

**REQUIRED SUPPLEMENTARY INFORMATION
OTHER THAN MD&A**

CHATHAM COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2006

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
RESOURCES (Inflows):				
Property taxes	\$ 87,257,056	\$ 87,557,056	\$ 92,076,708	\$ 4,519,652
Local option sales tax	8,760,000	10,200,000	10,582,405	382,405
Other taxes	200,000	200,000	255,022	55,022
Penalties and interest on delinquent taxes	1,226,650	1,226,650	1,511,383	284,733
Licenses and permits	790,300	790,300	906,367	116,067
Homeowners tax relief grant	3,219,799	3,219,799	3,426,445	206,646
Intergovernmental	1,205,790	1,684,790	1,696,436	11,646
Charges for services	8,581,765	8,944,538	9,181,115	236,577
Fines and fees	3,463,310	3,463,310	3,630,257	166,947
Investment income	100,000	320,000	455,603	135,603
Other revenue	341,840	455,310	532,861	77,551
Transfers from other funds	368,000	383,000	360,267	(22,733)
AMOUNTS AVAILABLE FOR APPROPRIATION	115,514,510	118,444,753	124,614,869	6,170,116
CHARGES TO APPROPRIATIONS (Outflows):				
GENERAL GOVERNMENT:				
County Commissioners	484,280	607,955	484,230	123,725
Youth Commission	15,000	15,000	14,994	6
County Clerk	76,365	78,276	76,438	1,838
County Manager	480,140	532,347	532,317	30
Elections	882,760	756,781	439,875	316,906
Voter Registration	576,390	592,063	425,444	166,619
Finance	1,794,995	1,787,745	1,667,086	120,659
Professional Services	102,260	92,260	92,070	190
Purchasing	573,425	512,931	461,265	51,666
County Attorney	591,515	596,526	552,514	44,012
Information Communication Systems	2,136,895	2,191,709	1,995,848	195,861
Communications	600,000	779,226	748,287	30,939
Human Resources	1,018,735	1,025,378	990,212	35,166
Temporary Pool	37,500	173,839	148,193	25,646
Tax Commissioner	3,483,740	3,600,273	3,380,722	219,551
Tax Assessor	3,371,988	3,325,314	3,097,490	227,824
Board of Equalization	139,640	144,283	122,480	21,803
Internal Audit	413,270	423,807	341,478	82,329
Building Maintenance and Operations	1,886,575	2,087,624	1,681,073	406,551
Fleet Operations	15,000	15,000	3,454	11,546
Warranty Reimbursement	736,065	760,703	721,339	39,364
Utilities	675,000	857,920	789,904	68,016
Administrative Services	575,115	618,945	584,872	34,073

(Continued)

CHATHAM COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2006

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
GENERAL GOVERNMENT (Continued):				
Reserve for deductibles	\$ -	\$ 67,395	\$ 49,825	\$ 17,570
Pensioners' Health Insurance	2,669,980	2,669,980	2,669,980	-
Special Appropriations	1,036,400	354,595	346,352	8,243
Vacant positions	(537,500)	(650,030)	-	(650,030)
Other	110,120	440,120	400,312	39,808
Contingencies	687,158	1,689	-	1,689
TOTAL GENERAL GOVERNMENT	24,632,811	24,459,654	22,818,054	1,641,600
JUDICIARY:				
Court Administrator	2,243,854	2,270,302	2,230,446	39,856
Court Expenditures	835,000	835,000	829,800	5,200
Alternative Dispute Resolution	110,295	112,718	107,332	5,386
Superior Court Clerk	2,059,960	2,098,660	1,993,862	104,798
District Attorney	4,517,715	4,647,738	4,257,372	390,366
Victim Witness Program	509,880	521,635	521,590	45
State Court Judge	1,114,646	1,146,211	1,021,336	124,875
State Court Clerk	1,084,336	1,119,062	1,058,267	60,795
Magistrate Court	1,030,620	1,058,621	1,029,506	29,115
Probate Court	584,412	603,746	590,763	12,983
Probate Court Filing Fees	90,000	120,000	115,899	4,101
Juvenile Court	3,671,211	3,882,866	3,557,980	324,886
Grand Jury	23,360	23,360	10,205	13,155
Law Library	88,270	88,270	87,019	1,251
Public Defenders Office	1,251,065	1,501,212	1,390,267	110,945
Panel Attorneys	2,335,175	2,168,175	1,634,511	533,664
Juvenile Court Restricted Expenditures	80,000	248,944	29,958	218,986
Drug Treatment Restricted Expenditures	78,000	170,010	4,969	165,041
5 % Victim Witness Fees Restricted Expenditures	250,000	573,559	216,031	357,528
TOTAL JUDICIARY	21,957,799	23,190,089	20,687,113	2,502,976

(Continued)

CHATHAM COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2006

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
PUBLIC SAFETY:				
Counter Narcotics Team	\$ 3,330,264	\$ 3,330,264	\$ 3,199,534	\$ 130,730
Sheriff's Peace Officers Retirement Fund	40,000	40,000	-	40,000
Marine Police Patrol	582,383	582,383	531,313	51,070
Sheriff's Office	6,845,665	7,279,346	7,271,810	7,536
Detention Center	24,774,995	25,911,261	25,924,090	(12,829)
Emergency Medical Service	1,031,800	1,031,800	1,017,005	14,795
County Coroner	293,492	277,776	250,585	27,191
Animal Control	700,881	700,881	626,427	74,454
Hazardous Materials	42,340	42,340	42,340	-
TOTAL PUBLIC SAFETY	37,641,820	39,196,051	38,863,104	332,947
PUBLIC WORKS:				
Public Works	748,000	748,000	558,343	189,657
Bridge Operations and Maintenance	499,164	508,520	508,036	484
TOTAL PUBLIC WORKS	1,247,164	1,256,520	1,066,379	190,141
HEALTH AND WELFARE:				
Indigent Health Center	4,298,500	5,333,286	4,202,222	1,131,064
Health Department	1,315,750	1,315,750	1,315,750	-
Other Health Services	5,000	5,000	-	5,000
Mosquito Control	2,928,013	2,989,523	2,759,173	230,350
Brain and Spinal Trust Fund	11,000	11,000	-	11,000
Family and Children Services	636,210	655,940	655,940	-
Food Stamp Program	80,200	80,200	-	80,200
Greenbriar Children's Home	316,162	316,162	316,162	-
Summer Bonanza	25,000	25,000	25,000	-
TOTAL HEALTH AND WELFARE	9,615,835	10,731,861	9,274,247	1,457,614
CULTURE AND RECREATION:				
Frank G Murray Community Center	102,181	108,731	99,903	8,828
Recreation Department	2,440,295	2,408,836	2,263,431	145,405
Aquatic Center Pool	904,903	946,183	909,726	36,457
Weightlifting Center	233,732	240,110	201,485	38,625
Tybee Pier and Pavilion	6,740	26,740	21,190	5,550
Georgia Forestry	30,646	30,646	30,645	1
Library	5,354,159	5,354,159	5,354,159	-
TOTAL CULTURE AND RECREATION	9,072,656	9,115,405	8,880,539	234,866

(Continued)

