

FANNIN COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

	General Fund	SPL/ST/ Roads	SPL/ST/ Capital Improvements	E911	Building Authority	Multiple Grant	Other Governmental Funds	Total Governmental Funds
REVENUES								
Property taxes	\$ 6,517,213	-	-	-	-	-	-	\$ 6,517,213
Franchise taxes	82,510	-	-	-	-	-	-	82,510
Sales taxes	2,783,305	3,518,641	-	-	-	-	-	6,301,946
Other taxes	893,714	-	-	-	-	-	321,785	1,215,499
Licenses and permits	159,823	-	-	-	-	-	18,984	159,823
Intergovernmental	1,228,164	301,620	-	-	-	373,586	113,397	1,922,354
Fines and forfeitures	671,569	-	-	-	-	-	784,966	1,456,535
Charges for services	709,881	-	-	408,229	-	-	-	1,118,110
Investment income	238,560	121,726	47,335	78,285	-	20,829	8,194	514,929
Contributions and donations	4,567	-	-	-	-	-	74	4,641
Other	327,498	33,334	-	-	-	1,000	-	361,832
Total revenues	13,616,805	3,975,321	47,335	486,514	-	395,415	462,434	18,983,824
EXPENDITURES								
Current								
General government	2,551,220	-	-	-	-	-	-	2,551,220
Judicial	1,856,958	-	-	-	-	-	24,378	1,881,336
Public safety	4,745,490	-	-	585,950	-	15,449	34,738	5,381,627
Public works	63,209	-	-	-	-	-	-	63,209
Health and welfare	331,548	-	-	-	-	58,000	-	389,548
Housing and development	544,750	-	-	-	-	1,133	379,623	925,506
Culture and recreation	647,996	-	-	-	-	-	-	647,996
Capital outlay								
General government	205,930	-	35,693	-	-	-	-	241,623
Public safety	342,233	-	-	164,125	-	329,501	-	835,859
Public works	-	5,206,597	-	-	-	-	-	5,206,597
Health and welfare	7,267	-	-	-	-	-	-	7,267
Culture and recreation	79,637	-	129,625	-	-	-	-	209,262
Debt service:								
Principal	127,854	-	340,000	-	265,000	-	-	732,854
Interest	13,311	-	291,721	-	228,680	-	-	533,712
Total expenditures	11,517,403	5,206,597	797,039	750,075	493,680	404,083	438,739	19,607,616
Excess (deficiency) of revenues over (under) expenditures	2,099,402	(1,231,276)	(749,704)	(263,561)	(493,680)	(8,668)	23,695	(623,792)
OTHER FINANCING SOURCES (USES)								
Proceeds from capital leases	70,935	-	-	-	-	-	-	70,935
Transfers in	110,476	2,218,290	631,721	417,953	493,680	324,997	-	4,197,117
Transfers out	(4,086,641)	-	-	(72)	-	(106,462)	(3,942)	(4,197,117)
Total other financing sources (uses)	(3,905,230)	2,218,290	631,721	417,881	493,680	218,535	(3,942)	70,935
Net change in fund balances	(1,805,828)	987,014	(117,983)	154,320	-	209,867	19,753	(552,857)
FUND BALANCES, beginning of year, restated	14,089,030	496,137	1,344,588	498,010	1,260	(49,844)	383,874	16,763,055
FUND BALANCES, end of year	\$ 12,283,202	\$ 1,483,151	\$ 1,226,605	\$ 652,330	\$ 1,260	\$ 160,023	\$ 403,627	\$ 16,210,198

The accompanying notes are an integral part of this statement.