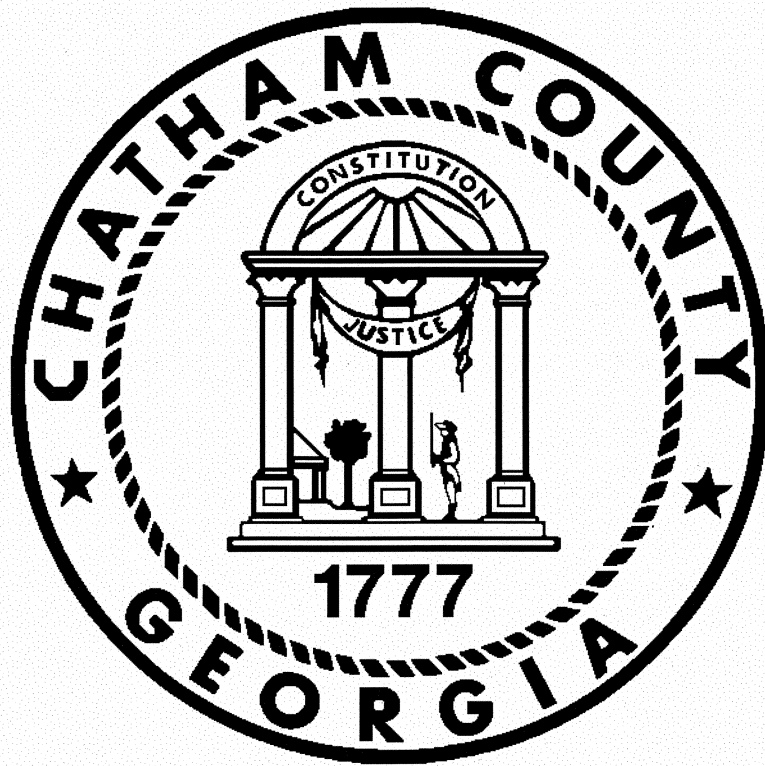


**SUPPLEMENTARY DATA – COMBINING FUND
FINANCIAL STATEMENTS AND SCHEDULES**



**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, 2007

Special Revenue Funds

	Chatham Emergency Management	Street Lighting	Street Paving	Confiscated Revenue Fund	Emergency Telephone System	Land Bank
ASSETS						
Cash and investments	\$ 68,619	\$ 36,957	\$ 293,358	\$ 413,370	\$ 1,422,636	\$ 43,307
Receivable, net	67,724	6,498	89,518	-	253,804	8,129
Due from other funds	-	-	-	7,628	-	-
Restricted cash	20,525	-	-	-	-	-
Total assets	<u>\$ 156,868</u>	<u>\$ 43,455</u>	<u>\$ 382,876</u>	<u>\$ 420,998</u>	<u>\$ 1,676,440</u>	<u>\$ 51,436</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 39,429	\$ 38,446	\$ 89,518	\$ 65,951	\$ 1,022,771	\$ 14,513
Due to other funds	-	-	-	-	-	-
Deferred revenue	-	3,675	-	-	-	-
Total liabilities	<u>39,429</u>	<u>42,121</u>	<u>89,518</u>	<u>65,951</u>	<u>1,022,771</u>	<u>14,513</u>
Fund balances:						
Reserved for:						
Public safety	20,525	-	-	355,047	653,669	-
Debt service	-	-	-	-	-	-
Unreserved reported in:						
Special revenue funds	96,914	1,334	293,358	-	-	36,923
Capital project funds	-	-	-	-	-	-
Total fund balances	<u>117,439</u>	<u>1,334</u>	<u>293,358</u>	<u>355,047</u>	<u>653,669</u>	<u>36,923</u>
Total liabilities and fund balances	<u>\$ 156,868</u>	<u>\$ 43,455</u>	<u>\$ 382,876</u>	<u>\$ 420,998</u>	<u>\$ 1,676,440</u>	<u>\$ 51,436</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
\$ 118,278	\$ -	\$ 500	\$ -	19,144,318	\$ 655,888	\$ 7,815,390	\$ 109,146	\$ 30,121,767
-	246,751	537,305	146,032	26,482	-	540,430	-	1,922,673
-	-	-	-	1,500,000	-	-	-	1,507,628
-	-	-	-	-	-	-	-	20,525
<u>\$ 118,278</u>	<u>\$ 246,751</u>	<u>\$ 537,805</u>	<u>\$ 146,032</u>	<u>\$ 20,670,800</u>	<u>\$ 655,888</u>	<u>\$ 8,355,820</u>	<u>\$ 109,146</u>	<u>\$ 33,572,593</u>
\$ -	\$ 1,011	\$ 29,093	\$ 130,904	\$ 107,803	\$ -	\$ 1,092,141	\$ -	\$ 2,631,580
-	219,531	508,558	15,128	-	-	-	-	743,217
-	-	154	-	-	-	-	8,000	11,829
-	<u>220,542</u>	<u>537,805</u>	<u>146,032</u>	<u>107,803</u>	<u>-</u>	<u>1,092,141</u>	<u>8,000</u>	<u>3,386,626</u>
-	-	-	-	-	-	-	-	1,029,241
-	-	-	-	-	-	-	101,146	101,146
118,278	26,209	-	-	-	-	-	-	573,016
-	-	-	-	20,562,997	655,888	7,263,679	-	28,482,564
118,278	26,209	-	-	20,562,997	655,888	7,263,679	101,146	30,185,967
<u>\$ 118,278</u>	<u>\$ 246,751</u>	<u>\$ 537,805</u>	<u>\$ 146,032</u>	<u>\$ 20,670,800</u>	<u>\$ 655,888</u>	<u>\$ 8,355,820</u>	<u>\$ 109,146</u>	<u>\$ 33,572,593</u>

