

Notes to December 2008 Financial Statements:

1. **Overspent \$1,399,316 for year 2008**
2. Recreation FUND overspent \$24,000 + \$5751 overspent in regular general fund = \$29,751 overspent
3. Senior Center--over spent \$6,000; County budgeted \$25,000 on top of Aging Funds. Overspent \$31,000
4. Landfill overspent \$164,000
5. Curbside over spent \$117,000
6. Cash was \$608,874 at beginning of 2009. Cash was \$4,148,775 at beginning of 2008. Where did the difference go?

**General Fund 100**  
**2008 Actual and Budgeted Expenditures**  
**12/31/2008**

**DRAFT REPORTS**

<b>Public Works</b>				
Public Works	1,439,198	1,260,181	179,017	14.21
<i>Total - Public Works</i>	<u>\$ 1,439,198</u>	<u>\$ 1,260,181</u>	<u>\$ 179,017</u>	<u>14.21</u>
<b>Health and Welfare</b>				
Public Health	449,368	449,368	0	0.00
EMS - Emergency Medical Services	846,484	723,436	123,048	17.01
EMA - Emergency Management Agency	33,260	35,023	(1,763)	(5.03)
Coroner	14,324	16,765	(2,441)	(14.56)
County Welfare	23,000	23,000	0	0.00
<i>Total - Health and Welfare</i>	<u>\$ 1,366,436</u>	<u>\$ 1,247,592</u>	<u>\$ 118,844</u>	<u>9.53</u>
<b>Culture and Recreation</b>				
Recreation	128,984	123,233	5,751	4.67
County Extension Service	62,332	64,479	(2,147)	(3.33)
Uncle Remus Library	90,000	0	90,000	*****
<i>Total - Culture and Receptions</i>	<u>\$ 281,316</u>	<u>\$ 187,712</u>	<u>\$ 93,604</u>	<u>49.87</u>
<b>Miscellaneous</b>				
Animal Control	95,033	107,578	(12,545)	(11.66)
Economic Development	28,500	28,500	0	0.00
Prison Work Detail	43,679	38,000	5,679	14.94
Conservation Salary	3,000	4,800	(1,800)	(37.50)
<i>Total - Miscellaneous</i>	<u>\$ 170,212</u>	<u>\$ 178,878</u>	<u>\$ (8,666)</u>	<u>(4.84)</u>
<b>Intergovernmental</b>				
Jasper County Board of Education	73,512	65,000	8,512	13.10
Four County Development Authority	47,594	68,000	(20,406)	(30.01)
Georgia Forestry	5,991	5,991	0	0.00
Putnam/Jasper Retardation	7,200	7,200	0	0.00
Family Connection	7,500	7,500	0	0.00
Ocmulgee Judicial Circuit	19,194	0	19,194	*****
Other	47,053	2,000	45,053	2252.65
<i>Total - Intergovernmental</i>	<u>208,044</u>	<u>155,691</u>	<u>52,353</u>	<u>33.63</u>
<b>Debt Service</b>				
Principal retirement	204,982	304,981	(99,999)	(32.79)
Interest and fiscal charges	34	0	34	*****
<i>Total - Debt Service Payments</i>	<u>\$ 205,016</u>	<u>\$ 304,981</u>	<u>\$ (99,965)</u>	<u>(32.78)</u>
<b>Total Expenditures</b>	<u>\$ 8,862,834</u>	<u>\$ 9,318,472</u>	<u>\$ (455,638)</u>	<u>(4.89)</u>

**General Fund 100**  
**2008 Actual and Budgeted Expenditures**  
**12/31/2008**

**DRAFT REPORTS**

Total Expenditures (From Previous Page)	<u>\$ 8,862,834</u>	<u>\$ 9,318,472</u>	<u>\$ (455,638)</u>	<u>(4.89)</u>
Excess Revenue Over (Under) Expenditures	<u>\$ (1,348,444)</u>	<u>\$ (286,500)</u>	<u>\$ (1,061,944)</u>	<u>370.66</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	\$ 138,685	\$ 311,500	\$ (172,815)	(55.48)
Transfers In (Out)				
Transfer (To) From Landfill	(164,557)	0	(164,557)	*****
Transfer (To) From Senior Center	(25,000)	(25,000)	0	0.00
Total Other Financing Sources (Uses)	<u>\$ (50,872)</u>	<u>\$ 286,500</u>	<u>\$ (337,372)</u>	<u>(117.76)</u>
<b>Net Change in Fund Balance</b>	<u><b>(1,399,316)</b></u>	<u><b>0</b></u>	<u><b>(1,399,316)</b></u>	<u><b>*****</b></u>

**DRAFT REPORTS**

General Fund 100  
BALANCE SHEET  
12/31/2008 and 2007

	2008	2007
<b>Assets</b>		
Cash & Cash Equivalents	608,874	4,148,775
Certificates of Deposit	0	274,628
Receivables:		
Other	34,371	20,211
Property Taxes	2,791,512	835,060
Sales Taxes	114,769	114,769
EMS Collections	62,960	72,033
Interfund	60,191	102,974
Prepaid Items	274,605	83,075
<b>Total Assets</b>	<u>3,947,282</u>	<u>5,651,525</u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts Payable	(102,702)	65,848
Accrued Expenditures	47,639	92,053
Other Payables	40,095	37,747
Interfund Payables	606,606	700,917
Deferred Revenue	505,813	505,813
<b>Total Liabilities</b>	<u>1,097,451</u>	<u>1,402,378</u>
<b>Fund Balance</b>		
Unreserved:		
Designated for Working Capital	1,356,725	1,356,725
Designated for Road Improvements	500,000	500,000
Undesignated	993,106	2,392,422
<b>Total Fund Balances</b>	<u>2,849,831</u>	<u>4,249,147</u>
<b>Total Liabilities and Fund Balance</b>	<u>3,947,282</u>	<u>5,651,525</u>