NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Emergency 911 - to account for the cost of providing service to the County as provided in title 46, Chapter 5 of the Official Code of Georgia Annotated.

Protective Inspection/Planning and Zoning - to account for license and permit fees that are collected on new developments that are used for the planning of new developments in the County.

Parks and Recreation - to account for funds received from fees charged for the use of services with the parks and recreation facilities.

Emergency Services/Ambulance - to account for the fees charged to users of the county ambulance service. The funds are used to operate the ambulance service.

Keep Jackson Beautiful - to account for various grants and donations as well as subsidies from the General Fund to support various activities and projects that reduce littering and other practices that diminish the beauty of the County.

Senior Center - to account for grants and other funds received for the operation of the county Senior Center.

EMA Rescue – to account for funds received from grants and contributions for the emergency management agency/rescue programs.

Jail Fund - to account for funds collected from fines and forfeitures and other revenues to be used for the operation of the County jail.

Drug Enforcement - to account for funds collected from fines and forfeitures to be used for drug abuse, treatment and education programs.

Law Library - to account for funds collected from fines and forfeitures to be used to maintain the Law Library as provided in title 36, Chapter 15 of the Official Code of Georgia Annotated.

Fire Districts - to account for funds collected from taxes charged on property that are used to provide fire protection and control services.

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary and trust funds.

CDBG - to account for Community Development Block Grant received to be used for the acquisition or construction of major capital facilities.

Greenspace - to account for financial resources to be used for the purchase of greenspace land in the county.

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JACKSON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2006

	SPECIAL REVENUE FUNDS								
	EMERGENCY 911	PROTECTIVE INSPECTION/ PLANNING AND ZONING	PARKS AND RECREATION	EMERGENCY SERVICES/ AMBULANCE	KEEP JACKSON BEAUTIFUL	SENIOR CENTER	EMA RESCUE	JAIL FUND	DRUG ENFORCEMENT
ASSETS									
Cash	$ 698,633	$ -	$ -	$ -	$ -	$ 209,557	$ 44,675	$ 185,017	$ 128,004
Accounts receivable, net	90,809	-	-	296,831	-	40,269	22,056	-	-
Inventories	-	-	-	26,939	-	-	-	-	-
Due from other funds	-	91,405	17,559	-	32,608	-	-	-	-
Prepaid items	-	-	-	13,090	-	-	-	-	-
TOTAL ASSETS	$ 789,442	$ 91,405	$ 17,559	$ 336,860	$ 32,608	$ 249,826	$ 66,731	$ 185,017	$ 128,004
LIABILITIES AND FUND BALANCE									
LIABILITIES									
Accounts payable	$ 538,960	$ 12,969	$ 17,559	$ 33,109	$ 1,911	$ 1,031	$ 1,637	$ -	$ -
Accrued liabilities	-	-	-	-	-	-	-	-	-
Due to other funds	2,310	-	-	288,751	-	11,093	41,140	5,895	-
Unearned revenue	-	-	-	15,000	-	-	-	-	-
TOTAL LIABILITIES	541,270	12,969	17,559	336,860	1,911	12,124	42,777	5,895	-
FUND BALANCE									
Fund balance:									
Reserved for prepaid items	-	-	-	13,090	-	-	-	-	-
Unreserved, undesignated	248,172	78,436	-	(13,090)	30,697	237,702	23,954	179,122	128,004
TOTAL FUND BALANCE	248,172	78,436	-	-	30,697	237,702	23,954	179,122	128,004
TOTAL LIABILITIES AND FUND EQUITY	$ 789,442	$ 91,405	$ 17,559	$ 336,860	$ 32,608	$ 249,826	$ 66,731	$ 185,017	$ 128,004

JACKSON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2006

				--CAPITAL PROJECTS FUNDS--			
	LAW LIBRARY	FIRE DISTRICTS	SPECIAL REVENUE FUNDS TOTAL	CDBG	GREENSPACE	TOTAL	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS							
Cash	$ 79,025	$ 2,385,988	$ 3,730,899	$ 100	$ 82	$ 182	$ 3,731,081
Accounts receivable, net	-	291,623	741,588	-	-	-	741,588
Inventories	-	-	26,939	-	-	-	26,939
Due from other funds	-	234,160	375,732	-	-	-	375,732
Prepaid items	-	153,236	166,326	-	-	-	166,326
TOTAL ASSETS	$ 79,025	$ 3,065,007	$ 5,041,484	$ 100	$ 82	$ 182	$ 5,041,666
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	$ -	$ 65,227	$ 672,403	$ -	$ -	$ -	$ 672,403
Accrued liabilities	-	2,692	2,692	-	-	-	2,692
Due to other funds	1,100	269,193	619,482	100	78	178	619,660
Unearned revenue	-	1,484,958	1,499,958	-	-	-	1,499,958
TOTAL LIABILITIES	1,100	1,822,070	2,794,535	100	78	178	2,794,713
FUND BALANCE							
Fund balance:							
Reserved for prepaid items	-	153,236	166,326	-	-	-	166,326
Unreserved, undesignated	77,925	1,089,701	2,080,623	-	4	4	2,080,627
TOTAL FUND BALANCE	77,925	1,242,937	2,246,949	-	4	4	2,246,953
TOTAL LIABILITIES AND FUND EQUITY	$ 79,025	$ 3,065,007	$ 5,041,484	$ 100	$ 82	$ 182	$ 5,041,666