CHATHAM COUNTY, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2007

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	114,181	-	-	-	-	-
Charges for services	-	426,279	-	-	2,200,064	-
Fees and fines	-	-	-	113,437	-	-
Investment earnings	8,360	-	7,965	11,260	37,956	1,322
Other revenue	3,502	1,921	3,573	13,385	-	492,814
Total revenues	<u>126,043</u>	<u>428,200</u>	<u>11,538</u>	<u>138,082</u>	<u>2,238,020</u>	<u>494,136</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-
Public safety	829,746	-	-	223,376	2,915,184	-
Public works	-	434,648	2,012	-	-	-
Culture and recreation	-	-	-	-	-	-
Housing and development	-	-	-	-	-	456,755
Debt service:						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>829,746</u>	<u>434,648</u>	<u>2,012</u>	<u>223,376</u>	<u>2,915,184</u>	<u>456,755</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(703,703)</u>	<u>(6,448)</u>	<u>9,526</u>	<u>(85,294)</u>	<u>(677,164)</u>	<u>37,381</u>
OTHER FINANCING SOURCES (USES)						
Capital leases	-	-	-	-	-	-
Transfers in	787,513	-	-	-	704,628	67,715
Transfers out	-	-	-	-	-	-
Total other financing sources and uses	<u>787,513</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>704,628</u>	<u>67,715</u>
Net change in fund balances	83,810	(6,448)	9,526	(85,294)	27,464	105,096
Fund balances - beginning	33,629	7,782	283,832	440,341	626,205	(68,173)
Fund balances - ending	<u>\$ 117,439</u>	<u>\$ 1,334</u>	<u>\$ 293,358</u>	<u>\$ 355,047</u>	<u>\$ 653,669</u>	<u>\$ 36,923</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
\$ -	\$ -	\$ -	\$ 1,526,912	\$ -	\$ -	\$ -	\$ -	\$ 1,526,912
217,241	-	-	-	-	-	-	-	217,241
-	904,892	2,733,956	-	140,000	-	-	-	3,893,029
-	-	-	-	-	-	-	-	2,626,343
-	-	-	-	-	-	-	-	113,437
10,341	-	-	-	505,450	71,433	491,958	2,768	1,148,813
49	-	-	-	338,044	1,250	1,043,763	214,020	2,112,321
<u>227,631</u>	<u>904,892</u>	<u>2,733,956</u>	<u>1,526,912</u>	<u>983,494</u>	<u>72,683</u>	<u>1,535,721</u>	<u>216,788</u>	<u>11,638,096</u>
-	3,445	-	-	-	-	-	-	3,445
-	240,953	-	-	-	-	-	-	240,953
-	420,646	2,733,956	-	-	-	-	-	7,122,908
-	197,175	-	-	-	-	-	-	633,835
-	42,341	-	-	-	-	-	-	42,341
445,503	-	-	763,456	-	-	-	-	1,665,714
-	-	-	-	-	-	-	120,000	120,000
-	-	-	-	-	-	-	66,394	66,394
-	-	-	-	5,433,581	401,289	4,158,413	-	9,993,283
<u>445,503</u>	<u>904,560</u>	<u>2,733,956</u>	<u>763,456</u>	<u>5,433,581</u>	<u>401,289</u>	<u>4,158,413</u>	<u>186,394</u>	<u>19,888,873</u>
<u>(217,872)</u>	<u>332</u>	<u>-</u>	<u>763,456</u>	<u>(4,450,087)</u>	<u>(328,606)</u>	<u>(2,622,692)</u>	<u>30,394</u>	<u>(8,250,777)</u>
-	-	-	-	1,279,942	-	-	-	1,279,942
-	-	-	-	8,638,623	-	-	-	10,198,479
-	-	-	(763,456)	-	-	-	(27,625)	(791,081)
-	-	-	(763,456)	9,918,565	-	-	(27,625)	10,687,340
(217,872)	332	-	-	5,468,478	(328,606)	(2,622,692)	2,769	2,436,563
336,150	25,877	-	-	15,094,519	984,494	9,886,371	98,377	27,749,404
<u>\$ 118,278</u>	<u>\$ 26,209</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,562,997</u>	<u>\$ 655,888</u>	<u>\$ 7,263,679</u>	<u>\$ 101,146</u>	<u>\$ 30,185,967</u>

