL SCHEDULES
BALANCE SHEET-FIRE DISTRICT
December 31, 2008

	EAST JACKSON	ARCADE	HARRISBURG	JACKSON TRAIL	MAYSVILLE	NICHOLSON	NORTH JACKSON	PLAINVIEW	SOUTH JACKSON	WEST JACKSON	TOTAL
ASSETS											
Cash	$ -	$ 47,201	$ 304,930	$ 955,062	$ 239,466	$ 422,689	$ 207,187	$ 177,132	$ 244,186	$ 648,385	$ 3,246,238
Receivables(net of allowance for uncollectibles)	62,304	26,074	43,347	99,641	16,764	26,783	42,575	26,700	48,668	135,433	528,289
Due from other funds	61,862	-	-	-	-	-	-	-	136,363	19,034	217,259
Prepaid items	129,678	3,826	4,465	3,328	6,553	5,553	5,737	4,865	6,062	28,362	198,429
TOTAL ASSETS	$ 253,844	$ 77,101	$ 352,742	$ 1,058,031	$ 262,783	$ 455,025	$ 255,499	$ 208,697	$ 435,279	$ 831,214	$ 4,190,215
LIABILITIES AND FUND BALANCES											
Liabilities											
Accounts payable	$ 67,104	$ 1,423	$ -	$ 914	$ 4,422	$ -	$ -	$ -	$ 912	$ -	$ 74,775
Other accrued items	-	-	-	-	-	-	-	-	-	7,079	7,079
Due to other funds	-	-	-	126	-	-	-	-	137,092	-	137,218
Deferred revenue	186,740	77,728	127,716	285,287	77,016	130,773	170,109	143,251	153,006	588,683	1,940,309
TOTAL LIABILITIES	253,844	79,151	127,716	286,327	81,438	130,773	170,109	143,251	291,010	595,762	2,159,381
FUND BALANCES											
Reserved:											
Prepaid expenditure	129,678	3,826	4,465	3,328	6,553	5,553	5,737	4,865	6,062	28,362	198,429
Unreserved, undesignated:											
Special Revenue Funds	(129,678)	(5,876)	220,561	768,376	174,792	318,699	79,653	60,581	138,207	207,090	1,832,405
TOTAL FUND BALANCES	-	(2,050)	225,026	771,704	181,345	324,252	85,390	65,446	144,269	235,452	2,030,834
TOTAL LIABILITIES AND FUND BALANCES	$ 253,844	$ 77,101	$ 352,742	$ 1,058,031	$ 262,783	$ 455,025	$ 255,499	$ 208,697	$ 435,279	$ 831,214	$ 4,190,215

JACKSON COUNTY, GEORGIA
FIRE DISTRICT SPECIAL REVENUE FUND
SUPPLEMENTAL SCHEDULES
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-FIRE DISTRICT
For the Year Ended December 31, 2008

	EAST JACKSON	ARCADE	HARRISBURG	JACKSON TRAIL	MAYSVILLE	NICHOLSON	NORTH JACKSON	PLAINVIEW	SOUTH JACKSON	WEST JACKSON	TOTAL
REVENUES											
Taxes	$ 172,702	$ 69,185	$ 116,178	$ 216,303	$ 71,989	$ 133,140	$ 153,622	$ 109,783	$ 140,207	$ 567,024	$ 1,750,133
Intergovernmental	8,607	6,691	9,242	10,501	23,365	7,148	6,908	7,899	9,211	26,278	115,850
Contributions and donations	-	-	-	-	-	-	-	-	7,799	-	7,799
Interest income	-	658	4,576	11,955	2,665	5,261	2,194	1,842	2,700	14,660	46,511
Miscellaneous	-	536	1,104	839	-	-	1,901	-	5,574	-	9,954
TOTAL REVENUES	181,309	77,070	131,100	239,598	98,019	145,549	164,625	119,524	165,491	607,962	1,930,247
EXPENDITURES											
Current Expenditures											
Public safety	182,817	57,416	58,197	97,494	47,870	64,691	84,947	64,799	66,603	519,706	1,244,540
Capital outlay	-	5,088	33,896	24,067	-	-	-	83,831	9,091	21,498	177,471
Debt service											
Principal	-	21,570	17,024	-	-	24,151	38,531	20,192	39,501	-	160,969
Interest	-	4,106	3,574	-	-	3,735	5,984	19,808	7,902	-	45,109
TOTAL EXPENDITURES	182,817	88,180	112,691	121,561	47,870	92,577	129,462	188,630	123,097	541,204	1,628,089
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	(1,508)	(11,110)	18,409	118,037	50,149	52,972	35,163	(69,106)	42,394	66,758	302,158
OTHER FINANCING SOURCES (USES)											
Capital lease proceeds	-	-	-	-	-	-	-	85,185	-	-	85,185
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	85,185	-	-	85,185
NET CHANGE IN FUND BALANCES	(1,508)	(11,110)	18,409	118,037	50,149	52,972	35,163	16,079	42,394	66,758	387,343
FUND BALANCES, Beginning of year	1,508	9,060	206,617	653,667	131,196	271,280	50,227	49,367	101,875	168,694	1,643,491
FUND BALANCES, End of year	$ -	$ (2,050)	$ 225,026	$ 771,704	$ 181,345	$ 324,252	$ 85,390	$ 65,446	$ 144,269	$ 235,452	$ 2,030,834

JACKSON COUNTY, GEORGIA
DEBT SERVICE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2008

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ -	$ -	$ -	$ -
RESOURCES (INFLOWS)				
Transfer in	156,357	156,357	155,833	(524)
Total Resources (Inflows)	156,357	156,357	155,833	(524)
AMOUNTS AVAILABLE FOR APPROPRIATION	156,357	156,357	155,833	(524)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Debt service				
Principal	101,250	101,250	101,250	-
Interest	55,107	55,107	54,583	524
TOTAL CHARGES TO APPROPRIATIONS	156,357	156,357	155,833	524
CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, End of year	$ -	$ -	$ -	$ -

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

JACKSON COUNTY, GEORGIA
FIRE DISTRICT SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2008

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
EAST JACKSON				
FUND BALANCE, Beginning of year	$ 1,508	$ 1,508	$ 1,508	$ -
RESOURCES (INFLOWS)				
Taxes	-	173,000	172,702	(298)
Intergovernmental	-	9,818	8,607	(1,211)
Total Resources (Inflows)	-	182,818	181,309	(1,509)
AMOUNTS AVAILABLE FOR APPROPRIATION	1,508	184,326	182,817	(1,509)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	-	182,818	182,817	1
TOTAL CHARGES TO APPROPRIATIONS	-	182,818	182,817	1
CHANGE IN FUND BALANCE	-	-	(1,508)	(1,508)
FUND BALANCE, End of year	$ 1,508	$ 1,508	$ -	$ (1,508)
ARCADE				
FUND BALANCE, Beginning of year	$ 9,060	$ 9,060	$ 9,060	$ -
RESOURCES (INFLOWS)				
Taxes	70,332	89,932	69,185	(20,747)
Intergovernmental	-	6,691	6,691	-
Investment income	89	89	657	568
Miscellaneous	-	-	536	536
Total Resources (Inflows)	70,421	96,712	77,069	(19,643)
AMOUNTS AVAILABLE FOR APPROPRIATION	79,481	105,772	86,129	(19,643)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	70,421	96,712	88,179	8,533
TOTAL CHARGES TO APPROPRIATIONS	70,421	96,712	88,179	8,533
CHANGE IN FUND BALANCE	-	-	(11,110)	(11,110)
FUND BALANCE, End of year	$ 9,060	$ 9,060	$ (2,050)	$ (11,110)
HARRISBURG				
FUND BALANCE, Beginning of year	$ 206,617	$ 206,617	$ 206,617	$ -
RESOURCES (INFLOWS)				
Taxes	123,000	123,000	116,178	(6,822)
Intergovernmental	-	-	9,242	9,242
Investment income	-	-	4,576	4,576
Miscellaneous	-	-	1,104	1,104
Total Resources (Inflows)	123,000	123,000	131,100	8,100
AMOUNTS AVAILABLE FOR APPROPRIATION	329,617	329,617	337,717	8,100
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	123,000	154,500	112,691	41,809
TOTAL CHARGES TO APPROPRIATIONS	123,000	154,500	112,691	41,809
CHANGE IN FUND BALANCE	-	(31,500)	18,409	49,909
FUND BALANCE, End of year	$ 206,617	$ 175,117	$ 225,026	$ 49,909
JACKSON TRAIL				
FUND BALANCE, Beginning of year	$ 653,667	$ 653,667	$ 653,667	$ -
RESOURCES (INFLOWS)				
Taxes	244,841	244,841	216,303	(28,538)
Intergovernmental	-	-	10,501	10,501
Investment income	-	-	11,955	11,955
Miscellaneous	-	-	839	839
Total Resources (Inflows)	244,841	244,841	239,598	(5,243)

JACKSON COUNTY, GEORGIA
FIRE DISTRICT SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2008

CONTINUED.....

AMOUNTS AVAILABLE FOR APPROPRIATION	898,508	898,508	893,265	(5,243)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	244,841	244,841	121,561	123,280
TOTAL CHARGES TO APPROPRIATIONS	244,841	244,841	121,561	123,280
CHANGE IN FUND BALANCE	-	-	118,037	118,037
FUND BALANCE, End of year	$ 653,667	$ 653,667	$ 771,704	$ 118,037
MAYSVILLE				
FUND BALANCE, Beginning of year	$ 131,196	$ 131,196	$ 131,196	$ -
RESOURCES (INFLOWS)				
Taxes	67,470	67,470	71,989	4,519
Intergovernmental	14,500	14,500	23,364	8,864
Investment income	1,682	1,682	2,665	983
Total Resources (Inflows)	83,652	83,652	98,018	14,366
AMOUNTS AVAILABLE FOR APPROPRIATION	214,848	214,848	229,214	14,366
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	88,652	88,652	47,869	40,783
TOTAL CHARGES TO APPROPRIATIONS	88,652	88,652	47,869	40,783
CHANGE IN FUND BALANCE	(5,000)	(5,000)	50,149	55,149
FUND BALANCE, End of year	$ 126,196	$ 126,196	$ 181,345	$ 55,149
NICHOLSON				
FUND BALANCE, Beginning of year	$ 271,280	$ 271,280	$ 271,280	$ -
RESOURCES (INFLOWS)				
Taxes	134,536	134,536	133,141	(1,395)
Intergovernmental	-	-	7,147	7,147
Investment income	-	-	5,261	5,261
Total Resources (Inflows)	134,536	134,536	145,549	11,013
AMOUNTS AVAILABLE FOR APPROPRIATION	405,816	405,816	416,829	11,013
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	134,536	134,536	92,577	41,959
TOTAL CHARGES TO APPROPRIATIONS	134,536	134,536	92,577	41,959
CHANGE IN FUND BALANCE	-	-	52,972	52,972
FUND BALANCE, End of year	$ 271,280	$ 271,280	$ 324,252	$ 52,972
NORTH JACKSON				
FUND BALANCE, Beginning of year	$ 50,227	$ 50,227	$ 50,227	$ -
RESOURCES (INFLOWS)				
Taxes	134,640	134,640	153,622	18,982
Intergovernmental	-	-	6,908	6,908
Investment income	-	-	2,194	2,194
Miscellaneous	-	-	1,901	1,901
Total Resources (Inflows)	134,640	134,640	164,625	29,985
AMOUNTS AVAILABLE FOR APPROPRIATION	184,867	184,867	214,852	29,985
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	134,640	134,640	129,462	5,178
TOTAL CHARGES TO APPROPRIATIONS	134,640	134,640	129,462	5,178

JACKSON COUNTY, GEORGIA
FIRE DISTRICT SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2008

CONTINUED.....

CHANGE IN FUND BALANCE	-	-	35,163	35,163
FUND BALANCE, End of year	$ 50,227	$ 50,227	$ 85,390	$ 35,163
PLAINVIEW				
FUND BALANCE, Beginning of year	$ 49,367	$ 49,367	$ 49,367	$ -
RESOURCES (INFLOWS)				
Taxes	77,215	103,446	109,783	6,337
Intergovernmental	-	-	7,899	7,899
Investment income	-	-	1,842	1,842
Capital lease proceeds	-	85,185	85,185	-
Total Resources (Inflows)	77,215	188,631	204,709	16,078
AMOUNTS AVAILABLE FOR APPROPRIATION	126,582	237,998	254,076	16,078
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	77,215	188,631	188,630	1
TOTAL CHARGES TO APPROPRIATIONS	77,215	188,631	188,630	1
CHANGE IN FUND BALANCE	-	-	16,079	16,079
FUND BALANCE, End of year	$ 49,367	$ 49,367	$ 65,446	$ 16,079
SOUTH JACKSON				
FUND BALANCE, Beginning of year	$ 101,875	$ 101,875	$ 101,875	$ -
RESOURCES (INFLOWS)				
Taxes	144,001	144,001	140,206	(3,795)
Intergovernmental	-	-	9,211	9,211
Contributions and donations	-	-	7,799	7,799
Investment income	-	-	2,700	2,700
Miscellaneous	-	-	5,574	5,574
Total Resources (Inflows)	144,001	144,001	165,490	21,489
AMOUNTS AVAILABLE FOR APPROPRIATION	245,876	245,876	267,365	21,489
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	144,001	161,236	123,096	38,140
TOTAL CHARGES TO APPROPRIATIONS	144,001	161,236	123,096	38,140
CHANGE IN FUND BALANCE	-	(17,235)	42,394	59,629
FUND BALANCE, End of year	$ 101,875	$ 84,640	$ 144,269	$ 59,629
WEST JACKSON				
FUND BALANCE, Beginning of year	$ 168,694	$ 168,694	$ 168,694	$ -
RESOURCES (INFLOWS)				
Taxes	434,066	541,205	567,024	25,819
Intergovernmental	-	-	26,278	26,278
Investment income	-	-	14,660	14,660
Total Resources (Inflows)	434,066	541,205	607,962	66,757
AMOUNTS AVAILABLE FOR APPROPRIATION	602,760	709,899	776,656	66,757
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	434,066	541,205	541,204	1
TOTAL CHARGES TO APPROPRIATIONS	434,066	541,205	541,204	1
CHANGE IN FUND BALANCE	-	-	66,758	66,758
FUND BALANCE, End of year	$ 168,694	$ 168,694	$ 235,452	$ 66,758

JACKSON COUNTY, GEORGIA
FIRE DISTRICT SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2008

CONTINUED.....

