

**JACKSON COUNTY, GEORGIA**  
**ARCADE FIRE DISTRICT**  
**YEAR END FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEARS ENDED DECEMBER 31, 2013 AND 2012**

**JACKSON COUNTY, GEORGIA  
ARCADE FIRE DISTRICT  
YEAR END FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013 AND 2012**

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**JACKSON COUNTY, GEORGIA  
ARCADE FIRE DISTRICT  
BALANCE SHEET-FIRE DISTRICT  
December 31, 2013 and 2012**

ASSETS	2013	2012
Cash	\$ 85,778	\$ 76,150
Receivables(net of allowance for uncollectibles)	25,622	28,434
Prepaid items	7,653	6,885
<b>TOTAL ASSETS</b>	<b><u>\$ 119,053</u></b>	<b><u>\$ 111,469</u></b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 1,966	\$ 1,926
Other accrued items	188	-
Interfund payables	365	17,469
<b>TOTAL LIABILITIES</b>	<b><u>2,519</u></b>	<b><u>19,395</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue - property taxes	94,081	92,142
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>94,081</u></b>	<b><u>92,142</u></b>
<b>TOTAL LIABILITIES and DEFERRED INFLOWS OF RESOURCES</b>	<b><u>96,600</u></b>	<b><u>111,537</u></b>
<b>FUND BALANCES</b>		
Prepays	7,653	6,885
Restricted:		
Public safety programs	14,800	(6,953)
<b>TOTAL FUND BALANCES</b>	<b><u>22,453</u></b>	<b><u>(68)</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 119,053</u></b>	<b><u>\$ 111,469</u></b>

**JACKSON COUNTY, GEORGIA  
 ARCADE FIRE DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-FIRE  
 DISTRICT  
 For the Years Ended December 31, 2013 and 2012**

REVENUES	<b>2013</b>	<b>2012</b>
Taxes	\$ 89,213	\$ 104,735
Intergovernmental	-	339,597
<b>TOTAL REVENUES</b>	<b>89,213</b>	<b>444,332</b>
EXPENDITURES		
Current Expenditures		
Public safety	63,924	197,854
Capital outlay	23,054	235,000
Debt service		
Principal	2,390	18,120
Interest	378	232
<b>TOTAL EXPENDITURES</b>	<b>89,746</b>	<b>451,206</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES</b>	<b>(533)</b>	<b>(6,874)</b>
OTHER FINANCING SOURCES (USES)		
Proceeds from contract payable	23,054	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>23,054</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>22,521</b>	<b>(6,874)</b>
FUND BALANCES, Beginning of year	<b>(68)</b>	<b>6,806</b>
<b>FUND BALANCES, End of year</b>	<b>\$ 22,453</b>	<b>\$ (68)</b>

**JACKSON COUNTY, GEORGIA  
BUDGETARY COMPARISON SCHEDULE  
ARCADE FIRE DISTRICT  
For the Year Ended December 31, 2013**

	<b>BUDGET AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	
FUND BALANCE, Beginning of year	\$ (68)	\$ (68)	\$ (68)	\$ -
RESOURCES (INFLOWS)				
Taxes	112,000	112,000	89,213	(22,787)
Proceeds from contract payable	-	-	23,054	23,054
Total Resources (Inflows)	<u>112,000</u>	<u>112,000</u>	<u>112,267</u>	<u>267</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>111,932</u>	<u>111,932</u>	<u>112,199</u>	<u>267</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	<u>112,000</u>	<u>112,000</u>	<u>89,746</u>	<u>22,254</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>112,000</u>	<u>112,000</u>	<u>89,746</u>	<u>22,254</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>22,521</u>	<u>22,521</u>
FUND BALANCE, End of year	<u><u>\$ (68)</u></u>	<u><u>\$ (68)</u></u>	<u><u>\$ 22,453</u></u>	<u><u>\$ 22,521</u></u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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

**JACKSON COUNTY, GEORGIA**  
**CENTRAL JACKSON FIRE DISTRICT**  
**YEAR END FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEARS ENDED DECEMBER 31, 2013 AND 2012**

**JACKSON COUNTY, GEORGIA  
CENTRAL JACKSON FIRE DISTRICT  
YEAR END FINANCIAL STATEMENTS  
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**JACKSON COUNTY, GEORGIA  
CENTRAL JACKSON FIRE DISTRICT  
BALANCE SHEET-FIRE DISTRICT  
DECEMBER 31, 2013 and 2012**

