

**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, 2008

Special Revenue Funds

	Chatham Emergency Management	Street Lighting	Street Paving	Confiscated Revenue Fund	Emergency Telephone System	Land Bank
ASSETS						
Cash and investments	\$ 398,047	\$ 33,798	\$ 293,496	\$ 347,989	\$ 672,678	\$ 89,889
Receivable, net	-	10,280	88,971	1,355	218,212	-
Restricted cash	16,361	-	-	-	-	-
Total assets	<u>\$ 414,408</u>	<u>\$ 44,078</u>	<u>\$ 382,467</u>	<u>\$ 349,344</u>	<u>\$ 890,890</u>	<u>\$ 89,889</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 110,089	\$ 34,854	\$ 88,971	\$ 15,171	\$ 256,347	\$ 7,963
Due to other funds	-	-	-	-	-	-
Deferred revenue	-	7,752	-	-	-	-
Total liabilities	<u>110,089</u>	<u>42,606</u>	<u>88,971</u>	<u>15,171</u>	<u>256,347</u>	<u>7,963</u>
Fund balances:						
Reserved for:						
Public safety	16,361	-	-	334,173	634,543	-
Debt service	-	-	-	-	-	-
Unreserved reported in:						
Special revenue funds	287,958	1,472	293,496	-	-	81,926
Capital project funds	-	-	-	-	-	-
Total fund balances	<u>304,319</u>	<u>1,472</u>	<u>293,496</u>	<u>334,173</u>	<u>634,543</u>	<u>81,926</u>
Total liabilities and fund balances	<u>\$ 414,408</u>	<u>\$ 44,078</u>	<u>\$ 382,467</u>	<u>\$ 349,344</u>	<u>\$ 890,890</u>	<u>\$ 89,889</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
\$ 255,207	\$ -	\$ 500	\$ 7,638	\$ 25,183,718	\$ 520,981	\$ 4,300,057	\$ 110,896	\$ 32,214,894
-	92,638	714,333	108,646	-	-	-	-	1,234,435
-	-	-	-	-	-	-	-	16,361
\$ 255,207	\$ 92,638	\$ 714,833	\$ 116,284	\$ 25,183,718	\$ 520,981	\$ 4,300,057	\$ 110,896	\$ 33,465,690
\$ 1,457	\$ 2,916	\$ 16,356	\$ 116,284	\$ 100,277	\$ 89	\$ 55,000	\$ -	\$ 805,774
-	89,722	698,323	-	-	-	-	-	788,045
-	-	154	-	-	-	-	8,000	15,906
1,457	92,638	714,833	116,284	100,277	89	55,000	8,000	1,609,725
-	-	-	-	-	-	-	-	985,077
-	-	-	-	-	-	-	102,896	102,896
253,750	-	-	-	-	-	-	-	918,602
-	-	-	-	25,083,441	520,892	4,245,057	-	29,849,390
253,750	-	-	-	25,083,441	520,892	4,245,057	102,896	31,855,965
\$ 255,207	\$ 92,638	\$ 714,833	\$ 116,284	\$ 25,183,718	\$ 520,981	\$ 4,300,057	\$ 110,896	\$ 33,465,690

CHATHAM COUNTY, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2008

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	17,599	-	-	-	-	-
Charges for services	-	447,101	-	-	2,231,942	-
Fees and fines	-	-	-	260,099	-	-
Investment earnings	8,920	375	5,813	7,888	33,183	3,068
Other revenue	39,573	-	-	40,002	280,563	430,763
Total revenues	<u>66,092</u>	<u>447,476</u>	<u>5,813</u>	<u>307,989</u>	<u>2,545,688</u>	<u>433,831</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-
Public safety	957,798	-	-	328,863	2,453,883	-
Public works	-	447,338	5,675	-	-	-
Housing and development	-	-	-	-	-	462,364
Debt service:						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>957,798</u>	<u>447,338</u>	<u>5,675</u>	<u>328,863</u>	<u>2,453,883</u>	<u>462,364</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(891,706)</u>	<u>138</u>	<u>138</u>	<u>(20,874)</u>	<u>91,805</u>	<u>(28,533)</u>
OTHER FINANCING SOURCES (USES)						
Capital leases	-	-	-	-	-	-
Transfers in	1,078,586	-	-	-	169,632	73,536
Transfers out	-	-	-	-	(280,563)	-
Total other financing sources and uses	<u>1,078,586</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(110,931)</u>	<u>73,536</u>
Net change in fund balances	<u>186,880</u>	<u>138</u>	<u>138</u>	<u>(20,874)</u>	<u>(19,126)</u>	<u>45,003</u>
Fund balances - beginning	117,439	1,334	293,358	355,047	653,669	36,923
Fund balances - ending	<u>\$ 304,319</u>	<u>\$ 1,472</u>	<u>\$ 293,496</u>	<u>\$ 334,173</u>	<u>\$ 634,543</u>	<u>\$ 81,926</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
\$ -	\$ -	\$ -	\$ 1,411,367	\$ -	\$ -	\$ -	\$ -	\$ 1,411,367
635,817	-	-	-	-	-	-	-	635,817
-	799,829	2,781,794	-	-	-	-	-	3,599,222
-	-	-	-	-	-	-	-	2,679,043
-	-	-	-	-	-	-	-	260,099
7,304	-	-	-	501,968	19,553	312,991	1,750	902,813
-	-	-	-	583,060	-	45,731	21,4019	1,633,711
643,121	799,829	2,781,794	1,411,367	1,085,028	19,553	358,722	21,5769	11,122,072
-	46,617	-	-	-	-	-	-	46,617
-	350,312	-	-	-	-	-	-	350,312
-	396,000	2,781,794	-	-	-	-	-	6,918,338
-	6,900	-	-	-	-	-	-	459,913
507,649	-	-	705,683	-	-	-	-	1,675,696
-	-	-	-	-	-	-	125,000	125,000
-	-	-	-	-	-	-	59,854	59,854
-	-	-	-	5,670,899	154,549	3,377,344	-	9,202,792
507,649	799,829	2,781,794	705,683	5,670,899	154,549	3,377,344	184,854	18,838,522
135,472	-	-	705,684	(4,585,871)	(134,996)	(3,018,622)	30,915	(7,716,450)
-	-	-	-	238,000	-	-	-	238,000
-	-	-	-	8,868,315	-	-	-	10,190,069
-	(26,209)	-	(705,684)	-	-	-	(29,165)	(1,041,621)
-	(26,209)	-	(705,684)	9,106,315	-	-	(29,165)	9,386,448
135,472	(26,209)	-	-	4,520,444	(134,996)	(3,018,622)	1,750	1,669,998
118,278	26,209	-	-	20,562,997	655,888	7,263,679	101,146	30,185,967
\$ 253,750	\$ -	\$ -	\$ -	\$ 25,083,441	\$ 520,892	\$ 4,245,057	\$ 102,896	\$ 31,855,965

