



For the fiscal year ended June 30, 2008



Zoo Atlanta

Zoo Atlanta's history goes all the way back to 1889, beginning with the abandoned animals of a bankrupt circus. Over the decades, Zoo Atlanta has grown and evolved and is dedicated to providing a wholesome family experience.

Since 1999, the Giant Pandas have been one of the main attractions at the zoo and helped establish the zoo's reputation as a leader in research and conservation. The pictures on the cover were provided by the Georgia Department of Economic Development.

State of Georgia

SONNY PERDUE, GOVERNOR

Budgetary Compliance Report

For the fiscal year ended
June 30, 2008

(This page intentionally left blank)

State of Georgia

Table of Contents For the Fiscal Year Ended June 30, 2008

Page

INTRODUCTORY SECTION

Letter of Transmittal.....	i
----------------------------	---

FINANCIAL SECTION

Independent Accountant's Report on Applying Agreed-Upon Procedures	1
---	----------

Summary Statements

Combined Balance Sheet (Statutory Basis) - All Funds.....	6
Combined Statement of Funds Available, Expenditures and Changes in Fund Balances (Statutory Basis) Compared to Revenue Estimate/Appropriation/Budget – All Appropriated Funds.....	7
Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Fund.....	11
Statement of Funds Available, Appropriation and Changes in Fund Balances- General Fund (Statutory Basis).....	22
Statement of Funds Available, Expenditures and Changes in Fund Balances - Debt Service Fund (Statutory Basis)	23

Notes to the Financial Statements

Notes to the Financial Statements	27
---	----

Combining and Individual Statements

Combining Balance Sheet (Statutory Basis) - Budget Fund.....	32
Budget Comparison Schedules by Budget Unit:	
•Budget Unit Summary Statements	
•Program Revenues and Expenditures by Funding Source	
Index to Budget Comparison Schedules by Budget Unit.....	43
Georgia Senate	45
Georgia House of Representatives.....	49
Georgia General Assembly Joint Offices.....	53
Audits and Accounts, Department of.....	57
Appeals, Court of.....	61
Judicial Council.....	65
Juvenile Courts.....	69
Prosecuting Attorneys	73
Superior Courts	77
Supreme Court	81
Accounting Office, State	85
Administrative Services, Department of.....	89
Agriculture, Department of.....	95
Banking and Finance, Department of.....	99
Community Affairs, Department of	103
Community Health, Department of.....	111
Corrections, Department of.....	117
Defense, Department of	123
Driver Services, Department of.....	127
Early Care and Learning, Department of.....	131
Economic Development, Department of	135
Education, Department of	140
Employees' Retirement System of Georgia	151
Forestry Commission, State	155
Governor, Office of the	159

State of Georgia

Table of Contents

For the Fiscal Year Ended June 30, 2008

Page

FINANCIAL SECTION (continued)

Combining and Individual Statements (continued)

Budget Comparison Schedules by Budget Unit (continued)

Human Resources, Department of.....	164
Insurance, Department of.....	189
Investigation, Georgia Bureau of.....	193
Juvenile Justice, Department of.....	199
Labor, Department of.....	203
Law, Department of.....	209
State Personnel Administration.....	213
Natural Resources, Department of.....	216
Pardons and Paroles, State Board of.....	223
Properties Commission, State.....	227
Public Defender Standards Council, Georgia.....	231
Public Safety, Department of.....	235
Public Service Commission.....	241
Regents, University System of Georgia.....	244
Revenue, Department of.....	253
Secretary of State.....	259
Soil and Water Conservation Commission.....	265
Student Finance Commission and Authority, Georgia.....	269
Teachers' Retirement System.....	277
Technical and Adult Education, Department of.....	281
Transportation, Department of.....	285
Veterans Service, Department of.....	293
Workers' Compensation, State Board of.....	297
State of Georgia General Obligation Debt Sinking Fund.....	301
Schedule of Local Assistance Grants Appropriated and Awarded.....	305
Schedule of General Obligation Bonds Appropriated and Issued.....	310
Combining Statement of Revenues – Other Funds - Budget Fund.....	312
Net Revenue Collections by Collecting Unit - General Fund (Statutory Basis).....	323
Legislative Appropriation and Allotments to Spending Units.....	328
Schedule of Governor's Emergency Fund.....	331

TEN-YEAR HISTORICAL INFORMATION

Index to Ten-Year Historical Information.....	335
Table 1 Funds Available and Appropriation – Office of Treasury and Fiscal Services.....	336
Table 2 Cash Receipts by Category – Office of Treasury and Fiscal Services.....	338
Table 3 Legislative Appropriation.....	342

(This page intentionally left blank)

Introductory Section



February 13, 2009

The Honorable Sonny Perdue
Governor of Georgia
and
Members of the General Assembly
Of the State of Georgia

The Budgetary Compliance Report of the State of Georgia for the fiscal year ended June 30, 2008, is hereby submitted. This report provides information concerning financial compliance with the Amended Appropriations Act for the State fiscal year 2007 – 2008.

The financial statements contained within this Budgetary Compliance Report were compiled by the State Accounting Office. The Department of Audits and Accounts performed certain procedures, which are enumerated in the accompanying “Independent Accountant’s Report on Applying Agreed-Upon Procedures,” for the purpose of assessing the accuracy of the financial information contained within the Budgetary Compliance Report. All financial statements are presented in compliance with Georgia’s regulatory basis of accounting and State budget laws which differ from accounting principles generally accepted in the United States of America.

The information contained in this report should not be construed to present the financial position or results of operations of the State of Georgia as a whole, nor does this report contain findings and recommendations for organizations included within the State of Georgia financial reporting entity. Such information is presented in the State of Georgia Comprehensive Annual Financial Report and the State of Georgia Single Audit Report.

FISCAL PERFORMANCE

The State’s Revenue Shortfall Reserve decreased from \$1,732,999,604.02 at June 30, 2007, to \$1,211,783,245.76 at June 30, 2008, due to a shortfall in revenues compared to budgeted expenditures. Of these balances, \$188,404,416.39 and \$187,278,126.23, respectively, were available for funding increased K-12 needs. From the fiscal year 2008 balance, the Governor has elected to release \$50 million for appropriation in fiscal year 2009, and \$408,597,684.00 for appropriation in fiscal year 2010. Refer to the *Combined Balance Sheet (Statutory Basis) – All Funds* on page 6 and *Note 5 – Reserved Fund Balances – General Fund* on page 28.

Net Revenue Collections deposited with the Office of Treasury and Fiscal Services were \$18,727,812,623.22, which fell short of anticipated amounts by \$636,861,268.78. Refer to the *Combined Statement of Funds Available, Expenditures and Changes in Fund Balances (Statutory Basis) Compared to Revenue Estimate/Appropriation/Budget – All Appropriated Funds* beginning on page 7.

The State reported expenditures in approximately four hundred program areas. Refer to the *Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget – Budget Fund* beginning on page 11.

DETAILED INFORMATION

The *Combining and Individual Statements* section of this Report contains detailed information on individual State organizations or “budget units.” The *Combining Balance Sheet (Statutory Basis) – Budget Fund*, beginning on page 32, presents the assets, liabilities and fund balances of each budget unit at June 30, 2008.

Budget Comparison schedules present additional detailed information. An index to the Budget Comparison schedules is on page 43. For each budget unit, there is a *Budget Unit Summary*, which compares actual funds available and expenditures **by program** to budgeted amounts. These Budget Unit Summary schedules also depict the changes in a budget unit’s fund balance from the beginning of the fiscal year to the fiscal year end, and provide a detail of the components of a budget unit’s ending fund balance.

The second Budget Comparison schedule for each budget unit compares actual **program revenues and expenditures by funding source** to budgeted amounts, which is the level of detail identified in the Amended Appropriations Act. These schedules highlight the fact that not all budget units were able to demonstrate budgetary compliance at the program level for revenues and expenditures by funding source. No budget unit drew State funds from the Treasury in an amount greater than its appropriation; however, revenues and expenditures were not always reported in the proper funding source at the program level. Also, revenues needed to fund program expenditures were not always reported in the appropriate program. The State Accounting Office is working with the various budget units to correct these deficiencies.

The *Schedule of Local Assistance Grants Appropriated and Awarded* (page 305) and the *Schedule of General Obligation Bonds Appropriated and Issued* (page 310) are presented in order to demonstrate budgetary compliance at the legal level of budgetary control for local assistance grants and general obligation bonds, in accordance with Section 54 of the Amended Appropriations Act.

Two schedules pertaining to revenues are also presented as a part of the *Combining and Individual Statements*. The *Combining Statement of Revenues – Other Funds – Budget Fund* (page 312) provides a detail by budget unit of current year revenue (other than State or Federal funds) available for the operations of an organization. *Net Revenue Collections by Collecting Unit – General Fund (Statutory Basis)* (page 323) provides a detail by collecting unit of receipts required to be deposited into the State’s treasury (Office of Treasury and Fiscal Services) which are then available for general appropriation.

OTHER INFORMATION AND ACKNOWLEDGEMENTS

Ten-year historical information is presented beginning on page 335. These tables show selected financial information relating to the State’s revenue collections and appropriations for the last ten fiscal years.

We hope this report provides information useful in evaluating the activity of the State of Georgia in relation to the Amended Appropriations Act of 2007 - 2008. We express our appreciation to the fiscal managers and staff throughout State government, to the Office of Planning and Budget for their counsel on budgetary matters, and to the Department of Audits and Accounts for their dedicated efforts in assisting us in the completion of this report.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Greg S. Griffin".

Greg S. Griffin, CPA
State Accounting Officer

(This page intentionally left blank)

Financial Section





DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington St. S.W. Suite 1-156
Atlanta, Georgia 30334

RUSSELL W. HINTON

STATE AUDITOR
(404) 656-2174

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Greg S. Griffin, State Accounting Officer
State Accounting Office
200 Piedmont Avenue
1604 West Tower
Atlanta, Georgia 30334

Dear Mr. Griffin:

We have performed the procedures enumerated below, which were agreed to by the State Accounting Office on behalf of management of the State of Georgia, solely to assist you in assessing the accuracy of the State of Georgia's 2008 *Budgetary Compliance Report*. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. Select the top five remitting departments (other than the Department of Revenue) of cash receipts listed on the *Statement of Funds Available, Appropriation and Changes in Fund Balances - General Fund (Statutory Basis)* and confirm amounts with the remitting agency (either by PeopleSoft query or agency personnel) to ensure reported amounts are not different by more than \$1 million for each Department tested.

We did not note any exceptions as a result of our procedures.

2. Confirm remittances by the Department of Revenue of cash receipts for the following tax types included in the *Statement of Funds Available, Appropriation and Changes in Fund Balances - General Fund (Statutory Basis)*. Determine if there are variances that are greater than \$1 million for any of the selected tax types:
 - a. Corporate Income Tax
 - b. Individual Income Tax
 - c. General Sales and Use Tax
 - d. Motor Fuel Tax
 - e. Tobacco Tax
 - f. Motor Vehicle License Tax

We did not note any exceptions as a result of our procedures.

3. Confirm that the Office of Planning and Budget has concluded the warrant process and that "Net Appropriation" in the amount of \$20,499,568,432.00 included on the *Statement of Funds Available, Appropriation and Changes in Fund Balances - General Fund (Statutory Basis)* agree with the Office of Planning and Budget's financial management system, *BudgetNet*, for the FY 2008 Amended Appropriations Act.

We did not note any exceptions as a result of our procedures.

4. Recalculate the following reserved fund balances according to applicable statutes and determine if the amounts reflected on the *Combined Balance Sheet (Statutory Basis) - All Funds* are correct:
 - a. Revenue Shortfall Reserve - \$1,211,783,245.76
 - b. Lottery for Education - \$973,238,285.83
 - c. Appropriation to the Department of Transportation - \$0.00
 - d. Motor Fuel Tax Funds - \$0.00
 - e. Guaranteed Revenue Debt Common Reserve Fund - \$71,690,611.25
 - f. Tobacco Settlement Funds - \$173,318,807.92
 - g. Medicaid Reserves - \$219,375,541.39
 - h. Self Insurance Trust Fund - \$193,342,992.98

We did not note any exceptions as a result of our procedures.

5. Obtain a detail of *Unreserved, Undesignated Regular Surplus* balances reflected on the *Combined Balance Sheet (Statutory Basis) - All Funds*, by appropriated agency, and conduct the following:
 - a. For each appropriated agency, determine if the per agency surplus amount plus adjusting entries made by the State Accounting Office and the Department of Audits and Accounts (or other independent auditor, as appropriate) equal the total amount of surplus indicated for each agency.
 - b. For each appropriated agency, trace the per agency surplus amount to the accounting records.
 - c. Determine if total (final) surplus declared by appropriated agencies for FY 08 in the amount of \$203,406,861.90 was correctly allocated to the following:
 - i. Revenue Shortfall Reserve - \$203,406,861.90
 - ii. Unreserved, Undesignated Surplus - Regular - \$0.00

We did not note any exceptions as a result of our above procedures performed at the overall agency level. However, surplus was not able to be determined at the *legal level of budgetary control* except at Regents, University System of Georgia and the Department of Technical and Adult Education. As a result, no appropriated agency was required to declare surplus by program. (Also see Item No. 13 on pages 3-4.)

6. Obtain a detail of *Unreserved, Undesignated Lottery for Education Surplus* balances reflected on the *Combined Balance Sheet (Statutory Basis) - All Funds*, by appropriated agency, and conduct the following:
 - a. For each applicable agency, determine if the per agency surplus amount plus adjusting entries made by the State Accounting Office and the Department of Audits and Accounts (or other independent auditor, as appropriate) equal the total amount of surplus indicated for each agency.
 - b. For each applicable agency, trace the per agency surplus amount to the accounting records.
 - c. Determine if total (final) surplus declared by appropriated agencies for FY 08 in the amount of \$20,828,808.34 was correctly allocated to *Unreserved, Undesignated Surplus – Lottery for Education*.

We did not note any exceptions as a result of our procedures.

7. Obtain a detail of *Unreserved, Undesignated Tobacco Settlement Funds* balances reflected on the *Combined Balance Sheet (Statutory Basis) - All Funds*, by appropriated agency, and conduct the following:
 - a. For each applicable agency, determine if the per agency surplus amount plus adjusting entries made by the State Accounting Office and the Department of Audits and Accounts (or other independent auditor, as appropriate) equal the total amount of surplus indicated for each agency.
 - b. For each applicable agency, trace the per agency surplus amount to the accounting records.

- c. Determine if total (final) surplus declared by appropriated agencies for FY 08 in the amount of \$438,780.77 was correctly allocated to *Unreserved, Undesignated Surplus - Tobacco Settlement Funds*.

We did not note any exceptions as a result of our procedures.

5. Confirm, for each appropriated agency, that *Original Appropriation* amounts reported in the *Statement of Program Revenues and Expenditures by Funding Source Compared to Budget - Budget Fund* agree with the Office of Planning and Budget's financial management system, *BudgetNet*.

We did not note any exceptions as a result of our procedures.

9. Confirm, for each appropriated agency, that *Final Budget* amounts reported in the *Statement of Program Revenues and Expenditures by Funding Source Compared to Budget - Budget Fund* agree with the Office of Planning and Budget's financial management system, *BudgetNet*.

We did not note any exceptions as a result of our procedures.

10. Recalculate final budgeted amounts for appropriated agencies in the *Statement of Program Revenues and Expenditures by Funding Source Compared to Budget - Budget Fund*. Determine if there are any variances with the amounts reported in the Office of Planning and Budget's financial management system, *BudgetNet*.

We did not note any exceptions as a result of our procedures.

11. Determine if expenditure amounts, for each appropriated agency, reported in the *Statement of Program Revenues and Expenditures by Funding Source Compared to Budget - Budget Fund* agree with the final expenditure amounts reported on the State Accounting Office working trial balances.

We did not note any exceptions as a result of our procedures.

12. Determine if expenditure amounts reported in the *Statement of Program Revenues and Expenditures by Funding Source Compared to Budget - Budget Fund* reconcile to the accounting records maintained by each agency.

We did not note any exceptions as a result of our procedures.

13. Determine if appropriated budget units maintained their accounting records in a manner to ensure that "actual" and "variance" amounts reflected in the *Statement of Program Revenues and Expenditures by Funding Source Compared to Budget - Budget Fund* demonstrate compliance with the 2008 Amended Appropriations Act at the *legal level of budgetary control*.

We noted the following exceptions as a result of our procedures:

Except for the Regents, University System of Georgia and the Department of Technical and Adult Education, agencies' budgetary comparison schedules, as presented in the fiscal year 2008 State of Georgia *Budgetary Compliance Report* on pages 43 through 303, reflect significant deficiencies identified during testing of compliance with the 2008 Amended Appropriations Act. **"Actual" and "Variance" amounts in the budgetary comparison schedules at the legal level of budgetary control: fund source within program are not deemed to be accurate for those agencies and should not be relied upon for decision making.** The magnitude of the deficiencies is characterized below:

- At the *legal level of budgetary control*, 19 of 49 appropriated budget units reported that 68 fund sources (within program) had overspent their authorized amounts by approximately \$671 million in fiscal year 2008.
- At the *legal level of budgetary control*, 22 of 49 appropriated budget units reported that 165 fund sources (within program) had overspent their actual revenues by approximately \$925 million in fiscal year 2008.

Deficiencies identified in our testing that contributed to the agencies' non-compliance with the 2008 Amended Appropriations Act at the *legal level of budgetary control* are as follows:

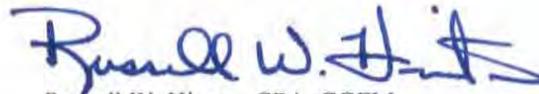
- Out of a sample of 84 journal entries reviewed that were moving funds between programs or between fund sources within programs, 10 (11.9%) were not auditable because of a lack of documentation and/or the documentation supplied did not support the transaction.
- At least three agencies performed allocations of expenditures to programs with no supportable basis for those allocations and at least one agency charged salaries based on the availability of funds and not to the programs the employees worked on.
- The Department of Transportation had significant accounting deficiencies resulting in an overall year-end deficit that had to be funded from FY 2009 funds.
- The Department of Labor (a Non-PeopleSoft organization) failed to supply requested documentation on the methodology used to prepare their budgetary comparison schedules.

A Special Report will be issued by the Department of Audits and Accounts on the State of Georgia's FY 2008 implementation of *Prioritized Program Based Budgeting*.

We were not engaged to, and did not conduct an examination, the object of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Russell W. Hinton, CPA, CGFM
State Auditor

February 13, 2009

SUMMARY STATEMENTS

State of Georgia

Combined Balance Sheet (Statutory Basis)

All Funds

June 30, 2008

	Budget Fund	General Fund	Debt Service Fund	Totals (Memorandum Only)	
				June 30, 2008	June 30, 2007
Assets					
Cash and Cash Equivalents	\$ 1,007,118,510.68	\$ 1,113,806,330.74	\$ —	\$ 2,120,924,841.42	\$ 3,181,761,856.75
Investments	294,720,766.49	2,105,276,841.88	—	2,399,997,608.37	1,903,519,786.02
Accounts Receivable					
State Appropriation	857,658,835.42	—	—	857,658,835.42	1,098,884,805.20
Federal Financial Assistance	2,983,004,570.88	—	—	2,983,004,570.88	5,496,417,860.85
Other	2,333,118,882.82	9,331,000.00	—	2,342,449,882.82	2,139,868,631.46
Prepaid Expenditures	56,467,940.79	—	—	56,467,940.79	58,263,958.40
Inventories	63,205,466.87	—	—	63,205,466.87	60,808,571.96
Other Assets	30,532,061.06	—	—	30,532,061.06	20,362,272.25
Amount to be Provided for Retirement of General Obligation Bonds	—	—	7,839,575,000.00	7,839,575,000.00	7,615,665,000.00
Total Assets	\$ 7,625,827,035.01	\$ 3,228,414,172.62	\$ 7,839,575,000.00	\$ 18,693,816,207.63	\$ 21,575,552,742.89
Liabilities and Fund Balances					
Liabilities:					
Accounts Payable	\$ 713,479,015.01	\$ —	\$ —	\$ 713,479,015.01	\$ 834,356,699.57
Encumbrances	4,670,908,629.69	—	—	4,670,908,629.69	6,459,074,817.92
Salaries Payable	16,725,670.71	—	—	16,725,670.71	16,965,412.35
Accrued Payroll	58,251.10	—	—	58,251.10	0.00
Payroll Withholdings	25,754,364.44	—	—	25,754,364.44	53,604,660.65
Benefits Payable	1,347,241.45	—	—	1,347,241.45	38,741,666.57
Grants Payable	343,468,953.69	—	—	343,468,953.69	410,704,087.21
Undrawn Appropriation Allotments	—	857,658,835.42	—	857,658,835.42	1,098,884,805.20
Undistributed Local Government Sales Tax	—	104,100,000.00	—	104,100,000.00	140,700,000.00
Unclaimed Bonds and Interest	—	497,947.50	—	497,947.50	547,947.50
Deferred Revenue	395,596,601.64	13,907,137.34	—	409,503,738.98	383,746,176.86
General Obligation Bonds Payable	—	—	7,839,575,000.00	7,839,575,000.00	7,615,665,000.00
Other Liabilities	39,445,661.35	—	—	39,445,661.35	40,896,289.95
Total Liabilities	\$ 6,206,784,389.08	\$ 976,163,920.26	\$ 7,839,575,000.00	\$ 15,022,523,309.34	\$ 17,093,887,563.78
Fund Balances:					
Reserved					
Colleges and Universities	\$ 234,942,299.47	\$ —	\$ —	\$ 234,942,299.47	\$ 230,386,955.87
Revenue Shortfall Reserve	203,406,861.90	1,008,376,383.86	—	1,211,783,245.76	1,732,999,604.02
Lottery for Education	—	973,238,285.83	—	973,238,285.83	879,138,689.81
Appropriation to Department of Transportation	—	—	—	0.00	60,545,662.37
Motor Fuel Tax Funds	—	—	—	0.00	111,307,484.17
Guaranteed Revenue Debt Common Reserve Fund	—	71,690,611.25	—	71,690,611.25	71,690,611.25
State Revenue Collections	—	25,626,163.50	—	25,626,163.50	6,645,289.86
Tobacco Settlement Funds	—	173,318,807.92	—	173,318,807.92	156,882,526.54
Federal Financial Assistance	10,640,046.20	—	—	10,640,046.20	14,282,728.46
Inventories	49,016,121.33	—	—	49,016,121.33	48,996,395.26
Debt Service	119,268,679.75	—	—	119,268,679.75	125,880,849.03
Indigent Care Trust Fund	12,537,429.48	—	—	12,537,429.48	9,004,809.28
Medicaid Reserves	219,375,541.39	—	—	219,375,541.39	461,077,742.00
Public School Capital Outlay	8,983,642.65	—	—	8,983,642.65	11,045,736.66
Self Insurance Trust Fund	193,342,992.98	—	—	193,342,992.98	221,332,639.58
Underground Storage Trust Fund	56,030,505.27	—	—	56,030,505.27	55,706,470.96
Unissued Debt	50,599,771.00	—	—	50,599,771.00	24,983,639.00
Other Funds	4,828,832.99	—	—	4,828,832.99	0.00
Other Reserves	234,802,332.41	—	—	234,802,332.41	237,970,609.52
Unreserved					
Undesignated					
Surplus (Deficit)					
Regular	—	—	—	0.00	(445,013.19)
Lottery for Education	20,828,808.34	—	—	20,828,808.34	17,391,086.85
Motor Fuel Tax Funds	—	—	—	0.00	4,520,000.00
Tobacco Settlement Funds	438,780.77	—	—	438,780.77	320,661.81
Total Fund Balances	\$ 1,419,042,645.93	\$ 2,252,250,252.36	\$ 0.00	\$ 3,671,292,898.29	\$ 4,481,665,179.11
Total Liabilities and Fund Balances	\$ 7,625,827,035.01	\$ 3,228,414,172.62	\$ 7,839,575,000.00	\$ 18,693,816,207.63	\$ 21,575,552,742.89

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Combined Statement of Funds Available, Expenditures and Changes in Fund Balances (Statutory Basis) Compared to Revenue Estimate/Appropriation/Budget All Appropriated Funds For the Fiscal Year Ended June 30, 2008

	Original Revenue Estimate/ Appropriation	Amended Revenue Estimate/ Final Budget	Actual	Variance Positive (Negative)
Funds Available				
State Funds Available for Appropriation				
State General Funds (Net Revenue Collections)				
Taxes				
Income				
Corporate	\$ 884,200,000.00	\$ 1,006,491,000.00	\$ 941,966,725.60	\$ (64,524,274.40)
Individual	8,993,510,000.00	9,287,483,409.00	8,829,480,885.52	(458,002,523.48)
General Sales	6,394,165,000.00	6,030,988,430.00	5,796,653,340.40	(234,335,089.60)
Selective Sales				
Motor Fuel	890,844,400.00	935,380,903.00	994,790,336.12	59,409,433.12
Alcoholic Beverages	165,487,000.00	185,918,000.00	167,397,927.72	(18,520,072.28)
Tobacco Products	247,970,000.00	245,709,000.00	239,691,525.55	(6,017,474.45)
Estate	—	0.00	12,325.00	12,325.00
Property	84,961,822.00	83,429,813.00	80,257,696.33	(3,172,116.67)
Insurance Premium Tax	364,771,665.00	338,486,958.00	348,218,618.13	9,731,660.13
Motor Vehicle License Tax	273,851,712.00	298,629,200.00	296,648,373.68	(1,980,826.32)
Total Taxes	<u>\$ 18,299,761,599.00</u>	<u>\$ 18,412,516,713.00</u>	<u>\$ 17,695,117,754.05</u>	<u>\$ (717,398,958.95)</u>
Interest, Fees and Sales				
Interest, Fees and Sales - Department of Revenue	\$ 150,000,000.00	\$ 110,000,000.00	\$ 150,848,634.27	\$ 40,848,634.27
Interest, Fees and Sales - Office of Treasury and Fiscal Services				
Interest on Deposits	32,000,000.00	80,000,000.00	112,819,585.21	32,819,585.21
Interest on Motor Fuel Deposits	32,000,000.00	52,529,159.00	33,995,472.80	(18,533,686.20)
Other Fees and Sales	—	0.00	428,751.84	428,751.84
Total Interest, Fees and Sales	<u>\$ 214,000,000.00</u>	<u>\$ 242,529,159.00</u>	<u>\$ 298,092,444.12</u>	<u>\$ 55,563,285.12</u>
Regulatory Fees and Sales				
Driver Services	65,000,000.00	64,000,000.00	64,907,591.29	907,591.29
Natural Resources	46,000,000.00	46,000,000.00	51,865,764.71	5,865,764.71
Secretary of State	53,000,000.00	60,000,000.00	66,970,992.74	6,970,992.74
Labor Department	30,000,000.00	30,000,000.00	32,318,507.29	2,318,507.29
Human Resources	19,600,000.00	26,100,000.00	16,587,605.66	(9,512,394.34)
Banking and Finance	19,637,900.00	19,637,900.00	21,485,712.08	1,847,812.08
Corrections	14,000,000.00	14,000,000.00	16,445,194.43	2,445,194.43
Workers' Compensation	15,717,954.00	17,165,000.00	17,347,383.07	182,383.07
Public Service Commission	1,140,000.00	1,140,000.00	1,051,725.89	(88,274.11)
Nursing Home Provider Fees	120,805,958.00	120,805,958.00	133,973,809.00	13,167,851.00
Care Management Organization Fees	181,156,189.00	147,953,219.00	140,307,653.00	(7,645,566.00)
Indigent Defense Fees	37,422,286.00	43,304,260.00	45,373,866.39	2,069,606.39
Peace Officers' and Prosecutors' Training Funds	26,000,000.00	28,000,000.00	27,289,573.64	(710,426.36)
All Other Departments	78,298,009.00	91,521,683.00	98,677,045.86	7,155,362.86
Total Regulatory Fees and Sales	<u>\$ 707,778,296.00</u>	<u>\$ 709,628,020.00</u>	<u>\$ 734,602,425.05</u>	<u>\$ 24,974,405.05</u>
Total State General Funds (Net Revenue Collections)	<u>\$ 19,221,539,895.00</u>	<u>\$ 19,364,673,892.00</u>	<u>\$ 18,727,812,623.22</u>	<u>\$ (636,861,268.78)</u>
Other State Funds				
Brain and Spinal Injury Trust Fund (1)	\$ 3,063,194.00	\$ 1,968,993.00	\$ 1,968,993.00	\$ 0.00
Lottery Proceeds and Interest	841,554,506.00	841,554,506.00	901,286,984.17	59,732,478.17
Tobacco Settlement Funds and Interest	148,344,341.00	148,344,341.00	164,459,960.57	16,115,619.57
Other State Funds Available for Appropriation				
Other Funds Collected by Office of Treasury and Fiscal Services				
Guaranteed Revenue Debt Common Reserve Fund Interest Earned	—	0.00	3,603,319.70	3,603,319.70
Other	—	0.00	2,437.16	2,437.16
Funds Transferred from Georgia Ports Authority	16,119,000.00	0.00	0.00	0.00
Prior Year Fund Balances - State Funds (2)				
Revenue Shortfall Reserve - K-12	—	188,404,416.00	188,404,416.39	0.39
Appropriation to Department of Transportation and Motor Fuel Surplus	—	0.00	65,065,662.37	65,065,662.37
Tobacco Settlement Funds - Reserve and Surplus	—	0.00	157,203,188.35	157,203,188.35
Lottery for Education - Unrestricted Reserve and Surplus	—	0.00	587,004,869.75	587,004,869.75
Total Other State Funds	<u>\$ 1,009,081,041.00</u>	<u>\$ 1,180,272,256.00</u>	<u>\$ 2,068,999,831.46</u>	<u>\$ 888,727,575.46</u>
Total State Funds Available for Appropriation	<u>\$ 20,230,620,936.00</u>	<u>\$ 20,544,946,148.00</u>	<u>\$ 20,796,812,454.68</u>	<u>\$ 251,866,306.68</u>
Amounts Collected but Not Available for Appropriation (not remitted to OTFS)	—	0.00	25,626,163.50	25,626,163.50
Total State Funds	<u>\$ 20,230,620,936.00</u>	<u>\$ 20,544,946,148.00</u>	<u>\$ 20,822,438,618.18</u>	<u>\$ 277,492,470.18</u>

(continued)

- (1) Brain and Spinal Injury Trust Fund "Actual" Revenues represent Trust Fund transfers requested by DHR. FY 2008 collections were \$2,556,158.94.
(2) With the exception of the K-12 portion of the Revenue Shortfall Reserve, Prior Year Fund Balances are not included in the Revenue Estimate.

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Combined Statement of Funds Available, Expenditures and Changes in Fund Balances (Statutory Basis) Compared to Revenue Estimate/Appropriation/Budget (continued) All Appropriated Funds For the Fiscal Year Ended June 30, 2008

	Original Revenue Estimate/ Appropriation	Amended Revenue Estimate/ Final Budget	Actual	Variance Positive (Negative)
Federal Funds				
Revenues				
CCDF Mandatory & Matching Funds	\$ 92,809,079.00	\$ 111,444,555.00	\$ 95,874,103.74	\$ (15,570,451.26)
Child Care and Development Block Grant	81,488,750.00	88,554,955.00	74,558,612.32	(13,996,342.68)
Community Mental Health Services Block Grant	12,840,422.00	16,069,105.00	16,234,232.08	165,127.08
Community Services Block Grant	17,189,252.00	17,871,833.00	17,871,373.62	(459.38)
Federal Highway Administration Highway Planning and Construction	1,310,432,809.00	1,310,432,809.00	972,553,750.35	(337,879,058.65)
Foster Care Title IV-E	104,398,187.00	81,939,985.00	79,596,459.19	(2,343,525.81)
Low-Income Home Energy Assistance	18,970,241.00	34,937,026.00	31,372,338.97	(3,564,687.03)
Maternal and Child Health Services Block Grant	17,348,033.00	20,449,839.00	15,538,678.65	(4,911,160.35)
Medical Assistance Program	5,494,373,568.00	5,418,361,687.00	4,900,127,801.94	(518,233,885.06)
Prevention and Treatment of Substance Abuse Block Grant	50,960,435.00	58,011,973.00	56,109,740.33	(1,902,232.67)
Preventive Health and Health Services Block Grant	4,203,961.00	4,390,826.00	3,633,964.84	(756,861.16)
Social Services Block Grant	50,566,792.00	63,992,381.00	57,008,123.55	(6,984,257.45)
State Children's Insurance Program	241,440,694.00	289,391,206.00	252,545,065.10	(36,846,140.90)
Temporary Assistance for Needy Families	368,024,967.00	370,551,452.00	352,994,452.32	(17,556,999.68)
TANF Transfers to Child Care Development Fund	73,288,154.00	147,346,709.00	54,751,303.78	(92,595,405.22)
TANF Unobligated Balance	2,074,273,735.00	3,641,679,235.00	3,439,393,509.65	(202,285,725.35)
Federal Funds Not Specifically Identified				
Total Federal Revenues	\$ 10,012,609,079.00	\$ 11,703,797,213.00	\$ 10,448,535,147.43	\$ (1,255,262,065.57)
Other Federal Funds Available				
Prior Year Federal Reserves	—	0.00	14,282,728.46	14,282,728.46
Total Federal Funds	\$ 10,012,609,079.00	\$ 11,703,797,213.00	\$ 10,462,817,875.89	\$ (1,240,979,337.11)
Other Funds				
Revenues	\$ 7,159,182,849.00	\$ 10,415,852,759.00	\$ 8,878,915,366.82	\$ (1,536,937,392.18)
Other Funds Available				
Prior Year Fund Balances Reserved	—	0.00	1,463,742,828.76	1,463,742,828.76
Total Other Funds	\$ 7,159,182,849.00	\$ 10,415,852,759.00	\$ 10,342,658,195.58	\$ (73,194,563.42)
Total Funds Available	\$ 37,402,412,864.00	\$ 42,664,596,120.00	\$ 41,627,914,689.65	\$ (1,036,681,430.35)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Combined Statement of Funds Available, Expenditures and Changes in Fund Balances (Statutory Basis) Compared to Revenue Estimate/Appropriation/Budget All Appropriated Funds For the Fiscal Year Ended June 30, 2008

	Original Revenue Estimate/ Appropriation	Amended Revenue Estimate/ Final Budget	Actual	Variance Positive (Negative)
Expenditures				
Legislative Branch				
General Assembly of Georgia				
Georgia Senate	\$ 10,942,603.00	\$ 11,837,990.00	\$ 10,503,200.10	\$ 1,334,789.90
Georgia House of Representatives	18,995,716.00	20,367,520.00	18,755,548.00	1,611,972.00
Georgia General Assembly Joint Offices	9,925,594.00	10,371,707.00	8,741,004.21	1,630,702.79
Audits and Accounts, Department of	34,642,067.00	34,429,800.00	33,694,023.06	735,776.94
Judicial Branch				
Appeals, Court of	13,958,111.00	14,327,406.00	14,326,948.44	457.56
Judicial Council	17,575,351.00	20,893,016.00	19,618,055.67	1,274,960.33
Juvenile Courts	6,703,551.00	8,001,007.00	7,408,882.12	592,124.88
Prosecuting Attorneys	59,168,721.00	69,301,278.00	69,264,845.18	36,432.82
Superior Courts	60,845,688.00	61,287,688.00	61,075,887.86	211,800.14
Supreme Court	8,700,335.00	8,767,982.00	8,767,972.08	9.92
Executive Branch				
Accounting Office, State	16,179,372.00	19,124,232.00	18,996,203.67	128,028.33
Administrative Services, Department of	165,929,280.00	232,365,413.00	219,976,271.23	12,389,141.77
Agriculture, Department of	54,926,632.00	59,937,315.00	59,644,479.71	292,835.29
Banking and Finance, Department of	12,218,642.00	12,399,667.00	12,270,029.02	129,637.98
Community Affairs, Department of	245,535,320.00	373,623,633.00	326,028,593.93	47,595,039.07
Community Health, Department of	11,463,703,572.00	11,665,550,123.00	10,599,386,300.19	1,066,163,822.81
Corrections, Department of	1,124,626,358.00	1,176,337,632.00	1,161,262,732.92	15,074,899.08
Defense, Department of	52,696,725.00	48,425,741.00	47,677,908.61	747,832.39
Driver Services, Department of	62,141,465.00	65,512,086.00	65,377,154.66	134,931.34
Early Care and Learning, Department of	449,305,508.00	453,831,818.00	453,821,244.09	10,573.91
Economic Development, Department of	49,543,056.00	46,545,134.00	46,130,566.02	414,567.98
Education, Department of	8,941,022,862.00	9,640,216,362.00	9,525,047,651.36	115,168,710.64
Employees' Retirement System of Georgia	24,944,048.00	25,610,553.00	24,672,669.09	937,883.91
Forestry Commission, State	42,773,160.00	56,115,568.00	56,012,283.78	103,284.22
Governor, Office of the	53,154,031.00	230,083,063.00	176,447,122.39	53,635,940.61
Human Resources, Department of	3,175,244,152.00	3,862,617,668.00	3,528,654,774.18	333,962,893.82
Insurance, Department of	19,916,605.00	19,852,215.00	19,187,424.79	664,790.21
Investigation, Georgia Bureau of	109,039,275.00	146,068,604.00	145,907,735.97	160,868.03
Juvenile Justice, Department of	343,192,282.00	353,528,996.00	334,811,139.45	18,717,856.55
Labor, Department of	353,640,288.00	486,612,417.00	447,144,985.52	39,467,431.48
Law, Department of	40,273,044.00	62,992,724.00	62,674,526.56	318,197.44
State Personnel Administration	15,151,679.00	18,949,505.00	16,133,542.59	2,815,962.41
Natural Resources, Department of	166,211,317.00	355,078,499.00	315,610,738.66	39,467,760.34
Pardons and Paroles, State Board of	55,612,881.00	56,734,628.00	55,980,192.59	754,435.41
Properties Commission, State	2,249,895.00	3,148,324.00	2,925,066.72	223,257.28
Public Defender Standards Council, Georgia	40,265,178.00	71,013,239.00	71,049,861.07	(36,622.07)
Public Safety, Department of	138,944,014.00	182,512,943.00	171,889,195.12	10,623,747.88
Public Service Commission	10,238,501.00	10,694,264.00	10,692,369.55	1,894.45
Regents, University System of Georgia	5,044,456,738.00	5,443,810,074.00	5,200,193,007.02	243,617,066.98
Revenue, Department of	561,247,007.00	579,676,878.00	574,764,929.09	4,911,948.91
Secretary of State	41,139,767.00	44,541,359.00	42,005,001.51	2,536,357.49
Soil and Water Conservation Commission	14,109,463.00	12,822,374.00	11,865,866.15	956,507.85
Student Finance Commission and Authority, Georgia	563,063,788.00	563,395,481.00	526,239,190.06	37,156,290.94
Teachers' Retirement System	26,489,005.00	28,072,606.00	26,734,436.81	1,338,169.19
Technical and Adult Education, Department of	453,364,684.00	622,506,903.00	592,423,722.71	30,083,180.29
Transportation, Department of	2,116,262,784.00	4,240,080,681.00	2,273,736,180.94	1,966,344,500.06
Veterans Service, Department of	37,206,185.00	47,454,992.00	46,957,563.40	497,428.60
Workers' Compensation, State Board of	17,268,050.00	17,876,050.00	15,929,005.61	1,947,044.39
General Obligation Debt Sinking Fund	1,039,642,135.00	1,074,813,247.00	950,614,086.28	124,199,160.72
Total Expenditures	\$ 37,384,386,485.00	\$ 42,670,118,405.00	\$ 38,489,032,119.74	\$ 4,181,086,285.26

(continued)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Combined Statement of Funds Available, Expenditures and Changes in Fund Balances (Statutory Basis) Compared to Revenue Estimate/Appropriation/Budget (continued)

All Appropriated Funds

For the Fiscal Year Ended June 30, 2008

	<u>Original Revenue Estimate/ Appropriation</u>	<u>Amended Revenue Estimate/ Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Excess of Funds Available over Expenditures				
Excess of Original Revenue Estimate over Original Appropriation (vetoes)	\$ 18,026,379.00			
Deficiency of Amended Revenue Estimate under Final Budget (adjustment of amount appropriated to actual collections)		\$ (5,522,285.00)		
Excess of Actual Funds Available over Actual Expenditures			\$ 3,138,882,569.91	
Beginning Fund Balance - July 1				
Amounts Not Available for Expenditure/Appropriation				
Revenue Shortfall Reserve			1,544,595,187.63	
Lottery for Education				
Scholarship Shortfall Reserve			227,245,246.04	
Shortfall Reserve			82,279,660.87	
Guaranteed Revenue Debt Common Reserve			71,690,611.25	
Other				
Inventories			44,603,783.33	
Refunds to Grantors			115,058.13	
Regents Early Retirement Program			7,172,101.53	
Uncollectible Accounts Receivable			10,783,869.87	
Other			10,830,676.52	
Adjustments				
Prior Year Payables/Expenditures			1,317,361,084.12	
Prior Year Receivables/Revenues			(2,798,589,852.06)	
Increase in Inventories			843,388.87	
Mandatory Transfers			1,062,387.84	
Non-Mandatory Transfers			16,037,024.72	
Other Adjustments (Net)			(3,619,900.28)	
Ending Fund Balance - June 30			\$ 3,671,292,898.29	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 18,300,205,316.00	\$ 18,382,286,115.00	\$ 18,348,362,145.00	\$ (33,923,970.00)
Brain and Spinal Injury Trust Fund	3,063,194.00	1,968,993.00	1,968,993.00	0.00
Lottery Funds	841,554,506.00	841,554,506.00	824,578,475.00	(16,976,031.00)
Revenue Shortfall Reserve for K-12 Needs	—	188,404,416.00	188,404,416.00	0.00
State Motor Fuel Funds	919,427,200.00	987,910,062.00	987,910,062.00	0.00
Tobacco Settlement Funds	148,344,341.00	148,344,341.00	148,344,341.00	0.00
Federal Funds				
CCDF Mandatory & Matching Funds	92,809,079.00	111,444,555.00	95,874,103.74	(15,570,451.26)
Child Care and Development Block Grant	81,488,750.00	88,554,955.00	74,558,612.32	(13,996,342.68)
Community Mental Health Services Block Grant	12,840,422.00	16,069,105.00	16,234,232.08	165,127.08
Community Services Block Grant	17,189,252.00	17,871,833.00	17,871,373.62	(459.38)
Federal Highway Administration Highway Planning and Construction	1,310,432,809.00	1,310,432,809.00	972,553,750.35	(337,879,058.65)
Foster Care Title IV-E	104,398,187.00	81,939,985.00	79,596,459.19	(2,343,525.81)
Low-Income Home Energy Assistance	18,970,241.00	34,937,026.00	31,372,338.97	(3,564,687.03)
Maternal and Child Health Services Block Grant	17,348,033.00	20,449,839.00	15,538,678.65	(4,911,160.35)
Medical Assistance Program	5,494,373,568.00	5,418,361,687.00	4,900,127,801.94	(518,233,885.06)
Prevention and Treatment of Substance Abuse Block Grant	50,960,435.00	58,011,973.00	56,109,740.33	(1,902,232.67)
Preventive Health and Health Services Block Grant	4,203,961.00	4,390,826.00	3,633,964.84	(756,861.16)
Social Services Block Grant	50,566,792.00	63,992,381.00	57,008,123.55	(6,984,257.45)
State Children's Insurance Program	241,440,694.00	289,391,206.00	252,545,065.10	(36,846,140.90)
Temporary Assistance for Needy Families	368,024,967.00	370,551,452.00	352,994,452.32	(17,556,999.68)
TANF Transfers to Child Care Development Fund	—	28,371,637.00	28,371,637.00	0.00
TANF Unobligated Balance	73,288,154.00	147,346,709.00	54,751,303.78	(92,595,405.22)
Federal Funds Not Specifically Identified	2,074,273,735.00	3,641,679,235.00	3,439,393,509.65	(202,285,725.35)
Other Funds	7,159,182,849.00	10,415,852,759.00	8,878,915,366.82	(1,536,937,392.18)
Total Revenues	\$ 37,384,386,485.00	\$ 42,670,118,405.00	\$ 39,827,018,946.25	\$ (2,843,099,458.75)
Prior Year Fund Balance Available for Expenditure Reserved				
	—	—	1,478,025,557.22	1,478,025,557.22
Total Funds Available	\$ 37,384,386,485.00	\$ 42,670,118,405.00	\$ 41,305,044,503.47	\$ (1,365,073,901.53)
Expenditures				
Section 1: Georgia Senate				
Lieutenant Governor's Office	\$ 1,326,662.00	\$ 1,328,218.00	\$ 1,268,308.79	\$ 59,909.21
Secretary of the Senate's Office	1,307,366.00	1,379,266.00	1,060,533.03	318,732.97
Senate	7,260,970.00	8,079,155.00	7,191,610.53	887,544.47
Senate Budget and Evaluation Office	1,047,605.00	1,051,351.00	982,747.75	68,603.25
Total Georgia Senate	\$ 10,942,603.00	\$ 11,837,990.00	\$ 10,503,200.10	\$ 1,334,789.90
Section 2: Georgia House of Representatives				
House of Representatives	\$ 18,995,716.00	\$ 20,367,520.00	\$ 18,755,548.00	\$ 1,611,972.00
Section 3: Georgia General Assembly Joint Offices				
Ancillary Activities	\$ 4,234,402.00	\$ 4,592,223.00	\$ 3,530,637.67	\$ 1,061,585.33
Legislative Fiscal Office	2,687,623.00	2,775,405.00	2,415,878.66	359,526.34
Office of Legislative Counsel	3,003,569.00	3,004,079.00	2,794,487.88	209,591.12
Total Georgia General Assembly Joint Offices	\$ 9,925,594.00	\$ 10,371,707.00	\$ 8,741,004.21	\$ 1,630,702.79
Section 4: Audits and Accounts, Department of Administration				
Audit and Assurance Services	\$ 1,697,528.00	\$ 1,697,528.00	\$ 1,590,282.77	\$ 107,245.23
Legislative Services	30,554,156.00	30,341,889.00	29,904,334.41	437,554.59
Statewide Equalized Adjusted Property Tax Digest	121,985.00	121,985.00	111,677.29	10,307.71
Total Audits and Accounts, Department of Administration	\$ 2,268,398.00	\$ 2,268,398.00	\$ 2,087,728.59	\$ 180,669.41
Section 5: Appeals, Court of				
Court of Appeals	\$ 13,958,111.00	\$ 14,327,406.00	\$ 14,326,948.44	\$ 457.56

(continued)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Section 6: Judicial Council				
Georgia Office of Dispute Resolution	\$ 294,643.00	\$ 496,856.00	\$ 430,907.56	\$ 65,948.44
Institute of Continuing Judicial Education	1,228,797.00	1,364,426.00	1,364,425.86	0.14
Judicial Council	14,949,312.00	17,929,135.00	16,720,187.94	1,208,947.06
Judicial Qualifications Commission	302,599.00	302,599.00	302,534.31	64.69
Resource Center	800,000.00	800,000.00	800,000.00	0.00
Total Judicial Council	\$ 17,575,351.00	\$ 20,893,016.00	\$ 19,618,055.67	\$ 1,274,960.33
Section 7: Juvenile Courts				
Council of Juvenile Court Judges	\$ 1,701,125.00	\$ 2,998,581.00	\$ 2,406,456.12	\$ 592,124.88
Grants to Counties for Juvenile Court Judges	5,002,426.00	5,002,426.00	5,002,426.00	0.00
Total Juvenile Courts	\$ 6,703,551.00	\$ 8,001,007.00	\$ 7,408,882.12	\$ 592,124.88
Section 8: Prosecuting Attorneys				
District Attorneys	\$ 52,961,249.00	\$ 62,938,968.00	\$ 62,906,695.90	\$ 32,272.10
Prosecuting Attorney's Council	6,207,472.00	6,362,310.00	6,358,149.28	4,160.72
Total Prosecuting Attorneys	\$ 59,168,721.00	\$ 69,301,278.00	\$ 69,264,845.18	\$ 36,432.82
Section 9: Superior Courts				
Council of Superior Court Clerks	\$ 258,000.00	\$ 258,000.00	\$ 258,000.00	\$ 0.00
Council of Superior Court Judges	1,079,165.00	1,079,165.00	1,072,180.91	6,984.09
Judicial Administrative Districts	2,378,508.00	2,378,508.00	2,378,508.00	0.00
Superior Court Judges	57,130,015.00	57,572,015.00	57,367,198.95	204,816.05
Total Superior Courts	\$ 60,845,688.00	\$ 61,287,688.00	\$ 61,075,887.86	\$ 211,800.14
Section 10: Supreme Court				
Supreme Court of Georgia	\$ 8,700,335.00	\$ 8,767,982.00	\$ 8,767,972.08	\$ 9.92
Section 11: Accounting Office, State				
State Accounting Office	\$ 16,179,372.00	\$ 19,124,232.00	\$ 18,996,203.67	\$ 128,028.33
Section 12: Administrative Services, Department of				
Administration	\$ 4,347,678.00	\$ 5,204,905.00	\$ 4,865,755.56	\$ 339,149.44
Fiscal Services	325,184.00	325,184.00	289,204.42	35,979.58
Fleet Management	2,154,337.00	2,154,337.00	573,850.76	1,580,486.24
Mail and Courier	1,398,982.00	1,398,982.00	1,050,574.10	348,407.90
Risk Management	137,428,923.00	189,714,334.00	180,658,876.57	9,055,457.43
State Purchasing	7,622,622.00	20,171,395.00	19,831,278.03	340,116.97
Surplus Property	2,332,891.00	2,490,356.00	2,477,963.86	12,392.14
U.S. Post Office	176,990.00	176,990.00	137,353.49	39,636.51
Administrative Hearings, Office of State	4,651,397.00	4,760,452.00	4,586,463.00	173,989.00
Hazardous Materials, Agency for the Removal of	85,354.00	85,354.00	85,354.00	0.00
Health Planning Review Board	60,473.00	60,473.00	60,460.28	12.72
Payments to Georgia Technology Authority	1,396,769.00	1,396,769.00	1,396,769.00	0.00
Treasury and Fiscal Services, Office of	3,122,680.00	3,500,882.00	3,075,699.62	425,182.38
Compensation Per General Assembly Resolutions	825,000.00	925,000.00	886,668.54	38,331.46
Total Administrative Services, Department of	\$ 165,929,280.00	\$ 232,365,413.00	\$ 219,976,271.23	\$ 12,389,141.77
Section 13: Agriculture, Department of				
Administration	\$ 7,111,084.00	\$ 7,870,601.00	\$ 7,471,338.99	\$ 399,262.01
Athens/Tifton Veterinary Labs	3,651,229.00	3,651,229.00	3,651,229.00	0.00
Consumer Protection	31,684,732.00	34,945,340.00	35,038,909.60	(93,569.60)
Marketing and Promotion	8,991,043.00	9,977,351.00	9,990,207.59	(12,856.59)
Poultry Veterinary Diagnostic Labs	3,488,544.00	3,492,794.00	3,492,794.53	(0.53)
Total Agriculture, Department of	\$ 54,926,632.00	\$ 59,937,315.00	\$ 59,644,479.71	\$ 292,835.29

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Section 14: Banking and Finance, Department of				
Administration	\$ 1,876,614.00	\$ 2,049,824.00	\$ 2,044,176.81	\$ 5,647.19
Chartering, Licensing and Applications/Non-Mortgage Entities	1,250,814.00	538,657.00	521,210.72	17,446.28
Consumer Protection and Assistance	564,842.00	649,219.00	635,247.53	13,971.47
Financial Institution Supervision	6,734,312.00	7,357,591.00	7,312,508.19	45,082.81
Mortgage Supervision	1,792,060.00	1,804,376.00	1,756,885.77	47,490.23
Total Banking and Finance, Department of	\$ 12,218,642.00	\$ 12,399,667.00	\$ 12,270,029.02	\$ 129,637.98
Section 15: Community Affairs, Department of				
Administration	\$ 4,931,997.00	\$ 6,125,854.00	\$ 5,893,203.91	\$ 232,650.09
Building Construction	481,724.00	630,548.00	595,583.88	34,964.12
Coordinated Planning	5,233,811.00	5,292,911.00	5,118,474.06	174,436.94
Environmental Education and Assistance	1,047,840.00	5,115,070.00	3,809,139.89	1,305,930.11
Federal Community and Economic Development Programs	39,084,808.00	53,326,079.00	52,609,310.35	716,768.65
Homeownership Programs	3,919,452.00	4,717,014.00	4,340,419.14	376,594.86
Local Assistance Grants	6,529,284.00	6,529,284.00	6,396,180.00	133,104.00
Regional Services	2,304,905.00	2,904,905.00	2,885,706.28	19,198.72
Rental Housing Programs	62,854,222.00	126,997,422.00	122,935,521.93	4,061,900.07
Research and Surveys	620,782.00	687,245.00	669,251.91	17,993.09
Special Housing Initiatives	4,607,407.00	5,846,089.00	5,505,866.68	340,222.32
State Community Development Programs	1,377,599.00	1,396,599.00	1,376,631.51	19,967.49
State Economic Development Program	10,726,614.00	10,936,695.00	10,902,809.98	33,885.02
Payments to Georgia Environmental Facilities Authority	49,823,726.00	90,323,726.00	50,323,726.00	40,000,000.00
Payments to OneGeorgia Authority	47,123,333.00	47,926,376.00	47,798,952.41	127,423.59
Payments to Georgia Regional Transportation Authority	4,867,816.00	4,867,816.00	4,867,816.00	0.00
Total Community Affairs, Department of	\$ 245,535,320.00	\$ 373,623,633.00	\$ 326,028,593.93	\$ 47,595,039.07
Section 16: Community Health, Department of				
Administration	\$ 412,356,087.00	\$ 443,889,949.00	\$ 401,859,076.70	\$ 42,030,872.30
Health Care Access and Improvement	17,948,926.00	22,803,956.00	21,356,945.68	1,447,010.32
Indigent Care Trust Fund	419,414,052.00	422,427,755.00	410,196,920.88	12,230,834.12
Medicaid: Aged, Blind, and Disabled	4,323,887,807.00	4,220,054,773.00	3,706,360,230.66	513,694,542.34
Medicaid: Low-Income Medicaid	2,912,193,240.00	3,061,924,174.00	2,794,878,253.30	267,045,920.70
Nursing Home Provider Fees	324,921,888.00	360,493,241.00	360,493,240.60	0.40
PeachCare	314,661,289.00	365,078,182.00	316,850,589.19	48,227,592.81
State Health Benefit Plan	2,687,375,431.00	2,717,720,901.00	2,536,492,350.21	181,228,550.79
Composite Board of Medical Examiners	2,366,731.00	2,579,071.00	2,489,829.11	89,241.89
Physician Workforce, Georgia Board of:				
Board Administration	591,850.00	591,850.00	571,531.28	20,318.72
Graduate Medical Education	7,212,223.00	7,212,223.00	7,123,385.06	88,837.94
Mercer School of Medicine Grant	24,560,862.00	24,560,862.00	24,560,862.00	0.00
Morehouse School of Medicine Grant	11,247,293.00	11,247,293.00	11,247,293.00	0.00
Undergraduate Medical Education	3,538,484.00	3,538,484.00	3,538,483.70	0.30
Medical Education Board, State	1,427,409.00	1,427,409.00	1,367,308.82	60,100.18
Total Community Health, Department of	\$ 11,463,703,572.00	\$ 11,665,550,123.00	\$ 10,599,386,300.19	\$ 1,066,163,822.81
Section 17: Corrections, Department of				
Administration	\$ 57,040,846.00	\$ 61,592,474.00	\$ 58,095,542.28	\$ 3,496,931.72
Bainbridge Probation Substance Abuse Treatment Center	6,263,402.00	6,555,852.00	6,262,431.09	293,420.91
County Jail Subsidy	6,196,724.00	6,196,724.00	6,196,724.00	0.00
Detention Centers	47,398,027.00	53,683,670.00	52,301,935.64	1,381,734.36
Food and Farm Operations	13,355,692.00	16,492,044.00	15,991,131.69	500,912.31
Health	203,601,834.00	220,496,778.00	219,919,587.48	577,190.52
Offender Management	44,724,989.00	43,386,881.00	43,364,953.14	21,927.86
Parole Revocation Centers	4,465,585.00	5,206,628.00	5,197,625.08	9,002.92
Private Prisons	80,709,877.00	79,641,877.00	79,641,877.00	0.00
Probation Diversion Centers	16,022,874.00	15,460,915.00	12,584,325.29	2,876,589.71
Probation Supervision	82,167,745.00	82,140,266.00	81,769,122.64	371,143.36
State Prisons	536,302,363.00	558,701,973.00	553,341,623.84	5,360,349.16
Transitional Centers	26,376,400.00	26,781,550.00	26,595,853.75	185,696.25
Total Corrections, Department of	\$ 1,124,626,358.00	\$ 1,176,337,632.00	\$ 1,161,262,732.92	\$ 15,074,899.08

