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.

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
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES
December 31, 2006

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	SHERIFF	TOTAL
ASSETS						
Cash	$ 8,302,915	$ 1,986,150	$ 2,524	$ 7,803	$ 325,442	$ 10,624,834
TOTAL ASSETS	$ 8,302,915	$ 1,986,150	$ 2,524	$ 7,803	$ 325,442	$ 10,624,834
LIABILITIES						
Funds held in trust	$ 8,302,915	$ 1,986,150	$ 2,524	$ 7,803	$ 325,442	$ 10,624,834
TOTAL LIABILITIES	$ 8,302,915	$ 1,986,150	$ 2,524	$ 7,803	$ 325,442	$ 10,624,834

JACKSON COUNTY, GEORGIA
FIDUCIARY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended December 31, 2006

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	SHERIFF	TOTAL
ASSETS						
Balance, Beginning of Year	$ 9,277,686	$ 1,803,505	$ 2,758	$ 5,314	$ 360,815	$ 11,450,078
Additions	38,203,450	8,690,587	111,475	400,584	1,445,726	48,851,822
Deductions	(39,178,221)	(8,507,942)	(111,709)	(398,095)	(1,481,099)	(49,677,066)
Cash Balance, End of Year	8,302,915	1,986,150	2,524	7,803	325,442	10,624,834
TOTAL ASSETS	$ 8,302,915	$ 1,986,150	$ 2,524	$ 7,803	$ 325,442	$ 10,624,834
LIABILITIES						
Due to Jackson County						
Balance, Beginning of Year	$ -	$ -	$ -	$ -	$ -	$ -
Additions	20,431,356	2,160,021	82,899	153,380	283,133	23,110,789
Deductions	*(20,431,356)*	*(2,160,021)*	*(82,899)*	*(153,380)*	*(283,133)*	*(23,110,789)*
Balance, End of Year	-	-	-	-	-	-
Due to others						
Balance, Beginning of Year	9,277,686	1,803,505	2,758	5,314	360,815	11,450,078
Additions	17,772,094	6,530,566	28,576	247,204	1,162,593	25,741,033
Deductions	(18,746,865)	(6,347,921)	(28,810)	(244,715)	(1,197,966)	(26,566,277)
Balance, End of Year	8,302,915	1,986,150	2,524	7,803	325,442	10,624,834
TOTAL LIABILITIES						
Balance, Beginning of Year	9,277,686	1,803,505	2,758	5,314	360,815	11,450,078
Additions	38,203,450	8,690,587	111,475	400,584	1,445,726	48,851,822
Deductions	(39,178,221)	(8,507,942)	(111,709)	(398,095)	(1,481,099)	(49,677,066)
Balance, End of year	$ 8,302,915	$ 1,986,150	$ 2,524	$ 7,803	$ 325,442	$ 10,624,834

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