JACKSON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended December 31, 2006

	----SPECIAL REVENUE FUNDS----								
	EMERGENCY 911	PROTECTIVE INSPECTION/ PLANNING AND ZONING	PARKS AND RECREATION	EMERGENCY SERVICES/ AMBULANCE	KEEP JACKSON BEAUTIFUL	SENIOR CENTER	EMA RESCUE	JAIL FUND	DRUG ENFORCEMENT
REVENUE									
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	942,063	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	135,026	9,924
Charges for services	752,694	118,947	293,743	843,776	27,308	13,988	-	-	-
Interest Income	17,487	-	-	-	-	6,526	1,176	16,450	1,569
Intergovernmental	-	-	8,482	(1)	-	193,085	22,056	-	-
Other	-	-	-	120	700	(1)	43,501	-	-
TOTAL REVENUE	770,181	1,061,010	302,225	843,895	28,008	213,598	66,733	151,476	11,493
EXPENDITURES									
Current expenditures									
Public safety	962,124	-	-	2,579,855	-	-	47,260	1,674	574
Court system	-	-	-	-	-	-	-	1,370	-
Public works	-	126,173	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	459,781	-	-	-
Recreation and culture	-	-	999,484	-	-	-	-	-	-
Housing and development	-	1,073,792	-	-	31,443	-	-	-	-
Intergovernmental	-	-	5,417	-	-	-	-	26,030	-
Capital outlay	852,578	59,287	24,750	-	-	9,033	13,870	22,163	5,135
Debt Service									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,814,702	1,259,252	1,029,651	2,579,855	31,443	468,814	61,130	51,237	5,709
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,044,521)	(198,242)	(727,426)	(1,735,960)	(3,435)	(255,216)	5,603	100,239	5,784
OTHER FINANCING SOURCES (USES)									
Proceeds from borrowing	649,000	-	28,000	-	-	-	-	-	-
Proceeds from sale of capital assets	524	-	-	45,826	-	-	-	-	-
Transfers in	387,822	-	699,426	1,564,705	395	236,961	18,351	-	-
Transfers out	-	-	-	-	-	-	-	(387,500)	-
TOTAL OTHER FINANCING SOURCES (USES)	1,037,346	-	727,426	1,610,531	395	236,961	18,351	(387,500)	-
NET CHANGE IN FUND BALANCE	(7,175)	(198,242)	-	(125,429)	(3,040)	(18,255)	23,954	(287,261)	5,784
FUND BALANCES, Beginning of year	255,347	276,678	-	125,429	33,737	255,957	-	466,383	122,220
FUND BALANCES, End of year	$ 248,172	$ 78,436	$ -	$ -	$ 30,697	$ 237,702	$ 23,954	$ 179,122	$ 128,004

JACKSON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended December 31, 2006