ASSETS	2013	2012
Cash	\$ 1,888	\$ 34
Receivables(net of allowance for uncollectibles)	33,835	6,034
Prepaid items	3,939	27,777
<b>TOTAL ASSETS</b>	<b><u>\$ 39,662</u></b>	<b><u>\$ 33,845</u></b>
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ -	\$ 34
<b>TOTAL LIABILITIES</b>	<b><u>-</u></b>	<b><u>34</u></b>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	39,662	33,811
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>39,662</u></b>	<b><u>33,811</u></b>
<b>TOTAL LIABILITIES and DEFERRED INFLOWS OF RESOURCES</b>	<b><u>39,662</u></b>	<b><u>33,845</u></b>
FUND BALANCES		
Prepays	3,939	27,777
Restricted:		
Public safety programs	(3,939)	(27,777)
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 39,662</u></b>	<b><u>\$ 33,845</u></b>

**JACKSON COUNTY, GEORGIA  
CENTRAL JACKSON FIRE DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-FIRE  
DISTRICT  
For the Years Ended DECEMBER 31, 2013 and 2012**

REVENUES	<b>2013</b>	<b>2012</b>
Taxes	\$ 34,300	\$ 35
TOTAL REVENUES	34,300	35
EXPENDITURES		
Current Expenditures		
Public safety	34,300	35
Debt service		
TOTAL EXPENDITURES	34,300	35
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	-	-
OTHER FINANCING SOURCES (USES)		
TOTAL OTHER FINANCING SOURCES (USES)	-	-
NET CHANGE IN FUND BALANCES	-	-
FUND BALANCES, Beginning of year	-	-
FUND BALANCES, End of year	\$ -	\$ -

**JACKSON COUNTY, GEORGIA**  
**EAST JACKSON FIRE DISTRICT**  
**YEAR END FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEARS ENDED DECEMBER 31, 2013 AND 2012**

**JACKSON COUNTY, GEORGIA  
EAST JACKSON FIRE DISTRICT  
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**JACKSON COUNTY, GEORGIA  
EAST JACKSON FIRE DISTRICT  
BALANCE SHEET-FIRE DISTRICT  
DECEMBER 31, 2013 and 2012**

ASSETS	2013	2012
Cash	\$ 11,447	\$ -
Receivables(net of allowance for uncollectibles)	24,134	27,320
Interfund receivables	52,584	17,755
Prepaid items	120,796	130,974
<b>TOTAL ASSETS</b>	<b><u>\$ 208,961</u></b>	<b><u>\$ 176,049</u></b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 52,901	\$ 18,072
<b>TOTAL LIABILITIES</b>	<b><u>52,901</u></b>	<b><u>18,072</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue - property taxes	156,060	157,977
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>156,060</u></b>	<b><u>157,977</u></b>
<b>TOTAL LIABILITIES and DEFERRED INFLOWS OF RESOURCES</b>	<b><u>208,961</u></b>	<b><u>176,049</u></b>
<b>FUND BALANCES</b>		
Prepays	120,796	130,974
Restricted:		
Public safety programs	(120,796)	(130,974)
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 208,961</u></b>	<b><u>\$ 176,049</u></b>

**JACKSON COUNTY, GEORGIA  
 EAST JACKSON FIRE DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-FIRE  
 DISTRICT  
 For the Years Ended DECEMBER 31, 2013 and 2012**

REVENUES	<b>2013</b>	<b>2012</b>
Taxes	\$ 149,846	\$ 183,358
TOTAL REVENUES	149,846	183,358
EXPENDITURES		
Current Expenditures		
Public safety	149,846	183,358
Debt service		
TOTAL EXPENDITURES	149,846	183,358
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	-	-
OTHER FINANCING SOURCES (USES)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-
NET CHANGE IN FUND BALANCES	-	-
FUND BALANCES, Beginning of year	-	-
FUND BALANCES, End of year	\$ -	\$ -

**JACKSON COUNTY, GEORGIA**  
**HARRISBURG FIRE DISTRICT**  
**YEAR END FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEARS ENDED DECEMBER 31, 2013 AND 2012**

**JACKSON COUNTY, GEORGIA  
HARRISBURG FIRE DISTRICT  
YEAR END FINANCIAL STATEMENTS  
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**JACKSON COUNTY, GEORGIA  
HARRISBURG FIRE DISTRICT  
BALANCE SHEET-FIRE DISTRICT  
December 31, 2013 and 2012**