CHATHAM COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2006

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
HOUSING AND DEVELOPMENT:				
Co-Operative Extension Service	\$ 160,010	\$ 160,010	\$ 154,476	\$ 5,534
Coastal Soil and Water	500	500	500	-
Bamboo Farm	170,000	170,000	142,447	27,553
TOTAL HOUSING AND DEVELOPMENT	330,510	330,510	297,423	33,087
DEBT SERVICE:				
Principal	3,879,760	3,984,070	3,975,760	8,310
Interest and other charges	1,650,310	1,546,000	1,473,150	72,850
TOTAL DEBT SERVICE	5,530,070	5,530,070	5,448,910	81,160
TRANSFERS TO OTHER FUNDS	5,485,845	14,519,778	14,519,778	-
TOTAL CHARGES TO APPROPRIATIONS	115,514,510	128,329,938	121,855,547	6,474,391
EXCESS (DEFICIENCY) OF RESOURCES OVER CHARGES TO APPROPRIATIONS	-	(9,885,185)	2,759,322	12,644,507
FUND BALANCE ALLOCATION	-	9,885,185	-	(9,885,185)
EXCESS (DEFICIENCY) OF RESOURCES OVER CHARGES TO APPROPRIATIONS	\$ -	\$ -	\$ 2,759,322	\$ 2,759,322

(Concluded)

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – SPECIAL SERVICE DISTRICT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2006

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
RESOURCES (Inflows):				
Property taxes	\$ 11,632,572	\$ 11,807,672	\$ 12,276,029	\$ 468,357
Other taxes	5,622,000	6,002,000	5,959,213	(42,787)
Penalties and interest on delinquent taxes	100	100	29,119	29,019
Homeowners tax relief grant	501,020	501,020	505,518	4,498
Intergovernmental	12,000	968,730	1,102,578	133,848
Charges for services	11,100	371,100	399,934	28,834
Fines and fees	1,926,000	1,941,000	1,611,313	(329,687)
Investment income	80,000	152,000	459,246	307,246
Other revenue	-	4,620	98,044	93,424
Transfers from other funds	672,660	759,660	782,708	23,048
AMOUNTS AVAILABLE FOR APPROPRIATION	20,457,452	22,507,902	23,223,702	715,800
CHARGES TO APPROPRIATIONS (Outflows):				
GENERAL GOVERNMENT:				
Finance	70,665	72,043	63,531	8,512
Professional services	19,530	19,530	19,530	-
Human Resources	28,815	28,815	24,762	4,053
County Engineer	971,183	1,023,632	727,063	296,569
Indirect cost charges	1,001,000	1,001,000	1,001,000	-
Building Safety and Regulatory Services	366,540	424,751	420,220	4,531
Reimbursable expenses	-	654,620	679,882	(25,262)
Contingencies	292,500	(70,759)	-	(70,759)
Vacant positions	(200,000)	(200,000)	-	(200,000)
TOTAL GENERAL GOVERNMENT	2,550,233	2,953,632	2,935,988	17,644
JUDICIARY:				
Recorders Court	888,710	891,026	668,837	222,189
TOTAL JUDICIARY	888,710	891,026	668,837	222,189
PUBLIC SAFETY:				
Police	9,436,509	10,416,583	9,881,307	535,276
Sheriff/Peace Officers' Retirement	67,500	67,500	58,084	9,416
Crimestoppers	75,478	75,478	75,478	-
TOTAL PUBLIC SAFETY	9,579,487	10,559,561	10,014,869	544,692

(Continued)

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – SPECIAL SERVICE DISTRICT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2006

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
PUBLIC WORKS:				
County Engineer - Traffic Lights	\$ 190,000	\$ 190,000	\$ 179,988	\$ 10,012
Public Works	4,634,567	5,148,106	4,183,315	964,791
Fell Street Pump Maintenance	15,000	15,000	12,352	2,648
TOTAL PUBLIC WORKS	4,839,567	5,353,106	4,375,655	977,451
HOUSING AND DEVELOPMENT:				
Metropolitan Planning Commission	967,330	1,045,055	1,045,055	-
Creative Coast	119,000	119,000	119,000	-
Coastal Area Regional Development Center	65,000	72,310	71,381	929
TOTAL HOUSING AND DEVELOPMENT	1,151,330	1,236,365	1,235,436	929
DEBT SERVICE:				
Principal	44,780	54,926	48,821	6,105
Interest and other charges	67,720	57,574	13,295	44,279
TOTAL DEBT SERVICE	112,500	112,500	62,116	50,384
TRANSFERS TO OTHER FUNDS	2,005,360	6,986,152	6,963,419	22,733
TOTAL CHARGES TO APPROPRIATIONS	21,127,187	28,092,342	26,256,320	1,836,022
EXCESS (DEFICIENCY) OF RESOURCES OVER CHARGES TO APPROPRIATIONS	(669,735)	(5,584,440)	(3,032,618)	2,551,822
FUND BALANCE ALLOCATION	669,735	5,584,440	-	(5,584,440)
EXCESS (DEFICIENCY) OF RESOURCES OVER CHARGES TO APPROPRIATIONS	\$ -	\$ -	\$ (3,032,618)	\$ (3,032,618)

(Concluded)

CHATHAM COUNTY, GEORGIA
Notes to Required Supplementary Information

A. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in this report.

1. Departments submit detailed budget requests to the Budget Office, which reviews and compiles the requests, and makes recommendations to the County Manager.
2. The County Manager submits a proposed budget to the Board of County Commissioners no later than the first week in May.
3. The Board of County Commissioners holds such public workshops as it deems necessary and holds an advertised public hearing on the proposed budget at which the first reading of the budget resolution occurs. The budget is finally adopted at a regular Board meeting upon the second reading of the budget resolution prior to June 30th.
4. Annual budgets are adopted for the general fund, special revenue funds and debt service funds for legal budgetary control. Project length budgets are adopted for capital projects funds. Annual budgets are also adopted for other funds as a management tool.
5. Budgets for previously mentioned governmental fund types are maintained on a basis consistent with generally accepted accounting principles. The proprietary funds adopt budgets as a management tool. Since these budgets are not a required disclosure item, they are not presented herein.
6. The County Manager, Finance Director and Budget Officer are authorized to transfer budgeted amounts within departments. The Board of Commissioners may transfer amounts between departments and approve appropriations of additional resources in accordance with Georgia State Laws.
7. Supplemental and decreases in budget appropriations were properly approved by the County Commissioners. For the year ended June 30, 2006, the following supplemental and decrease in appropriations were approved:

<u>Fund Type</u>	<u>Original Appropriations</u>	<u>Supplemental Appropriations</u>	<u>Supplemental Decreases</u>	<u>Final Appropriations</u>
General	\$ 115,514,510	\$ 12,815,425	\$ -	\$ 128,329,935
Special Revenue	31,073,687	10,180,346	-	41,254,033
Debt Service	188,900	6,574,881	-	6,763,781

8. The level of legal budgetary control (the level at which expenditures may not exceed appropriations) is at the department level.