	LAW *LIBRARY*	FIRE *DISTRICTS*	SPECIAL REVENUE FUNDS TOTAL	----CAPITAL PROJECTS FUNDS---- CDBG	GREENSPACE	TOTAL	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUE							
Taxes	$ -	$ 1,329,092	$ 1,329,092	$ -	$ -	$ -	$ 1,329,092
Licenses and permits	-	-	942,063	-	-	-	942,063
Fines and forfeitures	18,406	-	163,356	-	-	-	163,356
Charges for services	-	8,930	2,059,386	-	-	-	2,059,386
Interest Income	245	52,752	96,205	-	2	2	96,207
Intergovernmental	-	139,140	362,762	35,175	-	35,175	397,937
Other	-	12,400	56,720	-	-	-	56,720
TOTAL REVENUE	18,651	1,542,314	5,009,584	35,175	2	35,177	5,044,761
EXPENDITURES							
Current expenditures							
Public safety	-	749,097	4,340,584	-	-	-	4,340,584
Court system	22,190	-	23,560	-	-	-	23,560
Public works	-	-	126,173	35,175	-	35,175	161,348
Health and welfare	-	-	459,781	-	-	-	459,781
Recreation and culture	-	-	999,484	-	-	-	999,484
Housing and development	-	-	1,105,235	-	-	-	1,105,235
Intergovernmental	-	-	31,447	-	-	-	31,447
Capital outlay	-	84,193	1,071,009	-	-	-	1,071,009
Debt Service							
Principal	-	159,169	159,169	-	-	-	159,169
Interest	-	34,093	34,093	-	-	-	34,093
TOTAL EXPENDITURES	22,190	1,026,552	8,350,535	35,175	-	35,175	8,385,710
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,539)	515,762	(3,340,951)	-	2	2	(3,340,949)
OTHER FINANCING SOURCES (USES)							
Proceeds from borrowing	-	-	677,000	-	-	-	677,000
Proceeds from sale of capital assets	-	50,494	96,844	-	-	-	96,844
Transfers in	-	-	2,907,660	-	-	-	2,907,660
Transfers out	-	-	(387,500)	-	-	-	(387,500)
TOTAL OTHER FINANCING SOURCES (USES)	-	50,494	3,294,004	-	-	-	3,294,004
NET CHANGE IN FUND BALANCE	(3,539)	566,256	(46,947)	-	2	2	(46,945)
FUND BALANCES, Beginning of year	81,464	676,681	2,293,896	-	2	2	2,293,898
FUND BALANCES, End of year	$ 77,925	$ 1,242,937	$ 2,246,949	$ -	$ 4	$ 4	$ 2,246,953

JACKSON COUNTY, GEORGIA
FIRE DISTRICTS SPECIAL REVENUE FUND
SUPPLEMENTAL SCHEDULE
BALANCE SHEET - BY DISTRICT
December 31, 2006

	ARCADE	EAST JACKSON	HARRISBURG	JACKSON TRAIL	MAYSVILLE	NICHOLSON
ASSETS						
Cash	$ 83,005	$ -	$ 243,615	$ 638,509	$ 151,015	$ 336,411
Accounts receivable, net	21,332	33,551	29,449	35,292	13,941	20,446
Due from other funds	-	43,253	-	-	-	-
Prepaid items	3,478	103,166	4,051	3,158	6,573	5,136
Rounding	-	(1)	-	-	-	-
TOTAL ASSETS	$ 107,815	$ 179,969	$ 277,115	$ 676,959	$ 171,529	$ 361,993
LIABILITIES						
Accounts payable	$ 1,205	43,253	$ -	$ 4,361	$ 8,802	$ -
Accrued liabilities	-	-	-	-	-	-
Due to other funds	7,167	-	5,700	754	815	27,886
Unearned revenue	69,672	134,571	115,485	189,343	66,816	139,716
Total Liabilities	78,044	177,824	121,185	194,458	76,433	167,602
FUND EQUITY						
Fund balance:						
Reserved for prepaid items	3,478	103,166	4,051	3,158	6,573	5,136
Unreserved, designated for:						
Unreserved	26,293	(101,021)	151,879	479,343	88,523	189,255
Total Fund Equity	29,771	2,145	155,930	482,501	95,096	194,391
TOTAL LIABILITIES AND FUND EQUITY	$ 107,815	$ 179,969	$ 277,115	$ 676,959	$ 171,529	$ 361,993

JACKSON COUNTY, GEORGIA
FIRE DISTRICTS SPECIAL REVENUE FUND
SUPPLEMENTAL SCHEDULE
BALANCE SHEET - BY DISTRICT
December 31, 2006

	NORTH JACKSON	PLAINVIEW	SOUTH JACKSON	WEST JACKSON	TOTAL
ASSETS					
Cash	$ 154,874	$ 96,165	$ 151,228	$ 531,166	$ 2,385,988
Accounts receivable, net	23,302	21,620	38,721	53,969	291,623
Due from other funds	-	-	190,907	-	234,160
Prepaid items	5,714	3,095	5,792	13,073	153,236
Rounding	1	(1)	-	1	-
TOTAL ASSETS	$ 183,891	$ 120,879	$ 386,648	$ 598,209	$ 3,065,007
LIABILITIES					
Accounts payable	$ -	$ -	$ 7,606	$ -	65,227
Accrued liabilities	-	-	-	2,692	2,692
Due to other funds	-	33,383	193,488	-	269,193
Unearned revenue	119,739	81,555	121,968	446,093	1,484,958
Total Liabilities	119,739	114,938	323,062	448,785	1,822,070
FUND EQUITY					
Fund balance:					
Reserved for prepaid items	5,714	3,095	5,792	13,073	153,236
Unreserved, designated for:					
Unreserved	58,438	2,846	57,794	136,351	1,089,701
Total Fund Equity	64,152	5,941	63,586	149,424	1,242,937
TOTAL LIABILITIES AND FUND EQUITY	$ 183,891	$ 120,879	$ 386,648	$ 598,209	$ 3,065,007