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – CHATHAM EMERGENCY MANAGEMENT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2008

	<u>BUDGETED AMOUNTS</u>		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Revenue from other governmental units	\$ -	\$ -	\$ 17,599	\$ 17,599
Investment income	-	-	8,920	8,920
Other	-	-	39,573	39,573
Total revenues	<u>-</u>	<u>-</u>	<u>66,092</u>	<u>66,092</u>
EXPENDITURES:				
Current:				
Public safety - CEMA	<u>1,052,905</u>	<u>1,196,026</u>	<u>957,798</u>	<u>238,228</u>
Total expenditures	<u>1,052,905</u>	<u>1,196,026</u>	<u>957,798</u>	<u>238,228</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,052,905)</u>	<u>(1,196,026)</u>	<u>(891,706)</u>	<u>304,320</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>1,052,905</u>	<u>1,078,586</u>	<u>1,078,586</u>	<u>-</u>
Total other financing sources	<u>1,052,905</u>	<u>1,078,586</u>	<u>1,078,586</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	(117,440)	186,880	304,320
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>117,440</u>	<u>117,439</u>	<u>(1)</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 304,319</u>	<u>\$ 304,319</u>

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – STREET LIGHTING
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2008

	<u>BUDGETED AMOUNTS</u>		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
REVENUES:				
Charges for services	\$ 598,750	\$ 598,750	\$ 447,101	\$ (151,649)
Investment income	-	-	375	375
Total revenues	<u>598,750</u>	<u>598,750</u>	<u>447,476</u>	<u>(151,274)</u>
EXPENDITURES:				
Current:				
Public works	<u>598,750</u>	<u>600,084</u>	<u>447,338</u>	<u>152,746</u>
Total expenditures	<u>598,750</u>	<u>600,084</u>	<u>447,338</u>	<u>152,746</u>
NET CHANGE IN FUND BALANCE	-	(1,334)	138	1,472
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>1,334</u>	<u>1,334</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,472</u>	<u>\$ 1,472</u>

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – STREET PAVING
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2008

	<u>BUDGETED AMOUNTS</u>		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Investment income	\$ 3,130	\$ 3,130	\$ 5,813	\$ 2,683
Total revenues	<u>3,130</u>	<u>3,130</u>	<u>5,813</u>	<u>2,683</u>
EXPENDITURES:				
Current:				
Public works	<u>291,720</u>	<u>296,488</u>	<u>5,675</u>	<u>290,813</u>
Total expenditures	<u>291,720</u>	<u>296,488</u>	<u>5,675</u>	<u>290,813</u>
NET CHANGE IN FUND BALANCE	(288,590)	(293,358)	138	293,496
FUND BALANCE, BEGINNING OF YEAR	<u>288,590</u>	<u>293,358</u>	<u>293,358</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 293,496</u>	<u>\$ 293,496</u>

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – CONFISCATED REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2008

