JACKSON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PENSION FUNDING PROGRESS
UNAUDITED
December 31, 2006

Actuarial Valuation Date 01/01	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL)	(3) Percentage Funded (1)/(2)	(4) Unfunded AAL (UAAL) (2)-(1)	(5) Annual Covered Payroll (prior year)	(6) UAAL as a Percentage of Covered Payroll (4)/(5)
2001	$ 3,037,562	$ 3,141,020	96.7%	$ 103,458	$ 2,531,805	4.1%
2002	$ 2,844,238	$ 3,146,485	90.4%	$ 302,247	$ 2,575,551	11.7%
2003	$ 2,672,335	$ 3,224,315	82.9%	$ 551,980	$ 2,435,073	22.7%
2004	$ 3,507,246	$ 5,108,892	68.6%	$ 1,601,646	$ 3,675,473	43.6%
2005	$ 3,816,037	$ 5,810,274	65.7%	$ 1,994,237	$ 4,057,384	49.2%
2006	$ 4,261,059	$ 6,304,779	67.6%	$ 2,043,720	$ 4,246,716	48.1%

Effective January 1, 2004, the plan was changed to allow certain Department of Public Safety employees to enter the plan and purchase prior service with their 401A account balance as of December 31, 2003. This plan change resulted in an increase in plan cost of approximately 2.3% of payroll.

Analysis of the dollar amounts of actuarial value of assets available for benefits, actuarial accrued liability, and unfunded actuarial accrued liability in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the actuarial accrued liability provides an indication of funding status on a going concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the Plan.

Trends in unfunded actuarial accrued liability and annual covered payroll are both affected by inflation. Expressing the unfunded actuarial accrued liability as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the Plan's progress in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the Plan.

JACKSON COUNTY, GEORGIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended December 31, 2006

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 5,750,263	$ 5,750,263	$ 5,750,263	$ -
RESOURCES (INFLOWS)				
Taxes	22,086,130	21,588,596	23,530,410	$ 1,941,814
Licenses and permits	10,500	10,500	34,987	24,487
Fines and forfeitures	664,000	664,000	570,186	(93,814)
Charges for services	1,618,200	1,663,548	2,249,642	586,094
Interest Income	190,745	270,745	473,727	202,982
Intergovernmental	1,704,535	2,579,483	2,627,741	48,258
Other	-	10,302	75,217	64,915
Proceeds from borrowing	-	557,000	557,000	-
Proceeds from sale of capital assets	-	7,852	12,004	4,152
Transfers in	431,566	450,066	393,500	(56,566)
TOTAL RESOURCES (INFLOWS)	26,705,676	27,802,092	30,524,414	2,722,322
AMOUNTS AVAILABLE FOR APPROPRIATION	32,455,939	33,552,355	36,274,677	2,722,322
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
General government				
County Manager	161,557	186,771	186,461	310
Finance	454,829	487,323	479,886	7,437
Human resources	166,148	201,915	161,944	39,971
Commissioners	400,148	352,109	319,310	32,799
Board of tax equalizers and appraisers	483,668	547,191	532,379	14,812
Tax commissioner	511,959	517,643	461,128	56,515
Information technology	293,533	376,735	294,134	82,601
Board of registrars	142,751	155,288	118,260	37,028
Board of equalizers	6,870	6,870	4,136	2,734
Courthouse	1,999,147	2,158,190	2,153,864	4,326
District courthouse	3,000	3,000	(21)	3,021
Purchasing agent	131,937	137,127	136,833	294
Maintenance superintendent	448,554	456,143	430,969	25,174
Administration building	1,009,587	1,489,577	1,271,097	218,480
Commerce Service Center	29,400	29,400	19,617	9,783
Elections	65,912	79,313	75,152	4,161
Total General Government	6,309,000	7,184,595	6,645,149	539,446
Public safety				
County Marshall	176,863	191,827	183,481	8,346
Sheriff	4,412,436	5,147,720	5,147,719	1
Jail and building	2,779,563	2,963,544	2,830,720	132,824
Coroner	39,726	39,726	39,573	153
Correctional institute	2,527,347	2,560,285	2,547,413	12,872
Correctional institute fire brigade	21,750	21,220	21,191	29
D.A.R.E.	-	15,287	14,246	1,041
Firemen's association	22,700	37,335	36,527	808
Animal control	100,770	129,479	128,229	1,250
Animal shelter services	90,000	68,636	68,636	-
Total Public Safety	10,171,155	11,175,059	11,017,735	157,324
Court system				
Clerk of Superior Court	555,307	533,085	526,878	6,207
State Court	150,727	183,043	180,052	2,991
Probate Court	187,041	197,804	192,551	5,253

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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

JACKSON COUNTY, GEORGIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended December 31, 2006

	BUDGETED AMOUNTS ORIGINAL	FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Superior Court	218,585	227,754	206,756	20,998
Juvenile Court	322,435	330,222	317,247	12,975
District Attorney	510,195	518,931	498,672	20,259
Victims assistance-solicitor	43,292	49,449	49,356	93
Solicitor- State Court	160,042	168,057	166,729	1,328
Magistrate Court	193,707	202,909	197,670	5,239
Public Defender	295,552	296,441	296,440	1
Total Court System	2,636,883	2,707,695	2,632,351	75,344
Public works				
Roads and bridges	2,909,724	2,585,472	2,534,327	51,145
Engineering/Project Management	10,000	23,244	20,664	2,580
Fleet Maintenance	437,814	456,298	439,391	16,907
Commerce Sewer Expansion	33,168	33,168	33,168	-
Street Lighting	15,200	46,900	46,900	-
Total Public Works	3,405,906	3,145,082	3,074,450	70,632
Health and welfare				
Boys and Girls Club	10,000	10,000	10,000	-
Certified literate program	10,280	10,280	10,280	-
Family and children services	37,134	37,134	37,134	-
Food Stamps	10,500	-	-	-
General Welfare	16,000	16,000	16,000	-
Health department	141,285	141,708	141,707	1
Jackson County Transport	92,574	93,662	92,124	1,538
Mental Health	12,045	13,309	13,308	1
Peace Place Subsidy	10,000	10,000	10,000	-
SolarTech	10,402	10,458	10,458	-
Total Health and Welfare	350,220	342,551	341,011	1,540

Continued...

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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JACKSON COUNTY, GEORGIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended December 31, 2006

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Recreation and culture				
Regional library	75,000	75,000	75,000	-
Total Recreation and Culture	75,000	75,000	75,000	-
Housing and Development				
Airport	100,500	111,354	106,991	4,363
Community promotion	35,000	53,547	48,766	4,781
County agent	87,752	95,310	91,932	3,378
Economic development	53,943	72,026	70,954	1,072
Georgia forestry commission	5,032	5,032	4,764	268
Oconee River Soil Conservation Service	4,000	4,000	4,000	-
RDC, ACCG, Comprehensive plan	31,016	34,394	33,546	848
Total Housing and Development	317,243	375,663	360,953	14,710
Contingency	100,000	-	-	-
Total Expenditures	23,365,407	25,005,645	24,146,649	858,996
OTHER FINANCING USES				
Transfers out	3,340,269	3,774,531	3,745,899	28,632
TOTAL CHARGES TO APPROPRIATIONS (OUTFLOWS)	26,705,676	28,780,176	27,892,548	887,628
CHANGE IN FUND BALANCE	-	(978,084)	2,631,866	3,609,950
FUND BALANCES, End of year	$ 5,750,263	$ 4,772,179	$ 8,382,129	$ 3,609,950

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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