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – CHATHAM EMERGENCY MANAGEMENT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2007

	<u>BUDGETED AMOUNTS</u>		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
REVENUES:				
Revenue from other governmental units	\$ -	\$ 163,067	\$ 114,181	\$ (48,886)
Investment income	-	-	8,360	8,360
Other	-	-	3,501	3,501
Total revenues	<u>-</u>	<u>163,067</u>	<u>126,042</u>	<u>(37,025)</u>
EXPENDITURES:				
Current:				
Public safety - CEMA	<u>834,667</u>	<u>984,210</u>	<u>829,746</u>	<u>154,464</u>
Total expenditures	<u>834,667</u>	<u>984,210</u>	<u>829,746</u>	<u>154,464</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(834,667)</u>	<u>(821,143)</u>	<u>(703,704)</u>	<u>117,439</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>766,930</u>	<u>787,513</u>	<u>787,513</u>	<u>-</u>
Total other financing sources	<u>766,930</u>	<u>787,513</u>	<u>787,513</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(67,737)	(33,630)	83,809	117,439
FUND BALANCE, BEGINNING OF YEAR	<u>33,630</u>	<u>33,630</u>	<u>33,630</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ (34,107)</u>	<u>\$ -</u>	<u>\$ 117,439</u>	<u>\$ 117,439</u>

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – STREET LIGHTING
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2007

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Charges for services	\$ 473,670	\$ 473,670	\$ 426,279	\$ (47,391)
Other	-	-	1,921	1,921
Total revenues	<u>473,670</u>	<u>473,670</u>	<u>428,200</u>	<u>(45,470)</u>
EXPENDITURES:				
Current:				
Public works	<u>473,670</u>	<u>481,451</u>	<u>434,648</u>	<u>46,803</u>
Total expenditures	<u>473,670</u>	<u>481,451</u>	<u>434,648</u>	<u>46,803</u>
NET CHANGE IN FUND BALANCE	-	(7,781)	(6,448)	1,333
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>7,782</u>	<u>7,782</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1,334</u>	<u>\$ 1,333</u>

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – STREET PAVING
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2007

	<u>BUDGETED AMOUNTS</u>		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Interest income	\$ 8,000	\$ 8,000	\$ 7,965	\$ (35)
Other	-	-	3,573	3,573
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>11,538</u>	<u>3,538</u>
EXPENDITURES:				
Current:				
Public works	<u>278,446</u>	<u>291,832</u>	<u>2,012</u>	<u>289,820</u>
Total expenditures	<u>278,446</u>	<u>291,832</u>	<u>2,012</u>	<u>289,820</u>
NET CHANGE IN FUND BALANCE	(270,446)	(283,832)	9,526	293,358
FUND BALANCE, BEGINNING OF YEAR	<u>270,446</u>	<u>283,832</u>	<u>283,832</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 293,358</u>	<u>\$ 293,358</u>

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – CONFISCATED REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2007

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and fees	\$ -	\$ 80,924	\$ 113,437	\$ 32,513
Interest income	-	-	11,260	11,260
Other	-	-	13,385	13,385
Total revenues	-	80,924	138,082	57,158
EXPENDITURES:				
Current:				
Public safety	272,000	522,750	223,376	299,374
Total expenditures	272,000	522,750	223,376	299,374
NET CHANGE IN FUND BALANCE	(272,000)	(441,826)	(85,294)	356,532
FUND BALANCE, BEGINNING OF YEAR	243,440	440,341	440,341	-
FUND BALANCE, END OF YEAR	\$ (28,560)	\$ (1,485)	\$ 355,047	\$ 356,532

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – EMERGENCY TELEPHONE SYSTEM
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2007

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Charges for services	\$ 1,684,130	\$ 1,684,130	\$ 2,200,064	\$ 515,934
Interest Income	10,000	10,000	37,956	27,956
Total revenues	<u>1,694,130</u>	<u>1,694,130</u>	<u>2,238,020</u>	<u>543,890</u>
EXPENDITURES:				
Current:				
Public safety	1,694,130	3,024,968	2,915,184	109,784
Total expenditures	<u>1,694,130</u>	<u>3,024,968</u>	<u>2,915,184</u>	<u>109,784</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(1,330,838)</u>	<u>(677,164)</u>	<u>653,674</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	704,633	704,628	(5)
Total other financing sources	<u>-</u>	<u>704,633</u>	<u>704,628</u>	<u>(5)</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>(626,205)</u>	<u>27,464</u>	<u>653,669</u>
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>626,205</u>	<u>626,205</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 653,669</u>	<u>\$ 653,669</u>

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – LAND BANK
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2007