(continued)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Section 18: Defense, Department of				
Administration	\$ 1,461,149.00	\$ 1,705,645.00	\$ 1,667,601.64	\$ 38,043.36
Military Readiness	39,089,258.00	34,767,789.00	34,080,871.48	686,917.52
Youth Educational Services	12,146,318.00	11,952,307.00	11,929,435.49	22,871.51
Total Defense, Department of	\$ 52,696,725.00	\$ 48,425,741.00	\$ 47,677,908.61	\$ 747,832.39
Section 19: Driver Services, Department of				
Customer Service Support	\$ 9,157,705.00	\$ 9,193,606.00	\$ 9,193,557.15	\$ 48.85
License Issuance	48,087,172.00	51,307,700.00	51,172,836.84	134,863.16
Regulatory Compliance	4,896,588.00	5,010,780.00	5,010,760.67	19.33
Total Driver Services, Department of	\$ 62,141,465.00	\$ 65,512,086.00	\$ 65,377,154.66	\$ 134,931.34
Section 20: Early Care and Learning, Department of				
Child Care Services	\$ 8,410,193.00	\$ 8,662,980.00	\$ 8,661,936.59	\$ 1,043.41
Nutrition	93,000,000.00	101,600,798.00	101,600,797.30	0.70
Pre-Kindergarten Program	325,525,169.00	325,399,569.00	325,390,426.90	9,142.10
Quality Initiatives	22,370,146.00	18,168,471.00	18,168,083.30	387.70
Total Early Care and Learning, Department of	\$ 449,305,508.00	\$ 453,831,818.00	\$ 453,821,244.09	\$ 10,573.91
Section 21: Economic Development, Department of				
Administration	\$ 6,626,634.00	\$ 6,626,634.00	\$ 6,608,666.80	\$ 17,967.20
Business Recruitment and Expansion	13,403,644.00	11,403,644.00	11,403,381.98	262.02
Film, Video and Music	1,209,137.00	1,209,137.00	1,208,715.54	421.46
International Relations and Trade	2,358,416.00	3,758,416.00	3,725,581.83	32,834.17
Innovation and Technology	1,710,270.00	1,710,270.00	1,691,786.29	18,483.71
Small and Minority Business Development	963,024.00	963,024.00	905,598.60	57,425.40
Tourism	21,129,409.00	18,731,487.00	18,445,185.80	286,301.20
Payments to Aviation Hall of Fame	50,000.00	50,000.00	50,000.00	0.00
Payments to Georgia Medical Center Authority	408,712.00	408,712.00	408,712.00	0.00
Payments to Georgia Music Hall of Fame Authority	840,466.00	840,466.00	840,466.00	0.00
Payments to Georgia Sports Hall of Fame Authority	793,344.00	793,344.00	793,344.00	0.00
Civil War Commission	50,000.00	50,000.00	49,127.18	872.82
Total Economic Development, Department of	\$ 49,543,056.00	\$ 46,545,134.00	\$ 46,130,566.02	\$ 414,567.98

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Section 22: Education, Department of				
Academic Coach Program	\$ 5,705,944.00	\$ 4,437,025.00	\$ 2,756,046.98	\$ 1,680,978.02
Agricultural Education	10,145,339.00	16,829,339.00	11,962,171.00	4,867,168.00
Central Office	86,632,010.00	117,935,408.00	76,042,746.54	41,892,661.46
Charter Schools	9,949,904.00	10,585,884.00	4,698,035.00	5,887,849.00
Communities in Schools	2,445,623.00	2,445,623.00	2,437,010.00	8,613.00
Curriculum Development	2,274,833.00	2,274,833.00	2,268,763.13	6,069.87
Dropout Prevention	45,452,845.00	44,462,845.00	40,525,115.01	3,937,729.99
Federal Programs	817,561,039.00	1,009,958,334.00	980,697,353.04	29,260,980.96
Foreign Language	1,590,857.00	0.00	0.00	0.00
Georgia Learning Resources System	7,367,573.00	8,508,776.00	8,182,748.00	326,028.00
Georgia Virtual School	2,198,878.00	4,522,662.00	4,285,829.37	236,832.63
Georgia Youth Science and Technology	500,000.00	500,000.00	500,000.00	0.00
Governor's Honors Program	1,430,824.00	1,431,824.00	1,500,625.39	(68,801.39)
Information Technology Services	7,417,319.00	7,417,319.00	7,417,307.00	12.00
National Board Certification	12,294,628.00	13,431,808.00	13,421,113.00	10,695.00
National Science Center and Foundation	1,416,750.00	1,416,750.00	1,416,750.00	0.00
Non-Quality Basic Education Formula Grants	25,638,421.00	24,959,674.00	24,939,743.95	19,930.05
Nutrition	227,120,109.00	508,902,940.00	499,358,691.20	9,544,248.80
Preschool Handicapped	29,135,155.00	29,135,155.00	29,134,730.00	425.00
Pupil Transportation	168,868,769.00	168,868,769.00	168,868,763.00	6.00
Quality Basic Education Equalization	458,323,816.00	485,779,248.00	485,779,211.00	37.00
Quality Basic Education Local Five Mill Share	(1,543,476,487.00)	(1,542,897,546.00)	(1,542,897,518.00)	(28.00)
Quality Basic Education Program	8,017,517,757.00	8,126,609,703.00	8,125,815,243.00	794,460.00
Regional Education Service Agencies	12,458,083.00	12,458,083.00	12,458,082.00	1.00
School Improvement	11,312,332.00	11,312,332.00	10,978,894.02	333,437.98
School Nurses	30,000,000.00	30,000,000.00	30,000,000.00	0.00
Severely Emotionally Disturbed	81,194,324.00	82,884,725.00	81,156,101.00	1,728,624.00
State Interagency Transfers	307,163,848.00	343,229,722.00	339,109,777.21	4,119,944.79
State Schools	23,632,221.00	25,066,101.00	24,139,710.52	926,390.48
Technology/Career Education	40,994,078.00	47,597,803.00	40,167,234.00	7,430,569.00
Testing	35,097,211.00	38,492,364.00	36,268,516.00	2,223,848.00
Tuition for Multi-Handicapped	1,658,859.00	1,658,859.00	1,658,859.00	0.00
Total Education, Department of	\$ 8,941,022,862.00	\$ 9,640,216,362.00	\$ 9,525,047,651.36	\$ 115,168,710.64
Section 23: Employees' Retirement System of Georgia				
Administration	\$ 17,710,149.00	\$ 18,413,457.00	\$ 17,475,572.66	\$ 937,884.34
Deferred Compensation	2,559,098.00	2,640,795.00	2,640,795.43	(0.43)
Georgia Military Pension Fund	1,103,073.00	1,103,073.00	1,103,073.00	0.00
Public School Employee's Retirement System	3,571,728.00	3,453,228.00	3,453,228.00	0.00
Total Employees' Retirement System of Georgia	\$ 24,944,048.00	\$ 25,610,553.00	\$ 24,672,669.09	\$ 937,883.91
Section 24: Forestry Commission, State				
Administration	\$ 4,544,938.00	\$ 4,592,468.00	\$ 4,587,357.73	\$ 5,110.27
Forest Management	4,870,668.00	11,762,251.00	11,690,075.88	72,175.12
Forest Protection	31,849,829.00	38,261,677.00	38,244,079.85	17,597.15
Tree Improvement	121,994.00	263,187.00	258,952.43	4,234.57
Tree Seedling Nursery	1,385,731.00	1,235,985.00	1,231,817.89	4,167.11
Total Forestry Commission, State	\$ 42,773,160.00	\$ 56,115,568.00	\$ 56,012,283.78	\$ 103,284.22
Section 25: Governor, Office of the				
Governor's Emergency Fund	\$ 3,469,576.00	\$ 0.00	\$ 0.00	\$ 0.00
Governor's Office	7,653,328.00	23,818,589.00	14,699,494.76	9,119,094.24
Arts, Georgia Council for the	4,858,348.00	4,920,198.00	4,803,912.15	116,285.85
Child Advocate, Office of the	783,235.00	998,636.00	946,239.68	52,396.32
Consumer Affairs, Governor's Office of	8,714,293.00	11,432,771.00	11,294,644.21	138,126.79
Emergency Management Agency, Georgia	6,935,557.00	164,841,270.00	121,931,408.49	42,909,861.51
Equal Opportunity, Georgia Commission on	1,101,566.00	1,542,492.00	1,271,809.01	270,682.99
Office of Homeland Security	534,850.00	534,850.00	534,182.30	667.70
Office of the State Inspector General	833,534.00	833,585.00	717,546.41	116,038.59
Professional Standards Commission, Georgia	7,254,821.00	10,138,689.00	9,619,174.34	519,514.66
Student Achievement, Office of	1,540,188.00	1,495,089.00	1,213,118.41	281,970.59
Planning and Budget, Governor's Office of	9,474,735.00	9,526,894.00	9,415,592.63	111,301.37
Total Governor, Office of the	\$ 53,154,031.00	\$ 230,083,063.00	\$ 176,447,122.39	\$ 53,635,940.61

(continued)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
<i>Section 26: Human Resources, Department of</i>				
Administration	\$ 261,719,088.00	\$ 256,686,845.00	\$ 220,461,076.07	\$ 36,225,768.93
Adolescent and Adult Health Promotion	47,312,253.00	58,887,465.00	55,774,103.04	3,113,361.96
Adoption Services	69,771,604.00	86,690,350.00	86,281,857.03	408,492.97
Adult Addictive Disease Services	74,547,071.00	106,295,882.00	104,423,536.42	1,872,345.58
Adult Developmental Disabilities Services	381,573,704.00	301,829,066.00	286,876,071.56	14,952,994.44
Adult Essential Health Treatment Services	12,043,673.00	16,915,634.00	15,753,772.25	1,161,861.75
Adult Forensic Services	39,536,786.00	44,131,330.00	44,005,245.85	126,084.15
Adult Mental Health Services	192,678,482.00	262,931,640.00	253,006,409.15	9,925,230.85
Adult Nursing Home Services	3,944,978.00	11,543,557.00	11,091,398.53	452,158.47
After School Care	42,000,000.00	43,072,942.00	15,038,014.45	28,034,927.55
Child and Adolescent Addictive Disease Services	27,803,604.00	16,549,408.00	16,419,309.44	130,098.56
Child and Adolescent Development Disabilities Services	29,308,197.00	23,865,967.00	23,578,689.56	287,277.44
Child and Adolescent Forensic Services	4,252,024.00	2,131,968.00	2,075,259.56	56,708.44
Child and Adolescent Mental Health Services	161,477,448.00	88,122,256.00	83,934,281.05	4,187,974.95
Child Care Services	233,417,106.00	261,527,623.00	229,841,223.73	31,686,399.27
Child Fatality Review Panel	371,297.00	447,995.00	443,314.00	4,681.00
Child Support Services	75,591,499.00	94,501,032.00	85,375,691.32	9,125,340.68
Child Welfare Services	251,207,562.00	321,245,591.00	292,044,244.82	29,201,346.18
Direct Care and Support Services	161,596,665.00	183,875,623.00	160,265,551.40	23,610,071.60
Elder Abuse Investigations and Prevention	17,224,542.00	17,532,224.00	16,873,527.77	658,696.23
Elder Community Living Services	115,355,375.00	123,992,166.00	124,154,339.81	(162,173.81)
Elder Support Services	9,027,928.00	9,533,956.00	7,929,748.30	1,604,207.70
Eligibility Determination	51,319,956.00	100,671,619.00	90,486,564.81	10,185,054.19
Emergency Preparedness/Trauma System Improvement	14,495,308.00	117,954,281.00	103,948,928.72	14,005,352.28
Energy Assistance	18,623,684.00	43,222,196.00	39,812,641.13	3,409,554.87
Epidemiology	6,488,636.00	11,660,797.00	10,407,769.25	1,253,027.75
Facility and Provider Regulation	14,627,992.00	16,000,980.00	15,189,547.31	811,432.69
Family Connection	11,875,408.00	11,945,220.00	11,847,437.03	97,782.97
Family Violence Services	10,551,380.00	12,869,912.00	12,788,889.72	81,022.28
Federal Unobligated Balances	39,024,293.00	87,618,821.00	0.00	87,618,821.00
Food Stamp Eligibility and Benefits	55,241,462.00	89,221,847.00	85,763,845.22	3,458,001.78
Immunization	20,543,828.00	27,277,449.00	26,820,580.58	456,868.42
Infant and Child Essential Health Treatment Services	50,457,508.00	65,679,474.00	63,203,263.46	2,476,210.54
Infant and Child Health Promotion	115,950,632.00	342,443,188.00	335,025,758.69	7,417,429.31
Infectious Disease Control	50,498,415.00	103,109,304.00	96,960,057.28	6,149,246.72
Injury Prevention	1,329,714.00	2,685,925.00	2,141,383.23	544,541.77
Inspections and Environmental Hazard Control	15,568,826.00	21,709,181.00	21,495,060.13	214,120.87
Out of Home Care	213,532,726.00	271,170,582.00	271,151,227.33	19,354.67
Refugee Assistance	3,184,010.00	7,011,936.00	6,993,840.22	18,095.78
Substance Abuse Prevention	11,640,499.00	17,901,763.00	16,760,167.40	1,141,595.60
Support for Needy Families - Basic Assistance	87,968,339.00	59,827,888.00	56,394,904.08	3,432,983.92
Support for Needy Families - Family Assistance	87,087,084.00	64,640,803.00	71,730,377.94	(7,089,574.94)
Support for Needy Families - Family Assistance - Special Project	—	721,000.00	0.00	721,000.00
Support for Needy Families - Work Assistance	66,587,281.00	27,443,893.00	27,400,145.85	43,747.15
Vital Records	3,191,169.00	4,151,851.00	3,762,545.25	389,305.75
Brain and Spinal Injury Trust Fund	3,063,194.00	3,533,841.00	3,399,093.65	134,747.35
Children's Trust Fund Commission	7,782,772.00	16,502,668.00	16,658,478.64	(155,810.64)
Council on Aging	193,064.00	192,883.00	192,479.82	403.18
Developmental Disabilities, Governor's Council on	2,320,085.00	2,801,845.00	2,337,315.08	464,529.92
Sexual Offender Review Board	336,001.00	336,001.00	335,807.25	193.75
Total Human Resources, Department of	\$ 3,175,244,152.00	\$ 3,862,617,668.00	\$ 3,528,654,774.18	\$ 333,962,893.82

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Section 27: Insurance, Department of				
Administration	\$ 2,445,169.00	\$ 2,445,169.00	\$ 2,444,342.15	\$ 826.85
Enforcement	866,292.00	866,292.00	862,582.54	3,709.46
Fire Safety	6,577,112.00	6,497,029.00	5,866,857.47	630,171.53
Industrial Loan	769,025.00	783,968.00	770,344.24	13,623.76
Insurance Regulation	5,981,530.00	5,981,530.00	5,975,337.53	6,192.47
Special Fraud	3,277,477.00	3,278,227.00	3,267,960.86	10,266.14
Total Insurance, Department of	\$ 19,916,605.00	\$ 19,852,215.00	\$ 19,187,424.79	\$ 664,790.21
Section 28: Investigation, Georgia Bureau of				
Administration	\$ 11,046,485.00	\$ 11,059,111.00	\$ 11,059,003.73	\$ 107.27
Centralized Scientific Services	13,825,143.00	16,976,277.00	16,972,446.98	3,830.02
Criminal Justice Information Services	10,460,913.00	13,492,423.00	13,492,250.11	172.89
Georgia Information Sharing and Analysis Center	891,008.00	1,580,103.00	1,565,669.62	14,433.38
Regional Forensic Services	8,486,897.00	8,484,642.00	8,484,253.93	388.07
Regional Investigative Services	25,750,276.00	27,835,133.00	27,835,714.08	(581.08)
Special Operations Unit	784,354.00	2,239,471.00	2,232,618.95	6,852.05
State Healthcare Fraud Unit	1,169,624.00	4,305,791.00	4,197,007.28	108,783.72
Task Forces	1,177,946.00	1,177,570.00	1,165,332.12	12,237.88
Criminal Justice Coordinating Council	35,446,629.00	58,918,083.00	58,903,439.17	14,643.83
Total Investigation, Georgia Bureau of	\$ 109,039,275.00	\$ 146,068,604.00	\$ 145,907,735.97	\$ 160,868.03
Section 29: Juvenile Justice, Department of				
Administration	\$ 28,250,406.00	\$ 30,732,607.00	\$ 29,525,610.47	\$ 1,206,996.53
Community Non-Secure Commitment	56,672,010.00	51,558,312.00	48,262,309.19	3,296,002.81
Community Supervision	54,883,548.00	54,590,370.00	51,339,345.99	3,251,024.01
Secure Commitment (YDCs)	97,246,901.00	99,178,603.00	98,016,609.03	1,161,993.97
Secure Detention (RYDCs)	102,979,569.00	105,013,255.00	102,888,949.58	2,124,305.42
Children and Youth Coordinating Council	3,159,848.00	12,455,849.00	4,778,315.19	7,677,533.81
Total Juvenile Justice, Department of	\$ 343,192,282.00	\$ 353,528,996.00	\$ 334,811,139.45	\$ 18,717,856.55
Section 30: Labor, Department of				
Administration - Department of Labor	\$ 14,087,612.00	\$ 55,139,529.00	\$ 53,841,843.63	\$ 1,297,685.37
Administration - Division of Rehabilitation	3,679,770.00	4,209,770.00	4,162,491.24	47,278.76
Business Enterprise Program	1,757,604.00	2,607,604.00	2,585,017.14	22,586.86
Disability Adjudication Section	55,598,820.00	55,598,820.00	48,403,265.53	7,195,554.47
Georgia Industries for the Blind	12,159,221.00	12,459,221.00	12,450,186.90	9,034.10
Labor Market Information	2,993,819.00	3,383,819.00	3,374,932.29	8,886.71
Roosevelt Warm Springs Institute	32,523,277.00	33,817,674.00	31,631,199.54	2,186,474.46
Safety Inspections	3,102,084.00	3,125,084.00	3,123,583.78	1,500.22
Unemployment Insurance	47,691,819.00	67,365,656.00	67,361,813.56	3,842.44
Vocational Rehabilitation Program	86,141,780.00	92,141,780.00	92,001,190.78	140,589.22
Workforce Development	93,811,310.00	156,670,288.00	128,116,294.53	28,553,993.47
Commission on Women	93,172.00	93,172.00	93,166.60	5.40
Total Labor, Department of	\$ 353,640,288.00	\$ 486,612,417.00	\$ 447,144,985.52	\$ 39,467,431.48
Section 31: Law, Department of				
Law	\$ 40,273,044.00	\$ 62,992,724.00	\$ 62,674,526.56	\$ 318,197.44
Section 32: State Personnel Administration				
Administration	\$ 5,842,685.00	\$ 5,927,293.00	\$ 5,328,958.95	\$ 598,334.05
Recruitment and Staffing Services	1,245,494.00	1,330,485.00	1,270,741.02	59,743.98
Total Compensation and Rewards	4,280,787.00	5,994,284.00	4,967,244.17	1,027,039.83
Workforce Development and Alignment	3,782,713.00	5,697,443.00	4,566,598.45	1,130,844.55
Total State Personnel Administration	\$ 15,151,679.00	\$ 18,949,505.00	\$ 16,133,542.59	\$ 2,815,962.41

(continued)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Section 33: Natural Resources, Department of				
Administration	\$ 10,180,372.00	\$ 11,211,786.00	\$ 11,039,134.85	\$ 172,651.15
Coastal Resources	4,358,393.00	10,620,658.00	10,253,149.50	367,508.50
Environmental Protection	41,130,502.00	145,789,838.00	122,113,219.16	23,676,618.84
Hazardous Waste Trust Fund	7,600,000.00	13,900,000.00	10,221,633.29	3,678,366.71
Historic Preservation	2,626,950.00	3,340,545.00	3,207,122.06	133,422.94
Land Conservation	509,496.00	509,496.00	410,016.70	99,479.30
Parks, Recreation and Historic Sites	43,012,069.00	69,475,022.00	67,737,371.89	1,737,650.11
Pollution Prevention Assistance	719,988.00	1,760,362.00	1,190,545.66	569,816.34
Solid Waste Trust Fund	6,000,000.00	6,000,000.00	5,999,774.35	225.65
Wildlife Resources	46,179,028.00	88,576,273.00	79,544,252.20	9,032,020.80
Payments to Georgia Agricultural Exposition Authority	2,244,904.00	2,244,904.00	2,244,904.00	0.00
Payments to Georgia Agrirama Development Authority	1,177,651.00	1,177,651.00	1,177,651.00	0.00
Payments to Lake Allatoona Preservation Authority	100,000.00	100,000.00	100,000.00	0.00
Payments to Southwest Georgia Railroad Excursion Authority	371,964.00	371,964.00	371,964.00	0.00
Total Natural Resources, Department of	\$ 166,211,317.00	\$ 355,078,499.00	\$ 315,610,738.66	\$ 39,467,760.34
Section 34: Pardons and Paroles, State Board of				
Administration	\$ 5,974,389.00	\$ 6,142,739.00	\$ 6,132,638.02	\$ 10,100.98
Clemency	10,935,172.00	10,995,867.00	10,876,391.80	119,475.20
Parole Supervision	38,149,974.00	39,042,676.00	38,428,099.89	614,576.11
Victim Services	553,346.00	553,346.00	543,062.88	10,283.12
Total Pardons and Paroles, State Board of	\$ 55,612,881.00	\$ 56,734,628.00	\$ 55,980,192.59	\$ 754,435.41
Section 35: Properties Commission, State				
Leasing	\$ 406,637.00	\$ 488,349.00	\$ 368,063.00	\$ 120,286.00
Properties Commission, State	593,258.00	1,409,975.00	1,307,003.72	102,971.28
Payments to Georgia Building Authority	1,250,000.00	1,250,000.00	1,250,000.00	0.00
Total Properties Commission, State	\$ 2,249,895.00	\$ 3,148,324.00	\$ 2,925,066.72	\$ 223,257.28
Section 36: Public Defender Standards Council, Georgia				
Public Defender Standards Council	\$ 8,705,076.00	\$ 11,316,887.00	\$ 11,353,312.47	\$ (36,425.47)
Public Defenders	31,560,102.00	59,696,352.00	59,696,548.60	(196.60)
Total Public Defender Standards Council, Georgia	\$ 40,265,178.00	\$ 71,013,239.00	\$ 71,049,861.07	\$ (36,622.07)
Section 37: Public Safety, Department of				
Administration	\$ 9,434,931.00	\$ 9,534,134.00	\$ 9,388,505.01	\$ 145,628.99
Aviation	2,630,550.00	3,272,132.00	3,254,364.63	17,767.37
Capitol Police Services	3,151,435.00	7,503,871.00	7,416,332.18	87,538.82
Executive Security Services	1,467,064.00	1,487,641.00	1,487,620.01	20.99
Field Offices and Services	78,566,545.00	83,366,392.00	83,221,868.70	144,523.30
Motor Carrier Compliance	17,602,364.00	23,238,355.00	22,962,272.38	276,082.62
Specialized Collision Reconstruction Team	2,517,279.00	3,255,054.00	3,220,581.03	34,472.97
Troop J Specialty Units	2,460,304.00	2,472,655.00	2,444,107.30	28,547.70
Firefighter Standards and Training Council, Georgia	905,403.00	905,403.00	878,774.00	26,629.00
Highway Safety, Office of	3,688,232.00	24,910,387.00	16,808,434.12	8,101,952.88
Peace Officer Standards and Training Council, Georgia	2,126,893.00	2,304,678.00	2,285,756.27	18,921.73
Public Safety Training Center, Georgia	14,393,014.00	20,262,241.00	18,520,579.49	1,741,661.51
Total Public Safety, Department of	\$ 138,944,014.00	\$ 182,512,943.00	\$ 171,889,195.12	\$ 10,623,747.88
Section 38: Public Service Commission				
Administration	\$ 1,258,488.00	\$ 1,261,988.00	\$ 1,261,813.50	\$ 174.50
Facility Protection	1,126,969.00	1,498,519.00	1,498,064.51	454.49
Utilities Regulation	7,853,044.00	7,933,757.00	7,932,491.54	1,265.46
Total Public Service Commission	\$ 10,238,501.00	\$ 10,694,264.00	\$ 10,692,369.55	\$ 1,894.45

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Section 39: Regents, University System of Georgia				
Advanced Technology Development Center / Economic				
Development Institute	\$ 27,974,712.00	\$ 29,574,712.00	\$ 27,175,514.08	\$ 2,399,197.92
Agricultural Experiment Station	75,377,483.00	86,015,877.00	80,354,212.99	5,661,664.01
Athens and Tifton Veterinary Laboratories	4,882,330.00	6,268,386.00	5,908,662.02	359,723.98
Cooperative Extension Service	58,486,061.00	68,438,718.00	65,093,392.11	3,345,325.89
Forestry Cooperative Extension	987,793.00	1,170,484.00	1,008,149.45	162,334.55
Forestry Research	5,826,331.00	7,706,916.00	7,645,793.68	61,122.32
Georgia Radiation Therapy Center	3,625,810.00	3,625,810.00	3,625,810.00	0.00
Georgia Tech Research Institute	130,786,385.00	154,736,385.00	149,869,704.44	4,866,680.56
Marine Institute	1,731,994.00	1,786,536.00	1,420,923.86	365,612.14
Marine Resources Extension Center	2,761,521.00	4,316,521.00	3,684,272.67	632,248.33
Medical College of Georgia Hospital and Clinics	33,181,112.00	33,181,112.00	33,181,112.00	0.00
Office of Minority Business Enterprise	884,273.00	884,273.00	883,081.61	1,191.39
Payments to the Georgia Cancer Coalition	14,587,799.00	14,587,799.00	14,587,490.57	308.43
Public Libraries	45,537,501.00	44,851,896.00	44,657,879.92	194,016.08
Public Service / Special Funding Initiatives	46,081,344.00	45,856,344.00	45,762,009.90	94,334.10
Regents Central Office	7,683,800.00	7,762,975.00	7,701,818.79	61,156.21
Research Consortium	36,745,015.00	36,745,015.00	36,735,472.49	9,542.51
Skidaway Institute of Oceanography	7,370,710.00	6,470,710.00	6,443,433.25	27,276.75
Student Education Enrichment Program	314,737.00	314,737.00	314,737.00	0.00
Teaching	4,507,411,422.00	4,852,246,263.00	4,629,055,370.60	223,190,892.40
Veterinary Medicine Experiment Station	3,384,254.00	3,384,254.00	3,384,254.00	0.00
Veterinary Medicine Teaching Hospital	7,202,585.00	12,252,585.00	10,068,145.59	2,184,439.41
Payments to Georgia Military College	3,062,152.00	3,062,152.00	3,062,152.00	0.00
Payments to Public Telecommunications Commission, Georgia	18,069,614.00	18,069,614.00	18,069,614.00	0.00
Georgia Eminent Scholars Endowment Trust Fund	500,000.00	500,000.00	500,000.00	0.00
Total Regents, University System of Georgia	\$ 5,044,456,738.00	\$ 5,443,810,074.00	\$ 5,200,193,007.02	\$ 243,617,066.98
Section 40: Revenue, Department of				
Administration	\$ 4,070,980.00	\$ 4,527,770.00	\$ 4,532,017.14	\$ (4,247.14)
Customer Service	13,399,351.00	14,343,850.00	14,176,609.22	167,240.78
Homeowner Tax Relief Grants	428,290,501.00	430,023,809.00	430,019,529.58	4,279.42
Industry Regulation	4,879,168.00	5,728,392.00	5,595,929.89	132,462.11
Local Tax Officials Retirement and FICA	5,149,163.00	5,149,163.00	5,149,163.00	0.00
Revenue Processing	42,064,729.00	42,337,889.00	42,496,078.32	(158,189.32)
Salvage Inspection	1,671,368.00	1,671,368.00	1,667,996.90	3,371.10
State Board of Equalization	5,000.00	5,000.00	5,000.00	0.00
Tag and Title Registration	23,838,255.00	29,867,564.00	25,086,158.20	4,781,405.80
Tax Compliance	37,878,492.00	46,022,073.00	46,036,446.84	(14,373.84)
Total Revenue, Department of	\$ 561,247,007.00	\$ 579,676,878.00	\$ 574,764,929.09	\$ 4,911,948.91
Section 41: Secretary of State				
Administration	\$ 5,333,115.00	\$ 6,174,473.00	\$ 5,683,938.61	\$ 490,534.39
Archives and Records	6,714,809.00	6,921,066.00	6,648,718.43	272,347.57
Capitol Tours	165,573.00	165,573.00	132,398.13	33,174.87
Corporations	2,044,652.00	2,577,215.00	2,390,372.18	186,842.82
Elections	5,318,929.00	6,225,046.00	6,006,308.86	218,737.14
Professional Licensing Boards	12,122,078.00	11,961,616.00	11,175,438.03	786,177.97
Securities	2,241,515.00	3,053,195.00	2,635,694.83	417,500.17
Drugs and Narcotics Agency, Georgia	1,454,200.00	1,528,284.00	1,478,361.94	49,922.06
State Ethics Commission	1,868,943.00	1,875,299.00	1,870,789.17	4,509.83
Commission on the Holocaust, Georgia	340,743.00	404,737.00	403,145.45	1,591.55
Real Estate Commission	3,535,210.00	3,654,855.00	3,579,835.88	75,019.12
Total Secretary of State	\$ 41,139,767.00	\$ 44,541,359.00	\$ 42,005,001.51	\$ 2,536,357.49
Section 42: Soil and Water Conservation Commission				
Administration	\$ 640,246.00	\$ 640,246.00	\$ 639,976.25	\$ 269.75
Conservation of Agricultural Water Supplies	9,793,823.00	7,470,315.00	7,461,421.33	8,893.67
Conservation of Soil and Water Resources	2,691,153.00	3,227,572.00	2,280,868.14	946,703.86
USDA Flood Control Watershed Structures	106,696.00	606,696.00	606,231.25	464.75
Water Resources and Land Use Planning	877,545.00	877,545.00	877,369.18	175.82
Total Soil and Water Conservation Commission	\$ 14,109,463.00	\$ 12,822,374.00	\$ 11,865,866.15	\$ 956,507.85

(continued)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Section 43: Student Finance Commission and Authority, Georgia				
Accel	\$ 6,000,000.00	\$ 6,000,000.00	\$ 4,430,066.30	\$ 1,569,933.70
Engineer Scholarship	760,000.00	760,000.00	592,543.00	167,457.00
Georgia Military College Scholarship	1,228,708.00	1,228,708.00	1,012,324.61	216,383.39
Governor's Scholarship Program	2,329,200.00	2,329,200.00	2,329,200.00	0.00
Guaranteed Educational Loans	4,049,883.00	4,049,883.00	4,049,883.00	0.00
HERO Scholarship	918,000.00	918,000.00	918,000.00	0.00
HOPE Administration	5,887,232.00	5,887,232.00	5,887,232.00	0.00
HOPE GED	2,461,614.00	2,461,614.00	2,128,740.15	332,873.85
HOPE Grant	104,972,024.00	111,824,775.00	105,217,140.68	6,607,634.32
HOPE Scholarships - Private Schools	45,651,732.00	45,651,732.00	35,624,224.96	10,027,507.04
HOPE Scholarships - Public Schools	338,950,936.00	332,098,185.00	314,364,581.66	17,733,603.34
Law Enforcement Dependents Grant	50,911.00	50,911.00	50,911.00	0.00
Leveraging Educational Assistance Partnership Program	1,487,410.00	1,488,891.00	1,488,891.00	0.00
North Georgia Military Scholarship Grants	683,951.00	925,042.00	925,042.00	0.00
North Georgia ROTC Grants	432,479.00	489,500.00	489,500.00	0.00
Promise Scholarship	5,855,278.00	5,855,278.00	5,732,466.00	122,812.00
Public Memorial Safety Grant	255,850.00	255,850.00	182,803.50	73,046.50
Teacher Scholarship	5,332,698.00	5,332,698.00	5,028,673.82	304,024.18
Tuition Equalization Grants	34,966,295.00	34,966,295.00	34,966,295.00	0.00
Nonpublic Postsecondary Education Commission	789,587.00	821,687.00	820,671.38	1,015.62
Total Student Finance Commission and Authority, Georgia	\$ 563,063,788.00	\$ 563,395,481.00	\$ 526,239,190.06	\$ 37,156,290.94
Section 44: Teachers' Retirement System				
Floor/COLA, Local System Fund	\$ 1,555,000.00	\$ 1,555,000.00	\$ 1,358,021.28	\$ 196,978.72
System Administration	24,934,005.00	26,517,606.00	25,376,415.53	1,141,190.47
Total Teachers' Retirement System	\$ 26,489,005.00	\$ 28,072,606.00	\$ 26,734,436.81	\$ 1,338,169.19
Section 45: Technical and Adult Education, Department of				
Administration	\$ 12,909,790.00	\$ 15,691,771.00	\$ 15,691,353.14	\$ 417.86
Adult Literacy	23,808,012.00	34,551,397.00	33,698,885.06	852,511.94
Quick Start and Customized Services	16,368,043.00	25,651,588.00	23,766,883.45	1,884,704.55
Technical Education	400,278,839.00	546,612,147.00	519,266,601.06	27,345,545.94
Total Technical and Adult Education, Department of	\$ 453,364,684.00	\$ 622,506,903.00	\$ 592,423,722.71	\$ 30,083,180.29
Section 46: Transportation, Department of				
Administration	\$ 75,612,523.00	\$ 103,101,706.00	\$ 102,380,110.71	\$ 721,595.29
Air Transportation	2,439,553.00	4,115,077.00	3,726,639.16	388,437.84
Airport Aid	17,646,149.00	24,338,408.00	24,047,990.62	290,417.38
Data Collection, Compliance and Reporting	12,830,912.00	13,892,102.00	13,514,786.96	377,315.04
Local Road Assistance	206,349,381.00	293,852,895.00	269,860,614.91	23,992,280.09
Payments to State Road and Tollway Authority	47,798,980.00	100,109,099.00	100,109,099.71	(0.71)
Ports and Waterways	1,523,402.00	3,123,402.00	2,585,658.45	537,743.55
Rail	385,722.00	5,920,227.00	3,410,417.25	2,509,809.75
State Highway System Construction and Improvement	1,318,021,611.00	2,989,331,103.00	1,059,575,292.00	1,929,755,811.00
State Highway System Maintenance	342,141,130.00	571,751,297.00	566,916,405.68	4,834,891.32
State Highway System Operations	65,382,037.00	90,382,047.00	88,851,115.81	1,530,931.19
Transit	26,131,384.00	40,163,318.00	38,758,049.68	1,405,268.32
Total Transportation, Department of	\$ 2,116,262,784.00	\$ 4,240,080,681.00	\$ 2,273,736,180.94	\$ 1,966,344,500.06
Section 47: Veterans Service, Department of				
Administration	\$ 695,585.00	\$ 1,619,585.00	\$ 1,064,311.63	\$ 555,273.37
Georgia Veterans Memorial Cemetery	610,076.00	7,358,076.00	7,331,462.13	26,613.87
Georgia War Veterans Nursing Home - Augusta	9,064,992.00	10,543,480.00	10,543,479.06	0.94
Georgia War Veterans Nursing Home - Milledgeville	20,177,423.00	21,368,942.00	21,375,712.18	(6,770.18)
Veterans Benefits	6,658,109.00	6,564,909.00	6,642,598.40	(77,689.40)
Total Veterans Service, Department of	\$ 37,206,185.00	\$ 47,454,992.00	\$ 46,957,563.40	\$ 497,428.60
Section 48: Workers' Compensation, State Board of				
Administration	\$ 6,466,072.00	\$ 6,834,072.00	\$ 4,891,716.51	\$ 1,942,355.49
Administer the Workers' Compensation Laws	10,801,978.00	11,041,978.00	11,037,289.10	4,688.90
Total Workers' Compensation, State Board of	\$ 17,268,050.00	\$ 17,876,050.00	\$ 15,929,005.61	\$ 1,947,044.39

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Section 49: State of Georgia General Obligation Debt Sinking Fund				
General Obligation Bonds - Issued	\$ 940,174,440.00	\$ 957,391,056.00	\$ 858,970,081.28	\$ 98,420,974.72
General Obligation Bonds - New	99,467,695.00	117,422,191.00	91,644,005.00	25,778,186.00
Total State of Georgia General Obligation Debt Sinking Fund	\$ 1,039,642,135.00	\$ 1,074,813,247.00	\$ 950,614,086.28	\$ 124,199,160.72
Total Expenditures	<u>\$ 37,384,386,485.00</u>	<u>\$ 42,670,118,405.00</u>	\$ 38,489,032,119.74	\$ 4,181,086,285.26
Excess of Funds Available over Expenditures			\$ 2,816,012,383.73	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure				
Inventories			44,603,783.33	
Refunds to Grantors			115,058.13	
Regents Early Retirement Program			7,172,101.53	
Uncollectible Accounts Receivable			10,783,869.87	
Other			10,830,676.52	
Unreserved, Undesignated (Surplus)			137,826,215.36	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(137,826,215.36)	
Early Return of Excess Funds to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(3,569,360.39)	
Adjustments				
Prior Year Payables/Expenditures			1,317,361,084.12	
Prior Year Receivables/Revenues			(2,798,589,852.06)	
Increase in Inventories			843,388.87	
Mandatory Transfers			1,062,387.84	
Non-Mandatory Transfers			16,037,024.72	
Other Adjustments (Net)			<u>(3,619,900.28)</u>	
Ending Fund Balance - June 30			\$ 1,419,042,645.93	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Appropriation and Changes in Fund Balances

General Fund (Statutory Basis)

For the Fiscal Year Ended June 30, 2008

	For the Fiscal Year Ended	
	June 30, 2008	June 30, 2007
Funds Available		
Cash Receipts		
Net Revenue Collections		
Taxes		
Income		
Corporate	\$ 941,966,725.60	\$ 1,019,117,938.67
Individual	8,829,480,885.52	8,820,794,305.53
General Sales	5,796,653,340.40	5,915,521,039.61
Selective Sales		
Motor Fuel		
Excise and Motor Carrier Mileage Tax	456,634,593.78	469,929,462.77
Motor Fuel Sales Tax	538,155,742.34	469,105,100.33
Alcoholic Beverages	167,397,927.72	181,560,132.74
Tobacco Products	239,691,525.55	243,276,111.35
Estate	12,325.00	1,426,030.09
Property	80,257,696.33	77,842,188.63
Insurance Premium	348,218,618.13	341,745,785.37
Motor Vehicle License Tax	296,648,373.68	289,931,262.09
Interest and Other Investment Income		
State General Funds	112,819,585.21	105,403,055.04
Motor Fuel Tax Funds	33,995,472.80	52,529,159.33
Departmental Regulatory Fees and Sales	885,879,811.16	852,260,067.13
Total Net Revenue Collections	<u>\$ 18,727,812,623.22</u>	<u>\$ 18,840,441,638.68</u>
Other Funds Collected by OTFS		
Federal Revenue		
Federal Energy Regulatory Commission - Payments in lieu of Taxes - Power Sales	\$ 1,577.16	\$ 1,568.46
Treasury, U. S. Department of - Reimbursement for Cash Management and Improvement Act	860.00	844.00
Other Revenues Retained		
Brain and Spinal Injury Trust Fund	1,968,993.00	3,007,691.00
Georgia Lottery Corporation		
Lottery Proceeds	867,686,000.00	853,640,865.97
Interest Earned	33,600,984.17	38,382,593.28
Tobacco Settlement Funds		
Tobacco Settlements Received	159,542,666.63	150,306,709.23
Interest Earned	4,917,293.94	6,460,197.43
Guaranteed Revenue Debt Common Reserve Fund		
Interest Earned	3,603,319.70	3,736,863.61
Total Other Funds Collected by OTFS	<u>\$ 1,071,321,694.60</u>	<u>\$ 1,055,537,332.98</u>
Total Cash Receipts	\$ 19,799,134,317.82	\$ 19,895,978,971.66
Agency Surplus Returned	141,395,575.75	98,010,872.87
Total Funds Available	<u>\$ 19,940,529,893.57</u>	<u>\$ 19,993,989,844.53</u>
Appropriation		
Legislative Appropriation to Spending Units for Fiscal Year Ended June 30	\$ 20,550,468,433.00	\$ 19,210,843,962.00
Less: Current Year Funds Lapsed	<u>(50,900,001.00)</u>	<u>(44,230,910.00)</u>
Net Appropriation	<u>\$ 20,499,568,432.00</u>	<u>\$ 19,166,613,052.00</u>
Excess of Funds Available over Net Appropriation	\$ (559,038,538.43)	\$ 827,376,792.53
Amounts Collected but Not Available for Appropriation (not remitted to OTFS)	25,626,163.50	6,645,289.86
Beginning Fund Balance - July 1	2,792,307,917.15	2,016,558,782.68
Adjustments		
Amounts Collected in Prior Year Recognized as Available in Current Year	<u>(6,645,289.86)</u>	<u>(58,272,947.92)</u>
Ending Fund Balance - June 30	<u>\$ 2,252,250,252.36</u>	<u>\$ 2,792,307,917.15</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances

Debt Service Fund (Statutory Basis)

For the Fiscal Year Ended June 30, 2008

	For the Fiscal Year Ended	
	June 30, 2008	June 30, 2007
Funds Available		
Other Financing Sources		
Operating Transfers In		
Budget Fund		
General Obligation Debt Sinking Fund		
General Obligation Bonds - Issued	\$ 858,970,081.28	\$ 811,621,727.94
General Obligation Bonds - New	91,644,005.00	141,513,025.00
Georgia State Financing and Investment Commission	95,323,312.70	27,683,314.02
Board of Regents of the University System of Georgia	24,710,494.00	0.00
Debt Issuance - Refunding Bonds - Par Value	0.00	213,720,000.00
Debt Issuance - Refunding Bonds - Premium	0.00	18,922,121.95
Debt Issuance - Refunding Bonds - Accrued Interest	0.00	742,083.34
Total Funds Available	\$ 1,070,647,892.98	\$ 1,214,202,272.25
Expenditures and Other Financing Uses		
Expenditures		
Debt Service:		
Principal on Bonds	\$ 693,000,000.00	\$ 631,185,000.00
Interest on Bonds	384,129,086.28	360,754,752.94
Accrued Interest on Bonds Retired in Advance of Due Date	652,595.80	127,972.89
Discount on Bonds Retired in Advance of Due Date	(31,844,283.10)	(13,599,422.65)
Issuance Costs - Refunding Bonds	0.00	217,994.40
Payment to Escrow Agent - Other Bonds Defeased	24,710,494.00	0.00
Total Expenditures	\$ 1,070,647,892.98	\$ 978,686,297.58
Other Financing Uses		
Payment to Refunded Bond Escrow Agent	0.00	235,515,974.67
Total Expenditures and Other Financing Uses	\$ 1,070,647,892.98	\$ 1,214,202,272.25
Excess of Funds Available over Expenditures and Other Financing Uses	\$ 0.00	\$ 0.00
Beginning Fund Balance - July 1	0.00	0.00
Ending Fund Balance - June 30	\$ 0.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

(This page intentionally left blank)

NOTES TO THE FINANCIAL STATEMENTS

(This page intentionally left blank)

State of Georgia

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2008

Note 1. Reporting Entity

For purposes of this report, the State of Georgia has included in the reporting entity all activities and functions utilized to implement the amended Appropriations Act of 2007-2008. Also included in this report are organizations to which prior year appropriations are due and/or from which prior year appropriations or other funds have been returned.

This report does not include non-appropriated State organizations included in the primary government or disclosed as discretely presented component units within the State's financial reporting entity, as required by generally accepted accounting principles (GAAP). Financial balances and activity for the State's complete financial reporting entity is reported in the State's Comprehensive Annual Financial Report.

Note 2. Fund Accounting

The State of Georgia uses funds to report on its financial position and the results of its operations determined in conformity with accounting practices prescribed or permitted by statutes and regulations of the State of Georgia. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. Funds presented in this report are as follows:

Budget Fund - The fund used to account for activities and programs as set forth in the amended Appropriations Act of 2007-2008.

General Fund (Statutory Basis) - The fund used to account for the collection of specific revenues of the State of Georgia as provided by statute or administrative action, and transfers (appropriation) to the various State organizations for operational costs of the fiscal year. This is not a General Fund as defined by generally accepted accounting principles.

Debt Service Fund (Statutory Basis) - The fund used to account for the payment of general obligation bond debt principal, interest and related costs. The unretired principal balance of general obligation bond issues is also reported in this fund, as is an "amount to be provided" (from future appropriations) for retirement of bond principal. This is not a Debt Service Fund as defined by generally accepted accounting principles.

All funds included in this report are reported in conformity with statutory requirements. Substantially all disclosures required by GAAP have not been included. GAAP financial statements and disclosures are reported in the State's Comprehensive Annual Financial Report, which can be obtained from the State Accounting Office, 200 Piedmont Avenue, 1604 West Tower, Atlanta, Georgia, 30334, or on the web at <http://sao.georgia.gov>.

Note 3. Basis of Accounting

The State of Georgia maintains its Budget Fund and Debt Service Fund on a regulatory basis of accounting (statutory basis), which is substantially the same as the modified accrual basis of accounting, with the following exceptions:

- Receivables and revenues of State appropriations are recorded when appropriations are allotted to the budget units by the Office of Treasury and Fiscal Services.
- For expenditure-driven funding arrangements (grants, sales and services), receivables and revenues are recorded when qualifying statutory-basis expenditures are recorded or when services have been provided.
- All other revenues are recorded when received in cash.

Liabilities and expenditures are recorded as follows:

- When purchase orders or other contractual obligations to procure goods or services have been executed.
- Expenditures for travel, utilities and other items not requiring purchase orders are recorded when presented for payment.
- Accruals in the General Fund include amounts due to the budget units (Budget Fund) for operational costs of the fiscal year, undistributed sales tax collected on behalf of local governments, and unclaimed bonds and interest.

Prior period adjustments and certain other items are reported as additions to and deductions from fund balances (July 1) in the accompanying financial statements.

The regulatory basis of accounting is a comprehensive basis of accounting other than generally accepted accounting principles. Generally accepted accounting principles require that Governmental Fund Types be reported using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and

State of Georgia

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2008

Note 3. Basis of Accounting (continued)

judgments, are recorded only when payment is due. Immaterial prior period adjustments are reported as revenues or expenditures, as appropriate.

The State of Georgia maintains its General Fund on the cash receipts and disbursements basis of accounting.

Note 4. Budget

Appropriation allotments to the various State organizations are based on budgets submitted by the organizations and approved by the General Assembly and the Governor. The budgets are compiled in the same manner by all organizations included in this report and expenditures are classified by program and funding source as provided in the amended Appropriations Act of 2007-2008.

Note 5. Reserved Fund Balances - General Fund

Revenue Shortfall Reserve – The maximum amount of the Revenue Shortfall Reserve is calculated based on amounts remitted by State organizations to the Office of Treasury and Fiscal Services during the fiscal year (Net Revenue Collections).

The Official Code of Georgia Annotated (OCGA) Section 45-12-93(a), as amended, provides that “the amount of all surplus in state funds existing as of the end of each fiscal year shall be reserved and added to the Revenue Shortfall Reserve. Funds in the Revenue Shortfall Reserve shall carry forward from fiscal year to fiscal year, without reverting to the general fund at the end of a fiscal year.” Up to 1 percent of the preceding fiscal year’s net revenue collections may be appropriated from the reserve for funding increased K-12 needs and the Governor may release reserve funds in excess of 4 percent of net revenue collections for appropriation. The reserve cannot exceed 10 percent of the previous fiscal year’s net revenue for any given fiscal year. On June 30, 2008, the reserved fund balance for the Revenue Shortfall Reserve was \$1,211,783,245.76, or 6.5% of net revenue collections, comprised of \$1,008,376,383.86 in the General Fund and \$203,406,861.90 in the Budget Fund. Of the total Revenue Shortfall Reserve, \$187,278,126.23 is available for funding increased K-12 needs.

In his January 2009 budget address, the Governor elected to release \$50 million from the Revenue Shortfall Reserve for appropriation in fiscal year 2009, and \$408,597,684.00 for appropriation in fiscal year 2010.

Lottery for Education - The reserved fund balance for the Lottery for Education in the amount of \$973,238,285.83 was determined as provided by the OCGA Section 50-27-13 as follows:

Reserved Fund Balance July 1, 2007	\$	879,138,689.81
Additions:		
Lottery Revenue Collections		867,686,000.00
Interest Earned		33,600,984.17
Prior Year Surplus Returned		17,391,086.85
Current Year Funds Lapsed		<u>16,976,031.00</u>
	\$	<u>1,814,792,791.83</u>
Deductions:		
Appropriations - Fiscal Year 2008		<u>841,554,506.00</u>
Reserved Fund Balance June 30, 2008	\$	<u><u>973,238,285.83</u></u>

OCGA Section 50-27-13(b)(3) requires that within the funds held for credit to the Lottery for Education account, a Scholarship Shortfall Reserve subaccount shall be established and calculated as follows: “An amount equal to 10 percent of the total amount of lottery proceeds disbursed during the preceding fiscal year in the form of scholarships and grants for higher education shall be deposited from lottery proceeds each year until such amount equals 50 percent of such sum. Thereafter, only an amount necessary to maintain the scholarship shortfall reserve subaccount in an amount equal to 50 percent of the amount of lottery proceeds disbursed during the preceding fiscal year shall be deposited into the subaccount.”

In addition to this subaccount, OCGA Section 50-27-13(b)(4) requires that within the funds held for credit to the Lottery for Education account, a Shortfall Reserve subaccount shall be maintained and shall be calculated as follows: “The amount of the shortfall reserve subaccount shall be equal to 10 percent of the total amount of lottery proceeds deposited into the Lottery for Education Account for the preceding fiscal year.”

State of Georgia

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2008

Note 5. Reserved Fund Balances - General Fund (continued)

At June 30, 2008, the Lottery for Education reserved fund balance is summarized as follows:

Scholarship Shortfall Reserve Subaccount	\$	235,444,427.91
Shortfall Reserve Subaccount		85,364,086.59
Unrestricted Lottery for Education Fund Balance		<u>652,429,771.33</u>
Total Lottery for Education Reserve	\$	<u><u>973,238,285.83</u></u>

Appropriation to Department of Transportation - The Constitution of the State of Georgia and the Official Code of Georgia Annotated provide that the amount of motor fuel-related collections in one fiscal year defines the amount to be appropriated in the subsequent fiscal year. Because the actual fiscal year 2008 motor fuel collections (including motor fuel funds on deposit in the Guaranteed Revenue Debt Common Reserve Fund at June 30, 2008) were less than the motor fuel appropriations in the 2009 Original Appropriations Act, no additional appropriation of motor fuel funds will be required during fiscal year 2009. As such, there is no reservation of fund balance for Appropriation to the Department of Transportation at June 30, 2008 (see Article III, Section IX, Paragraph VI of the Constitution of the State of Georgia and the OCGA Section 50-17-23(b)(3)).

Guaranteed Revenue Debt Common Reserve Fund - As provided by OCGA Section 50-17-23(b)(3), "The amount to the credit of the common reserve fund shall at all times be at least equal to the aggregate highest annual debt service requirements on all outstanding guaranteed revenue obligations entitled to the benefit of such fund." At June 30, 2008, the amount of this reserve was \$71,690,611.25.

State Revenue Collections - The reserved fund balance for State Revenue Collections represents amounts collected by State organizations but not remitted to the Office of Treasury and Fiscal Services at June 30, 2008. As such, these amounts are not available for appropriation until fiscal year 2009. The State organizations with unremitted balances at June 30, 2008, are as follows:

Community Health, Department of	\$	752,975.42
Corrections, Department of		316.36
Governor, Office of the		400,656.90
Human Resources, Department of		1,271,685.85
Investigation, Georgia Bureau of		637.97
Labor, Department of		1,183,084.77
Pardons and Paroles, State Board of		219,320.82
Public Safety, Department of		142,858.53
Revenue, Department of		21,654,726.79
Student Finance Commission, Georgia		<u>(99.91)</u>
Total State Revenue Collections Reserve	\$	<u><u>25,626,163.50</u></u>

Tobacco Settlement Funds - The reserved fund balance of \$173,318,807.92 represents the amount received during fiscal year 2008 as the State of Georgia's share of the National Association of Attorneys General's Master Tobacco Settlement Agreement plus interest earned. This amount is reserved for appropriation in future years and is summarized below:

Reserved Fund Balance July 1, 2007	\$	156,882,526.54
Additions:		
Tobacco Settlement Fund Received		159,542,666.63
Interest Earned		4,917,293.94
Prior Year Surplus Returned		<u>320,661.81</u>
	\$	321,663,148.92
Deductions:		
Appropriations - Fiscal Year 2008		<u>148,344,341.00</u>
Reserved Fund Balance June 30, 2008	\$	<u><u>173,318,807.92</u></u>

Note 7. Total Columns on Combined Statement

Total columns on the Combined Balance Sheet are captioned "Totals (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Such data is not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

State of Georgia

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2008

Note 8. Comparative Data

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the State's financial position and operations. Comparative totals have not been included on statements where their inclusion would not provide enhanced understanding of the State's financial position and operations or would cause the statements to be unduly complex and difficult to understand. Also, certain amounts presented in the prior year columns have been reclassified in order to be consistent with the current year's presentation.

Note 9. Debt Service Requirements to Maturity

Annual debt service requirements to maturity for general obligation bonds are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2009	\$ 622,195,000.00	\$ 369,986,465.75	\$ 992,181,465.75
2010	644,245,000.00	336,138,313.25	980,383,313.25
2011	645,510,000.00	300,835,567.00	946,345,567.00
2012	584,905,000.00	267,484,796.75	852,389,796.75
2013	538,470,000.00	236,772,684.50	775,242,684.50
2014-2018	2,253,025,000.00	816,931,714.50	3,069,956,714.50
2019-2023	1,705,880,000.00	337,860,396.75	2,043,740,396.75
2024-2028	845,345,000.00	58,766,607.25	904,111,607.25
Totals	\$ 7,839,575,000.00	\$ 2,724,776,545.75	\$ 10,564,351,545.75

Note 10. Appropriation of Lottery Proceeds - Budget Fund

In accordance with OCGA Section 50-27-13, the General Assembly appropriates an amount from the Lottery for Education Account by reference to "Lottery Proceeds." All appropriations of lottery proceeds to particular appropriation units are made in separate sections entitled, identified, administered, and accounted for separately as distinct appropriation units for "Lottery Proceeds." It is the intent of the General Assembly that appropriations from the Lottery for

Education Account shall be for educational purposes and projects only.

Appropriations for educational purposes and programs contractually obligated during the fiscal year lapse to the General Fund in the subsequent fiscal year and are credited to the Lottery for Education Account maintained by the Office of Treasury and Fiscal Services. These uncommitted funds are available for appropriation in subsequent fiscal years.

At June 30, 2008, \$20,828,808.34 of the Lottery Proceeds appropriated was not contractually obligated, and is available for reappropriation in subsequent years. This balance is reflected as Unreserved - Undesignated - Surplus - Lottery for Education on the "Combined Balance Sheet (Statutory Basis) - All Funds."

Note 11. Other Financial Notes

Department of Transportation – The Georgia Constitution permits State organizations to enter into contractual commitments provided they have funds available (statutory basis) at the time of the execution of the contract. Contractual commitments of the Department of Transportation at June 30, 2008, will require funding from the fiscal year 2009 appropriation of motor fuel tax funds in the amount of \$456,219,590.73.

Regents of the University System of Georgia, Board of - The Board of Regents of the University System of Georgia is reflected as part of the reporting entity for purposes of this report. The Board is comprised of an administrative central office, four (4) research universities, two (2) regional universities, thirteen (13) State universities, seven (7) State colleges, nine (9) two-year colleges and the Skidaway Institute of Oceanography, an independent research unit. For purposes of this report, the Budget Funds of the various institutions have been consolidated with the Budget Fund of the administrative central office, and the consolidated statements are reflected in this report.

Technical and Adult Education, Department of - The Department of Technical and Adult Education is reflected as part of the reporting entity for purposes of this report. The Department is comprised of an administrative central office and thirty-three (33) technical colleges. For purposes of this report, the Budget Funds of the various technical colleges have been consolidated with the Budget Fund of the administrative central office, and the consolidated statements are reflected in this report.