CHATHAM COUNTY, GEORGIA
Notes to Required Supplementary Information

B. Excess of Expenditures Over Appropriation in Individual Funds

<u>Fund</u>	<u>Department</u>	<u>Negative Variance</u>
General Fund	Detention Center	\$12,827
Special Service District	Reimbursable Expenses	25,262
Debt Service Fund	Debt Service	397
	Payment to Refunded Bond Escrow Agent	11,317
	Transfers Out	1,211

Chatham County, Georgia
Required Supplementary Information – Pension Schedules
June 30, 2006

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the date indicated. Additional information as of the latest actuarial valuation follows:

Chatham County Employees' Retirement Plan

Actuarial Valuation Date	June 30, 2005
Actuarial Cost Method	Entry Age Normal Actuarial Cost Method
Amortization Method	Level dollar with closed amortization periods
Remaining Amortization Period	16 years
Asset Valuation Method	Adjusted Market Value
Actuarial Assumptions:	
Investment rate of return	8.5%, compounded annually
Projected salary increases	4.0%, compounded annually
Inflation rate	3.0%, compounded annually
Postretirement benefit increases	N/A

Schedule of Funding Progress
(dollar amounts in thousands)
1997 - 2005

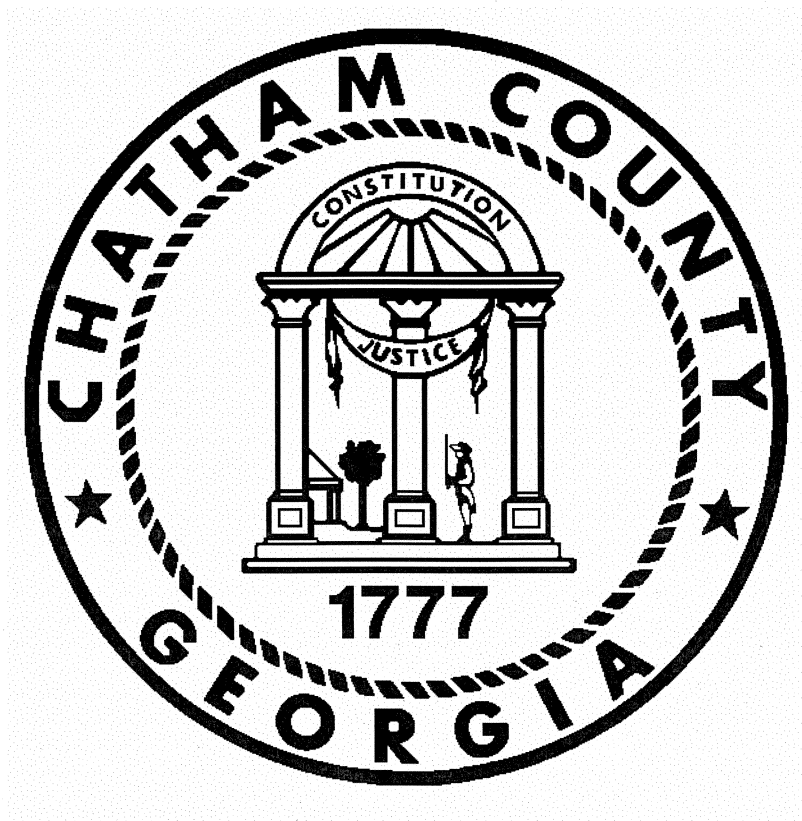
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/1997	\$ 55,238	61,453	\$ 6,215	89.9	34,659	17.9
12/31/1998	62,822	63,484	662	99.0	36,692	1.8
12/31/1999	73,526	80,317	6,791	91.5	40,940	16.6
07/01/2001 *	85,352	87,146	1,794	97.9	43,134	4.2
07/01/2002	90,420	97,293	6,873	92.9	41,078	16.7
07/01/2003	93,250	106,259	13,009	87.8	43,760	29.7
07/01/2004	94,522	117,585	23,063	80.4	46,041	50.1
07/01/2005	97,427	130,304	32,877	74.8	50,665	64.9

* The valuation plan year changed from January 1 to July 1. Due to this change, there is an 18 month period between the December 31, 1999 information and the July 1, 2001 information.

Schedule of Employer Contributions
1996 - 2006

Year Ended	Annual Required Contribution	Percentage Contributed	Year Ended	Annual Required Contribution	Percentage Contributed
12/31/1996	\$ 2,161,248	86.4%	6/30/2001	2,794,392	100.0%
12/31/1997	2,538,781	117.5%	6/30/2002	2,794,392	100.0%
12/31/1998	2,762,307	100.0%	6/30/2003	2,438,356	100.0%
12/31/1999	2,751,766	100.0%	6/30/2004	3,017,742	100.0%
6/30/2000	1,397,196	100.0%	6/30/2005	3,076,345	100.0%
			6/30/2006	4,887,876	100.0%

**SUPPLEMENTARY DATA – COMBINING FUND
FINANCIAL STATEMENTS AND SCHEDULES**



**NONMAJOR FUNDS
NONMAJOR GOVERNMENTAL FUNDS**

SPECIAL REVENUE FUNDS:

The Special Revenue Funds are used to account for proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

Chatham Emergency Management Agency - This agency provides emergency service in a disaster area and in the event of enemy attack.

Street Lighting Fund - To account for the Special assessments levied for street lighting services.

Street Paving Fund - To account for the special assessments levied for street improvements.

Confiscated Revenue Fund - To account for funds received from participation in drug related cases.

Emergency Telephone System Fund - To account for funds generated from telephone subscriber surcharge fees for operation of the emergency 911 system.

Land Bank Fund - To account for funds generated from the sale of surplus land.

Land Disturbing Activities Ordinance Fund - To account for fees generated under the Land Disturbing Ordinance.

Multiple Grant Fund - To account for grants of the County.

Child Support Recovery Unit – To account for operations of the Child Support Recovery Unit under the Eastern Circuit District Attorney which is funded by a grant from State of Georgia Department of Human Resources.

Hotel/Motel Tax Fund – To account for the hotel/motel taxes collected.

DEBT SERVICE FUND:

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, related costs and certain contractual obligations.

CAPITAL PROJECTS FUNDS:

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Capital Improvement Program - To account for the construction and acquisition of major capital projects which cost in excess of \$ 10,000.

Capital Improvement Bond Fund (Series 1999) - To account for the proceeds of the \$9,300,000 DSA Revenue Bonds, Series 1999 to be used for construction, improvement and replacement for specific capital projects.

Capital Improvement Bond Fund (Series 2005) – To account for the proceeds of the \$29,055,000 DSA Revenue Bonds, Series 2005 to be used for refunding of existing debt, construction and capital improvements to buildings.