ALL DISTRICTS COMBINED

FUND BALANCE, Beginning of year	$ 1,643,491	$ 1,643,491	$ 1,643,491	$ -
RESOURCES (INFLOWS)				
Taxes	1,430,101	1,756,071	1,750,133	(5,938)
Intergovernmental	14,500	31,009	115,850	84,841
Contributions and donations	-	-	7,799	7,799
Investment income	1,771	1,771	46,511	44,740
Miscellaneous	-	-	9,954	9,954
Capital lease proceeds	-	85,185	85,185	-
Total Resources (Inflows)	1,446,372	1,874,036	2,015,432	141,396
AMOUNTS AVAILABLE FOR APPROPRIATION	3,089,863	3,517,527	3,658,923	141,396
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	1,451,372	1,927,771	1,628,089	299,682
TOTAL CHARGES TO APPROPRIATIONS	1,451,372	1,927,771	1,628,089	299,682
CHANGE IN FUND BALANCE	(5,000)	(53,735)	387,343	441,078
FUND BALANCE, End of year	$ 1,638,491	$ 1,589,756	$ 2,030,834	$ 441,078

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

JACKSON COUNTY, GEORGIA
EMERGENCY E911 TELEPHONE SYSTEM SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2008

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 253,177	$ 253,177	$ 253,177	$ -
RESOURCES (INFLOWS)				
Charges for services	988,000	988,000	1,045,717	57,717
Investment income	15,000	15,000	4,496	(10,504)
Sale of county property	-	-	883	883
Transfer in	603,597	596,097	603,597	7,500
Total Resources (Inflows)	1,606,597	1,599,097	1,654,693	55,596
AMOUNTS AVAILABLE FOR APPROPRIATION	1,859,774	1,852,274	1,907,870	55,596
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	1,606,597	1,599,097	1,340,993	258,104
TOTAL CHARGES TO APPROPRIATIONS	1,606,597	1,599,097	1,340,993	258,104
CHANGE IN FUND BALANCE	-	-	313,700	313,700
FUND BALANCE, End of year	$ 253,177	$ 253,177	$ 566,877	$ 313,700

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

JACKSON COUNTY, GEORGIA
EMERGENCY MANAGEMENT/RESCUE SERVICES SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2008

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 15,833	$ 15,833	$ 15,833	$ -
RESOURCES (INFLOWS)				
Intergovernmental	22,056	25,056	39,056	14,000
Contributions and donations	-	1,936	36,000	34,064
Investment income	-	-	361	361
Transfer in	69,756	66,756	31,291	(35,465)
Total Resources (Inflows)	91,812	93,748	106,708	12,960
AMOUNTS AVAILABLE FOR APPROPRIATION	107,645	109,581	122,541	12,960
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	91,812	93,748	60,740	33,008
TOTAL CHARGES TO APPROPRIATIONS	91,812	93,748	60,740	33,008
CHANGE IN FUND BALANCE	-	-	45,968	45,968
FUND BALANCE, End of year	$ 15,833	$ 15,833	$ 61,801	$ 45,968

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

JACKSON COUNTY, GEORGIA
EMERGENCY SERVICES/AMBULANCE SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2008

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ -	$ -	$ -	$ -
RESOURCES (INFLOWS)				
Intergovernmental	-	15,802	17,320	1,518
Charges for services	900,000	1,020,511	1,173,841	153,330
Transfer in	2,030,683	2,118,472	2,030,683	(87,789)
Total Resources (Inflows)	2,930,683	3,154,785	3,221,844	67,059
AMOUNTS AVAILABLE FOR APPROPRIATION	2,930,683	3,154,785	3,221,844	67,059
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	2,930,683	3,154,785	3,141,444	13,341
TOTAL CHARGES TO APPROPRIATIONS	2,930,683	3,154,785	3,141,444	13,341
CHANGE IN FUND BALANCE	-	-	80,400	80,400
FUND BALANCE, End of year	$ -	$ -	$ 80,400	$ 80,400

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

JACKSON COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2008

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 396,936	$ 396,936	$ 396,936	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	86,566	129,235	204,841	75,606
Investment income	-	-	6,600	6,600
Total Resources (Inflows)	86,566	129,235	211,441	82,206
AMOUNTS AVAILABLE FOR APPROPRIATION	483,502	526,171	608,377	82,206
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	-	1,715	1,715	-
Public safety	86,566	86,566	20,639	65,927
Transfers out	-	40,954	40,952	2
TOTAL CHARGES TO APPROPRIATIONS	86,566	129,235	63,306	65,929
CHANGE IN FUND BALANCE	-	-	148,135	148,135
FUND BALANCE, End of year	$ 396,936	$ 396,936	$ 545,071	$ 148,135

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

JACKSON COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2008

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 72,863	$ 72,863	$ 72,863	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	10,000	20,197	20,241	44
Investment income	1,500	1,500	496	(1,004)
Total Resources (Inflows)	11,500	21,697	20,737	(960)
AMOUNTS AVAILABLE FOR APPROPRIATION	84,363	94,560	93,600	(960)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	11,500	21,697	20,462	1,235
TOTAL CHARGES TO APPROPRIATIONS	11,500	21,697	20,462	1,235
CHANGE IN FUND BALANCE	-	-	275	275
FUND BALANCE, End of year	$ 72,863	$ 72,863	$ 73,138	$ 275

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

JACKSON COUNTY, GEORGIA
KEEP JACKSON BEAUTIFUL SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2008

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ -	$ -	$ -	$ -
RESOURCES (INFLOWS)				
Intergovernmental	-	3,150	4,000	850
Charges for services	42,157	43,283	21,085	(22,198)
Contributions and donations	-	-	272	272
Transfer in	27,733	30,278	51,354	21,076
Total Resources (Inflows)	69,890	76,711	76,711	-
AMOUNTS AVAILABLE FOR APPROPRIATION	69,890	76,711	76,711	-
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Housing and development	69,890	76,711	76,711	-
TOTAL CHARGES TO APPROPRIATIONS	69,890	76,711	76,711	-
CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, End of year	$ -	$ -	$ -	$ -

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

JACKSON COUNTY, GEORGIA
PROTECTIVE INSPECTION/PLANNING AND ZONING SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2008

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ -	$ -	$ -	$ -
RESOURCES (INFLOWS)				
Licenses and permits	1,296,498	1,296,498	373,502	(922,996)
Charges for services	29,208	29,208	54,085	24,877
Transfer in	687,678	653,683	461,341	(192,342)
Total Resources (Inflows)	2,013,384	1,979,389	888,928	(1,090,461)
AMOUNTS AVAILABLE FOR APPROPRIATION	2,013,384	1,979,389	888,928	(1,090,461)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public works	238,565	231,375	188,736	42,639
Housing and development	1,087,141	1,060,336	700,192	360,144
Transfers out	687,678	687,678	-	687,678
TOTAL CHARGES TO APPROPRIATIONS	2,013,384	1,979,389	888,928	1,090,461
CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, End of year	$ -	$ -	$ -	$ -

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

JACKSON COUNTY, GEORGIA
PARKS AND RECREATION SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2008

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ -	$ -	$ -	$ -
RESOURCES (INFLOWS)				
Charges for services	299,858	319,167	314,187	(4,980)
Transfer in	727,482	879,004	878,685	(319)
Total Resources (Inflows)	1,027,340	1,198,171	1,192,872	(5,299)
AMOUNTS AVAILABLE FOR APPROPRIATION	1,027,340	1,198,171	1,192,872	(5,299)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Recreation and culture	1,027,340	1,198,171	1,192,872	5,299
TOTAL CHARGES TO APPROPRIATIONS	1,027,340	1,198,171	1,192,872	5,299
CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, End of year	$ -	$ -	$ -	$ -

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

JACKSON COUNTY, GEORGIA
SENIOR CENTER SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2008

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 191,505	$ 191,505	$ 191,505	$ -
RESOURCES (INFLOWS)				
Intergovernmental	202,280	202,280	235,343	33,063
Charges for services	13,000	13,000	15,858	2,858
Investment income	-	-	5,848	5,848
Transfer in	297,598	297,598	297,598	-
Total Resources (Inflows)	512,878	512,878	554,647	41,769
AMOUNTS AVAILABLE FOR APPROPRIATION	704,383	704,383	746,152	41,769
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public health and welfare	512,878	512,878	495,582	17,296
TOTAL CHARGES TO APPROPRIATIONS	512,878	512,878	495,582	17,296
CHANGE IN FUND BALANCE	-	-	59,065	59,065
FUND BALANCE, End of year	$ 191,505	$ 191,505	$ 250,570	$ 59,065

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

JACKSON COUNTY, GEORGIA
DRUG ENFORCEMENT SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2008

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 168,474	$ 168,474	$ 168,474	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	11,000	11,000	8,640	(2,360)
Charges for services	-	-	3,200	3,200
Investment income	500	500	4,284	3,784
Total Resources (Inflows)	11,500	11,500	16,124	4,624
AMOUNTS AVAILABLE FOR APPROPRIATION	179,974	179,974	184,598	4,624
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	11,500	64,431	64,430	1
TOTAL CHARGES TO APPROPRIATIONS	11,500	64,431	64,430	1
CHANGE IN FUND BALANCE	-	(52,931)	(48,306)	4,625
FUND BALANCE, End of year	$ 168,474	$ 115,543	$ 120,168	$ 4,625

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

FIDUCIARY FUNDS

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

Tax Commissioner - to account for the collection of property taxes, motor vehicle tag and title fees and mobile home fees, etc. which are disbursed to various taxing units.

Clerk of Courts - to account for the collection of various fines, forfeitures, jury fund receipts, real estate transfer taxes, recording of intangibles, fees, civil awards, etc. which are disbursed to various taxing units and other parties.

Probate Court - to account for the collection of fees for firearms, licenses, certificates, marriage licenses, etc. which are disbursed to various taxing units and other parties.

Magistrate Court - to account for the collection of fees for garnishments and small claims, etc. which are disbursed to various taxing units and other parties.

Federal Equity Sharing – to account for the collection and distribution of federally seized funds.

Sheriff - to account for the collection of cash bonds, fines, forfeitures, fifas, etc. which are disbursed to various taxing units and other parties.

JACKSON COUNTY, GEORGIA
COMBINING STATEMENT OF ASSETS AND LIABILITIES
ALL AGENCY FUNDS
December 31, 2008

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	FEDERAL EQUITY SHARING	SHERIFF	TOTAL
ASSETS							
Cash	$ 12,659,585	$ 420,678	$ 2,647	$ 13,144	$ 2,396	$ 269,223	$ 13,367,673
TOTAL ASSETS	$ 12,659,585	$ 420,678	$ 2,647	$ 13,144	$ 2,396	$ 269,223	$ 13,367,673
LIABILITIES							
Amounts held in trust	$ 12,659,585	$ 420,678	$ 2,647	$ 13,144	$ 2,396	$ 269,223	$ 13,367,673
TOTAL LIABILITIES	$ 12,659,585	$ 420,678	$ 2,647	$ 13,144	$ 2,396	$ 269,223	$ 13,367,673

JACKSON COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For the Year Ended December 31, 2008

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	FEDERAL EQUITY SHARING	SHERIFF	TOTAL
ASSETS							
Cash							
Balance, January 1, 2008	$ 17,225,216	$ 1,613,565	$ 3,884	$ 12,447	$ -	$ 315,862	$ 19,170,974
Additions	71,498,316	9,301,263	117,102	425,740	7,253	506,312	81,855,986
Deductions	(76,063,947)	(10,494,150)	(118,339)	(425,043)	(4,857)	(552,951)	(87,659,287)
Balance, December 31, 2008	12,659,585	420,678	2,647	13,144	2,396	269,223	13,367,673
TOTAL ASSETS	$ 12,659,585	$ 420,678	$ 2,647	$ 13,144	$ 2,396	$ 269,223	$ 13,367,673
LIABILITIES							
Due to County							
Balance, January 1, 2008	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Additions	20,850,991	2,451,973	91,610	158,814	-	406,153	23,959,541
Deductions	(20,850,991)	(2,451,973)	(91,610)	(158,814)	-	(406,153)	(23,959,541)
Balance, December 31, 2008	-	-	-	-	-	-	-
Amounts held in trust							
Balance, January 1, 2008	17,225,216	1,613,565	3,884	12,447	-	315,862	19,170,974
Additions	50,647,325	6,849,290	25,492	266,926	7,253	100,159	57,896,445
Deductions	(55,212,956)	(8,042,177)	(26,729)	(266,229)	(4,857)	(146,798)	(63,699,746)
Balance, December 31, 2008	12,659,585	420,678	2,647	13,144	2,396	269,223	13,367,673
Total Liabilities							
Balance, January 1, 2008	17,225,216	1,613,565	3,884	12,447	-	315,862	19,170,974
Additions	71,498,316	9,301,263	117,102	425,740	7,253	506,312	81,855,986
Deductions	(76,063,947)	(10,494,150)	(118,339)	(425,043)	(4,857)	(552,951)	(87,659,287)
TOTAL LIABILITIES	$ 12,659,585	$ 420,678	$ 2,647	$ 13,144	$ 2,396	$ 269,223	$ 13,367,673

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COMPONENT UNIT

Component Units are legally separate organizations for which the elected officials of the primary government are financially accountable.