COMBINING AND INDIVIDUAL
STATEMENTS

State of Georgia

Combining Balance Sheet (Statutory Basis)

Budget Fund

June 30, 2008

	Total	Legislative Branch		
		Georgia Senate	Georgia House of Representatives	Georgia General Assembly Joint Offices
Assets				
Cash and Cash Equivalents	\$ 1,007,118,510.68	\$ (122,818.59)	\$ (150,722.15)	\$ 283,706.27
Investments	294,720,766.49	—	—	—
Accounts Receivable				
State Appropriation	857,658,835.42	1,681,804.84	1,801,069.46	1,777,730.75
Federal Financial Assistance	2,983,004,570.88	—	—	—
Other	2,333,118,882.82	—	—	—
Prepaid Expenditures	56,467,940.79	—	—	—
Inventories	63,205,466.87	—	—	—
Other Assets	30,532,061.06	—	—	—
Total Assets	\$ 7,625,827,035.01	\$ 1,558,986.25	\$ 1,650,347.31	\$ 2,061,437.02
Liabilities and Fund Balances				
Liabilities:				
Accounts Payable	\$ 713,479,015.01	\$ 14,170.35	\$ 10,059.66	\$ 352,052.24
Encumbrances	4,670,908,629.69	383,819.00	254,932.00	179,188.00
Salaries Payable	16,725,670.71	—	—	—
Accrued Payroll	58,251.10	—	—	—
Payroll Withholdings	25,754,364.44	—	—	—
Benefits Payable	1,347,241.45	—	—	—
Grants Payable	343,468,953.69	—	—	—
Deferred Revenue	395,596,601.64	—	—	—
Other Liabilities	39,445,661.35	—	—	—
Total Liabilities	\$ 6,206,784,389.08	\$ 397,989.35	\$ 264,991.66	\$ 531,240.24
Fund Balances:				
Reserved				
Colleges and Universities	\$ 234,942,299.47	\$ —	\$ —	\$ —
Federal Financial Assistance	10,640,046.20	—	—	—
Inventories	49,016,121.33	—	—	—
Debt Service	119,268,679.75	—	—	—
Indigent Care Trust Fund	12,537,429.48	—	—	—
Medicaid Reserves	219,375,541.39	—	—	—
Public School Capital Outlay	8,983,642.65	—	—	—
Self Insurance Trust Fund	193,342,992.98	—	—	—
Underground Storage Trust Fund	56,030,505.27	—	—	—
Unissued Debt	50,599,771.00	—	—	—
Other Funds	4,828,832.99	—	—	—
Other Reserves	234,802,332.41	488,059.00	1,007,228.00	637,000.00
Unreserved, Undesignated				
Surplus (Deficit)				
Regular	203,406,861.90	672,937.90	378,127.65	893,196.78
Lottery for Education	20,828,808.34	—	—	—
Tobacco Settlement Funds	438,780.77	—	—	—
Total Fund Balances	\$ 1,419,042,645.93	\$ 1,160,996.90	\$ 1,385,355.65	\$ 1,530,196.78
Total Liabilities and Fund Balances	\$ 7,625,827,035.01	\$ 1,558,986.25	\$ 1,650,347.31	\$ 2,061,437.02

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Audits and Accounts, Department of	Judicial Branch				
	Appeals, Court Of	Judicial Council	Juvenile Courts	Prosecuting Attorneys	Superior Courts
\$ 1,701,624.16	\$ (14,590.97)	\$ 877,742.16	\$ (176,678.52)	\$ 1,548,420.22	\$ 1,824,327.13
—	—	—	—	—	—
—	196,472.98	2,716,484.13	266,902.19	—	827,254.63
—	—	444,560.21	—	161,080.30	—
701.20	383.16	927.36	—	176,704.44	304.51
—	—	—	—	—	—
—	—	—	—	—	—
—	—	84,363.84	—	—	—
<u>\$ 1,702,325.36</u>	<u>\$ 182,265.17</u>	<u>\$ 4,124,077.70</u>	<u>\$ 90,223.67</u>	<u>\$ 1,886,204.96</u>	<u>\$ 2,651,886.27</u>
\$ 246,564.81	\$ 175,054.16	\$ 887,552.85	\$ —	\$ 1,455,625.71	\$ 1,412,209.64
588,695.05	—	1,722,398.20	—	184,362.37	641,300.12
4,211.75	—	—	—	39,751.03	—
—	—	—	—	—	—
2,888.95	—	7,645.58	—	133,834.65	308,409.73
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	19,332.93	—
<u>\$ 842,360.56</u>	<u>\$ 175,054.16</u>	<u>\$ 2,617,596.63</u>	<u>\$ 0.00</u>	<u>\$ 1,832,906.69</u>	<u>\$ 2,361,919.49</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	480,586.10	68,089.10	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	592,424.18	—	—	—
—	—	—	—	—	—
859,964.80	7,211.01	433,470.79	22,134.57	53,298.27	289,966.78
—	—	—	—	—	—
<u>\$ 859,964.80</u>	<u>\$ 7,211.01</u>	<u>\$ 1,506,481.07</u>	<u>\$ 90,223.67</u>	<u>\$ 53,298.27</u>	<u>\$ 289,966.78</u>
<u>\$ 1,702,325.36</u>	<u>\$ 182,265.17</u>	<u>\$ 4,124,077.70</u>	<u>\$ 90,223.67</u>	<u>\$ 1,886,204.96</u>	<u>\$ 2,651,886.27</u>

(continued)

State of Georgia

Combining Balance Sheet (Statutory Basis) (continued)

Budget Fund

June 30, 2008

	Judicial Branch			
	Supreme Court	Accounting Office, State	Administrative Services, Department of	Agriculture, Department of
Assets				
Cash and Cash Equivalents	\$ (364,006.26)	\$ 5,403,021.50	\$ (1,911,764.77)	\$ 1,181,494.77
Investments	—	—	235,368,378.27	—
Accounts Receivable				
State Appropriation	—	—	—	666,011.85
Federal Financial Assistance	—	—	—	1,169,499.72
Other	—	771,012.06	1,130,323.42	601,140.80
Prepaid Expenditures	—	—	—	—
Inventories	—	—	—	—
Other Assets	665,376.80	—	—	—
	\$ 301,370.54	\$ 6,174,033.56	\$ 234,586,936.92	\$ 3,618,147.14
Total Assets	\$ 301,370.54	\$ 6,174,033.56	\$ 234,586,936.92	\$ 3,618,147.14
Liabilities and Fund Balances				
Liabilities:				
Accounts Payable	\$ 254,901.71	\$ 734,313.85	\$ 1,789,438.26	\$ 784,986.66
Encumbrances	38,254.34	4,940,316.39	10,346,050.87	1,090,478.17
Salaries Payable	—	—	12,791.75	55,170.79
Accrued Payroll	—	—	—	—
Payroll Withholdings	—	57,635.82	49,490.24	31,370.22
Benefits Payable	—	—	—	—
Grants Payable	—	—	—	—
Deferred Revenue	—	—	20,008,709.96	71,755.72
Other Liabilities	—	—	777,975.64	—
	\$ 293,156.05	\$ 5,732,266.06	\$ 32,984,456.72	\$ 2,033,761.56
Total Liabilities	\$ 293,156.05	\$ 5,732,266.06	\$ 32,984,456.72	\$ 2,033,761.56
Fund Balances:				
Reserved				
Colleges and Universities	\$ —	\$ —	\$ —	\$ —
Federal Financial Assistance	—	—	—	651,189.23
Inventories	—	—	—	—
Debt Service	—	—	—	—
Indigent Care Trust Fund	—	—	—	—
Medicaid Reserves	—	—	—	—
Public School Capital Outlay	—	—	—	—
Self Insurance Trust Fund	—	—	193,342,992.98	—
Underground Storage Trust Fund	—	—	—	—
Unissued Debt	—	—	—	—
Other Funds	—	—	—	—
Other Reserves	—	117,689.53	7,335,565.99	872,934.04
Unreserved, Undesignated				
Surplus (Deficit)				
Regular	8,214.49	324,077.97	923,921.23	60,262.31
Lottery for Education	—	—	—	—
Tobacco Settlement Funds	—	—	—	—
	\$ 8,214.49	\$ 441,767.50	\$ 201,602,480.20	\$ 1,584,385.58
Total Fund Balances	\$ 8,214.49	\$ 441,767.50	\$ 201,602,480.20	\$ 1,584,385.58
Total Liabilities and Fund Balances	\$ 301,370.54	\$ 6,174,033.56	\$ 234,586,936.92	\$ 3,618,147.14

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

Banking and Finance, Department of	Community Affairs, Department of	Community Health, Department of	Corrections, Department of	Defense, Department of	Driver Services, Department of
\$ 372,030.69	\$ 62,285,411.67	\$ (51,431,076.59)	\$ 29,234,071.09	\$ 4,213,192.81	\$ (495,021.50)
—	1,201,902.83	253,755,148.50	37,656,456.78	—	7,892,018.12
—	129,288,992.54	277,676,831.61	8,452,830.60	5,542,577.87	142,850.13
—	45,020,681.35	256,393,213.43	16,683,749.80	1,026,259.46	1,922,719.56
—	37,447.38	—	548,841.82	—	—
—	—	—	16,223,718.25	—	—
—	875,291.86	—	13,516.21	—	—
<u>\$ 372,030.69</u>	<u>\$ 238,709,727.63</u>	<u>\$ 736,394,116.95</u>	<u>\$ 108,813,184.55</u>	<u>\$ 10,782,030.14</u>	<u>\$ 9,462,566.31</u>
\$ 93,216.41	\$ 35,738,868.95	\$ 190,136,865.92	\$ 35,035,226.08	\$ 341,452.40	\$ 40,513.20
138,857.52	135,291,764.33	192,967,697.32	36,504,952.18	8,676,943.94	9,110,038.91
3,596.42	—	—	—	—	—
—	—	58,251.10	—	—	—
237.76	471,752.40	—	7,129,048.17	7,798.05	241.00
—	—	—	—	—	—
—	—	—	—	—	—
—	25,724,982.11	1,390,721.52	13,157,128.87	—	170,950.00
—	23,954.71	—	1,161,622.26	6,141.71	1,595.95
<u>\$ 235,908.11</u>	<u>\$ 197,251,322.50</u>	<u>\$ 384,553,535.86</u>	<u>\$ 92,987,977.56</u>	<u>\$ 9,032,336.10</u>	<u>\$ 9,323,339.06</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	380.00	127,297.12	—
—	—	—	11,807,392.54	—	—
—	—	—	—	—	—
—	—	12,537,429.48	—	—	—
—	—	219,375,541.39	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	72,663.55	18,666,378.13	1,960,384.05	1,567,643.47	—
—	—	—	—	—	—
136,122.58	41,385,741.58	101,261,232.09	2,057,050.40	54,753.45	139,227.25
—	—	—	—	—	—
<u>\$ 136,122.58</u>	<u>\$ 41,458,405.13</u>	<u>\$ 351,840,581.09</u>	<u>\$ 15,825,206.99</u>	<u>\$ 1,749,694.04</u>	<u>\$ 139,227.25</u>
<u>\$ 372,030.69</u>	<u>\$ 238,709,727.63</u>	<u>\$ 736,394,116.95</u>	<u>\$ 108,813,184.55</u>	<u>\$ 10,782,030.14</u>	<u>\$ 9,462,566.31</u>

(continued)

State of Georgia

Combining Balance Sheet (Statutory Basis) (continued)

Budget Fund

June 30, 2008

	Early Care and Learning, Department of	Economic Development, Department of	Education, Department of	Employees' Retirement System of Georgia
Assets				
Cash and Cash Equivalents	\$ 1,819,774.77	\$ 1,138,964.45	\$ 4,600,238.09	\$ 89,307.73
Investments	—	—	—	—
Accounts Receivable				
State Appropriation	4,462,826.68	5,883,136.78	67,431,745.43	—
Federal Financial Assistance	—	—	300,621,535.65	—
Other	50.00	31,827.15	13,511,471.39	1,121,454.93
Prepaid Expenditures	—	—	—	—
Inventories	—	—	6,731,802.79	—
Other Assets	—	348,008.54	—	—
Total Assets	\$ 6,282,651.45	\$ 7,401,936.92	\$ 392,896,793.35	\$ 1,210,762.66
Liabilities and Fund Balances				
Liabilities:				
Accounts Payable	\$ 686,494.77	\$ 632,001.45	\$ 2,688,502.66	\$ 1,153,467.85
Encumbrances	4,310,571.88	6,253,259.24	16,551,633.39	—
Salaries Payable	—	9,084.70	—	—
Accrued Payroll	—	—	—	—
Payroll Withholdings	12.50	39,084.37	2,135,145.91	57,094.81
Benefits Payable	—	—	—	—
Grants Payable	—	—	343,468,953.69	—
Deferred Revenue	628,380.92	—	1,697,051.98	—
Other Liabilities	—	1,648.55	—	—
Total Liabilities	\$ 5,625,460.07	\$ 6,935,078.31	\$ 366,541,287.63	\$ 1,210,562.66
Fund Balances:				
Reserved				
Colleges and Universities	\$ —	\$ —	\$ —	\$ —
Federal Financial Assistance	—	—	—	—
Inventories	—	—	6,731,802.79	—
Debt Service	—	—	—	—
Indigent Care Trust Fund	—	—	—	—
Medicaid Reserves	—	—	—	—
Public School Capital Outlay	—	—	—	—
Self Insurance Trust Fund	—	—	—	—
Underground Storage Trust Fund	—	—	—	—
Unissued Debt	—	—	—	—
Other Funds	—	—	—	—
Other Reserves	5,776.66	—	5,181,461.70	200.00
Unreserved, Undesignated				
Surplus (Deficit)				
Regular	1,850.70	466,858.61	14,442,241.23	—
Lottery for Education	649,564.02	—	—	—
Tobacco Settlement Funds	—	—	—	—
Total Fund Balances	\$ 657,191.38	\$ 466,858.61	\$ 26,355,505.72	\$ 200.00
Total Liabilities and Fund Balances	\$ 6,282,651.45	\$ 7,401,936.92	\$ 392,896,793.35	\$ 1,210,762.66

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

Forestry Commission, State	Governor, Office of the	Human Resources, Department of	Insurance, Department of	Investigation, Georgia Bureau of	Juvenile Justice, Department of
\$ 1,477,359.43	\$ 5,608,014.48	\$ 15,516,860.80	\$ 1,562,857.83	\$ 44,057,212.03	\$ 6,910,503.38
223,085.43	17,902,880.76	10,629,055.86	100,713.16	492,404.23	43,639,398.42
1,523,564.81	135,852,124.25	294,503,494.73	7,329.50	19,539,045.71	3,294,650.24
3,659,827.45	2,217,291.59	281,936,455.22	—	378,186.72	104,731.81
—	3,405.00	13,910,205.07	—	—	157,132.96
167,377.93	—	6,299,198.07	—	1,030,133.91	1,098,838.22
—	74,367.49	—	—	116.52	260,667.53
<u>\$ 7,051,215.05</u>	<u>\$ 161,658,083.57</u>	<u>\$ 622,795,269.75</u>	<u>\$ 1,670,900.49</u>	<u>\$ 65,497,099.12</u>	<u>\$ 55,465,922.56</u>
\$ 1,594,204.53	\$ 3,582,365.86	\$ 215,140,273.09	\$ 114,228.74	\$ 911,537.41	\$ 11,168,721.61
1,946,864.08	135,992,113.42	273,532,360.03	—	20,795,832.44	20,055,297.96
35,334.74	—	—	—	21,763.44	—
—	—	—	—	—	—
37,132.51	240,389.02	1,759,398.38	1,190.59	51,346.99	2,326,183.91
—	—	1,347,241.45	—	—	—
—	—	—	—	—	—
2,718,721.00	3,790,296.48	70,198,743.54	1,459,344.06	5,078,356.32	3,418,064.95
525,476.68	19,392.24	1,775,415.67	—	807,715.27	168,314.45
<u>\$ 6,857,733.54</u>	<u>\$ 143,624,557.02</u>	<u>\$ 563,753,432.16</u>	<u>\$ 1,574,763.39</u>	<u>\$ 27,666,551.87</u>	<u>\$ 37,136,582.88</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	3,461.83	1,384,510.53	31,385.27	1,890,346.96	116,898.25
167,377.93	—	6,299,198.07	—	1,030,133.91	1,098,838.22
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	16,987,442.64	41,650,021.53	—	34,723,057.63	4,742,744.82
—	—	—	—	—	—
26,103.58	1,042,622.08	9,269,635.12	64,751.83	187,008.75	12,370,858.39
—	—	—	—	—	—
—	—	438,472.34	—	—	—
<u>\$ 193,481.51</u>	<u>\$ 18,033,526.55</u>	<u>\$ 59,041,837.59</u>	<u>\$ 96,137.10</u>	<u>\$ 37,830,547.25</u>	<u>\$ 18,329,339.68</u>
<u>\$ 7,051,215.05</u>	<u>\$ 161,658,083.57</u>	<u>\$ 622,795,269.75</u>	<u>\$ 1,670,900.49</u>	<u>\$ 65,497,099.12</u>	<u>\$ 55,465,922.56</u>

(continued)

State of Georgia

Combining Balance Sheet (Statutory Basis) (continued)

Budget Fund

June 30, 2008

	Labor, Department of	Law, Department of	State Personnel Administration	Natural Resources, Department of
Assets				
Cash and Cash Equivalents	\$ 1,218,688.40	\$ 1,888,088.35	\$ 3,269,888.05	\$ 129,803,509.67
Investments	—	—	—	—
Accounts Receivable				
State Appropriation	—	654.33	—	11,685,685.87
Federal Financial Assistance	37,232,938.94	—	—	35,884,550.34
Other	17,294,907.22	1,791,136.51	2,040,708.87	511,544.00
Prepaid Expenditures	—	—	—	—
Inventories	891,277.73	—	—	1,815,949.00
Other Assets	12,460,417.70	—	0.01	228,836.20
Total Assets	\$ 69,098,229.99	\$ 3,679,879.19	\$ 5,310,596.93	\$ 179,930,075.08
Liabilities and Fund Balances				
Liabilities:				
Accounts Payable	\$ 3,267,221.16	\$ 1,726,117.47	\$ 478,681.71	\$ 6,320,484.84
Encumbrances	36,064,379.91	597,481.57	1,451,485.68	44,578,104.03
Salaries Payable	35,138.94	24,853.96	—	325,608.10
Accrued Payroll	—	—	—	—
Payroll Withholdings	268,025.26	16,456.67	46,625.67	2,429,912.74
Benefits Payable	—	—	—	—
Grants Payable	—	—	—	—
Deferred Revenue	19,746,093.23	—	—	5,852,186.14
Other Liabilities	3,148,545.27	—	2,132.38	—
Total Liabilities	\$ 62,529,403.77	\$ 2,364,909.67	\$ 1,978,925.44	\$ 59,506,295.85
Fund Balances:				
Reserved				
Colleges and Universities	\$ —	\$ —	\$ —	\$ —
Federal Financial Assistance	2,446,414.76	—	—	—
Inventories	440,590.79	—	—	1,815,949.00
Debt Service	—	—	—	—
Indigent Care Trust Fund	—	—	—	—
Medicaid Reserves	—	—	—	—
Public School Capital Outlay	—	—	—	—
Self Insurance Trust Fund	—	—	—	—
Underground Storage Trust Fund	—	—	—	56,030,505.27
Unissued Debt	—	—	—	—
Other Funds	—	—	—	—
Other Reserves	3,660,891.36	537,120.45	3,331,671.49	59,597,187.59
Unreserved, Undesignated				
Surplus (Deficit)				
Regular	20,929.31	777,849.07	—	2,980,137.37
Lottery for Education	—	—	—	—
Tobacco Settlement Funds	—	—	—	—
Total Fund Balances	\$ 6,568,826.22	\$ 1,314,969.52	\$ 3,331,671.49	\$ 120,423,779.23
Total Liabilities and Fund Balances	\$ 69,098,229.99	\$ 3,679,879.19	\$ 5,310,596.93	\$ 179,930,075.08

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

<u>Pardons and Paroles, State Board of</u>	<u>Properties Commission, State</u>	<u>Public Defender Standards Council, Georgia</u>	<u>Public Safety, Department of</u>	<u>Public Service Commission</u>	<u>Regents, University System of Georgia (Includes Colleges and Universities)</u>
\$ 5,097,469.62	\$ 462,223.16	\$ 2,763,762.36	\$ 12,135,077.42	\$ 406,767.27	\$ 348,976,246.73
—	—	—	—	—	57,367,683.07
—	—	—	330,189.18	1,092,873.34	—
251,977.63	—	—	3,131,119.50	252,359.00	75,573,639.97
11,031.44	—	(9,477.15)	2,441,755.84	—	204,888,180.62
—	—	—	—	—	41,170,614.76
—	—	—	3,559,027.85	—	4,733,542.00
—	—	11,531.89	—	—	12,791,216.60
<u>\$ 5,360,478.69</u>	<u>\$ 462,223.16</u>	<u>\$ 2,765,817.10</u>	<u>\$ 21,597,169.79</u>	<u>\$ 1,751,999.61</u>	<u>\$ 745,501,123.75</u>
\$ 737,647.77	\$ 460,549.16	\$ 1,790,400.45	\$ 4,257,951.73	\$ 118,073.18	\$ 108,696,096.07
3,679,945.61	—	250,352.84	9,014,415.76	1,487,058.55	147,608,441.54
—	1,540.00	—	—	—	14,689,046.68
—	—	—	—	—	—
38,375.16	134.00	9,759.90	(2,977.96)	1,062.12	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	699,563.18	143,809.59	209,459,209.56
36.00	—	643.98	11,742.06	—	27,529,811.57
<u>\$ 4,456,004.54</u>	<u>\$ 462,223.16</u>	<u>\$ 2,051,157.17</u>	<u>\$ 13,980,694.77</u>	<u>\$ 1,750,003.44</u>	<u>\$ 507,982,605.42</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 234,942,299.47
115,026.55	—	—	1,397,192.82	—	—
—	—	—	3,559,027.85	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
877.08	—	690,402.82	1,716,272.50	—	—
—	—	—	—	—	—
788,570.52	—	24,257.11	943,981.85	1,996.17	2,575,910.43
—	—	—	—	—	—
—	—	—	—	—	308.43
<u>\$ 904,474.15</u>	<u>\$ 0.00</u>	<u>\$ 714,659.93</u>	<u>\$ 7,616,475.02</u>	<u>\$ 1,996.17</u>	<u>\$ 237,518,518.33</u>
<u>\$ 5,360,478.69</u>	<u>\$ 462,223.16</u>	<u>\$ 2,765,817.10</u>	<u>\$ 21,597,169.79</u>	<u>\$ 1,751,999.61</u>	<u>\$ 745,501,123.75</u>

(continued)

State of Georgia

Combining Balance Sheet (Statutory Basis) (continued)

Budget Fund

June 30, 2008

	Revenue, Department of	Secretary of State	Soil and Water Conservation Commission	Student Finance Commission and Authority, Georgia
Assets				
Cash and Cash Equivalents	\$ 11,143,423.03	\$ 4,533,263.26	\$ 2,398,727.38	\$ 310,750.06
Investments	—	—	—	—
Accounts Receivable				
State Appropriation	1,655,499.39	2,084,886.93	921,811.88	20,653,176.20
Federal Financial Assistance	(694,425.97)	742.76	142,885.68	—
Other	1,511,608.34	93,687.57	1,041,179.44	401,441.81
Prepaid Expenditures	—	—	—	—
Inventories	—	—	—	—
Other Assets	2,711,445.17	67.87	—	—
Total Assets	\$ 16,327,549.96	\$ 6,712,648.39	\$ 4,504,604.38	\$ 21,365,368.07
Liabilities and Fund Balances				
Liabilities:				
Accounts Payable	\$ 4,374,651.36	\$ 621,744.55	\$ 670,234.72	\$ 100,910.30
Encumbrances	6,282,731.78	1,315,767.71	—	—
Salaries Payable	—	—	—	—
Accrued Payroll	—	—	—	—
Payroll Withholdings	712,814.49	(55.86)	—	—
Benefits Payable	—	—	—	—
Grants Payable	—	—	—	—
Deferred Revenue	—	—	3,814,554.87	1,077,076.37
Other Liabilities	—	—	—	—
Total Liabilities	\$ 11,370,197.63	\$ 1,937,456.40	\$ 4,484,789.59	\$ 1,177,986.67
Fund Balances:				
Reserved				
Colleges and Universities	\$ —	\$ —	\$ —	\$ —
Federal Financial Assistance	—	1,614,643.16	—	—
Inventories	—	—	—	—
Debt Service	—	—	—	—
Indigent Care Trust Fund	—	—	—	—
Medicaid Reserves	—	—	—	—
Public School Capital Outlay	—	—	—	—
Self Insurance Trust Fund	—	—	—	—
Underground Storage Trust Fund	—	—	—	—
Unissued Debt	—	—	—	—
Other Funds	4,828,832.99	—	—	—
Other Reserves	—	497,854.01	—	—
Unreserved, Undesignated				
Surplus (Deficit)				
Regular	128,519.34	2,662,694.82	19,814.79	8,137.08
Lottery for Education	—	—	—	20,179,244.32
Tobacco Settlement Funds	—	—	—	—
Total Fund Balances	\$ 4,957,352.33	\$ 4,775,191.99	\$ 19,814.79	\$ 20,187,381.40
Total Liabilities and Fund Balances	\$ 16,327,549.96	\$ 6,712,648.39	\$ 4,504,604.38	\$ 21,365,368.07

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

Teachers' Retirement System	Technical and Adult Education, Department of (Includes Technical Colleges)	Transportation, Department of	Veterans Service, Department of	Workers' Compensation, State Board of	State of Georgia General Obligation Debt Sinking Fund
\$ 170,169.99	\$ 44,712,142.32	\$ 290,023,236.89	\$ 1,549,731.44	\$ 232,246.52	\$ —
—	1,984,705.15	—	—	—	—
—	438,235.18	185,914,480.90	1,529,254.94	117,078.72	170,030,504.75
—	11,126,930.27	1,639,333,832.60	2,547,052.29	—	—
919,326.02	10,390,985.29	1,463,101,450.19	—	—	—
—	626,388.40	13,905.40	—	—	—
—	8,245,733.40	12,408,867.72	—	—	—
—	21.93	6,814.90	—	—	—
<u>\$ 1,089,496.01</u>	<u>\$ 77,525,141.94</u>	<u>\$ 3,590,802,588.60</u>	<u>\$ 5,626,038.67</u>	<u>\$ 349,325.24</u>	<u>\$ 170,030,504.75</u>
\$ 690,262.36	\$ 8,868,206.52	\$ 60,715,586.66	\$ 2,335,625.80	\$ 73,698.37	\$ —
—	33,205,248.71	3,499,342,850.46	3,290,437.87	241,946.52	—
—	1,467,778.41	—	—	—	—
200,254.93	968,164.45	6,199,321.98	(25.00)	19,184.33	—
—	—	—	—	—	—
—	5,290,901.27	—	—	—	—
—	129,413.51	3,334,750.52	—	—	—
<u>\$ 890,517.29</u>	<u>\$ 49,929,712.87</u>	<u>\$ 3,569,592,509.62</u>	<u>\$ 5,626,038.67</u>	<u>\$ 334,829.22</u>	<u>\$ 0.00</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	312,624.52	—	—	—	—
—	3,656,942.51	12,408,867.72	—	—	—
—	—	—	—	—	119,268,679.75
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	50,599,771.00
2,000.00	22,901,946.58	5,257,433.61	—	—	—
196,978.72	723,915.46	3,543,777.65	—	14,496.02	162,054.00
—	—	—	—	—	—
<u>\$ 198,978.72</u>	<u>\$ 27,595,429.07</u>	<u>\$ 21,210,078.98</u>	<u>\$ 0.00</u>	<u>\$ 14,496.02</u>	<u>\$ 170,030,504.75</u>
<u>\$ 1,089,496.01</u>	<u>\$ 77,525,141.94</u>	<u>\$ 3,590,802,588.60</u>	<u>\$ 5,626,038.67</u>	<u>\$ 349,325.24</u>	<u>\$ 170,030,504.75</u>

(continued)

State of Georgia

Combining Balance Sheet (Statutory Basis) (continued)

Budget Fund

June 30, 2008

	<u>Executive Branch</u>	
	Financing and	
	Investment	
	Commission,	
	<u>Georgia State</u>	
Assets		
Cash and Cash Equivalents	\$	8,983,642.65
Investments		—
Accounts Receivable		
State Appropriation		—
Federal Financial Assistance		—
Other		—
Prepaid Expenditures		—
Inventories		—
Other Assets		—
		<u>—</u>
Total Assets	\$	<u>8,983,642.65</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts Payable	\$	—
Encumbrances		—
Salaries Payable		—
Accrued Payroll		—
Payroll Withholdings		—
Benefits Payable		—
Grants Payable		—
Deferred Revenue		—
Other Liabilities		—
		<u>—</u>
Total Liabilities	\$	<u>0.00</u>
Fund Balances:		
Reserved		
Colleges and Universities	\$	—
Federal Financial Assistance		—
Inventories		—
Debt Service		—
Indigent Care Trust Fund		—
Medicaid Reserves		—
Public School Capital Outlay		8,983,642.65
Self Insurance Trust Fund		—
Underground Storage Trust Fund		—
Unissued Debt		—
Other Funds		—
Other Reserves		—
Unreserved, Undesignated		
Surplus (Deficit)		
Regular		—
Lottery for Education		—
Tobacco Settlement Funds		—
		<u>—</u>
Total Fund Balances	\$	<u>8,983,642.65</u>
Total Liabilities and Fund Balances	\$	<u>8,983,642.65</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Budget Comparison Schedules by Budget Unit Index

Page

- Statements of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summaries
- Statements of Program Revenues and Expenditures by Funding Source Compared to Budget

Georgia Senate.....	45
Georgia House of Representatives	49
Georgia General Assembly Joint Offices	53
Audits and Accounts, Department of.....	57
Appeals, Court of.....	61
Judicial Council	65
Juvenile Courts	69
Prosecuting Attorneys.....	73
Superior Courts.....	77
Supreme Court.....	81
Accounting Office, State.....	85
Administrative Services, Department of.....	89
Agriculture, Department of	95
Banking and Finance, Department of.....	99
Community Affairs, Department of.....	103
Community Health, Department of	111
Corrections, Department of.....	117
Defense, Department of.....	123
Driver Services, Department of.....	127
Early Care and Learning, Department of.....	131
Economic Development, Department of.....	135
Education, Department of.....	140
Employees' Retirement System of Georgia	151
Forestry Commission, State.....	155
Governor, Office of the.....	159
Human Resources, Department of.....	164
Insurance, Department of	189
Investigation, Georgia Bureau of.....	193
Juvenile Justice, Department of.....	199
Labor, Department of	203
Law, Department of.....	209
State Personnel Administration	213
Natural Resources, Department of.....	216
Pardons and Paroles, State Board of.....	223
Properties Commission, State	227
Public Defender Standards Council, Georgia	231
Public Safety, Department of.....	235
Public Service Commission.....	241
Regents, University System of Georgia.....	244
Revenue, Department of.....	253
Secretary of State	259
Soil and Water Conservation Commission	265
Student Finance Commission and Authority, Georgia	269
Teachers' Retirement System.....	277
Technical and Adult Education, Department of.....	281
Transportation, Department of.....	285
Veterans Service, Department of.....	293
Workers' Compensation, State Board of.....	297
State of Georgia General Obligation Debt Sinking Fund	301

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

GEORGIA SENATE

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 10,942,603.00	\$ 10,942,603.00	\$ 10,942,603.00	\$ 0.00
Other Funds	—	895,387.00	0.00	(895,387.00)
Total Revenues	<u>\$ 10,942,603.00</u>	<u>\$ 11,837,990.00</u>	<u>\$ 10,942,603.00</u>	<u>\$ (895,387.00)</u>
Prior Year Reserves Available for Expenditure	—	0.00	717,724.90	717,724.90
Total Funds Available	<u>\$ 10,942,603.00</u>	<u>\$ 11,837,990.00</u>	<u>\$ 11,660,327.90</u>	<u>\$ (177,662.10)</u>
Expenditures				
Lieutenant Governor's Office	\$ 1,326,662.00	\$ 1,328,218.00	\$ 1,268,308.79	\$ 59,909.21
Secretary of the Senate's Office	1,307,366.00	1,379,266.00	1,060,533.03	318,732.97
Senate	7,260,970.00	8,079,155.00	7,191,610.53	887,544.47
Senate Budget and Evaluation Office	1,047,605.00	1,051,351.00	982,747.75	68,603.25
Total Expenditures	<u>\$ 10,942,603.00</u>	<u>\$ 11,837,990.00</u>	<u>\$ 10,503,200.10</u>	<u>\$ 1,334,789.90</u>
Excess of Funds Available over Expenditures			\$ 1,157,127.80	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			300,983.80	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(300,983.80)	
Adjustments				
Prior Year Payables/Expenditures			3,869.10	
Ending Fund Balance - June 30			<u>\$ 1,160,996.90</u>	
Analysis of Fund Balance				
Reserved				
Contracts			\$ 50,000.00	
Equipment Purchases			70,000.00	
Expense Reimbursement Allowances			277,449.00	
Printing			50,000.00	
Other Expenses			40,610.00	
Unreserved, Undesignated (Surplus)			<u>672,937.90</u>	
Total Ending Fund Balance - June 30			<u>\$ 1,160,996.90</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
<u>GEORGIA SENATE</u>				
Lieutenant Governor's Office				
State Appropriation				
State General Funds	\$ 1,326,662.00	\$ 1,326,662.00	\$ 1,326,662.00	\$ 0.00
Other Funds (Prior Year Reserved Funds)	—	1,556.00	0.00	0.00
Total Lieutenant Governor's Office	\$ 1,326,662.00	\$ 1,328,218.00	\$ 1,326,662.00	\$ 0.00
Secretary of the Senate's Office				
State Appropriation				
State General Funds	\$ 1,307,366.00	\$ 1,307,366.00	\$ 1,307,366.00	\$ 0.00
Other Funds (Prior Year Reserved Funds)	—	71,900.00	0.00	65,000.00
Total Secretary of the Senate's Office	\$ 1,307,366.00	\$ 1,379,266.00	\$ 1,307,366.00	\$ 65,000.00
Senate				
State Appropriation				
State General Funds	\$ 7,260,970.00	\$ 7,260,970.00	\$ 7,260,970.00	\$ 0.00
Other Funds (Prior Year Reserved Funds)	—	818,185.00	0.00	652,724.90
Total Senate	\$ 7,260,970.00	\$ 8,079,155.00	\$ 7,260,970.00	\$ 652,724.90
Senate Budget and Evaluation Office				
State Appropriation				
State General Funds	\$ 1,047,605.00	\$ 1,047,605.00	\$ 1,047,605.00	\$ 0.00
Other Funds (Prior Year Reserved Funds)	—	3,746.00	0.00	0.00
Total Senate Budget and Evaluation Office	\$ 1,047,605.00	\$ 1,051,351.00	\$ 1,047,605.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>		<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 1,326,662.00	\$ 0.00	\$ 1,268,308.79	\$ 58,353.21	\$ 58,353.21
<u>0.00</u>	<u>(1,556.00)</u>	<u>0.00</u>	<u>1,556.00</u>	<u>0.00</u>
<u>\$ 1,326,662.00</u>	<u>\$ (1,556.00)</u>	<u>\$ 1,268,308.79</u>	<u>\$ 59,909.21</u>	<u>\$ 58,353.21</u>
\$ 1,307,366.00	\$ 0.00	\$ 1,060,533.03	\$ 246,832.97	\$ 246,832.97
<u>65,000.00</u>	<u>(6,900.00)</u>	<u>0.00</u>	<u>71,900.00</u>	<u>65,000.00</u>
<u>\$ 1,372,366.00</u>	<u>\$ (6,900.00)</u>	<u>\$ 1,060,533.03</u>	<u>\$ 318,732.97</u>	<u>\$ 311,832.97</u>
\$ 7,260,970.00	\$ 0.00	\$ 7,191,610.53	\$ 69,359.47	\$ 69,359.47
<u>652,724.90</u>	<u>(165,460.10)</u>	<u>0.00</u>	<u>818,185.00</u>	<u>652,724.90</u>
<u>\$ 7,913,694.90</u>	<u>\$ (165,460.10)</u>	<u>\$ 7,191,610.53</u>	<u>\$ 887,544.47</u>	<u>\$ 722,084.37</u>
\$ 1,047,605.00	\$ 0.00	\$ 982,747.75	\$ 64,857.25	\$ 64,857.25
<u>0.00</u>	<u>(3,746.00)</u>	<u>0.00</u>	<u>3,746.00</u>	<u>0.00</u>
<u>\$ 1,047,605.00</u>	<u>\$ (3,746.00)</u>	<u>\$ 982,747.75</u>	<u>\$ 68,603.25</u>	<u>\$ 64,857.25</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

GEORGIA HOUSE OF REPRESENTATIVES

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 18,995,716.00	\$ 18,995,716.00	\$ 18,995,716.00	\$ 0.00
Other Funds	<u>—</u>	<u>1,371,804.00</u>	<u>0.00</u>	<u>(1,371,804.00)</u>
Total Revenues	\$ 18,995,716.00	\$ 20,367,520.00	\$ 18,995,716.00	\$ (1,371,804.00)
Prior Year Reserves Available for Expenditure	<u>—</u>	<u>0.00</u>	<u>1,145,187.65</u>	<u>1,145,187.65</u>
Total Funds Available	\$ 18,995,716.00	\$ 20,367,520.00	\$ 20,140,903.65	\$ (226,616.35)
Expenditures				
House of Representatives	<u>\$ 18,995,716.00</u>	<u>\$ 20,367,520.00</u>	<u>\$ 18,755,548.00</u>	<u>\$ 1,611,972.00</u>
Excess of Funds Available over Expenditures			\$ 1,385,355.65	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			475,094.35	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			<u>(475,094.35)</u>	
Ending Fund Balance - June 30			\$ <u>1,385,355.65</u>	
Analysis of Fund Balance				
Reserved				
Equipment Purchases			\$ 55,000.00	
Expense Reimbursement Allowances			877,228.00	
Printing			75,000.00	
Unreserved, Undesignated (Surplus)			<u>378,127.65</u>	
Total Ending Fund Balance - June 30			\$ <u>1,385,355.65</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

<u>GEORGIA HOUSE OF REPRESENTATIVES</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
House of Representatives				
State Appropriation				
State General Funds	\$ 18,995,716.00	\$ 18,995,716.00	\$ 18,995,716.00	\$ 0.00
Other Funds (Prior Year Reserved Funds)	<u>—</u>	<u>1,371,804.00</u>	<u>0.00</u>	<u>1,145,187.65</u>
Total House of Representatives	<u>\$ 18,995,716.00</u>	<u>\$ 20,367,520.00</u>	<u>\$ 18,995,716.00</u>	<u>\$ 1,145,187.65</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 18,995,716.00	\$ 0.00	\$ 18,755,548.00	\$ 240,168.00	\$ 240,168.00
<u>1,145,187.65</u>	<u>(226,616.35)</u>	<u>0.00</u>	<u>1,371,804.00</u>	<u>1,145,187.65</u>
<u>\$ 20,140,903.65</u>	<u>\$ (226,616.35)</u>	<u>\$ 18,755,548.00</u>	<u>\$ 1,611,972.00</u>	<u>\$ 1,385,355.65</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

GEORGIA GENERAL ASSEMBLY JOINT OFFICES

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 9,925,594.00	\$ 9,925,594.00	\$ 9,925,594.00	\$ 0.00
Other Funds	<u>—</u>	<u>446,113.00</u>	<u>0.00</u>	<u>(446,113.00)</u>
Total Revenues	\$ 9,925,594.00	\$ 10,371,707.00	\$ 9,925,594.00	\$ (446,113.00)
Prior Year Reserves Available for Expenditure	<u>—</u>	<u>0.00</u>	<u>261,595.78</u>	<u>261,595.78</u>
Total Funds Available	\$ 9,925,594.00	\$ 10,371,707.00	\$ 10,187,189.78	\$ (184,517.22)
Expenditures				
Ancillary Activities	\$ 4,234,402.00	\$ 4,592,223.00	\$ 3,530,637.67	\$ 1,061,585.33
Legislative Fiscal Office	2,687,623.00	2,775,405.00	2,415,878.66	359,526.34
Office of Legislative Counsel	<u>3,003,569.00</u>	<u>3,004,079.00</u>	<u>2,794,487.88</u>	<u>209,591.12</u>
Total Expenditures	\$ 9,925,594.00	\$ 10,371,707.00	\$ 8,741,004.21	\$ 1,630,702.79
Excess of Funds Available over Expenditures			\$ 1,446,185.57	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			296,054.54	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(296,054.54)	
Adjustments				
Prior Year Payables/Expenditures			<u>84,011.21</u>	
Ending Fund Balance - June 30			\$ 1,530,196.78	
Analysis of Fund Balance				
Reserved				
Contracts			\$ 362,000.00	
Printing			75,000.00	
Other Expenses			200,000.00	
Unreserved, Undesignated (Surplus)			<u>893,196.78</u>	
Total Ending Fund Balance - June 30			\$ 1,530,196.78	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
<u>GEORGIA GENERAL ASSEMBLY JOINT OFFICES</u>				
Ancillary Activities				
State Appropriation				
State General Funds	\$ 4,234,402.00	\$ 4,234,402.00	\$ 4,234,402.00	\$ 0.00
Other Funds	—	357,821.00	0.00	261,595.78
Total Ancillary Activities	<u>\$ 4,234,402.00</u>	<u>\$ 4,592,223.00</u>	<u>\$ 4,234,402.00</u>	<u>\$ 261,595.78</u>
Legislative Fiscal Office				
State Appropriation				
State General Funds	\$ 2,687,623.00	\$ 2,687,623.00	\$ 2,687,623.00	\$ 0.00
Other Funds	—	87,782.00	0.00	0.00
Total Legislative Fiscal Office	<u>\$ 2,687,623.00</u>	<u>\$ 2,775,405.00</u>	<u>\$ 2,687,623.00</u>	<u>\$ 0.00</u>
Office of Legislative Counsel				
State Appropriation				
State General Funds	\$ 3,003,569.00	\$ 3,003,569.00	\$ 3,003,569.00	\$ 0.00
Other Funds	—	510.00	0.00	0.00
Total Office of Legislative Counsel	<u>\$ 3,003,569.00</u>	<u>\$ 3,004,079.00</u>	<u>\$ 3,003,569.00</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 4,234,402.00	\$ 0.00	\$ 3,530,637.67	\$ 703,764.33	\$ 703,764.33
<u>261,595.78</u>	<u>(96,225.22)</u>	<u>0.00</u>	<u>357,821.00</u>	<u>261,595.78</u>
<u>\$ 4,495,997.78</u>	<u>\$ (96,225.22)</u>	<u>\$ 3,530,637.67</u>	<u>\$ 1,061,585.33</u>	<u>\$ 965,360.11</u>
\$ 2,687,623.00	\$ 0.00	\$ 2,415,878.66	\$ 271,744.34	\$ 271,744.34
<u>0.00</u>	<u>(87,782.00)</u>	<u>0.00</u>	<u>87,782.00</u>	<u>0.00</u>
<u>\$ 2,687,623.00</u>	<u>\$ (87,782.00)</u>	<u>\$ 2,415,878.66</u>	<u>\$ 359,526.34</u>	<u>\$ 271,744.34</u>
\$ 3,003,569.00	\$ 0.00	\$ 2,794,487.88	\$ 209,081.12	\$ 209,081.12
<u>0.00</u>	<u>(510.00)</u>	<u>0.00</u>	<u>510.00</u>	<u>0.00</u>
<u>\$ 3,003,569.00</u>	<u>\$ (510.00)</u>	<u>\$ 2,794,487.88</u>	<u>\$ 209,591.12</u>	<u>\$ 209,081.12</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

AUDITS AND ACCOUNTS, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 34,642,067.00	\$ 34,429,800.00	\$ 34,429,800.00	\$ 0.00
Expenditures				
Administration	\$ 1,697,528.00	\$ 1,697,528.00	\$ 1,590,282.77	\$ 107,245.23
Audit and Assurance Services	30,554,156.00	30,341,889.00	29,904,334.41	437,554.59
Legislative Services	121,985.00	121,985.00	111,677.29	10,307.71
Statewide Equalized Adjusted Property Tax Digest	2,268,398.00	2,268,398.00	2,087,728.59	180,669.41
Total Expenditures	<u>\$ 34,642,067.00</u>	<u>\$ 34,429,800.00</u>	<u>\$ 33,694,023.06</u>	<u>\$ 735,776.94</u>
Excess of Funds Available over Expenditures			\$ 735,776.94	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			538,326.82	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(538,326.82)	
Adjustments				
Prior Year Payables/Expenditures			<u>124,187.86</u>	
Ending Fund Balance - June 30			<u>\$ 859,964.80</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			<u>\$ 859,964.80</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Funds Available	
			Current Year Revenues	Prior Year Carry-Over
<u>AUDITS AND ACCOUNTS, DEPARTMENT OF</u>				
Administration				
State Appropriation				
State General Funds	\$ 1,697,528.00	\$ 1,697,528.00	\$ 1,697,528.00	\$ 0.00
Audit and Assurance Services				
State Appropriation				
State General Funds	\$ 30,554,156.00	\$ 30,341,889.00	\$ 30,341,889.00	\$ 0.00
Legislative Services				
State Appropriation				
State General Funds	\$ 121,985.00	\$ 121,985.00	\$ 121,985.00	\$ 0.00
Statewide Equalized Adjusted Property Tax Digest				
State Appropriation				
State General Funds	\$ 2,268,398.00	\$ 2,268,398.00	\$ 2,268,398.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ <u>1,697,528.00</u>	\$ <u>0.00</u>	\$ <u>1,590,282.77</u>	\$ <u>107,245.23</u>	\$ <u>107,245.23</u>
\$ <u>30,341,889.00</u>	\$ <u>0.00</u>	\$ <u>29,904,334.41</u>	\$ <u>437,554.59</u>	\$ <u>437,554.59</u>
\$ <u>121,985.00</u>	\$ <u>0.00</u>	\$ <u>111,677.29</u>	\$ <u>10,307.71</u>	\$ <u>10,307.71</u>
\$ <u>2,268,398.00</u>	\$ <u>0.00</u>	\$ <u>2,087,728.59</u>	\$ <u>180,669.41</u>	\$ <u>180,669.41</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

APPEALS, COURT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 13,808,111.00	\$ 14,143,127.00	\$ 14,143,127.00	\$ 0.00
Other Funds	150,000.00	184,279.00	184,278.75	(0.25)
Total Funds Available	<u>\$ 13,958,111.00</u>	<u>\$ 14,327,406.00</u>	<u>\$ 14,327,405.75</u>	<u>\$ (0.25)</u>
Expenditures				
Court of Appeals	<u>\$ 13,958,111.00</u>	<u>\$ 14,327,406.00</u>	<u>\$ 14,326,948.44</u>	<u>\$ 457.56</u>
Excess of Funds Available over Expenditures			\$ 457.31	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			297.82	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(297.82)	
Adjustments				
Prior Year Payables/Expenditures			<u>6,753.70</u>	
Ending Fund Balance - June 30			<u>\$ 7,211.01</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			<u>\$ 7,211.01</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
<u>APPEALS, COURT OF</u>				
Court of Appeals				
State Appropriation				
State General Funds	\$ 13,808,111.00	\$ 14,143,127.00	\$ 14,143,127.00	\$ 0.00
Other Funds	<u>150,000.00</u>	<u>184,279.00</u>	<u>184,278.75</u>	<u>0.00</u>
Total Court of Appeals	<u>\$ 13,958,111.00</u>	<u>\$ 14,327,406.00</u>	<u>\$ 14,327,405.75</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 14,143,127.00	\$ 0.00	\$ 14,143,127.00	\$ 0.00	\$ 0.00
<u>184,278.75</u>	<u>(0.25)</u>	<u>183,821.44</u>	<u>457.56</u>	<u>457.31</u>
\$ <u>14,327,405.75</u>	\$ <u>(0.25)</u>	\$ <u>14,326,948.44</u>	\$ <u>457.56</u>	\$ <u>457.31</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

JUDICIAL COUNCIL

	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 16,198,503.00	\$ 16,198,503.00	\$ 16,198,503.00	\$ 0.00
Federal Funds				
Foster Care Title IV-E	521,571.00	521,571.00	319,374.98	(202,196.02)
Prevention & Treatment of Substance Abuse Grant	—	153,011.00	270,389.32	117,378.32
Federal Funds Not Specifically Identified	585,777.00	2,528,508.00	1,759,930.99	(768,577.01)
Other Funds	269,500.00	1,491,423.00	1,230,909.74	(260,513.26)
Total Revenues	\$ 17,575,351.00	\$ 20,893,016.00	\$ 19,779,108.03	\$ (1,113,907.97)
Prior Year Reserves Available for Expenditure	—	0.00	613,357.04	613,357.04
Total Funds Available	\$ 17,575,351.00	\$ 20,893,016.00	\$ 20,392,465.07	\$ (500,550.93)
Expenditures				
Georgia Office of Dispute Resolution	\$ 294,643.00	\$ 496,856.00	\$ 430,907.56	\$ 65,948.44
Institute of Continuing Judicial Education	1,228,797.00	1,364,426.00	1,364,425.86	0.14
Judicial Council	14,949,312.00	17,929,135.00	16,720,187.94	1,208,947.06
Judicial Qualifications Commission	302,599.00	302,599.00	302,534.31	64.69
Resource Center	800,000.00	800,000.00	800,000.00	0.00
Total Expenditures	\$ 17,575,351.00	\$ 20,893,016.00	\$ 19,618,055.67	\$ 1,274,960.33
Excess of Funds Available over Expenditures			\$ 774,409.40	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			1,607.95	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(1,607.95)	
Adjustments				
Prior Year Payables/Expenditures			272,033.33	
Other			460,038.34	
Ending Fund Balance - June 30			\$ 1,506,481.07	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 480,586.10	
Other Reserves				
Board of Court Reporting			220,108.41	
Commission on Children, Marriage and Family Law			9,477.41	
Commission on Civil Justice			126,682.34	
Commission on Interpreters			84,086.57	
Jury Composition Grant			8,307.63	
Office of Dispute Resolution			143,761.82	
Unreserved, Undesignated (Surplus)			433,470.79	
Total Ending Fund Balance - June 30			\$ 1,506,481.07	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
<u>JUDICIAL COUNCIL</u>				
Georgia Office of Dispute Resolution				
State Appropriation				
State General Funds	\$ 144,643.00	\$ 144,643.00	\$ 144,643.00	\$ 0.00
Other Funds	150,000.00	352,213.00	237,002.52	5,768.94
Total Georgia Office of Dispute Resolution	<u>\$ 294,643.00</u>	<u>\$ 496,856.00</u>	<u>\$ 381,645.52</u>	<u>\$ 5,768.94</u>
Institute of Continuing Judicial Education				
State Appropriation				
State General Funds	\$ 1,109,297.00	\$ 1,109,297.00	\$ 1,109,297.00	\$ 0.00
Other Funds	119,500.00	255,129.00	224,393.05	0.00
Total Institute of Continuing Judicial Education	<u>\$ 1,228,797.00</u>	<u>\$ 1,364,426.00</u>	<u>\$ 1,333,690.05</u>	<u>\$ 0.00</u>
Judicial Council				
State Appropriation				
State General Funds	\$ 13,841,964.00	\$ 13,841,964.00	\$ 13,841,964.00	\$ 0.00
Federal Funds				
Foster Care Title IV-E	521,571.00	521,571.00	319,374.98	435,964.41
Prevention & Treatment of Substance Abuse Grant	—	153,011.00	270,389.32	0.00
Federal Funds Not Specifically Identified	585,777.00	2,528,508.00	1,759,930.99	0.00
Other Funds	—	884,081.00	769,514.17	171,623.69
Total Judicial Council	<u>\$ 14,949,312.00</u>	<u>\$ 17,929,135.00</u>	<u>\$ 16,961,173.46</u>	<u>\$ 607,588.10</u>
Judicial Qualifications Commission				
State Appropriation				
State General Funds	\$ 302,599.00	\$ 302,599.00	\$ 302,599.00	\$ 0.00
Resource Center				
State Appropriation				
State General Funds	\$ 800,000.00	\$ 800,000.00	\$ 800,000.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 144,643.00	\$ 0.00	\$ 144,643.00	\$ 0.00	\$ 0.00
<u>242,771.46</u>	<u>(109,441.54)</u>	<u>286,264.56</u>	<u>65,948.44</u>	<u>(43,493.10)</u>
<u>\$ 387,414.46</u>	<u>\$ (109,441.54)</u>	<u>\$ 430,907.56</u>	<u>\$ 65,948.44</u>	<u>\$ (43,493.10)</u>
\$ 1,109,297.00	\$ 0.00	\$ 1,109,297.00	\$ 0.00	\$ 0.00
<u>224,393.05</u>	<u>(30,735.95)</u>	<u>255,128.86</u>	<u>0.14</u>	<u>(30,735.81)</u>
<u>\$ 1,333,690.05</u>	<u>\$ (30,735.95)</u>	<u>\$ 1,364,425.86</u>	<u>\$ 0.14</u>	<u>\$ (30,735.81)</u>
\$ 13,841,964.00	\$ 0.00	\$ 13,841,783.15	\$ 180.85	\$ 180.85
755,339.39	233,768.39	559,106.83	(37,535.83)	196,232.56
270,389.32	117,378.32	304,497.60	(151,486.60)	(34,108.28)
1,759,930.99	(768,577.01)	1,208,944.73	1,319,563.27	550,986.26
<u>941,137.86</u>	<u>57,056.86</u>	<u>805,855.63</u>	<u>78,225.37</u>	<u>135,282.23</u>
<u>\$ 17,568,761.56</u>	<u>\$ (360,373.44)</u>	<u>\$ 16,720,187.94</u>	<u>\$ 1,208,947.06</u>	<u>\$ 848,573.62</u>
<u>\$ 302,599.00</u>	<u>\$ 0.00</u>	<u>\$ 302,534.31</u>	<u>\$ 64.69</u>	<u>\$ 64.69</u>
<u>\$ 800,000.00</u>	<u>\$ 0.00</u>	<u>\$ 800,000.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

JUVENILE COURTS

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 6,703,551.00	\$ 6,703,551.00	\$ 6,703,551.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	---	1,297,456.00	485,638.50	(811,817.50)
Other Funds	---	0.00	14,500.00	14,500.00
Total Revenues	\$ 6,703,551.00	\$ 8,001,007.00	\$ 7,203,689.50	\$ (797,317.50)
Prior Year Reserves Available for Expenditure	---	0.00	295,416.29	295,416.29
Total Funds Available	\$ 6,703,551.00	\$ 8,001,007.00	\$ 7,499,105.79	\$ (501,901.21)
Expenditures				
Council of Juvenile Court Judges	\$ 1,701,125.00	\$ 2,998,581.00	\$ 2,406,456.12	\$ 592,124.88
Grants to Counties for Juvenile Court Judges	5,002,426.00	5,002,426.00	5,002,426.00	0.00
Total Expenditures	\$ 6,703,551.00	\$ 8,001,007.00	\$ 7,408,882.12	\$ 592,124.88
Excess of Funds Available over Expenditures			\$ 90,223.67	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			0.00	
Ending Fund Balance - June 30			\$ 90,223.67	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 68,089.10	
Unreserved, Undesignated (Surplus)			22,134.57	
Total Ending Fund Balance - June 30			\$ 90,223.67	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
<u>JUVENILE COURTS</u>				
Council of Juvenile Court Judges				
State Appropriation				
State General Funds	\$ 1,701,125.00	\$ 1,701,125.00	\$ 1,701,125.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	1,297,456.00	485,638.50	295,416.29
Total Council of Juvenile Court Judges	<u>\$ 1,701,125.00</u>	<u>\$ 2,998,581.00</u>	<u>\$ 2,186,763.50</u>	<u>\$ 295,416.29</u>
Grants to Counties for Juvenile Court Judges				
State Appropriation				
State General Funds	\$ 5,002,426.00	5,002,426.00	\$ 5,002,426.00	\$ 0.00
Other Funds	—	0.00	14,500.00	0.00
Total Grants to Counties for Juvenile Court Judges	<u>\$ 5,002,426.00</u>	<u>\$ 5,002,426.00</u>	<u>\$ 5,016,926.00</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 1,701,125.00	\$ 0.00	\$ 1,701,125.00	\$ 0.00	\$ 0.00
<u>781,054.79</u>	<u>(516,401.21)</u>	<u>705,331.12</u>	<u>592,124.88</u>	<u>75,723.67</u>
<u>\$ 2,482,179.79</u>	<u>\$ (516,401.21)</u>	<u>\$ 2,406,456.12</u>	<u>\$ 592,124.88</u>	<u>\$ 75,723.67</u>
\$ 5,002,426.00	\$ 0.00	\$ 5,002,426.00	\$ 0.00	\$ 0.00
<u>14,500.00</u>	<u>14,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>14,500.00</u>
<u>\$ 5,016,926.00</u>	<u>\$ 14,500.00</u>	<u>\$ 5,002,426.00</u>	<u>\$ 0.00</u>	<u>\$ 14,500.00</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

PROSECUTING ATTORNEYS

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 57,401,675.00	\$ 57,617,713.00	\$ 57,617,713.00	\$ 0.00
Other Funds	<u>1,767,046.00</u>	<u>11,683,565.00</u>	<u>11,674,768.20</u>	<u>(8,796.80)</u>
Total Revenues	<u>\$ 59,168,721.00</u>	<u>\$ 69,301,278.00</u>	<u>\$ 69,292,481.20</u>	<u>\$ (8,796.80)</u>
Prior Year Reserves Available for Expenditure	<u>—</u>	<u>0.00</u>	<u>69,243.01</u>	<u>69,243.01</u>
Total Funds Available	<u>\$ 59,168,721.00</u>	<u>\$ 69,301,278.00</u>	<u>\$ 69,361,724.21</u>	<u>\$ 60,446.21</u>
Expenditures				
District Attorneys	\$ 52,961,249.00	\$ 62,938,968.00	\$ 62,906,695.90	\$ 32,272.10
Prosecuting Attorney's Council	<u>6,207,472.00</u>	<u>6,362,310.00</u>	<u>6,358,149.28</u>	<u>4,160.72</u>
Total Expenditures	<u>\$ 59,168,721.00</u>	<u>\$ 69,301,278.00</u>	<u>\$ 69,264,845.18</u>	<u>\$ 36,432.82</u>
Excess of Funds Available over Expenditures			\$ 96,879.03	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			204,474.00	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(204,474.00)	
Adjustments				
Prior Year Payables/Expenditures			24,062.68	
Prior Year Receivables/Revenues			1,599.57	
Other Adjustments (Net)			<u>(69,243.01)</u>	
Ending Fund Balance - June 30			<u>\$ 53,298.27</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			<u>\$ 53,298.27</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
<u>PROSECUTING ATTORNEYS</u>				
District Attorneys				
State Appropriation				
State General Funds	\$ 51,194,203.00	\$ 51,304,203.00	\$ 51,304,203.00	\$ 0.00
Other Funds	<u>1,767,046.00</u>	<u>11,634,765.00</u>	<u>11,625,089.41</u>	<u>69,243.01</u>
Total District Attorneys	<u>\$ 52,961,249.00</u>	<u>\$ 62,938,968.00</u>	<u>\$ 62,929,292.41</u>	<u>\$ 69,243.01</u>
Prosecuting Attorney's Council				
State Appropriation				
State General Funds	\$ 6,207,472.00	\$ 6,313,510.00	\$ 6,313,510.00	\$ 0.00
Other Funds	<u>—</u>	<u>48,800.00</u>	<u>49,678.79</u>	<u>0.00</u>
Total Prosecuting Attorney's Council	<u>\$ 6,207,472.00</u>	<u>\$ 6,362,310.00</u>	<u>\$ 6,363,188.79</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 51,304,203.00	\$ 0.00	\$ 51,297,744.38	\$ 6,458.62	\$ 6,458.62
<u>11,694,332.42</u>	<u>59,567.42</u>	<u>11,608,951.52</u>	<u>25,813.48</u>	<u>85,380.90</u>
<u>\$ 62,998,535.42</u>	<u>\$ 59,567.42</u>	<u>\$ 62,906,695.90</u>	<u>\$ 32,272.10</u>	<u>\$ 91,839.52</u>
\$ 6,313,510.00	\$ 0.00	\$ 6,309,426.49	\$ 4,083.51	\$ 4,083.51
<u>49,678.79</u>	<u>878.79</u>	<u>48,722.79</u>	<u>77.21</u>	<u>956.00</u>
<u>\$ 6,363,188.79</u>	<u>\$ 878.79</u>	<u>\$ 6,358,149.28</u>	<u>\$ 4,160.72</u>	<u>\$ 5,039.51</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