CHATHAM COUNTY, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2006

Special Revenue Funds

	Chatham Emergency Management	Street Lighting	Street Paving	Confiscated Revenue Fund	Emergency Telephone System	Land Bank
ASSETS						
Cash and investments	\$ 2,154	\$ 40,047	\$ 287,405	\$ 512,734	\$ 626,205	\$ 3,021
Receivable, net	90,631	3,569	89,518	-	71,762	-
Due from other funds	-	-	-	-	-	-
Restricted cash	29,014	-	-	-	-	-
Total assets	<u>\$ 121,799</u>	<u>\$ 43,616</u>	<u>\$ 376,923</u>	<u>\$ 512,734</u>	<u>\$ 697,967</u>	<u>\$ 3,021</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 58,170	\$ 34,532	\$ 93,091	\$ 70,834	\$ 71,762	\$ 6,194
Due to other funds	30,000	-	-	1,559	-	65,000
Deferred revenue	-	1,302	-	-	-	-
Total liabilities	<u>88,170</u>	<u>35,834</u>	<u>93,091</u>	<u>72,393</u>	<u>71,762</u>	<u>71,194</u>
Fund balances:						
Reserved for:						
Public safety	29,014	-	-	440,341	626,205	-
Debt service	-	-	-	-	-	-
Unreserved reported in:						
Special revenue funds	4,615	7,782	283,832	-	-	(68,173)
Capital project funds	-	-	-	-	-	-
Total fund balances	<u>33,629</u>	<u>7,782</u>	<u>283,832</u>	<u>440,341</u>	<u>626,205</u>	<u>(68,173)</u>
Total liabilities and fund balances	<u>\$ 121,799</u>	<u>\$ 43,616</u>	<u>\$ 376,923</u>	<u>\$ 512,734</u>	<u>\$ 697,967</u>	<u>\$ 3,021</u>

				Capital Projects				
Land Disturbing Activities Ordinance	Multiple Grant Fund	Child Support Enforcement	Hotel/Motel Tax Fund	Capital Improvement Program	Capital Improvement Bond Fund	2005 Series Capital Improvement Bond Fund	Debt Service	Total Other Governmental Funds
\$ 336,150	\$ 23,344	\$ 16,466	\$ 10,714	\$ 13,985,692	\$ 1,002,033	\$ 10,034,398	\$ 107,059	\$ 26,987,422
-	495,057	534,320	178,572	-	-	-	-	1,463,429
-	-	-	-	1,584,433	-	-	-	1,584,433
-	-	-	-	-	-	-	-	29,014
<u>\$ 336,150</u>	<u>\$ 518,401</u>	<u>\$ 550,786</u>	<u>\$ 189,286</u>	<u>\$ 15,570,125</u>	<u>\$ 1,002,033</u>	<u>\$ 10,034,398</u>	<u>\$ 107,059</u>	<u>\$ 30,064,298</u>
\$ -	\$ 36,024	\$ 25,630	\$ 89,286	\$ 372,784	\$ 12,500	\$ 135,432	\$ -	\$ 1,006,239
-	450,000	525,000	100,000	102,822	5,039	12,595	8,682	1,300,697
-	6,500	156	-	-	-	-	-	7,958
<u>-</u>	<u>492,524</u>	<u>550,786</u>	<u>189,286</u>	<u>475,606</u>	<u>17,539</u>	<u>148,027</u>	<u>8,682</u>	<u>2,314,894</u>
-	-	-	-	-	-	-	-	1,095,560
-	-	-	-	-	-	-	98,377	98,377
336,150	25,877	-	-	-	-	-	-	590,083
-	-	-	-	15,094,519	984,494	9,886,371	-	25,965,384
<u>336,150</u>	<u>25,877</u>	<u>-</u>	<u>-</u>	<u>15,094,519</u>	<u>984,494</u>	<u>9,886,371</u>	<u>98,377</u>	<u>27,749,404</u>
<u>\$ 336,150</u>	<u>\$ 518,401</u>	<u>\$ 550,786</u>	<u>\$ 189,286</u>	<u>\$ 15,570,125</u>	<u>\$ 1,002,033</u>	<u>\$ 10,034,398</u>	<u>\$ 107,059</u>	<u>\$ 30,064,298</u>

CHATHAM COUNTY, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2006

Special Revenue Funds

	Chatham Emergency Management	Street Lighting	Street Paving	Confiscated Revenue Fund	Emergency Telephone System	Land Bank
REVENUES						
Other taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	411,086	-	-	-	-	-
Charges for services	-	401,329	-	-	1,504,330	-
Fees and fines	-	-	-	163,195	-	-
Investment earnings	-	-	15,398	32,516	36,901	-
Other revenue	3,472	3,702	-	39,750	-	461,957
Total revenues	<u>414,558</u>	<u>405,031</u>	<u>15,398</u>	<u>235,461</u>	<u>1,541,231</u>	<u>461,957</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-
Public safety	971,177	-	-	369,930	1,752,397	-
Public works	-	397,278	420	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Housing and development	-	-	-	-	-	280,485
Debt service:						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>971,177</u>	<u>397,278</u>	<u>420</u>	<u>369,930</u>	<u>1,752,397</u>	<u>280,485</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(556,619)</u>	<u>7,753</u>	<u>14,978</u>	<u>(134,469)</u>	<u>(211,166)</u>	<u>181,472</u>
OTHER FINANCING SOURCES (USES)						
Premium on bond issuance	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Transfers in	515,439	-	-	-	-	127,715
Transfers out	-	-	-	-	-	-
Total other financing sources and uses	<u>515,439</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>127,715</u>
Net change in fund balances	<u>(41,180)</u>	<u>7,753</u>	<u>14,978</u>	<u>(134,469)</u>	<u>(211,166)</u>	<u>309,187</u>
Fund balances - beginning	<u>74,809</u>	<u>29</u>	<u>268,854</u>	<u>574,810</u>	<u>837,371</u>	<u>(377,360)</u>
Fund balances - ending	<u>\$ 33,629</u>	<u>\$ 7,782</u>	<u>\$ 283,832</u>	<u>\$ 440,341</u>	<u>\$ 626,205</u>	<u>\$ (68,173)</u>

Capital Projects

Land Disturbing Activities Ordinance	Multiple Grant Fund	Child Support Enforcement	Hotel/Motel Tax Fund	Capital Improvement Program	Capital Improvement Bond Fund	2005 Series Capital Improvement Bond Fund	Debt Service	Total Other Governmental Funds
\$ -	\$ -	\$ -	\$ 1,337,417	\$ -	\$ -	\$ -	\$ -	\$ 1,337,417
316,181	-	-	-	-	-	-	-	316,181
-	1,588,195	2,703,044	-	-	-	-	-	4,702,325
-	-	-	-	-	-	-	-	1,905,659
-	-	-	-	-	-	-	-	163,195
18,471	-	-	-	249,799	73,772	414,753	3,744	845,354
-	-	-	-	245,798	-	-	218,640	973,319
334,652	1,588,195	2,703,044	1,337,417	495,597	73,772	414,753	222,384	10,243,450
-	4,613	-	-	-	-	-	-	4,613
-	395,387	-	-	-	-	-	-	395,387
-	1,135,095	2,703,044	-	-	-	-	-	6,931,643
-	135,824	-	-	-	-	-	-	533,522
-	29,972	-	-	-	-	-	-	29,972
-	10,000	-	-	-	-	-	265,000	275,000
363,645	-	-	668,709	-	-	-	-	1,312,839
-	-	-	-	-	-	-	115,000	115,000
-	-	-	-	-	-	-	74,297	74,297
-	-	-	-	2,839,519	1,767,257	2,543,115	-	7,149,891
363,645	1,710,891	2,703,044	668,709	2,839,519	1,767,257	2,543,115	454,297	16,822,164
(28,993)	(122,696)	-	668,708	(2,343,922)	(1,693,485)	(2,128,362)	(231,913)	(6,578,714)
-	-	-	-	-	-	-	221,126	221,126
-	-	-	-	-	-	-	265,000	265,000
-	-	-	-	-	-	-	6,075,000	6,075,000
-	-	-	-	-	-	-	(6,291,317)	(6,291,317)
-	125,000	-	-	14,206,089	-	-	5,177	14,979,420
-	-	-	(668,708)	(125,000)	-	-	(31,092)	(824,800)
-	125,000	-	(668,708)	14,081,089	-	-	243,894	14,424,429
(28,993)	2,304	-	-	11,737,167	(1,693,485)	(2,128,362)	11,981	7,845,715
365,143	23,573	-	-	3,357,352	2,677,979	12,014,733	86,396	19,903,689
\$ 336,150	\$ 25,877	\$ -	\$ -	\$ 15,094,519	\$ 984,494	\$ 9,886,371	\$ 98,377	\$ 27,749,404