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and fees	\$ 50,000	\$ 189,685	\$ 260,099	\$ 70,414
Investment income	-	-	7,888	7,888
Other	-	38,003	40,002	1,999
Total revenues	<u>50,000</u>	<u>227,688</u>	<u>307,989</u>	<u>80,301</u>
EXPENDITURES:				
Current:				
Public safety	<u>100,000</u>	<u>582,735</u>	<u>328,863</u>	<u>253,872</u>
Total expenditures	<u>100,000</u>	<u>582,735</u>	<u>328,863</u>	<u>253,872</u>
NET CHANGE IN FUND BALANCE	<u>(50,000)</u>	<u>(355,047)</u>	<u>(20,874)</u>	<u>334,173</u>
FUND BALANCE, BEGINNING OF YEAR	<u>50,000</u>	<u>355,047</u>	<u>355,047</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 334,173</u>	<u>\$ 334,173</u>

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – EMERGENCY TELEPHONE SYSTEM
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2008

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
REVENUES:				
Charges for services	\$ 1,530,264	\$ 1,530,264	\$ 2,231,942	\$ 701,678
Investment income	-	-	33,183	33,183
Other	-	281,000	280,563	(437)
Total revenues	<u>1,530,264</u>	<u>1,811,264</u>	<u>2,545,688</u>	<u>734,424</u>
EXPENDITURES:				
Current:				
Public safety	<u>2,828,019</u>	<u>2,459,483</u>	<u>2,453,883</u>	<u>5,600</u>
Total expenditures	<u>2,828,019</u>	<u>2,459,483</u>	<u>2,453,883</u>	<u>5,600</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,297,755)</u>	<u>(648,219)</u>	<u>91,805</u>	<u>740,024</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	671,550	275,550	169,632	(105,918)
Transfers out	-	(281,000)	(280,563)	437
Total other financing sources	<u>671,550</u>	<u>(5,450)</u>	<u>(110,931)</u>	<u>(105,481)</u>
NET CHANGE IN FUND BALANCE	(626,205)	(653,669)	(19,126)	634,543
FUND BALANCE, BEGINNING OF YEAR	<u>626,205</u>	<u>653,669</u>	<u>653,669</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 634,543</u>	<u>\$ 634,543</u>

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – LAND BANK
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2008

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Investment income	\$ -	\$ 2,644	\$ 3,068	\$ 424
Other	294,179	430,817	430,763	(54)
Total revenues	294,179	433,461	433,831	370
EXPENDITURES:				
Current:				
Housing and development	367,715	506,997	462,364	44,633
Total expenditures	367,715	506,997	462,364	44,633
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(73,536)	(73,536)	(28,533)	45,003
OTHER FINANCING SOURCES (USES):				
Transfers in	73,536	73,536	73,536	-
Total other financing sources (uses)	73,536	73,536	73,536	-
NET CHANGE IN FUND BALANCE	-	-	45,003	45,003
FUND BALANCE, BEGINNING OF YEAR	-	-	36,923	36,923
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 81,926	\$ 81,926

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – LAND DISTURBING ACTIVITIES ORDINANCE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2008

	<u>BUDGETED AMOUNTS</u>		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Licenses and permits	\$ 263,000	\$ 414,200	\$ 635,817	\$ 221,617
Investment income	9,000	9,000	7,304	(1,696)
Total revenues	<u>272,000</u>	<u>423,200</u>	<u>643,121</u>	<u>219,921</u>
EXPENDITURES:				
Current:				
Housing and development	<u>561,156</u>	<u>541,478</u>	<u>507,649</u>	<u>33,829</u>
Total expenditures	<u>561,156</u>	<u>541,478</u>	<u>507,649</u>	<u>33,829</u>
NET CHANGE IN FUND BALANCE	(289,156)	(118,278)	135,472	253,750
FUND BALANCE, BEGINNING OF YEAR	<u>289,156</u>	<u>118,278</u>	<u>118,278</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 253,750</u>	<u>\$ 253,750</u>

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – MULTIPLE GRANT FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2008

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Revenue from other governmental units	\$ 389,240	\$ 827,596	\$ 799,829	\$ (27,767)
Total revenues	<u>389,240</u>	<u>827,596</u>	<u>799,829</u>	<u>(27,767)</u>
EXPENDITURES:				
Current:				
General government	-	60,119	46,617	13,502
Judiciary	50,620	364,577	350,312	14,265
Public safety	338,620	396,000	396,000	-
Public works	-	6,900	6,900	-
Total expenditures	<u>389,240</u>	<u>827,596</u>	<u>799,829</u>	<u>27,767</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(26,209)	(26,209)	-
Total other financing sources (uses)	<u>-</u>	<u>(26,209)</u>	<u>(26,209)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	(26,209)	(26,209)	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>26,209</u>	<u>26,209</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – CHILD SUPPORT ENFORCEMENT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2008

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Revenue from other governmental units	\$ 2,961,057	\$ 2,796,623	\$ 2,781,794	\$ (14,829)
Other	-	2,190	-	(2,190)
Total revenues	<u>2,961,057</u>	<u>2,798,813</u>	<u>2,781,794</u>	<u>(17,019)</u>
EXPENDITURES:				
Current:				
Public safety	<u>2,961,057</u>	<u>2,798,813</u>	<u>2,781,794</u>	<u>17,019</u>
Total expenditures	<u>2,961,057</u>	<u>2,798,813</u>	<u>2,781,794</u>	<u>17,019</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, 2008