SUPERIOR COURTS

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 60,845,688.00	\$ 61,232,688.00	\$ 61,232,688.00	\$ 0.00
Other Funds	—	55,000.00	55,599.95	599.95
Total Funds Available	<u>\$ 60,845,688.00</u>	<u>\$ 61,287,688.00</u>	<u>\$ 61,288,287.95</u>	<u>\$ 599.95</u>
Expenditures				
Council of Superior Court Clerks	\$ 258,000.00	\$ 258,000.00	\$ 258,000.00	\$ 0.00
Council of Superior Court Judges	1,079,165.00	1,079,165.00	1,072,180.91	6,984.09
Judicial Administrative Districts	2,378,508.00	2,378,508.00	2,378,508.00	0.00
Superior Court Judges	<u>57,130,015.00</u>	<u>57,572,015.00</u>	<u>57,367,198.95</u>	<u>204,816.05</u>
Total Expenditures	<u>\$ 60,845,688.00</u>	<u>\$ 61,287,688.00</u>	<u>\$ 61,075,887.86</u>	<u>\$ 211,800.14</u>
Excess of Funds Available over Expenditures			\$ 212,400.09	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			140,337.69	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(140,337.69)	
Adjustments				
Prior Year Payables/Expenditures			69,855.92	
Prior Year Receivables/Revenues			<u>7,710.77</u>	
Ending Fund Balance - June 30			<u>\$ 289,966.78</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			<u>\$ 289,966.78</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
<u>SUPERIOR COURTS</u>				
Council of Superior Court Clerks				
State Appropriation				
State General Funds	\$ 258,000.00	\$ 258,000.00	\$ 258,000.00	\$ 0.00
Council of Superior Court Judges				
State Appropriation				
State General Funds	\$ 1,079,165.00	\$ 1,079,165.00	\$ 1,079,165.00	\$ 0.00
Judicial Administrative Districts				
State Appropriation				
State General Funds	\$ 2,378,508.00	\$ 2,378,508.00	\$ 2,378,508.00	\$ 0.00
Superior Court Judges				
State Appropriation				
State General Funds	\$ 57,130,015.00	\$ 57,517,015.00	\$ 57,517,015.00	\$ 0.00
Other Funds	—	55,000.00	55,599.95	0.00
Total Superior Court Judges	<u>\$ 57,130,015.00</u>	<u>\$ 57,572,015.00</u>	<u>\$ 57,572,614.95</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 258,000.00	\$ 0.00	\$ 258,000.00	\$ 0.00	\$ 0.00
\$ 1,079,165.00	\$ 0.00	\$ 1,072,180.91	\$ 6,984.09	\$ 6,984.09
\$ 2,378,508.00	\$ 0.00	\$ 2,378,508.00	\$ 0.00	\$ 0.00
\$ 57,517,015.00	\$ 0.00	\$ 57,312,198.95	\$ 204,816.05	\$ 204,816.05
55,599.95	599.95	55,000.00	0.00	599.95
\$ 57,572,614.95	\$ 599.95	\$ 57,367,198.95	\$ 204,816.05	\$ 205,416.00

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

SUPREME COURT

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 8,700,335.00	\$ 8,734,309.00	\$ 8,734,309.00	\$ 0.00
Other Funds	—	33,673.00	33,672.99	(0.01)
Total Funds Available	<u>\$ 8,700,335.00</u>	<u>\$ 8,767,982.00</u>	<u>\$ 8,767,981.99</u>	<u>\$ (0.01)</u>
Expenditures				
Supreme Court of Georgia	<u>\$ 8,700,335.00</u>	<u>\$ 8,767,982.00</u>	<u>\$ 8,767,972.08</u>	<u>\$ 9.92</u>
Excess of Funds Available over Expenditures			\$ 9.91	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			81.21	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(81.21)	
Adjustments				
Prior Year Payables/Expenditures			<u>8,204.58</u>	
Ending Fund Balance - June 30			<u>\$ 8,214.49</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			<u>\$ 8,214.49</u>	

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Funds Available	
			Current Year Revenues	Prior Year Carry-Over
<u>SUPREME COURT</u>				
Supreme Court of Georgia				
State Appropriation				
State General Funds	\$ 8,700,335.00	\$ 8,734,309.00	\$ 8,734,309.00	\$ 0.00
Other Funds	—	33,673.00	33,672.99	0.00
Total Supreme Court of Georgia	\$ 8,700,335.00	\$ 8,767,982.00	\$ 8,767,981.99	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 8,734,309.00	\$ 0.00	\$ 8,734,299.08	\$ 9.92	\$ 9.92
<u>33,672.99</u>	<u>(0.01)</u>	<u>33,673.00</u>	<u>0.00</u>	<u>(0.01)</u>
<u>\$ 8,767,981.99</u>	<u>\$ (0.01)</u>	<u>\$ 8,767,972.08</u>	<u>\$ 9.92</u>	<u>\$ 9.91</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

ACCOUNTING OFFICE, STATE

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 7,205,916.00	\$ 7,205,916.00	\$ 7,205,916.00	\$ 0.00
Other Funds	<u>8,973,456.00</u>	<u>11,918,316.00</u>	<u>11,918,316.80</u>	<u>0.80</u>
Total Funds Available	<u>\$ 16,179,372.00</u>	<u>\$ 19,124,232.00</u>	<u>\$ 19,124,232.80</u>	<u>\$ 0.80</u>
Expenditures				
State Accounting Office	<u>\$ 16,179,372.00</u>	<u>\$ 19,124,232.00</u>	<u>\$ 18,996,203.67</u>	<u>\$ 128,028.33</u>
Excess of Funds Available over Expenditures			\$ 128,029.13	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			18,525.22	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(18,525.22)	
Adjustments				
Prior Year Payables/Expenditures			368,033.93	
Prior Year Receivables/Revenues			<u>(54,295.56)</u>	
Ending Fund Balance - June 30			<u>\$ 441,767.50</u>	
Analysis of Fund Balance				
Reserved				
Other Reserves				
Fleet Management System Enhancements			\$ 117,689.53	
Unreserved, Undesignated (Surplus)			<u>324,077.97</u>	
Total Ending Fund Balance - June 30			<u>\$ 441,767.50</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

<u>ACCOUNTING OFFICE, STATE</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Funds Available</u>	
			<u>Current Year Revenues</u>	<u>Prior Year Carry-Over</u>
State Accounting Office				
State Appropriation				
State General Funds	\$ 7,205,916.00	\$ 7,205,916.00	\$ 7,205,916.00	\$ 0.00
Other Funds	<u>8,973,456.00</u>	<u>11,918,316.00</u>	<u>11,918,316.80</u>	<u>0.00</u>
Total State Accounting Office	<u>\$ 16,179,372.00</u>	<u>\$ 19,124,232.00</u>	<u>\$ 19,124,232.80</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 7,205,916.00	\$ 0.00	\$ 7,080,058.88	\$ 125,857.12	\$ 125,857.12
<u>11,918,316.80</u>	<u>0.80</u>	<u>11,916,144.79</u>	<u>2,171.21</u>	<u>2,172.01</u>
\$ <u>19,124,232.80</u>	\$ <u>0.80</u>	\$ <u>18,996,203.67</u>	\$ <u>128,028.33</u>	\$ <u>128,029.13</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

ADMINISTRATIVE SERVICES, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 16,118,189.00	\$ 15,918,189.00	\$ 15,918,189.00	\$ 0.00
Other Funds	149,811,091.00	216,447,224.00	170,508,991.59	(45,938,232.41)
Total Revenues	\$ 165,929,280.00	\$ 232,365,413.00	\$ 186,427,180.59	\$ (45,938,232.41)
Prior Year Reserves Available for Expenditure	—	0.00	234,398,052.22	234,398,052.22
Total Funds Available	\$ 165,929,280.00	\$ 232,365,413.00	\$ 420,825,232.81	\$ 188,459,819.81
Expenditures				
Administration	\$ 4,347,678.00	\$ 5,204,905.00	\$ 4,865,755.56	\$ 339,149.44
Fiscal Services	325,184.00	325,184.00	289,204.42	35,979.58
Fleet Management	2,154,337.00	2,154,337.00	573,850.76	1,580,486.24
Mail and Courier	1,398,982.00	1,398,982.00	1,050,574.10	348,407.90
Risk Management	137,428,923.00	189,714,334.00	180,658,876.57	9,055,457.43
State Purchasing	7,622,622.00	20,171,395.00	19,831,278.03	340,116.97
Surplus Property	2,332,891.00	2,490,356.00	2,477,963.86	12,392.14
U.S. Post Office	176,990.00	176,990.00	137,353.49	39,636.51
Administrative Hearings, Office of State	4,651,397.00	4,760,452.00	4,586,463.00	173,989.00
Hazardous Materials, Agency for the Removal of	85,354.00	85,354.00	85,354.00	0.00
Health Planning Review Board	60,473.00	60,473.00	60,460.28	12.72
Payments to Georgia Technology Authority	1,396,769.00	1,396,769.00	1,396,769.00	0.00
Treasury and Fiscal Services, Office of	3,122,680.00	3,500,882.00	3,075,699.62	425,182.38
Compensation Per General Assembly Resolutions	825,000.00	925,000.00	886,668.54	38,331.46
Total Expenditures	\$ 165,929,280.00	\$ 232,365,413.00	\$ 219,976,271.23	\$ 12,389,141.77
Excess of Funds Available over Expenditures			\$ 200,848,961.58	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			2,451,590.84	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(2,451,590.84)	
Adjustments				
Prior Year Payables/Expenditures			798,222.68	
Prior Year Receivables/Revenues			(44,704.06)	
Ending Fund Balance - June 30			\$ 201,602,480.20	
Analysis of Fund Balance				
Reserved				
Self Insurance Trust Fund			\$ 193,342,992.98	
Other Reserves				
Mail and Courier			559.70	
Motor Vehicle Rentals			485,463.39	
Office of Fleet Management			485,737.53	
State Purchasing			4,443,484.35	
Surplus Property Working Capital			1,920,321.02	
Unreserved, Undesignated (Surplus)			923,921.23	
Total Ending Fund Balance - June 30			\$ 201,602,480.20	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Current Year Revenues	Funds Available Prior Year Carry-Over
<u>ADMINISTRATIVE SERVICES, DEPARTMENT OF</u>				
Administration				
State Appropriation				
State General Funds	\$ 2,349,936.00	\$ 3,207,163.00	\$ 3,207,163.00	\$ 0.00
Other Funds	<u>1,997,742.00</u>	<u>1,997,742.00</u>	<u>1,629,153.05</u>	<u>61,819.87</u>
Total Administration	<u>\$ 4,347,678.00</u>	<u>\$ 5,204,905.00</u>	<u>\$ 4,836,316.05</u>	<u>\$ 61,819.87</u>
Fiscal Services				
Other Funds	<u>\$ 325,184.00</u>	<u>\$ 325,184.00</u>	<u>\$ 289,204.42</u>	<u>\$ 0.00</u>
Fleet Management				
Other Funds	<u>\$ 2,154,337.00</u>	<u>\$ 2,154,337.00</u>	<u>\$ 475,131.47</u>	<u>\$ 1,076,304.77</u>
Mall and Courier				
Other Funds	<u>\$ 1,398,982.00</u>	<u>\$ 1,398,982.00</u>	<u>\$ 1,049,675.90</u>	<u>\$ 26,114.37</u>
Risk Management				
Other Funds	<u>\$ 137,428,923.00</u>	<u>\$ 189,714,334.00</u>	<u>\$ 152,550,576.75</u>	<u>\$ 221,332,639.58</u>
State Purchasing				
State Appropriation				
State General Funds	\$ 7,336,529.00	\$ 6,479,302.00	\$ 6,479,302.00	\$ 0.00
Other Funds	<u>286,093.00</u>	<u>13,692,093.00</u>	<u>8,187,154.91</u>	<u>9,608,305.47</u>
Total State Purchasing	<u>\$ 7,622,622.00</u>	<u>\$ 20,171,395.00</u>	<u>\$ 14,666,456.91</u>	<u>\$ 9,608,305.47</u>
Surplus Property				
Other Funds	<u>\$ 2,332,891.00</u>	<u>\$ 2,490,356.00</u>	<u>\$ 2,068,717.82</u>	<u>\$ 2,292,868.16</u>
U.S. Post Office				
State Appropriation				
State General Funds	\$ 21,415.00	\$ 21,415.00	\$ 21,415.00	\$ 0.00
Other Funds	<u>155,575.00</u>	<u>155,575.00</u>	<u>116,143.82</u>	<u>0.00</u>
Total U.S. Post Office	<u>\$ 176,990.00</u>	<u>\$ 176,990.00</u>	<u>\$ 137,558.82</u>	<u>\$ 0.00</u>
Administrative Hearings, Office of State				
State Appropriation				
State General Funds	\$ 4,042,713.00	\$ 3,742,713.00	\$ 3,742,713.00	\$ 0.00
Other Funds	<u>608,684.00</u>	<u>1,017,739.00</u>	<u>1,067,533.83</u>	<u>0.00</u>
Total Administrative Hearings, Office of State	<u>\$ 4,651,397.00</u>	<u>\$ 4,760,452.00</u>	<u>\$ 4,810,246.83</u>	<u>\$ 0.00</u>
Hazardous Materials, Agency for the Removal of				
State Appropriation				
State General Funds	<u>\$ 85,354.00</u>	<u>\$ 85,354.00</u>	<u>\$ 85,354.00</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 3,207,163.00	\$ 0.00	\$ 3,207,163.00	\$ 0.00	\$ 0.00
<u>1,690,972.92</u>	<u>(306,769.08)</u>	<u>1,658,592.56</u>	<u>339,149.44</u>	<u>32,380.36</u>
\$ 4,898,135.92	\$ (306,769.08)	\$ 4,865,755.56	\$ 339,149.44	\$ 32,380.36
<u>289,204.42</u>	<u>(35,979.58)</u>	<u>289,204.42</u>	<u>35,979.58</u>	<u>0.00</u>
<u>1,551,436.24</u>	<u>(602,900.76)</u>	<u>573,850.76</u>	<u>1,580,486.24</u>	<u>977,585.48</u>
<u>1,075,790.27</u>	<u>(323,191.73)</u>	<u>1,050,574.10</u>	<u>348,407.90</u>	<u>25,216.17</u>
<u>373,883,216.33</u>	<u>184,168,882.33</u>	<u>180,658,876.57</u>	<u>9,055,457.43</u>	<u>193,224,339.76</u>
\$ 6,479,302.00	\$ 0.00	\$ 6,479,302.00	\$ 0.00	\$ 0.00
<u>17,795,460.38</u>	<u>4,103,367.38</u>	<u>13,351,976.03</u>	<u>340,116.97</u>	<u>4,443,484.35</u>
\$ 24,274,762.38	\$ 4,103,367.38	\$ 19,831,278.03	\$ 340,116.97	\$ 4,443,484.35
<u>4,361,585.98</u>	<u>1,871,229.98</u>	<u>2,477,963.86</u>	<u>12,392.14</u>	<u>1,883,622.12</u>
\$ 21,415.00	\$ 0.00	\$ 21,383.03	\$ 31.97	\$ 31.97
<u>116,143.82</u>	<u>(39,431.18)</u>	<u>115,970.46</u>	<u>39,604.54</u>	<u>173.36</u>
\$ 137,558.82	\$ (39,431.18)	\$ 137,353.49	\$ 39,636.51	\$ 205.33
\$ 3,742,713.00	\$ 0.00	\$ 3,568,787.71	\$ 173,925.29	\$ 173,925.29
<u>1,067,533.83</u>	<u>49,794.83</u>	<u>1,017,675.29</u>	<u>63.71</u>	<u>49,858.54</u>
\$ 4,810,246.83	\$ 49,794.83	\$ 4,586,463.00	\$ 173,989.00	\$ 223,783.83
<u>85,354.00</u>	<u>0.00</u>	<u>85,354.00</u>	<u>0.00</u>	<u>0.00</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

<u>ADMINISTRATIVE SERVICES, DEPARTMENT OF</u> (continued)	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
Health Planning Review Board				
State Appropriation				
State General Funds	\$ 60,473.00	\$ 60,473.00	\$ 60,473.00	\$ 0.00
Payments to Georgia Technology Authority				
State Appropriation				
State General Funds	\$ 1,396,769.00	\$ 1,396,769.00	\$ 1,396,769.00	\$ 0.00
Treasury and Fiscal Services, Office of				
Other Funds	\$ 3,122,680.00	\$ 3,500,882.00	\$ 3,075,699.62	\$ 0.00
Compensation Per General Assembly Resolutions				
State Appropriation				
State General Funds	\$ 825,000.00	\$ 925,000.00	\$ 925,000.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ <u>60,473.00</u>	\$ <u>0.00</u>	\$ <u>60,460.28</u>	\$ <u>12.72</u>	\$ <u>12.72</u>
\$ <u>1,396,769.00</u>	\$ <u>0.00</u>	\$ <u>1,396,769.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>
\$ <u>3,075,699.62</u>	\$ <u>(425,182.38)</u>	\$ <u>3,075,699.62</u>	\$ <u>425,182.38</u>	\$ <u>0.00</u>
\$ <u>925,000.00</u>	\$ <u>0.00</u>	\$ <u>886,668.54</u>	\$ <u>38,331.46</u>	\$ <u>38,331.46</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

AGRICULTURE, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 46,192,622.00	\$ 46,226,622.00	\$ 46,226,622.00	\$ 0.00
Federal and Other Funds				
Federal Funds Not Specifically Identified	6,849,321.00	9,561,893.00	9,363,556.60	(198,336.40)
Other Funds	1,884,689.00	4,148,800.00	3,945,602.80	(203,197.20)
Total Revenues	\$ 54,926,632.00	\$ 59,937,315.00	\$ 59,535,781.40	\$ (401,533.60)
Prior Year Reserves Available for Expenditure	—	0.00	1,733,028.05	1,733,028.05
Total Funds Available	\$ 54,926,632.00	\$ 59,937,315.00	\$ 61,268,809.45	\$ 1,331,494.45
Expenditures				
Administration	\$ 7,111,084.00	\$ 7,870,601.00	\$ 7,471,338.99	\$ 399,262.01
Athens/Tifton Veterinary Labs	3,651,229.00	3,651,229.00	3,651,229.00	0.00
Consumer Protection	31,684,732.00	34,945,340.00	35,038,909.60	(93,569.60)
Marketing and Promotion	8,991,043.00	9,977,351.00	9,990,207.59	(12,856.59)
Poultry Veterinary Diagnostic Labs	3,488,544.00	3,492,794.00	3,492,794.53	(0.53)
Total Expenditures	\$ 54,926,632.00	\$ 59,937,315.00	\$ 59,644,479.71	\$ 292,835.29
Excess of Funds Available over Expenditures			\$ 1,624,329.74	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			14,298.92	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(14,298.92)	
Adjustments				
Prior Year Payables/Expenditures			95,065.42	
Prior Year Receivables/Revenues			(135,009.58)	
Ending Fund Balance - June 30			\$ 1,584,385.58	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 651,189.23	
Other Reserves				
Dog and Cat Sterilization Fund			548,066.94	
Implementation of Online Licensing System			320,000.00	
Vidalia Onion Trademark Royalties/License Fees			4,867.10	
Unreserved, Undesignated (Surplus)			60,262.31	
Total Ending Fund Balance - June 30			\$ 1,584,385.58	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

<u>AGRICULTURE, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Funds Available</u>	
			<u>Current Year Revenues</u>	<u>Prior Year Carry-Over</u>
Administration				
State Appropriation				
State General Funds	\$ 6,782,863.00	\$ 6,782,863.00	\$ 6,782,863.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	69,500.00	471,613.00	471,613.16	0.00
Other Funds	258,721.00	616,125.00	528,120.15	92,872.36
Total Administration	\$ 7,111,084.00	\$ 7,870,601.00	\$ 7,782,596.31	\$ 92,872.36
Athens/Tifton Veterinary Labs				
State Appropriation				
State General Funds	\$ 3,651,229.00	\$ 3,651,229.00	\$ 3,651,229.00	\$ 0.00
Consumer Protection				
State Appropriation				
State General Funds	\$ 24,000,511.00	\$ 24,034,511.00	\$ 24,034,511.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	6,749,221.00	8,904,253.00	8,705,916.90	982,426.40
Other Funds	935,000.00	2,006,576.00	1,896,848.80	657,729.29
Total Customer Protection	\$ 31,684,732.00	\$ 34,945,340.00	\$ 34,637,276.70	\$ 1,640,155.69
Marketing and Promotion				
State Appropriation				
State General Funds	\$ 8,269,475.00	\$ 8,269,475.00	\$ 8,269,475.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	30,600.00	186,027.00	186,026.54	0.00
Other Funds	690,968.00	1,521,849.00	1,516,383.32	0.00
Total Marketing and Promotion	\$ 8,991,043.00	\$ 9,977,351.00	\$ 9,971,884.86	\$ 0.00
Poultry Veterinary Diagnostic Labs				
State Appropriation				
State General Funds	\$ 3,488,544.00	\$ 3,488,544.00	\$ 3,488,544.00	\$ 0.00
Other Funds	—	4,250.00	4,250.53	0.00
Total Poultry Veterinary Diagnostic Labs	\$ 3,488,544.00	\$ 3,492,794.00	\$ 3,492,794.53	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 6,782,863.00	\$ 0.00	\$ 6,383,600.42	\$ 399,262.58	\$ 399,262.58
471,613.16	0.16	471,613.16	(0.16)	0.00
<u>620,992.51</u>	<u>4,867.51</u>	<u>616,125.41</u>	<u>(0.41)</u>	<u>4,867.10</u>
<u>\$ 7,875,468.67</u>	<u>\$ 4,867.67</u>	<u>\$ 7,471,338.99</u>	<u>\$ 399,262.01</u>	<u>\$ 404,129.68</u>
<u>\$ 3,651,229.00</u>	<u>\$ 0.00</u>	<u>\$ 3,651,229.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
\$ 24,034,511.00	\$ 0.00	\$ 24,123,983.84	\$ (89,472.84)	\$ (89,472.84)
9,688,343.30	784,090.30	8,908,349.61	(4,096.61)	779,993.69
<u>2,554,578.09</u>	<u>548,002.09</u>	<u>2,006,576.15</u>	<u>(0.15)</u>	<u>548,001.94</u>
<u>\$ 36,277,432.39</u>	<u>\$ 1,332,092.39</u>	<u>\$ 35,038,909.60</u>	<u>\$ (93,569.60)</u>	<u>\$ 1,238,522.79</u>
\$ 8,269,475.00	\$ 0.00	\$ 8,281,897.02	\$ (12,422.02)	\$ (12,422.02)
186,026.54	(0.46)	186,026.54	0.46	0.00
<u>1,516,383.32</u>	<u>(5,465.68)</u>	<u>1,522,284.03</u>	<u>(435.03)</u>	<u>(5,900.71)</u>
<u>\$ 9,971,884.86</u>	<u>\$ (5,466.14)</u>	<u>\$ 9,990,207.59</u>	<u>\$ (12,856.59)</u>	<u>\$ (18,322.73)</u>
\$ 3,488,544.00	\$ 0.00	\$ 3,488,544.00	\$ 0.00	\$ 0.00
<u>4,250.53</u>	<u>0.53</u>	<u>4,250.53</u>	<u>(0.53)</u>	<u>0.00</u>
<u>\$ 3,492,794.53</u>	<u>\$ 0.53</u>	<u>\$ 3,492,794.53</u>	<u>\$ (0.53)</u>	<u>\$ 0.00</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

BANKING AND FINANCE, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 12,218,642.00	\$ 12,399,667.00	\$ 12,399,667.00	\$ 0.00
Expenditures				
Administration	\$ 1,876,614.00	\$ 2,049,824.00	\$ 2,044,176.81	\$ 5,647.19
Chartering, Licensing and Applications/Non-Mortgage Entities	1,250,814.00	538,657.00	521,210.72	17,446.28
Consumer Protection and Assistance	564,842.00	649,219.00	635,247.53	13,971.47
Financial Institution Supervision	6,734,312.00	7,357,591.00	7,312,508.19	45,082.81
Mortgage Supervision	1,792,060.00	1,804,376.00	1,756,885.77	47,490.23
Total Expenditures	\$ 12,218,642.00	\$ 12,399,667.00	\$ 12,270,029.02	\$ 129,637.98
Excess of Funds Available over Expenditures			\$ 129,637.98	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			27,907.50	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(27,907.50)	
Adjustments				
Prior Year Payables/Expenditures			6,484.60	
Ending Fund Balance - June 30			\$ 136,122.58	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			\$ 136,122.58	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

<u>BANKING AND FINANCE, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
Administration				
State Appropriation				
State General Funds	\$ 1,876,614.00	\$ 2,049,824.00	\$ 2,049,824.00	\$ 0.00
Entities				
State Appropriation				
State General Funds	\$ 1,250,814.00	\$ 538,657.00	\$ 538,657.00	\$ 0.00
Consumer Protection and Assistance				
State Appropriation				
State General Funds	\$ 564,842.00	\$ 649,219.00	\$ 649,219.00	\$ 0.00
Financial Institution Supervision				
State Appropriation				
State General Funds	\$ 6,734,312.00	\$ 7,357,591.00	\$ 7,357,591.00	\$ 0.00
Mortgage Supervision				
State Appropriation				
State General Funds	\$ 1,792,060.00	\$ 1,804,376.00	\$ 1,804,376.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ <u>2,049,824.00</u>	\$ <u>0.00</u>	\$ <u>2,044,176.81</u>	\$ <u>5,647.19</u>	\$ <u>5,647.19</u>
\$ <u>538,657.00</u>	\$ <u>0.00</u>	\$ <u>521,210.72</u>	\$ <u>17,446.28</u>	\$ <u>17,446.28</u>
\$ <u>649,219.00</u>	\$ <u>0.00</u>	\$ <u>635,247.53</u>	\$ <u>13,971.47</u>	\$ <u>13,971.47</u>
\$ <u>7,357,591.00</u>	\$ <u>0.00</u>	\$ <u>7,312,508.19</u>	\$ <u>45,082.81</u>	\$ <u>45,082.81</u>
\$ <u>1,804,376.00</u>	\$ <u>0.00</u>	\$ <u>1,756,885.77</u>	\$ <u>47,490.23</u>	\$ <u>47,490.23</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

COMMUNITY AFFAIRS, DEPARTMENT OF

	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 93,697,896.00	\$ 134,197,896.00	\$ 134,197,896.00	\$ 0.00
Tobacco Funds	47,123,333.00	47,123,333.00	47,123,333.00	0.00
Federal Funds				
Federal Funds Not Specifically Identified	93,634,621.00	171,294,598.00	166,572,768.68	(4,721,829.32)
Other Funds	11,079,470.00	21,007,806.00	17,567,134.35	(3,440,671.65)
Total Revenues	\$ 245,535,320.00	\$ 373,623,633.00	\$ 365,461,132.03	\$ (8,162,500.97)
Prior Year Reserves Available for Expenditure	—	0.00	84,671.79	84,671.79
Total Funds Available	\$ 245,535,320.00	\$ 373,623,633.00	\$ 365,545,803.82	\$ (8,077,829.18)
Expenditures				
Administration	\$ 4,931,997.00	\$ 6,125,854.00	\$ 5,893,203.91	\$ 232,650.09
Building Construction	481,724.00	630,548.00	595,583.88	34,964.12
Coordinated Planning	5,233,811.00	5,292,911.00	5,118,474.06	174,436.94
Environmental Education and Assistance	1,047,840.00	5,115,070.00	3,809,139.89	1,305,930.11
Federal Community and Economic Development Programs	39,084,808.00	53,326,079.00	52,609,310.35	716,768.65
Homeownership Programs	3,919,452.00	4,717,014.00	4,340,419.14	376,594.86
Local Assistance Grants	6,529,284.00	6,529,284.00	6,396,180.00	133,104.00
Regional Services	2,304,905.00	2,904,905.00	2,885,706.28	19,198.72
Rental Housing Programs	62,854,222.00	126,997,422.00	122,935,521.93	4,061,900.07
Research and Surveys	620,782.00	687,245.00	669,251.91	17,993.09
Special Housing Initiatives	4,607,407.00	5,846,089.00	5,505,866.68	340,222.32
State Community Development Programs	1,377,599.00	1,396,599.00	1,376,631.51	19,967.49
State Economic Development Program	10,726,614.00	10,936,695.00	10,902,809.98	33,885.02
Payments to Georgia Environmental Facilities Authority	49,823,726.00	90,323,726.00	50,323,726.00	40,000,000.00
Payments to OneGeorgia Authority	47,123,333.00	47,926,376.00	47,798,952.41	127,423.59
Payments to Georgia Regional Transportation Authority	4,867,816.00	4,867,816.00	4,867,816.00	0.00
Total Expenditures	\$ 245,535,320.00	\$ 373,623,633.00	\$ 326,028,593.93	\$ 47,595,039.07
Excess of Funds Available over Expenditures			\$ 39,517,209.89	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			1,081,533.86	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(1,081,533.86)	
Adjustments				
Prior Year Payables/Expenditures			3,128,203.18	
Prior Year Receivables/Revenues			1,541,662.67	
Other Adjustments (Net)			(2,728,670.61)	
Ending Fund Balance - June 30			\$ 41,458,405.13	
Analysis of Fund Balance				
Reserved				
Other Reserves				
CDBG Restitution			\$ 42,111.63	
GHFA Housing Connection			14,906.98	
HOME			(263.22)	
Overhead			166.12	
Shelter Plus Care			15,742.04	
Unreserved, Undesignated (Surplus)			41,385,741.58	
Total Ending Fund Balance - June 30			\$ 41,458,405.13	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Current Year Revenues	Funds Available Prior Year Carry-Over
<u>COMMUNITY AFFAIRS, DEPARTMENT OF</u>				
Administration				
State Appropriation				
State General Funds	\$ 2,205,751.00	\$ 2,205,751.00	\$ 2,205,751.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	22,000.00	1,377,486.00	1,162,067.13	84,671.79
Other Funds	2,704,246.00	2,542,617.00	729,612.00	0.00
Total Administration	<u>\$ 4,931,997.00</u>	<u>\$ 6,125,854.00</u>	<u>\$ 4,097,430.13</u>	<u>\$ 84,671.79</u>
Building Construction				
State Appropriation				
State General Funds	\$ 310,002.00	\$ 310,002.00	\$ 310,002.00	\$ 0.00
Other Funds	171,722.00	320,546.00	394,490.00	0.00
Total Building Construction	<u>\$ 481,724.00</u>	<u>\$ 630,548.00</u>	<u>\$ 704,492.00</u>	<u>\$ 0.00</u>
Coordinated Planning				
State Appropriation				
State General Funds	\$ 5,233,811.00	5,233,811.00	\$ 5,233,811.00	\$ 0.00
Other Funds	—	59,100.00	50,001.87	0.00
Total Coordinated Planning	<u>\$ 5,233,811.00</u>	<u>\$ 5,292,911.00</u>	<u>\$ 5,283,812.87</u>	<u>\$ 0.00</u>
Environmental Education and Assistance				
State Appropriation				
State General Funds	\$ 1,047,840.00	\$ 1,047,840.00	\$ 1,047,840.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	240,500.00	237,863.30	0.00
Other Funds	—	3,826,730.00	2,338,811.68	0.00
Total Environmental Education and Assistance	<u>\$ 1,047,840.00</u>	<u>\$ 5,115,070.00</u>	<u>\$ 3,624,514.98</u>	<u>\$ 0.00</u>
Federal Community and Economic Development Programs				
State Appropriation				
State General Funds	\$ 2,040,932.00	\$ 2,040,932.00	\$ 2,040,932.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	37,043,876.00	50,880,610.00	48,298,483.65	0.00
Other Funds	—	404,537.00	39,711.01	0.00
Total Federal Community and Economic Development Programs	<u>\$ 39,084,808.00</u>	<u>\$ 53,326,079.00</u>	<u>\$ 50,379,126.66</u>	<u>\$ 0.00</u>
Homeownership Programs				
Other Funds	<u>\$ 3,919,452.00</u>	<u>\$ 4,717,014.00</u>	<u>\$ 96,221.07</u>	<u>\$ 0.00</u>
Local Assistance Grants				
State Appropriation				
State General Funds	<u>\$ 6,529,284.00</u>	<u>\$ 6,529,284.00</u>	<u>\$ 6,529,284.00</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>		<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 2,205,751.00	\$ 0.00	\$ 2,018,917.11	\$ 186,833.89	\$ 186,833.89
1,246,738.92	(130,747.08)	1,368,001.84	9,484.16	(121,262.92)
<u>729,612.00</u>	<u>(1,813,005.00)</u>	<u>2,506,284.96</u>	<u>36,332.04</u>	<u>(1,776,672.96)</u>
<u>\$ 4,182,101.92</u>	<u>\$ (1,943,752.08)</u>	<u>\$ 5,893,203.91</u>	<u>\$ 232,650.09</u>	<u>\$ (1,711,101.99)</u>
\$ 310,002.00	\$ 0.00	\$ 290,099.30	\$ 19,902.70	\$ 19,902.70
394,490.00	73,944.00	305,484.58	15,061.42	89,005.42
<u>704,492.00</u>	<u>73,944.00</u>	<u>595,583.88</u>	<u>34,964.12</u>	<u>108,908.12</u>
\$ 5,233,811.00	\$ 0.00	\$ 5,059,616.95	\$ 174,194.05	\$ 174,194.05
50,001.87	(9,098.13)	58,857.11	242.89	(8,855.24)
<u>5,283,812.87</u>	<u>(9,098.13)</u>	<u>5,118,474.06</u>	<u>174,436.94</u>	<u>165,338.81</u>
\$ 1,047,840.00	\$ 0.00	\$ 1,027,279.68	\$ 20,560.32	\$ 20,560.32
237,863.30	(2,636.70)	241,080.45	(580.45)	(3,217.15)
<u>2,338,811.68</u>	<u>(1,487,918.32)</u>	<u>2,540,779.76</u>	<u>1,285,950.24</u>	<u>(201,968.08)</u>
<u>\$ 3,624,514.98</u>	<u>\$ (1,490,555.02)</u>	<u>\$ 3,809,139.89</u>	<u>\$ 1,305,930.11</u>	<u>\$ (184,624.91)</u>
\$ 2,040,932.00	\$ 0.00	\$ 2,049,712.84	\$ (8,780.84)	\$ (8,780.84)
48,298,483.65	(2,582,126.35)	50,207,207.47	673,402.53	(1,908,723.82)
39,711.01	(364,825.99)	352,390.04	52,146.96	(312,679.03)
<u>50,379,126.66</u>	<u>(2,946,952.34)</u>	<u>52,609,310.35</u>	<u>716,768.65</u>	<u>(2,230,183.69)</u>
<u>\$ 96,221.07</u>	<u>\$ (4,620,792.93)</u>	<u>\$ 4,340,419.14</u>	<u>\$ 376,594.86</u>	<u>\$ (4,244,198.07)</u>
<u>\$ 6,529,284.00</u>	<u>\$ 0.00</u>	<u>\$ 6,396,180.00</u>	<u>\$ 133,104.00</u>	<u>\$ 133,104.00</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

<u>COMMUNITY AFFAIRS, DEPARTMENT OF</u> (continued)	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
Regional Services				
State Appropriation				
State General Funds	\$ 2,304,905.00	2,304,905.00	\$ 2,304,905.00	\$ 0.00
Other Funds	—	600,000.00	0.00	0.00
Total Regional Services	<u>\$ 2,304,905.00</u>	<u>\$ 2,904,905.00</u>	<u>\$ 2,304,905.00</u>	<u>\$ 0.00</u>
Rental Housing Programs				
State Appropriation				
State General Funds	\$ 3,287,829.00	\$ 3,287,829.00	\$ 3,287,829.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	56,556,858.00	118,747,315.00	116,820,189.95	0.00
Other Funds	3,009,535.00	4,962,278.00	10,249,631.68	0.00
Total Rental Housing Programs	<u>\$ 62,854,222.00</u>	<u>\$ 126,997,422.00</u>	<u>\$ 130,357,650.63</u>	<u>\$ 0.00</u>
Research and Surveys				
State Appropriation				
State General Funds	\$ 620,782.00	620,782.00	\$ 620,782.00	\$ 0.00
Other Funds	—	66,463.00	198,702.00	0.00
Total Research and Surveys	<u>\$ 620,782.00</u>	<u>\$ 687,245.00</u>	<u>\$ 819,484.00</u>	<u>\$ 0.00</u>
Special Housing Initiatives				
State Appropriation				
State General Funds	\$ 3,332,892.00	\$ 3,332,892.00	\$ 3,332,892.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	0.00	0.00	0.00
Other Funds	1,274,515.00	2,513,197.00	1,875,933.92	0.00
Total Special Housing Initiatives	<u>\$ 4,607,407.00</u>	<u>\$ 5,846,089.00</u>	<u>\$ 5,208,825.92</u>	<u>\$ 0.00</u>
State Community Development Programs				
State Appropriation				
State General Funds	\$ 1,377,599.00	\$ 1,377,599.00	\$ 1,377,599.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	19,000.00	21,100.94	0.00
Total State Community Development Programs	<u>\$ 1,377,599.00</u>	<u>\$ 1,396,599.00</u>	<u>\$ 1,398,699.94</u>	<u>\$ 0.00</u>
State Economic Development Program				
State Appropriation				
State General Funds	\$ 10,714,727.00	\$ 10,714,727.00	\$ 10,714,727.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	11,887.00	29,687.00	33,063.71	0.00
Other Funds	—	192,281.00	42,519.64	0.00
Total State Economic Development Program	<u>\$ 10,726,614.00</u>	<u>\$ 10,936,695.00</u>	<u>\$ 10,790,310.35</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 2,304,905.00	\$ 0.00	\$ 2,285,706.28	\$ 19,198.72	\$ 19,198.72
0.00	(600,000.00)	600,000.00	0.00	(600,000.00)
<u>\$ 2,304,905.00</u>	<u>\$ (600,000.00)</u>	<u>\$ 2,885,706.28</u>	<u>\$ 19,198.72</u>	<u>\$ (580,801.28)</u>
\$ 3,287,829.00	\$ 0.00	\$ 3,288,134.82	\$ (305.82)	\$ (305.82)
116,820,189.95	(1,927,125.05)	115,826,035.58	2,921,279.42	994,154.37
<u>10,249,631.68</u>	<u>5,287,353.68</u>	<u>3,821,351.53</u>	<u>1,140,926.47</u>	<u>6,428,280.15</u>
<u>\$ 130,357,650.63</u>	<u>\$ 3,360,228.63</u>	<u>\$ 122,935,521.93</u>	<u>\$ 4,061,900.07</u>	<u>\$ 7,422,128.70</u>
\$ 620,782.00	\$ 0.00	\$ 602,837.69	\$ 17,944.31	\$ 17,944.31
198,702.00	132,239.00	66,414.22	48.78	132,287.78
<u>\$ 819,484.00</u>	<u>\$ 132,239.00</u>	<u>\$ 669,251.91</u>	<u>\$ 17,993.09</u>	<u>\$ 150,232.09</u>
\$ 3,332,892.00	\$ 0.00	\$ 3,332,892.00	\$ 0.00	\$ 0.00
0.00	0.00	(4,636.51)	4,636.51	4,636.51
<u>1,875,933.92</u>	<u>(637,263.08)</u>	<u>2,177,611.19</u>	<u>335,585.81</u>	<u>(301,677.27)</u>
<u>\$ 5,208,825.92</u>	<u>\$ (637,263.08)</u>	<u>\$ 5,505,866.68</u>	<u>\$ 340,222.32</u>	<u>\$ (297,040.76)</u>
\$ 1,377,599.00	\$ 0.00	\$ 1,357,716.57	\$ 19,882.43	\$ 19,882.43
21,100.94	2,100.94	18,914.94	85.06	2,186.00
<u>\$ 1,398,699.94</u>	<u>\$ 2,100.94</u>	<u>\$ 1,376,631.51</u>	<u>\$ 19,967.49</u>	<u>\$ 22,068.43</u>
\$ 10,714,727.00	\$ 0.00	\$ 10,712,195.55	\$ 2,531.45	\$ 2,531.45
33,063.71	3,376.71	29,365.84	321.16	3,697.87
<u>42,519.64</u>	<u>(149,761.36)</u>	<u>161,248.59</u>	<u>31,032.41</u>	<u>(118,728.95)</u>
<u>\$ 10,790,310.35</u>	<u>\$ (146,384.65)</u>	<u>\$ 10,902,809.98</u>	<u>\$ 33,885.02</u>	<u>\$ (112,499.63)</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

<u>COMMUNITY AFFAIRS, DEPARTMENT OF</u> (continued)	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
Payments to Georgia Environmental Facilities Authority				
State Appropriation				
State General Funds	\$ 49,823,726.00	\$ 90,323,726.00	\$ 90,323,726.00	\$ 0.00
Payments to OneGeorgia Authority				
State Appropriation				
Tobacco Funds	\$ 47,123,333.00	\$ 47,123,333.00	\$ 47,123,333.00	\$ 0.00
Other Funds	—	803,043.00	1,551,499.48	0.00
Total Payments to OneGeorgia Authority	<u>\$ 47,123,333.00</u>	<u>\$ 47,926,376.00</u>	<u>\$ 48,674,832.48</u>	<u>\$ 0.00</u>
Payments to Georgia Regional Transportation Authority				
State Appropriation				
State General Funds	\$ 4,867,816.00	\$ 4,867,816.00	\$ 4,867,816.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>		<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ <u>90,323,726.00</u>	\$ <u>0.00</u>	\$ <u>50,323,726.00</u>	\$ <u>40,000,000.00</u>	\$ <u>40,000,000.00</u>
\$ 47,123,333.00	\$ 0.00	\$ 47,123,333.00	\$ 0.00	\$ 0.00
<u>1,551,499.48</u>	<u>748,456.48</u>	<u>675,619.41</u>	<u>127,423.59</u>	<u>875,880.07</u>
\$ <u>48,674,832.48</u>	\$ <u>748,456.48</u>	\$ <u>47,798,952.41</u>	\$ <u>127,423.59</u>	\$ <u>875,880.07</u>
\$ <u>4,867,816.00</u>	\$ <u>0.00</u>	\$ <u>4,867,816.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

COMMUNITY HEALTH, DEPARTMENT OF

	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 2,428,284,558.00	\$ 2,350,437,496.00	\$ 2,317,234,526.00	\$ (33,202,970.00)
Tobacco Funds	53,823,656.00	53,823,656.00	53,823,656.00	0.00
Federal Funds				
Medical Assistance Program	5,277,047,798.00	5,267,730,166.00	4,785,337,741.53	(482,392,424.47)
State Children's Insurance Program	241,440,694.00	289,391,206.00	252,545,065.10	(36,846,140.90)
Federal Funds Not Specifically Identified	—	5,324,986.00	0.00	(5,324,986.00)
Other Funds	3,463,106,866.00	3,698,842,613.00	3,027,999,865.22	(670,842,747.78)
Total Revenues	\$ 11,463,703,572.00	\$ 11,665,550,123.00	\$ 10,436,940,853.85	\$ (1,228,609,269.15)
Prior Year Reserves Available for Expenditure	—	0.00	498,421,177.88	498,421,177.88
Total Funds Available	\$ 11,463,703,572.00	\$ 11,665,550,123.00	\$ 10,935,362,031.73	\$ (730,188,091.27)
Expenditures				
Administration	\$ 412,356,087.00	\$ 443,889,949.00	\$ 401,859,076.70	\$ 42,030,872.30
Health Care Access and Improvement	17,948,926.00	22,803,956.00	21,356,945.68	1,447,010.32
Indigent Care Trust Fund	419,414,052.00	422,427,755.00	410,196,920.88	12,230,834.12
Medicaid: Aged, Blind, and Disabled	4,323,887,807.00	4,220,054,773.00	3,706,360,230.66	513,694,542.34
Medicaid: Low-Income Medicaid	2,912,193,240.00	3,061,924,174.00	2,794,878,253.30	267,045,920.70
Nursing Home Provider Fees	324,921,888.00	360,493,241.00	360,493,240.60	0.40
PeachCare	314,661,289.00	365,078,182.00	316,850,589.19	48,227,592.81
State Health Benefit Plan	2,687,375,431.00	2,717,720,901.00	2,536,492,350.21	181,228,550.79
Composite Board of Medical Examiners	2,366,731.00	2,579,071.00	2,489,829.11	89,241.89
Physician Workforce, Georgia Board of:				
Board Administration	591,850.00	591,850.00	571,531.28	20,318.72
Graduate Medical Education	7,212,223.00	7,212,223.00	7,123,385.06	88,837.94
Mercer School of Medicine Grant	24,560,862.00	24,560,862.00	24,560,862.00	0.00
Morehouse School of Medicine Grant	11,247,293.00	11,247,293.00	11,247,293.00	0.00
Undergraduate Medical Education	3,538,484.00	3,538,484.00	3,538,483.70	0.30
Medical Education Board, State	1,427,409.00	1,427,409.00	1,367,308.82	60,100.18
Total Expenditures	\$ 11,463,703,572.00	\$ 11,665,550,123.00	\$ 10,599,386,300.19	\$ 1,066,163,822.81
Excess of Funds Available over Expenditures			\$ 335,975,731.54	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			69,344,281.39	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(69,344,281.39)	
Early Return of Excess Funds to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(251,969.98)	
Adjustments				
Prior Year Payables/Expenditures			14,367,844.77	
Prior Year Receivables/Revenues			1,748,974.76	
Ending Fund Balance - June 30			\$ 351,840,581.09	
Analysis of Fund Balance				
Reserved				
Medicaid Benefits			\$ 219,375,541.39	
Indigent Care Trust Fund			12,537,429.48	
Other Reserves				
Medicaid Fraud and Other			18,320,924.22	
PeachCare			345,453.91	
Unreserved, Undesignated (Surplus)			101,261,232.09	
Total Ending Fund Balance - June 30			\$ 351,840,581.09	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

<u>COMMUNITY HEALTH, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Funds Available</u>	
			<u>Current Year Revenues</u>	<u>Prior Year Carry-Over</u>
Administration				
State Appropriation				
State General Funds	\$ 94,102,323.00	\$ 91,202,323.00	\$ 91,202,323.00	\$ 0.00
Federal Funds				
Medical Assistance Program	276,076,410.00	305,256,645.00	281,071,337.42	0.00
State Children's Insurance Program	8,279,889.00	19,218,086.00	17,801,207.95	0.00
Other Funds	33,897,465.00	28,212,895.00	9,338,579.02	27,977,006.60
Total Administration	\$ 412,356,087.00	\$ 443,889,949.00	\$ 399,413,447.39	\$ 27,977,006.60
Health Care Access and Improvement				
State Appropriation				
State General Funds	\$ 14,449,088.00	\$ 14,449,088.00	\$ 14,449,088.00	\$ 0.00
Tobacco Funds	2,850,000.00	2,850,000.00	2,850,000.00	0.00
Federal Funds				
Medical Assistance Program	549,838.00	79,882.00	4,781,589.67	0.00
Federal Funds Not Specifically Identified	—	5,324,986.00	0.00	0.00
Other Funds	100,000.00	100,000.00	172,028.12	0.00
Total Health Care Access and Improvement	\$ 17,948,926.00	\$ 22,803,956.00	\$ 22,252,705.79	\$ 0.00
Indigent Care Trust Fund				
State Appropriation				
State General Funds	\$ 500,000.00	\$ 14,213,384.00	\$ 14,213,384.00	\$ 0.00
Federal Funds				
Medical Assistance Program	258,176,730.00	258,361,930.00	258,361,929.82	0.00
Other Funds	160,737,322.00	149,852,441.00	141,135,548.26	9,004,809.28
Total Indigent Care Trust Fund	\$ 419,414,052.00	\$ 422,427,755.00	\$ 413,710,862.08	\$ 9,004,809.28
Medicaid: Aged, Blind, and Disabled				
State Appropriation				
State General Funds	\$ 1,135,312,137.00	\$ 1,058,405,797.00	\$ 1,058,405,797.00	\$ 0.00
Federal Funds				
Medical Assistance Program	2,713,302,246.00	2,554,359,670.00	2,250,424,302.09	0.00
Other Funds	475,273,424.00	607,289,306.00	296,040,944.47	310,497,924.00
Total Medicaid: Aged, Blind, and Disabled	\$ 4,323,887,807.00	\$ 4,220,054,773.00	\$ 3,604,871,043.56	\$ 310,497,924.00
Medicaid: Low-Income Medicaid				
State Appropriation				
State General Funds	\$ 930,821,499.00	\$ 892,856,584.00	\$ 860,667,429.00	\$ 0.00
Tobacco Funds	50,973,656.00	50,973,656.00	50,973,656.00	0.00
Federal Funds				
Medical Assistance Program	1,824,826,644.00	1,923,152,607.00	1,764,179,150.93	0.00
Other Funds	105,571,441.00	194,941,327.00	44,432,007.56	150,579,818.00
Total Medicaid: Low-Income Medicaid	\$ 2,912,193,240.00	\$ 3,061,924,174.00	\$ 2,720,252,243.49	\$ 150,579,818.00
Nursing Home Provider Fees				
State Appropriation				
State General Funds	\$ 120,805,958.00	\$ 133,973,809.00	\$ 133,973,809.00	\$ 0.00
Federal Funds				
Medical Assistance Program	204,115,930.00	226,519,432.00	226,519,431.60	0.00
Total Nursing Home Provider Fees	\$ 324,921,888.00	\$ 360,493,241.00	\$ 360,493,240.60	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 91,202,323.00	\$ 0.00	\$ 80,247,367.06	\$ 10,954,955.94	\$ 10,954,955.94
281,071,337.42	(24,185,307.58)	281,071,337.43	24,185,307.57	(0.01)
17,801,207.95	(1,416,878.05)	17,801,207.95	1,416,878.05	0.00
<u>37,315,585.62</u>	<u>9,102,690.62</u>	<u>22,739,164.26</u>	<u>5,473,730.74</u>	<u>14,576,421.36</u>
<u>\$ 427,390,453.99</u>	<u>\$ (16,499,495.01)</u>	<u>\$ 401,859,076.70</u>	<u>\$ 42,030,872.30</u>	<u>\$ 25,531,377.29</u>
\$ 14,449,088.00	\$ 0.00	\$ 13,625,456.02	\$ 823,631.98	\$ 823,631.98
2,850,000.00	0.00	2,850,000.00	0.00	0.00
4,781,589.67	4,701,707.67	4,781,589.66	(4,701,707.66)	0.01
0.00	(5,324,986.00)	0.00	5,324,986.00	0.00
<u>172,028.12</u>	<u>72,028.12</u>	<u>99,900.00</u>	<u>100.00</u>	<u>72,128.12</u>
<u>\$ 22,252,705.79</u>	<u>\$ (551,250.21)</u>	<u>\$ 21,356,945.68</u>	<u>\$ 1,447,010.32</u>	<u>\$ 895,760.11</u>
\$ 14,213,384.00	\$ 0.00	\$ 14,194,019.86	\$ 19,364.14	\$ 19,364.14
258,361,929.82	(0.18)	258,361,929.82	0.18	0.00
<u>150,140,357.54</u>	<u>287,916.54</u>	<u>137,640,971.20</u>	<u>12,211,469.80</u>	<u>12,499,386.34</u>
<u>\$ 422,715,671.36</u>	<u>\$ 287,916.36</u>	<u>\$ 410,196,920.88</u>	<u>\$ 12,230,834.12</u>	<u>\$ 12,518,750.48</u>
\$ 1,058,405,797.00	\$ 0.00	\$ 849,363,625.50	\$ 209,042,171.50	\$ 209,042,171.50
2,250,424,302.09	(303,935,367.91)	2,250,424,302.09	303,935,367.91	0.00
<u>606,538,868.47</u>	<u>(750,437.53)</u>	<u>606,572,303.07</u>	<u>717,002.93</u>	<u>(33,434.60)</u>
<u>\$ 3,915,368,967.56</u>	<u>\$ (304,685,805.44)</u>	<u>\$ 3,706,360,230.66</u>	<u>\$ 513,694,542.34</u>	<u>\$ 209,008,736.90</u>
\$ 860,667,429.00	\$ (32,189,155.00)	\$ 784,967,865.13	\$ 107,888,718.87	\$ 75,699,563.87
50,973,656.00	0.00	50,973,656.00	0.00	0.00
1,764,179,150.93	(158,973,456.07)	1,764,179,150.93	158,973,456.07	0.00
<u>195,011,825.56</u>	<u>70,498.56</u>	<u>194,757,581.24</u>	<u>183,745.76</u>	<u>254,244.32</u>
<u>\$ 2,870,832,061.49</u>	<u>\$ (191,092,112.51)</u>	<u>\$ 2,794,878,253.30</u>	<u>\$ 267,045,920.70</u>	<u>\$ 75,953,808.19</u>
\$ 133,973,809.00	\$ 0.00	\$ 133,973,809.00	\$ 0.00	\$ 0.00
226,519,431.60	(0.40)	226,519,431.60	0.40	0.00
<u>\$ 360,493,240.60</u>	<u>\$ (0.40)</u>	<u>\$ 360,493,240.60</u>	<u>\$ 0.40</u>	<u>\$ 0.00</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

<u>COMMUNITY HEALTH, DEPARTMENT OF</u> (continued)	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
PeachCare				
State Appropriation				
State General Funds	\$ 81,348,701.00	\$ 94,391,659.00	\$ 93,377,844.00	\$ 0.00
Federal Funds				
State Children's Insurance Program	233,160,805.00	270,173,120.00	234,743,857.15	0.00
Other Funds	<u>151,783.00</u>	<u>513,403.00</u>	<u>195,779.62</u>	<u>361,620.00</u>
Total PeachCare	<u>\$ 314,661,289.00</u>	<u>\$ 365,078,182.00</u>	<u>\$ 328,317,480.77</u>	<u>\$ 361,620.00</u>
State Health Benefit Plan				
Other Funds	<u>\$ 2,687,375,431.00</u>	<u>\$ 2,717,720,901.00</u>	<u>\$ 2,536,492,350.21</u>	<u>\$ 0.00</u>
Composite Board of Medical Examiners				
State Appropriation				
State General Funds	\$ 2,366,731.00	\$ 2,366,731.00	\$ 2,366,731.00	\$ 0.00
Other Funds	<u>—</u>	<u>212,340.00</u>	<u>192,627.96</u>	<u>0.00</u>
Total Composite Board of Medical Examiners	<u>\$ 2,366,731.00</u>	<u>\$ 2,579,071.00</u>	<u>\$ 2,559,358.96</u>	<u>\$ 0.00</u>
Board Administration				
State Appropriation				
State General Funds	<u>\$ 591,850.00</u>	<u>\$ 591,850.00</u>	<u>\$ 591,850.00</u>	<u>\$ 0.00</u>
Graduate Medical Education				
State Appropriation				
State General Funds	<u>\$ 7,212,223.00</u>	<u>\$ 7,212,223.00</u>	<u>\$ 7,212,223.00</u>	<u>\$ 0.00</u>
Mercer School of Medicine Grant				
State Appropriation				
State General Funds	<u>\$ 24,560,862.00</u>	<u>\$ 24,560,862.00</u>	<u>\$ 24,560,862.00</u>	<u>\$ 0.00</u>
Morehouse School of Medicine Grant				
State Appropriation				
State General Funds	<u>\$ 11,247,293.00</u>	<u>\$ 11,247,293.00</u>	<u>\$ 11,247,293.00</u>	<u>\$ 0.00</u>
Undergraduate Medical Education				
State Appropriation				
State General Funds	<u>\$ 3,538,484.00</u>	<u>\$ 3,538,484.00</u>	<u>\$ 3,538,484.00</u>	<u>\$ 0.00</u>
Medical Education Board, State				
State Appropriation				
State General Funds	<u>\$ 1,427,409.00</u>	<u>\$ 1,427,409.00</u>	<u>\$ 1,427,409.00</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance		Variance	Funds Available
Funds Available	Positive (Negative)	Actual	Positive (Negative)	Over/(Under)
				Expenditures
\$ 93,377,844.00	\$ (1,013,815.00)	\$ 81,634,073.16	\$ 12,757,585.84	\$ 11,743,770.84
234,743,857.15	(35,429,262.85)	234,743,857.15	35,429,262.85	0.00
557,399.62	43,996.62	472,658.88	40,744.12	84,740.74
<u>\$ 328,679,100.77</u>	<u>\$ (36,399,081.23)</u>	<u>\$ 316,850,589.19</u>	<u>\$ 48,227,592.81</u>	<u>\$ 11,828,511.58</u>
\$ 2,536,492,350.21	\$ (181,228,550.79)	\$ 2,536,492,350.21	\$ 181,228,550.79	\$ 0.00
\$ 2,366,731.00	\$ 0.00	\$ 2,296,557.60	\$ 70,173.40	\$ 70,173.40
192,627.96	(19,712.04)	193,271.51	19,068.49	(643.55)
<u>\$ 2,559,358.96</u>	<u>\$ (19,712.04)</u>	<u>\$ 2,489,829.11</u>	<u>\$ 89,241.89</u>	<u>\$ 69,529.85</u>
\$ 591,850.00	\$ 0.00	\$ 571,531.28	\$ 20,318.72	\$ 20,318.72
\$ 7,212,223.00	\$ 0.00	\$ 7,123,385.06	\$ 88,837.94	\$ 88,837.94
\$ 24,560,862.00	\$ 0.00	\$ 24,560,862.00	\$ 0.00	\$ 0.00
\$ 11,247,293.00	\$ 0.00	\$ 11,247,293.00	\$ 0.00	\$ 0.00
\$ 3,538,484.00	\$ 0.00	\$ 3,538,483.70	\$ 0.30	\$ 0.30
\$ 1,427,409.00	\$ 0.00	\$ 1,367,308.82	\$ 60,100.18	\$ 60,100.18