JACKSON COUNTY, GEORGIA
FIRE DISTRICTS SPECIAL REVENUE FUND
SUPPLEMENTAL SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BY DISTRICT
For the Year Ended December 31, 2006

	ARCADE	EAST JACKSON	HARRISBURG	JACKSON TRAIL	MAYSVILLE	NICHOLSON
REVENUES						
Taxes	$ 63,053	$ 126,795	$ 112,623	$ 142,548	$ 65,179	$ 136,326
Charges for services	-	-	-	-	-	-
Interest Income	2,018	-	7,069	18,549	4,153	9,480
Intergovernmental	7,056	7,530	10,182	9,376	21,062	7,203
	-	-	-	-	-	-
Other	188	-	50	-	-	785
TOTAL REVENUE	72,315	134,325	129,924	170,473	90,394	153,794
EXPENDITURES						
Public safety	28,122	133,502	38,077	35,546	46,614	56,290
Capital outlay	-	-	-	-	-	22,000
Principal	19,205	-	29,137	-	-	39,472
Interest	6,471	-	6,639	-	-	7,045
TOTAL EXPENDITURES	53,798	133,502	73,853	35,546	46,614	124,807
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	18,517	823	56,071	134,927	43,780	28,987
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of capital assets	-	-	9,000	-	9,000	4,775
Proceeds from borrowing	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	9,000	-	9,000	4,775
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	18,517	823	65,071	134,927	52,780	33,762
FUND BALANCE, Beginning of Year	11,254	1,322	90,859	347,574	42,316	160,629
FUND BALANCE, End of Year	$ 29,771	$ 2,145	$ 155,930	$ 482,501	$ 95,096	$ 194,391

JACKSON COUNTY, GEORGIA
FIRE DISTRICTS SPECIAL REVENUE FUND
SUPPLEMENTAL SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BY DISTRICT
For the Year Ended December 31, 2006

	NORTH JACKSON	PLAINVIEW	SOUTH JACKSON	WEST JACKSON	TOTAL
REVENUES					
Taxes	$ 106,908	$ 70,444	$ 107,390	$ 397,826	$ 1,329,092
Charges for services	-	-	4,900	4,030	8,930
Interest Income	3,738	2,767	2,964	2,014	52,752
Intergovernmental	12,017	7,650	34,192	22,872	139,140
	-	-	-	-	-
Other	680	214	10,258	225	12,400
TOTAL REVENUE	123,343	81,075	159,704	426,967	1,542,314
EXPENDITURES					
Public safety	83,042	29,036	67,040	231,828	749,097
Capital outlay	31,000	-	31,193	-	84,193
Principal	-	33,797	37,558	-	159,169
Interest	-	4,093	9,845	-	34,093
TOTAL EXPENDITURES	114,042	66,926	145,636	231,828	1,026,552
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	9,301	14,149	14,068	195,139	515,762
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	27,719	-	50,494
Proceeds from borrowing	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	27,719	-	50,494
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	9,301	14,149	41,787	195,139	566,256
FUND BALANCE, Beginning of Year	54,851	(8,208)	21,799	(45,715)	676,681
FUND BALANCE, End of Year	$ 64,152	$ 5,941	$ 63,586	$ 149,424	$ 1,242,937

JACKSON COUNTY, GEORGIA
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
Year Ended December 31, 2006

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ -	$ -	$ -	$ -
RESOURCES (INFLOWS)				
Transfers in	156,718	156,718	156,718	-
TOTAL RESOURCES (INFLOWS)	156,718	156,718	156,718	-
AMOUNTS AVAILABLE FOR APPROPRIATION	156,718	156,718	156,718	-
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Principal	93,750	93,750	93,750	-
Interest	62,968	62,968	62,968	-
Total Expenditures	156,718	156,718	156,718	-
TOTAL CHARGES TO APPROPRIATIONS (OUTFLOWS)	156,718	156,718	156,718	-
CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCES, End of year	$ -	$ -	$ -	$ -

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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

JACKSON COUNTY, GEORGIA
EMERGENCY 911 SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2006