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – CHATHAM EMERGENCY MANAGEMENT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2006

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Revenue from other governmental units	\$ 56,100	\$ 414,558	\$ 411,086	\$ (3,472)
Other	-	-	3,472	3,472
Total revenues	56,100	414,558	414,558	-
EXPENDITURES:				
Current:				
Public safety - CEMA	571,539	979,997	971,177	8,820
Total expenditures	571,539	979,997	971,177	8,820
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(515,439)	(565,439)	(556,619)	8,820
OTHER FINANCING SOURCES (USES):				
Transfers in	515,439	515,439	515,439	-
Total other financing sources	515,439	515,439	515,439	-
NET CHANGE IN FUND BALANCE	-	(50,000)	(41,180)	8,820
FUND BALANCE, BEGINNING OF YEAR	-	50,000	74,809	-
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 33,629	\$ 8,820

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – STREET LIGHTING
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2006

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Charges for services	\$ 325,886	\$ 487,806	\$ 401,329	\$ (86,477)
Other	-	-	3,702	3,702
Total revenues	325,886	487,806	405,031	(82,775)
EXPENDITURES:				
Current:				
Public works	325,886	487,835	397,278	90,557
Total expenditures	325,886	487,835	397,278	90,557
NET CHANGE IN FUND BALANCE	-	(29)	7,753	7,782
FUND BALANCE, BEGINNING OF YEAR	-	29	29	-
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 7,782	\$ 7,782

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – STREET PAVING
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2006

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Interest income	\$ 7,000	\$ 7,000	\$ 15,398	\$ 8,398
Total revenues	7,000	7,000	15,398	8,398
EXPENDITURES:				
Current:				
Public works	267,402	275,854	420	275,434
Total expenditures	267,402	275,854	420	275,434
NET CHANGE IN FUND BALANCE	(260,402)	(268,854)	14,978	283,832
FUND BALANCE, BEGINNING OF YEAR	260,402	268,854	268,854	-
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 283,832	\$ 283,832

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – CONFISCATED REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2006

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and fees	\$ -	\$ -	\$ 163,195	\$ 163,195
Interest income	-	-	32,516	32,516
Other	-	37,460	39,750	2,290
Total revenues	-	37,460	235,461	198,001
EXPENDITURES:				
Current:				
Public safety	243,440	612,270	369,930	242,340
Total expenditures	243,440	612,270	369,930	242,340
NET CHANGE IN FUND BALANCE	(243,440)	(574,810)	(134,469)	440,341
FUND BALANCE, BEGINNING OF YEAR	243,440	574,810	574,810	-
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 440,341	\$ 440,341

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – EMERGENCY TELEPHONE SYSTEM
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2006

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Charges for services	\$ 840,000	\$ 1,260,000	\$ 1,504,330	\$ 244,330
Interest Income	10,000	10,000	36,901	26,901
Total revenues	850,000	1,270,000	1,541,231	271,231
EXPENDITURES:				
Current:				
Public safety	850,000	2,107,371	1,752,397	354,974
Total expenditures	850,000	2,107,371	1,752,397	354,974
NET CHANGE IN FUND BALANCE	-	(837,371)	(211,166)	626,205
FUND BALANCE, BEGINNING OF YEAR	-	837,371	837,371	-
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 626,205	\$ 626,205

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – LAND BANK
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2006

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Other	\$ 503,500	\$ 435,785	\$ 461,957	\$ 26,172
Total revenues	503,500	435,785	461,957	26,172
EXPENDITURES:				
Current:				
Housing and development	503,500	563,500	280,485	283,015
Total expenditures	503,500	563,500	280,485	283,015
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(127,715)	181,472	309,187
OTHER FINANCING SOURCES (USES):				
Transfers in	-	127,715	127,715	-
Total other financing sources (uses)	-	127,715	127,715	-
NET CHANGE IN FUND BALANCE	-	-	309,187	309,187
FUND BALANCE, BEGINNING OF YEAR	-	-	(377,360)	-
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ (68,173)	\$ 309,187

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – LAND DISTURBING ACTIVITIES ORDINANCE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2006

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Licenses and permits	\$ 305,560	\$ 305,560	\$ 316,181	\$ 10,621
Interest Income	3,000	3,000	18,471	15,471
Total revenues	308,560	308,560	334,652	26,092
EXPENDITURES:				
Current:				
Housing and development	704,970	673,703	363,645	310,058
Total expenditures	704,970	673,703	363,645	310,058
NET CHANGE IN FUND BALANCE	(396,410)	(365,143)	(28,993)	336,150
FUND BALANCE, BEGINNING OF YEAR	396,410	365,143	365,143	-
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 336,150	\$ 336,150

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – MULTIPLE GRANT FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2006

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Revenue from other governmental units	\$ 2,285,613	\$ 2,929,204	\$ 1,588,195	\$ (1,341,009)
Other	-	-	-	-
Total revenues	2,285,613	2,929,204	1,588,195	(1,341,009)
EXPENDITURES:				
Current:				
General government	-	4,613	4,613	-
Judiciary	345,571	430,549	395,387	35,162
Public safety	651,471	1,432,796	1,135,095	297,701
Public works	674,475	674,475	135,824	538,651
Health and welfare	45,000	45,000	29,972	15,028
Culture and recreation	569,096	466,771	10,000	456,771
Total expenditures	2,285,613	3,054,204	1,710,891	1,343,313
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(125,000)	(122,696)	2,304
OTHER FINANCING SOURCES (USES):				
Transfers in	-	125,000	125,000	-
Total other financing sources (uses)	-	125,000	125,000	-
NET CHANGE IN FUND BALANCE	-	-	2,304	2,304
FUND BALANCE, BEGINNING OF YEAR	-	-	23,573	23,573
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 25,877	\$ 25,877

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – CHILD SUPPORT ENFORCEMENT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2006

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Revenue from other governmental units	\$ 2,902,830	\$ 2,906,960	\$ 2,703,044	\$ (203,916)
Total revenues	2,902,830	2,906,960	2,703,044	(203,916)
EXPENDITURES:				
Current:				
Public safety	2,902,830	2,906,960	2,703,044	203,916
Total expenditures	2,902,830	2,906,960	2,703,044	203,916
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – HOTEL/MOTEL TAX FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2006