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

CORRECTIONS, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 1,100,549,710.00	\$ 1,100,270,926.00	\$ 1,100,270,926.00	\$ 0.00
Federal and Other Funds	3,111,139.00	12,108,695.00	22,717,167.78	10,608,472.78
Other Funds	<u>20,965,509.00</u>	<u>63,958,011.00</u>	<u>63,034,312.79</u>	<u>(923,698.21)</u>
Total Revenues	\$ 1,124,626,358.00	\$ 1,176,337,632.00	\$ 1,186,022,406.57	\$ 9,684,774.57
Prior Year Reserves Available for Expenditure	—	0.00	6,724,424.29	6,724,424.29
Total Funds Available	\$ 1,124,626,358.00	\$ 1,176,337,632.00	\$ 1,192,746,830.86	\$ 16,409,198.86
Expenditures				
Administration	\$ 57,040,846.00	\$ 61,592,474.00	\$ 58,095,542.28	\$ 3,496,931.72
Bainbridge Probation Substance Abuse Treatment Center	6,263,402.00	6,555,852.00	6,262,431.09	293,420.91
County Jail Subsidy	6,196,724.00	6,196,724.00	6,196,724.00	0.00
Detention Centers	47,398,027.00	53,683,670.00	52,301,935.64	1,381,734.36
Food and Farm Operations	13,355,692.00	16,492,044.00	15,991,131.69	500,912.31
Health	203,601,834.00	220,496,778.00	219,919,587.48	577,190.52
Offender Management	44,724,989.00	43,386,881.00	43,364,953.14	21,927.86
Parole Revocation Centers	4,465,585.00	5,206,628.00	5,197,625.08	9,002.92
Private Prisons	80,709,877.00	79,641,877.00	79,641,877.00	0.00
Probation Diversion Centers	16,022,874.00	15,460,915.00	12,584,325.29	2,876,589.71
Probation Supervision	82,167,745.00	82,140,266.00	81,769,122.64	371,143.36
State Prisons	536,302,363.00	558,701,973.00	553,341,623.84	5,360,349.16
Transitional Centers	<u>26,376,400.00</u>	<u>26,781,550.00</u>	<u>26,595,853.75</u>	<u>185,696.25</u>
Total Expenditures	\$ 1,124,626,358.00	\$ 1,176,337,632.00	\$ 1,161,262,732.92	\$ 15,074,899.08
Excess of Funds Available over Expenditures			\$ 31,484,097.94	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure				
Inventories			12,340,456.27	
Unreserved, Undesignated (Surplus)			3,512,990.38	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(3,512,990.38)	
Adjustments				
Prior Year Payables/Expenditures			2,385,071.32	
Prior Year Receivables/Revenues			(29,723,105.45)	
Increase (Decrease) in Inventories			<u>(661,313.09)</u>	
Ending Fund Balance - June 30			\$ 15,825,206.99	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 380.00	
Inventories			11,807,392.54	
Other Reserves				
Callaway Foundation			80.00	
DEA Confiscated Funds			1,121,993.78	
Follett Corp Prison Prevention			16,619.52	
Insurance Claims			40,755.71	
NWS Order Registry Settlement			92.04	
Singletary Foundation			20,000.00	
Start-Up Funds - Valdosta State Prison			760,843.00	
Unreserved, Undesignated (Surplus)			<u>2,057,050.40</u>	
Total Ending Fund Balance - June 30			\$ 15,825,206.99	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

<u>CORRECTIONS, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Funds Available</u>	
			<u>Current Year Revenues</u>	<u>Prior Year Carry-Over</u>
Administration				
State Appropriation				
State General Funds	\$ 55,204,846.00	\$ 55,197,714.00	\$ 55,197,714.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	1,836,000.00	3,610,811.00	10,397,753.98	0.00
Other Funds	—	2,783,949.00	15,981,421.17	1,356,216.54
Total Administration	<u>\$ 57,040,846.00</u>	<u>\$ 61,592,474.00</u>	<u>\$ 81,576,889.15</u>	<u>\$ 1,356,216.54</u>
Bainbridge Probation Substance Abuse Treatment Center				
State Appropriation				
State General Funds	\$ 6,235,613.00	\$ 6,235,613.00	\$ 6,235,613.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	20,743.00	22,574.00	20,743.00	0.00
Other Funds	7,046.00	297,665.00	124,619.23	0.00
Total Bainbridge Probation Substance Abuse Treatment Center	<u>\$ 6,263,402.00</u>	<u>\$ 6,555,852.00</u>	<u>\$ 6,380,975.23</u>	<u>\$ 0.00</u>
County Jail Subsidy				
State Appropriation				
State General Funds	\$ 6,196,724.00	\$ 6,196,724.00	\$ 6,196,724.00	\$ 0.00
Detention Centers				
State Appropriation				
State General Funds	\$ 46,080,772.00	\$ 46,721,962.00	\$ 46,721,962.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	127,140.00	469,104.00	455,242.62	0.00
Other Funds	1,190,115.00	6,492,604.00	4,960,736.47	228,022.34
Total Detention Centers	<u>\$ 47,398,027.00</u>	<u>\$ 53,683,670.00</u>	<u>\$ 52,137,941.09</u>	<u>\$ 228,022.34</u>
Food and Farm Operations				
State Appropriation				
State General Funds	\$ 13,288,692.00	\$ 13,197,309.00	\$ 13,197,309.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	22,000.00	22,000.00	21,982.54	0.00
Other Funds	45,000.00	3,272,735.00	2,322,102.30	492,758.22
Total Food and Farm Operations	<u>\$ 13,355,692.00</u>	<u>\$ 16,492,044.00</u>	<u>\$ 15,541,393.84</u>	<u>\$ 492,758.22</u>
Health				
State Appropriation				
State General Funds	\$ 195,137,625.00	\$ 205,814,053.00	\$ 205,814,053.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	2,918,256.00	24,182.56	0.00
Other Funds	8,464,209.00	11,764,469.00	8,283,601.73	3,087,303.69
Total Health	<u>\$ 203,601,834.00</u>	<u>\$ 220,496,778.00</u>	<u>\$ 214,121,837.29</u>	<u>\$ 3,087,303.69</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance		Variance	Funds Available
Funds Available	Positive (Negative)	Actual	Positive (Negative)	Over/(Under) Expenditures
\$ 55,197,714.00	\$ 0.00	\$ 55,144,548.67	\$ 53,165.33	\$ 53,165.33
10,397,753.98	6,786,942.98	1,240,092.67	2,370,718.33	9,157,661.31
<u>17,337,637.71</u>	<u>14,553,688.71</u>	<u>1,710,900.94</u>	<u>1,073,048.06</u>	<u>15,626,736.77</u>
<u>\$ 82,933,105.69</u>	<u>\$ 21,340,631.69</u>	<u>\$ 58,095,542.28</u>	<u>\$ 3,496,931.72</u>	<u>\$ 24,837,563.41</u>
\$ 6,235,613.00	\$ 0.00	\$ 6,111,043.26	\$ 124,569.74	\$ 124,569.74
20,743.00	(1,831.00)	22,573.60	0.40	(1,830.60)
<u>124,619.23</u>	<u>(173,045.77)</u>	<u>128,814.23</u>	<u>168,850.77</u>	<u>(4,195.00)</u>
<u>\$ 6,380,975.23</u>	<u>\$ (173,045.77)</u>	<u>\$ 6,262,431.09</u>	<u>\$ 293,420.91</u>	<u>\$ 118,544.14</u>
\$ 6,196,724.00	\$ 0.00	\$ 6,196,724.00	\$ 0.00	\$ 0.00
\$ 46,721,962.00	\$ 0.00	\$ 46,695,882.26	\$ 26,079.74	\$ 26,079.74
455,242.62	(13,861.38)	469,102.42	1.58	(13,859.80)
<u>5,188,758.81</u>	<u>(1,303,845.19)</u>	<u>5,136,950.96</u>	<u>1,355,653.04</u>	<u>51,807.85</u>
<u>\$ 52,365,963.43</u>	<u>\$ (1,303,845.19)</u>	<u>\$ 52,301,935.64</u>	<u>\$ 1,381,734.36</u>	<u>\$ 64,027.79</u>
\$ 13,197,309.00	\$ 0.00	\$ 13,160,250.93	\$ 37,058.07	\$ 37,058.07
21,982.54	(17.46)	21,982.54	17.46	0.00
<u>2,814,860.52</u>	<u>(457,874.48)</u>	<u>2,808,898.22</u>	<u>463,836.78</u>	<u>5,962.30</u>
<u>\$ 16,034,152.06</u>	<u>\$ (457,874.48)</u>	<u>\$ 15,991,131.69</u>	<u>\$ 500,912.31</u>	<u>\$ 43,020.37</u>
\$ 205,814,053.00	\$ 0.00	\$ 205,793,893.13	\$ 20,159.87	\$ 20,159.87
24,182.56	(2,894,073.44)	2,515,157.16	403,098.84	(2,490,974.60)
<u>11,370,905.42</u>	<u>(393,563.58)</u>	<u>11,610,537.19</u>	<u>153,931.81</u>	<u>(239,631.77)</u>
<u>\$ 217,209,140.98</u>	<u>\$ (393,563.58)</u>	<u>\$ 219,919,587.48</u>	<u>\$ 577,190.52</u>	<u>\$ (2,710,446.50)</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget (continued) Budget Fund For the Fiscal Year Ended June 30, 2008

<u>CORRECTIONS, DEPARTMENT OF</u> (continued)	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
Offender Management				
State Appropriation				
State General Funds	\$ 44,724,989.00	\$ 40,446,205.00	\$ 40,446,205.00	\$ 0.00
Other Funds	—	2,940,676.00	2,616,977.10	315,124.98
Total Offender Management	<u>\$ 44,724,989.00</u>	<u>\$ 43,386,881.00</u>	<u>\$ 43,063,182.10</u>	<u>\$ 315,124.98</u>
Parole Revocation Centers				
State Appropriation				
State General Funds	\$ 4,405,937.00	\$ 4,405,937.00	\$ 4,405,937.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	10,510.00	16,099.00	9,943.08	0.00
Other Funds	49,138.00	784,592.00	788,263.15	4,684.46
Total Parole Revocation Centers	<u>\$ 4,465,585.00</u>	<u>\$ 5,206,628.00</u>	<u>\$ 5,204,143.23</u>	<u>\$ 4,684.46</u>
Private Prisons				
State Appropriation				
State General Funds	<u>\$ 80,709,877.00</u>	<u>\$ 79,641,877.00</u>	<u>\$ 79,641,877.00</u>	<u>\$ 0.00</u>
Probation Diversion Centers				
State Appropriation				
State General Funds	\$ 13,210,013.00	\$ 11,832,929.00	\$ 11,832,929.00	\$ 0.00
Other Funds	2,812,861.00	3,627,986.00	949,557.00	0.00
Total Probation Diversion Centers	<u>\$ 16,022,874.00</u>	<u>\$ 15,460,915.00</u>	<u>\$ 12,782,486.00</u>	<u>\$ 0.00</u>
Probation Supervision				
State Appropriation				
State General Funds	\$ 82,167,745.00	\$ 81,737,077.00	\$ 81,737,077.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	62,690.00	54,427.19	0.00
Other Funds	—	340,499.00	256,594.15	82,124.84
Total Probation Supervision	<u>\$ 82,167,745.00</u>	<u>\$ 82,140,266.00</u>	<u>\$ 82,048,098.34</u>	<u>\$ 82,124.84</u>
State Prisons				
State Appropriation				
State General Funds	\$ 526,810,477.00	\$ 522,159,374.00	\$ 522,159,374.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	1,094,746.00	4,987,161.00	11,732,892.81	0.00
Other Funds	8,397,140.00	31,555,438.00	26,583,942.83	1,147,689.22
Total State Prisons	<u>\$ 536,302,363.00</u>	<u>\$ 558,701,973.00</u>	<u>\$ 560,476,209.64</u>	<u>\$ 1,147,689.22</u>
Transitional Centers				
State Appropriation				
State General Funds	\$ 26,376,400.00	\$ 26,684,152.00	\$ 26,684,152.00	\$ 0.00
Other Funds	—	97,398.00	166,497.66	10,500.00
Total Transitional Centers	<u>\$ 26,376,400.00</u>	<u>\$ 26,781,550.00</u>	<u>\$ 26,850,649.66</u>	<u>\$ 10,500.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance		Variance	Funds Available
Funds Available	Positive (Negative)	Actual	Positive (Negative)	Over/(Under)
				Expenditures
\$ 40,446,205.00	\$ 0.00	\$ 40,431,501.05	\$ 14,703.95	\$ 14,703.95
2,932,102.08	(8,573.92)	2,933,452.09	7,223.91	(1,350.01)
<u>\$ 43,378,307.08</u>	<u>\$ (8,573.92)</u>	<u>\$ 43,364,953.14</u>	<u>\$ 21,927.86</u>	<u>\$ 13,353.94</u>
\$ 4,405,937.00	\$ 0.00	\$ 4,402,602.47	\$ 3,334.53	\$ 3,334.53
9,943.08	(6,155.92)	10,510.00	5,589.00	(566.92)
792,947.61	8,355.61	784,512.61	79.39	8,435.00
<u>\$ 5,208,827.69</u>	<u>\$ 8,355.61</u>	<u>\$ 5,197,625.08</u>	<u>\$ 9,002.92</u>	<u>\$ 11,202.61</u>
\$ 79,641,877.00	\$ 0.00	\$ 79,641,877.00	\$ 0.00	\$ 0.00
\$ 11,832,929.00	\$ 0.00	\$ 11,670,835.30	\$ 162,093.70	\$ 162,093.70
949,557.00	(2,678,429.00)	913,489.99	2,714,496.01	36,067.01
<u>\$ 12,782,486.00</u>	<u>\$ (2,678,429.00)</u>	<u>\$ 12,584,325.29</u>	<u>\$ 2,876,589.71</u>	<u>\$ 198,160.71</u>
\$ 81,737,077.00	\$ 0.00	\$ 81,610,474.68	\$ 126,602.32	\$ 126,602.32
54,427.19	(8,262.81)	54,427.19	8,262.81	0.00
338,718.99	(1,780.01)	104,220.77	236,278.23	234,498.22
<u>\$ 82,130,223.18</u>	<u>\$ (1,780.01)</u>	<u>\$ 81,769,122.64</u>	<u>\$ 371,143.36</u>	<u>\$ 361,100.54</u>
\$ 522,159,374.00	\$ 0.00	\$ 521,114,600.16	\$ 1,044,773.84	\$ 1,044,773.84
11,732,892.81	6,745,731.81	4,416,706.49	570,454.51	7,316,186.32
27,731,632.05	(3,823,805.95)	27,810,317.19	3,745,120.81	(78,685.14)
<u>\$ 561,623,898.86</u>	<u>\$ (3,823,805.95)</u>	<u>\$ 553,341,623.84</u>	<u>\$ 5,360,349.16</u>	<u>\$ 8,282,275.02</u>
\$ 26,684,152.00	\$ 0.00	\$ 26,501,121.30	\$ 183,030.70	\$ 183,030.70
176,997.66	79,599.66	94,732.45	2,665.55	82,265.21
<u>\$ 26,861,149.66</u>	<u>\$ 79,599.66</u>	<u>\$ 26,595,853.75</u>	<u>\$ 185,696.25</u>	<u>\$ 265,295.91</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

DEFENSE, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 11,344,298.00	\$ 11,491,013.00	\$ 11,491,013.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	40,502,718.00	34,336,874.00	33,682,973.27	(653,900.73)
Other Funds	849,709.00	2,597,854.00	2,827,370.66	229,516.66
Total Funds Available	<u>\$ 52,696,725.00</u>	<u>\$ 48,425,741.00</u>	<u>\$ 48,001,356.93</u>	<u>\$ (424,384.07)</u>
Expenditures				
Administration	\$ 1,461,149.00	\$ 1,705,645.00	\$ 1,667,601.64	\$ 38,043.36
Military Readiness	39,089,258.00	34,767,789.00	34,080,871.48	686,917.52
Youth Educational Services	12,146,318.00	11,952,307.00	11,929,435.49	22,871.51
Total Expenditures	<u>\$ 52,696,725.00</u>	<u>\$ 48,425,741.00</u>	<u>\$ 47,677,908.61</u>	<u>\$ 747,832.39</u>
Excess of Funds Available over Expenditures			\$ 323,448.32	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			27,049.06	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(27,049.06)	
Adjustments				
Prior Year Payables/Expenditures			168,274.75	
Prior Year Receivables/Revenues			1,257,970.97	
Ending Fund Balance - June 30			<u>\$ 1,749,694.04</u>	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 127,297.12	
Other Reserves				
Armory Funds			862,654.81	
Asset Seizures			1,424.77	
Billeting Funds			703,563.89	
Unreserved, Undesignated (Surplus)			<u>54,753.45</u>	
Total Ending Fund Balance - June 30			<u>\$ 1,749,694.04</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
<u>DEFENSE, DEPARTMENT OF</u>				
Administration				
State Appropriation				
State General Funds	\$ 1,304,048.00	\$ 1,304,048.00	\$ 1,304,048.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	157,101.00	401,597.00	367,500.09	0.00
Total Administration	<u>\$ 1,461,149.00</u>	<u>\$ 1,705,645.00</u>	<u>\$ 1,671,548.09</u>	<u>\$ 0.00</u>
Military Readiness				
State Appropriation				
State General Funds	\$ 5,176,545.00	\$ 5,323,260.00	\$ 5,323,260.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	33,063,004.00	26,846,675.00	26,246,689.67	0.00
Other Funds	849,709.00	2,597,854.00	2,827,370.66	0.00
Total Military Readiness	<u>\$ 39,089,258.00</u>	<u>\$ 34,767,789.00</u>	<u>\$ 34,397,320.33</u>	<u>\$ 0.00</u>
Youth Educational Services				
State Appropriation				
State General Funds	\$ 4,863,705.00	\$ 4,863,705.00	\$ 4,863,705.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	7,282,613.00	7,088,602.00	7,068,783.51	0.00
Total Youth Educational Services	<u>\$ 12,146,318.00</u>	<u>\$ 11,952,307.00</u>	<u>\$ 11,932,488.51</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 1,304,048.00	\$ 0.00	\$ 1,300,101.55	\$ 3,946.45	\$ 3,946.45
<u>367,500.09</u>	<u>(34,096.91)</u>	<u>367,500.09</u>	<u>34,096.91</u>	<u>0.00</u>
<u>\$ 1,671,548.09</u>	<u>\$ (34,096.91)</u>	<u>\$ 1,667,601.64</u>	<u>\$ 38,043.36</u>	<u>\$ 3,946.45</u>
\$ 5,323,260.00	\$ 0.00	\$ 5,304,252.38	\$ 19,007.62	\$ 19,007.62
26,246,689.67	(599,985.33)	26,246,689.66	599,985.34	0.01
<u>2,827,370.66</u>	<u>229,516.66</u>	<u>2,529,929.44</u>	<u>67,924.56</u>	<u>297,441.22</u>
<u>\$ 34,397,320.33</u>	<u>\$ (370,468.67)</u>	<u>\$ 34,080,871.48</u>	<u>\$ 686,917.52</u>	<u>\$ 316,448.85</u>
\$ 4,863,705.00	\$ 0.00	\$ 4,860,651.98	\$ 3,053.02	\$ 3,053.02
<u>7,068,783.51</u>	<u>(19,818.49)</u>	<u>7,068,783.51</u>	<u>19,818.49</u>	<u>0.00</u>
<u>\$ 11,932,488.51</u>	<u>\$ (19,818.49)</u>	<u>\$ 11,929,435.49</u>	<u>\$ 22,871.51</u>	<u>\$ 3,053.02</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

DRIVER SERVICES, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 61,420,009.00	\$ 61,420,009.00	\$ 61,420,009.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	941,397.00	941,397.27	0.27
Other Funds	<u>721,456.00</u>	<u>3,150,680.00</u>	<u>3,150,680.13</u>	<u>0.13</u>
Total Funds Available	<u>\$ 62,141,465.00</u>	<u>\$ 65,512,086.00</u>	<u>\$ 65,512,086.40</u>	<u>\$ 0.40</u>
Expenditures				
Customer Service Support	\$ 9,157,705.00	\$ 9,193,606.00	\$ 9,193,557.15	\$ 48.85
License Issuance	48,087,172.00	51,307,700.00	51,172,836.84	134,863.16
Regulatory Compliance	<u>4,896,588.00</u>	<u>5,010,780.00</u>	<u>5,010,760.67</u>	<u>19.33</u>
Total Expenditures	<u>\$ 62,141,465.00</u>	<u>\$ 65,512,086.00</u>	<u>\$ 65,377,154.66</u>	<u>\$ 134,931.34</u>
Excess (Deficiency) of Funds Available over (under) Expenditures			\$ 134,931.74	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			705,080.32	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(705,080.32)	
Adjustments				
Prior Year Payables/Expenditures			<u>4,295.51</u>	
Ending Fund Balance - June 30			<u>\$ 139,227.25</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			<u>\$ 139,227.25</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

<u>DRIVER SERVICES, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Funds Available</u>	
			<u>Current Year Revenues</u>	<u>Prior Year Carry-Over</u>
Customer Service Support				
State Appropriation				
State General Funds	\$ 9,156,848.00	\$ 9,156,848.00	\$ 9,156,848.00	\$ 0.00
Other Funds	857.00	36,758.00	36,758.10	0.00
Total Customer Service Support	\$ 9,157,705.00	\$ 9,193,606.00	\$ 9,193,606.10	\$ 0.00
License Issuance				
State Appropriation				
State General Funds	\$ 47,881,921.00	\$ 47,881,921.00	\$ 47,881,921.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	821,729.00	821,729.54	0.00
Other Funds	205,251.00	2,604,050.00	2,604,050.03	0.00
Total License Issuance	\$ 48,087,172.00	\$ 51,307,700.00	\$ 51,307,700.57	\$ 0.00
Regulatory Compliance				
State Appropriation				
State General Funds	\$ 4,381,240.00	\$ 4,381,240.00	\$ 4,381,240.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	119,668.00	119,667.73	0.00
Other Funds	515,348.00	509,872.00	509,872.00	0.00
Total Regulatory Compliance	\$ 4,896,588.00	\$ 5,010,780.00	\$ 5,010,779.73	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 9,156,848.00	\$ 0.00	\$ 9,156,799.27	\$ 48.73	\$ 48.73
<u>36,758.10</u>	<u>0.10</u>	<u>36,757.88</u>	<u>0.12</u>	<u>0.22</u>
<u>\$ 9,193,606.10</u>	<u>\$ 0.10</u>	<u>\$ 9,193,557.15</u>	<u>\$ 48.85</u>	<u>\$ 48.95</u>
\$ 47,881,921.00	\$ 0.00	\$ 47,747,057.05	\$ 134,863.95	\$ 134,863.95
821,729.54	0.54	821,729.54	(0.54)	0.00
<u>2,604,050.03</u>	<u>0.03</u>	<u>2,604,050.25</u>	<u>(0.25)</u>	<u>(0.22)</u>
<u>\$ 51,307,700.57</u>	<u>\$ 0.57</u>	<u>\$ 51,172,836.84</u>	<u>\$ 134,863.16</u>	<u>\$ 134,863.73</u>
\$ 4,381,240.00	\$ 0.00	\$ 4,381,220.94	\$ 19.06	\$ 19.06
119,667.73	(0.27)	119,667.73	0.27	0.00
<u>509,872.00</u>	<u>0.00</u>	<u>509,872.00</u>	<u>0.00</u>	<u>0.00</u>
<u>\$ 5,010,779.73</u>	<u>\$ (0.27)</u>	<u>\$ 5,010,760.67</u>	<u>\$ 19.33</u>	<u>\$ 19.06</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

EARLY CARE AND LEARNING, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 4,586,483.00	\$ 4,586,483.00	\$ 4,586,483.00	\$ 0.00
Lottery Funds	324,857,346.00	324,857,346.00	324,857,346.00	0.00
Federal Funds				
Child Care & Development Block Grant	26,152,809.00	22,424,232.00	22,359,624.50	(64,607.50)
Federal Funds Not Specifically Identified	93,553,870.00	101,926,497.00	101,988,715.26	62,218.26
Other Funds	<u>155,000.00</u>	<u>37,260.00</u>	<u>44,468.22</u>	<u>7,208.22</u>
Total Funds Available	<u>\$ 449,305,508.00</u>	<u>\$ 453,831,818.00</u>	<u>\$ 453,836,636.98</u>	<u>\$ 4,818.98</u>
Expenditures				
Child Care Services	\$ 8,410,193.00	\$ 8,662,980.00	\$ 8,661,936.59	\$ 1,043.41
Nutrition	93,000,000.00	101,600,798.00	101,600,797.30	0.70
Pre-Kindergarten Program	325,525,169.00	325,399,569.00	325,390,426.90	9,142.10
Quality Initiatives	<u>22,370,146.00</u>	<u>18,168,471.00</u>	<u>18,168,083.30</u>	<u>387.70</u>
Total Expenditures	<u>\$ 449,305,508.00</u>	<u>\$ 453,831,818.00</u>	<u>\$ 453,821,244.09</u>	<u>\$ 10,573.91</u>
Excess of Funds Available over Expenditures			\$ 15,392.89	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			506,192.50	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(506,192.50)	
Adjustments				
Prior Year Payables/Expenditures			<u>641,798.49</u>	
Ending Fund Balance - June 30			<u>\$ 657,191.38</u>	
Analysis of Fund Balance				
Reserved				
Other Reserves				
Parent Resource Directory Printing			\$ 5,776.66	
Unreserved, Undesignated (Surplus)				
Regular			1,850.70	
Lottery for Education			<u>649,564.02</u>	
Total Ending Fund Balance - June 30			<u>\$ 657,191.38</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Current Year Revenues	Funds Available Prior Year Carry-Over
<u>EARLY CARE AND LEARNING, DEPARTMENT OF</u>				
Child Care Services				
State Appropriation				
State General Funds	\$ 4,586,483.00	\$ 4,586,483.00	\$ 4,586,483.00	\$ 0.00
Federal Funds				
Child Care & Development Block Grant	3,668,710.00	3,977,997.00	4,024,287.71	0.00
Federal Funds Not Specifically Identified	—	85,000.00	38,077.46	0.00
Other Funds	155,000.00	13,500.00	18,865.08	0.00
Total Child Care Services	<u>\$ 8,410,193.00</u>	<u>\$ 8,662,980.00</u>	<u>\$ 8,667,713.25</u>	<u>\$ 0.00</u>
Nutrition				
Federal Funds				
Federal Funds Not Specifically Identified	<u>\$ 93,000,000.00</u>	<u>\$ 101,600,798.00</u>	<u>\$ 101,599,942.30</u>	<u>\$ 0.00</u>
Pre-Kindergarten Program				
State Appropriation				
Lottery Funds	\$ 324,857,346.00	\$ 324,857,346.00	\$ 324,857,346.00	\$ 0.00
Federal Funds				
Child Care & Development Block Grant	113,953.00	301,524.00	191,524.00	0.00
Federal Funds Not Specifically Identified	553,870.00	240,699.00	350,695.50	0.00
Other Funds	—	0.00	1,850.70	0.00
Total Pre-Kindergarten Program	<u>\$ 325,525,169.00</u>	<u>\$ 325,399,569.00</u>	<u>\$ 325,401,416.20</u>	<u>\$ 0.00</u>
Quality Initiatives				
Federal Funds				
Child Care & Development Block Grant	\$ 22,370,146.00	\$ 18,144,711.00	\$ 18,143,812.79	\$ 0.00
Other Funds	—	23,760.00	23,752.44	0.00
Total Quality Initiatives	<u>\$ 22,370,146.00</u>	<u>\$ 18,168,471.00</u>	<u>\$ 18,167,565.23</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 4,586,483.00	\$ 0.00	\$ 4,586,483.00	\$ 0.00	\$ 0.00
4,024,287.71	46,290.71	4,024,287.71	(46,290.71)	0.00
38,077.46	(46,922.54)	38,077.46	46,922.54	0.00
18,865.08	5,365.08	13,088.42	411.58	5,776.66
<u>\$ 8,667,713.25</u>	<u>\$ 4,733.25</u>	<u>\$ 8,661,936.59</u>	<u>\$ 1,043.41</u>	<u>\$ 5,776.66</u>
<u>\$ 101,599,942.30</u>	<u>\$ (855.70)</u>	<u>\$ 101,600,797.30</u>	<u>\$ 0.70</u>	<u>\$ (855.00)</u>
\$ 324,857,346.00	\$ 0.00	\$ 324,848,207.40	\$ 9,138.60	\$ 9,138.60
191,524.00	(110,000.00)	191,524.00	110,000.00	0.00
350,695.50	109,996.50	350,695.50	(109,996.50)	0.00
1,850.70	1,850.70	0.00	0.00	1,850.70
<u>\$ 325,401,416.20</u>	<u>\$ 1,847.20</u>	<u>\$ 325,390,426.90</u>	<u>\$ 9,142.10</u>	<u>\$ 10,989.30</u>
\$ 18,143,812.79	\$ (898.21)	\$ 18,144,330.86	\$ 380.14	\$ (518.07)
23,752.44	(7.56)	23,752.44	7.56	0.00
<u>\$ 18,167,565.23</u>	<u>\$ (905.77)</u>	<u>\$ 18,168,083.30</u>	<u>\$ 387.70</u>	<u>\$ (518.07)</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

ECONOMIC DEVELOPMENT, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 49,522,812.00	\$ 46,422,812.00	\$ 46,422,812.00	\$ 0.00
Other Funds	20,244.00	122,322.00	122,321.91	(0.09)
Total Funds Available	<u>\$ 49,543,056.00</u>	<u>\$ 46,545,134.00</u>	<u>\$ 46,545,133.91</u>	<u>\$ (0.09)</u>
Expenditures				
Administration	\$ 6,626,634.00	\$ 6,626,634.00	\$ 6,608,666.80	\$ 17,967.20
Business Recruitment and Expansion	13,403,644.00	11,403,644.00	11,403,381.98	262.02
Film, Video and Music	1,209,137.00	1,209,137.00	1,208,715.54	421.46
International Relations and Trade	2,358,416.00	3,758,416.00	3,725,581.83	32,834.17
Innovation and Technology	1,710,270.00	1,710,270.00	1,691,786.29	18,483.71
Small and Minority Business Development	963,024.00	963,024.00	905,598.60	57,425.40
Tourism	21,129,409.00	18,731,487.00	18,445,185.80	286,301.20
Payments to Aviation Hall of Fame	50,000.00	50,000.00	50,000.00	0.00
Payments to Georgia Medical Center Authority	408,712.00	408,712.00	408,712.00	0.00
Payments to Georgia Music Hall of Fame Authority	840,466.00	840,466.00	840,466.00	0.00
Payments to Georgia Sports Hall of Fame Authority	793,344.00	793,344.00	793,344.00	0.00
Civil War Commission	50,000.00	50,000.00	49,127.18	872.82
Total Expenditures	<u>\$ 49,543,056.00</u>	<u>\$ 46,545,134.00</u>	<u>\$ 46,130,566.02</u>	<u>\$ 414,567.98</u>
Excess of Funds Available over Expenditures			\$ 414,567.89	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			318,060.59	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(318,060.59)	
Adjustments				
Prior Year Payables/Expenditures			52,290.72	
Ending Fund Balance - June 30			<u>\$ 466,858.61</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			<u>\$ 466,858.61</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

<u>ECONOMIC DEVELOPMENT, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Funds Available</u>	
			<u>Current Year Revenues</u>	<u>Prior Year Carry-Over</u>
Administration				
State Appropriation				
State General Funds	\$ 6,626,634.00	\$ 6,626,634.00	\$ 6,626,634.00	\$ 0.00
Business Recruitment and Expansion				
State Appropriation				
State General Funds	\$ 13,403,644.00	\$ 11,403,644.00	\$ 11,403,644.00	\$ 0.00
Film, Video and Music				
State Appropriation				
State General Funds	\$ 1,209,137.00	\$ 1,209,137.00	\$ 1,209,137.00	\$ 0.00
International Relations and Trade				
State Appropriation				
State General Funds	\$ 2,358,416.00	\$ 3,758,416.00	\$ 3,758,416.00	\$ 0.00
Innovation and Technology				
State Appropriation				
State General Funds	\$ 1,710,270.00	\$ 1,710,270.00	\$ 1,710,270.00	\$ 0.00
Small and Minority Business Development				
State Appropriation				
State General Funds	\$ 942,780.00	\$ 942,780.00	\$ 942,780.00	\$ 0.00
Other Funds	20,244.00	20,244.00	20,244.00	0.00
Total Small and Minority Business Development	\$ 963,024.00	\$ 963,024.00	\$ 963,024.00	\$ 0.00
Tourism				
State Appropriation				
State General Funds	\$ 21,129,409.00	\$ 18,629,409.00	\$ 18,629,409.00	\$ 0.00
Other Funds	—	102,078.00	102,077.91	0.00
Total Tourism	\$ 21,129,409.00	\$ 18,731,487.00	\$ 18,731,486.91	\$ 0.00
Payments to Aviation Hall of Fame				
State Appropriation				
State General Funds	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 0.00
Payments to Georgia Medical Center Authority				
State Appropriation				
State General Funds	\$ 408,712.00	\$ 408,712.00	\$ 408,712.00	\$ 0.00
Payments to Georgia Music Hall of Fame Authority				
State Appropriation				
State General Funds	\$ 840,466.00	\$ 840,466.00	\$ 840,466.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance		Variance	Funds Available
Funds Available	Positive (Negative)	Actual	Positive (Negative)	Over/(Under)
				Expenditures
\$ 6,626,634.00	\$ 0.00	\$ 6,608,666.80	\$ 17,967.20	\$ 17,967.20
\$ 11,403,644.00	\$ 0.00	\$ 11,403,381.98	\$ 262.02	\$ 262.02
\$ 1,209,137.00	\$ 0.00	\$ 1,208,715.54	\$ 421.46	\$ 421.46
\$ 3,758,416.00	\$ 0.00	\$ 3,725,581.83	\$ 32,834.17	\$ 32,834.17
\$ 1,710,270.00	\$ 0.00	\$ 1,691,786.29	\$ 18,483.71	\$ 18,483.71
\$ 942,780.00	\$ 0.00	\$ 885,354.63	\$ 57,425.37	\$ 57,425.37
20,244.00	0.00	20,243.97	0.03	0.03
\$ 963,024.00	\$ 0.00	\$ 905,598.60	\$ 57,425.40	\$ 57,425.40
\$ 18,629,409.00	\$ 0.00	\$ 18,343,107.89	\$ 286,301.11	\$ 286,301.11
102,077.91	(0.09)	102,077.91	0.09	0.00
\$ 18,731,486.91	\$ (0.09)	\$ 18,445,185.80	\$ 286,301.20	\$ 286,301.11
\$ 50,000.00	\$ 0.00	\$ 50,000.00	\$ 0.00	\$ 0.00
\$ 408,712.00	\$ 0.00	\$ 408,712.00	\$ 0.00	\$ 0.00
\$ 840,466.00	\$ 0.00	\$ 840,466.00	\$ 0.00	\$ 0.00

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

<u>ECONOMIC DEVELOPMENT, DEPARTMENT OF</u> (continued)	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
Payments to Georgia Sports Hall of Fame Authority				
State Appropriation				
State General Funds	\$ <u>793,344.00</u>	\$ <u>793,344.00</u>	\$ <u>793,344.00</u>	\$ <u>0.00</u>
Civil War Commission				
State Appropriation				
State General Funds	\$ <u>50,000.00</u>	\$ <u>50,000.00</u>	\$ <u>50,000.00</u>	\$ <u>0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ <u>793,344.00</u>	\$ <u>0.00</u>	\$ <u>793,344.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>
\$ <u>50,000.00</u>	\$ <u>0.00</u>	\$ <u>49,127.18</u>	\$ <u>872.82</u>	\$ <u>872.82</u>

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

EDUCATION, DEPARTMENT OF

	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 7,806,980,808.00	\$ 7,803,450,721.00	\$ 7,803,450,721.00	\$ 0.00
Revenue Shortfall Reserve for K-12 Needs	—	170,449,920.00	170,449,920.00	0.00
Federal Funds				
Federal Funds Not Specifically Identified	1,121,650,747.00	1,640,032,668.00	1,465,222,912.85	(174,809,755.15)
Other Funds	12,391,307.00	26,283,053.00	10,970,035.38	(15,313,017.62)
Total Revenues	\$ 8,941,022,862.00	\$ 9,640,216,362.00	\$ 9,450,093,589.23	\$ (190,122,772.77)
Prior Year Reserves Available for Expenditure	—	0.00	6,157,947.98	6,157,947.98
Total Funds Available	\$ 8,941,022,862.00	\$ 9,640,216,362.00	\$ 9,456,251,537.21	\$ (183,964,824.79)
Expenditures				
Academic Coach Program	\$ 5,705,944.00	\$ 4,437,025.00	\$ 2,756,046.98	\$ 1,680,978.02
Agricultural Education	10,145,339.00	16,829,339.00	11,962,171.00	4,867,168.00
Central Office	86,632,010.00	117,935,408.00	76,042,746.54	41,892,661.46
Charter Schools	9,949,904.00	10,585,884.00	4,698,035.00	5,887,849.00
Communities in Schools	2,445,623.00	2,445,623.00	2,437,010.00	8,613.00
Curriculum Development	2,274,833.00	2,274,833.00	2,268,763.13	6,069.87
Dropout Prevention	45,452,845.00	44,462,845.00	40,525,115.01	3,937,729.99
Federal Programs	817,561,039.00	1,009,958,334.00	980,697,353.04	29,260,980.96
Foreign Language	1,590,857.00	0.00	0.00	0.00
Georgia Learning Resources System	7,367,573.00	8,508,776.00	8,182,748.00	326,028.00
Georgia Virtual School	2,198,878.00	4,522,662.00	4,285,829.37	236,832.63
Georgia Youth Science and Technology	500,000.00	500,000.00	500,000.00	0.00
Governor's Honors Program	1,430,824.00	1,431,824.00	1,500,625.39	(68,801.39)
Information Technology Services	7,417,319.00	7,417,319.00	7,417,307.00	12.00
National Board Certification	12,294,628.00	13,431,808.00	13,421,113.00	10,695.00
National Science Center and Foundation	1,416,750.00	1,416,750.00	1,416,750.00	0.00
Non-Quality Basic Education Formula Grants	25,638,421.00	24,959,674.00	24,939,743.95	19,930.05
Nutrition	227,120,109.00	508,902,940.00	499,358,691.20	9,544,248.80
Preschool Handicapped	29,135,155.00	29,135,155.00	29,134,730.00	425.00
Pupil Transportation	168,868,769.00	168,868,769.00	168,868,763.00	6.00
Quality Basic Education Equalization	458,323,816.00	485,779,248.00	485,779,211.00	37.00
Quality Basic Education Local Five Mill Share	(1,543,476,487.00)	(1,542,897,546.00)	(1,542,897,518.00)	(28.00)
Quality Basic Education Program	8,017,517,757.00	8,126,609,703.00	8,125,815,243.00	794,460.00
Regional Education Service Agencies	12,458,083.00	12,458,083.00	12,458,082.00	1.00
School Improvement	11,312,332.00	11,312,332.00	10,978,894.02	333,437.98
School Nurses	30,000,000.00	30,000,000.00	30,000,000.00	0.00
Severely Emotionally Disturbed	81,194,324.00	82,884,725.00	81,156,101.00	1,728,624.00
State Interagency Transfers	307,163,848.00	343,229,722.00	339,109,777.21	4,119,944.79
State Schools	23,632,221.00	25,066,101.00	24,139,710.52	926,390.48
Technology/Career Education	40,994,078.00	47,597,803.00	40,167,234.00	7,430,569.00
Testing	35,097,211.00	38,492,364.00	36,268,516.00	2,223,848.00
Tuition for Multi-Handicapped	1,658,859.00	1,658,859.00	1,658,859.00	0.00
Total Expenditures	\$ 8,941,022,862.00	\$ 9,640,216,362.00	\$ 9,525,047,651.36	\$ 115,168,710.64
Excess (Deficiency) of Funds Available over (under) Expenditures			\$ (68,796,114.15)	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

EDUCATION, DEPARTMENT OF

Beginning Fund Balance - July 1

Prior Year Reserves Not Available for Expenditure Inventories	\$	6,419,440.58
Unreserved, Undesignated (Surplus)		8,172,469.64
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007		(8,172,469.64)
Adjustments		
Prior Year Payables/Expenditures		123,878,873.76
Prior Year Revenues/Receivables		(35,459,056.68)
Increase (Decrease) in Inventories		<u>312,362.21</u>
Ending Fund Balance - June 30	\$	<u>26,355,505.72</u>

Analysis of Fund Balance

Reserved

Inventories	\$	6,731,802.79
Other Reserves		
Community Food Distribution		109,317.87
Copeland Glenn		3,240.00
GSAMS - Distance Learning		1,120.56
Georgia Partnership for Excellence in Education		160,308.08
Georgia Virtual School BellSouth Foundation Grant		4,500.00
NASBE - Early Child Education Network		18,498.30
Partner Donation for Technology		5,431.32
Smokey Powell Assistive Technology Center		4,102,992.96
Statewide Student Information System (State Data Research Center)		100,868.63
ThinkFinity/Verizon		49,661.76
U. S. Senate Youth Program		9,986.54
Vocational General Obligation Bonds		615,535.68
Unreserved, Undesignated (Surplus)		<u>14,442,241.23</u>
Total Ending Fund Balance - June 30	\$	<u>26,355,505.72</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Current Year Revenues	Funds Available Prior Year Carry-Over
EDUCATION, DEPARTMENT OF				
Academic Coach Program				
State Appropriation				
State General Funds	\$ 5,705,944.00	\$ 4,437,025.00	\$ 4,437,025.00	\$ 0.00
Agricultural Education				
State Appropriation				
State General Funds	\$ 9,568,762.00	\$ 9,862,762.00	\$ 9,862,762.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	126,577.00	126,577.00	0.00	0.00
Other Funds	450,000.00	6,840,000.00	1,976,938.22	0.00
Total Agricultural Education	\$ 10,145,339.00	\$ 16,829,339.00	\$ 11,839,700.22	\$ 0.00
Central Office				
State Appropriation				
State General Funds	\$ 41,552,152.00	\$ 41,252,152.00	\$ 41,252,152.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	38,180,833.00	69,625,224.00	33,380,794.11	943,916.18
Other Funds	6,899,025.00	7,058,032.00	1,333,328.77	603,572.01
Total Central Office	\$ 86,632,010.00	\$ 117,935,408.00	\$ 75,966,274.88	\$ 1,547,488.19
Charter Schools				
State Appropriation				
State General Funds	\$ 3,220,193.00	\$ 3,220,193.00	\$ 3,220,193.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	6,729,711.00	7,365,691.00	1,640,188.68	0.00
Total Charter Schools	\$ 9,949,904.00	\$ 10,585,884.00	\$ 4,860,381.68	\$ 0.00
Communities in Schools				
State Appropriation				
State General Funds	\$ 2,445,623.00	\$ 2,445,623.00	\$ 2,445,623.00	\$ 0.00
Curriculum Development				
State Appropriation				
State General Funds	\$ 2,274,833.00	\$ 2,274,833.00	\$ 2,274,833.00	\$ 0.00
Dropout Prevention				
State Appropriation				
State General Funds	\$ 45,452,845.00	\$ 44,462,845.00	\$ 44,462,845.00	\$ 0.00
Federal Programs				
Federal and Other Funds				
Federal Funds Not Specifically Identified	\$ 817,561,039.00	\$ 1,009,958,334.00	\$ 875,439,192.65	\$ 237,507.12
Foreign Language				
State Appropriation				
State General Funds	\$ 1,590,857.00	\$ 0.00	\$ 0.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance		Variance	Funds Available
Funds Available	Positive (Negative)	Actual	Positive (Negative)	Over/(Under)
				Expenditures
\$ 4,437,025.00	\$ 0.00	\$ 2,756,046.98	\$ 1,680,978.02	\$ 1,680,978.02
\$ 9,862,762.00	\$ 0.00	\$ 9,860,594.00	\$ 2,168.00	\$ 2,168.00
0.00	(126,577.00)	126,577.00	0.00	(126,577.00)
1,976,938.22	(4,863,061.78)	1,975,000.00	4,865,000.00	1,938.22
\$ 11,839,700.22	\$ (4,989,638.78)	\$ 11,962,171.00	\$ 4,867,168.00	\$ (122,470.78)
\$ 41,252,152.00	\$ 0.00	\$ 40,105,617.90	\$ 1,146,534.10	\$ 1,146,534.10
34,324,710.29	(35,300,513.71)	34,443,781.60	35,181,442.40	(119,071.31)
1,936,900.78	(5,121,131.22)	1,493,347.04	5,564,684.96	443,553.74
\$ 77,513,763.07	\$ (40,421,644.93)	\$ 76,042,746.54	\$ 41,892,661.46	\$ 1,471,016.53
\$ 3,220,193.00	\$ 0.00	\$ 2,830,000.00	\$ 390,193.00	\$ 390,193.00
1,640,188.68	(5,725,502.32)	1,868,035.00	5,497,656.00	(227,846.32)
\$ 4,860,381.68	\$ (5,725,502.32)	\$ 4,698,035.00	\$ 5,887,849.00	\$ 162,346.68
\$ 2,445,623.00	\$ 0.00	\$ 2,437,010.00	\$ 8,613.00	\$ 8,613.00
\$ 2,274,833.00	\$ 0.00	\$ 2,268,763.13	\$ 6,069.87	\$ 6,069.87
\$ 44,462,845.00	\$ 0.00	\$ 40,525,115.01	\$ 3,937,729.99	\$ 3,937,729.99
\$ 875,676,699.77	\$ (134,281,634.23)	\$ 980,697,353.04	\$ 29,260,980.96	\$ (105,020,653.27)
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

EDUCATION, DEPARTMENT OF (continued)	Original Appropriation	Final Budget	Current Year Revenues	Funds Available Prior Year Carry-Over
Georgia Learning Resources System				
Federal and Other Funds				
Federal Funds Not Specifically Identified	\$ 7,367,573.00	\$ 8,508,776.00	\$ 6,258,776.00	\$ 0.00
Georgia Virtual School				
State Appropriation				
State General Funds	\$ 2,198,878.00	\$ 2,828,878.00	\$ 2,828,878.00	\$ 0.00
Revenue Shortfall Reserve for K-12 Needs	—	994,745.00	994,745.00	0.00
Other Funds	—	699,039.00	418,149.80	27,200.00
Total Georgia Virtual School	\$ 2,198,878.00	\$ 4,522,662.00	\$ 4,241,772.80	\$ 27,200.00
Georgia Youth Science and Technology				
State Appropriation				
State General Funds	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 0.00
Governor's Honors Program				
State Appropriation				
State General Funds	\$ 1,430,824.00	\$ 1,430,824.00	\$ 1,430,824.00	\$ 0.00
Other Funds	—	1,000.00	1,000.00	8,986.54
Total Governor's Honors Program	\$ 1,430,824.00	\$ 1,431,824.00	\$ 1,431,824.00	\$ 8,986.54
Information Technology Services				
State Appropriation				
State General Funds	\$ 7,417,319.00	\$ 7,417,319.00	\$ 7,417,319.00	\$ 0.00
National Board Certification				
State Appropriation				
State General Funds	\$ 12,294,628.00	\$ 12,294,628.00	\$ 12,294,628.00	\$ 0.00
Revenue Shortfall Reserve for K-12 Needs	—	1,137,180.00	1,137,180.00	0.00
Total National Board Certification	\$ 12,294,628.00	\$ 13,431,808.00	\$ 13,431,808.00	\$ 0.00
National Science Center and Foundation				
State Appropriation				
State General Funds	\$ 1,416,750.00	\$ 1,416,750.00	\$ 1,416,750.00	\$ 0.00
Non-Quality Basic Education Formula Grants				
State Appropriation				
State General Funds	\$ 25,638,421.00	\$ 24,959,674.00	\$ 24,959,674.00	\$ 0.00
Nutrition				
State Appropriation				
State General Funds	\$ 38,744,387.00	\$ 38,744,387.00	\$ 38,744,387.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	188,375,722.00	470,158,553.00	492,221,580.58	110,479.63
Total Nutrition	\$ 227,120,109.00	\$ 508,902,940.00	\$ 530,965,967.58	\$ 110,479.63

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance		Variance	Funds Available
Funds Available	Positive (Negative)	Actual	Positive (Negative)	Over/(Under)
				Expenditures
\$ 6,258,776.00	\$ (2,250,000.00)	\$ 8,182,748.00	\$ 326,028.00	\$ (1,923,972.00)
\$ 2,828,878.00	\$ 0.00	\$ 2,820,675.07	\$ 8,202.93	\$ 8,202.93
994,745.00	0.00	994,745.00	0.00	0.00
445,349.80	(253,689.20)	470,409.30	228,629.70	(25,059.50)
\$ 4,268,972.80	\$ (253,689.20)	\$ 4,285,829.37	\$ 236,832.63	\$ (16,856.57)
\$ 500,000.00	\$ 0.00	\$ 500,000.00	\$ 0.00	\$ 0.00
\$ 1,430,824.00	\$ 0.00	\$ 1,500,625.39	\$ (69,801.39)	\$ (69,801.39)
9,986.54	8,986.54	0.00	1,000.00	9,986.54
\$ 1,440,810.54	\$ 8,986.54	\$ 1,500,625.39	\$ (68,801.39)	\$ (59,814.85)
\$ 7,417,319.00	\$ 0.00	\$ 7,417,307.00	\$ 12.00	\$ 12.00
\$ 12,294,628.00	\$ 0.00	\$ 12,283,933.00	\$ 10,695.00	\$ 10,695.00
1,137,180.00	0.00	1,137,180.00	0.00	0.00
\$ 13,431,808.00	\$ 0.00	\$ 13,421,113.00	\$ 10,695.00	\$ 10,695.00
\$ 1,416,750.00	\$ 0.00	\$ 1,416,750.00	\$ 0.00	\$ 0.00
\$ 24,959,674.00	\$ 0.00	\$ 24,939,743.95	\$ 19,930.05	\$ 19,930.05
\$ 38,744,387.00	\$ 0.00	\$ 38,738,100.00	\$ 6,287.00	\$ 6,287.00
492,332,060.21	22,173,507.21	460,620,591.20	9,537,961.80	31,711,469.01
\$ 531,076,447.21	\$ 22,173,507.21	\$ 499,358,691.20	\$ 9,544,248.80	\$ 31,717,756.01

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

EDUCATION, DEPARTMENT OF (continued)	Original Appropriation	Final Budget	Current Year Revenues	Funds Available Prior Year Carry-Over
Preschool Handicapped				
State Appropriation				
State General Funds	\$ 29,135,155.00	\$ 29,135,155.00	\$ 29,135,155.00	\$ 0.00
Pupil Transportation				
State Appropriation				
State General Funds	\$ 168,868,769.00	\$ 168,868,769.00	\$ 168,868,769.00	\$ 0.00
Other Funds	—	0.00	150,000.00	0.00
Total Pupil Transportation	\$ 168,868,769.00	\$ 168,868,769.00	\$ 169,018,769.00	\$ 0.00
Quality Basic Education Equalization				
State Appropriation				
State General Funds	\$ 458,323,816.00	\$ 459,741,085.00	\$ 459,741,085.00	\$ 0.00
Revenue Shortfall Reserve for K-12 Needs	—	26,038,163.00	26,038,163.00	0.00
Total Quality Basic Education Equalization	\$ 458,323,816.00	\$ 485,779,248.00	\$ 485,779,248.00	\$ 0.00
Quality Basic Education Local Five Mill Share				
State Appropriation				
State General Funds	\$ (1,543,476,487.00)	\$ (1,543,476,487.00)	\$ (1,543,476,487.00)	\$ 0.00
Revenue Shortfall Reserve for K-12 Needs	—	578,941.00	578,941.00	0.00
Total Quality Basic Education Local Five Mill Share	\$ (1,543,476,487.00)	\$ (1,542,897,546.00)	\$ (1,542,897,546.00)	\$ 0.00
Quality Basic Education Program				
State Appropriation				
State General Funds	\$ 8,017,517,757.00	\$ 8,017,517,757.00	\$ 8,017,517,757.00	\$ 0.00
Revenue Shortfall Reserve for K-12 Needs	—	109,091,946.00	109,091,946.00	0.00
Total Quality Basic Education Program	\$ 8,017,517,757.00	\$ 8,126,609,703.00	\$ 8,126,609,703.00	\$ 0.00
Regional Education Service Agencies				
State Appropriation				
State General Funds	\$ 12,458,083.00	\$ 12,458,083.00	\$ 12,458,083.00	\$ 0.00
School Improvement				
State Appropriation				
State General Funds	\$ 11,212,332.00	11,212,332.00	\$ 11,212,332.00	\$ 0.00
Other Funds	100,000.00	100,000.00	1,153.00	4,326.03
Total School Improvement	\$ 11,312,332.00	\$ 11,312,332.00	\$ 11,213,485.00	\$ 4,326.03
School Nurses				
State Appropriation				
State General Funds	\$ 30,000,000.00	\$ 30,000,000.00	\$ 30,000,000.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance		Variance	Funds Available
Funds Available	Positive (Negative)	Actual	Positive (Negative)	Over/(Under)
				Expenditures
\$ 29,135,155.00	\$ 0.00	\$ 29,134,730.00	\$ 425.00	\$ 425.00
\$ 168,868,769.00	\$ 0.00	\$ 168,868,763.00	\$ 6.00	\$ 6.00
150,000.00	150,000.00	0.00	0.00	150,000.00
\$ 169,018,769.00	\$ 150,000.00	\$ 168,868,763.00	\$ 6.00	\$ 150,006.00
\$ 459,741,085.00	\$ 0.00	\$ 459,741,048.00	\$ 37.00	\$ 37.00
26,038,163.00	0.00	26,038,163.00	0.00	0.00
\$ 485,779,248.00	\$ 0.00	\$ 485,779,211.00	\$ 37.00	\$ 37.00
\$ (1,543,476,487.00)	\$ 0.00	\$ (1,543,476,459.00)	\$ (28.00)	\$ (28.00)
578,941.00	0.00	578,941.00	0.00	0.00
\$ (1,542,897,546.00)	\$ 0.00	\$ (1,542,897,518.00)	\$ (28.00)	\$ (28.00)
\$ 8,017,517,757.00	\$ 0.00	\$ 8,016,923,297.00	\$ 594,460.00	\$ 594,460.00
109,091,946.00	0.00	108,891,946.00	200,000.00	200,000.00
\$ 8,126,609,703.00	\$ 0.00	\$ 8,125,815,243.00	\$ 794,460.00	\$ 794,460.00
\$ 12,458,083.00	\$ 0.00	\$ 12,458,082.00	\$ 1.00	\$ 1.00
\$ 11,212,332.00	\$ 0.00	\$ 10,978,894.02	\$ 233,437.98	\$ 233,437.98
5,479.03	(94,520.97)	0.00	100,000.00	5,479.03
\$ 11,217,811.03	\$ (94,520.97)	\$ 10,978,894.02	\$ 333,437.98	\$ 238,917.01
\$ 30,000,000.00	\$ 0.00	\$ 30,000,000.00	\$ 0.00	\$ 0.00