	<u>BUDGETED AMOUNTS</u>		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
REVENUES:				
Interest Income	\$ -	\$ -	\$ 1,322	\$ 1,322
Other	200,000	417,595	492,814	75,219
Total revenues	<u>200,000</u>	<u>417,595</u>	<u>494,136</u>	<u>76,541</u>
EXPENDITURES:				
Current:				
Housing and development	<u>267,715</u>	<u>485,310</u>	<u>456,755</u>	<u>28,555</u>
Total expenditures	<u>267,715</u>	<u>485,310</u>	<u>456,755</u>	<u>28,555</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(67,715)	(67,715)	37,381	105,096
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>67,715</u>	<u>67,715</u>	<u>67,715</u>	<u>-</u>
Total other financing sources (uses)	<u>67,715</u>	<u>67,715</u>	<u>67,715</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	105,096	105,096
FUND BALANCE, BEGINNING OF YEAR	-	-	(68,173)	-
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,923</u>	<u>\$ 105,096</u>

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – LAND DISTURBING ACTIVITIES ORDINANCE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2007

	<u>BUDGETED AMOUNTS</u>		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
REVENUES:				
Licenses and permits	\$ 350,000	\$ 350,000	\$ 217,241	\$ (132,759)
Interest Income	3,000	3,000	10,341	7,341
Other	-	-	49	49
Total revenues	<u>353,000</u>	<u>353,000</u>	<u>227,631</u>	<u>(125,369)</u>
EXPENDITURES:				
Current:				
Housing and development	<u>470,366</u>	<u>689,150</u>	<u>445,503</u>	<u>243,647</u>
Total expenditures	<u>470,366</u>	<u>689,150</u>	<u>445,503</u>	<u>243,647</u>
NET CHANGE IN FUND BALANCE	(117,366)	(336,150)	(217,872)	118,278
FUND BALANCE, BEGINNING OF YEAR	<u>117,366</u>	<u>336,150</u>	<u>336,150</u>	-
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,278</u>	<u>\$ 118,278</u>

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – MULTIPLE GRANT FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2007

	<u>BUDGETED AMOUNTS</u>		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Revenue from other governmental units	\$ 326,788	\$ 1,058,903	\$ 904,892	\$ (154,011)
Total revenues	<u>326,788</u>	<u>1,058,903</u>	<u>904,892</u>	<u>(154,011)</u>
EXPENDITURES:				
Current:				
General government	-	18,044	3,445	14,599
Judiciary	-	291,197	240,953	50,244
Public safety	326,788	503,631	420,646	82,985
Public works	-	204,075	197,175	6,900
Culture and recreation	-	56,000	42,341	13,659
Total expenditures	<u>326,788</u>	<u>1,072,947</u>	<u>904,560</u>	<u>168,387</u>
NET CHANGE IN FUND BALANCE	-	(14,044)	332	14,376
FUND BALANCE, BEGINNING OF YEAR	-	14,044	25,877	11,833
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,209</u>	<u>\$ 26,209</u>

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – CHILD SUPPORT ENFORCEMENT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2007

	<u>BUDGETED AMOUNTS</u>		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
REVENUES:				
Revenue from other governmental units	\$ 3,170,645	\$ 3,170,645	\$ 2,733,956	\$ (436,689)
Total revenues	<u>3,170,645</u>	<u>3,170,645</u>	<u>2,733,956</u>	<u>(436,689)</u>
EXPENDITURES:				
Current:				
Public safety	<u>3,170,645</u>	<u>3,170,645</u>	<u>2,733,956</u>	<u>436,689</u>
Total expenditures	<u>3,170,645</u>	<u>3,170,645</u>	<u>2,733,956</u>	<u>436,689</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – HOTEL/MOTEL TAX FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2007

	<u>BUDGETED AMOUNTS</u>		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
REVENUES:				
Taxes:				
Hotel/motel taxes	\$ 1,291,320	\$ 1,526,920	\$ 1,526,912	\$ (8)
Total revenues	<u>1,291,320</u>	<u>1,526,920</u>	<u>1,526,912</u>	<u>(8)</u>
EXPENDITURES:				
Current:				
Housing and development	<u>645,660</u>	<u>763,461</u>	<u>763,456</u>	<u>5</u>
Total expenditures	<u>645,660</u>	<u>763,461</u>	<u>763,456</u>	<u>5</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>645,660</u>	<u>763,459</u>	<u>763,456</u>	<u>(3)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>(645,660)</u>	<u>(763,459)</u>	<u>(763,456)</u>	<u>3</u>
Total other financing sources (uses)	<u>(645,660)</u>	<u>(763,459)</u>	<u>(763,456)</u>	<u>3</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHATHAM COUNTY, GEORGIA
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2007