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Taxes:				
Hotel/motel taxes	\$ 1,291,320	\$ 1,500,000	\$ 1,337,417	\$ (162,583)
Total revenues	1,291,320	1,500,000	1,337,417	(162,583)
EXPENDITURES:				
Current:				
Housing and development	645,660	750,000	668,709	81,291
Total expenditures	645,660	750,000	668,709	81,291
EXCESS OF REVENUES OVER EXPENDITURES	645,660	750,000	668,708	(81,292)
OTHER FINANCING SOURCES (USES):				
Transfers out	(645,660)	(750,000)	(668,708)	81,292
Total other financing sources (uses)	(645,660)	(750,000)	(668,708)	81,292
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -

CHATHAM COUNTY, GEORGIA
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2006

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Interest Income	\$ -	\$ -	\$ 3,744	\$ 3,744
Other	183,723	213,604	218,640	5,036
Total revenues	183,723	213,604	222,384	8,780
EXPENDITURES:				
Current:				
Culture and Recreation	-	265,000	265,000	-
Debt Service:				
Bond principal retirement	115,000	115,000	115,000	-
Interest and fiscal charges	73,900	73,900	74,297	(397)
Total expenditures	188,900	453,900	454,297	(397)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,177)	(240,296)	(231,913)	8,383
OTHER FINANCING SOURCES (USES)				
Refunding bonds issued	-	6,052,700	6,075,000	22,300
Premium on bond issuance	-	227,300	221,126	(6,174)
Capital leases	-	265,000	265,000	-
Payment to refunded bond escrow agent	-	(6,280,000)	(6,291,317)	(11,317)
Transfers in	5,177	5,177	5,177	-
Transfers out	-	(29,881)	(31,092)	(1,211)
Total other financing sources (uses)	5,177	240,296	243,894	3,598
NET CHANGE IN FUND BALANCE	-	-	11,981	11,981
FUND BALANCE, BEGINNING OF YEAR	-	-	86,396	86,396
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 98,377	\$ 98,377

NONMAJOR PROPRIETARY FUNDS AND FIDUCIARY FUNDS

ENTERPRISE FUNDS:

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Water and Sewer Fund - To account for the provision of water and sewer services to the residents of the County. All activities necessary to provide such services are accounted for in this fund.

Parking Garage Fund - To account for parking services.

Henderson Golf Course - To account for recreational golf services.

Building Safety & Regulatory Services Fund – To account for the collection of permits, plan reviews, inspections and zoning fees.

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS:

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

Health Insurance Fund - To account for the claims arising from hospitalization for which the County is self-insured.

Catastrophic Claims Fund - To account for catastrophic claims in excess of \$100,000.

Risk Management Fund – To account for workers compensation claims and other risk management activities.

FIDUCIARY FUNDS

AGENCY FUNDS:

Agency Funds are used to account for assets held by a governmental unit in a trustee capacity as an agent for individuals, private organizations and other governmental units.

Tax Commissioner - To account for all real, personal, tangible, and intangible recording taxes collected and forwarded to the County and other governmental bodies.

Flexible Benefit Plan - To provide eligible Employees with a means of (1) selecting benefits from a "cafeteria" which are best to his/her family's needs and (2) paying for certain types of expenses with PRE-TAX income dollars (referred to as Flexible Dollars), thus reducing taxable income and increasing net take-home pay.

The following agency funds are used to account for fines, fees, and other monies collected by the courts and remitted to other parties in accordance with court orders:

- Clerk of Superior Court
- Registry of Superior Court
- Clerk's Office State Court
- Sheriff's Office of State and Superior Court
- Clerk's Office Magistrate Court
- Probate Court

CHATHAM COUNTY, GEORGIA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2006

	Water and Sewer Fund	Parking Garage Fund	Henderson Golf Club Fund	Building Safety and Regulatory Services	Total
ASSETS					
Current assets:					
Cash and investments	\$ 2,431,668	\$ 1,062,815	\$ 286,749	\$ 7,361	\$ 3,788,593
Receivable, net	972,490	161	103,553	-	1,076,204
Prepaid expenses	659	-	6,548	-	7,207
Restricted cash	212,526	-	-	-	212,526
Total current assets	3,617,343	1,062,976	396,850	7,361	5,084,530
Capital assets:					
Capital assets (net of accumulated depreciation)	6,179,855	1,981,898	7,357,475	326,398	15,845,626
Total assets	9,797,198	3,044,874	7,754,325	333,759	20,930,156
LIABILITIES					
Current liabilities:					
Accounts payable	229,358	2,277	249,219	2,079	482,933
Payable from restricted assets	212,526	-	-	-	212,526
Due to other funds	-	-	268,338	550,000	818,338
Current portion of long-term debt	5,829	94	36,833	4,895	47,651
Total current liabilities	447,713	2,371	554,390	556,974	1,561,448
Non-current liabilities:	-				
Due in more than one year	363,623	577	38,188	30,072	432,460
Total non-current liabilities	363,623	577	38,188	30,072	432,460
Total liabilities	811,336	2,948	592,578	587,046	1,993,908
NET ASSETS					
Invested in capital assets, net of related debt	6,179,855	1,981,898	7,282,454	326,398	15,770,605
Unrestricted	2,806,007	1,060,028	(120,707)	(579,685)	3,165,643
Total net assets	\$ 8,985,862	\$ 3,041,926	\$ 7,161,747	\$ (253,287)	\$ 18,936,248

CHATHAM COUNTY, GEORGIA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2006

	Water and Sewer Fund	Parking Garage Fund	Henderson Golf Club Fund	Building Safety and Regulatory Services	Total
OPERATING REVENUES					
Charges for services	\$ 1,642,724	\$ 266,228	\$ 730,926	\$ 1,233,162	\$ 3,873,040
Miscellaneous	15,844	-	56,579	6,635	79,058
Total operating revenues	<u>1,658,568</u>	<u>266,228</u>	<u>787,505</u>	<u>1,239,797</u>	<u>3,952,098</u>
OPERATING EXPENSES					
Personal services	335,660	72,179	-	1,262,441	1,670,280
Contractual services	871,575	14,519	695,532	53,911	1,635,537
Other supplies and expenses	217,658	27,817	52,680	80,925	379,080
Interdepartmental charges	41,194	39,830	-	-	81,024
Depreciation	363,123	66,577	99,416	39,649	568,765
Other costs	-	-	8,418	-	8,418
Total operating expenses	<u>1,829,210</u>	<u>220,922</u>	<u>856,046</u>	<u>1,436,926</u>	<u>4,343,104</u>
Operating income (loss)	<u>(170,642)</u>	<u>45,306</u>	<u>(68,541)</u>	<u>(197,129)</u>	<u>(391,006)</u>
NON-OPERATING REVENUES (EXPENSES)					
Interest and investment revenue	140,262	43,546	7,495	-	191,303
Interest expense	-	-	(3,943)	(23,716)	(27,659)
Total non-operating revenue (expenses)	<u>140,262</u>	<u>43,546</u>	<u>3,552</u>	<u>(23,716)</u>	<u>163,644</u>
Income (loss) before transfers	<u>(30,380)</u>	<u>88,852</u>	<u>(64,989)</u>	<u>(220,845)</u>	<u>(227,362)</u>
Transfers in	-	-	-	350,000	350,000
Transfers out	-	-	(48,000)	(27,000)	(75,000)
Change in net assets	<u>(30,380)</u>	<u>88,852</u>	<u>(112,989)</u>	<u>102,155</u>	<u>47,638</u>
Total net assets - beginning	<u>9,016,242</u>	<u>2,953,074</u>	<u>7,274,736</u>	<u>(355,442)</u>	<u>18,888,610</u>
Total net assets - ending	<u>\$ 8,985,862</u>	<u>\$ 3,041,926</u>	<u>\$ 7,161,747</u>	<u>\$ (253,287)</u>	<u>\$ 18,936,248</u>