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

EDUCATION, DEPARTMENT OF (continued)	Original Appropriation	Final Budget	Funds Available	
			Current Year Revenues	Prior Year Carry-Over
Severely Emotionally Disturbed				
State Appropriation				
State General Funds	\$ 67,834,466.00	\$ 67,834,466.00	\$ 67,834,466.00	\$ 0.00
Revenue Shortfall Reserve for K-12 Needs	—	1,481,581.00	1,481,581.00	0.00
Federal Funds				
Federal Funds Not Specifically Identified	13,359,858.00	13,359,858.00	7,744,112.00	0.00
Other Funds	—	208,820.00	0.00	0.00
Total Severely Emotionally Disturbed	<u>\$ 81,194,324.00</u>	<u>\$ 82,884,725.00</u>	<u>\$ 77,060,159.00</u>	<u>\$ 0.00</u>
State Interagency Transfers				
State Appropriation				
State General Funds	\$ 288,275,151.00	\$ 288,432,318.00	\$ 288,432,318.00	\$ 0.00
Revenue Shortfall Reserve for K-12 Needs	—	30,345,470.00	30,345,470.00	0.00
Federal Funds				
Federal Funds Not Specifically Identified	18,888,697.00	24,451,934.00	15,055,871.73	0.00
Total State Interagency Transfers	<u>\$ 307,163,848.00</u>	<u>\$ 343,229,722.00</u>	<u>\$ 333,833,659.73</u>	<u>\$ 0.00</u>
State Schools				
State Appropriation				
State General Funds	\$ 22,699,506.00	\$ 22,699,506.00	\$ 22,699,506.00	\$ 0.00
Other Funds	932,715.00	2,366,595.00	369,950.90	4,191,335.52
Total State Schools	<u>\$ 23,632,221.00</u>	<u>\$ 25,066,101.00</u>	<u>\$ 23,069,456.90</u>	<u>\$ 4,191,335.52</u>
Technology/Career Education				
State Appropriation				
State General Funds	\$ 16,377,965.00	\$ 16,377,965.00	\$ 16,377,965.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	20,606,546.00	22,210,271.00	21,519,448.10	30,624.95
Other Funds	4,009,567.00	9,009,567.00	6,719,514.69	0.00
Total Technology/Career Education	<u>\$ 40,994,078.00</u>	<u>\$ 47,597,803.00</u>	<u>\$ 44,616,927.79</u>	<u>\$ 30,624.95</u>
Testing				
State Appropriation				
State General Funds	\$ 24,643,020.00	\$ 23,443,020.00	\$ 23,443,020.00	\$ 0.00
Revenue Shortfall Reserve for K-12 Needs	—	781,894.00	781,894.00	0.00
Federal Funds				
Federal Funds Not Specifically Identified	10,454,191.00	14,267,450.00	11,962,949.00	0.00
Total Testing	<u>\$ 35,097,211.00</u>	<u>\$ 38,492,364.00</u>	<u>\$ 36,187,863.00</u>	<u>\$ 0.00</u>
Tuition for Multi-Handicapped				
State Appropriation				
State General Funds	\$ 1,658,859.00	\$ 1,658,859.00	\$ 1,658,859.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>		<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 67,834,466.00	\$ 0.00	\$ 67,834,466.00	\$ 0.00	\$ 0.00
1,481,581.00	0.00	1,481,581.00	0.00	0.00
7,744,112.00	(5,615,746.00)	11,840,054.00	1,519,804.00	(4,095,942.00)
0.00	(208,820.00)	0.00	208,820.00	0.00
<u>\$ 77,060,159.00</u>	<u>\$ (5,824,566.00)</u>	<u>\$ 81,156,101.00</u>	<u>\$ 1,728,624.00</u>	<u>\$ (4,095,942.00)</u>
\$ 288,432,318.00	\$ 0.00	\$ 288,225,445.00	\$ 206,873.00	\$ 206,873.00
30,345,470.00	0.00	30,345,470.00	0.00	0.00
15,055,871.73	(9,396,062.27)	20,538,862.21	3,913,071.79	(5,482,990.48)
<u>\$ 333,833,659.73</u>	<u>\$ (9,396,062.27)</u>	<u>\$ 339,109,777.21</u>	<u>\$ 4,119,944.79</u>	<u>\$ (5,276,117.48)</u>
\$ 22,699,506.00	\$ 0.00	\$ 22,594,840.60	\$ 104,665.40	\$ 104,665.40
4,561,286.42	2,194,691.42	1,544,869.92	821,725.08	3,016,416.50
<u>\$ 27,260,792.42</u>	<u>\$ 2,194,691.42</u>	<u>\$ 24,139,710.52</u>	<u>\$ 926,390.48</u>	<u>\$ 3,121,081.90</u>
\$ 16,377,965.00	\$ 0.00	\$ 16,372,456.00	\$ 5,509.00	\$ 5,509.00
21,550,073.05	(660,197.95)	17,549,967.00	4,660,304.00	4,000,106.05
6,719,514.69	(2,290,052.31)	6,244,811.00	2,764,756.00	474,703.69
<u>\$ 44,647,552.74</u>	<u>\$ (2,950,250.26)</u>	<u>\$ 40,167,234.00</u>	<u>\$ 7,430,569.00</u>	<u>\$ 4,480,318.74</u>
\$ 23,443,020.00	\$ 0.00	\$ 23,030,164.00	\$ 412,856.00	\$ 412,856.00
781,894.00	0.00	781,894.00	0.00	0.00
11,962,949.00	(2,304,501.00)	12,456,458.00	1,810,992.00	(493,509.00)
<u>\$ 36,187,863.00</u>	<u>\$ (2,304,501.00)</u>	<u>\$ 36,268,516.00</u>	<u>\$ 2,223,848.00</u>	<u>\$ (80,653.00)</u>
<u>\$ 1,658,859.00</u>	<u>\$ 0.00</u>	<u>\$ 1,658,859.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

EMPLOYEES' RETIREMENT SYSTEM

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 4,674,801.00	\$ 4,556,301.00	\$ 4,556,301.00	\$ 0.00
Other Funds	<u>20,269,247.00</u>	<u>21,054,252.00</u>	<u>20,116,368.09</u>	<u>(937,883.91)</u>
Total Revenues	\$ 24,944,048.00	\$ 25,610,553.00	\$ 24,672,669.09	\$ (937,883.91)
Prior Year Fund Balance Available for Expenditure	<u>—</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00</u>
Total Funds Available	\$ 24,944,048.00	\$ 25,610,553.00	\$ 24,672,869.09	\$ (937,683.91)
Expenditures				
Administration	\$ 17,710,149.00	\$ 18,413,457.00	\$ 17,475,572.66	\$ 937,884.34
Deferred Compensation	2,559,098.00	2,640,795.00	2,640,795.43	(0.43)
Georgia Military Pension Fund	1,103,073.00	1,103,073.00	1,103,073.00	0.00
Public School Employee's Retirement System	<u>3,571,728.00</u>	<u>3,453,228.00</u>	<u>3,453,228.00</u>	<u>0.00</u>
Total Expenditures	\$ 24,944,048.00	\$ 25,610,553.00	\$ 24,672,669.09	\$ 937,883.91
Ending Fund Balance - June 30			\$ <u>200.00</u>	
Analysis of Fund Balance				
Reserved				
Other Reserves				
Administrative Costs of Retirement Plan			\$ <u>200.00</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Current Year Revenues	Funds Available Prior Year Carry-Over
<u>EMPLOYEES' RETIREMENT SYSTEM</u>				
Administration				
Other Funds	\$ 17,710,149.00	\$ 18,413,457.00	\$ 17,475,572.66	\$ 200.00
Deferred Compensation				
Other Funds	\$ 2,559,098.00	\$ 2,640,795.00	\$ 2,640,795.43	\$ 0.00
Georgia Military Pension Fund				
State Appropriation				
State General Funds	\$ 1,103,073.00	\$ 1,103,073.00	\$ 1,103,073.00	\$ 0.00
Public School Employee's Retirement System				
State Appropriation				
State General Funds	\$ 3,571,728.00	\$ 3,453,228.00	\$ 3,453,228.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ <u>17,475,772.66</u>	\$ <u>(937,684.34)</u>	\$ <u>17,475,572.66</u>	\$ <u>937,884.34</u>	\$ <u>200.00</u>
\$ <u>2,640,795.43</u>	\$ <u>0.43</u>	\$ <u>2,640,795.43</u>	\$ <u>(0.43)</u>	\$ <u>0.00</u>
\$ <u>1,103,073.00</u>	\$ <u>0.00</u>	\$ <u>1,103,073.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>
\$ <u>3,453,228.00</u>	\$ <u>0.00</u>	\$ <u>3,453,228.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

FORESTRY COMMISSION, STATE

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 37,140,677.00	\$ 37,290,677.00	\$ 37,290,677.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	822,000.00	10,126,234.00	10,215,829.89	89,595.89
Other Funds	<u>4,810,483.00</u>	<u>8,698,657.00</u>	<u>8,578,388.26</u>	<u>(120,268.74)</u>
Total Funds Available	<u>\$ 42,773,160.00</u>	<u>\$ 56,115,568.00</u>	<u>\$ 56,084,895.15</u>	<u>\$ (30,672.85)</u>
Expenditures				
Administration	\$ 4,544,938.00	\$ 4,592,468.00	\$ 4,587,357.73	\$ 5,110.27
Forest Management	4,870,668.00	11,762,251.00	11,690,075.88	72,175.12
Forest Protection	31,849,829.00	38,261,677.00	38,244,079.85	17,597.15
Tree Improvement	121,994.00	263,187.00	258,952.43	4,234.57
Tree Seedling Nursery	<u>1,385,731.00</u>	<u>1,235,985.00</u>	<u>1,231,817.89</u>	<u>4,167.11</u>
Total Expenditures	<u>\$ 42,773,160.00</u>	<u>\$ 56,115,568.00</u>	<u>\$ 56,012,283.78</u>	<u>\$ 103,284.22</u>
Excess of Funds Available over Expenditures			\$ 72,611.37	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure				
Inventories			290,046.49	
Unreserved, Undesignated (Surplus)			80,868.87	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(80,868.87)	
Adjustments				
Prior Year Payables/Expenditures			1,598,776.27	
Prior Year Receivables/Revenues			(1,645,284.06)	
Increase (Decrease) in Inventories			<u>(122,668.56)</u>	
Ending Fund Balance - June 30			<u>\$ 193,481.51</u>	
Analysis of Fund Balance				
Reserved				
Inventories			\$ 167,377.93	
Unreserved, Undesignated (Surplus)			<u>26,103.58</u>	
Total Ending Fund Balance - June 30			<u>\$ 193,481.51</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

FORESTRY COMMISSION, STATE	Original Appropriation	Final Budget	Funds Available	
			Current Year Revenues	Prior Year Carry-Over
Administration				
State Appropriation				
State General Funds	\$ 4,540,066.00	\$ 4,540,066.00	\$ 4,540,066.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	20,452.00	20,451.58	0.00
Other Funds	4,872.00	31,950.00	25,949.34	0.00
Total Administration	\$ 4,544,938.00	\$ 4,592,468.00	\$ 4,586,466.92	\$ 0.00
Forest Management				
State Appropriation				
State General Funds	\$ 3,691,168.00	\$ 3,691,168.00	\$ 3,691,168.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	552,000.00	5,990,410.00	6,080,022.96	0.00
Other Funds	627,500.00	2,080,673.00	2,060,675.58	0.00
Total Forest Management	\$ 4,870,668.00	\$ 11,762,251.00	\$ 11,831,866.54	\$ 0.00
Forest Protection				
State Appropriation				
State General Funds	\$ 28,973,218.00	\$ 29,123,218.00	\$ 29,123,218.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	200,000.00	4,045,372.00	4,045,355.35	0.00
Other Funds	2,676,611.00	5,093,087.00	5,004,187.80	0.00
Total Forest Protection	\$ 31,849,829.00	\$ 38,261,677.00	\$ 38,172,761.15	\$ 0.00
Tree Improvement				
State Appropriation				
State General Funds	\$ 121,994.00	\$ 121,994.00	\$ 121,994.00	\$ 0.00
Other Funds	—	141,193.00	137,214.35	0.00
Total Tree Improvement	\$ 121,994.00	\$ 263,187.00	\$ 259,208.35	\$ 0.00
Tree Seedling Nursery				
State Appropriation				
State General Funds	\$ (185,769.00)	\$ (185,769.00)	\$ (185,769.00)	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	70,000.00	70,000.00	70,000.00	0.00
Other Funds	1,501,500.00	1,351,754.00	1,350,361.19	0.00
Total Tree Seedling Nursery	\$ 1,385,731.00	\$ 1,235,985.00	\$ 1,234,592.19	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance		Variance	Funds Available
Funds Available	Positive (Negative)	Actual	Positive (Negative)	Over/(Under)
				Expenditures
\$ 4,540,066.00	\$ 0.00	\$ 4,540,588.73	\$ (522.73)	\$ (522.73)
20,451.58	(0.42)	20,451.58	0.42	0.00
<u>25,949.34</u>	<u>(6,000.66)</u>	<u>26,317.42</u>	<u>5,632.58</u>	<u>(368.08)</u>
<u>\$ 4,586,466.92</u>	<u>\$ (6,001.08)</u>	<u>\$ 4,587,357.73</u>	<u>\$ 5,110.27</u>	<u>\$ (890.81)</u>
\$ 3,691,168.00	\$ 0.00	\$ 3,691,178.00	\$ (10.00)	\$ (10.00)
6,080,022.96	89,612.96	5,991,353.12	(943.12)	88,669.84
<u>2,060,675.58</u>	<u>(19,997.42)</u>	<u>2,007,544.76</u>	<u>73,128.24</u>	<u>53,130.82</u>
<u>\$ 11,831,866.54</u>	<u>\$ 69,615.54</u>	<u>\$ 11,690,075.88</u>	<u>\$ 72,175.12</u>	<u>\$ 141,790.66</u>
\$ 29,123,218.00	\$ 0.00	\$ 29,122,638.06	\$ 579.94	\$ 579.94
4,045,355.35	(16.65)	4,045,795.35	(423.35)	(440.00)
<u>5,004,187.80</u>	<u>(88,899.20)</u>	<u>5,075,646.44</u>	<u>17,440.56</u>	<u>(71,458.64)</u>
<u>\$ 38,172,761.15</u>	<u>\$ (88,915.85)</u>	<u>\$ 38,244,079.85</u>	<u>\$ 17,597.15</u>	<u>\$ (71,318.70)</u>
\$ 121,994.00	\$ 0.00	\$ 121,738.08	\$ 255.92	\$ 255.92
<u>137,214.35</u>	<u>(3,978.65)</u>	<u>137,214.35</u>	<u>3,978.65</u>	<u>0.00</u>
<u>\$ 259,208.35</u>	<u>\$ (3,978.65)</u>	<u>\$ 258,952.43</u>	<u>\$ 4,234.57</u>	<u>\$ 255.92</u>
\$ (185,769.00)	\$ 0.00	\$ 0.00	\$ (185,769.00)	\$ (185,769.00)
70,000.00	0.00	59,289.58	10,710.42	10,710.42
<u>1,350,361.19</u>	<u>(1,392.81)</u>	<u>1,172,528.31</u>	<u>179,225.69</u>	<u>177,832.88</u>
<u>\$ 1,234,592.19</u>	<u>\$ (1,392.81)</u>	<u>\$ 1,231,817.89</u>	<u>\$ 4,167.11</u>	<u>\$ 2,774.30</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

GOVERNOR, OFFICE OF THE

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 46,716,383.00	\$ 50,614,874.00	\$ 50,614,874.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	5,552,103.00	167,569,715.00	138,158,606.03	(29,411,108.97)
Other Funds	885,545.00	11,898,474.00	4,409,869.15	(7,488,604.85)
Total Revenues	\$ 53,154,031.00	\$ 230,083,063.00	\$ 193,183,349.18	\$ (36,899,713.82)
Prior Year Reserves Available for Expenditure	—	0.00	14,565,828.13	14,565,828.13
Total Funds Available	\$ 53,154,031.00	\$ 230,083,063.00	\$ 207,749,177.31	\$ (22,333,885.69)
Expenditures				
Governor's Emergency Fund	\$ 3,469,576.00	\$ 0.00	\$ 0.00	\$ 0.00
Governor's Office	7,653,328.00	23,818,589.00	14,699,494.76	9,119,094.24
Arts, Georgia Council for the	4,858,348.00	4,920,198.00	4,803,912.15	116,285.85
Child Advocate, Office of the	783,235.00	998,636.00	946,239.68	52,396.32
Consumer Affairs, Governor's Office of	8,714,293.00	11,432,771.00	11,294,644.21	138,126.79
Emergency Management Agency, Georgia	6,935,557.00	164,841,270.00	121,931,408.49	42,909,861.51
Equal Opportunity, Georgia Commission on	1,101,566.00	1,542,492.00	1,271,809.01	270,682.99
Office of Homeland Security	534,850.00	534,850.00	534,182.30	667.70
Office of the State Inspector General	833,534.00	833,585.00	717,546.41	116,038.59
Professional Standards Commission, Georgia	7,254,821.00	10,138,689.00	9,619,174.34	519,514.66
Student Achievement, Office of	1,540,188.00	1,495,089.00	1,213,118.41	281,970.59
Planning and Budget, Governor's Office of	9,474,735.00	9,526,894.00	9,415,592.63	111,301.37
Total Expenditures	\$ 53,154,031.00	\$ 230,083,063.00	\$ 176,447,122.39	\$ 53,635,940.61
Excess of Funds Available over Expenditures			\$ 31,302,054.92	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			1,010,586.80	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(1,010,586.80)	
Adjustments				
Prior Year Payables/Expenditures			6,102,911.55	
Prior Year Receivables/Revenues			(19,371,439.92)	
Ending Fund Balance - June 30			\$ 18,033,526.55	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 3,461.83	
Other Reserves				
Art Donations			27,964.45	
Credit Card Transaction Fees			2,438.32	
Folklife Grant Award			10,000.00	
Georgia Emergency Management Agency			4,156.89	
Governor's Emergency Funds			15,629,147.46	
Investigative Fees for Consumer Education Programs			1,312,634.52	
Office of the Child Advocate			1,101.00	
Unreserved, Undesignated (Surplus)			1,042,622.08	
Total Ending Fund Balance - June 30			\$ 18,033,526.55	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

GOVERNOR, OFFICE OF THE	Original Appropriation	Final Budget	Funds Available	
			Current Year Revenues	Prior Year Carry-Over
Governor's Emergency Fund				
State Appropriation				
State General Funds	\$ 3,469,576.00	\$ 0.00	\$ 0.00	\$ 0.00
Governor's Office				
State Appropriation				
State General Funds	\$ 7,653,328.00	\$ 7,653,328.00	\$ 7,653,328.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	16,045,039.00	7,415,217.98	0.00
Other Funds	—	120,222.00	180,494.50	0.00
Total Governor's Office	\$ 7,653,328.00	\$ 23,818,589.00	\$ 15,249,040.48	\$ 0.00
Arts, Georgia Council for the				
State Appropriation				
State General Funds	\$ 4,188,948.00	\$ 4,188,948.00	\$ 4,188,948.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	659,400.00	721,250.00	603,282.00	31,148.84
Other Funds	10,000.00	10,000.00	20,000.00	27,964.45
Total Arts, Georgia Council for the	\$ 4,858,348.00	\$ 4,920,198.00	\$ 4,812,230.00	\$ 59,113.29
Child Advocate, Office of the				
State Appropriation				
State General Funds	\$ 783,235.00	\$ 783,235.00	\$ 783,235.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	210,303.00	195,999.16	1,594.66
Other Funds	—	5,098.00	5,098.56	0.00
Total Child Advocate, Office of the	\$ 783,235.00	\$ 998,636.00	\$ 984,332.72	\$ 1,594.66
Consumer Affairs, Governor's Office of				
State Appropriation				
State General Funds	\$ 8,146,604.00	\$ 8,146,604.00	\$ 8,146,604.00	\$ 0.00
Other Funds	567,689.00	3,286,167.00	2,933,470.90	3,174,201.74
Total Consumer Affairs, Governor's Office of	\$ 8,714,293.00	\$ 11,432,771.00	\$ 11,080,074.90	\$ 3,174,201.74
Emergency Management Agency, Georgia				
State Appropriation				
State General Funds	\$ 2,500,145.00	\$ 9,868,212.00	\$ 9,868,212.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	4,127,556.00	146,552,099.00	126,229,675.17	56,913.76
Other Funds	307,856.00	8,420,959.00	1,216,919.59	11,258,887.61
Total Emergency Management Agency, Georgia	\$ 6,935,557.00	\$ 164,841,270.00	\$ 137,314,806.76	\$ 11,315,801.37

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance	Actual	Variance	Funds Available
Funds Available	Positive (Negative)		Positive (Negative)	Over/(Under)
				Expenditures
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
\$ 7,653,328.00	\$ 0.00	\$ 7,237,942.58	\$ 415,385.42	\$ 415,385.42
7,415,217.98	(8,629,821.02)	7,341,552.18	8,703,486.82	73,665.80
180,494.50	60,272.50	120,000.00	222.00	60,494.50
<u>\$ 15,249,040.48</u>	<u>\$ (8,569,548.52)</u>	<u>\$ 14,699,494.76</u>	<u>\$ 9,119,094.24</u>	<u>\$ 549,545.72</u>
\$ 4,188,948.00	\$ 0.00	\$ 4,174,711.83	\$ 14,236.17	\$ 14,236.17
634,430.84	(86,819.16)	629,200.32	92,049.68	5,230.52
47,964.45	37,964.45	0.00	10,000.00	47,964.45
<u>\$ 4,871,343.29</u>	<u>\$ (48,854.71)</u>	<u>\$ 4,803,912.15</u>	<u>\$ 116,285.85</u>	<u>\$ 67,431.14</u>
\$ 783,235.00	\$ 0.00	\$ 781,076.25	\$ 2,158.75	\$ 2,158.75
197,593.82	(12,709.18)	161,280.29	49,022.71	36,313.53
5,098.56	0.56	3,883.14	1,214.86	1,215.42
<u>\$ 985,927.38</u>	<u>\$ (12,708.62)</u>	<u>\$ 946,239.68</u>	<u>\$ 52,396.32</u>	<u>\$ 39,687.70</u>
\$ 8,146,604.00	\$ 0.00	\$ 8,146,263.11	\$ 340.89	\$ 340.89
6,107,672.64	2,821,505.64	3,148,381.10	137,785.90	2,959,291.54
<u>\$ 14,254,276.64</u>	<u>\$ 2,821,505.64</u>	<u>\$ 11,294,644.21</u>	<u>\$ 138,126.79</u>	<u>\$ 2,959,632.43</u>
\$ 9,868,212.00	\$ 0.00	\$ 5,695,857.74	\$ 4,172,354.26	\$ 4,172,354.26
126,286,588.93	(20,265,510.07)	115,168,935.58	31,383,163.42	11,117,653.35
12,475,807.20	4,054,848.20	1,066,615.17	7,354,343.83	11,409,192.03
<u>\$ 148,630,608.13</u>	<u>\$ (16,210,661.87)</u>	<u>\$ 121,931,408.49</u>	<u>\$ 42,909,861.51</u>	<u>\$ 26,699,199.64</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

GOVERNOR, OFFICE OF THE (continued)	Original Appropriation	Final Budget	Funds Available	
			Current Year Revenues	Prior Year Carry-Over
Equal Opportunity, Georgia Commission on				
State Appropriation				
State General Funds	\$ 714,349.00	\$ 714,349.00	\$ 714,349.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	387,217.00	827,812.00	567,428.02	5,790.13
Other Funds	—	331.00	639.60	0.00
Total Equal Opportunity, Georgia Commission on	\$ 1,101,566.00	\$ 1,542,492.00	\$ 1,282,416.62	\$ 5,790.13
Office of Homeland Security				
State Appropriation				
State General Funds	\$ 534,850.00	\$ 534,850.00	\$ 534,850.00	\$ 0.00
Office of the State Inspector General				
State Appropriation				
State General Funds	\$ 833,534.00	\$ 833,534.00	\$ 833,534.00	\$ 0.00
Other Funds	—	51.00	50.50	0.00
Total Office of the State Inspector General	\$ 833,534.00	\$ 833,585.00	\$ 833,584.50	\$ 0.00
Professional Standards Commission, Georgia				
State Appropriation				
State General Funds	\$ 7,142,891.00	\$ 7,142,891.00	\$ 7,142,891.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	111,930.00	2,992,311.00	2,932,261.97	0.00
Other Funds	—	3,487.00	3,195.50	3,189.46
Total Professional Standards Commission, Georgia	\$ 7,254,821.00	\$ 10,138,689.00	\$ 10,078,348.47	\$ 3,189.46
Student Achievement, Office of				
State Appropriation				
State General Funds	\$ 1,274,188.00	\$ 1,274,188.00	\$ 1,274,188.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	266,000.00	220,901.00	214,741.73	6,130.48
Total Student Achievement, Office of	\$ 1,540,188.00	\$ 1,495,089.00	\$ 1,488,929.73	\$ 6,130.48
Planning and Budget, Governor's Office of				
State Appropriation				
State General Funds	\$ 9,474,735.00	\$ 9,474,735.00	\$ 9,474,735.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	0.00	0.00	7.00
Other Funds	—	52,159.00	50,000.00	0.00
Total Planning and Budget, Governor's Office of	\$ 9,474,735.00	\$ 9,526,894.00	\$ 9,524,735.00	\$ 7.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 714,349.00	\$ 0.00	\$ 702,310.95	\$ 12,038.05	\$ 12,038.05
573,218.15	(254,593.85)	569,285.06	258,526.94	3,933.09
<u>639.60</u>	<u>308.60</u>	<u>213.00</u>	<u>118.00</u>	<u>426.60</u>
<u>\$ 1,288,206.75</u>	<u>\$ (254,285.25)</u>	<u>\$ 1,271,809.01</u>	<u>\$ 270,682.99</u>	<u>\$ 16,397.74</u>
\$ <u>534,850.00</u>	\$ <u>0.00</u>	\$ <u>534,182.30</u>	\$ <u>667.70</u>	\$ <u>667.70</u>
\$ 833,534.00	\$ 0.00	\$ 717,546.41	\$ 115,987.59	\$ 115,987.59
<u>50.50</u>	<u>(0.50)</u>	<u>0.00</u>	<u>51.00</u>	<u>50.50</u>
<u>\$ 833,584.50</u>	<u>\$ (0.50)</u>	<u>\$ 717,546.41</u>	<u>\$ 116,038.59</u>	<u>\$ 116,038.09</u>
\$ 7,142,891.00	\$ 0.00	\$ 7,115,908.97	\$ 26,982.03	\$ 26,982.03
2,932,261.97	(60,049.03)	2,499,938.92	492,372.08	432,323.05
<u>6,384.96</u>	<u>2,897.96</u>	<u>3,326.45</u>	<u>160.55</u>	<u>3,058.51</u>
<u>\$ 10,081,537.93</u>	<u>\$ (57,151.07)</u>	<u>\$ 9,619,174.34</u>	<u>\$ 519,514.66</u>	<u>\$ 462,363.59</u>
\$ 1,274,188.00	\$ 0.00	\$ 1,017,415.94	\$ 256,772.06	\$ 256,772.06
<u>220,872.21</u>	<u>(28.79)</u>	<u>195,702.47</u>	<u>25,198.53</u>	<u>25,169.74</u>
<u>\$ 1,495,060.21</u>	<u>\$ (28.79)</u>	<u>\$ 1,213,118.41</u>	<u>\$ 281,970.59</u>	<u>\$ 281,941.80</u>
\$ 9,474,735.00	\$ 0.00	\$ 9,365,592.63	\$ 109,142.37	\$ 109,142.37
7.00	7.00	0.00	0.00	7.00
<u>50,000.00</u>	<u>(2,159.00)</u>	<u>50,000.00</u>	<u>2,159.00</u>	<u>0.00</u>
<u>\$ 9,524,742.00</u>	<u>\$ (2,152.00)</u>	<u>\$ 9,415,592.63</u>	<u>\$ 111,301.37</u>	<u>\$ 109,149.37</u>

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances

Compared to Budget - Budget Unit Summary

Budget Fund

For the Fiscal Year Ended June 30, 2008

HUMAN RESOURCES, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 1,533,218,551.00	\$ 1,622,055,195.00	\$ 1,621,334,195.00	\$ (721,000.00)
Brain and Spinal Injury Trust Fund	3,063,194.00	1,968,993.00	1,968,993.00	0.00
Tobacco Settlement Funds	26,909,553.00	26,909,553.00	26,909,553.00	0.00
Federal and Other Funds				
Child Care and Development Block Grant	55,335,941.00	66,130,723.00	52,198,987.82	(13,931,735.18)
CCDF Mandatory & Matching Funds	92,809,079.00	111,444,555.00	95,874,103.74	(15,570,451.26)
Community Mental Health Services Block Grant	12,840,422.00	16,069,105.00	16,234,232.08	165,127.08
Community Service Block Grant	17,189,252.00	17,871,833.00	17,871,373.62	(459.38)
Foster Care Title IV-E	103,876,616.00	81,418,414.00	79,277,084.21	(2,141,329.79)
Low-Income Home Energy Assistance	18,970,241.00	34,937,026.00	31,372,338.97	(3,564,687.03)
Maternal and Child Health Services Block Grant	17,348,033.00	20,449,839.00	15,538,678.65	(4,911,160.35)
Medical Assistance Program	217,325,770.00	150,631,521.00	114,790,060.41	(35,841,460.59)
Prevention and Treatment of Substance Abuse Block Grant	50,960,435.00	57,858,962.00	55,839,351.01	(2,019,610.99)
Preventive Health and Health Services Block Grant	4,203,961.00	4,390,826.00	3,633,964.84	(756,861.16)
Social Services Block Grant	50,566,792.00	63,992,381.00	57,008,123.55	(6,984,257.45)
Temporary Assistance for Needy Families Block Grant	368,024,967.00	370,551,452.00	352,994,452.32	(17,556,999.68)
TANF Block Grant Unobligated Balance	73,288,154.00	147,346,709.00	54,751,303.78	(92,595,405.22)
TANF Transfers to Child Care Development Fund	—	28,371,637.00	28,371,637.00	0.00
Federal Funds Not Specifically Identified	336,679,398.00	787,527,298.00	756,435,352.11	(31,091,945.89)
Other Funds	192,633,793.00	252,691,646.00	148,876,256.91	(103,815,389.09)
Total Revenues	\$ 3,175,244,152.00	\$ 3,862,617,668.00	\$ 3,531,280,042.02	\$ (331,337,625.98)
Prior Year Reserves Available for Expenditure	—	0.00	59,394,652.64	59,394,652.64
Total Funds Available	\$ 3,175,244,152.00	\$ 3,862,617,668.00	\$ 3,590,674,694.66	\$ (271,942,973.34)
Expenditures				
Administration	\$ 261,719,088.00	\$ 256,686,845.00	\$ 220,461,076.07	\$ 36,225,768.93
Adolescent and Adult Health Promotion	47,312,253.00	58,887,465.00	55,774,103.04	3,113,361.96
Adoption Services	69,771,604.00	86,690,350.00	86,281,857.03	408,492.97
Adult Addictive Disease Services	74,547,071.00	106,295,882.00	104,423,536.42	1,872,345.58
Adult Developmental Disabilities Services	381,573,704.00	301,829,066.00	286,876,071.56	14,952,994.44
Adult Essential Health Treatment Services	12,043,673.00	16,915,634.00	15,753,772.25	1,161,861.75
Adult Forensic Services	39,536,786.00	44,131,330.00	44,005,245.85	126,084.15
Adult Mental Health Services	192,678,482.00	262,931,640.00	253,006,409.15	9,925,230.85
Adult Nursing Home Services	3,944,978.00	11,543,557.00	11,091,398.53	452,158.47
After School Care	42,000,000.00	43,072,942.00	15,038,014.45	28,034,927.55
Child and Adolescent Addictive Disease Services	27,803,604.00	16,549,408.00	16,419,309.44	130,098.56
Child and Adolescent Development Disabilities Services	29,308,197.00	23,865,967.00	23,578,689.56	287,277.44
Child and Adolescent Forensic Services	4,252,024.00	2,131,968.00	2,075,259.56	56,708.44
Child and Adolescent Mental Health Services	161,477,448.00	88,122,256.00	83,934,281.05	4,187,974.95
Child Care Services	233,417,106.00	261,527,623.00	229,841,223.73	31,686,399.27
Child Fatality Review Panel	371,297.00	447,995.00	443,314.00	4,681.00
Child Support Services	75,591,499.00	94,501,032.00	85,375,691.32	9,125,340.68
Child Welfare Services	251,207,562.00	321,245,591.00	292,044,244.82	29,201,346.18
Direct Care and Support Services	161,596,665.00	183,875,623.00	160,265,551.40	23,610,071.60
Elder Abuse Investigations and Prevention	17,224,542.00	17,532,224.00	16,873,527.77	658,696.23
Elder Community Living Services	115,355,375.00	123,992,166.00	124,154,339.81	(162,173.81)
Elder Support Services	9,027,928.00	9,533,956.00	7,929,748.30	1,604,207.70
Eligibility Determination	51,319,956.00	100,671,619.00	90,486,564.81	10,185,054.19
Emergency Preparedness/Trauma System Improvement	14,495,308.00	117,954,281.00	103,948,928.72	14,005,352.28
Energy Assistance	18,623,684.00	43,222,196.00	39,812,641.13	3,409,554.87
Epidemiology	6,488,636.00	11,660,797.00	10,407,769.25	1,253,027.75
Facility and Provider Regulation	14,627,992.00	16,000,980.00	15,189,547.31	811,432.69
Family Connection	11,875,408.00	11,945,220.00	11,847,437.03	97,782.97
Family Violence Services	10,551,380.00	12,869,912.00	12,788,889.72	81,022.28
Federal Unobligated Balances	39,024,293.00	87,618,821.00	0.00	87,618,821.00
Food Stamp Eligibility and Benefits	55,241,462.00	89,221,847.00	85,763,845.22	3,458,001.78
Immunization	20,543,828.00	27,277,449.00	26,820,580.58	456,868.42

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

HUMAN RESOURCES, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Expenditures				
Infant and Child Essential Health Treatment Services	\$ 50,457,508.00	\$ 65,679,474.00	\$ 63,203,263.46	\$ 2,476,210.54
Infant and Child Health Promotion	115,950,632.00	342,443,188.00	335,025,758.69	7,417,429.31
Infectious Disease Control	50,498,415.00	103,109,304.00	96,960,057.28	6,149,246.72
Injury Prevention	1,329,714.00	2,685,925.00	2,141,383.23	544,541.77
Inspections and Environmental Hazard Control	15,568,826.00	21,709,181.00	21,495,060.13	214,120.87
Out of Home Care	213,532,726.00	271,170,582.00	271,151,227.33	19,354.67
Refugee Assistance	3,184,010.00	7,011,936.00	6,993,840.22	18,095.78
Substance Abuse Prevention	11,640,499.00	17,901,763.00	16,760,167.40	1,141,595.60
Support for Needy Families - Basic Assistance	87,968,339.00	59,827,888.00	56,394,904.08	3,432,983.92
Support for Needy Families - Family Assistance	87,087,084.00	64,640,803.00	71,730,377.94	(7,089,574.94)
Support for Needy Families - Family Assistance - Special Project	—	721,000.00	0.00	721,000.00
Support for Needy Families - Work Assistance	66,587,281.00	27,443,893.00	27,400,145.85	43,747.15
Vital Records	3,191,169.00	4,151,851.00	3,762,545.25	389,305.75
Brain and Spinal Injury Trust Fund	3,063,194.00	3,533,841.00	3,399,093.65	134,747.35
Children's Trust Fund Commission	7,782,772.00	16,502,668.00	16,658,478.64	(155,810.64)
Council on Aging	193,064.00	192,883.00	192,479.82	403.18
Developmental Disabilities, Governor's Council on	2,320,085.00	2,801,845.00	2,337,315.08	464,529.92
Sexual Offender Review Board	336,001.00	336,001.00	335,807.25	193.75
Total Expenditures	<u>\$ 3,175,244,152.00</u>	<u>\$ 3,862,617,668.00</u>	<u>\$ 3,528,654,774.18</u>	<u>\$ 333,962,893.82</u>
Excess of Funds Available over Expenditures			\$ 62,019,920.48	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			10,777,529.13	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(10,777,529.13)	
Adjustments				
Prior Year Payables/Expenditures			39,414,898.11	
Prior Year Receivables/Revenues			(43,660,792.57)	
Other Adjustments (Net)			<u>1,267,811.57</u>	
Ending Fund Balance - June 30			<u>\$ 59,041,837.59</u>	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 1,384,510.53	
Inventories			6,299,198.07	
Other Reserves				
Children & Adolescent Mental Health & Addictive Diseases			1,849,507.00	
Pending Settlements and Penalties			11,204,003.93	
State Matching Funds for Rehab Option and MR Waivers			2,752,398.58	
Trauma Network Commission			9,145,054.00	
Trust and Other Funds			16,699,058.02	
Unreserved, Undesignated (Surplus)			<u>9,708,107.46</u>	
Total Ending Fund Balance - June 30			<u>\$ 59,041,837.59</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

HUMAN RESOURCES, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available	
			Current Year Revenues	Prior Year Carry-Over
Administration				
State Appropriation				
State General Funds	\$ 119,770,524.00	\$ 118,107,297.00	\$ 118,107,297.00	\$ 0.00
Tobacco Funds	321,984.00	321,984.00	321,984.00	0.00
Federal Funds				
Child Care and Development Block Grant	716,038.00	1,889,368.00	698,338.58	0.00
CCDF Mandatory & Matching Funds	1,293,026.00	1,769,966.00	1,490,963.12	0.00
Community Services Block Grant	4,069.00	236,486.00	236,485.03	0.00
Foster Care Title IV-E	9,812,170.00	12,884,616.00	11,204,716.85	0.00
Low-Income Home Energy Assistance	346,557.00	346,557.00	390,657.46	0.00
Medical Assistance Program	31,769,360.00	36,152,486.00	33,137,731.41	0.00
Preventive Health and Health Services Block Grant	31,070.00	31,070.00	2,944,220.86	0.00
Social Services Block Grant	5,505,106.00	9,953,930.00	2,771,821.77	0.00
Temporary Assistance for Needy Families Block Grant	24,801,557.00	18,274,005.00	(3,339,713.73)	0.00
Federal Funds Not Specifically Identified	43,475,565.00	49,270,214.00	59,918,544.43	0.00
Other Funds	23,872,062.00	7,448,866.00	4,013,650.84	178,498.95
Total Administration	\$ 261,719,088.00	\$ 256,686,845.00	\$ 231,896,697.62	\$ 178,498.95
Adolescent and Adult Health Promotion				
State Appropriation				
State General Funds	\$ 15,859,175.00	\$ 12,276,558.00	\$ 12,276,558.00	\$ 0.00
Tobacco Funds	4,874,988.00	4,874,988.00	4,874,988.00	0.00
Federal Funds				
Maternal and Child Health Services Block Grant	1,087,109.00	1,230,972.00	995,156.83	0.00
Medical Assistance Program	25,632.00	843,863.00	821,469.32	0.00
Preventive Health and Health Services Block Grant	41,694.00	0.00	0.00	0.00
Temporary Assistance for Needy Families Block Grant	19,096,897.00	23,700,000.00	20,841,337.56	0.00
Federal Funds Not Specifically Identified	6,326,755.00	14,857,980.00	13,205,966.39	0.00
Other Funds	3.00	1,103,104.00	1,008,688.98	0.00
Total Adolescent and Adult Health Promotion	\$ 47,312,253.00	\$ 58,887,465.00	\$ 54,024,165.08	\$ 0.00
Adoption Services				
State Appropriation				
State General Funds	\$ 33,139,326.00	\$ 37,156,476.00	\$ 37,156,476.00	\$ 0.00
Federal Funds				
Temporary Assistance for Needy Families Block Grant	12,000,000.00	13,024,987.00	9,704,902.45	0.00
Federal Funds Not Specifically Identified	24,632,278.00	36,462,387.00	36,462,385.62	0.00
Other Funds	—	46,500.00	44,534.40	0.00
Total Adoption Services	\$ 69,771,604.00	\$ 86,690,350.00	\$ 83,368,298.47	\$ 0.00
Adult Addictive Disease Services				
State Appropriation				
State General Funds	\$ 48,231,627.00	\$ 45,997,325.00	\$ 45,997,325.00	\$ 0.00
Federal Funds				
Prevention and Treatment of Substance Abuse Block Grant	26,315,435.00	37,419,715.00	36,431,188.53	0.00
Temporary Assistance for Needy Families Block Grant	1.00	21,873,683.00	21,164,203.00	0.00
Federal Funds Not Specifically Identified	1.00	302,829.00	298,982.37	0.00
Other Funds	7.00	702,330.00	340,437.73	0.00
Total Adult Addictive Disease Services	\$ 74,547,071.00	\$ 106,295,882.00	\$ 104,232,136.63	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 118,107,297.00	\$ 0.00	\$ 118,020,430.30	\$ 86,866.70	\$ 86,866.70
321,984.00	0.00	362,088.47	(40,104.47)	(40,104.47)
698,338.58	(1,191,029.42)	698,338.58	1,191,029.42	0.00
1,490,963.12	(279,002.88)	2,390,714.10	(620,748.10)	(899,750.98)
236,485.03	(0.97)	236,485.03	0.97	0.00
11,204,716.85	(1,679,899.15)	10,858,823.38	2,025,792.62	345,893.47
390,657.46	44,100.46	200,635.60	145,921.40	190,021.86
33,137,731.41	(3,014,754.59)	17,200,386.13	18,952,099.87	15,937,345.28
2,944,220.86	2,913,150.86	0.00	31,070.00	2,944,220.86
2,771,821.77	(7,182,108.23)	8,233,586.16	1,720,343.84	(5,461,764.39)
(3,339,713.73)	(21,613,718.73)	13,998,917.15	4,275,087.85	(17,338,630.88)
59,918,544.43	10,648,330.43	44,092,498.71	5,177,715.29	15,826,045.72
4,192,149.79	(3,256,716.21)	4,168,172.46	3,280,693.54	23,977.33
<u>\$ 232,075,196.57</u>	<u>\$ (24,611,648.43)</u>	<u>\$ 220,461,076.07</u>	<u>\$ 36,225,768.93</u>	<u>\$ 11,614,120.50</u>
\$ 12,276,558.00	\$ 0.00	\$ 12,147,155.98	\$ 129,402.02	\$ 129,402.02
4,874,988.00	0.00	4,874,938.80	49.20	49.20
995,156.83	(235,815.17)	995,156.82	235,815.18	0.01
821,469.32	(22,393.68)	821,475.32	22,387.68	(6.00)
0.00	0.00	0.00	0.00	0.00
20,841,337.56	(2,858,662.44)	21,872,805.54	1,827,194.46	(1,031,467.98)
13,205,966.39	(1,652,013.61)	14,053,881.60	804,098.40	(847,915.21)
1,008,688.98	(94,415.02)	1,008,688.98	94,415.02	0.00
<u>54,024,165.08</u>	<u>\$ (4,863,299.92)</u>	<u>\$ 55,774,103.04</u>	<u>\$ 3,113,361.96</u>	<u>\$ (1,749,937.96)</u>
\$ 37,156,476.00	\$ 0.00	\$ 36,750,037.34	\$ 406,438.66	\$ 406,438.66
9,704,902.45	(3,320,084.55)	13,024,985.78	1.22	(3,320,083.33)
36,462,385.62	(1.38)	36,462,299.51	87.49	86.11
44,534.40	(1,965.60)	44,534.40	1,965.60	0.00
<u>\$ 83,368,298.47</u>	<u>\$ (3,322,051.53)</u>	<u>\$ 86,281,857.03</u>	<u>\$ 408,492.97</u>	<u>\$ (2,913,558.56)</u>
\$ 45,997,325.00	\$ 0.00	\$ 45,927,786.46	\$ 69,538.54	\$ 69,538.54
36,431,188.53	(988,526.47)	36,695,207.46	724,507.54	(264,018.93)
21,164,203.00	(709,480.00)	21,164,203.00	709,480.00	0.00
298,982.37	(3,846.63)	298,982.37	3,846.63	0.00
340,437.73	(361,892.27)	337,357.13	364,972.87	3,080.60
<u>\$ 104,232,136.63</u>	<u>\$ (2,063,745.37)</u>	<u>\$ 104,423,536.42</u>	<u>\$ 1,872,345.58</u>	<u>\$ (191,399.79)</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

HUMAN RESOURCES, DEPARTMENT OF (continued)	Original Appropriation	Final Budget	Funds Available	
			Current Year Revenues	Prior Year Carry-Over
Adult Development Disabilities Services				
State Appropriation				
State General Funds	\$ 205,758,421.00	\$ 178,548,148.00	\$ 178,548,148.00	\$ 0.00
Tobacco Funds	10,255,138.00	10,255,138.00	10,255,138.00	0.00
Federal Funds				
Medical Assistance Program	57,977,678.00	8,806,098.00	6,403,639.20	0.00
Social Services Block Grant	30,636,459.00	30,636,459.00	28,043,162.85	0.00
Temporary Assistance for Needy Families Block Grant	23,016,394.00	944,163.00	944,162.33	0.00
TANF Block Grant Unobligated Balance	2.00	0.00	0.00	0.00
Federal Funds Not Specifically Identified	161,870.00	75,000.00	25,027.85	0.00
Other Funds	53,767,742.00	72,564,060.00	53,375,174.65	12,975,508.00
Total Adult Development Disabilities Services	\$ 381,573,704.00	\$ 301,829,066.00	\$ 277,594,452.88	\$ 12,975,508.00
Adult Essential Health Treatment Services				
State Appropriation				
State General Funds	\$ 5,709,061.00	\$ 6,526,116.00	\$ 6,526,116.00	\$ 0.00
Tobacco Funds	5,000,000.00	5,000,000.00	5,000,000.00	0.00
Federal Funds				
Medical Assistance Program	1.00	75,339.00	68,461.85	0.00
Preventive Health and Health Services Block Grant	1,210,877.00	1,210,877.00	(651,805.52)	0.00
Federal Funds Not Specifically Identified	123,734.00	2,006,090.00	1,727,266.20	0.00
Other Funds	—	2,097,212.00	165,197.09	1,867,608.55
Total Adult Essential Health Treatment Services	\$ 12,043,673.00	\$ 16,915,634.00	\$ 12,835,235.62	\$ 1,867,608.55
Adult Forensic Services				
State Appropriation				
State General Funds	\$ 38,421,374.00	\$ 44,105,830.00	\$ 44,105,830.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	1,115,408.00	0.00	0.00	0.00
Other Funds	4.00	25,500.00	22,559.13	0.00
Total Adult Forensic Services	\$ 39,536,786.00	\$ 44,131,330.00	\$ 44,128,389.13	\$ 0.00
Adult Mental Health Services				
State Appropriation				
State General Funds	\$ 177,314,849.00	\$ 218,594,173.00	\$ 218,594,173.00	\$ 0.00
Federal Funds				
Community Mental Health Services Block Grant	7,474,598.00	10,557,710.00	11,002,357.26	0.00
Medical Assistance Program	709,000.00	1,447,519.00	1,367,441.60	0.00
Temporary Assistance for Needy Families Block Grant	—	3,761,781.00	3,761,780.49	0.00
Federal Funds Not Specifically Identified	4,244,331.00	16,825,268.00	13,665,905.61	0.00
Other Funds	2,935,704.00	11,745,189.00	3,708,315.93	5,266,708.00
Total Adult Mental Health Services	\$ 192,678,482.00	\$ 262,931,640.00	\$ 252,099,973.89	\$ 5,266,708.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance		Variance	Funds Available
Funds Available	Positive (Negative)	Actual	Positive (Negative)	Over/(Under)
				Expenditures
\$ 178,548,148.00	\$ 0.00	\$ 178,425,185.43	\$ 122,962.57	\$ 122,962.57
10,255,138.00	0.00	10,255,098.00	40.00	40.00
6,403,639.20	(2,402,458.80)	8,332,773.03	473,324.97	(1,929,133.83)
28,043,162.85	(2,593,296.15)	25,843,162.85	4,793,296.15	2,200,000.00
944,162.33	(0.67)	944,162.33	0.67	0.00
0.00	0.00	0.00	0.00	0.00
25,027.85	(49,972.15)	25,027.85	49,972.15	0.00
66,350,682.65	(6,213,377.35)	63,050,662.07	9,513,397.93	3,300,020.58
<u>\$ 290,569,960.88</u>	<u>\$ (11,259,105.12)</u>	<u>\$ 286,876,071.56</u>	<u>\$ 14,952,994.44</u>	<u>\$ 3,693,889.32</u>
\$ 6,526,116.00	\$ 0.00	\$ 5,975,002.06	\$ 551,113.94	\$ 551,113.94
5,000,000.00	0.00	4,999,978.07	21.93	21.93
68,461.85	(6,877.15)	68,461.85	6,877.15	0.00
(651,805.52)	(1,862,682.52)	1,210,693.58	183.42	(1,862,499.10)
1,727,266.20	(278,823.80)	1,727,266.20	278,823.80	0.00
2,032,805.64	(64,406.36)	1,772,370.49	324,841.51	260,435.15
<u>\$ 14,702,844.17</u>	<u>\$ (2,212,789.83)</u>	<u>\$ 15,753,772.25</u>	<u>\$ 1,161,861.75</u>	<u>\$ (1,050,928.08)</u>
\$ 44,105,830.00	\$ 0.00	\$ 43,982,686.72	\$ 123,143.28	\$ 123,143.28
0.00	0.00	0.00	0.00	0.00
22,559.13	(2,940.87)	22,559.13	2,940.87	0.00
<u>\$ 44,128,389.13</u>	<u>\$ (2,940.87)</u>	<u>\$ 44,005,245.85</u>	<u>\$ 126,084.15</u>	<u>\$ 123,143.28</u>
\$ 218,594,173.00	\$ 0.00	\$ 215,318,167.11	\$ 3,276,005.89	\$ 3,276,005.89
11,002,357.26	444,647.26	10,285,156.72	272,553.28	717,200.54
1,367,441.60	(80,077.40)	1,367,441.60	80,077.40	0.00
3,761,780.49	(0.51)	3,761,780.49	0.51	0.00
13,665,905.61	(3,159,362.39)	13,515,664.01	3,309,603.99	150,241.60
8,975,023.93	(2,770,165.07)	8,758,199.22	2,986,989.78	216,824.71
<u>\$ 257,366,681.89</u>	<u>\$ (5,564,958.11)</u>	<u>\$ 253,006,409.15</u>	<u>\$ 9,925,230.85</u>	<u>\$ 4,360,272.74</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

HUMAN RESOURCES, DEPARTMENT OF (continued)	Original Appropriation	Final Budget	Current Year Revenues	Funds Available Prior Year Carry-Over
Adult Nursing Home Services				
State Appropriation				
State General Funds	\$ 2,383,183.00	\$ 2,522,685.00	\$ 2,522,685.00	\$ 0.00
Federal Funds				
Medical Assistance Program	1.00	0.00	0.00	0.00
Social Services Block Grant	1.00	0.00	0.00	0.00
Federal Funds Not Specifically Identified	14,551.00	0.00	0.00	0.00
Other Funds	1,547,242.00	9,020,872.00	8,622,539.09	0.00
Total Adult Nursing Home Services	\$ 3,944,978.00	\$ 11,543,557.00	\$ 11,145,224.09	\$ 0.00
After School Care				
Federal Funds				
Temporary Assistance for Needy Families Block Grant	\$ 14,000,000.00	\$ 15,072,942.00	\$ 15,072,941.03	\$ 0.00
Other Funds	28,000,000.00	28,000,000.00	0.00	0.00
Total After School Care	\$ 42,000,000.00	\$ 43,072,942.00	\$ 15,072,941.03	\$ 0.00
Child and Adolescent Addictive Disease Services				
State Appropriation				
State General Funds	\$ 10,864,229.00	\$ 8,950,759.00	\$ 8,950,759.00	\$ 0.00
Federal Funds				
Medical Assistance Program	1.00	172,436.00	166,897.82	0.00
Prevention and Treatment of Substance Abuse Block Grant	14,452,912.00	6,882,283.00	6,842,113.26	0.00
Temporary Assistance for Needy Families Block Grant	1.00	0.00	0.00	0.00
Federal Funds Not Specifically Identified	2,486,458.00	492,248.00	489,437.84	0.00
Other Funds	3.00	51,682.00	(0.12)	51,682.00
Total Child and Adolescent Addictive Disease Services	\$ 27,803,604.00	\$ 16,549,408.00	\$ 16,449,207.80	\$ 51,682.00
Child and Adolescent Development Disabilities Services				
State Appropriation				
State General Funds	\$ 17,589,662.00	\$ 17,550,925.00	\$ 17,550,925.00	\$ 0.00
Federal Funds				
Medical Assistance Program	11,230,542.00	6,279,564.00	4,588,962.59	0.00
Temporary Assistance for Needy Families Block Grant	487,988.00	0.00	0.00	0.00
Federal Funds Not Specifically Identified	1.00	0.00	0.00	0.00
Other Funds	4.00	35,478.00	19,721.00	0.00
Total Child and Adolescent Development Disabilities Services	\$ 29,308,197.00	\$ 23,865,967.00	\$ 22,159,608.59	\$ 0.00
Child and Adolescent Forensic Services				
State Appropriation				
State General Funds	\$ 3,038,424.00	\$ 2,131,968.00	\$ 2,131,968.00	\$ 0.00
Federal Funds				
Medical Assistance Program	276,006.00	0.00	0.00	0.00
Federal Funds Not Specifically Identified	1.00	0.00	0.00	0.00
Other Funds	937,593.00	0.00	0.00	0.00
Total Child and Adolescent Forensic Services	\$ 4,252,024.00	\$ 2,131,968.00	\$ 2,131,968.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance	Actual	Variance	Funds Available
Funds Available	Positive (Negative)		Positive (Negative)	Over/(Under)
				Expenditures
\$ 2,522,685.00	\$ 0.00	\$ 2,468,859.44	\$ 53,825.56	\$ 53,825.56
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
<u>8,622,539.09</u>	<u>(398,332.91)</u>	<u>8,622,539.09</u>	<u>398,332.91</u>	<u>0.00</u>
<u>\$ 11,145,224.09</u>	<u>\$ (398,332.91)</u>	<u>\$ 11,091,398.53</u>	<u>\$ 452,158.47</u>	<u>\$ 53,825.56</u>
\$ 15,072,941.03	\$ (0.97)	\$ 15,072,941.03	\$ 0.97	\$ 0.00
0.00	(28,000,000.00)	(34,926.58)	28,034,926.58	34,926.58
<u>\$ 15,072,941.03</u>	<u>\$ (28,000,000.97)</u>	<u>\$ 15,038,014.45</u>	<u>\$ 28,034,927.55</u>	<u>\$ 34,926.58</u>
\$ 8,950,759.00	\$ 0.00	\$ 8,869,178.52	\$ 81,580.48	\$ 81,580.48
166,897.82	(5,538.18)	0.00	172,436.00	166,897.82
6,842,113.26	(40,169.74)	6,842,113.26	40,169.74	0.00
0.00	0.00	0.00	0.00	0.00
489,437.84	(2,810.16)	656,335.66	(164,087.66)	(166,897.82)
<u>51,681.88</u>	<u>(0.12)</u>	<u>51,682.00</u>	<u>0.00</u>	<u>(0.12)</u>
<u>\$ 16,500,889.80</u>	<u>\$ (48,518.20)</u>	<u>\$ 16,419,309.44</u>	<u>\$ 130,098.56</u>	<u>\$ 81,580.36</u>
\$ 17,550,925.00	\$ 0.00	\$ 17,544,212.51	\$ 6,712.49	\$ 6,712.49
4,588,962.59	(1,690,601.41)	6,014,756.05	264,807.95	(1,425,793.46)
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
<u>19,721.00</u>	<u>(15,757.00)</u>	<u>19,721.00</u>	<u>15,757.00</u>	<u>0.00</u>
<u>\$ 22,159,608.59</u>	<u>\$ (1,706,358.41)</u>	<u>\$ 23,578,689.56</u>	<u>\$ 287,277.44</u>	<u>\$ (1,419,080.97)</u>
\$ 2,131,968.00	\$ 0.00	\$ 2,075,259.56	\$ 56,708.44	\$ 56,708.44
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>\$ 2,131,968.00</u>	<u>\$ 0.00</u>	<u>\$ 2,075,259.56</u>	<u>\$ 56,708.44</u>	<u>\$ 56,708.44</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