ASSETS	2013	2012
Cash	\$ 551,969	\$ 409,356
Receivables(net of allowance for uncollectibles)	26,203	30,736
Prepaid items	5,997	6,120
<b>TOTAL ASSETS</b>	<b><u>\$ 584,169</u></b>	<b><u>\$ 446,212</u></b>
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ -	\$ 270
Interfund payables	31	173
<b>TOTAL LIABILITIES</b>	<b><u>31</u></b>	<b><u>443</u></b>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	101,120	107,161
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>101,120</u></b>	<b><u>107,161</u></b>
<b>TOTAL LIABILITIES and DEFERRED INFLOWS OF RESOURCES</b>	<b><u>101,151</u></b>	<b><u>107,604</u></b>
FUND BALANCES		
Prepays	5,997	6,120
Restricted:		
Public safety programs	477,021	332,488
<b>TOTAL FUND BALANCES</b>	<b><u>483,018</u></b>	<b><u>338,608</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 584,169</u></b>	<b><u>\$ 446,212</u></b>

**JACKSON COUNTY, GEORGIA  
HARRISBURG FIRE DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-FIRE  
DISTRICT  
For the Years Ended December 31, 2013 and 2012**

REVENUES	2013	2012
Taxes	\$ 107,983	\$ 118,203
Intergovernmental	112,575	-
Interest income	1,782	996
<b>TOTAL REVENUES</b>	<u>222,340</u>	<u>119,199</u>
<b>EXPENDITURES</b>		
Current Expenditures		
Public safety	77,930	84,069
Debt service		
<b>TOTAL EXPENDITURES</b>	<u>77,930</u>	<u>84,069</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES</b>	<u>144,410</u>	<u>35,130</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	144,410	35,130
<b>FUND BALANCES, Beginning of year</b>	<u>338,608</u>	<u>303,478</u>
<b>FUND BALANCES, End of year</b>	<u><u>\$ 483,018</u></u>	<u><u>\$ 338,608</u></u>

**JACKSON COUNTY, GEORGIA**  
**JACKSON TRAIL FIRE DISTRICT**  
**YEAR END FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEARS ENDED DECEMBER 31, 2013 AND 2012**

**JACKSON COUNTY, GEORGIA  
JACKSON TRAIL FIRE DISTRICT  
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**JACKSON COUNTY, GEORGIA  
JACKSON TRAIL FIRE DISTRICT  
BALANCE SHEET-FIRE DISTRICT  
December 31, 2013 and 2012**

ASSETS	2013	2012
Cash	\$ 735,367	\$ 777,242
Receivables(net of allowance for uncollectibles)	30,599	29,514
Prepaid items	7,598	7,487
<b>TOTAL ASSETS</b>	<b><u>\$ 773,564</u></b>	<b><u>\$ 814,243</u></b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 6,240	\$ 25,652
Other accrued items	4,216	992
Interfund payables	786	36,341
<b>TOTAL LIABILITIES</b>	<b><u>11,242</u></b>	<b><u>62,985</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue - property taxes	271,869	223,069
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>271,869</u></b>	<b><u>223,069</u></b>
<b>TOTAL LIABILITIES and DEFERRED INFLOWS OF RESOURCES</b>	<b><u>283,111</u></b>	<b><u>286,054</u></b>
<b>FUND BALANCES</b>		
Prepays	7,598	7,487
Restricted:		
Public safety programs	482,855	520,702
<b>TOTAL FUND BALANCES</b>	<b><u>490,453</u></b>	<b><u>528,189</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 773,564</u></b>	<b><u>\$ 814,243</u></b>

**JACKSON COUNTY, GEORGIA  
 JACKSON TRAIL FIRE DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-FIRE  
 DISTRICT  
 For the Years Ended December 31, 2013 and 2012**

REVENUES	2013	2012
Taxes	\$ 214,825	\$ 248,285
Interest income	-	3
Miscellaneous	289	155
<b>TOTAL REVENUES</b>	<u>215,114</u>	<u>248,443</u>
<b>EXPENDITURES</b>		
Current Expenditures		
Public safety	243,987	190,479
Capital outlay	8,863	162,205
Debt service		
<b>TOTAL EXPENDITURES</b>	<u>252,850</u>	<u>352,684</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES</b>	<u>(37,736)</u>	<u>(104,241)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(37,736)	(104,241)
<b>FUND BALANCES, Beginning of year</b>	<u>528,189</u>	<u>632,430</u>
<b>FUND BALANCES, End of year</b>	<u>\$ 490,453</u>	<u>\$ 528,189</u>

**JACKSON COUNTY, GEORGIA  
BUDGETARY COMPARISON SCHEDULE  
JACKSON TRAIL FIRE DISTRICT  
For the Year Ended December 31, 2013**