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 255,347	$ 255,347	$ 255,347	-
RESOURCES (INFLOWS)				
Charges for services	619,534	619,534	752,694	133,160
Interest Income	-	-	17,487	17,487
Intergovernmental	16,667	-	-	-
Proceeds from borrowing	-	649,000	649,000	-
Transfers in	410,576	387,822	387,822	-
Proceeds from sale of capital assets	-	-	524	524
TOTAL RESOURCES (INFLOWS)	1,046,777	1,656,356	1,807,527	151,171
AMOUNTS AVAILABLE FOR APPROPRIATION	1,302,124	1,911,703	2,062,874	151,171
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Emergency 911	995,496	1,906,356	1,814,702	91,654
TOTAL CHARGES TO APPROPRIATIONS (OUTFLOWS)	995,496	1,906,356	1,814,702	91,654
CHANGE IN FUND BALANCE	51,281	(250,000)	(7,175)	242,825
FUND BALANCE, End of year	$ 306,628	$ 5,347	$ 248,172	$ 242,825

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
Year Ended December 31, 2006

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 276,678	$ 276,678	$ 276,678	$ -
RESOURCES (INFLOWS)				
Licenses and permits	1,283,680	1,301,487	942,063	(359,424)
Charges for services	-	1,042	118,947	117,905
Total Resources (Inflows)	1,283,680	1,302,529	1,061,010	(241,519)
AMOUNTS AVAILABLE FOR APPROPRIATION	1,560,358	1,579,207	1,337,688	(241,519)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Public works	193,236	194,278	126,173	68,105
Protective Inspection	546,944	615,461	602,344	13,117
Planning and Zoning	543,500	552,077	530,735	21,342
TOTAL CHARGES TO APPROPRIATIONS (OUTFLOWS)	1,283,680	1,361,816	1,259,252	102,564
CHANGE IN FUND BALANCE	-	(59,287)	(198,242)	(138,955)
FUND BALANCE, End of year	$ 276,678	$ 217,391	$ 78,436	$ (138,955)

NOTES TO 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
Year Ended December 31, 2006

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ -	$ -	$ -	$ -
RESOURCES (INFLOWS)				
Charges for services	234,000	293,743	293,743	-
Intergovernmental	-	8,482	8,482	-
Proceeds from borrowing	-	28,000	28,000	-
Transfers in	645,435	699,426	699,426	-
Total Resources (Inflows)	879,435	1,029,651	1,029,651	-
AMOUNTS AVAILABLE FOR APPROPRIATION	879,435	1,029,651	1,029,651	-
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Hurricane Shoals	115,920	119,494	119,494	-
Parks and Recreation	763,515	904,740	904,740	-
Intergovernmental	-	5,417	5,417	-
Total Expenditures	879,435	1,029,651	1,029,651	-
TOTAL CHARGES TO APPROPRIATIONS (OUTFLOWS)	879,435	1,029,651	1,029,651	-
CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, End of year	$ -	$ -	$ -	$ -

NOTES TO 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
Year Ended December 31, 2006

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 125,429	$ 125,429	$ 125,429	$ -
RESOURCES (INFLOWS)				
Charges for services	900,000	943,913	843,776	(100,137)
Intergovernmental	-	-	(1)	1
Other	-	-	120	(120)
Transfers in	1,358,199	1,564,705	1,564,705	-
Proceeds from sale of capital assets	-	45,826	45,826	-
Total Resources (Inflows)	2,258,199	2,554,444	2,454,426	(100,018)
AMOUNTS AVAILABLE FOR APPROPRIATION	2,383,628	2,679,873	2,579,855	(100,018)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Emergency Services/Ambulance	2,258,199	2,579,856	2,579,855	1
TOTAL CHARGES TO APPROPRIATIONS (OUTFLOWS)	2,258,199	2,579,856	2,579,855	1
CHANGE IN FUND BALANCE	-	(25,412)	(125,429)	(100,017)
FUND BALANCE, End of year	$ 125,429	$ 100,017	$ -	$ (100,017)

NOTES TO 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
Year Ended December 31, 2006

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 33,737	$ 33,737	$ 33,737	$ -
RESOURCES (INFLOWS)				
Charges for services	26,973	31,053	27,308	(3,745)
Other	-	-	700	700
Transfers in	-	395	395	-
Total Resources (Inflows)	26,973	31,448	28,403	(3,045)
AMOUNTS AVAILABLE FOR APPROPRIATION	60,710	65,185	62,140	(3,045)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Keep Jackson Beautiful	26,973	31,448	31,443	5
TOTAL CHARGES TO APPROPRIATIONS (OUTFLOWS)	26,973	31,448	31,443	5
CHANGE IN FUND BALANCE	-	-	(3,040)	(3,040)
FUND BALANCE, End of year	$ 33,737	$ 33,737	$ 30,697	$ (3,040)