	<u>BUDGETED AMOUNTS</u>		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Taxes:				
Hotel/motel taxes	\$ 1,291,320	\$ 1,441,320	\$ 1,411,367	\$ (29,953)
Total revenues	<u>1,291,320</u>	<u>1,441,320</u>	<u>1,411,367</u>	<u>(29,953)</u>
EXPENDITURES:				
Current:				
Housing and development	645,660	714,660	705,683	8,977
Total expenditures	<u>645,660</u>	<u>714,660</u>	<u>705,683</u>	<u>8,977</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>645,660</u>	<u>726,660</u>	<u>705,684</u>	<u>(20,976)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(645,660)	(726,660)	(705,684)	20,976
Total other financing sources (uses)	<u>(645,660)</u>	<u>(726,660)</u>	<u>(705,684)</u>	<u>20,976</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, 2008

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Investment income	\$ -	\$ -	\$ 1,750	\$ 1,750
Other	211,945	211,945	214,019	2,074
Total revenues	<u>211,945</u>	<u>211,945</u>	<u>215,769</u>	<u>3,824</u>
EXPENDITURES:				
Debt Service:				
Bond principal retirement	125,000	125,000	125,000	-
Interest and fiscal charges	59,320	158,866	59,854	99,012
Total expenditures	<u>184,320</u>	<u>283,866</u>	<u>184,854</u>	<u>99,012</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>27,625</u>	<u>(71,921)</u>	<u>30,915</u>	<u>102,836</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(27,625)</u>	<u>(29,225)</u>	<u>(29,165)</u>	<u>60</u>
Total other financing sources (uses)	<u>(27,625)</u>	<u>(29,225)</u>	<u>(29,165)</u>	<u>60</u>
NET CHANGE IN FUND BALANCE	-	(101,146)	1,750	102,896
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>101,146</u>	<u>101,146</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,896</u>	<u>\$ 102,896</u>

NONMAJOR PROPRIETARY 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 employee medical costs 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.

CHATHAM COUNTY, GEORGIA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2008

	Water and Sewer Fund	Parking Garage Fund	Henderson Golf Club Fund	Building Safety and Regulatory Services	Total
ASSETS					
Current assets:					
Cash and investments	\$ 2,840,836	\$ 1,271,877	\$ 236,820	\$ -	\$ 4,349,533
Receivable, net	1,024,617	1,050	137,457	30	1,163,154
Prepaid expenses	-	-	6,548	-	6,548
Restricted cash	232,557	-	-	-	232,557
Total current assets	<u>4,098,010</u>	<u>1,272,927</u>	<u>380,825</u>	<u>30</u>	<u>5,751,792</u>
Capital assets:					
Capital assets (net of accumulated depreciation)	5,588,847	1,838,204	7,190,380	293,488	14,910,919
Total assets	<u>9,686,857</u>	<u>3,111,131</u>	<u>7,571,205</u>	<u>293,518</u>	<u>20,662,711</u>
LIABILITIES					
Current liabilities:					
Accounts payable	149,059	2,571	343,604	239	495,473
Payable from restricted assets	232,557	-	-	-	232,557
Due to other funds	-	-	342,732	239,465	582,197
Other accrued expenses	861	263	-	3,733	4,857
Unearned revenue	-	8,798	-	-	8,798
Current portion of long-term liabilities	2,960	320	-	4,421	7,701
Total current liabilities	<u>385,437</u>	<u>11,952</u>	<u>686,336</u>	<u>247,858</u>	<u>1,331,583</u>
Non-current liabilities:					
Due in more than one year	349,524	2,349	-	32,424	384,297
Net OPEB Obligation	7,299	2,433	-	31,752	41,484
Total non-current liabilities	<u>356,823</u>	<u>4,782</u>	<u>-</u>	<u>64,176</u>	<u>425,781</u>
Total liabilities	<u>742,260</u>	<u>16,734</u>	<u>686,336</u>	<u>312,034</u>	<u>1,757,364</u>
NET ASSETS					
Invested in capital assets, net of related debt	5,588,847	1,838,204	7,190,380	293,488	14,910,919
Unrestricted	3,355,750	1,256,193	(305,511)	(312,004)	3,994,428
Total net assets	<u>\$ 8,944,597</u>	<u>\$ 3,094,397</u>	<u>\$ 6,884,869</u>	<u>\$ (18,516)</u>	<u>\$ 18,905,347</u>