	<b>BUDGET AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	
FUND BALANCE, Beginning of year	\$ 528,189	\$ 528,189	\$ 528,189	\$ -
RESOURCES (INFLOWS)				
Taxes	-	236,627	214,825	(21,802)
Miscellaneous	-	-	289	289
Total Resources (Inflows)	<u>-</u>	<u>236,627</u>	<u>215,114</u>	<u>(21,513)</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>528,189</u>	<u>764,816</u>	<u>743,303</u>	<u>(21,513)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	<u>-</u>	<u>246,853</u>	<u>252,850</u>	<u>(5,997)</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>-</u>	<u>246,853</u>	<u>252,850</u>	<u>(5,997)</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>(10,226)</u>	<u>(37,736)</u>	<u>(27,510)</u>
FUND BALANCE, End of year	<u>\$ 528,189</u>	<u>\$ 517,963</u>	<u>\$ 490,453</u>	<u>\$ (27,510)</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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

**JACKSON COUNTY, GEORGIA**  
**MAYSVILLE FIRE DISTRICT**  
**YEAR END FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEARS ENDED DECEMBER 31, 2013 AND 2012**

**JACKSON COUNTY, GEORGIA  
MAYSVILLE FIRE DISTRICT  
YEAR END FINANCIAL STATEMENTS  
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**JACKSON COUNTY, GEORGIA  
MAYSVILLE FIRE DISTRICT  
BALANCE SHEET-FIRE DISTRICT  
December 31, 2013 and 2012**

ASSETS	2013	2012
Cash	\$ 295,227	\$ 270,730
Receivables(net of allowance for uncollectibles)	22,623	21,356
Prepaid items	9,686	9,786
<b>TOTAL ASSETS</b>	<b><u>\$ 327,536</u></b>	<b><u>\$ 301,872</u></b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 26,201	\$ 2,482
Interfund payables	-	21,661
<b>TOTAL LIABILITIES</b>	<b><u>26,201</u></b>	<b><u>24,143</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue - property taxes	98,761	96,989
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>98,761</u></b>	<b><u>96,989</u></b>
<b>TOTAL LIABILITIES and DEFERRED INFLOWS OF RESOURCES</b>	<b><u>124,962</u></b>	<b><u>121,132</u></b>
<b>FUND BALANCES</b>		
Prepays	9,686	9,786
Restricted:		
Public safety programs	192,888	170,954
<b>TOTAL FUND BALANCES</b>	<b><u>202,574</u></b>	<b><u>180,740</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 327,536</u></b>	<b><u>\$ 301,872</u></b>

**JACKSON COUNTY, GEORGIA  
MAYSVILLE FIRE DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-FIRE  
DISTRICT  
For the Years Ended December 31, 2013 and 2012**

REVENUES	2013	2012
Taxes	\$ 100,155	\$ 106,079
<b>TOTAL REVENUES</b>	<u>100,155</u>	<u>106,079</u>
<b>EXPENDITURES</b>		
Current Expenditures		
Public safety	57,664	42,792
Capital outlay	-	321,594
Debt service		
Principal	23,538	205,817
Interest	1,979	562
<b>TOTAL EXPENDITURES</b>	<u>83,181</u>	<u>570,765</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES</b>	<u>16,974</u>	<u>(464,686)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Sale of county property	4,860	-
Capital lease proceeds	-	321,594
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>4,860</u>	<u>321,594</u>
<b>NET CHANGE IN FUND BALANCES</b>	21,834	(143,092)
<b>FUND BALANCES, Beginning of year</b>	<u>180,740</u>	<u>323,832</u>
<b>FUND BALANCES, End of year</b>	<u>\$ 202,574</u>	<u>\$ 180,740</u>

**JACKSON COUNTY, GEORGIA**  
**NICHOLSON FIRE DISTRICT**  
**YEAR END FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEARS ENDED DECEMBER 31, 2013 AND 2012**

**JACKSON COUNTY, GEORGIA  
NICHOLSON FIRE DISTRICT  
YEAR END FINANCIAL STATEMENTS  
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**JACKSON COUNTY, GEORGIA  
NICHOLSON FIRE DISTRICT  
BALANCE SHEET-FIRE DISTRICT  
December 31, 2013 and 2012**