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Interest Income	\$ -	\$ -	\$ 2,768	\$ 2,768
Other	185,860	213,480	214,020	540
Total revenues	<u>185,860</u>	<u>213,480</u>	<u>216,788</u>	<u>3,308</u>
EXPENDITURES:				
Debt Service:				
Bond principal retirement	120,000	120,000	120,000	-
Interest and fiscal charges	65,860	164,232	66,394	97,838
Total expenditures	<u>185,860</u>	<u>284,232</u>	<u>186,394</u>	<u>97,838</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(70,752)	30,394	101,146
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(27,625)	(27,625)	-
Total other financing sources (uses)	-	(27,625)	(27,625)	-
NET CHANGE IN FUND BALANCE	-	(98,377)	2,769	101,146
FUND BALANCE, BEGINNING OF YEAR	-	98,377	98,377	-
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,146</u>	<u>\$ 101,146</u>

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, 2007

	Water and Sewer Fund	Parking Garage Fund	Henderson Golf Club Fund	Building Safety and Regulatory Services	Total
ASSETS					
Current assets:					
Cash and investments	\$ 2,603,345	\$ 1,178,991	\$ 244,697	\$ -	\$ 4,027,033
Receivable, net	988,486	333	141,261	-	1,130,080
Prepaid expenses	-	-	44,960	-	44,960
Restricted cash	223,713	-	-	-	223,713
Total current assets	<u>3,815,544</u>	<u>1,179,324</u>	<u>430,918</u>	<u>-</u>	<u>5,425,786</u>
Capital assets:					
Capital assets (net of accumulated depreciation)	<u>6,128,327</u>	<u>1,914,352</u>	<u>7,258,058</u>	<u>306,470</u>	<u>15,607,207</u>
Total assets	<u>9,943,871</u>	<u>3,093,676</u>	<u>7,688,976</u>	<u>306,470</u>	<u>21,032,993</u>
LIABILITIES					
Current liabilities:					
Accounts payable	58,972	7,988	335,905	2,608	405,473
Payable from restricted assets	223,713	-	-	-	223,713
Due to other funds	-	-	310,826	268,847	579,673
Unearned revenue	-	8,332	-	-	8,332
Current portion of long-term liabilities	2,703	309	34,773	2,832	40,617
Total current liabilities	<u>285,388</u>	<u>16,629</u>	<u>681,504</u>	<u>274,287</u>	<u>1,257,808</u>
Non-current liabilities:					
Due in more than one year	345,907	2,068	-	18,949	366,924
Total non-current liabilities	<u>345,907</u>	<u>2,068</u>	<u>-</u>	<u>18,949</u>	<u>366,924</u>
Total liabilities	<u>631,295</u>	<u>18,697</u>	<u>681,504</u>	<u>293,236</u>	<u>1,624,732</u>
NET ASSETS					
Invested in capital assets, net of related debt	6,128,327	1,914,352	7,223,285	306,470	15,572,434
Unrestricted	3,184,249	1,160,627	(215,813)	(293,236)	3,835,827
Total net assets	<u>\$ 9,312,576</u>	<u>\$ 3,074,979</u>	<u>\$ 7,007,472</u>	<u>\$ 13,234</u>	<u>\$ 19,408,261</u>

CHATHAM COUNTY, GEORGIA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2007

	Water and Sewer Fund	Parking Garage Fund	Henderson Golf Club Fund	Building Safety and Regulatory Services	Total
OPERATING REVENUES					
Charges for services	\$ 1,918,174	\$ 267,945	\$ 732,505	\$ 959,484	\$ 3,878,108
Miscellaneous	3,909	-	48,886	2,190	54,985
Total operating revenues	<u>1,922,083</u>	<u>267,945</u>	<u>781,391</u>	<u>961,674</u>	<u>3,933,093</u>
OPERATING EXPENSES					
Personal services	348,215	86,243	-	1,212,625	1,647,083
Contractual services	709,754	25,448	770,416	52,896	1,558,514
Other supplies and expenses	264,766	34,243	64,226	65,434	428,669
Interdepartmental charges	19,609	56,557	-	-	76,166
Depreciation	392,523	80,001	99,416	41,712	613,652
Other costs	-	-	8,130	-	8,130
Total operating expenses	<u>1,734,867</u>	<u>282,492</u>	<u>942,188</u>	<u>1,372,667</u>	<u>4,332,214</u>
Operating income (loss)	<u>187,216</u>	<u>(14,547)</u>	<u>(160,797)</u>	<u>(410,993)</u>	<u>(399,121)</u>
NON-OPERATING REVENUES (EXPENSES)					
Interest and investment revenue	139,498	47,600	8,762	-	195,860
Interest expense	-	-	(2,240)	-	(2,240)
Total non-operating revenue (expenses)	<u>139,498</u>	<u>47,600</u>	<u>6,522</u>	<u>-</u>	<u>193,620</u>
Income (loss) before transfers	<u>326,714</u>	<u>33,053</u>	<u>(154,275)</u>	<u>(410,993)</u>	<u>(205,501)</u>
Transfers in	-	-	-	704,514	704,514
Transfers out	-	-	-	(27,000)	(27,000)
Change in net assets	<u>326,714</u>	<u>33,053</u>	<u>(154,275)</u>	<u>266,521</u>	<u>472,013</u>
Total net assets - beginning	<u>8,985,862</u>	<u>3,041,926</u>	<u>7,161,747</u>	<u>(253,287)</u>	<u>18,936,248</u>
Total net assets - ending	<u>\$ 9,312,576</u>	<u>\$ 3,074,979</u>	<u>\$ 7,007,472</u>	<u>\$ 13,234</u>	<u>\$ 19,408,261</u>