NOTES TO 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
Year Ended December 31, 2006

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 255,957	$ 255,957	$ 255,957	$ -
RESOURCES (INFLOWS)				
Charges for services	13,000	13,000	13,988	988
Interest Income	-	-	6,526	6,526
Intergovernmental	194,232	194,232	193,085	(1,147)
Other	-	-	(1)	(1)
Transfers in	259,433	265,590	236,961	(28,629)
Total Resources (Inflows)	466,665	472,822	450,559	(22,263)
AMOUNTS AVAILABLE FOR APPROPRIATION	722,622	728,779	706,516	(22,263)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Senior Center	466,665	472,822	468,814	4,008
TOTAL CHARGES TO APPROPRIATIONS (OUTFLOWS)	466,665	472,822	468,814	4,008
CHANGE IN FUND BALANCE	-	-	(18,255)	(18,255)
FUND BALANCE, End of year	$ 255,957	$ 255,957	$ 237,702	$ (18,255)

NOTES TO BUDGETARY COMPARISON SCHEDULE

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

JACKSON COUNTY, GEORGIA
EMA/RESCUE
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2006

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL	VARIANCE FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ -	$ -	$ -	$ -
RESOURCES (INFLOWS)				
Interest Income	-	-	1,176	1,176
Intergovernmental	-	22,056	22,056	-
Other	-	25,493	43,501	18,008
Transfers in	-	18,351	18,351	-
TOTAL RESOURCES (INFLOWS)	-	65,900	85,084	19,184
AMOUNTS AVAILABLE FOR APPROPRIATION	-	65,900	85,084	19,184
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Emergency 911	-	65,900	61,130	4,770
TOTAL CHARGES TO APPROPRIATIONS (OUTFLOWS)	-	65,900	61,130	4,770
CHANGE IN FUND BALANCE	-	-	23,954	23,954
FUND BALANCE, End of year	$ -	$ -	$ 23,954	$ 23,954

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
Year Ended December 31, 2006

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 466,383	$ 466,383	$ 466,383	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	86,566	93,737	135,026	41,289
Interest Income	-	-	16,450	16,450
Total Resources (Inflows)	86,566	93,737	151,476	57,739
AMOUNTS AVAILABLE FOR APPROPRIATION	552,949	560,120	617,859	57,739
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Public Safety	-	23,837	23,837	-
Intergovernmental	-	26,030	26,030	-
Juvenile Court	-	1,370	1,370	-
Total Expenditures	-	51,237	51,237	-
Other financing sources (uses)				
Transfers out	431,566	387,500	387,500	-
TOTAL CHARGES TO APPROPRIATIONS (OUTFLOWS)	431,566	438,737	438,737	-
CHANGE IN FUND BALANCE	(345,000)	(345,000)	(287,261)	57,739
FUND BALANCE, End of year	$ 121,383	$ 121,383	$ 179,122	$ 57,739

NOTES TO 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
Year Ended December 31, 2006

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCES, Beginning of year	$ 122,220	$ 122,220	$ 122,220	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	11,000	11,000	9,924	(1,076)
Interest Income	500	500	1,569	1,069
Total Resources (Inflows)	11,500	11,500	11,493	(7)
AMOUNTS AVAILABLE FOR APPROPRIATION	133,720	133,720	133,713	(7)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Drug Enforcement	11,500	11,500	5,709	5,791
TOTAL CHARGES TO APPROPRIATIONS (OUTFLOWS)	11,500	11,500	5,709	5,791
CHANGE IN FUND BALANCE	-	-	5,784	5,784
FUND BALANCE, End of year	$ 122,220	$ 122,220	$ 128,004	$ 5,784

NOTES TO 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
Year Ended December 31, 2006

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 81,464	$ 81,464	$ 81,464	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	11,000	20,700	18,406	(2,294)
Interest Income	500	1,500	245	(1,255)
Total Resources (Inflows)	11,500	22,200	18,651	(3,549)
AMOUNTS AVAILABLE FOR APPROPRIATION	92,964	103,664	100,115	(3,549)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Law Library	11,500	22,200	22,190	10
TOTAL CHARGES TO APPROPRIATIONS (OUTFLOWS)	11,500	22,200	22,190	10
CHANGE IN FUND BALANCE	-	-	(3,539)	(3,539)
FUND BALANCE, End of year	$ 81,464	$ 81,464	$ 77,925	$ (3,539)

NOTES TO BUDGETARY COMPARISON SCHEDULE

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

JACKSON COUNTY, GEORGIA
FIRE DISTRICTS SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2006