Airport Authority – to account for the operation the county's noncommercial airport facility. All activities necessary to provide airport services are accounted for in the component unit, including, but not limited to operations, maintenance, financing and related debt service.

JACKSON COUNTY AIRPORT AUTHORITY
(A COMPONENT UNIT OF JACKSON COUNTY, GEORGIA)
STATEMENT OF NET ASSETS
December 31, 2008

	OPERATIONS	CAPITAL	TOTAL
ASSETS			
Current Assets			
Cash	$ 77,755	$ -	$ 77,755
Receivables (net of allowance for uncollectibles)	20,478	-	20,478
Inventories	19,868	-	19,868
Prepaid items	1,948	-	1,948
Restricted assets:			
Cash	-	183,049	183,049
TOTAL CURRENT ASSETS	120,049	183,049	303,098
Noncurrent Assets			
Deferred charges	37,078	-	37,078
Capital assets			
Capital assets not being depreciated	3,067,948	2,445,789	5,513,737
Capital assets being depreciated	2,561,772	-	2,561,772
Less: accumulated depreciation	(855,071)	-	(855,071)
TOTAL CAPITAL ASSETS (NET OF ACCUMULATED DEPRECIATION)	4,774,649	2,445,789	7,220,438
TOTAL NONCURRENT ASSETS	4,811,727	2,445,789	7,257,516
TOTAL ASSETS	4,931,776	2,628,838	7,560,614
LIABILITIES			
Current Liabilities			
Accounts payable	13,127	115,860	128,987
Accrued interest payable	16,656	-	16,656
Due to primary government	575,133	9,107	584,240
Unearned revenue	2,500	-	2,500
Notes payable	165,000	-	165,000
TOTAL CURRENT LIABILITIES	772,416	124,967	897,383
Noncurrent Liabilities			
Notes payable	1,980,000	-	1,980,000
TOTAL NONCURRENT LIABILITIES	1,980,000	-	1,980,000
TOTAL LIABILITIES	2,752,416	124,967	2,877,383
NET ASSETS			
Invested in capital assets, net of related debt	2,629,649	2,503,871	5,133,520
Unrestricted	(450,289)	-	(450,289)
TOTAL NET ASSETS	$ 2,179,360	$ 2,503,871	$ 4,683,231

JACKSON COUNTY AIRPORT AUTHORITY
(A COMPONENT UNIT OF JACKSON COUNTY, GEORGIA)
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2008

	OPERATIONS	CAPITAL	TOTAL
OPERATING REVENUES			
Charges for services	$ 594,623	$ -	$ 594,623
Total Operating Revenues	594,623	-	594,623
OPERATING EXPENSES			
Cost of goods sold	527,164	-	527,164
Credit card fees	15,659	-	15,659
Depreciation	125,916	-	125,916
Other costs	16,071	-	16,071
Professional fees	25,591	-	25,591
Repairs and maintenance	16,434	-	16,434
Supplies	3,928	-	3,928
Utilities	10,437	-	10,437
Total Operating Expenses	741,200	-	741,200
OPERATING INCOME (LOSS)	(146,577)	-	(146,577)
NONOPERATING REVENUES (EXPENSES)			
Investment earnings	3,776	7,268	11,044
Interest expense	(80,772)	-	(80,772)
Gain (loss) on sale of capital assets	-	(7,932)	(7,932)
Total Nonoperating Revenues (Expenses)	(76,996)	(664)	(77,660)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(223,573)	(664)	(224,237)
Subsidy from Jackson County	15,000	-	15,000
Developer contributions	159,781	-	159,781
Capital grants	-	1,117,210	1,117,210
Transfer in	6,250	-	6,250
Transfer out	-	(6,250)	(6,250)
CHANGE IN NET ASSETS	(42,542)	1,110,296	1,067,754
TOTAL NET ASSETS, Beginning of year	2,221,902	1,393,575	3,615,477
TOTAL NET ASSETS, End of year	$ 2,179,360	$ 2,503,871	$ 4,683,231

JACKSON COUNTY AIRPORT AUTHORITY
(A COMPONENT UNIT OF JACKSON COUNTY, GEORGIA)
STATEMENT OF CASH FLOWS
Year Ended December 31, 2008

	OPERATIONS	CAPITAL	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 593,937	$ -	$ 593,937
Payments to suppliers	(408,020)	-	(408,020)
Net cash provided by (used in) operating activities	185,917	-	185,917
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Operating subsidy - JACKSON COUNTY	15,000	-	15,000
Net Cash provided (used) by non-capital financing activities	15,000	-	15,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	(58,358)	(1,643,647)	(1,702,005)
Capital grants	-	1,306,684	1,306,684
Principal payments on debt	(155,000)	-	(155,000)
Interest paid	(93,526)	-	(93,526)
Net cash provided (used) by capital and related financing activities	(306,884)	(336,963)	(643,847)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment earnings	3,776	8,590	12,366
Net cash provided (used) by investing activities	3,776	8,590	12,366
Net increase (decrease) in cash and cash equivalents	(102,191)	(328,373)	(430,564)
CASH, Beginning of year	179,946	511,422	691,368
CASH, End of year	$ 77,755	$ 183,049	$ 260,804
DISPLAYED AS:			
Cash	$ 77,755	$ -	$ 77,755
Restricted cash	-	183,049	183,049
TOTAL CASH	$ 77,755	$ 183,049	$ 260,804

(CONTINUED)

JACKSON COUNTY AIRPORT AUTHORITY
(A COMPONENT UNIT OF JACKSON COUNTY, GEORGIA)
STATEMENT OF CASH FLOWS
Year Ended December 31, 2008

	OPERATIONS	CAPITAL	TOTAL
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	$ (146,577)	$ -	$ (146,577)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities			
Depreciation	125,916	-	125,916
(Increase) decrease in:			
Accounts receivable, net	(3,186)	-	(3,186)
Inventory	(2,883)	-	(2,883)
Prepaid expenses	464	-	464
Deferred revenue	2,500	-	2,500
Increase (decrease) in:			
Accounts payable	4,897	-	4,897
Due to other funds	204,786	-	204,786
Net cash provided by (used in) operating activities	$ 185,917	$ -	$ 185,917
SUPPLEMENTAL DISCLOSURE OF NON-CASH ACTIVITIES			
Amortization of deferred charges	$ (3,617)	$ -	$ (3,617)
Developer contribution to capital assets	$ 159,781	$ -	$ 159,781
Transfers of capital assets	$ 6,250	$ (6,250)	$ -
Net book value of deletions from capital assets	$ -	$ (7,932)	$ (7,932)

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JACKSON COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
Year Ended December 31, 2008

SPLOST #3 - Commenced April 1, 2000 Project	Original Estimated Cost	Current Estimated Cost	Amount Expended Prior Years	 Current Year
Water and Sewerage improvements - County	$ 21,879,900	$ 14,847,260	$ 15,399,434	$ -
Water and Sewerage improvements - Cities				
Commerce			2,916,809	-
Jefferson			2,046,269	-
Nicholson			501,461	132,864
Hoschton			570,086	-
Braselton			149,509	-
Maysville			282,849	10,908
Water and Sewerage improvements - Cities	9,620,100	6,528,007	6,466,983	143,772
Roads, streets, bridges and sidewalks - County	6,555,690	4,448,560	4,353,462	-
Roads, streets, bridges and sidewalks - Cities				
Commerce			1,117,413	102,019
Jefferson			673,332	-
Arcade			237,707	34,761
Nicholson			228,421	-
Talmo			106,742	-
Hoschton			169,338	68,325
Pendergrass			111,892	-
Braselton			176,240	3,228
Maysville			120,743	-
Roads, streets, bridges and sidewalks, Cities	3,794,310	2,574,743	2,941,828	208,333
Parks and recreation - Jackson County	1,567,665	1,063,786	985,624	-
Parks and recreation - Municipalities				
Commerce			353,066	-
Jefferson			183,757	-
Arcade			51,467	15,560
Nicholson			51,050	-
Talmo			18,983	-
Hoschton			56,711	-
Pendergrass			19,014	-
Braselton			30,341	-
Maysville			15,298	-
Parks and recreation - Municipalities	907,335	615,699	779,686	15,560
Public safety facilities for Fire Departments	675,000	458,041	-	91,600
Totals	$ 45,000,000	$ 30,536,096	$ 30,927,017	$459,264

JACKSON COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
Year Ended December 31, 2008

SPLOST #4 - Commenced July 1, 2005 Project	Original Estimated Cost	Current Estimated Cost	Amount Expended Year 1 2005	Year 2 2006	Year 3 2007	Year 4 2008	Total
LEVEL 1 COUNTY PROJECTS							
County Jail	$ 10,200,000	$ 10,200,000	$ -	$ 202,201	$ (202,201)	$ 823,534	$ 823,534
County Health Clinic Facilities	510,000	510,000	394,066	-	-	-	394,066
LEVEL 2 COUNTY PROJECTS							
Water and Sewer Facilities	8,289,970	8,289,970	-	1,038,615	2,526,967	342,905	3,908,487
Roads, Streets, and Bridges	8,289,970	8,289,970	-	2,075,655	1,263,630	1,688,228	5,027,513
Recreational Facilities	5,101,520	5,101,520	-	402,511	993,870	1,163,631	2,560,012
Public Safety Facilities	3,571,064	3,571,064	6,200	177,150	1,022,102	107,840	1,313,292
Library Facilities	255,075	255,075	-	-	-	159,360	159,360
Subtotal All County Projects	36,217,599	36,217,599	400,266	3,896,132	5,604,368	4,285,498	14,186,264
MUNICIPAL PROJECTS							
City of Arcade							
Public Safety Facilities and Equipment	413,937	413,937	21,770	78,522	81,492	76,825	258,609
Administrative Facilities and Equipment	1,034,842	1,034,842	54,424	196,306	203,731	192,064	646,525
Roads, Streets, and Bridges	143,286	143,286	7,536	27,181	28,209	29,817	92,743
Subtotal	1,592,065	1,592,065	83,730	302,009	313,432	298,706	997,877
City of Braselton							
Roads, Streets, and Bridges	678,512	678,512	35,684	128,711	133,580	132,377	430,352
City of Commerce							
Water and Sewer Facilities	3,588,576	3,588,576	188,729	702,937	707,394	666,029	2,265,089
Roads, Streets, and Bridges	1,127,838	1,127,838	59,315	213,947	222,039	209,323	704,624
Recreational Facilities	205,061	205,061	10,784	38,899	47,069	38,059	134,811
Library Facilities	205,061	205,061	10,784	38,899	40,371	38,059	128,113
Subtotal	5,126,536	5,126,536	269,612	994,682	1,016,873	951,469	3,232,636
City of Hoshton							
Water and Sewer Facilities	777,185	777,185	40,873	153,028	153,355	144,243	491,499
Roads, Streets, and Bridges	207,249	207,249	10,900	39,314	40,801	38,465	129,480
Recreational Facilities	51,812	51,812	2,725	9,829	12,385	9,616	34,555
Subtotal	1,036,246	1,036,246	54,498	202,171	206,541	192,324	655,534
City of Jefferson							
Roads, Streets, Bridges, and Storm Water Management Facilities	1,426,221	1,426,221	75,009	276,806	279,482	264,702	895,999
Cultural, Historical, and Recreation Facilities	740,894	740,894	38,965	142,320	145,861	137,508	464,654
Public Safety Facilities	55,567	55,567	2,922	10,541	10,940	10,313	34,716
Water and Sewer Facilities	1,481,788	1,481,788	77,929	293,904	289,153	275,015	936,001
Subtotal	3,704,470	3,704,470	194,825	723,571	725,436	687,538	2,331,370
City of Maysville							
Water and Sewer Facilities	445,838	445,838	23,447	84,574	87,773	85,011	280,805
Roads, Streets, and Bridges	83,595	83,595	4,396	15,858	20,729	15,515	56,498
Recreational Facilities	27,864	27,864	1,465	5,286	5,486	5,172	17,409
Subtotal	557,297	557,297	29,308	105,718	113,988	105,697	354,711
City of Nicholson							
Roads, Streets, and Bridges	543,475	543,475	28,582	103,095	106,995	100,867	339,539
Recreational Facilities	483,089	483,089	25,406	91,640	95,106	89,660	301,812
Water Facilities	181,158	181,158	9,527	34,365	35,665	46,309	125,866
Subtotal	1,207,722	1,207,722	63,515	229,100	237,766	236,836	767,217
City of Pendergrass							
Recreational Facilities	333,490	333,490	17,539	63,321	65,655	61,895	208,410
Roads, Streets, and Bridges	83,374	83,374	4,385	15,832	16,414	15,474	52,105
Subtotal	416,864	416,864	21,924	79,153	82,069	77,369	260,515
City of Talmo							
Administrative and Library Facilities	208,210	208,210	10,950	39,497	40,991	38,643	130,081
Roads, Streets, and Bridges	138,807	138,807	7,300	31,602	27,923	25,762	92,587
Recreational Facilities	69,403	69,403	3,650	13,470	13,664	12,881	43,665
Public Safety Facilities	46,269	46,269	2,433	8,777	9,109	8,587	28,906
Subtotal	462,689	462,689	24,333	93,346	91,687	85,874	295,240
Total All City Projects (1)	14,782,401	14,782,401	777,429	2,858,461	2,921,372	2,768,190	9,325,452
Total All Projects	$ 51,000,000	$ 51,000,000	$ 1,177,695	$ 6,754,593	$ 8,525,740	$ 7,053,688	$ 23,511,716

1. The County remits the tax collected to the Municipalities who are responsible for reporting on the expenditures in accordance with OCGA 48-8-121.