CHATHAM COUNTY, GEORGIA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2007

	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	\$ 1,906,086	\$ 276,105	\$ 743,683	\$ 961,674	\$ 3,887,548
Cash payments to employees for services	(348,215)	(86,243)	-	(1,193,676)	(1,628,134)
Cash payments to suppliers for goods and services	(1,184,698)	(108,831)	(794,498)	(149,936)	(2,237,963)
Net cash provided (used) by operating activities	<u>373,173</u>	<u>81,031</u>	<u>(50,815)</u>	<u>(381,938)</u>	<u>21,451</u>
Cash flows from noncapital financing activities:					
Borrowings from (repayments to) other funds	-	-	42,488	(281,153)	(238,665)
Transfers in	-	-	-	704,514	704,514
Transfers out	-	-	-	(27,000)	(27,000)
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>42,488</u>	<u>396,361</u>	<u>438,849</u>
Cash flows from capital and related financing activities:					
Proceeds from developers	11,187	-	-	-	11,187
Interest payments on debt	-	-	(2,240)	-	(2,240)
Principal payments on debt	-	-	(40,247)	-	(40,247)
Acquisitions and construction of capital assets	(340,995)	(12,455)	-	(21,784)	(375,234)
Net cash (used) by capital and related financing activities	<u>(329,808)</u>	<u>(12,455)</u>	<u>(42,487)</u>	<u>(21,784)</u>	<u>(406,534)</u>
Cash flows from investing activities:					
Interest earned on cash and investments	139,498	47,600	8,762	-	195,860
Net cash provided (used) by investing activities	<u>139,498</u>	<u>47,600</u>	<u>8,762</u>	<u>-</u>	<u>195,860</u>
Net increase (decrease) in cash and cash equivalents	182,863	116,176	(42,052)	(7,361)	249,626
Cash and cash equivalents, beginning of year	2,644,195	1,062,815	286,749	7,361	4,001,120
Cash and cash equivalents, end of year	<u>\$ 2,827,058</u>	<u>\$ 1,178,991</u>	<u>\$ 244,697</u>	<u>\$ -</u>	<u>\$ 4,250,746</u>
Reconciliation of operating income to net cash provided by (used in) operating activities:					
Operating income (loss)	\$ 187,216	\$ (14,547)	\$ (160,797)	\$ (410,993)	\$ (399,121)
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	392,523	80,001	99,416	41,712	613,652
Change in assets and liabilities:					
(Increase) decrease in accounts receivables	(15,997)	(172)	(37,708)	-	(53,877)
(Increase) decrease in prepaid items	659	-	(38,412)	-	(37,753)
Increase (decrease) in accounts payable	(191,228)	7,417	86,686	(12,657)	(109,782)
Increase (decrease) in unearned revenue	-	8,332	-	-	8,332
Total adjustments	<u>185,957</u>	<u>95,578</u>	<u>109,982</u>	<u>29,055</u>	<u>420,572</u>
Net cash provided (used) by operating activities	<u>\$ 373,173</u>	<u>\$ 81,031</u>	<u>\$ (50,815)</u>	<u>\$ (381,938)</u>	<u>\$ 21,451</u>

CHATHAM COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2007

	<u>Health Insurance</u>	<u>Risk Management Fund</u>	<u>Catastrophic Claims</u>	<u>Total</u>
ASSETS				
Current assets:				
Cash and investments	\$ 2,705,045	\$ 3,303,120	\$ 1,670,829	\$ 7,678,994
Receivable, net	182,753	-	-	182,753
Total assets	<u>2,887,798</u>	<u>3,303,120</u>	<u>1,670,829</u>	<u>7,861,747</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	-	171,802	-	171,802
Noncurrent Liabilities:				
Claims payable	1,214,421	2,559,537	-	3,773,958
Total liabilities	<u>1,214,421</u>	<u>2,731,339</u>	<u>-</u>	<u>3,945,760</u>
NET ASSETS				
Unrestricted	1,673,377	571,781	1,670,829	3,915,987
Total net assets	<u>\$ 1,673,377</u>	<u>\$ 571,781</u>	<u>\$ 1,670,829</u>	<u>\$ 3,915,987</u>