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Arcade				
FUND BALANCE, Beginning of year	$ 11,254	$ 11,254	$ 11,254	$ -
RESOURCES (INFLOWS)				
Taxes	65,701	65,701	63,053	(2,648)
Interest Income	-	-	2,018	2,018
State and local governments	-	-	7,056	7,056
Other Income	-	-	188	188
Total Resources (Inflows)	65,701	65,701	72,315	6,614
AMOUNTS AVAILABLE FOR APPROPRIATION	76,955	76,955	83,569	6,614
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Public Safety	65,701	65,701	53,798	11,903
CHANGE IN FUND BALANCE	-	-	18,517	18,517
FUND BALANCE, End of year	$ 11,254	$ 11,254	$ 29,771	$ 18,517
East Jackson				
FUND BALANCE, Beginning of year	$ 1,322	$ 1,322	$ 1,322	$ -
RESOURCES (INFLOWS)				
Taxes	135,190	135,190	126,795	(8,395)
State and local governments	-	-	7,530	7,530
Total Resources (Inflows)	135,190	135,190	134,325	(865)
AMOUNTS AVAILABLE FOR APPROPRIATION	136,512	136,512	135,647	(865)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Public Safety	135,190	135,190	133,502	1,688
CHANGE IN FUND BALANCE	-	-	823	823
FUND BALANCE, End of year	$ 1,322	$ 1,322	$ 2,145	$ 823
Harrisburg				
FUND BALANCE, Beginning of year	$ 90,859	$ 90,859	$ 90,859	$ -
RESOURCES (INFLOWS)				
Taxes	102,000	102,000	112,623	10,623
Interest Income	-	-	7,069	7,069
State and local governments	-	-	10,182	10,182
Other	-	-	50	50
Sale of surplus property	-	-	9,000	9,000
Total Resources (Inflows)	102,000	102,000	138,924	36,924
AMOUNTS AVAILABLE FOR APPROPRIATION	192,859	192,859	229,783	36,924

Continued.....

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 DISTRICTS SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2006

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Continued.....				
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Public Safety	86,999	86,999	73,853	13,146
CHANGE IN FUND BALANCE	15,001	15,001	65,071	50,070
FUND BALANCE, End of year	$ 105,860	$ 105,860	$ 155,930	$ 50,070
Jackson Trail				
FUND BALANCE, Beginning of year	$ 347,574	$ 347,574	$ 347,574	$ -
RESOURCES (INFLOWS)				
Taxes	138,540	138,540	142,548	4,008
Interest Income	1,041	1,041	18,549	17,508
State and local governments	-	-	9,376	9,376
Total Resources (Inflows)	139,581	139,581	170,473	30,892
AMOUNTS AVAILABLE FOR APPROPRIATION	487,155	487,155	518,047	30,892
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Public Safety	139,581	139,581	35,546	104,035
CHANGE IN FUND BALANCE	-	-	134,927	134,927
FUND BALANCE, End of year	$ 347,574	$ 347,574	$ 482,501	$ 134,927
Maysville				
FUND BALANCE, Beginning of year	$ 42,316	$ 42,316	$ 42,316	$ -
RESOURCES (INFLOWS)				
Taxes	63,318	63,318	65,179	1,861
Interest Income	1,682	1,682	4,153	2,471
State and local governments	-	-	21,062	21,062
Other	14,500	14,500	-	(14,500)
Sale of surplus property	-	-	9,000	9,000
Prior year surplus	5,000	5,000	-	(5,000)
Total Resources (Inflows)	79,500	79,500	99,394	19,894
AMOUNTS AVAILABLE FOR APPROPRIATION	121,816	121,816	141,710	19,894
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Public Safety	64,120	64,120	46,614	17,506
CHANGE IN FUND BALANCE	15,380	15,380	52,780	37,400
FUND BALANCE, End of year	$ 57,696	$ 57,696	$ 95,096	$ 37,400

Continued.....

