

**FANNIN COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2006**

	General Fund	SPLOST/ Roads	SPLOST/Capital Improvements	E911	Building Authority	Multiple Grant	Other Governmental Funds	Total Governmental Funds
REVENUES								
Property taxes	\$ 6,063,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,063,177
Franchise taxes	66,172	-	-	-	-	-	-	66,172
Sales taxes	3,464,608	4,365,918	-	-	-	-	-	7,830,526
Other taxes	775,941	-	-	-	-	-	256,975	1,032,916
Licenses and permits	344,924	-	-	-	-	-	-	344,924
Intergovernmental	1,479,302	303,193	-	-	-	120,186	43,896	1,946,577
Fines and forfeitures	608,619	-	-	-	-	-	95,463	704,082
Charges for services	268,521	-	-	395,905	-	-	-	664,426
Investment income	184,349	2,125	9,647	3,083	316	354	4,146	204,020
Contributions and donations	48,635	-	-	-	-	-	2,079	50,714
Other	321,903	374	-	-	-	-	-	322,277
Total revenues	13,626,151	4,671,610	9,647	398,988	316	120,540	402,559	19,229,811
EXPENDITURES								
Current:								
General government	2,209,245	-	4,389	-	-	4,332	-	2,217,966
Judicial	1,586,109	-	-	-	-	-	18,292	1,614,401
Public safety	4,024,646	-	-	686,416	-	51,422	115,342	4,877,826
Public works	131,044	-	-	-	-	-	-	131,044
Health and welfare	453,462	-	-	-	-	52,988	18,635	525,085
Housing and development	501,445	-	-	-	-	-	256,975	758,420
Culture and recreation	448,140	-	-	-	-	-	15,950	464,090
Capital outlay	-	5,554,408	216,344	-	-	22,135	-	5,792,887
Debt service:								
Principal	66,443	-	315,000	-	245,000	-	-	626,443
Interest	17,914	-	318,040	-	248,330	-	-	584,284
Total expenditures	9,448,448	5,554,408	853,773	686,416	493,330	130,877	425,194	17,592,446
Excess (deficiency) of revenues over (under) expenditures	4,177,703	(882,798)	(844,126)	(287,428)	(493,014)	(10,337)	(22,635)	1,637,365
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	981	-	493,330	607	17,520	512,438
Transfers out	(11,926)	(982)	(499,530)	-	-	-	-	(512,438)
Total other financing sources (uses)	(11,926)	(982)	(498,549)	-	493,330	607	17,520	-
Net change in fund balances	4,165,777	(883,780)	(1,342,675)	(287,428)	316	(9,730)	(5,115)	1,637,365
FUND BALANCES, beginning of year, Restated	8,967,816	696,948	2,654,066	817,463	519	5,380	290,682	13,432,874
FUND BALANCES, end of year	\$ 13,133,593	\$ (186,832)	\$ 1,311,391	\$ 530,035	\$ 835	\$ (4,350)	\$ 285,567	\$ 15,070,239

The accompanying notes are an integral part of these financial statements.