ASSETS	2013	2012
Cash	\$ 355,224	\$ 349,204
Receivables(net of allowance for uncollectibles)	24,778	21,769
Prepaid items	7,948	7,860
<b>TOTAL ASSETS</b>	<b><u>\$ 387,950</u></b>	<b><u>\$ 378,833</u></b>
LIABILITIES AND FUND BALANCES		
Liabilities		
Other accrued items	2,897	116
Interfund payables	-	15,812
<b>TOTAL LIABILITIES</b>	<b><u>2,897</u></b>	<b><u>15,928</u></b>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	140,323	142,378
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>140,323</u></b>	<b><u>142,378</u></b>
<b>TOTAL LIABILITIES and DEFERRED INFLOWS OF RESOURCES</b>	<b><u>143,220</u></b>	<b><u>158,306</u></b>
FUND BALANCES		
Prepays	7,948	7,860
Restricted:		
Public safety programs	236,782	212,667
<b>TOTAL FUND BALANCES</b>	<b><u>244,730</u></b>	<b><u>220,527</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 387,950</u></b>	<b><u>\$ 378,833</u></b>

**JACKSON COUNTY, GEORGIA  
NICHOLSON FIRE DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-FIRE  
DISTRICT  
For the Years Ended December 31, 2013 and 2012**

REVENUES	2013	2012
Taxes	\$ 139,152	\$ 157,421
Miscellaneous	10,889	6,475
<b>TOTAL REVENUES</b>	<u>150,041</u>	<u>163,896</u>
<b>EXPENDITURES</b>		
Current Expenditures		
Public safety	125,838	109,489
Debt service		
<b>TOTAL EXPENDITURES</b>	<u>125,838</u>	<u>109,489</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES</b>	<u>24,203</u>	<u>54,407</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Sale of county property	-	880
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>880</u>
<b>NET CHANGE IN FUND BALANCES</b>	24,203	55,287
<b>FUND BALANCES, Beginning of year</b>	<u>220,527</u>	<u>165,240</u>
<b>FUND BALANCES, End of year</b>	<u><u>\$ 244,730</u></u>	<u><u>\$ 220,527</u></u>

**JACKSON COUNTY, GEORGIA  
BUDGETARY COMPARISON SCHEDULE  
NICHOLSON FIRE DISTRICT  
For the Year Ended December 31, 2013**

	<b>BUDGET AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	
FUND BALANCE, Beginning of year	\$ 220,527	\$ 220,527	\$ 220,527	\$ -
RESOURCES (INFLOWS)				
Taxes	137,841	132,605	139,152	6,547
Miscellaneous	-	-	10,889	10,889
Total Resources (Inflows)	<u>137,841</u>	<u>132,605</u>	<u>150,041</u>	<u>17,436</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>358,368</u>	<u>353,132</u>	<u>370,568</u>	<u>17,436</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	<u>162,250</u>	<u>157,014</u>	<u>125,838</u>	<u>31,176</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>162,250</u>	<u>157,014</u>	<u>125,838</u>	<u>31,176</u>
CHANGE IN FUND BALANCE	<u>(24,409)</u>	<u>(24,409)</u>	<u>24,203</u>	<u>48,612</u>
FUND BALANCE, End of year	<u><u>\$ 196,118</u></u>	<u><u>\$ 196,118</u></u>	<u><u>\$ 244,730</u></u>	<u><u>\$ 48,612</u></u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE  
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

**JACKSON COUNTY, GEORGIA**  
**NORTH JACKSON FIRE DISTRICT**  
**YEAR END FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEARS ENDED DECEMBER 31, 2013 AND 2012**

**JACKSON COUNTY, GEORGIA  
NORTH JACKSON FIRE DISTRICT  
YEAR END FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013 AND 2012**

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**JACKSON COUNTY, GEORGIA  
NORTH JACKSON FIRE DISTRICT  
BALANCE SHEET-FIRE DISTRICT  
December 31, 2013 and 2012**

ASSETS	2013	2012
Cash	\$ 284,265	\$ 347,770
Receivables(net of allowance for uncollectibles)	22,831	20,338
Prepaid items	8,663	9,056
<b>TOTAL ASSETS</b>	<b><u>\$ 315,759</u></b>	<b><u>\$ 377,164</u></b>
LIABILITIES AND FUND BALANCES		
Liabilities		
Interfund payables	-	43,876
<b>TOTAL LIABILITIES</b>	<b><u>-</u></b>	<b><u>43,876</u></b>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	130,205	137,740
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>130,205</u></b>	<b><u>137,740</u></b>
<b>TOTAL LIABILITIES and DEFERRED INFLOWS OF RESOURCES</b>	<b><u>130,205</u></b>	<b><u>181,616</u></b>
FUND BALANCES		
Prepays	8,663	9,056
Restricted:		
Public safety programs	176,891	186,492
<b>TOTAL FUND BALANCES</b>	<b><u>185,554</u></b>	<b><u>195,548</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 315,759</u></b>	<b><u>\$ 377,164</u></b>