CHATHAM COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2007

	Health Insurance	Risk Management Fund	Catastrophic Claims	Total
OPERATING REVENUES				
Employee contributions	\$ 1,949,223	\$ -	\$ -	\$ 1,949,223
Employer contributions	15,089,895	-	-	15,089,895
Other	18,854	-	-	18,854
Risk management fees	412,180	97,362	-	509,542
Total operating revenues	<u>17,470,152</u>	<u>97,362</u>	<u>-</u>	<u>17,567,514</u>
OPERATING EXPENSES				
Risk management	15,754,089	2,687,677	-	18,441,766
Administrative fees	1,941,360	70,436	-	2,011,796
Total operating expenses	<u>17,695,449</u>	<u>2,758,113</u>	<u>-</u>	<u>20,453,562</u>
Operating income (loss)	<u>(225,297)</u>	<u>(2,660,751)</u>	<u>-</u>	<u>(2,886,048)</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest and investment revenue (expense)	74,227	134,636	77,910	286,773
Total non-operating revenue (expenses)	<u>74,227</u>	<u>134,636</u>	<u>77,910</u>	<u>286,773</u>
Income (loss) before transfers	(151,070)	(2,526,115)	77,910	(2,599,275)
Transfers in	-	3,194,612	-	3,194,612
Change in net assets	<u>(151,070)</u>	<u>668,497</u>	<u>77,910</u>	<u>595,337</u>
Total net assets - beginning	1,824,447	(96,716)	1,592,919	3,320,650
Total net assets - ending	<u>\$ 1,673,377</u>	<u>\$ 571,781</u>	<u>\$ 1,670,829</u>	<u>\$ 3,915,987</u>

CHATHAM COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2007

	Health Insurance	Risk Management Fund	Catastrophic Claims	Total
Cash flows from operating activities:				
Employee and employer contributions	\$ 17,039,118	\$ -	\$ -	\$ 17,039,118
Other	18,854	97,362	-	116,216
Risk management fees	370,834	-	-	370,834
Payment of claims, fees and expenses	(17,515,261)	(2,295,247)	-	(19,810,508)
Net cash provided (used) by operating activities	<u>(86,455)</u>	<u>(2,197,885)</u>	<u>-</u>	<u>(2,284,340)</u>
Cash flows from noncapital financing activities:				
Transfers in	-	3,194,612	-	3,194,612
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>3,194,612</u>	<u>-</u>	<u>3,194,612</u>
Cash flows from investing activities:				
Interest earned on cash and investments	74,227	134,636	77,910	286,773
Net cash provided (used) by investing activities	<u>74,227</u>	<u>134,636</u>	<u>77,910</u>	<u>286,773</u>
Net increase (decrease) in cash and cash equivalents	(12,228)	1,131,363	77,910	1,197,045
Cash and cash equivalents, beginning of year	2,717,273	2,171,757	1,592,919	6,481,949
Cash and cash equivalents, end of year	<u>\$ 2,705,045</u>	<u>\$ 3,303,120</u>	<u>\$ 1,670,829</u>	<u>\$ 7,678,994</u>
Reconciliation of operating income to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ (225,297)	\$ (2,660,751)	\$ -	\$ (2,886,048)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Change in assets and liabilities:				
(Increase) decrease in other receivables	(41,346)	-	-	(41,346)
Increase (decrease) in accounts / claims payable	180,188	462,866	-	643,054
Total adjustments	<u>138,842</u>	<u>462,866</u>	<u>-</u>	<u>601,708</u>
Net cash provided (used) by operating activities	<u>\$ (86,455)</u>	<u>\$ (2,197,885)</u>	<u>\$ -</u>	<u>\$ (2,284,340)</u>

CHATHAM COUNTY, GEORGIA
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED JUNE 30, 2007

	<u>Balance</u> <u>July 1, 2006</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2007</u>
TAX COMMISSIONER				
Assets:				
Cash and investments	\$ 12,371,381	\$ 183,701,911	\$ 179,411,863	\$ 16,661,429
Total Assets	<u>\$ 12,371,381</u>	<u>\$ 183,701,911</u>	<u>\$ 179,411,863</u>	<u>\$ 16,661,429</u>
Liabilities:				
Due to others	\$ 12,371,381	\$ 183,701,911	\$ 179,411,863	\$ 16,661,429
Total Liabilities	<u>\$ 12,371,381</u>	<u>\$ 183,701,911</u>	<u>\$ 179,411,863</u>	<u>\$ 16,661,429</u>
CLERK OF SUPERIOR COURT				
Assets:				
Cash and investments	\$ 701,303	\$ 7,782,014	\$ 7,688,131	\$ 795,186
Total Assets	<u>\$ 701,303</u>	<u>\$ 7,782,014</u>	<u>\$ 7,688,131</u>	<u>\$ 795,186</u>
Liabilities:				
Due to others	\$ 701,303	\$ 7,782,014	\$ 7,688,131	\$ 795,186
Total Liabilities	<u>\$ 701,303</u>	<u>\$ 7,782,014</u>	<u>\$ 7,688,131</u>	<u>\$ 795,186</u>
REGISTRY OF SUPERIOR COURT				
Assets:				
Cash and investments	\$ 2,976,765	\$ 4,826,706	\$ 3,346,062	\$ 4,457,409
Total Assets	<u>\$ 2,976,765</u>	<u>\$ 4,826,706</u>	<u>\$ 3,346,062</u>	<u>\$ 4,457,409</u>
Liabilities:				
Due to others	\$ 2,976,765	\$ 4,826,706	\$ 3,346,062	\$ 4,457,409
Total Liabilities	<u>\$ 2,976,765</u>	<u>\$ 4,826,706</u>	<u>\$ 3,346,062</u>	<u>\$ 4,457,409</u>
CLERK'S OFFICE STATE COURT				
Assets:				
Cash and investments	\$ 1,171,751	\$ 5,361,869	\$ 6,120,958	\$ 412,662
Total Assets	<u>\$ 1,171,751</u>	<u>\$ 5,361,869</u>	<u>\$ 6,120,958</u>	<u>\$ 412,662</u>
Liabilities:				
Due to others	\$ 1,171,751	\$ 5,361,869	\$ 6,120,958	\$ 412,662
Total Liabilities	<u>\$ 1,171,751</u>	<u>\$ 5,361,869</u>	<u>\$ 6,120,958</u>	<u>\$ 412,662</u>