STATISTICAL SECTION

This part of the county's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents **Table**

Financial Trends

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

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Revenue Capacity

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Debt Capacity

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

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Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

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Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

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Capital Asset Statistics by Function	19

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Note: Tables may not add due to rounding

JACKSON COUNTY, GEORGIA
NET ASSETS BY COMPONENT
Last Ten Fiscal Years
(accrual basis of accounting) (amounts expressed in thousands)

	Fiscal Year					
	2003	**2004**	**2005 (1)**	**2006**	**2007**	**2008**
GOVERNMENTAL ACTIVITIES						
Invested in capital assets, net of related debt	$ 24,390	$ 30,819	$ 113,915	$ 122,574	$ 130,571	$ 125,119
Restricted:						
Capital outlay	-	-	1,276	4,859	7,687	8,761
Debt service	279	1,323	491	-	79	2,706
Drug enforcement	-	105	122	128	-	-
Emergency services	-	184	381	272	-	-
Fire districts	-	1,282	677	1,243	-	-
Jail	-	384	466	179	-	-
Health services	-	-	-	-	-	-
Public Safety	-	-	-	-	2,478	3,325
Planning and zoning	-	181	277	-	-	-
Senior center	-	281	256	-	-	-
County sales tax referendum projects	-	-	-	-	-	-
Unrestricted:	3,231	(598)	4,300	5,311	3,039	8,686
Total governmental activities net assets	27,900	33,961	122,161	134,566	143,854	148,597
BUSINESS-TYPE ACTIVITIES						
Invested in capital assets, net of related debt	395	680	638	652	603	786
Unrestricted	(39)	(851)	(999)	(647)	(598)	(781)
Total business-type activities net assets	356	(171)	(361)	5	5	5
PRIMARY GOVERNMENT						
Invested in capital assets, net of related debt	24,785	31,499	114,553	123,226	131,174	125,905
Restricted	279	3,740	3,946	6,681	10,244	14,792
Unrestricted	3,192	(1,449)	3,301	4,664	2,441	7,905
Total primary government net assets	$ 28,256	$ 33,790	$ 121,800	$ 134,571	$ 143,859	$ 148,602

Note: The County adopted GASB 34 in 2003. Data for years prior to this are not available.
(1) Retroactive infrastructure was added in 2005.
(2) Note: In 2007, all public safety restrictions were combined.

Table 1

JACKSON COUNTY, GEORGIA
CHANGES IN NET ASSETS
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2003	2004	2005	2006	2007	2008
EXPENSES						
Governmental activities:						
General government	$ 3,427	$ 4,773	$ 3,699	$ 4,215	$ 5,446	$ 5,517
Public safety	12,103	14,131	14,825	15,659	17,328	18,609
Court system	1,949	2,340	2,998	3,244	3,468	3,895
Public works	2,749	2,622	4,246	4,499	9,263	12,354
Health and welfare	817	866	875	993	926	962
Recreation and culture	709	1,060	1,195	1,150	1,339	1,530
Housing and development	1,011	1,337	1,705	1,484	1,511	1,475
Intergovernmental	6,418	6,034	3,826	4,513	-	-
Interest on long-term debt	547	1,371	2,072	1,911	2,921	5,060
Total governmental activities expenses	29,730	34,534	35,441	37,668	42,202	49,402
Business-type activities:						
Solid waste disposal facility	956	1,322	1,507	1,353	1,485	1,200
Mayfield treatment plant	31	29	26	24	21	18
Total business-type activities expenses	988	1,351	1,533	1,377	1,506	1,218
Total primary government expenses	30,717	35,885	36,974	39,045	43,708	50,620
PROGRAM REVENUES						
Governmental activities:						
Charges for services:						
General government	1,046	787	759	1,091	1,271	1,454
Public safety	1,946	2,037	2,373	2,147	2,423	2,890
Court system	1,523	1,767	2,008	356	1,999	1,801
Public works	359	4	32	57	-	-
Health and welfare	62	32	25	38	37	30
Recreation and culture	214	266	260	294	328	314
Housing and development	651	955	1,139	1,088	856	431
Total charges for services	5,801	5,848	6,596	5,071	6,914	6,920
Operating grants and contributions	2,737	1,825	2,708	1,953	1,915	2,337
Capital grants and contributions	4,226	4,337	3,713	6,907	3,364	2,661
Total governmental activities program revenues	12,764	12,010	13,017	13,931	12,193	11,918
Business-type activities:						
Charges for services:						
Solid waste disposal facility	586	706	945	1,056	926	833
Mayfield treatment plant	31	29	26	24	21	18
Total charges for services	617	735	971	1,080	947	851
Operating grants and contributions	-	-	-	37	280	-
Total business-type activities program revenues	617	735	971	1,117	1,227	851
Total primary government program revenues	$ 13,382	$ 12,745	$ 13,988	$ 15,048	$ 13,420	$ 12,769

JACKSON COUNTY, GEORGIA
CHANGES IN NET ASSETS
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2003	2004	2005	2006	2007	2008
Net (expense)/revenue						
Governmental activities	$ (16,966)	$ (22,524)	$ (22,424)	$ (23,737)	$(30,009)	$(37,484)
Business-type activities	(370)	(616)	(562)	(260)	(279)	(367)
Total primary government net expense	(17,336)	(23,140)	(22,986)	(23,997)	(30,288)	(37,851)
GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS						
Governmental activities:						
Taxes						
Property Taxes	12,343	13,196	14,103	16,386	18,071	22,287
Sales Taxes	9,654	11,603	11,589	15,987	16,513	14,941
Insurance premium tax	1,004	1,086	1,160	1,215	1,278	1,309
Real estate and recording taxes	-	-	688	731	601	385
Other taxes	863	854	220	297	212	243
Total taxes	23,865	26,739	27,760	34,616	36,675	39,165
Unrestricted grants and contributions	738	775	823	915	934	1,001
Investment earnings	429	334	668	1,125	1,850	2,299
Gain on sale of capital assets	160	79	378	92	116	130
Transfers	(427)	(88)	(373)	(606)	(279)	(367)
Total governmental activities	24,764	27,839	29,256	36,142	39,296	42,228
Business-type activities:						
Gain on sale of capital assets	(3)	-	-	19	-	-
Transfers	427	88	373	606	279	367
Total business-type activities	425	88	373	625	279	367
Total primary government	25,188	27,927	29,629	36,767	39,575	42,595
CHANGE IN NET ASSETS						
Governmental activities	7,798	5,315	6,832	12,405	9,287	4,744
Business-type activities	54	(528)	(189)	365	-	-
Total primary government	$ 7,852	$ 4,787	$ 6,643	$ 12,770	$ 9,287	$ 4,744

Note: The County adopted GASB 34 in 2003. Data for years prior to this are not available.

JACKSON COUNTY, GEORGIA
FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General fund										
Reserved										
Capital outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ 437	$ 959	$ 109	$ 558
Debt service	-	-	-	-	91	54	-	-	1,034	1,059
Prepaid items	223	321	397	416	570	753	806	724	991	1,064
Total reserved	223	321	397	416	661	807	1,243	1,683	2,134	2,681
Unreserved, designated for:										
Road projects	-	-	-	-	-	-	-	566	-	-
Capital asset purchases	-	-	-	1,410	-	-	-	-	-	-
Debt service	-	-	-	640	-	1,169	-	-	-	-
Unreserved, undesignated	4,602	6,745	3,900	5,584	2,253	2,664	4,507	6,133	6,254	6,197
Total unreserved	4,602	6,745	3,900	7,634	2,253	3,833	4,507	6,699	6,254	6,197
Total general fund	4,825	7,066	4,297	8,050	2,914	4,640	5,750	8,382	8,388	8,878
All other governmental funds										
Reserved:										
Capital outlay	-	-	-	-	-	-	7,594	4,860	7,687	64,431
Debt service	697	688	682	187	1	1,269	666	-	-	-
Prepaid items	-	4	126	88	303	303	136	166	223	96
Total reserved	697	692	808	275	304	1,572	8,396	5,026	7,910	64,527
Unreserved, designated for:										
Capital asset purchases	-	-	-	-	15,306	-	-	-	-	-
Debt retirement	-	-	-	-	25	-	-	-	-	-
Braselton/West Jackson Library	-	-	-	-	92	92	-	-	-	-
Unreserved, undesignated, reported in:										
Special revenue funds	1,663	1,061	1,189	1,635	1,969	2,212	2,158	2,081	2,538	3,633
Capital projects funds	(7)	114	634	1,438	3,629	12,386	1,276	3,511	80	-
Total unreserved	1,656	1,175	1,823	3,073	21,021	14,690	3,434	5,592	2,618	3,633
Total all other governmental funds	$ 2,353	$ 1,867	$ 2,631	$ 3,348	$ 21,325	$ 16,262	$ 11,830	$ 10,618	$ 10,528	$ 68,160
Total reserved	$ 920	$ 1,013	$ 1,205	$ 691	$ 965	$ 2,379	$ 9,639	$ 6,709	$ 10,044	$ 67,208
Total unreserved	$ 6,258	$ 7,920	$ 5,723	$ 10,707	$ 23,274	$ 18,523	$ 7,941	$ 12,291	$ 8,872	$ 9,830
Total all funds	$ 7,178	$ 8,933	$ 6,928	$ 11,398	$ 24,239	$ 20,902	$ 17,580	$ 19,000	$ 18,916	$ 77,038

JACKSON COUNTY, GEORGIA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
REVENUES										
Taxes (see table 5)	$ 14,616	$ 17,201	$ 14,926	$ 22,661	$ 23,938	$ 26,447	$ 27,858	$ 34,659	$ 36,603	$ 38,546
Licenses and permits	369	431	437	772	682	962	1,124	977	803	405
Fines and forfeitures	719	678	920	795	735	982	666	734	1,532	1,288
Charges for services	2,343	2,519	2,773	2,739	3,770	3,612	3,961	4,309	4,544	5,077
Investment earnings	430	447	458	773	429	334	667	1,125	1,850	2,299
Intergovernmental	2,597	3,986	3,371	2,734	3,717	3,459	4,558	4,089	3,646	4,143
Miscellaneous	64	228	962	1,254	56	31	119	693	169	202
Total revenues	21,138	25,490	23,847	31,728	33,327	35,827	38,953	46,586	49,147	51,960
EXPENDITURES										
General government	1,761	2,055	2,140	2,747	3,069	4,659	3,474	3,992	5,112	5,095
Public safety	6,092	6,961	7,939	9,464	11,220	13,189	13,993	14,772	16,187	16,923
Court system	1,178	1,414	1,493	1,600	1,806	2,134	2,436	2,651	2,932	3,253
Public works	2,473	1,965	2,365	3,920	2,359	1,770	2,282	2,325	2,042	2,355
Health and welfare	446	460	561	639	736	787	798	801	877	902
Recreation and culture	400	523	1,298	799	834	990	1,003	1,080	1,212	1,254
Housing and development	428	553	661	1,598	1,267	1,124	1,705	1,466	1,496	1,431
Intergovernmental	3,080	3,690	4,573	4,762	6,471	6,039	3,924	4,545	12,675	6,167
Capital Outlay	1,790	8,650	3,131	4,562	13,799	25,041	12,687	9,890	11,793	36,122
Principal on long-term debt	751	1,009	1,194	1,575	5,145	1,249	1,728	2,370	3,306	2,993
Interest and issuance costs on long-term debt	218	198	900	285	242	1,261	1,930	2,076	2,698	5,053
Total expenditures	18,617	27,478	26,255	31,951	46,948	58,243	45,960	45,968	60,330	81,547
Excess of revenues over (under) expenditures	2,521	(1,988)	(2,408)	(223)	(13,621)	(22,416)	(7,007)	618	(11,183)	(29,587)
OTHER FINANCING SOURCES (USES)										
Proceeds from borrowing	589	1,425	569	5,464	27,683	19,739	2,167	1,234	49,005	47,503
Debt premiums and discounts	-	-	-	-	(1,033)	(421)	-	-	(54)	-
Sale of capital assets	44	2,401	29	15	243	86	1,891	174	179	2,821
Transfers in	737	683	649	629	6,949	6,275	2,757	3,533	5,262	6,864
Transfers out	(973)	(1,026)	(843)	(1,415)	(7,380)	(6,600)	(3,130)	(4,139)	(5,541)	(7,232)
Total other financing sources (uses)	397	3,483	404	4,693	26,462	19,079	3,685	802	48,851	49,956
Net change in fund balances	$ 2,918	$ 1,495	$ (2,004)	$ 4,470	$ 12,841	$ (3,337)	$ (3,322)	$ 1,420	$ 37,668	$ 20,369
Debt service as a percentage of noncapital expenditures	5.76%	6.41%	9.06%	6.79%	16.25%	7.56%	10.99%	12.32%	12.37%	17.71%