CHATHAM COUNTY, GEORGIA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2006

	Water and Sewer Fund	Parking Garage Fund	Henderson Golf Club Fund	Building Safety and Regulatory Services	Total
Cash flows from operating activities:					
Cash received from customers	\$ 1,567,639	\$ 266,067	\$ 736,370	\$ 1,239,797	\$ 3,809,873
Cash payments to employees for services	(335,660)	(72,179)	-	(1,232,369)	(1,640,208)
Cash payments to suppliers for goods and services	(996,076)	(91,607)	(661,771)	(158,290)	(1,907,744)
Net cash provided (used) by operating activities	<u>235,903</u>	<u>102,281</u>	<u>74,599</u>	<u>(150,862)</u>	<u>261,921</u>
Cash flows from noncapital financing activities:					
Borrowings from (repayments to) other funds	-	-	103,484	(125,449)	(21,965)
Transfers in	-	-	-	350,000	350,000
Transfers out	-	-	(48,000)	(27,000)	(75,000)
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>55,484</u>	<u>197,551</u>	<u>253,035</u>
Cash flows from capital and related financing activities:					
Proceeds from developers	13,582	-	-	-	13,582
Interest payments on debt	-	-	(3,943)	-	(3,943)
Principal payments on debt	9,205	-	(57,252)	-	(48,047)
Acquisitions and construction of capital assets	(924,451)	(290,311)	-	(39,328)	(1,254,090)
Net cash (used) by capital and related financing activities	<u>(901,664)</u>	<u>(290,311)</u>	<u>(61,195)</u>	<u>(39,328)</u>	<u>(1,292,498)</u>
Cash flows from investing activities:					
Interest earned on cash and investments	140,262	43,546	7,495	-	191,303
Net cash provided (used) by investing activities	<u>140,262</u>	<u>43,546</u>	<u>7,495</u>	<u>-</u>	<u>191,303</u>
Net increase (decrease) in cash and cash equivalents	(525,499)	(144,484)	76,383	7,361	(586,239)
Cash and cash equivalents, beginning of year	3,169,693	1,207,299	210,366	-	4,587,358
Cash and cash equivalents, end of year	<u>\$ 2,644,194</u>	<u>\$ 1,062,815</u>	<u>\$ 286,749</u>	<u>\$ 7,361</u>	<u>\$ 4,001,119</u>
Reconciliation of operating income to net cash provided by (used in) operating activities:					
Operating income (loss)	<u>\$ (170,642)</u>	<u>\$ 45,306</u>	<u>\$ (68,541)</u>	<u>\$ (197,129)</u>	<u>\$ (391,006)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	363,123	66,577	99,416	39,649	568,765
Change in assets and liabilities:					
(Increase) decrease in accounts receivables	(90,929)	(161)	(51,135)	-	(142,225)
(Increase) decrease in prepaid items	(659)	-	(3,283)	-	(3,942)
Increase (decrease) in accounts payable	135,010	(9,441)	98,142	6,618	230,329
Total adjustments	<u>406,545</u>	<u>56,975</u>	<u>143,140</u>	<u>46,267</u>	<u>652,927</u>
Net cash provided (used) by operating activities	<u>\$ 235,903</u>	<u>\$ 102,281</u>	<u>\$ 74,599</u>	<u>\$ (150,862)</u>	<u>\$ 261,921</u>

CHATHAM COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2006

	Health Insurance	Risk Management Fund	Catastrophic Claims	Total
ASSETS				
Current assets:				
Cash and investments	\$ 2,717,273	\$ 2,171,757	\$ 1,592,919	\$ 6,481,949
Receivable, net	120,880	-	-	120,880
Due from other funds	3,765	-	-	3,765
Prepaid Expenses	20,527	-	-	20,527
Total assets	<u>2,841,918</u>	<u>2,171,757</u>	<u>1,592,919</u>	<u>6,606,594</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	37,550	126,908	-	164,458
Noncurrent Liabilities:				
Claims payable	<u>1,000,448</u>	<u>2,141,565</u>	<u>-</u>	<u>3,142,013</u>
Total liabilities	<u>1,037,998</u>	<u>2,268,473</u>	<u>-</u>	<u>3,306,471</u>
NET ASSETS				
Unrestricted	<u>1,824,447</u>	<u>(96,716)</u>	<u>1,592,919</u>	<u>3,320,650</u>
Total net assets	<u>\$ 1,824,447</u>	<u>\$ (96,716)</u>	<u>\$ 1,592,919</u>	<u>\$ 3,320,650</u>

CHATHAM COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2006

	Health Insurance	Risk Management Fund	Catastrophic Claims	Total
OPERATING REVENUES				
Employee contributions	\$ 1,661,990	\$ -	\$ -	\$ 1,661,990
Employer contributions	11,098,613	-	-	11,098,613
Other contribution	2,675,584	-	-	2,675,584
Risk management fees	251,237	48,347	14,063	313,647
Total operating revenues	15,687,424	48,347	14,063	15,749,834
OPERATING EXPENSES				
Risk management	13,113,322	3,247,676	-	16,360,998
Administrative fees	2,026,398	69,808	14,063	2,110,269
Total operating expenses	15,139,720	3,317,484	14,063	18,471,267
Operating income (loss)	547,704	(3,269,137)	-	(2,721,433)
NON-OPERATING REVENUES (EXPENSES)				
Interest and investment revenue (expense)	(32,340)	67,759	60,281	95,700
Total non-operating revenue (expenses)	(32,340)	67,759	60,281	95,700
Income (loss) before transfers	515,364	(3,201,378)	60,281	(2,625,733)
Transfers in	-	3,454,662	-	3,454,662
Transfers out	-	(350,000)	(200,000)	(550,000)
Change in net assets	515,364	(96,716)	(139,719)	278,929
Total net assets - beginning	1,309,083	-	1,732,638	3,041,721
Total net assets - ending	\$ 1,824,447	\$ (96,716)	\$ 1,592,919	\$ 3,320,650