**JACKSON COUNTY, GEORGIA  
NORTH JACKSON FIRE DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-FIRE  
DISTRICT  
For the Years Ended December 31, 2013 and 2012**

REVENUES	2013	2012
Taxes	\$ 127,477	\$ 153,666
Interest income	11	-
Miscellaneous	2,122	3,024
<b>TOTAL REVENUES</b>	<u>129,610</u>	<u>156,690</u>
<b>EXPENDITURES</b>		
Current Expenditures		
Public safety	100,434	97,790
Debt service		
Principal	35,177	33,847
Interest	3,993	5,323
<b>TOTAL EXPENDITURES</b>	<u>139,604</u>	<u>136,960</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES</b>	<u>(9,994)</u>	<u>19,730</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(9,994)	19,730
<b>FUND BALANCES, Beginning of year</b>	<u>195,548</u>	<u>175,818</u>
<b>FUND BALANCES, End of year</b>	<u>\$ 185,554</u>	<u>\$ 195,548</u>

**JACKSON COUNTY, GEORGIA  
BUDGETARY COMPARISON SCHEDULE  
NORTH JACKSON FIRE DISTRICT  
For the Year Ended December 31, 2013**

	<b>BUDGET AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	
FUND BALANCE, Beginning of year	\$ 195,548	\$ 195,548	\$ 195,548	\$ -
RESOURCES (INFLOWS)				
Taxes	152,596	152,596	127,477	(25,119)
Investment income	-	-	11	11
Miscellaneous	-	-	2,122	2,122
Total Resources (Inflows)	<u>152,596</u>	<u>152,596</u>	<u>129,610</u>	<u>(22,986)</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>348,144</u>	<u>348,144</u>	<u>325,158</u>	<u>(22,986)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	<u>161,400</u>	<u>161,400</u>	<u>139,604</u>	<u>21,796</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>161,400</u>	<u>161,400</u>	<u>139,604</u>	<u>21,796</u>
CHANGE IN FUND BALANCE	<u>(8,804)</u>	<u>(8,804)</u>	<u>(9,994)</u>	<u>(1,190)</u>
FUND BALANCE, End of year	<u><u>\$ 186,744</u></u>	<u><u>\$ 186,744</u></u>	<u><u>\$ 185,554</u></u>	<u><u>\$ (1,190)</u></u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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

**JACKSON COUNTY, GEORGIA**  
**PLAINVIEW FIRE DISTRICT**  
**YEAR END FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEARS ENDED DECEMBER 31, 2013 AND 2012**

**JACKSON COUNTY, GEORGIA  
PLAINVIEW FIRE DISTRICT  
YEAR END FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013 AND 2012**

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**JACKSON COUNTY, GEORGIA  
PLAINVIEW FIRE DISTRICT  
BALANCE SHEET-FIRE DISTRICT  
December 31, 2013 and 2012**

ASSETS	2013	2012
Cash	\$ 378,459	\$ 354,327
Receivables(net of allowance for uncollectibles)	19,012	22,931
Interfund receivables	131,383	177,435
Prepaid items	7,375	6,162
<b>TOTAL ASSETS</b>	<b><u>\$ 536,229</u></b>	<b><u>\$ 560,855</u></b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Interfund payables	<u>181,575</u>	<u>227,516</u>
<b>TOTAL LIABILITIES</b>	<b><u>181,575</u></b>	<b><u>227,516</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue - property taxes	<u>173,591</u>	<u>168,148</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>173,591</u></b>	<b><u>168,148</u></b>
<b>TOTAL LIABILITIES and DEFERRED INFLOWS OF RESOURCES</b>	<b><u>355,166</u></b>	<b><u>395,664</u></b>
<b>FUND BALANCES</b>		
Prepays	7,375	6,162
Restricted:		
Public safety programs	<u>173,688</u>	<u>159,029</u>
<b>TOTAL FUND BALANCES</b>	<b><u>181,063</u></b>	<b><u>165,191</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 536,229</u></b>	<b><u>\$ 560,855</u></b>

**JACKSON COUNTY, GEORGIA  
PLAINVIEW FIRE DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-FIRE  
DISTRICT  
For the Years Ended December 31, 2013 and 2012**