HUMAN RESOURCES, DEPARTMENT OF (continued)	Original Appropriation	Final Budget	Funds Available	
			Current Year Revenues	Prior Year Carry-Over
Child and Adolescent Mental Health Services				
State Appropriation				
State General Funds	\$ 105,062,036.00	\$ 77,061,013.00	\$ 77,061,013.00	\$ 0.00
Federal Funds				
Community Mental Health Services Block Grant	5,365,824.00	5,511,395.00	5,231,874.82	0.00
Medical Assistance Program	51,049,577.00	2,951,044.00	2,897,861.86	0.00
Federal Funds Not Specifically Identified	—	648,212.00	557,412.48	0.00
Other Funds	11.00	1,950,592.00	1,315,461.46	317,476.00
Total Child and Adolescent Mental Health Services	\$ 161,477,448.00	\$ 88,122,256.00	\$ 87,063,623.62	\$ 317,476.00
Child Care Services				
State Appropriation				
State General Funds	\$ 58,398,695.00	\$ 58,431,141.00	\$ 58,431,141.00	\$ 0.00
Federal Funds				
Child Care and Development Block Grant	54,619,903.00	64,241,355.00	51,500,649.24	0.00
CCDF Mandatory & Matching Funds	90,698,416.00	108,849,547.00	94,034,897.46	0.00
Social Services Block Grant	90.00	90.00	90.00	0.00
Temporary Assistance for Needy Families Block Grant	29,700,001.00	0.00	0.00	0.00
TANF Transfers to Child Care Development Fund	—	28,371,637.00	28,371,637.00	0.00
Other Funds	1.00	1,633,853.00	2,143,831.74	0.00
Total Child Care Services	\$ 233,417,106.00	\$ 261,527,623.00	\$ 234,482,246.44	\$ 0.00
Child Fatality Review Panel				
State Appropriation				
State General Funds	\$ 371,297.00	\$ 370,995.00	\$ 370,995.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	77,000.00	40,213.70	0.00
Total Child Fatality Review Panel	\$ 371,297.00	\$ 447,995.00	\$ 411,208.70	\$ 0.00
Child Support Services				
State Appropriation				
State General Funds	\$ 21,668,683.00	\$ 21,812,611.00	\$ 21,812,611.00	\$ 0.00
Federal Funds				
Social Services Block Grant	120,000.00	120,000.00	120,000.00	0.00
Temporary Assistance for Needy Families Block Grant	—	3,949,995.00	3,149,994.55	0.00
Federal Funds Not Specifically Identified	50,961,316.00	65,381,166.00	59,590,287.49	0.00
Other Funds	2,841,500.00	3,237,260.00	373,333.60	0.00
Total Child Support Services	\$ 75,591,499.00	\$ 94,501,032.00	\$ 85,046,226.64	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 77,061,013.00	\$ 0.00	\$ 74,198,254.19	\$ 2,862,758.81	\$ 2,862,758.81
5,231,874.82	(279,520.18)	4,666,654.93	844,740.07	565,219.89
2,897,861.86	(53,182.14)	2,897,861.86	53,182.14	0.00
557,412.48	(90,799.52)	540,498.68	107,713.32	16,913.80
<u>1,632,937.46</u>	<u>(317,654.54)</u>	<u>1,631,011.39</u>	<u>319,580.61</u>	<u>1,926.07</u>
<u>\$ 87,381,099.62</u>	<u>\$ (741,156.38)</u>	<u>\$ 83,934,281.05</u>	<u>\$ 4,187,974.95</u>	<u>\$ 3,446,818.57</u>
\$ 58,431,141.00	\$ 0.00	\$ 58,398,694.56	\$ 32,446.44	\$ 32,446.44
51,500,649.24	(12,740,705.76)	48,361,182.88	15,880,172.12	3,139,466.36
94,034,897.46	(14,814,649.54)	93,091,096.58	15,758,450.42	943,800.88
90.00	0.00	130.00	(40.00)	(40.00)
0.00	0.00	0.00	0.00	0.00
28,371,637.00	0.00	28,371,637.00	0.00	0.00
<u>2,143,831.74</u>	<u>509,978.74</u>	<u>1,618,482.71</u>	<u>15,370.29</u>	<u>525,349.03</u>
<u>\$ 234,482,246.44</u>	<u>\$ (27,045,376.56)</u>	<u>\$ 229,841,223.73</u>	<u>\$ 31,686,399.27</u>	<u>\$ 4,641,022.71</u>
\$ 370,995.00	\$ 0.00	\$ 370,995.00	\$ 0.00	\$ 0.00
<u>40,213.70</u>	<u>(36,786.30)</u>	<u>72,319.00</u>	<u>4,681.00</u>	<u>(32,105.30)</u>
<u>\$ 411,208.70</u>	<u>\$ (36,786.30)</u>	<u>\$ 443,314.00</u>	<u>\$ 4,681.00</u>	<u>\$ (32,105.30)</u>
\$ 21,812,611.00	\$ 0.00	\$ 21,743,048.15	\$ 69,562.85	\$ 69,562.85
120,000.00	0.00	120,000.00	0.00	0.00
3,149,994.55	(800,000.45)	3,149,994.55	800,000.45	0.00
59,590,287.49	(5,790,878.51)	60,124,076.70	5,257,089.30	(533,789.21)
<u>373,333.60</u>	<u>(2,863,926.40)</u>	<u>238,571.92</u>	<u>2,998,688.08</u>	<u>134,761.68</u>
<u>\$ 85,046,226.64</u>	<u>\$ (9,454,805.36)</u>	<u>\$ 85,375,691.32</u>	<u>\$ 9,125,340.68</u>	<u>\$ (329,464.68)</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

HUMAN RESOURCES, DEPARTMENT OF (continued)	Original Appropriation	Final Budget	Funds Available	
			Current Year Revenues	Prior Year Carry-Over
Child Welfare Services				
State Appropriation				
State General Funds	\$ 73,149,559.00	\$ 124,626,066.00	\$ 124,626,066.00	\$ 0.00
Federal Funds				
CCDF Mandatory & Matching Funds	817,637.00	817,637.00	341,023.75	0.00
Community Service Block Grant	0.00	4,000.00	3,542.98	0.00
Foster Care Title IV-E	68,278,994.00	30,027,368.00	29,581,061.71	0.00
Medical Assistance Program	331,449.00	11,331,449.00	2,100,004.86	0.00
Social Services Block Grant	8,264,167.00	17,240,933.00	20,756,875.12	0.00
Temporary Assistance for Needy Families Block Grant	72,263,725.00	84,178,858.00	111,582,875.08	0.00
Federal Funds Not Specifically Identified	14,611,424.00	26,846,458.00	25,464,203.96	0.00
Other Funds	13,490,607.00	26,172,822.00	9,274,189.43	12,649,830.64
Total Child Welfare Services	\$ 251,207,562.00	\$ 321,245,591.00	\$ 323,729,842.89	\$ 12,649,830.64
Direct Care and Support Services				
State Appropriation				
State General Funds	\$ 108,039,606.00	\$ 117,914,522.00	\$ 117,914,522.00	\$ 0.00
Federal Funds				
Medical Assistance Program	6.00	6.00	0.00	0.00
Federal Funds Not Specifically Identified	6,120,300.00	4,901,566.00	32,152.92	0.00
Other Funds	47,436,753.00	61,059,529.00	42,881,656.09	0.00
Total Direct Care and Support Services	\$ 161,596,665.00	\$ 183,875,623.00	\$ 160,828,331.01	\$ 0.00
Elder Abuse Investigations and Prevention				
State Appropriation				
State General Funds	\$ 10,200,245.00	\$ 13,616,746.00	\$ 13,616,746.00	\$ 0.00
Federal Funds				
Medical Assistance Program	4,178,063.00	0.00	0.00	0.00
Social Services Block Grant	2,279,539.00	2,279,539.00	1,827,287.05	0.00
Federal Funds Not Specifically Identified	566,695.00	1,087,961.00	863,907.08	0.00
Other Funds	—	547,978.00	486,328.32	0.00
Total Elder Abuse Investigations and Prevention	\$ 17,224,542.00	\$ 17,532,224.00	\$ 16,794,268.45	\$ 0.00
Elder Community Living Services				
State Appropriation				
State General Funds	\$ 74,501,248.00	\$ 74,499,247.00	\$ 74,499,247.00	\$ 0.00
Tobacco Funds	3,664,733.00	3,664,733.00	3,664,733.00	0.00
Federal Funds				
Medical Assistance Program	13,598,671.00	13,598,671.00	13,565,052.19	0.00
Social Services Block Grant	3,761,430.00	3,761,430.00	3,488,886.76	0.00
Federal Funds Not Specifically Identified	19,829,293.00	28,361,488.00	28,084,236.46	0.00
Other Funds	—	106,597.00	106,597.00	0.00
Total Elder Community Living Services	\$ 115,355,375.00	\$ 123,992,166.00	\$ 123,408,752.41	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance		Variance	Funds Available
Funds Available	Positive (Negative)	Actual	Positive (Negative)	Over/(Under)
				Expenditures
\$ 124,626,066.00	\$ 0.00	\$ 124,491,192.96	\$ 134,873.04	\$ 134,873.04
341,023.75	(476,613.25)	347,844.81	469,792.19	(6,821.06)
3,542.98	(457.02)	3,833.98	166.02	(291.00)
29,581,061.71	(446,306.29)	30,032,846.95	(5,478.95)	(451,785.24)
2,100,004.86	(9,231,444.14)	2,110,343.03	9,221,105.97	(10,338.17)
20,756,875.12	3,515,942.12	17,240,932.49	0.51	3,515,942.63
111,582,875.08	27,404,017.08	84,151,085.23	27,772.77	27,431,789.85
25,464,203.96	(1,382,254.04)	23,059,711.51	3,786,746.49	2,404,492.45
21,924,020.07	(4,248,801.93)	10,606,453.86	15,566,368.14	11,317,566.21
<u>\$ 336,379,673.53</u>	<u>\$ 15,134,082.53</u>	<u>\$ 292,044,244.82</u>	<u>\$ 29,201,346.18</u>	<u>\$ 44,335,428.71</u>
\$ 117,914,522.00	\$ 0.00	\$ 113,444,882.35	\$ 4,469,639.65	\$ 4,469,639.65
0.00	(6.00)	0.00	6.00	0.00
32,152.92	(4,869,413.08)	32,949.08	4,868,616.92	(796.16)
42,881,656.09	(18,177,872.91)	46,787,719.97	14,271,809.03	(3,906,063.88)
<u>\$ 160,828,331.01</u>	<u>\$ (23,047,291.99)</u>	<u>\$ 160,265,551.40</u>	<u>\$ 23,610,071.60</u>	<u>\$ 562,779.61</u>
\$ 13,616,746.00	\$ 0.00	\$ 13,616,645.55	\$ 100.45	\$ 100.45
0.00	0.00	0.00	0.00	0.00
1,827,287.05	(452,251.95)	1,906,617.86	372,921.14	(79,330.81)
863,907.08	(224,053.92)	863,936.04	224,024.96	(28.96)
486,328.32	(61,649.68)	486,328.32	61,649.68	0.00
<u>\$ 16,794,268.45</u>	<u>\$ (737,955.55)</u>	<u>\$ 16,873,527.77</u>	<u>\$ 658,696.23</u>	<u>\$ (79,259.32)</u>
\$ 74,499,247.00	\$ 0.00	\$ 73,843,367.52	\$ 655,879.48	\$ 655,879.48
3,664,733.00	0.00	4,864,733.00	(1,200,000.00)	(1,200,000.00)
13,565,052.19	(33,618.81)	13,565,052.19	33,618.81	0.00
3,488,886.76	(272,543.24)	3,488,886.76	272,543.24	0.00
28,084,236.46	(277,251.54)	28,291,694.31	69,793.69	(207,457.85)
106,597.00	0.00	100,606.03	5,990.97	5,990.97
<u>\$ 123,408,752.41</u>	<u>\$ (583,413.59)</u>	<u>\$ 124,154,339.81</u>	<u>\$ (162,173.81)</u>	<u>\$ (745,587.40)</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

<u>HUMAN RESOURCES, DEPARTMENT OF</u> (continued)	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Funds Available</u>	
			<u>Current Year Revenues</u>	<u>Prior Year Carry-Over</u>
Elder Support Services				
State Appropriation				
State General Funds	\$ 1,030,635.00	\$ 1,030,472.00	\$ 1,030,472.00	\$ 0.00
Tobacco Funds	2,527,073.00	2,527,073.00	2,527,073.00	0.00
Federal Funds				
Federal Funds Not Specifically Identified	5,470,220.00	5,976,411.00	5,595,937.01	0.00
Other Funds	—	0.00	0.00	0.00
Total Elder Support Services	\$ 9,027,928.00	\$ 9,533,956.00	\$ 9,153,482.01	\$ 0.00
Eligibility Determination				
State Appropriation				
State General Funds	\$ 26,942,155.00	\$ 42,900,671.00	\$ 42,900,671.00	\$ 0.00
Federal Funds				
Medical Assistance Program	24,377,800.00	53,264,759.00	33,922,926.97	0.00
Other Funds	1.00	4,506,189.00	3,697,428.58	0.00
Total Eligibility Determination	\$ 51,319,956.00	\$ 100,671,619.00	\$ 80,521,026.55	\$ 0.00
Emergency Preparedness/Trauma System Improvement				
State Appropriation				
State General Funds	\$ 13,347,797.00	\$ 72,245,121.00	\$ 72,245,121.00	\$ 0.00
Federal Funds				
Preventive Health and Health Services Block Grant	1,147,504.00	1,147,504.00	533,162.65	0.00
Federal Funds Not Specifically Identified	7.00	44,561,177.00	39,765,539.37	0.00
Other Funds	—	479.00	478.95	0.00
Total Emergency Preparedness/Trauma System Improvement	\$ 14,495,308.00	\$ 117,954,281.00	\$ 112,544,301.97	\$ 0.00
Energy Assistance				
Federal Funds				
Low-Income Home Energy Assistance	\$ 18,623,684.00	\$ 34,590,469.00	\$ 30,981,681.51	\$ 0.00
Other Funds	—	8,631,727.00	8,233,425.38	0.00
Total Energy Assistance	\$ 18,623,684.00	\$ 43,222,196.00	\$ 39,215,106.89	\$ 0.00
Epidemiology				
State Appropriation				
State General Funds	\$ 6,000,648.00	\$ 5,679,456.00	\$ 5,679,456.00	\$ 0.00
Tobacco Funds	115,637.00	115,637.00	115,637.00	0.00
Federal Funds				
Medical Assistance Program	159,960.00	28,142.00	28,090.77	0.00
Preventive Health and Health Services Block Grant	196,750.00	196,750.00	90,247.81	0.00
Federal Funds Not Specifically Identified	15,641.00	5,536,637.00	5,011,331.81	0.00
Other Funds	—	104,175.00	33,718.08	0.00
Total Epidemiology	\$ 6,488,636.00	\$ 11,660,797.00	\$ 10,958,481.47	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance		Variance	Funds Available
Funds Available	Positive (Negative)	Actual	Positive (Negative)	Over/(Under)
				Expenditures
\$ 1,030,472.00	\$ 0.00	\$ 1,016,306.51	\$ 14,165.49	\$ 14,165.49
2,527,073.00	0.00	1,322,287.58	1,204,785.42	1,204,785.42
5,595,937.01	(380,473.99)	5,592,783.61	383,627.39	3,153.40
0.00	0.00	(1,629.40)	1,629.40	1,629.40
<u>\$ 9,153,482.01</u>	<u>\$ (380,473.99)</u>	<u>\$ 7,929,748.30</u>	<u>\$ 1,604,207.70</u>	<u>\$ 1,223,733.71</u>
\$ 42,900,671.00	\$ 0.00	\$ 40,313,481.95	\$ 2,587,189.05	\$ 2,587,189.05
33,922,926.97	(19,341,832.03)	46,500,594.69	6,764,164.31	(12,577,667.72)
3,697,428.58	(808,760.42)	3,672,488.17	833,700.83	24,940.41
<u>\$ 80,521,026.55</u>	<u>\$ (20,150,592.45)</u>	<u>\$ 90,486,564.81</u>	<u>\$ 10,185,054.19</u>	<u>\$ (9,965,538.26)</u>
\$ 72,245,121.00	\$ 0.00	\$ 62,300,231.43	\$ 9,944,889.57	\$ 9,944,889.57
533,162.65	(614,341.35)	1,097,750.37	49,753.63	(564,587.72)
39,765,539.37	(4,795,637.63)	40,550,467.97	4,010,709.03	(784,928.60)
478.95	(0.05)	478.95	0.05	0.00
<u>\$ 112,544,301.97</u>	<u>\$ (5,409,979.03)</u>	<u>\$ 103,948,928.72</u>	<u>\$ 14,005,352.28</u>	<u>\$ 8,595,373.25</u>
\$ 30,981,681.51	\$ (3,608,787.49)	\$ 31,180,915.92	\$ 3,409,553.08	\$ (199,234.41)
8,233,425.38	(398,301.62)	8,631,725.21	1.79	(398,299.83)
<u>\$ 39,215,106.89</u>	<u>\$ (4,007,089.11)</u>	<u>\$ 39,812,641.13</u>	<u>\$ 3,409,554.87</u>	<u>\$ (597,534.24)</u>
\$ 5,679,456.00	\$ 0.00	\$ 5,094,251.71	\$ 585,204.29	\$ 585,204.29
115,637.00	0.00	108,491.99	7,145.01	7,145.01
28,090.77	(51.23)	28,090.77	51.23	0.00
90,247.81	(106,502.19)	140,558.89	56,191.11	(50,311.08)
5,011,331.81	(525,305.19)	5,002,615.81	534,021.19	8,716.00
33,718.08	(70,456.92)	33,760.08	70,414.92	(42.00)
<u>\$ 10,958,481.47</u>	<u>\$ (702,315.53)</u>	<u>\$ 10,407,769.25</u>	<u>\$ 1,253,027.75</u>	<u>\$ 550,712.22</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

HUMAN RESOURCES, DEPARTMENT OF (continued)	Original Appropriation	Final Budget	Current Year Revenues	Funds Available Prior Year Carry-Over
Facility and Provider Regulation				
State Appropriation				
State General Funds	\$ 7,995,191.00	\$ 8,019,086.00	\$ 8,019,086.00	\$ 0.00
Federal Funds				
Foster Care Title IV-E	—	305,216.00	305,194.94	0.00
Medical Assistance Program	2,096,076.00	2,677,381.00	2,677,078.48	0.00
Federal Funds Not Specifically Identified	4,536,725.00	4,977,197.00	3,985,790.58	0.00
Other Funds	—	22,100.00	18,402.00	0.00
Total Facility and Provider Regulation	\$ 14,627,992.00	\$ 16,000,980.00	\$ 15,005,552.00	\$ 0.00
Family Connection				
State Appropriation				
State General Funds	\$ 9,406,637.00	\$ 9,406,449.00	\$ 9,406,449.00	\$ 0.00
Federal Funds				
Medical Assistance Program	1,268,771.00	1,338,771.00	1,338,771.00	0.00
Temporary Assistance for Needy Families Block Grant	1,200,000.00	1,200,000.00	1,200,000.00	0.00
Total Family Connection	\$ 11,875,408.00	\$ 11,945,220.00	\$ 11,945,220.00	\$ 0.00
Family Violence Services				
State Appropriation				
State General Funds	\$ 4,701,950.00	\$ 4,701,950.00	\$ 4,701,950.00	\$ 0.00
Federal Funds				
Preventive Health and Health Services Block Grant	—	227,812.00	226,856.00	0.00
Temporary Assistance for Needy Families Block Grant	5,565,244.00	5,603,914.00	5,603,913.80	0.00
Federal Funds Not Specifically Identified	284,186.00	2,336,236.00	2,336,235.31	0.00
Other Funds	—	0.00	0.00	0.00
Total Family Violence Services	\$ 10,551,380.00	\$ 12,869,912.00	\$ 12,868,955.11	\$ 0.00
Federal Unobligated Balances				
Federal Funds				
TANF Block Grant Unobligated Balance	\$ 39,024,293.00	\$ 87,618,821.00	\$ 0.00	\$ 0.00
Food Stamp Eligibility and Benefits				
State Appropriation				
State General Funds	\$ 25,547,915.00	\$ 39,905,270.00	\$ 39,905,270.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	29,693,546.00	48,429,573.00	44,758,486.03	0.00
Other Funds	1.00	887,004.00	1,411.26	0.00
Total Food Stamp Eligibility and Benefits	\$ 55,241,462.00	\$ 89,221,847.00	\$ 84,665,167.29	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 8,019,086.00	\$ 0.00	\$ 7,357,959.55	\$ 661,126.45	\$ 661,126.45
305,194.94	(21.06)	305,194.94	21.06	0.00
2,677,078.48	(302.52)	2,677,078.48	302.52	0.00
3,985,790.58	(991,406.42)	4,830,912.34	146,284.66	(845,121.76)
18,402.00	(3,698.00)	18,402.00	3,698.00	0.00
<u>\$ 15,005,552.00</u>	<u>\$ (995,428.00)</u>	<u>\$ 15,189,547.31</u>	<u>\$ 811,432.69</u>	<u>\$ (183,995.31)</u>
\$ 9,406,449.00	\$ 0.00	\$ 9,308,666.03	\$ 97,782.97	\$ 97,782.97
1,338,771.00	0.00	1,338,771.00	0.00	0.00
1,200,000.00	0.00	1,200,000.00	0.00	0.00
<u>\$ 11,945,220.00</u>	<u>\$ 0.00</u>	<u>\$ 11,847,437.03</u>	<u>\$ 97,782.97</u>	<u>\$ 97,782.97</u>
\$ 4,701,950.00	\$ 0.00	\$ 4,683,064.89	\$ 18,885.11	\$ 18,885.11
226,856.00	(956.00)	165,677.42	62,134.58	61,178.58
5,603,913.80	(0.20)	5,603,913.80	0.20	0.00
2,336,235.31	(0.69)	2,336,235.31	0.69	0.00
0.00	0.00	(1.70)	1.70	1.70
<u>\$ 12,868,955.11</u>	<u>\$ (956.89)</u>	<u>\$ 12,788,889.72</u>	<u>\$ 81,022.28</u>	<u>\$ 80,065.39</u>
<u>\$ 0.00</u>	<u>\$ (87,618,821.00)</u>	<u>\$ 0.00</u>	<u>\$ 87,618,821.00</u>	<u>\$ 0.00</u>
\$ 39,905,270.00	\$ 0.00	\$ 40,147,937.07	\$ (242,667.07)	\$ (242,667.07)
44,758,486.03	(3,671,086.97)	45,614,496.89	2,815,076.11	(856,010.86)
1,411.26	(885,592.74)	1,411.26	885,592.74	(0.00)
<u>\$ 84,665,167.29</u>	<u>\$ (4,556,679.71)</u>	<u>\$ 85,763,845.22</u>	<u>\$ 3,458,001.78</u>	<u>\$ (1,098,677.93)</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

HUMAN RESOURCES, DEPARTMENT OF (continued)	Original Appropriation	Final Budget	Funds Available	
			Current Year Revenues	Prior Year Carry-Over
Immunization				
State Appropriation				
State General Funds	\$ 11,725,931.00	\$ 11,698,812.00	\$ 11,698,812.00	\$ 0.00
Federal Funds				
Maternal and Child Health Services Block Grant	6,762,746.00	6,762,746.00	5,373,972.89	0.00
Medical Assistance Program	1.00	1,136,501.00	1,136,457.10	0.00
Preventive Health and Health Services Block Grant	703,712.00	703,712.00	106,604.47	0.00
Federal Funds Not Specifically Identified	1,351,438.00	6,975,678.00	6,772,473.03	0.00
Total Immunization	\$ 20,543,828.00	\$ 27,277,449.00	\$ 25,088,319.49	\$ 0.00
Infant and Child Essential Health Treatment Services				
State Appropriation				
State General Funds	\$ 38,961,028.00	\$ 38,200,942.00	\$ 38,200,942.00	\$ 0.00
Federal Funds				
Maternal and Child Health Services Block Grant	7,960,921.00	8,086,561.00	7,008,042.74	0.00
Medical Assistance Program	354,742.00	875,298.00	875,279.97	0.00
Preventive Health and Health Services Block Grant	267,356.00	267,356.00	161,103.00	0.00
Federal Funds Not Specifically Identified	2,913,461.00	18,249,317.00	14,983,624.15	0.00
Total Infant and Child Essential Health Treatment Services	\$ 50,457,508.00	\$ 65,679,474.00	\$ 61,228,991.86	\$ 0.00
Infant and Child Health Promotion				
State Appropriation				
State General Funds	\$ 20,972,559.00	\$ 26,519,739.00	\$ 26,519,739.00	\$ 0.00
Federal Funds				
Maternal and Child Health Services Block Grant	1,258,688.00	4,029,987.00	1,882,933.19	0.00
Medical Assistance Program	5,929,362.00	6,364,702.00	4,356,295.81	0.00
Preventive Health and Health Services Block Grant	156,221.00	156,221.00	0.00	0.00
Federal Funds Not Specifically Identified	85,351,882.00	305,179,120.00	288,044,369.35	0.00
Other Funds	2,281,920.00	193,419.00	139,201.36	0.00
Total Infant and Child Health Promotion	\$ 115,950,632.00	\$ 342,443,188.00	\$ 320,942,538.71	\$ 0.00
Infectious Disease Control				
State Appropriation				
State General Funds	\$ 39,203,771.00	\$ 39,339,877.00	\$ 39,339,877.00	\$ 0.00
Federal Funds				
Maternal and Child Health Services Block Grant	83,866.00	83,870.00	83,870.00	0.00
Medical Assistance Program	4.00	669,061.00	381,306.28	0.00
Federal Funds Not Specifically Identified	11,060,774.00	62,791,496.00	59,593,271.79	0.00
Other Funds	150,000.00	225,000.00	53,645.00	0.00
Total Infectious Disease Control	\$ 50,498,415.00	\$ 103,109,304.00	\$ 99,451,970.07	\$ 0.00
Injury Prevention				
State Appropriation				
State General Funds	\$ 1,067,701.00	\$ 1,067,701.00	\$ 1,067,701.00	\$ 0.00
Tobacco Funds	150,000.00	150,000.00	150,000.00	0.00
Federal Funds				
Medical Assistance Program	1.00	47,425.00	47,188.75	0.00
Preventive Health and Health Services Block Grant	112,005.00	112,552.00	63,583.66	0.00
Federal Funds Not Specifically Identified	7.00	1,308,247.00	905,894.49	0.00
Total Injury Prevention	\$ 1,329,714.00	\$ 2,685,925.00	\$ 2,234,367.90	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance		Variance	Funds Available
Funds Available	Positive (Negative)	Actual	Positive (Negative)	Over/(Under)
				Expenditures
\$ 11,698,812.00	\$ 0.00	\$ 11,693,228.25	\$ 5,583.75	\$ 5,583.75
5,373,972.89	(1,388,773.11)	6,698,557.16	64,188.84	(1,324,584.27)
1,136,457.10	(43.90)	1,136,457.10	43.90	0.00
106,604.47	(597,107.53)	419,355.25	284,356.75	(312,750.78)
<u>6,772,473.03</u>	<u>(203,204.97)</u>	<u>6,872,982.82</u>	<u>102,695.18</u>	<u>(100,509.79)</u>
<u>\$ 25,088,319.49</u>	<u>\$ (2,189,129.51)</u>	<u>\$ 26,820,580.58</u>	<u>\$ 456,868.42</u>	<u>\$ (1,732,261.09)</u>
\$ 38,200,942.00	\$ 0.00	\$ 39,877,367.49	\$ (1,676,425.49)	\$ (1,676,425.49)
7,008,042.74	(1,078,518.26)	7,432,887.56	653,673.44	(424,844.82)
875,279.97	(18.03)	875,279.97	18.03	0.00
161,103.00	(106,253.00)	161,103.00	106,253.00	0.00
<u>14,983,624.15</u>	<u>(3,265,692.85)</u>	<u>14,856,625.44</u>	<u>3,392,691.56</u>	<u>126,998.71</u>
<u>\$ 61,228,991.86</u>	<u>\$ (4,450,482.14)</u>	<u>\$ 63,203,263.46</u>	<u>\$ 2,476,210.54</u>	<u>\$ (1,974,271.60)</u>
\$ 26,519,739.00	\$ 0.00	\$ 26,657,212.49	\$ (137,473.49)	\$ (137,473.49)
1,882,933.19	(2,147,053.81)	3,905,114.61	124,872.39	(2,022,181.42)
4,356,295.81	(2,008,406.19)	4,217,252.20	2,147,449.80	139,043.61
0.00	(156,221.00)	0.00	156,221.00	0.00
288,044,369.35	(17,134,750.65)	300,106,978.03	5,072,141.97	(12,062,608.68)
<u>139,201.36</u>	<u>(54,217.64)</u>	<u>139,201.36</u>	<u>54,217.64</u>	<u>0.00</u>
<u>\$ 320,942,538.71</u>	<u>\$ (21,500,649.29)</u>	<u>\$ 335,025,758.69</u>	<u>\$ 7,417,429.31</u>	<u>\$ (14,083,219.98)</u>
\$ 39,339,877.00	\$ 0.00	\$ 37,249,194.27	\$ 2,090,682.73	\$ 2,090,682.73
83,870.00	0.00	83,870.00	0.00	0.00
381,306.28	(287,754.72)	381,306.28	287,754.72	0.00
59,593,271.79	(3,198,224.21)	59,192,041.73	3,599,454.27	401,230.06
<u>53,645.00</u>	<u>(171,355.00)</u>	<u>53,645.00</u>	<u>171,355.00</u>	<u>0.00</u>
<u>\$ 99,451,970.07</u>	<u>\$ (3,657,333.93)</u>	<u>\$ 96,960,057.28</u>	<u>\$ 6,149,246.72</u>	<u>\$ 2,491,912.79</u>
\$ 1,067,701.00	\$ 0.00	\$ 945,267.88	\$ 122,433.12	\$ 122,433.12
150,000.00	0.00	149,861.11	138.89	138.89
47,188.75	(236.25)	47,188.75	236.25	0.00
63,583.66	(48,968.34)	103,077.86	9,474.14	(39,494.20)
<u>905,894.49</u>	<u>(402,352.51)</u>	<u>895,987.63</u>	<u>412,259.37</u>	<u>9,906.86</u>
<u>\$ 2,234,367.90</u>	<u>\$ (451,557.10)</u>	<u>\$ 2,141,383.23</u>	<u>\$ 544,541.77</u>	<u>\$ 92,984.67</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

HUMAN RESOURCES, DEPARTMENT OF (continued)	Original Appropriation	Final Budget	Funds Available	
			Current Year Revenues	Prior Year Carry-Over
Inspections and Environmental Hazard Control				
State Appropriation				
State General Funds	\$ 15,025,089.00	\$ 19,923,691.00	\$ 19,923,691.00	\$ 0.00
Federal Funds				
Maternal and Child Health Services Block Grant	194,703.00	255,703.00	194,703.00	0.00
Medical Assistance Program	12,258.00	73,123.00	0.00	0.00
Preventive Health and Health Services Block Grant	336,772.00	336,972.00	159,991.91	0.00
Federal Funds Not Specifically Identified	4.00	563,262.00	487,483.00	0.00
Other Funds	—	556,430.00	473,904.97	0.00
Total Inspections and Environmental Hazard Control	\$ 15,568,826.00	\$ 21,709,181.00	\$ 21,239,773.88	\$ 0.00
Out of Home Care				
State Appropriation				
State General Funds	\$ 113,680,260.00	\$ 94,946,654.00	\$ 94,946,654.00	\$ 0.00
Federal Funds				
Foster Care Title IV-E	24,469,353.00	38,201,214.00	38,186,110.71	0.00
Medical Assistance Program	1,308,496.00	0.00	0.00	0.00
Temporary Assistance for Needy Families Block Grant	54,140,799.00	126,363,812.00	111,692,346.20	0.00
Federal Funds Not Specifically Identified	4,561,189.00	11,175,451.00	9,686,807.51	0.00
Other Funds	15,372,629.00	483,451.00	483,012.67	0.00
Total Out of Home Care	\$ 213,532,726.00	\$ 271,170,582.00	\$ 254,994,931.09	\$ 0.00
Refugee Assistance				
Federal Funds				
Federal Funds Not Specifically Identified	\$ 3,184,010.00	\$ 6,933,530.00	\$ 6,880,202.68	\$ 0.00
Other Funds	—	78,406.00	78,405.52	0.00
Total Refugee Assistance	\$ 3,184,010.00	\$ 7,011,936.00	\$ 6,958,608.20	\$ 0.00
Substance Abuse Prevention				
State Appropriation				
State General Funds	\$ 1,128,009.00	\$ 1,114,765.00	\$ 1,114,765.00	\$ 0.00
Federal Funds				
Prevention and Treatment of Substance Abuse Block Grant	10,192,088.00	13,556,964.00	12,566,049.22	0.00
Medical Assistance Program	1.00	0.00	0.00	0.00
Federal Funds Not Specifically Identified	320,397.00	3,230,034.00	2,975,746.33	0.00
Other Funds	4.00	0.00	0.00	0.00
Total Substance Abuse Prevention	\$ 11,640,499.00	\$ 17,901,763.00	\$ 16,656,560.55	\$ 0.00
Support for Needy Families - Basic Assistance				
State Appropriation				
State General Funds	\$ 10,315,527.00	\$ 100,000.00	\$ 100,000.00	\$ 0.00
Federal Funds				
Temporary Assistance for Needy Families Block Grant	43,388,953.00	0.00	0.00	0.00
TANF Block Grant Unobligated Balance	34,263,859.00	59,727,888.00	54,751,303.78	0.00
Federal Funds Not Specifically Identified	—	0.00	11,877,363.28	0.00
Total Support for Needy Families - Basic Assistance	\$ 87,968,339.00	\$ 59,827,888.00	\$ 66,728,667.06	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance	Actual	Variance	Funds Available
Funds Available	Positive (Negative)		Positive (Negative)	Over/(Under)
				Expenditures
\$ 19,923,691.00	\$ 0.00	\$ 19,923,116.22	\$ 574.78	\$ 574.78
194,703.00	(61,000.00)	254,834.17	868.83	(60,131.17)
0.00	(73,123.00)	0.00	73,123.00	0.00
159,991.91	(176,980.09)	335,870.47	1,101.53	(175,878.56)
487,483.00	(75,779.00)	507,334.30	55,927.70	(19,851.30)
473,904.97	(82,525.03)	473,904.97	82,525.03	0.00
<u>\$ 21,239,773.88</u>	<u>\$ (469,407.12)</u>	<u>\$ 21,495,060.13</u>	<u>\$ 214,120.87</u>	<u>\$ (255,286.25)</u>
\$ 94,946,654.00	\$ 0.00	\$ 94,935,288.04	\$ 11,365.96	\$ 11,365.96
38,186,110.71	(15,103.29)	38,193,826.05	7,387.95	(7,715.34)
0.00	0.00	0.00	0.00	0.00
111,692,346.20	(14,671,465.80)	126,363,808.92	3.08	(14,671,462.72)
9,686,807.51	(1,488,643.49)	11,175,291.65	159.35	(1,488,484.14)
483,012.67	(438.33)	483,012.67	438.33	0.00
<u>\$ 254,994,931.09</u>	<u>\$ (16,175,650.91)</u>	<u>\$ 271,151,227.33</u>	<u>\$ 19,354.67</u>	<u>\$ (16,156,296.24)</u>
\$ 6,880,202.68	\$ (53,327.32)	\$ 6,915,434.70	\$ 18,095.30	\$ (35,232.02)
78,405.52	(0.48)	78,405.52	0.48	0.00
<u>\$ 6,958,608.20</u>	<u>\$ (53,327.80)</u>	<u>\$ 6,993,840.22</u>	<u>\$ 18,095.78</u>	<u>\$ (35,232.02)</u>
\$ 1,114,765.00	\$ 0.00	\$ 1,055,979.25	\$ 58,785.75	\$ 58,785.75
12,566,049.22	(990,914.78)	12,728,441.82	828,522.18	(162,392.60)
0.00	0.00	0.00	0.00	0.00
2,975,746.33	(254,287.67)	2,975,746.33	254,287.67	0.00
0.00	0.00	0.00	0.00	0.00
<u>\$ 16,656,560.55</u>	<u>\$ (1,245,202.45)</u>	<u>\$ 16,760,167.40</u>	<u>\$ 1,141,595.60</u>	<u>\$ (103,606.85)</u>
\$ 100,000.00	\$ 0.00	\$ 96,047.00	\$ 3,953.00	\$ 3,953.00
0.00	0.00	0.00	0.00	0.00
54,751,303.78	(4,976,584.22)	56,298,857.08	3,429,030.92	(1,547,553.30)
11,877,363.28	11,877,363.28	0.00	0.00	11,877,363.28
<u>\$ 66,728,667.06</u>	<u>\$ 6,900,779.06</u>	<u>\$ 56,394,904.08</u>	<u>\$ 3,432,983.92</u>	<u>\$ 10,333,762.98</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

HUMAN RESOURCES, DEPARTMENT OF (continued)	Original Appropriation	Final Budget	Funds Available	
			Current Year Revenues	Prior Year Carry-Over
Support for Needy Families - Family Assistance				
State Appropriation				
State General Funds	\$ 19,744,139.00	\$ 6,601,552.00	\$ 6,601,552.00	\$ 0.00
Federal Funds				
Community Services Block Grant	17,185,183.00	17,631,347.00	17,631,345.61	0.00
Foster Care Title IV-E	1,316,099.00	0.00	0.00	0.00
Medical Assistance Program	10,672,310.00	2,476,118.00	4,887,378.56	0.00
Temporary Assistance for Needy Families Block Grant	27,526,128.00	33,336,950.00	33,129,448.50	0.00
Federal Funds Not Specifically Identified	10,643,225.00	4,594,836.00	5,588,754.52	0.00
Total Support for Needy Families - Family Assistance	\$ 87,087,084.00	\$ 64,640,803.00	\$ 67,838,479.19	\$ 0.00
Support for Needy Families - Work Assistance				
State Appropriation				
State General Funds	\$ 26,000,000.00	\$ 6,203,000.00	\$ 6,203,000.00	\$ 0.00
Federal Funds				
CCDF Mandatory & Matching Funds	—	7,405.00	7,219.41	0.00
Medical Assistance Program	1.00	21,765.00	21,764.02	0.00
Temporary Assistance for Needy Families Block Grant	40,587,279.00	19,016,362.00	18,236,261.06	0.00
Federal Funds Not Specifically Identified	1.00	2,195,361.00	2,151,826.88	0.00
Total Support for Needy Families - Work Assistance	\$ 66,587,281.00	\$ 27,443,893.00	\$ 26,620,071.37	\$ 0.00
Vital Records				
State Appropriation				
State General Funds	\$ 2,830,465.00	\$ 2,809,276.00	\$ 2,809,276.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	360,702.00	1,342,575.00	662,972.47	0.00
Other Funds	2.00	0.00	0.00	0.00
Total Vital Records	\$ 3,191,169.00	\$ 4,151,851.00	\$ 3,472,248.47	\$ 0.00
Brain & Spinal Injury Trust Fund				
State Appropriation				
Brain and Spinal Injury Trust Fund	\$ 3,063,194.00	\$ 1,968,993.00	\$ 1,968,993.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	118,600.00	115,109.96	0.00
Other Funds	—	1,446,248.00	410,947.92	0.00
Total Brain & Spinal Injury Trust Fund	\$ 3,063,194.00	\$ 3,533,841.00	\$ 2,495,050.88	\$ 0.00
Children's Trust Fund Commission				
State Appropriation				
State General Funds	\$ 7,532,772.00	\$ 7,532,423.00	\$ 7,532,423.00	\$ 0.00
Federal Funds				
Temporary Assistance for Needy Families Block Grant	250,000.00	250,000.00	250,000.00	0.00
Federal Funds Not Specifically Identified	—	973,215.00	1,546,795.00	0.00
Other Funds	—	7,747,030.00	7,328,453.86	0.00
Total Children's Trust Fund Commission	\$ 7,782,772.00	\$ 16,502,668.00	\$ 16,657,671.86	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance		Variance	Funds Available
Funds Available	Positive (Negative)	Actual	Positive (Negative)	Over/(Under)
				Expenditures
\$ 6,601,552.00	\$ 0.00	\$ 10,069,571.78	\$ (3,468,019.78)	\$ (3,468,019.78)
17,631,345.61	(1.39)	17,631,345.61	1.39	0.00
0.00	0.00	0.00	0.00	0.00
4,887,378.56	2,411,260.56	4,876,118.57	(2,400,000.57)	11,259.99
33,129,448.50	(207,501.50)	33,336,950.91	(0.91)	(207,502.41)
<u>5,588,754.52</u>	<u>993,918.52</u>	<u>5,816,391.07</u>	<u>(1,221,555.07)</u>	<u>(227,636.55)</u>
<u>\$ 67,838,479.19</u>	<u>\$ 3,197,676.19</u>	<u>\$ 71,730,377.94</u>	<u>\$ (7,089,574.94)</u>	<u>\$ (3,891,898.75)</u>
\$ 6,203,000.00	\$ 0.00	\$ 6,202,974.48	\$ 25.52	\$ 25.52
7,219.41	(185.59)	7,219.41	185.59	0.00
21,764.02	(0.98)	21,764.02	0.98	0.00
18,236,261.06	(780,100.94)	19,016,361.06	0.94	(780,100.00)
<u>2,151,826.88</u>	<u>(43,534.12)</u>	<u>2,151,826.88</u>	<u>43,534.12</u>	<u>0.00</u>
<u>\$ 26,620,071.37</u>	<u>\$ (823,821.63)</u>	<u>\$ 27,400,145.85</u>	<u>\$ 43,747.15</u>	<u>\$ (780,074.48)</u>
\$ 2,809,276.00	\$ 0.00	\$ 2,767,711.32	\$ 41,564.68	\$ 41,564.68
662,972.47	(679,602.53)	994,833.93	347,741.07	(331,861.46)
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>\$ 3,472,248.47</u>	<u>\$ (679,602.53)</u>	<u>\$ 3,762,545.25</u>	<u>\$ 389,305.75</u>	<u>\$ (290,296.78)</u>
\$ 1,968,993.00	\$ 0.00	\$ 1,598,944.42	\$ 370,048.58	\$ 370,048.58
115,109.96	(3,490.04)	115,109.96	3,490.04	0.00
<u>410,947.92</u>	<u>(1,035,300.08)</u>	<u>1,685,039.27</u>	<u>(238,791.27)</u>	<u>(1,274,091.35)</u>
<u>\$ 2,495,050.88</u>	<u>\$ (1,038,790.12)</u>	<u>\$ 3,399,093.65</u>	<u>\$ 134,747.35</u>	<u>\$ (904,042.77)</u>
\$ 7,532,423.00	\$ 0.00	\$ 7,532,955.46	\$ (532.46)	\$ (532.46)
250,000.00	0.00	250,000.00	0.00	0.00
1,546,795.00	573,580.00	1,546,795.00	(573,580.00)	0.00
<u>7,328,453.86</u>	<u>(418,576.14)</u>	<u>7,328,728.18</u>	<u>418,301.82</u>	<u>(274.32)</u>
<u>\$ 16,657,671.86</u>	<u>\$ 155,003.86</u>	<u>\$ 16,658,478.64</u>	<u>\$ (155,810.64)</u>	<u>\$ (806.78)</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

<u>HUMAN RESOURCES, DEPARTMENT OF</u> (continued)	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
Council on Aging				
State Appropriation				
State General Funds	\$ 193,064.00	\$ 192,883.00	\$ 192,883.00	\$ 0.00
Developmental Disabilities, Governor's Council on				
State Appropriation				
State General Funds	\$ 58,083.00	\$ 57,803.00	\$ 57,803.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	2,262,002.00	2,483,478.00	2,283,407.16	0.00
Other Funds	-----	260,564.00	21,605.00	0.00
Total Developmental Disabilities, Governor's Council on	\$ 2,320,085.00	\$ 2,801,845.00	\$ 2,362,815.16	\$ 0.00
Sexual Offender Review Board				
State Appropriation				
State General Funds	\$ 336,001.00	\$ 336,001.00	\$ 336,001.00	\$ 0.00
Support for Needy Families - Family Assistance - Special Project				
State Appropriation				
State General Funds	\$ -----	\$ 721,000.00	\$ 0.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 192,883.00	\$ 0.00	\$ 192,479.82	\$ 403.18	\$ 403.18
\$ 57,803.00	\$ 0.00	\$ 57,803.00	\$ 0.00	\$ 0.00
2,283,407.16	(200,070.84)	2,283,744.06	199,733.94	(336.90)
21,605.00	(238,959.00)	(4,231.98)	264,795.98	25,836.98
\$ 2,362,815.16	\$ (439,029.84)	\$ 2,337,315.08	\$ 464,529.92	\$ 25,500.08
\$ 336,001.00	\$ 0.00	\$ 335,807.25	\$ 193.75	\$ 193.75
\$ 0.00	\$ (721,000.00)	\$ 0.00	\$ 721,000.00	\$ 0.00

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

INSURANCE, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 18,864,818.00	\$ 18,893,621.00	\$ 18,893,621.00	\$ 0.00
Federal and Other Funds	954,555.00	863,654.00	314,746.19	(548,907.81)
Other Funds	<u>97,232.00</u>	<u>94,940.00</u>	<u>43,057.68</u>	<u>(51,882.32)</u>
Total Revenues	\$ 19,916,605.00	\$ 19,852,215.00	\$ 19,251,424.87	\$ (600,790.13)
Prior Year Reserves Available for Expenditure	<u>—</u>	<u>0.00</u>	<u>32,135.27</u>	<u>32,135.27</u>
Total Funds Available	\$ <u>19,916,605.00</u>	\$ <u>19,852,215.00</u>	\$ <u>19,283,560.14</u>	\$ <u>(568,654.86)</u>
Expenditures				
Administration	\$ 2,445,169.00	\$ 2,445,169.00	\$ 2,444,342.15	\$ 826.85
Enforcement	866,292.00	866,292.00	862,582.54	3,709.46
Fire Safety	6,577,112.00	6,497,029.00	5,866,857.47	630,171.53
Industrial Loan	769,025.00	783,968.00	770,344.24	13,623.76
Insurance Regulation	5,981,530.00	5,981,530.00	5,975,337.53	6,192.47
Special Fraud	<u>3,277,477.00</u>	<u>3,278,227.00</u>	<u>3,267,960.86</u>	<u>10,266.14</u>
Total Expenditures	\$ <u>19,916,605.00</u>	\$ <u>19,852,215.00</u>	\$ <u>19,187,424.79</u>	\$ <u>664,790.21</u>
Excess (Deficiency) of Funds Available over (under) Expenditures			\$ 96,135.35	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			450,024.66	
Early Return of Excess Funds to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(450,024.66)	
Adjustments				
Prior Year Payables/Expenditures			<u>1.75</u>	
Ending Fund Balance - June 30			\$ <u>96,137.10</u>	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 31,385.27	
Unreserved, Undesignated (Surplus)			<u>64,751.83</u>	
Total Ending Fund Balance - June 30			\$ <u>96,137.10</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

<u>INSURANCE, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
Administration				
State Appropriation				
State General Funds	\$ 2,445,169.00	\$ 2,445,169.00	\$ 2,445,169.00	\$ 0.00
Other Funds	—	0.00	837.32	0.00
Total Administration	<u>\$ 2,445,169.00</u>	<u>\$ 2,445,169.00</u>	<u>\$ 2,446,006.32</u>	<u>\$ 0.00</u>
Enforcement				
State Appropriation				
State General Funds	\$ 866,292.00	\$ 866,292.00	\$ 866,292.00	\$ 0.00
Fire Safety				
State Appropriation				
State General Funds	\$ 5,525,325.00	\$ 5,539,185.00	\$ 5,539,185.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	954,555.00	862,904.00	314,746.19	0.00
Other Funds	97,232.00	94,940.00	39,793.54	0.00
Total Fire Safety	<u>\$ 6,577,112.00</u>	<u>\$ 6,497,029.00</u>	<u>\$ 5,893,724.73</u>	<u>\$ 0.00</u>
Industrial Loan				
State Appropriation				
State General Funds	\$ 769,025.00	\$ 783,968.00	\$ 783,968.00	\$ 0.00
Other Funds	—	0.00	183.53	0.00
Total Industrial Loan	<u>\$ 769,025.00</u>	<u>\$ 783,968.00</u>	<u>\$ 784,151.53</u>	<u>\$ 0.00</u>
Insurance Regulation				
State Appropriation				
State General Funds	\$ 5,981,530.00	\$ 5,981,530.00	\$ 5,981,530.00	\$ 0.00
Other Funds	—	0.00	1,136.27	0.00
Total Insurance Regulation	<u>\$ 5,981,530.00</u>	<u>\$ 5,981,530.00</u>	<u>\$ 5,982,666.27</u>	<u>\$ 0.00</u>
Special Fraud				
State Appropriation				
State General Funds	\$ 3,277,477.00	\$ 3,277,477.00	\$ 3,277,477.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	750.00	0.00	32,135.27
Other Funds	—	0.00	1,107.02	0.00
Total Special Fraud	<u>\$ 3,277,477.00</u>	<u>\$ 3,278,227.00</u>	<u>\$ 3,278,584.02</u>	<u>\$ 32,135.27</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 2,445,169.00	\$ 0.00	\$ 2,443,504.83	\$ 1,664.17	\$ 1,664.17
<u>837.32</u>	<u>837.32</u>	<u>837.32</u>	<u>(837.32)</u>	<u>0.00</u>
<u>\$ 2,446,006.32</u>	<u>\$ 837.32</u>	<u>\$ 2,444,342.15</u>	<u>\$ 826.85</u>	<u>\$ 1,664.17</u>
\$ 866,292.00	\$ 0.00	\$ 862,582.54	\$ 3,709.46	\$ 3,709.46
\$ 5,539,185.00	\$ 0.00	\$ 5,512,322.74	\$ 26,862.26	\$ 26,862.26
314,746.19	(548,157.81)	314,746.19	548,157.81	0.00
<u>39,793.54</u>	<u>(55,146.46)</u>	<u>39,788.54</u>	<u>55,151.46</u>	<u>5.00</u>
<u>\$ 5,893,724.73</u>	<u>\$ (603,304.27)</u>	<u>\$ 5,866,857.47</u>	<u>\$ 630,171.53</u>	<u>\$ 26,867.26</u>
\$ 783,968.00	\$ 0.00	\$ 770,160.71	\$ 13,807.29	\$ 13,807.29
<u>183.53</u>	<u>183.53</u>	<u>183.53</u>	<u>(183.53)</u>	<u>0.00</u>
<u>\$ 784,151.53</u>	<u>\$ 183.53</u>	<u>\$ 770,344.24</u>	<u>\$ 13,623.76</u>	<u>\$ 13,807.29</u>
\$ 5,981,530.00	\$ 0.00	\$ 5,974,196.26	\$ 7,333.74	\$ 7,333.74
<u>1,136.27</u>	<u>1,136.27</u>	<u>1,141.27</u>	<u>(1,141.27)</u>	<u>(5.00)</u>
<u>\$ 5,982,666.27</u>	<u>\$ 1,136.27</u>	<u>\$ 5,975,337.53</u>	<u>\$ 6,192.47</u>	<u>\$ 7,328.74</u>
\$ 3,277,477.00	\$ 0.00	\$ 3,266,103.84	\$ 11,373.16	\$ 11,373.16
32,135.27	31,385.27	750.00	0.00	31,385.27
<u>1,107.02</u>	<u>1,107.02</u>	<u>1,107.02</u>	<u>(1,107.02)</u>	<u>0.00</u>
<u>\$ 3,310,719.29</u>	<u>\$ 32,492.29</u>	<u>\$ 3,267,960.86</u>	<u>\$ 10,266.14</u>	<u>\$ 42,758.43</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

INVESTIGATION, GEORGIA BUREAU OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 74,268,077.00	\$ 74,268,077.00	\$ 74,268,077.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	29,883,487.00	57,237,112.00	57,371,962.59	134,850.59
Other Funds	4,887,711.00	14,563,415.00	19,047,683.73	4,484,268.73
Total Revenues	\$ 109,039,275.00	\$ 146,068,604.00	\$ 150,687,723.32	\$ 4,619,119.32
Prior Year Reserves Available for Expenditure	—	0.00	32,358,174.54	32,358,174.54
Total Funds Available	\$ 109,039,275.00	\$ 146,068,604.00	\$ 183,045,897.86	\$ 36,977,293.86
Expenditures				
Administration	\$ 11,046,485.00	\$ 11,059,111.00	\$ 11,059,003.73	\$ 107.27
Centralized Scientific Services	13,825,143.00	16,976,277.00	16,972,446.98	3,830.02
Criminal Justice Information Services	10,460,913.00	13,492,423.00	13,492,250.11	172.89
Georgia Information Sharing and Analysis Center	891,008.00	1,580,103.00	1,565,669.62	14,433.38
Regional Forensic Services	8,486,897.00	8,484,642.00	8,484,253.93	388.07
Regional Investigative Services	25,750,276.00	27,835,133.00	27,835,714.08	(581.08)
Special Operations Unit	784,354.00	2,239,471.00	2,232,618.95	6,852.05
State Healthcare Fraud Unit	1,169,624.00	4,305,791.00	4,197,007.28	108,783.72
Task Forces	1,177,946.00	1,177,570.00	1,165,332.12	12,237.88
Criminal Justice Coordinating Council	35,446,629.00	58,918,083.00	58,903,439.17	14,643.83
Total Expenditures	\$ 109,039,275.00	\$ 146,068,604.00	\$ 145,907,735.97	\$ 160,868.03
Excess of Funds Available over Expenditures			\$ 37,138,161.89	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure				
Inventories			980,771.24	
Unreserved, Undesignated (Surplus)			160,054.33	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(160,054.33)	
Adjustments				
Prior Year Payables/Expenditures			3,699,319.73	
Prior Year Receivables/Revenues			(4,037,068.28)	
Increase (Decrease) in Inventories			49,362.67	
Ending Fund Balance - June 30			\$ 37,830,547.25	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance				
Asset Sharing			\$ 1,890,346.96	
Inventories			1,030,133.91	
Other Reserves				
Victims' Compensation			34,723,057.63	
Unreserved, Undesignated (Surplus)			187,008.75	
Total Ending Fund Balance - June 30			\$ 37,830,547.25	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
INVESTIGATION, GEORGIA BUREAU OF				
Administration				
State Appropriation				
State General Funds	\$ 11,038,239.00	\$ 11,038,239.00	\$ 11,038,239.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	6,812.00	20,872.00	0.00	0.00
Other Funds	1,434.00	0.00	21,715.14	0.00
Total Administration	\$ 11,046,485.00	\$ 11,059,111.00	\$ 11,059,954.14	\$ 0.00
Centralized Scientific Services				
State Appropriation				
State General Funds	\$ 13,821,542.00	\$ 13,821,542.00	\$ 13,821,542.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	2,885,713.00	2,866,413.99	0.00
Other Funds	3,601.00	269,022.00	259,145.33	0.00
Total Centralized Scientific Services	\$ 13,825,143.00	\$ 16,976,277.00	\$ 16,947,101.32	\$ 0.00
Criminal Justice Information Services				
State Appropriation				
State General Funds	\$ 10,458,309.00	\$ 10,458,309.00	\$ 10,458,309.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	3,024,860.00	2,839,015.95	366,249.11
Other Funds	2,604.00	9,254.00	9,254.54	0.00
Total Criminal Justice Information Services	\$ 10,460,913.00	\$ 13,492,423.00	\$ 13,306,579.49	\$ 366,249.11
Georgia Information Sharing and Analysis Center				
State Appropriation				
State General Funds	\$ 890,529.00	\$ 890,529.00	\$ 890,529.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	689,574.00	689,480.96	0.00
Other Funds	479.00	0.00	0.00	0.00
Total Georgia Information Sharing and Analysis Center	\$ 891,008.00	\$ 1,580,103.00	\$ 1,580,009.96	\$ 0.00
Regional Forensic Services				
State Appropriation				
State General Funds	\$ 8,484,642.00	\$ 8,484,642.00	\$ 8,484,642.00	\$ 0.00
Other Funds	2,255.00	0.00	0.00	0.00
Total Regional Forensic Services	\$ 8,486,897.00	\$ 8,484,642.00	\$ 8,484,642.00	\$ 0.00
Regional Investigative Services				
State Appropriation				
State General Funds	\$ 25,545,794.00	\$ 25,545,794.00	\$ 25,545,794.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	2,159,960.00	2,107,246.74	1,804,326.29
Other Funds	204,482.00	129,379.00	127,773.24	1,079.91
Total Regional Investigative Services	\$ 25,750,276.00	\$ 27,835,133.00	\$ 27,780,813.98	\$ 1,805,406.20

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 11,038,239.00	\$ 0.00	\$ 11,038,131.80	\$ 107.20	\$ 107.20
0.00	(20,872.00)	20,871.93	0.07	(20,871.93)
<u>21,715.14</u>	<u>21,715.14</u>	<u>0.00</u>	<u>0.00</u>	<u>21,715.14</u>
<u>\$ 11,059,954.14</u>	<u>\$ 843.14</u>	<u>\$ 11,059,003.73</u>	<u>\$ 107.27</u>	<u>\$ 950.41</u>
\$ 13,821,542.00	\$ 0.00	\$ 13,821,512.17	\$ 29.83	\$ 29.83
2,866,413.99	(19,299.01)	2,881,913.54	3,799.46	(15,499.55)
<u>259,145.33</u>	<u>(9,876.67)</u>	<u>269,021.27</u>	<u>0.73</u>	<u>(9,875.94)</u>
<u>\$ 16,947,101.32</u>	<u>\$ (29,175.68)</u>	<u>\$ 16,972,446.98</u>	<u>\$ 3,830.02</u>	<u>\$ (25,345.66)</u>
\$ 10,458,309.00	\$ 0.00	\$ 10,458,144.62	\$ 164.38	\$ 164.38
3,205,265.06	180,405.06	3,024,851.49	8.51	180,413.57
<u>9,254.54</u>	<u>0.54</u>	<u>9,254.00</u>	<u>0.00</u>	<u>0.54</u>
<u>\$ 13,672,828.60</u>	<u>\$ 180,405.60</u>	<u>\$ 13,492,250.11</u>	<u>\$ 172.89</u>	<u>\$ 180,578.49</u>
\$ 890,529.00	\$ 0.00	\$ 876,188.33	\$ 14,340.67	\$ 14,340.67
689,480.96	(93.04)	689,481.29	92.71	(0.33)
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>\$ 1,580,009.96</u>	<u>\$ (93.04)</u>	<u>\$ 1,565,669.62</u>	<u>\$ 14,433.38</u>	<u>\$ 14,340.34</u>
\$ 8,484,642.00	\$ 0.00	\$ 8,484,253.93	\$ 388.07	\$ 388.07
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>\$ 8,484,642.00</u>	<u>\$ 0.00</u>	<u>\$ 8,484,253.93</u>	<u>\$ 388.07</u>	<u>\$ 388.07</u>
\$ 25,545,794.00	\$ 0.00	\$ 25,546,386.98	\$ (592.98)	\$ (592.98)
3,911,573.03	1,751,613.03	2,159,950.02	9.98	1,751,623.01
<u>128,853.15</u>	<u>(525.85)</u>	<u>129,377.08</u>	<u>1.92</u>	<u>(523.93)</u>
<u>\$ 29,586,220.18</u>	<u>\$ 1,751,087.18</u>	<u>\$ 27,835,714.08</u>	<u>\$ (581.08)</u>	<u>\$ 1,750,506.10</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