JACKSON COUNTY, GEORGIA
General Fund History
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Years Ended December 31, 2008

	2004	2005	2006	2007	2008
REVENUES					
Taxes	$18,275,964	$ 20,282,026	$ 23,530,410	$ 24,925,356	$ 27,611,602
Licenses and permits	27,271	54,094	34,987	26,579	31,715
Fines and forfeitures	810,371	480,873	570,186	1,252,838	1,054,044
Charges for services	1,899,243	1,916,917	2,249,642	2,421,572	2,449,468
Interest income	140,615	196,769	473,727	660,574	460,270
Intergovernmental	2,558,932	2,793,492	2,627,741	2,534,414	2,891,932
Other	10,219	178	75,217	62,439	85,259
TOTAL REVENUES	23,722,615	25,724,349	29,561,910	31,883,772	34,584,290
EXPENDITURES					
Current					
General government	3,636,462	3,468,243	3,986,757	5,105,664	5,092,003
Public safety	9,097,436	9,948,178	10,391,540	11,211,710	11,376,969
Court system	2,117,987	2,415,415	2,627,551	2,899,977	3,230,681
Public works	1,770,345	1,814,432	2,149,023	1,879,416	2,147,621
Health and welfare	351,835	343,902	341,011	357,424	406,030
Recreation and culture	75,000	75,000	75,000	77,500	78,139
Housing and development	326,970	664,657	360,953	511,282	579,876
Intergovernmental	20,161	-	-	-	1,747,334
Capital Outlay	1,564,375	4,096,453	818,535	952,839	5,518,452
Debt Service					
Principal	881,190	1,441,643	2,117,503	2,855,093	2,504,478
Interest	1,142,372	1,292,058	1,278,776	1,931,681	3,809,579
Landfill closure/postclosure care	-	-	-	-	-
TOTAL EXPENDITURES	20,984,133	25,559,981	24,146,649	27,782,586	36,491,162
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,738,482	164,368	5,415,261	4,101,186	(1,906,873)
OTHER FINANCING SOURCES (USES)					
Proceeds from borrowings	569,093	2,166,760	557,000	1,000,000	2,418,021
Proceeds from sale of fixed assets	85,479	1,869,342	12,004	22,752	2,758,620
Transfers in	2,325,199	19,984	393,500	22,000	2,226,452
Transfers out	(3,992,487)	(3,109,788)	(3,745,899)	(5,141,120)	(5,005,162)
TOTAL OTHER FINANCING SOURCES (USES)	(1,012,716)	946,298	(2,783,395)	(4,096,368)	2,397,931
EXCESS OF REVENUES AND OTHER FINANCING OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	1,725,766	1,110,666	2,631,866	4,818	491,059
FUND BALANCES, JANUARY 1	2,914,131	4,639,897	5,750,563	8,382,129	8,386,947
FUND BALANCES, DECEMBER 31	$ 4,639,897	$ 5,750,563	$ 8,382,129	$ 8,386,947	$ 8,878,006

The accompanying notes are an integral part of this statement.

JACKSON COUNTY, GEORGIA
General Fund Budget (unaudited)
Fiscal Year Ending December 31, 2009

REVENUES	
Taxes	$31,069,385
Licenses and permits	103,000
Fines and forfeitures	984,000
Charges for services	1,168,200
Interest & other Income	515,000
Intergovernmental	1,760,452
TOTAL REVENUES	35,600,037
EXPENDITURES	
Current	
General government	5,973,406
Public Safety	13,407,019
Court System	3,387,362
Public Works	2,602,299
Health and Welfare	298,472
Recreation and Culture	100,000
Housing and Development	211,133
TOTAL EXPENDITURES	25,979,691
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	9,620,346
OTHER FINANCING SOURCES (USES)	
Transfers in	142,640
Transfers out	(11,682,963)
TOTAL OTHER FINANCING SOURCES (USES)	(11,540,323)
APPROPRIATION OF PRIOR YEARS' SURPLUS	(1,919,977)
FUND BALANCE, December 31, 2008	8,878,005
FUND BALANCES, December 31, 2009	$ 6,958,028

Table 4B

JACKSON COUNTY, GEORGIA
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Property Taxes	Sales Taxes	Insurance Premium Tax	Real Estate & Recording Taxes	Other Taxes	Total
1999	$ 6,575	$ 6,980	$ 742	$ 217	$ 103	$ 14,616
2000	7,274	8,759	782	229	157	17,201
2001	4,302	9,446	848	211	119	14,926
2002	11,727	9,436	936	408	154	22,661
2003	12,375	9,654	1,004	711	194	23,938
2004	12,904	11,603	1,086	602	252	26,447
2005	14,202	11,589	1,160	688	220	27,858
2006	16,429	15,986	1,216	731	297	34,659
2007	17,999	16,513	1,278	601	212	36,603
2008	$ 21,667	$ 14,941	$ 1,309	$ 386	$ 243	$ 38,546

Table 5

JACKSON COUNTY, GEORGIA
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Real Property				Personal Property				Less Exemptions:					
Tax Year	Residential Property	Agricultural Property (1)	Commercial & Industrial	Public Utilities	Inventory & Equipment (4)	Motor Vehicles	Mobile Homes	Other (2)	Real Property	Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate (5)	Estimated Actual Value (3)	Assessed Value as a Percentage of Actual Value
1999	$ 316,755	$ 204,006	$ 98,053	$ 37,331	$ 184,699	$ 92,899	$ 10,137	$ 5,559	$ 93,379	$ 63,797	$ 792,263	8.106	$ 1,980,658	40.00%
2000	460,561	275,300	141,762	70,603	200,064	95,966	13,203	2,846	128,252	55,468	1,076,585	2.960	2,691,463	40.00%
2001	497,780	273,987	148,706	92,732	225,737	105,701	13,897	5,658	132,389	82,553	1,149,256	9.107	2,873,140	40.00%
2002	549,520	276,386	160,828	46,728	293,711	111,673	18,079	8,147	130,742	59,455	1,274,875	9.102	3,187,188	40.00%
2003	612,880	276,952	158,680	94,467	295,037	116,425	19,724	9,729	131,614	60,594	1,391,686	9.067	3,479,215	40.00%
2004	688,097	282,412	171,035	50,783	298,430	138,647	18,520	5,903	136,107	61,986	1,455,734	9.089	3,639,335	40.00%
2005	809,255	284,376	185,796	50,167	319,579	129,596	22,025	4,943	139,008	78,847	1,587,882	9.599	3,969,704	40.00%
2006	957,166	281,690	252,738	53,826	352,705	129,346	19,259	6,620	143,309	88,239	1,821,802	9.129	4,554,505	40.00%
2007	1,217,908	376,972	301,949	71,365	447,231	148,390	14,776	6,460	282,283	162,008	2,140,760	9.042	5,351,900	40.00%
2008	$ 1,320,570	$ 379,620	$ 358,937	$ 69,948	$ 462,739	$ 161,442	$ 13,819	$ 7,865	$ 195,969	$ 171,466	$ 2,407,505	8.959	$ 6,018,763	40.00%

Source: Georgia Department of Revenue
(1) Includes conservation use and preferential property.
(2) Includes aircraft, boats, miscellaneous personal property, timber and heavy equipment.
(3) Property that is exempt from taxation has not been included. That is typically property owned by governments and not-for-profit organizations like churches.
(4) Includes furniture and fixtures.
(5) This is a weighted average of individual direct rates applied to the taxable assessed value of the different portions of the county (incorporated and unincorporated).
The millage rate was reduced for 2000 because of a significant buildup of general fund balance.

JACKSON COUNTY, GEORGIA
ASSESSED VALUATION BY PROPERTY TYPE

PROPERTY TYPE	2008	2007	2006	2005	2004	2003	2002	2001
Residential	$ 1,323,104,559	$ 1,220,448,259	959,266,666	$ 811,485,341	$ 689,735,427	$ 614,588,222	$ 551,699,589	$ 499,658,703
Historic	203,660	203,660	204,187	-	-	-	-	-
Agricultural	209,438,215	213,634,888	158,937,162	162,898,237	161,735,657	159,183,494	158,003,723	151,126,676
Preferential	580,304	580,303	502,740	669,118	964,606	1,974,892	2,943,265	5,634,774
Conservation Use	169,625,853	162,781,951	122,366,218	121,039,383	119,933,418	116,014,476	115,519,432	117,682,923
Commercial	289,325,675	278,110,066	239,080,144	168,082,448	140,181,354	130,839,415	128,706,348	116,985,637
Industrial	536,560,495	473,166,473	369,511,616	339,124,367	330,848,580	326,253,894	329,155,631	258,462,079
Utility	69,947,929	71,364,766	53,826,355	50,166,549	50,782,535	94,466,777	46,727,901	92,732,441
Motor Vehicle	161,441,830	148,390,370	129,346,320	129,595,689	138,646,580	116,424,700	111,673,260	105,701,460
Mobile Home	13,818,918	14,775,983	19,258,511	22,025,410	18,519,782	19,724,155	18,078,682	13,896,956
Timber 100%	349,346	365,584	606,050	265,928	805,483	1,636,294	271,279	1,054,483
Heavy Equipment	542,517	1,228,580	443,529	385,609	1,672,712	2,788,087	2,295,506	-
Gross Digest	$ 2,774,939,301	$ 2,585,050,883	$ 2,053,349,498	$ 1,805,738,079	$ 1,653,826,134	$ 1,583,894,406	$ 1,465,074,616	$ 1,362,936,132
Bond Exemptions	-	-	-	-	-	-	-	-
Net Bond Digest	$ 2,774,939,301	$ 2,585,050,883	$ 2,053,349,498	$ 1,805,738,079	$ 1,653,826,134	$ 1,583,894,406	$ 1,465,074,616	$ 1,362,936,132
M & O Exemptions	367,434,554	348,804,934	231,547,714	217,854,756	198,093,713	192,208,071	190,197,376	214,942,437
Net M & O Digest	$ 2,407,504,747	$ 2,236,245,949	$ 1,821,801,784	$ 1,587,883,323	$ 1,455,732,421	$ 1,391,686,335	$ 1,274,877,240	$ 1,147,993,695
Total real & personal	$ 2,350,519,764	$ 2,350,519,764	$ 1,849,868,733	$ 1,603,298,894	$ 1,443,399,042	$ 1,348,854,393	$ 1,286,027,988	$ 1,149,550,792

JACKSON COUNTY, GEORGIA
Direct and Overlapping Property Tax Rates - Mills
Last Ten Fiscal Years
(Mills - rate per $1,000 of taxable assessed value)

Tax Year	*1999*	*2000*	*2001*	*2002*	*2003*	*2004*	*2005*	*2006*	*2007*	*2008*
Fiscal Year	*2000*	*2001*	*2002*	*2003*	*2004*	*2005*	*2006*	*2007*	*2008*	*2009*
County - Incorporated	9.000	3.640	9.780	9.760	9.740	9.770	10.280	9.770	9.590	9.490
County - Unincorporated (1)	7.580	2.570	8.720	8.750	8.730	8.690	9.190	8.730	8.730	8.610
School Operations	18.380	14.890	15.500	17.500	18.500	18.500	18.400	18.900	18.900	18.900
School Debt Service	1.000	0.780	0.780	1.000	1.000	1.000	3.700	3.350	3.100	3.100
State of Georgia	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
Total Incorporated	9.250	3.890	10.030	10.010	9.990	10.020	10.530	10.020	9.840	9.740
Total Unincorporated	27.210	18.490	25.250	27.500	28.480	28.440	31.540	31.230	30.980	30.860
Fire Districts										
Arcade	1.750	1.390	1.380	1.380	1.380	1.380	1.380	1.370	1.160	1.160
East Jackson	1.900	1.550	1.550	1.550	1.510	1.510	1.510	1.510	1.600	1.600
Harrisburg	1.000	0.740	1.480	1.490	1.760	1.760	1.760	1.760	1.400	1.470
Jackson Trail	1.500	1.370	1.370	1.210	1.140	1.140	1.090	1.070	0.950	0.950
Maysville	1.330	1.070	1.070	1.100	1.100	1.100	1.100	1.100	0.980	1.100
Nicholson	1.000	0.770	0.770	0.770	0.780	0.780	0.770	0.770	0.710	0.710
North Jackson	0.750	0.640	0.640	1.000	0.850	0.850	0.850	0.840	0.730	0.730
Plainview	1.000	0.840	1.700	1.700	1.700	1.700	1.700	1.660	1.660	1.500
South Jackson	1.500	1.130	1.130	1.430	1.420	1.750	1.730	1.730	1.500	1.500
West Jackson	1.750	1.610	1.600	1.570	1.570	1.570	1.720	1.690	1.690	1.670
Municipalities(including school)*										
Commerce *	17.650	15.660	16.300	17.410	18.040	17.740	19.414	19.410	18.810	19.250
Jefferson *	21.250	18.760	17.940	20.520	20.740	22.540	23.790	23.790	23.030	22.940
Maysville	1.500	1.300	3.000	4.510	-	4.850	4.216	3.190	2.728	1.764
Pendergrass	-	-	-	-	-	-	-	-	-	3.000

Source: Georgia Department of Revenue

Overlapping rates are those of local and county governments that apply to property owners within the County. Not all overlapping rates apply to all County property owners (e.g., the rates for special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district. The districts that are within the city limits of municipalities that do not levy a city tax are considered with the unincorporated areas in computing the maximum rates.