REVENUES	<b>2013</b>	<b>2012</b>
Taxes	\$ 146,749	\$ 181,170
Interest income	-	13
Miscellaneous	1,607	1,578
<b>TOTAL REVENUES</b>	<u>148,356</u>	<u>182,761</u>
<b>EXPENDITURES</b>		
Current Expenditures		
Public safety	82,484	89,752
Debt service		
Principal	46,052	45,036
Interest	3,948	4,964
<b>TOTAL EXPENDITURES</b>	<u>132,484</u>	<u>139,752</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES</b>	<u>15,872</u>	<u>43,009</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	15,872	43,009
<b>FUND BALANCES, Beginning of year</b>	<u>165,191</u>	<u>122,182</u>
<b>FUND BALANCES, End of year</b>	<u>\$ 181,063</u>	<u>\$ 165,191</u>

**JACKSON COUNTY, GEORGIA  
BUDGETARY COMPARISON SCHEDULE  
PLAINVIEW FIRE DISTRICT  
For the Year Ended December 31, 2013**

	<b>BUDGET AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	
FUND BALANCE, Beginning of year	\$ 165,191	\$ 165,191	\$ 165,191	\$ -
RESOURCES (INFLOWS)				
Taxes	170,031	170,031	146,749	(23,282)
Miscellaneous	-	-	1,607	1,607
Total Resources (Inflows)	<u>170,031</u>	<u>170,031</u>	<u>148,356</u>	<u>(21,675)</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>335,222</u>	<u>335,222</u>	<u>313,547</u>	<u>(21,675)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	<u>175,216</u>	<u>175,216</u>	<u>132,484</u>	<u>42,732</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>175,216</u>	<u>175,216</u>	<u>132,484</u>	<u>42,732</u>
CHANGE IN FUND BALANCE	<u>(5,185)</u>	<u>(5,185)</u>	<u>15,872</u>	<u>21,057</u>
FUND BALANCE, End of year	<u><u>\$ 160,006</u></u>	<u><u>\$ 160,006</u></u>	<u><u>\$ 181,063</u></u>	<u><u>\$ 21,057</u></u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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

**JACKSON COUNTY, GEORGIA**  
**SOUTH JACKSON FIRE DISTRICT**  
**YEAR END FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEARS ENDED DECEMBER 31, 2013 AND 2012**

**JACKSON COUNTY, GEORGIA  
SOUTH JACKSON FIRE DISTRICT  
YEAR END FINANCIAL STATEMENTS  
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**JACKSON COUNTY, GEORGIA  
SOUTH JACKSON FIRE DISTRICT  
BALANCE SHEET-FIRE DISTRICT  
December 31, 2013 and 2012**

ASSETS	2013	2012
Cash	\$ 326,824	\$ 287,457
Receivables(net of allowance for uncollectibles)	28,412	27,005
Interfund receivables	63,568	69,651
Prepaid items	6,405	8,601
<b>TOTAL ASSETS</b>	<b><u>\$ 425,209</u></b>	<b><u>\$ 392,714</u></b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 1,630	\$ 14,463
Other accrued items	1,744	934
Interfund payables	91,132	71,606
<b>TOTAL LIABILITIES</b>	<b><u>94,506</u></b>	<b><u>87,003</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue - property taxes	143,650	143,760
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>143,650</u></b>	<b><u>143,760</u></b>
<b>TOTAL LIABILITIES and DEFERRED INFLOWS OF RESOURCES</b>	<b><u>238,156</u></b>	<b><u>230,763</u></b>
<b>FUND BALANCES</b>		
Prepays	6,405	8,601
Restricted:		
Public safety programs	180,648	153,350
<b>TOTAL FUND BALANCES</b>	<b><u>187,053</u></b>	<b><u>161,951</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 425,209</u></b>	<b><u>\$ 392,714</u></b>

**JACKSON COUNTY, GEORGIA  
SOUTH JACKSON FIRE DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-FIRE  
DISTRICT  
For the Years Ended December 31, 2013 and 2012**

REVENUES	2013	2012
Taxes	\$ 148,035	\$ 159,491
Intergovernmental	-	24,134
Charges for services	-	6,000
Contributions and donations	4,768	8,221
Interest income	5	8
Miscellaneous	1,450	1,043
<b>TOTAL REVENUES</b>	<u>154,258</u>	<u>198,897</u>
<b>EXPENDITURES</b>		
Current Expenditures		
Public safety	92,365	127,576
Capital outlay	-	138,557
Debt service		
Principal	42,605	41,023
Interest	4,798	6,380
<b>TOTAL EXPENDITURES</b>	<u>139,768</u>	<u>313,536</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER(Under) EXPENDITURES</b>	<u>14,490</u>	<u>(114,639)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Sale of county property	10,612	12,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>10,612</u>	<u>12,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	25,102	(102,639)
<b>FUND BALANCES, Beginning of year</b>	<u>161,951</u>	<u>264,590</u>
<b>FUND BALANCES, End of year</b>	<u>\$ 187,053</u>	<u>\$ 161,951</u>

