

JASPER COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2010
CONTINUED

2010-04 Budgetary Control – Expenditures Exceeding Appropriations (36-81-3)

CRITERIA

In order to comply with the applicable legal requirements regarding budgets, procedures must exist to properly monitor compliance with State law. Georgia code (36-81-3) requires an annual balanced budget for the General Fund and each special revenue fund.

CONDITION

An annual budget was adopted for the General Fund but the County did not properly monitor the legal level of control (the level at which expenditures may not legally exceed appropriations). The General Fund had expenditures in excess of appropriations as follows:

Tax Commissioners Office	\$	6,224
Elections		24,659
Registrars		19,690
Financial Administration		54,449
Public Buildings		1,740
Code Enforcement Services		1,640
Animal Control		24,085
Superior Court		12,410
Probate Court		389
Magistrate Court		8,916
Juvenile Court		142
Sheriff's Office		39,484
Jail Operations		43,407
E911		7,700
Public Works		478,956
Emergency Medical Services		14,818
Emergency Management Agency		35,231
Coroner		3,877
Senior Center		10,680
Recreation		79,177
Other Intergovernmental		9,778
Principal		9,100
Interest and Fiscal Charges		44,463
Transfer to Victims Assistance		6,365

An annual budget was adopted for the Law Library and Victims Assistance Special Revenue Funds but there were no supplemental budget amendments after the original budget was adopted. The Law Library Fund had expenditures in excess of appropriations of \$26,931, while the Victims Assistance Fund had expenditures in excess of appropriations of \$9,105.

JASPER COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE SIX MONTHS ENDED JUNE 30, 2011
(CONTINUED)

PRELIMINARY DRAFT
FOR DISCUSSION ONLY

Compliance Findings

2011-05 Budgetary Control – Expenditures Exceeding Appropriations (36-81-3)

CRITERIA

In order to comply with the applicable legal requirements regarding budgets, procedures must exist to properly monitor compliance with State law. Georgia code (36-81-3) requires an annual balanced budget for the General Fund and each special revenue fund.

CONDITION

An annual budget was adopted for the General Fund but the County did not properly monitor the legal level of control (the level at which expenditures may not legally exceed appropriations). The General Fund had expenditures in excess of appropriations as follows:

Board of Commissioners	\$	198
Executive		1,314
Public Buildings		14,345
Superior Court		25,261
Probate Court		16,578
Magistrate Court		12,769
Fire Protection		12,584
E911		1
Emergency Medical Services		1,531
Recreation		25,277
County Extension Service		1,224
Interest and Fiscal Charges		672
Transfer to Victims Assistance		3,929

An annual budget was adopted for the Victims Assistance Special Revenue Fund but there were no supplemental budget amendments after the original budget was adopted. The Victims Assistance Fund had expenditures in excess of appropriations of \$2,293.

EFFECT

The County has not complied with budget requirements established by restrictions of policy, regulation, laws, and contracts. OCGA 36-81-3 requires an annual budget for the general fund and each special revenue fund.

CAUSE

The County did not make a supplemental budget amendment to cover the expenditures that exceeded appropriations.

RECOMMENDATION

Management should evaluate the effectiveness of the annual budget during the year to determine if the County should prepare supplemental budget amendments for the general fund and these special revenue funds in future years.