CHATHAM COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2006

	Health Insurance	Risk Management Fund	Catastrophic Claims	Total
Cash flows from operating activities:				
Employee and employer contributions	\$ 12,760,603	\$ -	\$ -	\$ 12,760,603
Other contributions	2,710,716	48,347	-	2,759,063
Risk management fees	251,237	-	175,482	426,719
Payment of claims, fees and expenses	(15,458,895)	(1,049,011)	(156,260)	(16,664,166)
Net cash provided (used) by operating activities	<u>263,661</u>	<u>(1,000,664)</u>	<u>19,222</u>	<u>(717,781)</u>
Cash flows from noncapital financing activities:				
Borrowings from (repayments to) other funds	(32,340)	-	-	(32,340)
Transfers in	-	3,454,662	-	3,454,662
Transfers out	-	(350,000)	(200,000)	(550,000)
Net cash provided (used) by noncapital financing activities	<u>(32,340)</u>	<u>3,104,662</u>	<u>(200,000)</u>	<u>2,872,322</u>
Cash flows from investing activities:				
Interest earned on cash and investments	-	67,759	60,281	128,040
Net cash provided (used) by investing activities	<u>-</u>	<u>67,759</u>	<u>60,281</u>	<u>128,040</u>
Net increase (decrease) in cash and cash equivalents	231,321	2,171,757	(120,497)	2,282,581
Cash and cash equivalents, beginning of year	2,485,952	-	1,713,416	4,199,368
Cash and cash equivalents, end of year	<u>\$ 2,717,273</u>	<u>\$ 2,171,757</u>	<u>\$ 1,592,919</u>	<u>\$ 6,481,949</u>
Reconciliation of operating income to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ 547,704	\$ (3,269,137)	\$ -	\$ (2,721,433)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Change in assets and liabilities:				
(Increase) decrease in other receivables	35,132	-	161,419	196,551
(Increase) decrease in prepaids	(20,527)	-	-	(20,527)
Increase (decrease) in accounts / claims payable	(298,648)	2,268,473	(142,197)	1,827,628
Total adjustments	<u>(284,043)</u>	<u>2,268,473</u>	<u>19,222</u>	<u>2,003,652</u>
Net cash provided (used) by operating activities	<u>\$ 263,661</u>	<u>\$ (1,000,664)</u>	<u>\$ 19,222</u>	<u>\$ (717,781)</u>

CHATHAM COUNTY, GEORGIA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
TAX COMMISSIONER				
Assets:				
Cash and investments	\$ 2,981,773	\$ 168,747,051	\$ 159,357,443	\$ 12,371,381
Total Assets	<u>\$ 2,981,773</u>	<u>\$ 168,747,051</u>	<u>\$ 159,357,443</u>	<u>\$ 12,371,381</u>
Liabilities:				
Due to others	\$ 2,981,773	\$ 168,747,051	\$ 159,357,443	\$ 12,371,381
Total Liabilities	<u>\$ 2,981,773</u>	<u>\$ 168,747,051</u>	<u>\$ 159,357,443</u>	<u>\$ 12,371,381</u>
CLERK OF SUPERIOR COURT				
Assets:				
Cash and investments	\$ 846,088	\$ 7,566,494	\$ 7,711,279	\$ 701,303
Total Assets	<u>\$ 846,088</u>	<u>\$ 7,566,494</u>	<u>\$ 7,711,279</u>	<u>\$ 701,303</u>
Liabilities:				
Due to others	\$ 846,088	\$ 7,566,494	\$ 7,711,279	\$ 701,303
Total Liabilities	<u>\$ 846,088</u>	<u>\$ 7,566,494</u>	<u>\$ 7,711,279</u>	<u>\$ 701,303</u>
REGISTRY OF SUPERIOR COURT				
Assets:				
Cash and investments	\$ 2,432,286	\$ 11,368,166	\$ 10,823,687	\$ 2,976,765
Total Assets	<u>\$ 2,432,286</u>	<u>\$ 11,368,166</u>	<u>\$ 10,823,687</u>	<u>\$ 2,976,765</u>
Liabilities:				
Due to others	\$ 2,432,286	\$ 11,368,166	\$ 10,823,687	\$ 2,976,765
Total Liabilities	<u>\$ 2,432,286</u>	<u>\$ 11,368,166</u>	<u>\$ 10,823,687</u>	<u>\$ 2,976,765</u>
CLERK'S OFFICE STATE COURT				
Assets:				
Cash and investments	\$ 119,825	\$ 3,429,045	\$ 2,377,119	\$ 1,171,751
Total Assets	<u>\$ 119,825</u>	<u>\$ 3,429,045</u>	<u>\$ 2,377,119</u>	<u>\$ 1,171,751</u>
Liabilities:				
Due to others	\$ 119,825	\$ 3,429,045	\$ 2,377,119	\$ 1,171,751
Total Liabilities	<u>\$ 119,825</u>	<u>\$ 3,429,045</u>	<u>\$ 2,377,119</u>	<u>\$ 1,171,751</u>

CHATHAM COUNTY, GEORGIA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
SHERIFF'S OFFICE STATE AND SUPERIOR COURTS				
Assets:				
Cash and investments	\$ 1,611,476	\$ 1,584,071	\$ 1,315,864	\$ 1,879,683
Total Assets	<u>\$ 1,611,476</u>	<u>\$ 1,584,071</u>	<u>\$ 1,315,864</u>	<u>\$ 1,879,683</u>
Liabilities:				
Due to others	\$ 1,611,476	\$ 1,584,071	\$ 1,315,864	\$ 1,879,683
Total Liabilities	<u>\$ 1,611,476</u>	<u>\$ 1,584,071</u>	<u>\$ 1,315,864</u>	<u>\$ 1,879,683</u>
CLERK'S OFFICE MAGISTRATE COURT				
Assets:				
Cash and investments	\$ 88,945	\$ 1,795,977	\$ 1,829,323	\$ 55,599
Total Assets	<u>\$ 88,945</u>	<u>\$ 1,795,977</u>	<u>\$ 1,829,323</u>	<u>\$ 55,599</u>
Liabilities:				
Due to others	\$ 88,945	\$ 1,795,977	\$ 1,829,323	\$ 55,599
Total Liabilities	<u>\$ 88,945</u>	<u>\$ 1,795,977</u>	<u>\$ 1,829,323</u>	<u>\$ 55,599</u>
PROBATE COURT				
Assets:				
Cash and investments	\$ 47,797	\$ 1,558	\$ 662	\$ 48,693
Total Assets	<u>\$ 47,797</u>	<u>\$ 1,558</u>	<u>\$ 662</u>	<u>\$ 48,693</u>
Liabilities:				
Due to others	\$ 47,797	\$ 1,558	\$ 662	\$ 48,693
Total Liabilities	<u>\$ 47,797</u>	<u>\$ 1,558</u>	<u>\$ 662</u>	<u>\$ 48,693</u>
FLEX BENEFIT PLAN				
Assets:				
Cash and investments	\$ 32,191	\$ 606,219	\$ 635,905	\$ 2,505
Total Assets	<u>\$ 32,191</u>	<u>\$ 606,219</u>	<u>\$ 635,905</u>	<u>\$ 2,505</u>
Liabilities:				
Due to others	\$ 32,191	\$ 606,219	\$ 635,905	\$ 2,505
Total Liabilities	<u>\$ 32,191</u>	<u>\$ 606,219</u>	<u>\$ 635,905</u>	<u>\$ 2,505</u>

CHATHAM COUNTY, GEORGIA
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED JUNE 30, 2006

	<u>Balance</u> <u>July 1, 2005</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2006</u>
TOTAL				
Assets:				
Cash and investments	\$ 8,160,381	\$ 195,098,581	\$ 184,051,282	\$ 19,207,680
Total Assets	<u>\$ 8,160,381</u>	<u>\$ 195,098,581</u>	<u>\$ 184,051,282</u>	<u>\$ 19,207,680</u>
Liabilities:				
Due to others	\$ 8,160,381	\$ 195,098,581	\$ 184,051,282	\$ 19,207,680
Total Liabilities	<u>\$ 8,160,381</u>	<u>\$ 195,098,581</u>	<u>\$ 184,051,282</u>	<u>\$ 19,207,680</u>