**JACKSON COUNTY, GEORGIA**  
**WEST JACKSON FIRE DISTRICT**  
**YEAR END FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEARS ENDED DECEMBER 31, 2013 AND 2012**

**JACKSON COUNTY, GEORGIA  
WEST JACKSON FIRE DISTRICT  
YEAR END FINANCIAL STATEMENTS  
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**JACKSON COUNTY, GEORGIA  
WEST JACKSON FIRE DISTRICT  
BALANCE SHEET-FIRE DISTRICT  
December 31, 2013 and 2012**

ASSETS	2013	2012
Cash	\$ 702,120	\$ 703,860
Receivables(net of allowance for uncollectibles)	103,425	93,881
Prepaid items	38,015	22,313
<b>TOTAL ASSETS</b>	<b><u>\$ 843,560</u></b>	<b><u>\$ 820,054</u></b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 932	\$ -
Other accrued items	22,020	18,961
Interfund payables	10,259	2,031
<b>TOTAL LIABILITIES</b>	<b><u>33,211</u></b>	<b><u>20,992</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue - property taxes	780,108	557,093
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>780,108</u></b>	<b><u>557,093</u></b>
<b>TOTAL LIABILITIES and DEFERRED INFLOWS OF RESOURCES</b>	<b><u>813,319</u></b>	<b><u>578,085</u></b>
<b>FUND BALANCES</b>		
Prepays	38,015	22,313
Restricted:		
Public safety programs	(7,774)	219,656
<b>TOTAL FUND BALANCES</b>	<b><u>30,241</u></b>	<b><u>241,969</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 843,560</u></b>	<b><u>\$ 820,054</u></b>

**JACKSON COUNTY, GEORGIA  
WEST JACKSON FIRE DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-FIRE  
DISTRICT  
For the Years Ended December 31, 2013 and 2012**

REVENUES	2013	2012
Taxes	\$ 550,896	\$ 613,602
Intergovernmental	94,019	-
Interest income	580	1,129
Miscellaneous	7,837	-
<b>TOTAL REVENUES</b>	<u>653,332</u>	<u>614,731</u>
<b>EXPENDITURES</b>		
Current Expenditures		
Public safety	750,998	618,106
Capital outlay	67,763	-
Debt service		
Principal	43,049	41,805
Interest	3,250	4,494
<b>TOTAL EXPENDITURES</b>	<u>865,060</u>	<u>664,405</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER(Under) EXPENDITURES</b>	<u>(211,728)</u>	<u>(49,674)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Sale of county property	-	66,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>66,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	(211,728)	16,326
<b>FUND BALANCES, Beginning of year</b>	<u>241,969</u>	<u>225,643</u>
<b>FUND BALANCES, End of year</b>	<u>\$ 30,241</u>	<u>\$ 241,969</u>

**JACKSON COUNTY, GEORGIA  
BUDGETARY COMPARISON SCHEDULE  
WEST JACKSON FIRE DISTRICT  
For the Year Ended December 31, 2013**

	<b>BUDGET AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	
FUND BALANCE, Beginning of year	\$ 241,969	\$ 241,969	\$ 241,969	\$ -
<b>RESOURCES (INFLOWS)</b>				
Taxes	717,064	717,064	550,896	(166,168)
Intergovernmental	-	-	94,019	94,019
Investment income	-	-	580	580
Miscellaneous	-	-	7,837	7,837
Total Resources (Inflows)	<u>717,064</u>	<u>717,064</u>	<u>653,332</u>	<u>(63,732)</u>
<b>AMOUNTS AVAILABLE FOR APPROPRIATION</b>	<u>959,033</u>	<u>959,033</u>	<u>895,301</u>	<u>(63,732)</u>
<b>CHARGES TO APPROPRIATIONS (OUTFLOWS)</b>				
Current Expenditures				
Public safety	<u>733,917</u>	<u>733,917</u>	<u>865,060</u>	<u>(131,143)</u>
<b>TOTAL CHARGES TO APPROPRIATIONS</b>	<u>733,917</u>	<u>733,917</u>	<u>865,060</u>	<u>(131,143)</u>
<b>CHANGE IN FUND BALANCE</b>	<u>(16,853)</u>	<u>(16,853)</u>	<u>(211,728)</u>	<u>(194,875)</u>
<b>FUND BALANCE, End of year</b>	<u><u>\$ 225,116</u></u>	<u><u>\$ 225,116</u></u>	<u><u>\$ 30,241</u></u>	<u><u>\$ (194,875)</u></u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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