(1) For purposes of this schedule and table 6, the County unincorporated rate is considered the total direct rate.

Maximum rates:

Total Incorporated	30.500	22.650	27.970	30.530	30.730	32.560	34.320	33.810	32.870	32.680
Total Unincorporated	29.110	20.100	26.950	29.200	30.240	30.200	33.300	32.990	32.670	32.530

Table 7

JACKSON COUNTY, GEORGIA
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago
(amounts expressed in thousands)

		2008			1999		
Taxpayer	**Type of Business**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Southern Power Company	Power generating facility	63,962	1	0	-		0.00%
Toyota Industries	Automotive air conditioner compressor manufacturer	21,539	2	0	16,563	2	2.09%
Duke Realty Limited Partnership	Real estate investors	20,630	3	0	-		0.00%
Huber Engineered Woods	Particle board manufacturer	17,980	4	0	14,120	3	1.78%
Haverty's Furniture Co, Inc.	Furniture distributor	22,263	5	0	-		0.00%
Kubota Industrial Equip Corp	Tractor equipment manufacturer	18,551	6	0	-		0.00%
Louisana Pacific Corporation	Particle board manufacturer	10,096	7	0	7,053	7	0.89%
Nicolon	Plastics manufacturer	18,284	8	0	13,081	5	1.65%
Stone Mountain Industrial Park Inc	Real estate investors	8,767	9	0	-		0.00%
Gruma Corporation	Food products	9,420	10	0	-		0.00%
Mitsubishi	Electronics manufacturer				17,008	1	2.15%
Caterpillar	Tractor parts manufacturer				13,457	4	1.70%
Mission Foods	Food products				9,175	6	1.16%
Wayne Farms	Poultry production				5,598	8	0.71%
Georgia Freezer	Frozen Food Warehouse				4,805	9	0.61%
Tanger Properties	Retail sales stores				3,813	10	0.48%
Totals		$ 211,492		8.78%	$ 104,673		13.21%

Source: Jackson County Tax Commissioner

Rank is based on the amount of County maintenance & operations taxes billed since exemptions that reduce the assessed value can vary by entity.

JACKSON COUNTY, GEORGIA
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	Tax Year	Tax Due Date	Taxes Levied for the Tax Year (Original Levy)	Adjustments	Interest, Costs, & Penalties	Total Adjusted Levy	Collected within Fiscal year of the Levy		Collections in Subsequent Years	Total Collections to Date		Uncollected Balance
							Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy	
2001	2000	3/15/2001	$ 4,610	(18)	244	$ 4,836	$ 1,204	26.12%	$ 3,627	$ 4,831	99.90%	$ 5
2002	2001	12/20/2001	10,257	399	357	11,013	9,095	88.67%	1,915	11,010	99.97%	3
2003	2002	1/20/2003	12,059	659	340	13,058	3,946	32.72%	9,097	13,043	99.89%	15
2004	2003	12/30/2003	13,383	289	327	13,999	11,716	87.54%	2,240	13,956	99.69%	43
2005	2004	12/20/2004	13,893	850	357	15,100	13,157	94.70%	1,903	15,060	99.74%	40
2006	2005	12/31/2005	16,022	997	376	17,395	12,641	78.90%	4,687	17,328	99.61%	67
2007	2006	12/20/2006	18,002	843	450	19,295	16,132	89.61%	3,073	19,205	99.53%	90
2008	2007	12/20/2007	21,845	842	497	23,184	18,616	85.22%	3,851	22,467	96.91%	717
2009	2008	12/20/2008	$ 23,359	(77)	94	$ 23,376	$ 19,728	84.46%	$ -	$ 19,728	84.39%	$ 3,648

Note: Information for 1999 is not available.
Taxes levied during the calendar year 2008 are recorded as revenues in the financial statements in 2009 since they are levied to finance that year's expenditures.
Taxes levied include real and personal property, motor vehicle, mobile home, timber, and heavy equipment taxes.
Schedule includes amounts for County maintenance and operations and Fire Districts Special Revenue Funds.

JACKSON COUNTY, GEORGIA

Jackson County Local Option Sales Tax Collections

The following table sets forth the total amounts collected for the Local Option Tax for the last 10 years.

Month	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
January	$ 269,744	$ 278,213	$ 296,042	$ 342,992	$ 306,835	$ 367,617	$ 354,287	$ 511,504	$ 471,384	$ 428,140
February	251,177	324,274	281,243	283,735	276,885	292,192	375,207	497,456	432,693	474,993
March	290,227	326,778	333,035	264,816	298,292	358,479	423,899	510,665	492,622	504,223
April	449,210	342,667	313,842	266,853	274,592	348,321	425,224	522,497	572,104	465,876
May	321,098	298,074	331,379	294,851	333,735	402,036	416,842	473,097	506,113	575,834
June	346,568	356,954	301,844	336,325	288,191	359,817	426,991	558,450	470,511	488,923
July	210,355	373,111	319,443	311,830	316,143	382,045	433,237	552,436	585,458	473,075
August	315,234	396,320	320,799	288,571	318,934	389,516	512,539	552,970	592,816	469,737
September	338,432	399,519	359,438	328,845	359,290	444,568	482,838	681,687	566,647	530,739
October	319,365	378,990	330,964	323,051	336,383	351,255	430,946	370,377	539,572	477,119
November	346,288	348,412	323,943	300,396	324,011	388,904	422,601	443,552	495,908	356,471
December	355,352	337,979	304,892	287,876	292,802	410,040	473,008	512,432	522,912	512,092
	$3,813,050	$4,161,291	$3,816,864	$3,630,141	$3,726,093	$4,494,790	$5,177,619	$6,187,123	$6,248,741	$5,757,224

Table 9A

JACKSON COUNTY, GEORGIA
Jackson County Special Purpose Local Option Sales Tax Collections

The following table shows the monthly collections received by the County from the Special Purpose Local Option Sales Tax authorized in March, 1994:

Month	1994	1995	1996	1997	1998	1999	2000
January	-	285,965	$ 294,087	$ 272,230	$ 335,659	$ 406,386	$ 14,589
February	-	220,903	307,758	318,404	343,068	367,857	12,305
March	-	266,461	311,759	319,729	327,747	433,597	30,165
April	-	243,682	365,945	327,880	366,748	674,670	-
May	-	232,292	346,008	289,702	472,322	476,148	-
June	-	264,465	439,796	368,595	340,785	502,266	-
July	195,100	237,070	317,791	262,968	415,663	86,991	-
August	211,642	237,534	315,319	304,957	383,810	37,862	-
September	208,297	239,072	315,638	350,364	408,197	59,198	-
October	273,636	239,073	337,768	338,723	414,138	41,397	-
November	213,339	279,331	312,787	376,726	442,220	50,379	-
December	299,247	300,674	347,221	354,383	454,981	29,761	-
	$ 1,401,261	$ 3,046,522	$ 4,011,877	$ 3,884,661	$ 4,705,338	$ 3,166,512	$ 57,059

The following table shows the monthly collections received by the County from the Special Purpose Local Option Sales Tax authorized in April, 2000 and the tax authorized in July 2005:

Month	2000	2001	2002	2003	2004	2005	2006	2007	2008
January	-	435,814	$ 492,109	$ 492,151	$ 581,786	$ 567,584	$ 814,780	$ 754,505	$ 680,813
February	-	417,572	417,901	439,989	459,516	590,399	705,608	684,497	760,725
March	-	487,018	445,584	471,433	579,792	658,343	804,568	802,818	804,773
April	403,990	460,385	477,526	436,976	552,236	220,938	829,779	910,071	745,565
May	411,426	492,113	540,259	526,461	638,642	157,154	756,055	959,339	921,427
June	500,479	444,013	503,256	457,159	564,520	127,236	891,761	753,945	740,155
July	539,707	465,600	496,943	498,277	604,846	579,279	882,354	945,125	801,601
August	570,056	472,174	466,050	521,968	614,155	703,770	886,534	946,491	752,612
September	565,756	531,568	504,458	562,933	698,201	723,480	1,083,767	906,503	848,580
October	532,980	486,345	530,923	535,391	565,823	675,637	611,529	863,130	752,948
November	509,063	482,573	477,840	514,661	616,176	662,114	709,257	801,192	567,773
December	507,347	454,382	453,230	470,610	632,338	745,666	823,286	836,541	806,873
	$ 4,540,804	$ 5,629,558	$ 5,806,079	$ 5,928,009	$ 7,108,031	$ 6,411,600	$ 9,799,278	$ 10,164,158	$ 9,183,845

JACKSON COUNTY, GEORGIA
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years

	Governmental Activities				Business-Type Activities				
Fiscal Year	Capital Leases	GEFA Notes Payable	Contracts Payable (2)	IDA Economic Development Bonds	GEFA Notes Payable	Capital Leases	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
1999	$ 1,590	$ 367	$ 26,661	$ -	$ 717	$ 5	$ 29,340	3.30%	$ 751
2000	2,105	353	26,578	-	679	-	29,715	3.05%	714
2001	1,832	338	26,238	-	639	-	29,047	2.69%	660
2002	6,377	322	705	-	596	55	8,055	0.73%	173
2003	27,747	306	1,688	-	551	-	30,292	2.64%	645
2004	28,914	289	1,601	16,815	504	-	48,123	3.80%	981
2005	29,400	271	1,511	16,815	454	-	48,451	3.38%	927
2006	28,313	251	1,418	16,815	402	-	47,199	2.90%	846
2007	26,245	231	49,900	16,145	346	-	92,867	5.98%	1,567
2008	$ 26,588	$ 215	$ 49,799	$ 60,455	$ 288	$ -	$ 137,345	9.15%	$ 2,229

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics on Table 15 for personal income and population data.

(2) The contract payable of $24,982 for the Upper Oconee Basin Water Authority was moved to the Jackson County Water & Sewerage Authority component unit in 2002 since the source for repayment is water sales made by that entity.

JACKSON COUNTY, GEORGIA
OTHER LONG-TERM LIABILITIES
Last Ten Fiscal Years
(amounts expressed in thousands)

	Governmental Activities			Business-Type Activities					
Fiscal Year	Landfill Closure/ Post-closure (2)	Compensated Absences	Total	Landfill Closure/ Post-closure	Compensated Absences	Total	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
1999	$ 378	$ 271	$ 649	$ -	$ 10	$ 10	$ 659	0.07%	$ 17
2000	339	301	640	-	12	12	652	0.07%	16
2001	296	307	603	-	13	13	616	0.06%	14
2002	262	377	639	-	11	11	650	0.06%	14
2003	245	426	671	-	13	13	684	0.06%	15
2004	-	469	469	611	13	624	1,093	0.09%	22
2005	-	466	466	831	13	844	1,310	0.09%	25
2006	-	525	525	807	15	822	1,347	0.08%	24
2007	-	535	535	956	15	971	1,506	0.09%	27
2008	$ -	$ 630	$ 630	$ 946	$ 17	$ 963	$ 1,593	0.11%	$ 26

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics on Table 15 for personal income and population data.

(2) Landfill closure/postclosure costs were moved from the General fund to the Solid Waste Enterprise fund in 2004.