CHATHAM COUNTY, GEORGIA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2008

	Water and Sewer Fund	Parking Garage Fund	Henderson Golf Club Fund	Building Safety and Regulatory Services	Total
OPERATING REVENUES					
Charges for services	\$ 1,844,465	\$ 256,472	\$ 671,036	\$ 1,196,654	\$ 3,968,627
Miscellaneous	3,737	-	47,419	-	51,156
Total operating revenues	<u>1,848,202</u>	<u>256,472</u>	<u>718,455</u>	<u>1,196,654</u>	<u>4,019,783</u>
OPERATING EXPENSES					
Personal services	369,078	95,451	-	1,357,465	1,821,994
Contractual services	1,105,238	31,180	713,237	44,187	1,893,842
Other supplies and expenses	212,548	30,120	59,329	66,967	368,964
Interdepartmental charges	115,565	47,400	-	160,079	323,044
Depreciation	356,211	76,149	67,678	34,521	534,559
Other costs	-	-	8,574	-	8,574
Total operating expenses	<u>2,158,640</u>	<u>280,300</u>	<u>848,818</u>	<u>1,663,219</u>	<u>4,950,977</u>
Operating income (loss)	<u>(310,438)</u>	<u>(23,828)</u>	<u>(130,363)</u>	<u>(466,565)</u>	<u>(931,194)</u>
NON-OPERATING REVENUES (EXPENSES)					
Interest and investment revenue	116,716	43,246	4,893	-	164,855
Interest expense	-	-	(633)	-	(633)
Gain (loss) on sale of assets	(174,257)	-	3,500	3,345	(167,412)
Total non-operating revenue (expenses)	<u>(57,541)</u>	<u>43,246</u>	<u>7,760</u>	<u>3,345</u>	<u>(3,190)</u>
Income (loss) before transfers	<u>(367,979)</u>	<u>19,418</u>	<u>(122,603)</u>	<u>(463,220)</u>	<u>(934,384)</u>
Transfers in	-	-	-	458,470	458,470
Transfers out	-	-	-	(27,000)	(27,000)
Change in net assets	<u>(367,979)</u>	<u>19,418</u>	<u>(122,603)</u>	<u>(31,750)</u>	<u>(502,914)</u>
Total net assets - beginning	<u>9,312,576</u>	<u>3,074,979</u>	<u>7,007,472</u>	<u>13,234</u>	<u>19,408,261</u>
Total net assets - ending	<u>\$ 8,944,597</u>	<u>\$ 3,094,397</u>	<u>\$ 6,884,869</u>	<u>\$ (18,516)</u>	<u>\$ 18,905,347</u>

CHATHAM COUNTY, GEORGIA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2008

	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	\$ 1,812,070	\$ 256,221	\$ 722,259	\$ 1,196,624	\$ 3,987,174
Cash payments to employees for services	(361,779)	(93,018)	-	(1,293,289)	(1,748,086)
Cash payments to suppliers for goods and services	(1,363,245)	(113,562)	(735,029)	(287,229)	(2,499,065)
Net cash provided (used) by operating activities	<u>87,046</u>	<u>49,641</u>	<u>(12,770)</u>	<u>(383,894)</u>	<u>(259,977)</u>
Cash flows from noncapital financing activities:					
Borrowings from (repayments to) other funds	-	-	31,906	(29,382)	2,524
Transfers in	-	-	-	458,470	458,470
Transfers out	-	-	-	(27,000)	(27,000)
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>31,906</u>	<u>402,088</u>	<u>433,994</u>
Cash flows from capital and related financing activities:					
Proceeds from developers	8,844	-	-	-	8,844
Proceeds from sale capital assets	147,779	-	3,500	3,345	154,624
Interest payments on debt	-	-	(633)	-	(633)
Principal payments on debt	24,716	-	(34,773)	-	(10,057)
Acquisitions and construction of capital assets	(138,767)	-	-	(21,539)	(160,306)
Net cash (used) by capital and related financing activities	<u>42,572</u>	<u>-</u>	<u>(31,906)</u>	<u>(18,194)</u>	<u>(7,528)</u>
Cash flows from investing activities:					
Interest earned on cash and investments	116,716	43,245	4,893	-	164,854
Net cash provided (used) by investing activities	<u>116,716</u>	<u>43,245</u>	<u>4,893</u>	<u>-</u>	<u>164,854</u>
Net increase (decrease) in cash and cash equivalents	246,334	92,886	(7,877)	-	331,343
Cash and cash equivalents, beginning of year	2,827,059	1,178,991	244,697	-	4,250,747
Cash and cash equivalents, end of year	<u>\$ 3,073,393</u>	<u>\$ 1,271,877</u>	<u>\$ 236,820</u>	<u>\$ -</u>	<u>\$ 4,582,090</u>
Reconciliation of operating income to net cash provided by (used in) operating activities:					
Operating income (loss)	<u>\$ (310,438)</u>	<u>\$ (23,828)</u>	<u>\$ (130,363)</u>	<u>\$ (466,565)</u>	<u>\$ (931,194)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	356,211	76,149	67,678	34,521	534,559
Change in assets and liabilities:					
(Increase) decrease in accounts receivables	(36,132)	(717)	3,804	(30)	(33,075)
(Increase) decrease in prepaid items	-	-	38,412	-	38,412
Increase (decrease) in accounts payable and other accrued liabilities	70,106	(4,862)	7,699	16,428	89,371
Increase (decrease) in unearned revenue	-	466	-	-	466
Increase (decrease) in net OPEB obligations	7,299	2,433	-	31,752	41,484
Total adjustments	<u>397,484</u>	<u>73,469</u>	<u>117,593</u>	<u>82,671</u>	<u>671,217</u>
Net cash provided (used) by operating activities	<u>\$ 87,046</u>	<u>\$ 49,641</u>	<u>\$ (12,770)</u>	<u>\$ (383,894)</u>	<u>\$ (259,977)</u>