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 DISTRICTS SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2006

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Continued.....				
Nicholson				
FUND BALANCE, Beginning of year	$ 160,629	$ 160,629	$ 160,629	$ -
RESOURCES (INFLOWS)				
Taxes	145,500	145,500	136,326	(9,174)
Interest Income	-	-	9,480	9,480
State and local governments	-	-	7,203	7,203
Other	-	-	785	785
Proceeds from insurance claim	-	-	4,775	
Total Resources (Inflows)	145,500	145,500	158,569	8,294
AMOUNTS AVAILABLE FOR APPROPRIATION	306,129	306,129	319,198	8,294
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Public Safety	134,130	134,130	124,807	9,323
CHANGE IN FUND BALANCE	11,370	11,370	33,762	17,617
FUND BALANCE, End of year	$ 171,999	$ 171,999	$ 194,391	$ 17,617
North Jackson				
FUND BALANCE, Beginning of year	$ 54,851	$ 54,851	$ 54,851	$ -
RESOURCES (INFLOWS)				
Taxes	117,840	117,840	106,908	(10,932)
Interest Income	-	-	3,738	3,738
State and local governments	-	-	12,017	12,017
Other	-	-	680	680
Total Resources (Inflows)	117,840	117,840	123,343	5,503
AMOUNTS AVAILABLE FOR APPROPRIATION	172,691	172,691	178,194	5,503
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Public Safety	114,340	114,340	114,042	298
CHANGE IN FUND BALANCE	3,500	3,500	9,301	5,801
FUND BALANCE, End of year	$ 58,351	$ 58,351	$ 64,152	$ 5,801
Plainview				
FUND BALANCE, Beginning of year	$ (8,208)	$ (8,208)	$ (8,208)	$ -
RESOURCES (INFLOWS)				
Taxes	78,141	78,141	70,444	(7,697)
Interest Income	-	-	2,767	2,767
State and local governments	-	-	7,650	7,650
Other	-	-	214	214
Total Resources (Inflows)	78,141	78,141	81,075	2,934

Continued....

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 DISTRICTS SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2006

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Continued....				
AMOUNTS AVAILABLE FOR APPROPRIATION	69,933	69,933	72,867	2,934
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Public Safety	78,141	78,141	66,926	11,215
CHANGE IN FUND BALANCE	-	-	14,149	14,149
FUND BALANCE, End of year	$ (8,208)	$ (8,208)	$ 5,941	$ 14,149
South Jackson				
FUND BALANCE, Beginning of year	$ 21,799	$ 21,799	$ 21,799	$ -
RESOURCES (INFLOWS)				
Taxes	106,578	106,578	107,390	812
Charges for services	-	-	4,900	4,900
Interest Income	-	-	2,964	2,964
State and local governments	-	25,000	34,192	9,192
Other	-	-	10,258	10,258
Proceeds from insurance claim	-	-	2,719	2,719
Sale of surplus property	-	25,000	25,000	-
Total Resources (Inflows)	106,578	156,578	187,423	30,845
AMOUNTS AVAILABLE FOR APPROPRIATION	128,377	178,377	209,222	30,845
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Public Safety	106,578	156,578	145,636	10,942
CHANGE IN FUND BALANCE	-	-	41,787	41,787
FUND BALANCE, End of year	$ 21,799	$ 21,799	$ 63,586	$ 41,787
West Jackson				
FUND BALANCE, Beginning of year	$ (45,715)	$ (45,715)	$ (45,715)	$ -
RESOURCES (INFLOWS)				
Taxes	434,066	434,066	397,826	(36,240)
Charges for services	-	-	4,030	4,030
Interest Income	-	-	2,014	2,014
State and local governments	-	-	22,872	22,872
Other	-	-	225	225
Total Resources (Inflows)	434,066	434,066	426,967	(7,099)
AMOUNTS AVAILABLE FOR APPROPRIATION	388,351	388,351	381,252	(7,099)

Continued.....

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 DISTRICTS SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2006

	BUDGETED AMOUNTS ORIGINAL	FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Continued.....				
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Public Safety	429,066	429,066	231,828	197,238
CHANGE IN FUND BALANCE	5,000	5,000	195,139	190,139
FUND BALANCE, End of year	$ (40,715)	$ (40,715)	$ 149,424	$ 190,139
All Districts Combined				
FUND BALANCE, Beginning of year	$ 676,681	$ 676,681	$ 676,681	$ -
RESOURCES (INFLOWS)				
Taxes	1,386,874	1,386,874	1,329,092	(57,782)
Charges for services	-	-	8,930	8,930
Interest Income	2,723	2,723	52,752	50,029
State and local governments	-	25,000	139,140	114,140
Other	14,500	14,500	12,400	(2,100)
Sale of surplus property	-	25,000	50,494	25,494
Proceeds from borrowing	-	-	-	-
Total Resources (Inflows)	1,404,097	1,454,097	1,592,808	138,711
AMOUNTS AVAILABLE FOR APPROPRIATION	2,080,778	2,130,778	2,269,489	138,711
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Public Safety	1,353,846	1,403,846	1,026,552	377,294
CHANGE IN FUND BALANCE	50,251	50,251	566,256	516,005
FUND BALANCE, End of year	$ 726,932	$ 726,932	$ 1,242,937	$ 516,005

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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