JACKSON COUNTY, GEORGIA
Direct and Overlapping Governmental Activities Debt
General Obligation Debt
December 31, 2008

Jurisdiction	*Debt Outstanding*	*Percentage Applicable to Government*	*Amount Applicable to Government*
Direct Debt			
GEFA Loans	$ 215,119	100.00%	$ 215,119
Total Direct	215,119		215,119
Intergovernmental Contracts Obligation			
Banks-Jackson-Commerce Hospital Authority	1,625,000	75.00%	1,218,750
Jackson County Industrial Development Authority	15,455,000	100.00%	15,455,000
Jackson County Airport Authority	2,145,000	100.00%	2,145,000
City of Jefferson Public Building Authority	40,595,000	100.00%	40,595,000
City of Jefferson Public Building Authority	7,985,000	100.00%	7,985,000
Jackson County Industrial Development Authority	45,000,000	100.00%	45,000,000
Total Intergovernmental Contracts Obligation	112,805,000		112,398,750
Capital Leases			
Capital Lease - Courthouse	23,390,000	100.00%	23,390,000
Capital Leases - Other	3,197,683	100.00%	3,197,683
Total Capital Leases	26,587,683		26,587,683
Guaranteed Revenue Debt			
Upper Oconee Basin Water Authority	46,416,118	41.52%	19,271,972
Jackson County Water and Sewer Authority	23,113,624	100.00%	23,113,624
Total Guaranteed Revenue Debt	69,529,742		42,385,596
Overlapping General Obligation Debt:			
Jackson County School System	80,397,955	100.00%	80,397,955
City of Commerce Board of Education	10,203,600	100.00%	10,203,600
City of Jefferson Board of Education	23,610,000	100.00%	23,610,000
City of Arcade	1,461,623	100.00%	1,461,623
City of Braselton	7,394,584	22.48%	1,662,302
City of Commerce	3,660,292	100.00%	3,660,292
City of Hoschton	5,641,694	100.00%	5,641,694
City of Jefferson	26,554,549	100.00%	26,554,549
City of Maysville	1,457,381	54.45%	793,544
City of Nicholson	162,394	100.00%	162,394
City of Pendergrass	101,600	100.00%	101,600
Total	$ 343,195,533		$ 335,836,701

Sources: Assessed value data used to estimate applicable percentages provided by the State Department of Revenue. Debt outstanding provided by the County. See Table 10.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the county. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the overlapping government's boundaries and dividing it by the overlapping government's total taxable assessed value.

JACKSON COUNTY, GEORGIA
Direct and Overlapping Governmental Activities Debt
General Obligation Debt
December 31, 2008

Debt and Assessed Value per Capita[1]

Direct General Obligation (G.O.) debt per capita		$ -
Direct and Contractual G.O. debt per capita	2	1,828
Direct debt, Contractual Debt, Notes, and Leases per capita	3	2,259
Direct and Contractual Debt, Notes, Leases, and Overlapping Debt per capita	4	5,450
Fair Market Value of Taxable Property per capita	5	112,583
Grossed Assessed value of property before exemptions		2,774,939,301
Estimated Fair Market Value of Taxable Property		$ 6,937,348,253
Population, estimated by US Census Bureau at July 1, 2008		61,620

1 Based on estimated population for the County for 2008 as shown above.

2 Contractual debt represents long term Intergovernmental Contract obligations of Jackson County.

3 Includes all G.O. Debt, contract obligations, leases and short-term notes secured by ad valorem taxes and general revenues of Jackson County.

4 Includes all G.O. Debt, contract obligations, leases and short-term notes secured by ad valorem taxes and general revenues of Jackson County and overlapping direct general obligation debt.

5 Based on 2008 gross assessed valuation before exemptions and estimated fair market value of taxable property in the County shown above.

JACKSON COUNTY, GEORGIA
LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year									
	1999	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**
Assessed value of property	$ 949,439	$ 1,260,305	$ 1,364,198	$ 1,465,072	$ 1,583,894	$ 1,653,827	$ 1,805,737	$ 2,053,350	$ 2,585,051	$ 2,774,940
Debt limit (10% of total assessed value)	94,944	126,031	136,420	146,507	158,389	165,383	180,574	205,335	258,505	277,494
Amount of Debt applicable to limit:										
General obligation bonds	-	-	-	-	-	-	-	-	-	-
Less: Resources restricted to paying principal	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 94,944	$ 126,031	$ 136,420	$ 146,507	$ 158,389	$ 165,383	$ 180,574	$ 205,335	$ 258,505	$ 277,494
Total net debt applicable to the limit as a percentage of debt limit	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

JACKSON COUNTY, GEORGIA
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income (3)	School Enrollment (4)	Unemployment Rate (6)
1999	39,057	$ 889,718	$ 22,780	-	3.6%
2000	41,589	974,056	23,421	-	2.7%
2001	44,010	1,080,974	24,562	-	3.9%
2002	46,651	1,110,574	23,806	-	4.8%
2003	46,998	1,148,866	24,445	-	3.8%
2004	49,035	1,267,702	25,853	5,907	3.1%
2005	52,292	1,433,899	27,421	6,203	4.1%
2006	55,778	1,626,654	29,163	6,600	3.9%
2007	59,254	1,553,961	30,166	7,125	3.9%
2008	61,620	$ 1,501,268	$ 27,029	7,206	7.4%

Data sources:
(1) US Bureau of the Census
(2) Amount expressed in thousands
(3) 2009 Georgia County Guide, The University of Georgia Center for Agribusiness and Economic Development
Previous two years based on incremental estimates thus accounting for higher figures than 2008 suggests.
(4) School District; Information for years prior to 2003 is not available.
(5) State Department of Labor

JACKSON COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago

		2008			1999		
Employer	Type of Business	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Wayne Farms, LLC	Processed Chicken	1,400	1	7.53%	1,400	1	29.05%
Jackson County Board of Education	School System	1,000	2	5.38%	650	3	13.49%
Kubota Industrial Equipment Corp	Manufacturer	539	3	2.90%	-		0.00%
Baker & Taylor Books	Book Distributor	515	4	2.77%	375	4	7.78%
Jackson County Government	Government	513	5	2.76%	-		0.00%
Mission Foods	Food Service	478	6	2.57%	-		0.00%
Jackson EMC	Service	475	7	2.56%	345	5	7.16%
Chateau Elan	Winery & Resort	440	8	2.37%	650	2	13.49%
BJC Medical	Hospital	429	9		310	8	6.43%
Haverty's Furniture	Furniture Distributor	395	10	2.13%	-		0.00%
Caterpiller	Manufacturer	302	11	1.63%	-		0.00%
Jefferson City Board of Education	School System	300	12		-		0.00%
Toyota Automotive Compressors	Manufacturer	275	13		-		0.00%
Valley Fresh, Inc.	Poultry Processing				320	6	6.64%
Con-Agra Poultry	Processed Chicken				300	7	6.22%
Roper Pump Co.	Manufacturing/pumps				250	9	5.19%
Basset-Walker, Inc.	Apparel Knitwear				220	10	4.56%
All other employers		11,520			-		0.00%
Total		18,581		32.60%	4,820		100.00%

Source: Jackson County Area Chamber of Commerce and Georgia Department of Labor
The 2008 Georgia County Guide, published by the Carl Vinson Institute of Government

JACKSON COUNTY, GEORGIA
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
Last Ten Fiscal Years

Function	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General government	-	-	-	-	44	45	48	51	53	60
Public safety										
Sheriff										
Officers	-	-	-	-	48	48	67	66	69	87
Civilians	-	-	-	-	64	64	73	74	74	48
Emergency	-	-	-	-	45	45	49	45	44	87
Court system	-	-	-	-	29	29	29	35	35	44
Public works	-	-	-	-	40	40	42	43	46	27
Health and welfare	-	-	-	-	5	5	7	6	-	1
Senior Center	-	-	-	-	10	10	11	11	11	11
Transport	-	-	-	-	2	2	-	-	2	2
Recreation and culture	-	-	-	-	7	7	8	8	8	8
Housing and development	-	-	-	-	-	-	-	-	-	23
Solid Waste	-	-	-	-	-	-	-	4	4	4
Total	-	-	-	-	294	295	334	343	346	402

Source: Government Budget Office

Notes: A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave). Full-time-equivalent employment is calculated by dividing total labor hours by 2,080.
Information for years prior to 2003 is not available.

JACKSON COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Function										
Sheriff										
Citations Issued	n/a	n/a	n/a	n/a	2,052	2,071	2,184	3,049	5,154	5,200 *
Fire										
Number of calls answered	1,636	1,757	2,182	1,700	1,947	2,206	2,718	2,670	2,152	3,000 *
Highways and streets										
Street resurfacing (miles)	n/a	n/a	n/a	n/a	n/a	34	18	25	25	21 *
Sanitation										
Refuse collected (tons/day)	n/a	n/a	n/a	n/a	53	53	74	81	91	60 *
Culture and recreation										
Athletic field permits issued	n/a	n/a	11	9	25	24	23	35	30	30 *

Sources: Various County departments
Note: Information is not available for many years.

* estimate

JACKSON COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION
Last Ten Fiscal Years

Function	Fiscal Year 2006	2007	2008
General government			
Undeveloped Land	13 parcels, 442.174 acres	11 parcels, 255.98 acres	11 parcels, 255.98 acres
Buildings (1)	2	4	4
Vehicles	31	36	28
Small Equipment	31	57	57
Public safety			
Undeveloped Land	2	1	1
Buildings (2)	29	33	33
Vehicles			
Fire/Pumper Trucks	39	40	45
Other Fire Dept. Vehicles	9	9	15
Ambulance/Rescue	16	10	15
Sheriffs Vehicles	74	88	104
JCCI Vehicles	9	22	20
Other Public Safety Vehicles	9	7	15
Equipment	125	140	114
Other Public Safety Assets	36	37	38
Court system			
Buildings (3)	2	2	2
Vehicles	5	1	4
Small Equipment	15	18	21
Public works			
Buildings	10	9	9
Vehicles			
Road Department	45	43	50
Building Inspector	11	10	10
Other	13	8	6
Small Equipment	3	2	4
Heavy Equipment	60	77	97
Roads			
Miles paved during year	22	5	18
Miles Resurfaced during year	9.6	25.0	2.7
Total Miles Paved Roads	530	540	532
Total Miles Unpaved Roads	134	140	140
Health and welfare			
Undeveloped Land	1 parcel, 1.06 acres	1 parcel, 1.08 acres	1 parcel, 1.08 acres
Buildings	6	6	6
Recreation and culture			
Undeveloped Land	6 parcels, 101.12 acres	2 parcels, 33.52 acres	2 parcels, 33.52 acres
Buildings (4)	7	5	5
Vehicles	12	11	14
Equipment	22	26	29
Housing and development			
Buildings	1	1	1
Vehicles	4	4	2

Sources: Various county departments
No data is available prior to 2006

(1) Major buildings include Administration Building

(2) Major buildings include Jail (housed an estimated 5,000 inmate days in 2006) and Correctional Institute (housed an estimated 63,500 inmate days in 2006). The Jail currently has a 121 bed capacity. The Correctional Institute currently has a 174 bed capacity.
(3) Major Buildings include historic courthouse and new courthouse
(4) Major buildings include structures at County Recreation Complex
Note: Some land figures in 2007 have changed from 2006 due to better asset controls

JACKSON COUNTY , GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2008

FEDERAL GRANTOR/ PASS-THRU GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT/ CONTRACT NUMBER	PROGRAM OR AWARD AMOUNT	EXPENDITURES
U.S. DEPARTMENT OF JUSTICE				
LLEBG Bullet Proof Vest Program 2004	16.607	2004BUBX04021780	$ 3,368	$ 3,368
LLEBG Bullet Proof Vest Program 2005	16.607	2005BUBX05028947	5,393	586
			8,760	3,954
Total U.S. Department of Justice			8,760	3,954
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed-through the Northeast Georgia Regional Development Center				
Special Programs for the Aging, NSIP	93.053	FY 2008 Aging Services Contract	12,800	7,718
Special Programs for the Aging, Title III, C1	93.045	FY 2008 Aging Services Contract	47,013	47,013
Special Programs for the Aging, Title III, C2	93.045	FY 2008 Aging Services Contract	23,301	23,301
Special Programs for the Aging, Title III, B	93.044	FY 2008 Aging Services Contract	9,408	9,408
Special Programs for the Aging, NSIP	93.053	FY 2009 Aging Services Contract	15,948	7,938
Special Programs for the Aging, Title III, C1	93.045	FY 2009 Aging Services Contract	54,221	8,975
Special Programs for the Aging, Title III, C2	93.045	FY 2009 Aging Services Contract	34,311	14,707
		Aging Cluster	197,002	119,060
Passed-through Advantage Behavioral Systems and the Northeast Georgia Regional Development Center				
Coordinated Transportation Program	93.667	FY 2009 Aging Services Contract	52,168	52,168
Total U.S. Department of Housing and Urban Development			249,170	171,228
U.S. DEPARTMENT OF TRANSPORTATION				
Passed-through the Georgia Department of Transportation				
Operating Assistace Grant Jan-Mar 2008	20.507	MTG00-0139-00127	52,140	14,388
Operating Assistace Grant April- June 2008	20.507	MTG00-0139-00127	52,140	11,198
Operating Assistace Grant July- Dec 2008	20.507	MTG00-0143-00-058	62,060	30,600
			166,340	56,186
Passed-through the Georgia Department of Transporation				
Off-System Safety Improvement Project	20.106	CSSFT-0008-00(543)	423,618	275,516
FY 2005 Airport Improvement	20.106	AP080-9800-17(157)	585,607	585,607
FY 2006 Airport Improvement	20.106	AP080-9800-17(157)	150,000	150,000
FY 2006 Airport Improvement	20.106	AP080-9800-17(157)	84,778	84,778
			1,244,003	1,095,901
Total U.S. Department of Transportation			1,410,343	1,152,087
DEPARTMENT OF HOMELAND SECURITY				
Passed-through the Georgia Emergency Management Agency				
GEMA Sheriff's Dept, Terrorism Response	97.004	2005-GE-T5-0052	74,466	9,291
Total Federal Emergency Management Agency			74,466	9,291
GRAND TOTAL			$ 1,742,739	$ 1,336,560

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
1 This schedule is prepared on the modified accrual basis of accounting.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

May 14, 2009

Board of Commissioners
Jackson County, Georgia
Jefferson, Georgia

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of JACKSON COUNTY, GEORGIA, as of and for the year ended December 31, 2008, which collectively comprise JACKSON COUNTY, GEORGIA's basic financial statements and have issued our report thereon dated May 14, 2009. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the JACKSON COUNTY HEALTH DEPARTMENT, as described in our report on JACKSON COUNTY, GEORGIA's basic financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered JACKSON COUNTY, GEORGIA's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of JACKSON COUNTY, GEORGIA's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies 08-01 through 08-06 described in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the deficiencies described in the accompanying schedule of findings and questioned costs, we consider items 08-01 through 08-02 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether JACKSON COUNTY, GEORGIA's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 08-07 and 08-08.