CHATHAM COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2008

	<u>Health Insurance</u>	<u>Risk Management Fund</u>	<u>Catastrophic Claims</u>	<u>Total</u>
ASSETS				
Current assets:				
Cash and investments	\$ 3,384,945	\$ 4,371,564	\$ 1,738,495	\$ 9,495,004
Receivable, net	<u>132,343</u>	<u>-</u>	<u>-</u>	<u>132,343</u>
Total assets	<u>3,517,288</u>	<u>4,371,564</u>	<u>1,738,495</u>	<u>9,627,347</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	-	157,101	-	157,101
Noncurrent Liabilities:				
Claims payable	<u>994,894</u>	<u>2,319,166</u>	<u>-</u>	<u>3,314,060</u>
Total liabilities	<u>994,894</u>	<u>2,476,267</u>	<u>-</u>	<u>3,471,161</u>
NET ASSETS				
Unrestricted	<u>2,522,394</u>	<u>1,895,297</u>	<u>1,738,495</u>	<u>6,156,186</u>
Total net assets	<u>\$ 2,522,394</u>	<u>\$ 1,895,297</u>	<u>\$ 1,738,495</u>	<u>\$ 6,156,186</u>

CHATHAM COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2008

	Health Insurance	Risk Management Fund	Catastrophic Claims	Total
OPERATING REVENUES				
Employee contributions	\$ 2,059,537	\$ -	\$ -	\$ 2,059,537
Employer contributions	11,911,124	-	-	11,911,124
Risk management fees	325,845	143,602	-	469,447
Total operating revenues	<u>14,296,506</u>	<u>143,602</u>	<u>-</u>	<u>14,440,108</u>
OPERATING EXPENSES				
Risk management	11,697,013	2,343,500	-	14,040,513
Administrative fees	1,816,489	75,751	-	1,892,240
Total operating expenses	<u>13,513,502</u>	<u>2,419,251</u>	<u>-</u>	<u>15,932,753</u>
Operating income (loss)	<u>783,004</u>	<u>(2,275,649)</u>	<u>-</u>	<u>(1,492,645)</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest and investment revenue (expense)	66,013	131,165	67,666	264,844
Total non-operating revenue (expenses)	<u>66,013</u>	<u>131,165</u>	<u>67,666</u>	<u>264,844</u>
Income (loss) before transfers	849,017	(2,144,484)	67,666	(1,227,801)
Transfers in	-	3,468,000	-	3,468,000
Change in net assets	<u>849,017</u>	<u>1,323,516</u>	<u>67,666</u>	<u>2,240,199</u>
Total net assets - beginning	<u>1,673,377</u>	<u>571,781</u>	<u>1,670,829</u>	<u>3,915,987</u>
Total net assets - ending	<u>\$ 2,522,394</u>	<u>\$ 1,895,297</u>	<u>\$ 1,738,495</u>	<u>\$ 6,156,186</u>

CHATHAM COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2008

	<u>Health Insurance</u>	<u>Risk Management Fund</u>	<u>Catastrophic Claims</u>	<u>Total</u>
Cash flows from operating activities:				
Employee and employer contributions	\$ 13,970,661	\$ -	\$ -	\$ 13,970,661
Other	-	143,602	-	143,602
Risk management fees	376,255	-	-	376,255
Payment of claims, fees and expenses	<u>(13,733,029)</u>	<u>(2,674,323)</u>	-	<u>(16,407,352)</u>
Net cash provided (used) by operating activities	<u>613,887</u>	<u>(2,530,721)</u>	-	<u>(1,916,834)</u>
Cash flows from noncapital financing activities:				
Transfers in	-	3,468,000	-	3,468,000
Net cash provided (used) by noncapital financing activities	-	3,468,000	-	3,468,000
Cash flows from investing activities:				
Interest earned on cash and investments	66,013	131,165	67,666	264,844
Net cash provided (used) by investing activities	<u>66,013</u>	<u>131,165</u>	<u>67,666</u>	<u>264,844</u>
Net increase (decrease) in cash and cash equivalents	679,900	1,068,444	67,666	1,816,010
Cash and cash equivalents, beginning of year	2,705,045	3,303,120	1,670,829	7,678,994
Cash and cash equivalents, end of year	<u>\$ 3,384,945</u>	<u>\$ 4,371,564</u>	<u>\$ 1,738,495</u>	<u>\$ 9,495,004</u>
Reconciliation of operating income to net cash provided by (used in) operating activities:				
Operating income (loss)	<u>\$ 783,004</u>	<u>\$ (2,275,649)</u>	<u>\$ -</u>	<u>\$ (1,492,645)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:				
Change in assets and liabilities:				
(Increase) decrease in other receivables	50,410	-	-	50,410
Increase (decrease) in accounts / claims payable	<u>(219,527)</u>	<u>(255,072)</u>	-	<u>(474,599)</u>
Total adjustments	<u>(169,117)</u>	<u>(255,072)</u>	-	<u>(424,189)</u>
Net cash provided (used) by operating activities	<u>\$ 613,887</u>	<u>\$ (2,530,721)</u>	<u>\$ -</u>	<u>\$ (1,916,834)</u>



FIDUCIARY FUNDS

TRUST FUNDS:

Pension Trust Fund – To account for the public employee retirement plan.