CHATHAM COUNTY, GEORGIA
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED JUNE 30, 2007

	Balance July 1, 2006	Additions	Deductions	Balance June 30, 2007
SHERIFF'S OFFICE STATE AND SUPERIOR COURTS				
Assets:				
Cash and investments	\$ 1,879,683	\$ 1,856,678	\$ 1,581,533	\$ 2,154,828
Total Assets	<u>\$ 1,879,683</u>	<u>\$ 1,856,678</u>	<u>\$ 1,581,533</u>	<u>\$ 2,154,828</u>
Liabilities:				
Due to others	\$ 1,879,683	\$ 1,856,678	\$ 1,581,533	\$ 2,154,828
Total Liabilities	<u>\$ 1,879,683</u>	<u>\$ 1,856,678</u>	<u>\$ 1,581,533</u>	<u>\$ 2,154,828</u>
CLERK'S OFFICE MAGISTRATE COURT				
Assets:				
Cash and investments	\$ 55,599	\$ 1,877,438	\$ 1,858,032	\$ 75,005
Total Assets	<u>\$ 55,599</u>	<u>\$ 1,877,438</u>	<u>\$ 1,858,032</u>	<u>\$ 75,005</u>
Liabilities:				
Due to others	\$ 55,599	\$ 1,877,438	\$ 1,858,032	\$ 75,005
Total Liabilities	<u>\$ 55,599</u>	<u>\$ 1,877,438</u>	<u>\$ 1,858,032</u>	<u>\$ 75,005</u>
PROBATE COURT				
Assets:				
Cash and investments	\$ 48,693	\$ 568	\$ 15,085	\$ 34,176
Total Assets	<u>\$ 48,693</u>	<u>\$ 568</u>	<u>\$ 15,085</u>	<u>\$ 34,176</u>
Liabilities:				
Due to others	\$ 48,693	\$ 568	\$ 15,085	\$ 34,176
Total Liabilities	<u>\$ 48,693</u>	<u>\$ 568</u>	<u>\$ 15,085</u>	<u>\$ 34,176</u>
JUVENILE COURT				
Assets:				
Cash and investments	\$ 50,511	\$ 75,955	\$ 90,575	\$ 35,891
Total Assets	<u>\$ 50,511</u>	<u>\$ 75,955</u>	<u>\$ 90,575</u>	<u>\$ 35,891</u>
Liabilities:				
Due to others	\$ 50,511	\$ 75,955	\$ 90,575	\$ 35,891
Total Liabilities	<u>\$ 50,511</u>	<u>\$ 75,955</u>	<u>\$ 90,575</u>	<u>\$ 35,891</u>

CHATHAM COUNTY, GEORGIA
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED JUNE 30, 2007

	<u>Balance July 1, 2006</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2007</u>
FLEX BENEFIT PLAN				
Assets:				
Cash and investments	\$ 2,505	\$ 699,659	\$ 696,924	\$ 5,240
Total Assets	<u>\$ 2,505</u>	<u>\$ 699,659</u>	<u>\$ 696,924</u>	<u>\$ 5,240</u>
Liabilities:				
Due to others	\$ 2,505	\$ 699,659	\$ 696,924	\$ 5,240
Total Liabilities	<u>\$ 2,505</u>	<u>\$ 699,659</u>	<u>\$ 696,924</u>	<u>\$ 5,240</u>
 TOTAL				
Assets:				
Cash and investments	\$ 19,258,191	\$ 206,182,798	\$ 200,809,163	\$ 24,631,826
Total Assets	<u>\$ 19,258,191</u>	<u>\$ 206,182,798</u>	<u>\$ 200,809,163</u>	<u>\$ 24,631,826</u>
Liabilities:				
Due to others	\$ 19,258,191	\$ 206,182,798	\$ 200,809,163	\$ 24,631,826
Total Liabilities	<u>\$ 19,258,191</u>	<u>\$ 206,182,798</u>	<u>\$ 200,809,163</u>	<u>\$ 24,631,826</u>