JACKSON COUNTY, GEORGIA's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit JACKSON COUNTY, GEORGIA's response and, accordingly, we express no opinion on it.

In addition, we noted other matters involving the internal control and its operation that we have

reported to the management of JACKSON COUNTY, GEORGIA, in a separate letter dated May 14, 2009.

This report is intended solely for the information and use of the audit committee, management, Board of Commissioners, and federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

May 14, 2009

Board of Commissioners
Jackson County, Georgia
Jefferson, Georgia

Compliance

We have audited the compliance of JACKSON COUNTY, GEORGIA, with the types of compliance requirements e described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2008. JACKSON COUNTY, GEORGIA's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of JACKSON COUNTY, GEORGIA's management. Our responsibility is to express an opinion on JACKSON COUNTY, GEORGIA's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about JACKSON COUNTY, GEORGIA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of JACKSON COUNTY, GEORGIA's compliance with those requirements.

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In our opinion, JACKSON COUNTY, GEORGIA, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

Internal Control Over Compliance

The management of JACKSON COUNTY, GEORGIA, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered JACKSON COUNTY, GEORGIA's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of JACKSON COUNTY, GEORGIA's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

JACKSON COUNTY, GEORGIA's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit JACKSON COUNTY, GEORGIA's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the audit committee, management, Board of Commissioners, and federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Bolles, Carter & Co, LLP

JACKSON COUNTY, GEORGIA
AUDITORS' SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2008

I SUMMARY OF AUDITORS' RESULTS:

1. Report issued on Financial Statements - Unqualified opinion
2. Internal Control (financial statements) – Six findings including four significant deficiencies and two material weaknesses
3. Compliance (financial statements) – Two instances of noncompliance
4. Compliance (major programs) - Unqualified opinion, no instances of noncompliance.
5. Internal control (major programs) – No material weaknesses noted.
6. Audit findings required to be reported under A133 Section 510(a)
   - i) Significant deficiencies in internal controls over major programs – None reported
   - ii) Material noncompliance related to major programs – None reported
   - iii) Known questioned costs greater than $10,000 for major programs – None reported
   - iv) Known questioned costs greater than $10,000 for a program not audited as major – None reported
   - v) Circumstances if report on compliance is other than unqualified - N/A
   - vi) Known fraud - N/A
   - vii) Misrepresentation in schedule of prior audit findings - None reported
7. Major programs for the year: CFDA 20.106 Off-System Safety Improvement Project (passed-through the Georgia Department of Transportation).
8. Dollar threshold used to distinguish between Type A and Type B programs - $300,000.
9. Does the auditee qualify as a low risk auditee under A133 Section 530 - No.

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II AUDIT FINDINGS - GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS

MATERIAL WEAKNESSES

CLERK OF COURT

08-01 Statement of Condition: ***This was a prior year finding.*** The Clerk of Court does not have a detailed listing of custodial funds including restitution, cash bonds, and other items that agrees to the balance in the bank accounts.

Criteria: Since the Clerk's funds are all held in trust for some entity, the amounts of money due to each entity should be identifiable at the end of each month.

Effect of Condition: The absence of detailed listings lends itself to errors and a failure to disburse money to the appropriate parties.

Cause of Condition: Before 2005, the Clerk had never created a system to track funds held in trust. In 2005 and 2006, it identified $39,754 of the excess balance as restitution payable and cash bonds, but it could not identify the parties to whom the remaining excess balance of $112,521. In 2007, the $112,521 was paid to the county. At the end of 2007, they were unable to identify the parties to whom a remaining excess balance of $97,309 was owed. These funds do not include the unallocated funds paid to the county in 2007, but are in addition to those funds. In 2008, they were able to identify superior court cash bonds being held at the end of 2007 in the amount of $107,510 that were not previously identified. At the end of 2008, identified liabilities exceeded the cash balance by $10,929.

Recommendation: We recommend that the county return $10,929 of previously unidentified funds that have now been located. To track future restitution, cash bonds, and other items that the Clerk receives, we recommend utilizing the interface to Quick Books that is in the existing computer system and ICON in order to track such items not yet disbursed. Furthermore, a detailed listing by individual item not yet disbursed should be prepared on a monthly basis. The total of these undisbursed funds should be agreed to the bank balance at the end of each month.

Response: The Clerk has disbursed unidentified funds to Jackson County and is to begin using QuickBooks on June 1, 2009 to help balance funds.

08-02 Statement of Condition: ***This was a prior year finding.*** Clerk of Court staff have the ability to modify transactions in the computer software and no reports that show modified transactions are printed and reviewed.

Criteria: Receipts should not be able to be modified.

Effect of Condition: While there was no fraud or errors documented in the audit procedures, the potential for misappropriation of assets is high.

Cause of Condition: Unknown.

Recommendation: We recommend that the software settings be changed to prevent any one from modifying receipts. If a transaction needs to be adjusted, the receipt should be voided and re-entered with a new receipt number. The Clerk of Court should review a voided transaction report at least on a monthly basis to ensure that only the approved transactions have been voided. In addition, the ability to void transactions should be restricted to certain authorized employees. Any employee that is given the authorization and ability to void transactions should not also collect the money or balance the money to the daily receipt report or prepare the deposit. We recommend that the employees that use the drawer print the daily report, balance the money to the report, and initial the daily receipt report. The bookkeeper could then recount the money, compare to the daily receipt report, and prepare the deposit. We also recommend that the Clerk then approve and initial the deposit slip after confirming that the deposit matches the daily report.

Response: Software will be changed to prevent any changes of receipts by Clerk's office employees except those designated by Clerk.

SIGNIFICANT DEFICIENCIES
INTERNAL CONTROLS
CLERK OF COURT

08-03 Statement of Condition: The Clerk of Court does not balance actual deposits or disbursements made to and from the bank accounts to the

computer system's reports.

Criteria: The reports used to summarize information for disbursing funds should be agreed to the bank deposits before checks are issued.

Effect of Condition: If funds were misappropriated, the Court may not catch the difference in a timely manner. In addition, the Court would not know about errors in disbursements, and these errors may cause the bank account balance to be insufficient to cover payables.

Cause of Condition: A great deal of this is caused by the excessive workload on the Clerk's bookkeeper due to the increased volume of transactions handled by the office. It is further caused by not utilizing the automatic features built into the existing software. There has been a lack of training related to those features. Lastly, some parts of the disbursements, including the Transfer tax and Intangible tax, are disbursed before the recording fees and criminal fees are ready to be disbursed.

Recommendation: We recommend that this balancing be done. In 2006, we prepared an Excel worksheet to assist in this process. This excel worksheet was not used in 2007 or 2008. We recommend that a list of overpayments and refunds due should be attached to the State, Superior, and Juvenile Court "audit" sheets just like the sheet of miscellaneous items is attached to the Civil "audit" report. On both of these lists, we suggest that the check number and date disbursed be noted to provide a record of which items have been disbursed. We suggest writing these checks on a monthly basis. If funds received for condemnations get deposited into another account, that fact and the date of the deposit should be noted on these lists.

Response: Excel worksheets and QuickBooks will help to reconcile and track payments.

08-04 **Statement of Condition:** The Clerk of Court has had the same findings for several years and has not implemented the corrective action procedures that the County has paid for consultants to design.

Criteria: In order to reduce the risk of misstatement due to error misappropriation of assets, the Clerk of Court should correct reported deficiencies in a timely manner.

Effect of Condition: The County has incurred professional fees for several years in an effort to help the Clerk correct the deficiencies in controls, and has not realized the benefits it should have realized.

Cause of Condition: The Clerk of Court depends on many manual reconciliations that are time consuming and susceptible to errors. The court staff feel pressured to continue with the current process so that they will not get behind in daily processing.

Recommendation: We recommend that the Clerk of Court plan a time period in which to implement the necessary software and commit the necessary staff as needed. If the Clerk will make the necessary changes, staff will find that the initial time investment will be recouped with greater efficiencies after the new corrective action procedures are in place.

Response: Clerk's office employees are set for training May 5,2009 -May 8, 2009 by ICON software for QuickBooks. All employees will be trained by June 1, 2009 the launch date to begin using QuickBooks for all reports, transactions, etc.

FINANCE

08-05 Statement of Condition: The Finance Department does not compare the records from the County's EMS office to the billing company's monthly reports.

Criteria: To ensure that all EMS receipts and accounts receivable adjustments are accounted for appropriately, the county should develop procedures that compare the billing company's accounts receivable monthly additions to the EMS reports of billable transports.

Effect of Condition: While no material effects were found during the audit, the County is depending on the controls and accuracy of the billing company to record EMS revenues.

Cause of Condition: Unknown.

Recommendation: We recommend that the Finance Department establish a set of procedures to determine how much should be billed on a monthly basis, how much has been receipted, and compare these totals to the changes in accounts receivable per the billing company's monthly reports.

Response: We concur. The Finance Department will request the appropriate documentation from the County's Emergency Services Department and compare to the billing company's monthly reports to ensure accuracy. Moreover, the county will incorporate these controls into the accounting policies and procedures manual that is currently being documented.

08-06 Statement of Condition: The addition of new subdivisions to the County maintained infrastructure inventory are not approved by the Board of Commissioners in the minutes.

Criteria: To ensure proper controls, the Board of Commissioners' approval should be appropriately documented.

Effect of Condition: It is difficult to confirm that all subdivision roads approved by the Board of Commissioners have been added to the infrastructure inventory listing.

Cause of Condition: Unknown.

Recommendation: We recommend that the Board of Commissioners include record of its approval of subdivision roads in the board meeting minutes.

Response: We concur. On a prospective basis, the Finance Department will ensure that a list of donated infrastructure, subdivision roads, is compiled and reviewed by the County's planning office and public works department for completeness and forwarded tot he County's governing authority for approval and recording in the minutes.

COMPLIANCE
PLAINVIEW FIRE DISTRICT

08-07 Statement of Condition: The Plainview Fire District Board obtained a long-term note payable.

Criteria: The Fire District is part of the local government, and is therefore required to have taxpayer approval to issue debt due beyond the end of the current year. Additionally, the Plainview Fire District board is an elected advisory board and should have obtained approval from the Board of Commissioners prior to issuing debt.

Effect of Condition: State law regarding issuance of debt was violated.

Cause of Condition: Unknown.

Recommendation: We recommend that the Fire District either 1) structure the borrowing as a capital lease with a fiscal funding clause that allows them to opt out of the lease at the end of each year if funds have not been budgeted for the up-coming year or 2) follow the requirements of borrowing short-term notes payable that are required to be repaid by the end of each year. In those situations, some governments make arrangements with the lender to re-borrow the funds immediately after the end of the year.

Response: We concur. The Fire Department is in the process of restructuring the borrowing as a capital lease with a fiscal funding clause that allows them to opt out of the lease at the end of each year if funds have not been budgeted for the up-coming year.

WEST JACKSON FIRE DISTRICT

08-08 Statement of Condition: Three checking accounts for West Jackson Fire District at Hometown Community Bank are coded public fund accounts, but were not adequately collateralized at December 31, 2008 by a total of $22,380.

Criteria: All public fund accounts should be collateralized at a minimum of 110% of deposits.

Effect of Condition: Since the accounts are not adequately collateralized, the bank could fail to protect county funds on deposit in the event of a bank failure.

Cause of Condition: Cause of condition is unknown.

Recommendation: We recommend that all public funds be adequately secured.

Response: We concur. The West Jackson Fire District will ensure that all public funds are collateralized at 110% of deposits.

III FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

There were no findings or questioned cost relating to Federal awards reported for the year ended December 31, 2008.