Other Post-Employment Benefit (OPEB) Fund – To account for transactions related to retiree healthcare and other post-employment benefits, including activities related to the prefunding of retiree healthcare.

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
PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUNDS
COMBINING STATEMENT OF PLAN NET ASSETS
JUNE 30, 2008

	<u>Pension Trust Fund</u>	<u>OPEB Trust Fund</u>	<u>Total</u>
ASSETS			
Cash	\$ 6,292,869	\$ 4,411,931	\$ 10,704,800
Receivables:			
Interest and dividend	649,789	-	649,789
Sale of investments	285,766	-	285,766
Accounts	64,003	13,650	77,653
Investments:			
U.S. government and agency obligations	8,393,704	-	8,393,704
Mortgage backed securities	4,716,398	-	4,716,398
Corporate bonds	31,503,311	-	31,503,311
Domestic stocks	46,901,905	-	46,901,905
Real estate investment trust	629,898	-	629,898
International equity funds	16,101,370	-	16,101,370
Total Investments	<u>108,246,586</u>	<u>-</u>	<u>108,246,586</u>
Total assets	<u>115,539,013</u>	<u>4,425,581</u>	<u>119,964,594</u>
LIABILITIES			
Accounts payable	<u>814,459</u>	<u>283,069</u>	<u>1,097,528</u>
Total liabilities	<u>814,459</u>	<u>283,069</u>	<u>1,097,528</u>
NET ASSETS			
Held in trust for pension and other employee benefits	<u>\$ 114,724,554</u>	<u>\$ 4,142,512</u>	<u>\$ 118,867,066</u>

CHATHAM COUNTY, GEORGIA
PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN PLAN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2008

	<u>Pension Trust Fund</u>	<u>OPEB Trust Fund</u>	<u>Total</u>
ADDITIONS			
Contributions:			
Employer	\$ 7,559,734	\$ 7,946,124	\$ 15,505,858
Plan members	2,035,231	276,151	2,311,382
Total contributions	<u>9,594,965</u>	<u>8,222,275</u>	<u>17,817,240</u>
Investment earnings:			
Net appreciation (depreciation) in fair value of investments	(5,948,364)	-	(5,948,364)
Interest	2,606,867	3,924	2,610,791
Dividends	2,179,316	-	2,179,316
Total net investment earnings	<u>(1,162,181)</u>	<u>3,924</u>	<u>(1,158,257)</u>
Less investment expense	513,660	-	513,660
Net investment income	<u>(1,675,841)</u>	<u>3,924</u>	<u>(1,671,917)</u>
Total additions	<u>7,919,124</u>	<u>8,226,199</u>	<u>16,145,323</u>
DEDUCTIONS			
Benefits	7,328,889	3,726,448	11,055,337
Refunds of contributions	220,986	-	220,986
Administrative expense	123,936	357,239	481,175
Total deductions	<u>7,673,811</u>	<u>4,083,687</u>	<u>11,757,498</u>
Change in net assets	245,313	4,142,512	4,387,825
Net assets - beginning	114,479,241	-	114,479,241
Net assets - ending	<u>\$ 114,724,554</u>	<u>\$ 4,142,512</u>	<u>\$ 118,867,066</u>

CHATHAM COUNTY, GEORGIA
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED JUNE 30, 2008

	<u>Balance July 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2008</u>
TAX COMMISSIONER				
Assets:				
Cash and investments	\$ 16,661,429	\$ 177,876,172	\$ 179,857,286	\$ 14,680,315
Total Assets	<u>\$ 16,661,429</u>	<u>\$ 177,876,172</u>	<u>\$ 179,857,286</u>	<u>\$ 14,680,315</u>
Liabilities:				
Due to others	\$ 16,661,429	\$ 177,876,172	\$ 179,857,286	\$ 14,680,315
Total Liabilities	<u>\$ 16,661,429</u>	<u>\$ 177,876,172</u>	<u>\$ 179,857,286</u>	<u>\$ 14,680,315</u>
CLERK OF SUPERIOR COURT				
Assets:				
Cash and investments	\$ 795,186	\$ 5,750,698	\$ 6,066,181	\$ 479,703
Total Assets	<u>\$ 795,186</u>	<u>\$ 5,750,698</u>	<u>\$ 6,066,181</u>	<u>\$ 479,703</u>
Liabilities:				
Due to others	\$ 795,186	\$ 5,750,698	\$ 6,066,181	\$ 479,703
Total Liabilities	<u>\$ 795,186</u>	<u>\$ 5,750,698</u>	<u>\$ 6,066,181</u>	<u>\$ 479,703</u>
REGISTRY OF SUPERIOR COURT				
Assets:				
Cash and investments	\$ 4,457,409	\$ 16,993,607	\$ 12,099,421	\$ 9,351,595
Total Assets	<u>\$ 4,457,409</u>	<u>\$ 16,993,607</u>	<u>\$ 12,099,421</u>	<u>\$ 9,351,595</u>
Liabilities:				
Due to others	\$ 4,457,409	\$ 16,993,607	\$ 12,099,421	\$ 9,351,595
Total Liabilities	<u>\$ 4,457,409</u>	<u>\$ 16,993,607</u>	<u>\$ 12,099,421</u>	<u>\$ 9,351,595</u>
CLERK'S OFFICE STATE COURT				
Assets:				
Cash and investments	\$ 412,662	\$ 1,927,007	\$ 2,177,035	\$ 162,634
Total Assets	<u>\$ 412,662</u>	<u>\$ 1,927,007</u>	<u>\$ 2,177,035</u>	<u>\$ 162,634</u>
Liabilities:				
Due to others	\$ 412,662	\$ 1,927,007	\$ 2,177,035	\$ 162,634
Total Liabilities	<u>\$ 412,662</u>	<u>\$ 1,927,007</u>	<u>\$ 2,177,035</u>	<u>\$ 162,634</u>

CHATHAM COUNTY, GEORGIA
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED JUNE 30, 2008

	Balance July 1, 2007	Additions	Deductions	Balance June 30, 2008
SHERIFF'S OFFICE STATE AND SUPERIOR COURTS				
Assets:				
Cash and investments	\$ 2,154,828	\$ 1,664,338	\$ 1,519,913	\$ 2,299,253
Total Assets	<u>\$ 2,154,828</u>	<u>\$ 1,664,338</u>	<u>\$ 1,519,913</u>	<u>\$ 2,299,253</u>
Liabilities:				
Due to others	\$ 2,154,828	\$ 1,664,338	\$ 1,519,913	\$ 2,299,253
Total Liabilities	<u>\$ 2,154,828</u>	<u>\$ 1,664,338</u>	<u>\$ 1,519,913</u>	<u>\$ 2,299,253</u>
CLERK'S OFFICE MAGISTRATE COURT				
Assets:				
Cash and investments	\$ 75,005	\$ 2,030,044	\$ 2,006,193	\$ 98,856
Total Assets	<u>\$ 75,005</u>	<u>\$ 2,030,044</u>	<u>\$ 2,006,193</u>	<u>\$ 98,856</u>
Liabilities:				
Due to others	\$ 75,005	\$ 2,030,044	\$ 2,006,193	\$ 98,856
Total Liabilities	<u>\$ 75,005</u>	<u>\$ 2,030,044</u>	<u>\$ 2,006,193</u>	<u>\$ 98,856</u>
PROBATE COURT				
Assets:				
Cash and investments	\$ 34,176	\$ 4,451	\$ 2,106	\$ 36,521
Total Assets	<u>\$ 34,176</u>	<u>\$ 4,451</u>	<u>\$ 2,106</u>	<u>\$ 36,521</u>
Liabilities:				
Due to others	\$ 34,176	\$ 4,451	\$ 2,106	\$ 36,521
Total Liabilities	<u>\$ 34,176</u>	<u>\$ 4,451</u>	<u>\$ 2,106</u>	<u>\$ 36,521</u>
JUVENILE COURT				
Assets:				
Cash and investments	\$ 35,891	\$ 99,969	\$ 102,019	\$ 33,841
Total Assets	<u>\$ 35,891</u>	<u>\$ 99,969</u>	<u>\$ 102,019</u>	<u>\$ 33,841</u>
Liabilities:				
Due to others	\$ 35,891	\$ 99,969	\$ 102,019	\$ 33,841
Total Liabilities	<u>\$ 35,891</u>	<u>\$ 99,969</u>	<u>\$ 102,019</u>	<u>\$ 33,841</u>

CHATHAM COUNTY, GEORGIA
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED JUNE 30, 2008

	<u>Balance July 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2008</u>
FLEX BENEFIT PLAN				
Assets:				
Cash and investments	\$ 5,240	\$ 692,261	\$ 695,137	\$ 2,364
Total Assets	<u>\$ 5,240</u>	<u>\$ 692,261</u>	<u>\$ 695,137</u>	<u>\$ 2,364</u>
Liabilities:				
Due to others	\$ 5,240	\$ 692,261	\$ 695,137	\$ 2,364
Total Liabilities	<u>\$ 5,240</u>	<u>\$ 692,261</u>	<u>\$ 695,137</u>	<u>\$ 2,364</u>
 TOTAL				
Assets:				
Cash and investments	\$ 24,631,826	\$ 207,038,547	\$ 204,525,291	\$ 27,145,082
Total Assets	<u>\$ 24,631,826</u>	<u>\$ 207,038,547</u>	<u>\$ 204,525,291</u>	<u>\$ 27,145,082</u>
Liabilities:				
Due to others	\$ 24,631,826	\$ 207,038,547	\$ 204,525,291	\$ 27,145,082
Total Liabilities	<u>\$ 24,631,826</u>	<u>\$ 207,038,547</u>	<u>\$ 204,525,291</u>	<u>\$ 27,145,082</u>