<u>INVESTIGATION, GEORGIA BUREAU OF</u> (continued)	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
Special Operations Unit				
State Appropriation				
State General Funds	\$ 784,154.00	\$ 784,154.00	\$ 784,154.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	1,455,317.00	1,455,666.18	0.00
Other Funds	200.00	0.00	0.00	0.00
Total Special Operations Unit	<u>\$ 784,354.00</u>	<u>\$ 2,239,471.00</u>	<u>\$ 2,239,820.18</u>	<u>\$ 0.00</u>
State Healthcare Fraud Unit				
State Appropriation				
State General Funds	\$ 1,169,237.00	\$ 1,169,237.00	\$ 1,169,237.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	3,132,138.00	3,174,217.86	0.00
Other Funds	387.00	4,416.00	4,415.00	0.00
Total State Healthcare Fraud Unit	<u>\$ 1,169,624.00</u>	<u>\$ 4,305,791.00</u>	<u>\$ 4,347,869.86</u>	<u>\$ 0.00</u>
Task Forces				
State Appropriation				
State General Funds	\$ 1,177,570.00	\$ 1,177,570.00	\$ 1,177,570.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	0.00	11,070.00	0.00
Other Funds	376.00	0.00	0.00	0.00
Total Task Forces	<u>\$ 1,177,946.00</u>	<u>\$ 1,177,570.00</u>	<u>\$ 1,188,640.00</u>	<u>\$ 0.00</u>
Criminal Justice Coordinating Council				
State Appropriation				
State General Funds	\$ 898,061.00	\$ 898,061.00	\$ 898,061.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	29,876,675.00	43,868,678.00	44,228,850.91	0.00
Other Funds	4,671,893.00	14,151,344.00	18,625,380.48	30,186,519.23
Total Criminal Justice Coordinating Council	<u>\$ 35,446,629.00</u>	<u>\$ 58,918,083.00</u>	<u>\$ 63,752,292.39</u>	<u>\$ 30,186,519.23</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>		<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 784,154.00	\$ 0.00	\$ 776,952.77	\$ 7,201.23	\$ 7,201.23
1,455,666.18	349.18	1,455,666.18	(349.18)	0.00
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>\$ 2,239,820.18</u>	<u>\$ 349.18</u>	<u>\$ 2,232,618.95</u>	<u>\$ 6,852.05</u>	<u>\$ 7,201.23</u>
\$ 1,169,237.00	\$ 0.00	\$ 1,060,462.67	\$ 108,774.33	\$ 108,774.33
3,174,217.86	42,079.86	3,132,129.61	8.39	42,088.25
<u>4,415.00</u>	<u>(1.00)</u>	<u>4,415.00</u>	<u>1.00</u>	<u>0.00</u>
<u>\$ 4,347,869.86</u>	<u>\$ 42,078.86</u>	<u>\$ 4,197,007.28</u>	<u>\$ 108,783.72</u>	<u>\$ 150,862.58</u>
\$ 1,177,570.00	\$ 0.00	\$ 1,165,332.12	\$ 12,237.88	\$ 12,237.88
11,070.00	11,070.00	0.00	0.00	11,070.00
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>\$ 1,188,640.00</u>	<u>\$ 11,070.00</u>	<u>\$ 1,165,332.12</u>	<u>\$ 12,237.88</u>	<u>\$ 23,307.88</u>
\$ 898,061.00	\$ 0.00	\$ 898,061.00	\$ 0.00	\$ 0.00
44,228,850.91	360,172.91	43,854,051.93	14,626.07	374,798.98
<u>48,811,899.71</u>	<u>34,660,555.71</u>	<u>14,151,326.24</u>	<u>17.76</u>	<u>34,660,573.47</u>
<u>\$ 93,938,811.62</u>	<u>\$ 35,020,728.62</u>	<u>\$ 58,903,439.17</u>	<u>\$ 14,643.83</u>	<u>\$ 35,035,372.45</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

JUVENILE JUSTICE, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 321,988,293.00	\$ 327,254,873.00	\$ 327,254,873.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	2,823,666.00	14,452,384.00	6,009,381.90	(8,443,002.10)
Other Funds	18,380,323.00	11,821,739.00	8,808,060.01	(3,013,678.99)
Total Revenues	\$ 343,192,282.00	\$ 353,528,996.00	\$ 342,072,314.91	\$ (11,456,681.09)
Prior Year Reserves Available for Expenditure	—	0.00	3,345,984.31	3,345,984.31
Total Funds Available	\$ 343,192,282.00	\$ 353,528,996.00	\$ 345,418,299.22	\$ (8,110,696.78)
Expenditures				
Administration	\$ 28,250,406.00	\$ 30,732,607.00	\$ 29,525,610.47	\$ 1,206,996.53
Community Non-Secure Commitment	56,672,010.00	51,558,312.00	48,262,309.19	3,296,002.81
Community Supervision	54,883,548.00	54,590,370.00	51,339,345.99	3,251,024.01
Secure Commitment (YDCs)	97,246,901.00	99,178,603.00	98,016,609.03	1,161,993.97
Secure Detention (RYDCs)	102,979,569.00	105,013,255.00	102,888,949.58	2,124,305.42
Children and Youth Coordinating Council	3,159,848.00	12,455,849.00	4,778,315.19	7,677,533.81
Total Expenditures	\$ 343,192,282.00	\$ 353,528,996.00	\$ 334,811,139.45	\$ 18,717,856.55
Excess of Funds Available over Expenditures			\$ 10,607,159.77	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure				
Inventories			1,098,358.02	
Unreserved, Undesignated (Surplus)			615,374.37	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(615,374.37)	
Adjustments				
Prior Year Payables/Expenditures			6,909,683.05	
Prior Year Receivables/Revenues			(286,341.36)	
Increase (Decrease) in Inventories			480.20	
Ending Fund Balance - June 30			\$ 18,329,339.68	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 116,898.25	
Inventories			1,098,838.22	
Other Reserves				
E-Rate Program			297,413.65	
Federal Disallowed Costs			3,351,098.17	
Middle School Mathematics Remediation and Intervention Grant			12,655.00	
Monitoring Services			573,272.00	
State Matching Funds for Federal Grants			508,306.00	
Unreserved, Undesignated (Surplus)			12,370,858.39	
Total Ending Fund Balance - June 30			\$ 18,329,339.68	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Current Year Revenues	Funds Available Prior Year Carry-Over
JUVENILE JUSTICE, DEPARTMENT OF				
Administration				
State Appropriation				
State General Funds	\$ 28,050,733.00	\$ 28,050,733.00	\$ 28,050,733.00	\$ 2,835,507.00
Federal Funds				
Federal Funds Not Specifically Identified	—	1,876,660.00	2,962,707.86	0.00
Other Funds	199,673.00	805,214.00	811,949.54	0.00
Total Administration	<u>\$ 28,250,406.00</u>	<u>\$ 30,732,607.00</u>	<u>\$ 31,825,390.40</u>	<u>\$ 2,835,507.00</u>
Community Non-Secure Commitment				
State Appropriation				
State General Funds	\$ 46,669,391.00	\$ 49,467,558.00	\$ 49,467,558.00	\$ 0.00
Other Funds	10,002,619.00	2,090,754.00	2,565,853.42	0.00
Total Community Non-Secure Commitment	<u>\$ 56,672,010.00</u>	<u>\$ 51,558,312.00</u>	<u>\$ 52,033,411.42</u>	<u>\$ 0.00</u>
Community Supervision				
State Appropriation				
State General Funds	\$ 50,528,647.00	\$ 50,528,647.00	\$ 50,528,647.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	293,596.00	217,131.53	0.00
Other Funds	4,354,901.00	3,768,127.00	921,183.40	0.00
Total Community Supervision	<u>\$ 54,883,548.00</u>	<u>\$ 54,590,370.00</u>	<u>\$ 51,666,961.93</u>	<u>\$ 0.00</u>
Secure Commitment (YDCs)				
State Appropriation				
State General Funds	\$ 93,969,041.00	\$ 95,037,454.00	\$ 95,037,454.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	1,071,666.00	1,794,736.00	279,133.94	0.00
Other Funds	2,206,194.00	2,346,413.00	2,370,941.48	0.00
Total Secure Commitment (YDCs)	<u>\$ 97,246,901.00</u>	<u>\$ 99,178,603.00</u>	<u>\$ 97,687,529.42</u>	<u>\$ 0.00</u>
Secure Detention (RYDCs)				
State Appropriation				
State General Funds	\$ 101,362,633.00	\$ 102,749,533.00	\$ 102,749,533.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	146,160.00	70,384.42	0.00
Other Funds	1,616,936.00	2,117,562.00	2,093,034.57	0.00
Total Secure Detention (RYDCs)	<u>\$ 102,979,569.00</u>	<u>\$ 105,013,255.00</u>	<u>\$ 104,912,951.99</u>	<u>\$ 0.00</u>
Children and Youth Coordinating Council				
State Appropriation				
State General Funds	\$ 1,407,848.00	\$ 1,420,948.00	\$ 1,420,948.00	\$ 396,063.00
Federal Funds				
Federal Funds Not Specifically Identified	1,752,000.00	10,341,232.00	2,480,024.15	114,414.31
Other Funds	—	693,669.00	45,097.60	0.00
Total Children and Youth Coordinating Council	<u>\$ 3,159,848.00</u>	<u>\$ 12,455,849.00</u>	<u>\$ 3,946,069.75</u>	<u>\$ 510,477.31</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>		<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 30,886,240.00	\$ 2,835,507.00	\$ 27,350,477.36	\$ 700,255.64	\$ 3,535,762.64
2,962,707.86	1,086,047.86	1,688,877.70	187,782.30	1,273,830.16
811,949.54	6,735.54	486,255.41	318,958.59	325,694.13
<u>\$ 34,660,897.40</u>	<u>\$ 6,735.54</u>	<u>\$ 29,525,610.47</u>	<u>\$ 1,206,996.53</u>	<u>\$ 5,135,286.93</u>
\$ 49,467,558.00	\$ 0.00	\$ 46,171,555.19	\$ 3,296,002.81	\$ 3,296,002.81
2,565,853.42	475,099.42	2,090,754.00	0.00	475,099.42
<u>\$ 52,033,411.42</u>	<u>\$ 475,099.42</u>	<u>\$ 48,262,309.19</u>	<u>\$ 3,296,002.81</u>	<u>\$ 3,771,102.23</u>
\$ 50,528,647.00	\$ 0.00	\$ 47,387,491.79	\$ 3,141,155.21	\$ 3,141,155.21
217,131.53	(76,464.47)	188,616.85	104,979.15	28,514.68
921,183.40	(2,846,943.60)	3,763,237.35	4,889.65	(2,842,053.95)
<u>\$ 51,666,961.93</u>	<u>\$ (2,846,943.60)</u>	<u>\$ 51,339,345.99</u>	<u>\$ 3,251,024.01</u>	<u>\$ 327,615.94</u>
\$ 95,037,454.00	\$ 0.00	\$ 94,913,682.45	\$ 123,771.55	\$ 123,771.55
279,133.94	(1,515,602.06)	1,508,047.31	286,688.69	(1,228,913.37)
2,370,941.48	24,528.48	1,594,879.27	751,533.73	776,062.21
<u>\$ 97,687,529.42</u>	<u>\$ 24,528.48</u>	<u>\$ 98,016,609.03</u>	<u>\$ 1,161,993.97</u>	<u>\$ (329,079.61)</u>
\$ 102,749,533.00	\$ 0.00	\$ 101,431,052.21	\$ 1,318,480.79	\$ 1,318,480.79
70,384.42	(75,775.58)	128,464.34	17,695.66	(58,079.92)
2,093,034.57	(24,527.43)	1,329,433.03	788,128.97	763,601.54
<u>\$ 104,912,951.99</u>	<u>\$ (24,527.43)</u>	<u>\$ 102,888,949.58</u>	<u>\$ 2,124,305.42</u>	<u>\$ 2,024,002.41</u>
\$ 1,817,011.00	\$ 396,063.00	\$ 962,950.59	\$ 457,997.41	\$ 854,060.41
2,594,438.46	(7,746,793.54)	3,298,935.62	7,042,296.38	(704,497.16)
45,097.60	(648,571.40)	516,428.98	177,240.02	(471,331.38)
<u>\$ 4,456,547.06</u>	<u>\$ (7,999,301.94)</u>	<u>\$ 4,778,315.19</u>	<u>\$ 7,677,533.81</u>	<u>\$ (321,768.13)</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

LABOR, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 55,209,022.00	\$ 55,081,172.00	\$ 55,081,172.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	260,232,588.00	387,620,051.00	330,222,984.59	(57,397,066.41)
Other Funds	38,198,678.00	43,911,194.00	44,372,049.97	460,855.97
Total Revenues	\$ 353,640,288.00	\$ 486,612,417.00	\$ 429,676,206.56	\$ (56,936,210.44)
Prior Year Reserves Available for Expenditure	—	0.00	7,014,416.38	7,014,416.38
Total Funds Available	\$ 353,640,288.00	\$ 486,612,417.00	\$ 436,690,622.94	\$ (49,921,794.06)
Expenditures				
Administration - Department of Labor	\$ 14,087,612.00	\$ 55,139,529.00	\$ 53,841,843.63	\$ 1,297,685.37
Administration - Division of Rehabilitation	3,679,770.00	4,209,770.00	4,162,491.24	47,278.76
Business Enterprise Program	1,757,604.00	2,607,604.00	2,585,017.14	22,586.86
Disability Adjudication Section	55,598,820.00	55,598,820.00	48,403,265.53	7,195,554.47
Georgia Industries for the Blind	12,159,221.00	12,459,221.00	12,450,186.90	9,034.10
Labor Market Information	2,993,819.00	3,383,819.00	3,374,932.29	8,886.71
Roosevelt Warm Springs Institute	32,523,277.00	33,817,674.00	31,631,199.54	2,186,474.46
Safety Inspections	3,102,084.00	3,125,084.00	3,123,583.78	1,500.22
Unemployment Insurance	47,691,819.00	67,365,656.00	67,361,813.56	3,842.44
Vocational Rehabilitation Program	86,141,780.00	92,141,780.00	92,001,190.78	140,589.22
Workforce Development	93,811,310.00	156,670,288.00	128,116,294.53	28,553,993.47
Commission on Women	93,172.00	93,172.00	93,166.60	5.40
Total Expenditures	\$ 353,640,288.00	\$ 486,612,417.00	\$ 447,144,985.52	\$ 39,467,431.48
Excess of Funds Available over Expenditures			\$ (10,454,362.58)	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure				
Inventories			448,765.95	
Unreserved, Undesignated (Surplus)			8,927.70	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(8,927.70)	
Early Return of Excess Funds to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(1,287,478.00)	
Adjustments				
Prior Year Payables/Expenditures			14,726,170.68	
Prior Year Receivables/Revenues			(201,461.85)	
Other Adjustments (Net)			3,337,192.02	
Ending Fund Balance - June 30			\$ 6,568,826.22	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 2,446,414.76	
Inventories			440,590.79	
Other Reserves				
Georgia Industries for the Blind			89,427.68	
Other			3,571,463.68	
Unreserved, Undesignated (Surplus)			20,929.31	
Total Ending Fund Balance - June 30			\$ 6,568,826.22	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
LABOR, DEPARTMENT OF				
Administration - Department of Labor				
State Appropriation				
State General Funds	\$ 3,480,593.00	\$ 3,480,593.00	\$ 3,480,593.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	10,607,019.00	51,658,936.00	50,314,985.14	53.14
Other Funds	—	0.00	5,583,327.89	(1,734,984.76)
Total Administration - Department of Labor	<u>\$ 14,087,612.00</u>	<u>\$ 55,139,529.00</u>	<u>\$ 59,378,906.03</u>	<u>\$ (1,734,931.62)</u>
Administration - Division of Rehabilitation				
State Appropriation				
State General Funds	\$ 2,296,252.00	\$ 2,296,252.00	\$ 2,296,252.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	1,383,518.00	1,913,518.00	2,194,544.51	(39,103.48)
Other Funds	—	0.00	0.00	(100,769.57)
Total Administration - Division of Rehabilitation	<u>\$ 3,679,770.00</u>	<u>\$ 4,209,770.00</u>	<u>\$ 4,490,796.51</u>	<u>\$ (139,873.05)</u>
Business Enterprise Program				
State Appropriation				
State General Funds	\$ 441,519.00	\$ 441,519.00	\$ 441,519.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	1,316,085.00	2,166,085.00	1,998,077.37	0.00
Total Business Enterprise Program	<u>\$ 1,757,604.00</u>	<u>\$ 2,607,604.00</u>	<u>\$ 2,439,596.37</u>	<u>\$ 0.00</u>
Disability Adjudication Section				
Federal Funds				
Federal Funds Not Specifically Identified	<u>\$ 55,598,820.00</u>	<u>\$ 55,598,820.00</u>	<u>\$ 47,107,314.57</u>	<u>\$ (22,265.59)</u>
Georgia Industries for the Blind				
State Appropriation				
State General Funds	\$ 559,846.00	\$ 559,846.00	\$ 559,846.00	\$ 0.00
Other Funds	11,599,375.00	11,899,375.00	10,449,909.68	1,598,638.10
Total Georgia Industries for the Blind	<u>\$ 12,159,221.00</u>	<u>\$ 12,459,221.00</u>	<u>\$ 11,009,755.68</u>	<u>\$ 1,598,638.10</u>
Labor Market Information				
State Appropriation				
State General Funds	\$ 743,946.00	\$ 743,946.00	\$ 743,946.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	2,249,873.00	2,639,873.00	2,304,526.18	0.00
Total Labor Market Information	<u>\$ 2,993,819.00</u>	<u>\$ 3,383,819.00</u>	<u>\$ 3,048,472.18</u>	<u>\$ 0.00</u>
Roosevelt Warm Springs Institute				
State Appropriation				
State General Funds	\$ 7,183,148.00	\$ 7,055,298.00	\$ 7,055,298.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	6,447,042.00	7,789,289.00	6,954,398.74	0.00
Other Funds	18,893,087.00	18,973,087.00	14,003,231.23	(257,329.12)
Total Roosevelt Warm Springs Institute	<u>\$ 32,523,277.00</u>	<u>\$ 33,817,674.00</u>	<u>\$ 28,012,927.97</u>	<u>\$ (257,329.12)</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 3,480,593.00	\$ 0.00	\$ 2,192,026.33	\$ 1,288,566.67	\$ 1,288,566.67
50,315,038.28	(1,343,897.72)	48,476,779.83	3,182,156.17	1,838,258.45
<u>3,848,343.13</u>	<u>3,848,343.13</u>	<u>3,173,037.47</u>	<u>(3,173,037.47)</u>	<u>675,305.66</u>
<u>\$ 57,643,974.41</u>	<u>\$ 2,504,445.41</u>	<u>\$ 53,841,843.63</u>	<u>\$ 1,297,685.37</u>	<u>\$ 3,802,130.78</u>
\$ 2,296,252.00	\$ 0.00	\$ 2,296,252.00	\$ 0.00	\$ 0.00
2,155,441.03	241,923.03	1,866,239.24	47,278.76	289,201.79
<u>(100,769.57)</u>	<u>(100,769.57)</u>	<u>0.00</u>	<u>0.00</u>	<u>(100,769.57)</u>
<u>\$ 4,350,923.46</u>	<u>\$ 141,153.46</u>	<u>\$ 4,162,491.24</u>	<u>\$ 47,278.76</u>	<u>\$ 188,432.22</u>
\$ 441,519.00	\$ 0.00	\$ 441,308.70	\$ 210.30	\$ 210.30
1,998,077.37	(168,007.63)	2,143,708.44	22,376.56	(145,631.07)
<u>\$ 2,439,596.37</u>	<u>\$ (168,007.63)</u>	<u>\$ 2,585,017.14</u>	<u>\$ 22,586.86</u>	<u>\$ (145,420.77)</u>
<u>\$ 47,085,048.98</u>	<u>\$ (8,513,771.02)</u>	<u>\$ 48,403,265.53</u>	<u>\$ 7,195,554.47</u>	<u>\$ (1,318,216.55)</u>
\$ 559,846.00	\$ 0.00	\$ 559,846.00	\$ 0.00	\$ 0.00
12,048,547.78	149,172.78	11,890,340.90	9,034.10	158,206.88
<u>\$ 12,608,393.78</u>	<u>\$ 149,172.78</u>	<u>\$ 12,450,186.90</u>	<u>\$ 9,034.10</u>	<u>\$ 158,206.88</u>
\$ 743,946.00	\$ 0.00	\$ 743,941.35	\$ 4.65	\$ 4.65
2,304,526.18	(335,346.82)	2,630,990.94	8,882.06	(326,464.76)
<u>\$ 3,048,472.18</u>	<u>\$ (335,346.82)</u>	<u>\$ 3,374,932.29</u>	<u>\$ 8,886.71</u>	<u>\$ (326,460.11)</u>
\$ 7,055,298.00	\$ 0.00	\$ 7,055,298.00	\$ 0.00	\$ 0.00
6,954,398.74	(834,890.26)	7,743,617.81	45,671.19	(789,219.07)
<u>13,745,902.11</u>	<u>(5,227,184.89)</u>	<u>16,832,283.73</u>	<u>2,140,803.27</u>	<u>(3,086,381.62)</u>
<u>\$ 27,755,598.85</u>	<u>\$ (6,062,075.15)</u>	<u>\$ 31,631,199.54</u>	<u>\$ 2,186,474.46</u>	<u>\$ (3,875,600.69)</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

LABOR, DEPARTMENT OF (continued)	Original Appropriation	Final Budget	Funds Available	
			Current Year Revenues	Prior Year Carry-Over
Safety Inspections				
State Appropriation				
State General Funds	\$ 2,933,532.00	\$ 2,933,532.00	\$ 2,933,532.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	168,552.00	191,552.00	190,159.22	0.00
Total Safety Inspections	<u>\$ 3,102,084.00</u>	<u>\$ 3,125,084.00</u>	<u>\$ 3,123,691.22</u>	<u>\$ 0.00</u>
Unemployment Insurance				
State Appropriation				
State General Funds	\$ 11,111,470.00	\$ 11,111,470.00	\$ 11,111,470.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	36,580,349.00	56,254,186.00	43,544,351.27	(258,094.43)
Other Funds	—	0.00	0.00	(928.73)
Total Unemployment Insurance	<u>\$ 47,691,819.00</u>	<u>\$ 67,365,656.00</u>	<u>\$ 54,655,821.27</u>	<u>\$ (259,023.16)</u>
Vocational Rehabilitation Program				
State Appropriation				
State General Funds	\$ 17,968,411.00	\$ 17,968,411.00	\$ 17,968,411.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	65,667,153.00	70,667,153.00	74,215,563.09	2,941,876.48
Other Funds	2,506,216.00	3,506,216.00	3,777,874.95	3,135,899.62
Total Vocational Rehabilitation Program	<u>\$ 86,141,780.00</u>	<u>\$ 92,141,780.00</u>	<u>\$ 95,961,849.04</u>	<u>\$ 6,077,776.10</u>
Workforce Development				
State Appropriation				
State General Funds	\$ 8,397,133.00	\$ 8,397,133.00	\$ 8,397,133.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	80,214,177.00	138,740,639.00	101,399,064.50	1,655,604.65
Other Funds	5,200,000.00	9,532,516.00	10,495,856.22	0.00
Total Workforce Development	<u>\$ 93,811,310.00</u>	<u>\$ 156,670,288.00</u>	<u>\$ 120,292,053.72</u>	<u>\$ 1,655,604.65</u>
Commission on Women				
State Appropriation				
State General Funds	\$ 93,172.00	\$ 93,172.00	\$ 93,172.00	\$ 0.00
Other Funds	—	0.00	61,850.00	95,820.07
Total Commission on Women	<u>\$ 93,172.00</u>	<u>\$ 93,172.00</u>	<u>\$ 155,022.00</u>	<u>\$ 95,820.07</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>		<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 2,933,532.00	\$ 0.00	\$ 2,933,520.74	\$ 11.26	\$ 11.26
<u>190,159.22</u>	<u>(1,392.78)</u>	<u>190,063.04</u>	<u>1,488.96</u>	<u>96.18</u>
<u>\$ 3,123,691.22</u>	<u>\$ (1,392.78)</u>	<u>\$ 3,123,583.78</u>	<u>\$ 1,500.22</u>	<u>\$ 107.44</u>
\$ 11,111,470.00	\$ 0.00	\$ 11,109,946.00	\$ 1,524.00	\$ 1,524.00
43,286,256.84	(12,967,929.16)	56,251,867.56	2,318.44	(12,965,610.72)
<u>(928.73)</u>	<u>(928.73)</u>	<u>0.00</u>	<u>0.00</u>	<u>(928.73)</u>
<u>\$ 54,396,798.11</u>	<u>\$ (12,968,857.89)</u>	<u>\$ 67,361,813.56</u>	<u>\$ 3,842.44</u>	<u>\$ (12,965,015.45)</u>
\$ 17,968,411.00	\$ 0.00	\$ 17,950,578.76	\$ 17,832.24	\$ 17,832.24
77,157,439.57	6,490,286.57	70,548,252.39	118,900.61	6,609,187.18
<u>6,913,774.57</u>	<u>3,407,558.57</u>	<u>3,502,359.63</u>	<u>3,856.37</u>	<u>3,411,414.94</u>
<u>\$ 102,039,625.14</u>	<u>\$ 9,897,845.14</u>	<u>\$ 92,001,190.78</u>	<u>\$ 140,589.22</u>	<u>\$ 10,038,434.36</u>
\$ 8,397,133.00	\$ 0.00	\$ 8,397,133.00	\$ 0.00	\$ 0.00
103,054,669.15	(35,685,969.85)	111,981,668.45	26,758,970.55	(8,926,999.30)
<u>10,495,856.22</u>	<u>963,340.22</u>	<u>7,737,493.08</u>	<u>1,795,022.92</u>	<u>2,758,363.14</u>
<u>\$ 121,947,658.37</u>	<u>\$ (34,722,629.63)</u>	<u>\$ 128,116,294.53</u>	<u>\$ 28,553,993.47</u>	<u>\$ (6,168,636.16)</u>
\$ 93,172.00	\$ 0.00	\$ 93,166.60	\$ 5.40	\$ 5.40
<u>157,670.07</u>	<u>157,670.07</u>	<u>0.00</u>	<u>0.00</u>	<u>157,670.07</u>
<u>\$ 250,842.07</u>	<u>\$ 157,670.07</u>	<u>\$ 93,166.60</u>	<u>\$ 5.40</u>	<u>\$ 157,675.47</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

LAW, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 18,446,804.00	\$ 18,446,804.00	\$ 18,446,804.00	\$ 0.00
Other Funds	<u>21,826,240.00</u>	<u>44,545,920.00</u>	<u>44,963,268.45</u>	<u>417,348.45</u>
Total Revenues	<u>\$ 40,273,044.00</u>	<u>\$ 62,992,724.00</u>	<u>\$ 63,410,072.45</u>	<u>\$ 417,348.45</u>
Prior Year Reserves Available for Expenditure	<u>—</u>	<u>0.00</u>	<u>563,384.19</u>	<u>563,384.19</u>
Total Funds Available	<u>\$ 40,273,044.00</u>	<u>\$ 62,992,724.00</u>	<u>\$ 63,973,456.64</u>	<u>\$ 980,732.64</u>
Expenditures				
Law	<u>\$ 40,273,044.00</u>	<u>\$ 62,992,724.00</u>	<u>\$ 62,674,526.56</u>	<u>\$ 318,197.44</u>
Excess of Funds Available over Expenditures			\$ 1,298,930.08	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			164,321.29	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(164,321.29)	
Adjustments				
Prior Year Payables/Expenditures			16,050.62	
Prior Year Receivables/Revenues			<u>(11.18)</u>	
Ending Fund Balance - June 30			<u>\$ 1,314,969.52</u>	
Analysis of Fund Balance				
Reserved				
Other Reserves				
Asset Sharing			\$ 415,196.40	
Tobacco Master Settlement			121,924.05	
Unreserved, Undesignated (Surplus)			<u>777,849.07</u>	
Total Ending Fund Balance - June 30			<u>\$ 1,314,969.52</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

<u>LAW, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Funds Available</u>	
			<u>Current Year Revenues</u>	<u>Prior Year Carry-Over</u>
Law				
State Appropriation				
State General Funds	\$ 18,446,804.00	\$ 18,446,804.00	\$ 18,446,804.00	\$ 0.00
Other Funds	<u>21,826,240.00</u>	<u>44,545,920.00</u>	<u>44,963,268.45</u>	<u>563,384.19</u>
Total Law	<u>\$ 40,273,044.00</u>	<u>\$ 62,992,724.00</u>	<u>\$ 63,410,072.45</u>	<u>\$ 563,384.19</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 18,446,804.00	\$ 0.00	\$ 18,213,202.40	\$ 233,601.60	\$ 233,601.60
<u>45,526,652.64</u>	<u>980,732.64</u>	<u>44,461,324.16</u>	<u>84,595.84</u>	<u>1,065,328.48</u>
<u>\$ 63,973,456.64</u>	<u>\$ 980,732.64</u>	<u>\$ 62,674,526.56</u>	<u>\$ 318,197.44</u>	<u>\$ 1,298,930.08</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

STATE PERSONNEL ADMINISTRATION

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
Other Funds	\$ 15,151,679.00	\$ 18,949,505.00	\$ 15,333,000.35	\$ (3,616,504.65)
Prior Year Reserves Available for Expenditure	—	0.00	3,513,228.39	3,513,228.39
Total Funds Available	<u>\$ 15,151,679.00</u>	<u>\$ 18,949,505.00</u>	<u>\$ 18,846,228.74</u>	<u>\$ (103,276.26)</u>
Expenditures				
Administration	\$ 5,842,685.00	\$ 5,927,293.00	\$ 5,328,958.95	\$ 598,334.05
Recruitment and Staffing Services	1,245,494.00	1,330,485.00	1,270,741.02	59,743.98
Total Compensation and Rewards	4,280,787.00	5,994,284.00	4,967,244.17	1,027,039.83
Workforce Development and Alignment	<u>3,782,713.00</u>	<u>5,697,443.00</u>	<u>4,566,598.45</u>	<u>1,130,844.55</u>
Total Expenditures	<u>\$ 15,151,679.00</u>	<u>\$ 18,949,505.00</u>	<u>\$ 16,133,542.59</u>	<u>\$ 2,815,962.41</u>
Excess of Funds Available over Expenditures			\$ 2,712,686.15	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			0.00	
Adjustments				
Prior Year Payables/Expenditures			207,997.32	
Prior Year Revenues/Receivables			<u>410,988.02</u>	
Ending Fund Balance - June 30			<u>\$ 3,331,671.49</u>	
Analysis of Fund Balance				
Reserved				
Other Reserves				
Merit System Operations			<u>\$ 3,331,671.49</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
<u>STATE PERSONNEL ADMINISTRATION</u>				
Administration				
Other Funds	\$ <u>5,842,685.00</u>	\$ <u>5,927,293.00</u>	\$ <u>2,248,788.35</u>	\$ <u>3,513,228.39</u>
Recruitment and Staffing Services				
Other Funds	\$ <u>1,245,494.00</u>	\$ <u>1,330,485.00</u>	\$ <u>1,319,485.00</u>	\$ <u>0.00</u>
Total Compensation and Rewards				
Other Funds	\$ <u>4,280,787.00</u>	\$ <u>5,994,284.00</u>	\$ <u>6,054,284.00</u>	\$ <u>0.00</u>
Workforce Development and Alignment				
Other Funds	\$ <u>3,782,713.00</u>	\$ <u>5,697,443.00</u>	\$ <u>5,710,443.00</u>	\$ <u>0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual Funds Available Over/(Under) Expenditures</u>
<u>Total Funds Available</u>	<u>Variance Positive (Negative)</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	
\$ <u>5,762,016.74</u>	\$ <u>(165,276.26)</u>	\$ <u>5,328,958.95</u>	\$ <u>598,334.05</u>	\$ <u>433,057.79</u>
\$ <u>1,319,485.00</u>	\$ <u>(11,000.00)</u>	\$ <u>1,270,741.02</u>	\$ <u>59,743.98</u>	\$ <u>48,743.98</u>
\$ <u>6,054,284.00</u>	\$ <u>60,000.00</u>	\$ <u>4,967,244.17</u>	\$ <u>1,027,039.83</u>	\$ <u>1,087,039.83</u>
\$ <u>5,710,443.00</u>	\$ <u>13,000.00</u>	\$ <u>4,566,598.45</u>	\$ <u>1,130,844.55</u>	\$ <u>1,143,844.55</u>

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

NATURAL RESOURCES, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 130,555,764.00	\$ 136,855,764.00	\$ 136,855,764.00	\$ 0.00
Federal Funds	9,996,755.00	77,599,475.00	70,683,546.55	(6,915,928.45)
Other Funds	25,658,798.00	140,623,260.00	119,564,199.93	(21,059,060.07)
Total Revenues	\$ 166,211,317.00	\$ 355,078,499.00	\$ 327,103,510.48	\$ (27,974,988.52)
Prior Year Reserves Available for Expenditure	—	0.00	101,751,483.34	101,751,483.34
Total Funds Available	\$ 166,211,317.00	\$ 355,078,499.00	\$ 428,854,993.82	\$ 73,776,494.82
Expenditures				
Administration	\$ 10,180,372.00	\$ 11,211,786.00	\$ 11,039,134.85	\$ 172,651.15
Coastal Resources	4,358,393.00	10,620,658.00	10,253,149.50	367,508.50
Environmental Protection	41,130,502.00	145,789,838.00	122,113,219.16	23,676,618.84
Hazardous Waste Trust Fund	7,600,000.00	13,900,000.00	10,221,633.29	3,678,366.71
Historic Preservation	2,626,950.00	3,340,545.00	3,207,122.06	133,422.94
Land Conservation	509,496.00	509,496.00	410,016.70	99,479.30
Parks, Recreation and Historic Sites	43,012,069.00	69,475,022.00	67,737,371.89	1,737,650.11
Pollution Prevention Assistance	719,988.00	1,760,362.00	1,190,545.66	569,816.34
Solid Waste Trust Fund	6,000,000.00	6,000,000.00	5,999,774.35	225.65
Wildlife Resources	46,179,028.00	88,576,273.00	79,544,252.20	9,032,020.80
Payments to Georgia Agricultural Exposition Authority	2,244,904.00	2,244,904.00	2,244,904.00	0.00
Payments to Georgia Agrirama Development Authority	1,177,651.00	1,177,651.00	1,177,651.00	0.00
Payments to Lake Allatoona Preservation Authority	100,000.00	100,000.00	100,000.00	0.00
Payments to Southwest Georgia Railroad Excursion Authority	371,964.00	371,964.00	371,964.00	0.00
Total Expenditures	\$ 166,211,317.00	\$ 355,078,499.00	\$ 315,610,738.66	\$ 39,467,760.34
Excess of Funds Available over Expenditures			\$ 113,244,255.16	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure				
Inventories			1,492,880.00	
Unreserved, Undesignated (Surplus)			1,489,574.32	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(1,489,574.32)	
Adjustments				
Prior Year Payables/Expenditures			8,865,397.59	
Prior Year Receivables/Revenues			(544,832.49)	
Increase (Decrease) in Inventories			323,069.00	
Other Adjustments (Net)			(2,956,990.03)	
Ending Fund Balance - June 30			\$ 120,423,779.23	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

NATURAL RESOURCES, DEPARTMENT OF

Analysis of Fund Balance

Reserved

Inventories	\$	1,815,949.00
Underground Storage Tank Trust Fund		56,030,505.27
Other Reserves		
Georgia Land Conservation (formerly Greenspace) Trust Fund		0.98
Hazardous Waste Site Cleanup Escrow Fund		11,063.81
Hazardous Waste Trust Fund		22,797,605.39
Nongame Wildlife Conservation & Wildlife Habitat Acquisition Fund		9,191,768.23
Restricted Donations		11,417,478.55
Restricted Timber Proceeds		109,361.34
Solid Waste Trust Fund		10,077,023.03
Waterfowl/Duck Stamp Fund		680,364.84
Wildlife Endowment Fund		5,312,521.42
Unreserved, Undesignated (Surplus)		<u>2,980,137.37</u>
Total Ending Fund Balance - June 30	\$	<u>120,423,779.23</u>

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

<u>NATURAL RESOURCES, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Funds Available</u>	
			<u>Current Year Revenues</u>	<u>Prior Year Carry-Over</u>
Administration				
State Appropriation				
State General Funds	\$ 10,180,372.00	\$ 10,735,754.00	\$ 10,735,754.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	110,704.00	95,164.00	0.00
Other Funds	—	365,328.00	216,205.96	0.00
Total Administration	\$ 10,180,372.00	\$ 11,211,786.00	\$ 11,047,123.96	\$ 0.00
Coastal Resources				
State Appropriation				
State General Funds	\$ 4,187,531.00	\$ 4,187,531.00	\$ 4,187,531.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	170,862.00	6,303,906.00	6,005,708.23	0.00
Other Funds	—	129,221.00	182,075.98	0.00
Total Coastal Resources	\$ 4,358,393.00	\$ 10,620,658.00	\$ 10,375,315.21	\$ 0.00
Environmental Protection				
State Appropriation				
State General Funds	\$ 30,969,784.00	\$ 30,453,279.00	\$ 30,453,279.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	3,363,161.00	43,460,632.00	38,270,896.39	0.00
Other Funds	6,797,557.00	71,875,927.00	55,850,548.05	2,910,953.67
Total Environmental Protection	\$ 41,130,502.00	\$ 145,789,838.00	\$ 124,574,723.44	\$ 2,910,953.67
Hazardous Waste Trust Fund				
State Appropriation				
State General Funds	\$ 7,600,000.00	\$ 13,900,000.00	\$ 13,900,000.00	\$ 0.00
Historic Preservation				
State Appropriation				
State General Funds	\$ 2,136,950.00	\$ 2,136,950.00	\$ 2,136,950.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	490,000.00	1,194,082.00	1,068,115.23	0.00
Other Funds	—	9,513.00	26,599.75	0.00
Total Historic Preservation	\$ 2,626,950.00	\$ 3,340,545.00	\$ 3,231,664.98	\$ 0.00
Land Conservation				
State Appropriation				
State General Funds	\$ 509,496.00	\$ 509,496.00	\$ 509,496.00	\$ 0.00
Parks, Recreation and Historic Sites				
State Appropriation				
State General Funds	\$ 24,286,246.00	\$ 24,286,246.00	\$ 24,286,246.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	845,941.00	2,380,346.00	2,348,574.45	0.00
Other Funds	17,879,882.00	42,808,430.00	40,611,124.19	508,867.51
Total Parks, Recreation and Historic Sites	\$ 43,012,069.00	\$ 69,475,022.00	\$ 67,245,944.64	\$ 508,867.51

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 10,735,754.00	\$ 0.00	\$ 10,735,437.73	\$ 316.27	\$ 316.27
95,164.00	(15,540.00)	94,406.81	16,297.19	757.19
<u>216,205.96</u>	<u>(149,122.04)</u>	<u>209,290.31</u>	<u>156,037.69</u>	<u>6,915.65</u>
<u>\$ 11,047,123.96</u>	<u>\$ (164,662.04)</u>	<u>\$ 11,039,134.85</u>	<u>\$ 172,651.15</u>	<u>\$ 7,989.11</u>
\$ 4,187,531.00	\$ 0.00	\$ 4,186,945.01	\$ 585.99	\$ 585.99
6,005,708.23	(298,197.77)	5,968,614.88	335,291.12	37,093.35
<u>182,075.98</u>	<u>52,854.98</u>	<u>97,589.61</u>	<u>31,631.39</u>	<u>84,486.37</u>
<u>\$ 10,375,315.21</u>	<u>\$ (245,342.79)</u>	<u>\$ 10,253,149.50</u>	<u>\$ 367,508.50</u>	<u>\$ 122,165.71</u>
\$ 30,453,279.00	\$ 0.00	\$ 29,845,563.19	\$ 607,715.81	\$ 607,715.81
38,270,896.39	(5,189,735.61)	38,091,572.82	5,369,059.18	179,323.57
<u>58,761,501.72</u>	<u>(13,114,425.28)</u>	<u>54,176,083.15</u>	<u>17,699,843.85</u>	<u>4,585,418.57</u>
<u>\$ 127,485,677.11</u>	<u>\$ (18,304,160.89)</u>	<u>\$ 122,113,219.16</u>	<u>\$ 23,676,618.84</u>	<u>\$ 5,372,457.95</u>
<u>\$ 13,900,000.00</u>	<u>\$ 0.00</u>	<u>\$ 10,221,633.29</u>	<u>\$ 3,678,366.71</u>	<u>\$ 3,678,366.71</u>
\$ 2,136,950.00	\$ 0.00	\$ 2,136,316.68	\$ 633.32	\$ 633.32
1,068,115.23	(125,966.77)	1,068,115.23	125,966.77	0.00
<u>26,599.75</u>	<u>17,086.75</u>	<u>2,690.15</u>	<u>6,822.85</u>	<u>23,909.60</u>
<u>\$ 3,231,664.98</u>	<u>\$ (108,880.02)</u>	<u>\$ 3,207,122.06</u>	<u>\$ 133,422.94</u>	<u>\$ 24,542.92</u>
<u>\$ 509,496.00</u>	<u>\$ 0.00</u>	<u>\$ 410,016.70</u>	<u>\$ 99,479.30</u>	<u>\$ 99,479.30</u>
\$ 24,286,246.00	\$ 0.00	\$ 24,283,065.84	\$ 3,180.16	\$ 3,180.16
2,348,574.45	(31,771.55)	2,347,756.82	32,589.18	817.63
<u>41,119,991.70</u>	<u>(1,688,438.30)</u>	<u>41,106,549.23</u>	<u>1,701,880.77</u>	<u>13,442.47</u>
<u>\$ 67,754,812.15</u>	<u>\$ (1,720,209.85)</u>	<u>\$ 67,737,371.89</u>	<u>\$ 1,737,650.11</u>	<u>\$ 17,440.26</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

<u>NATURAL RESOURCES, DEPARTMENT OF</u> (continued)	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
Pollution Prevention Assistance				
State Appropriation				
State General Funds	\$ 16,075.00	\$ 16,075.00	\$ 16,075.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	128,974.00	76,793.00	0.00
Other Funds	703,913.00	1,615,313.00	4,300.00	1,102,851.35
Total Pollution Prevention Assistance	\$ 719,988.00	\$ 1,760,362.00	\$ 97,168.00	\$ 1,102,851.35
Solid Waste Trust Fund				
State Appropriation				
State General Funds	\$ 6,000,000.00	\$ 6,000,000.00	\$ 6,000,000.00	\$ 0.00
Wildlife Resources				
State Appropriation				
State General Funds	\$ 40,774,791.00	\$ 40,735,914.00	\$ 40,735,914.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	5,126,791.00	24,020,831.00	22,818,295.25	0.00
Other Funds	277,446.00	23,819,528.00	22,673,346.00	2,906,095.17
Total Wildlife Resources	\$ 46,179,028.00	\$ 88,576,273.00	\$ 86,227,555.25	\$ 2,906,095.17
Payments to Georgia Agricultural Exposition Authority				
State Appropriation				
State General Funds	\$ 2,244,904.00	\$ 2,244,904.00	\$ 2,244,904.00	\$ 0.00
Payments to Georgia Agrirama Development Authority				
State Appropriation				
State General Funds	\$ 1,177,651.00	\$ 1,177,651.00	\$ 1,177,651.00	\$ 0.00
Payments to Lake Allatoona Preservation Authority				
State Appropriation				
State General Funds	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 0.00
Payments to Southwest Georgia Railroad Excursion Authority				
State Appropriation				
State General Funds	\$ 371,964.00	\$ 371,964.00	\$ 371,964.00	\$ 0.00
Prior Year Carry-Over Unidentified as to Program				
Other Funds	\$ —	\$ 0.00	\$ 0.00	\$ 94,322,715.64

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 16,075.00	\$ 0.00	\$ 12,100.50	\$ 3,974.50	\$ 3,974.50
76,793.00	(52,181.00)	75,593.81	53,380.19	1,199.19
<u>1,107,151.35</u>	<u>(508,161.65)</u>	<u>1,102,851.35</u>	<u>512,461.65</u>	<u>4,300.00</u>
\$ <u>1,200,019.35</u>	\$ <u>(560,342.65)</u>	\$ <u>1,190,545.66</u>	\$ <u>569,816.34</u>	\$ <u>9,473.69</u>
\$ <u>6,000,000.00</u>	\$ <u>0.00</u>	\$ <u>5,999,774.35</u>	\$ <u>225.65</u>	\$ <u>225.65</u>
\$ 40,735,914.00	\$ 0.00	\$ 39,653,028.49	\$ 1,082,885.51	\$ 1,082,885.51
22,818,295.25	(1,202,535.75)	22,817,701.48	1,203,129.52	593.77
<u>25,579,441.17</u>	<u>1,759,913.17</u>	<u>17,073,522.23</u>	<u>6,746,005.77</u>	<u>8,505,918.94</u>
\$ <u>89,133,650.42</u>	\$ <u>557,377.42</u>	\$ <u>79,544,252.20</u>	\$ <u>9,032,020.80</u>	\$ <u>9,589,398.22</u>
\$ <u>2,244,904.00</u>	\$ <u>0.00</u>	\$ <u>2,244,904.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>
\$ <u>1,177,651.00</u>	\$ <u>0.00</u>	\$ <u>1,177,651.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>
\$ <u>100,000.00</u>	\$ <u>0.00</u>	\$ <u>100,000.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>
\$ <u>371,964.00</u>	\$ <u>0.00</u>	\$ <u>371,964.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>
\$ <u>94,322,715.64</u>	\$ <u>94,322,715.64</u>	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>94,322,715.64</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

PARDONS AND PAROLES, STATE BOARD OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 55,612,881.00	\$ 55,612,881.00	\$ 55,612,881.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	796,351.00	645,086.20	(151,264.80)
Other Funds	—	325,396.00	325,389.40	(6.60)
Total Revenues	\$ 55,612,881.00	\$ 56,734,628.00	\$ 56,583,356.60	\$ (151,271.40)
Prior Year Reserves Available for Expenditure	—	0.00	268,196.63	268,196.63
Total Funds Available	\$ 55,612,881.00	\$ 56,734,628.00	\$ 56,851,553.23	\$ 116,925.23
Expenditures				
Administration	\$ 5,974,389.00	\$ 6,142,739.00	\$ 6,132,638.02	\$ 10,100.98
Clemency	10,935,172.00	10,995,867.00	10,876,391.80	119,475.20
Parole Supervision	38,149,974.00	39,042,676.00	38,428,099.89	614,576.11
Victim Services	553,346.00	553,346.00	543,062.88	10,283.12
Total Expenditures	\$ 55,612,881.00	\$ 56,734,628.00	\$ 55,980,192.59	\$ 754,435.41
Excess of Funds Available over Expenditures			\$ 871,360.64	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			153,184.81	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(153,184.81)	
Adjustments				
Prior Year Payables/Expenditures			25,085.81	
Prior Year Receivables/Revenues			8,027.70	
Ending Fund Balance - June 30			\$ 904,474.15	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 115,026.55	
Other Reserves				
Insurance Proceeds			877.08	
Unreserved, Undesignated (Surplus)			788,570.52	
Total Ending Fund Balance - June 30			\$ 904,474.15	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
<u>PARDONS AND PAROLES, STATE BOARD OF</u>				
Administration				
State Appropriation				
State General Funds	\$ 5,974,389.00	\$ 5,963,960.00	\$ 5,963,960.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	178,779.00	178,778.50	0.00
Total Administration	<u>\$ 5,974,389.00</u>	<u>\$ 6,142,739.00</u>	<u>\$ 6,142,738.50</u>	<u>\$ 0.00</u>
Clemency				
State Appropriation				
State General Funds	\$ 10,935,172.00	\$ 10,994,951.00	\$ 10,994,951.00	\$ 0.00
Other Funds	—	916.00	915.70	0.00
Total Clemency	<u>\$ 10,935,172.00</u>	<u>\$ 10,995,867.00</u>	<u>\$ 10,995,866.70</u>	<u>\$ 0.00</u>
Parole Supervision				
State Appropriation				
State General Funds	\$ 38,149,974.00	\$ 38,100,624.00	\$ 38,100,624.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	617,572.00	466,307.70	268,196.63
Other Funds	—	324,480.00	324,473.70	0.00
Total Parole Supervision	<u>\$ 38,149,974.00</u>	<u>\$ 39,042,676.00</u>	<u>\$ 38,891,405.40</u>	<u>\$ 268,196.63</u>
Victim Services				
State Appropriation				
State General Funds	\$ 553,346.00	\$ 553,346.00	\$ 553,346.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>		<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 5,963,960.00	\$ 0.00	\$ 5,953,859.52	\$ 10,100.48	\$ 10,100.48
<u>178,778.50</u>	<u>(0.50)</u>	<u>178,778.50</u>	<u>0.50</u>	<u>0.00</u>
<u>\$ 6,142,738.50</u>	<u>\$ (0.50)</u>	<u>\$ 6,132,638.02</u>	<u>\$ 10,100.98</u>	<u>\$ 10,100.48</u>
\$ 10,994,951.00	\$ 0.00	\$ 10,875,476.10	\$ 119,474.90	\$ 119,474.90
<u>915.70</u>	<u>(0.30)</u>	<u>915.70</u>	<u>0.30</u>	<u>0.00</u>
<u>\$ 10,995,866.70</u>	<u>\$ (0.30)</u>	<u>\$ 10,876,391.80</u>	<u>\$ 119,475.20</u>	<u>\$ 119,474.90</u>
\$ 38,100,624.00	\$ 0.00	\$ 37,486,933.64	\$ 613,690.36	\$ 613,690.36
734,504.33	116,932.33	617,569.63	2.37	116,934.70
<u>324,473.70</u>	<u>(6.30)</u>	<u>323,596.62</u>	<u>883.38</u>	<u>877.08</u>
<u>\$ 39,159,602.03</u>	<u>\$ 116,926.03</u>	<u>\$ 38,428,099.89</u>	<u>\$ 614,576.11</u>	<u>\$ 731,502.14</u>
<u>\$ 553,346.00</u>	<u>\$ 0.00</u>	<u>\$ 543,062.88</u>	<u>\$ 10,283.12</u>	<u>\$ 10,283.12</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

PROPERTIES COMMISSION, STATE

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 1,250,000.00	\$ 1,250,000.00	\$ 1,250,000.00	\$ 0.00
Other Funds	999,895.00	1,898,324.00	1,593,479.37	(304,844.63)
Total Revenues	<u>\$ 2,249,895.00</u>	<u>\$ 3,148,324.00</u>	<u>\$ 2,843,479.37</u>	<u>\$ (304,844.63)</u>
Prior Year Reserves Available for Expenditure	<u>—</u>	<u>0.00</u>	<u>81,587.35</u>	<u>81,587.35</u>
Total Funds Available	<u>\$ 2,249,895.00</u>	<u>\$ 3,148,324.00</u>	<u>\$ 2,925,066.72</u>	<u>\$ (223,257.28)</u>
Expenditures				
Leasing	\$ 406,637.00	\$ 488,349.00	\$ 368,063.00	\$ 120,286.00
Properties Commission, State	593,258.00	1,409,975.00	1,307,003.72	102,971.28
Payments to Georgia Building Authority	1,250,000.00	1,250,000.00	1,250,000.00	0.00
Total Expenditures	<u>\$ 2,249,895.00</u>	<u>\$ 3,148,324.00</u>	<u>\$ 2,925,066.72</u>	<u>\$ 223,257.28</u>
Excess of Funds Available over Expenditures			\$ 0.00	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			<u>0.00</u>	
Ending Fund Balance - June 30			<u>\$ 0.00</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			<u>\$ 0.00</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
<u>PROPERTIES COMMISSION, STATE</u>				
Leasing				
Other Funds	\$ <u>406,637.00</u>	\$ <u>488,349.00</u>	\$ <u>528,349.00</u>	\$ <u>0.00</u>
Properties Commission, State				
Other Funds	\$ <u>593,258.00</u>	\$ <u>1,409,975.00</u>	\$ <u>1,065,130.37</u>	\$ <u>81,587.35</u>
Payments to Georgia Building Authority				
State Appropriation				
State General Funds	\$ <u>1,250,000.00</u>	\$ <u>1,250,000.00</u>	\$ <u>1,250,000.00</u>	\$ <u>0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ <u>528,349.00</u>	\$ <u>40,000.00</u>	\$ <u>368,063.00</u>	\$ <u>120,286.00</u>	\$ <u>160,286.00</u>
\$ <u>1,146,717.72</u>	\$ <u>(263,257.28)</u>	\$ <u>1,307,003.72</u>	\$ <u>102,971.28</u>	\$ <u>(160,286.00)</u>
\$ <u>1,250,000.00</u>	\$ <u>0.00</u>	\$ <u>1,250,000.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

PUBLIC DEFENDER STANDARDS COUNCIL, GEORGIA

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 35,430,140.00	\$ 38,130,140.00	\$ 38,130,140.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	63,066.00	44,565.77	(18,500.23)
Other Funds	4,835,038.00	32,820,033.00	29,969,098.18	(2,850,934.82)
Total Revenues	<u>\$ 40,265,178.00</u>	<u>\$ 71,013,239.00</u>	<u>\$ 68,143,803.95</u>	<u>\$ (2,869,435.05)</u>
Prior Year Reserves Available for Expenditure	—	0.00	3,604,449.63	3,604,449.63
Total Funds Available	<u>\$ 40,265,178.00</u>	<u>\$ 71,013,239.00</u>	<u>\$ 71,748,253.58</u>	<u>\$ 735,014.58</u>
Expenditures				
Public Defender Standards Council	\$ 8,705,076.00	\$ 11,316,887.00	\$ 11,353,312.47	\$ (36,425.47)
Public Defenders	31,560,102.00	59,696,352.00	59,696,548.60	(196.60)
Total Expenditures	<u>\$ 40,265,178.00</u>	<u>\$ 71,013,239.00</u>	<u>\$ 71,049,861.07</u>	<u>\$ (36,622.07)</u>
Excess of Funds Available over Expenditures			\$ 698,392.51	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			0.00	
Adjustments				
Prior Year Revenues/Receivables			16,267.42	
Ending Fund Balance - June 30			<u>\$ 714,659.93</u>	
Analysis of Fund Balance				
Reserved				
Other Reserves				
County Administrative Service Fees			\$ 690,402.82	
Unreserved, Undesignated (Surplus/Deficit)			24,257.11	
Total Ending Fund Balance - June 30			<u>\$ 714,659.93</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

<u>PUBLIC DEFENDER STANDARDS COUNCIL, GEORGIA</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Funds Available</u>	
			<u>Current Year Revenues</u>	<u>Prior Year Carry-Over</u>
Public Defender Standards Council				
State Appropriation				
State General Funds	\$ 5,930,028.00	\$ 6,720,338.00	\$ 6,720,338.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	63,066.00	44,565.77	18,500.00
Other Funds	<u>2,775,048.00</u>	<u>4,533,483.00</u>	<u>4,366,117.23</u>	<u>1,987,031.29</u>
Total Public Defender Standards Council	<u>\$ 8,705,076.00</u>	<u>\$ 11,316,887.00</u>	<u>\$ 11,131,021.00</u>	<u>\$ 2,005,531.29</u>
Public Defenders				
State Appropriation				
State General Funds	\$ 29,500,112.00	\$ 31,409,802.00	\$ 31,409,802.00	\$ 0.00
Other Funds	<u>2,059,990.00</u>	<u>28,286,550.00</u>	<u>25,602,980.95</u>	<u>1,598,918.34</u>
Total Public Defenders	<u>\$ 31,560,102.00</u>	<u>\$ 59,696,352.00</u>	<u>\$ 57,012,782.95</u>	<u>\$ 1,598,918.34</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 6,720,338.00	\$ 0.00	\$ 6,695,884.84	\$ 24,453.16	\$ 24,453.16
63,065.77	(0.23)	63,065.77	0.23	0.00
<u>6,353,148.52</u>	<u>1,819,665.52</u>	<u>4,594,361.86</u>	<u>(60,878.86)</u>	<u>1,758,786.66</u>
<u>\$ 13,136,552.29</u>	<u>\$ 1,819,665.29</u>	<u>\$ 11,353,312.47</u>	<u>\$ (36,425.47)</u>	<u>\$ 1,783,239.82</u>
\$ 31,409,802.00	\$ 0.00	\$ 31,409,998.05	\$ (196.05)	\$ (196.05)
<u>27,201,899.29</u>	<u>(1,084,650.71)</u>	<u>28,286,550.55</u>	<u>(0.55)</u>	<u>(1,084,651.26)</u>
<u>\$ 58,611,701.29</u>	<u>\$ (1,084,650.71)</u>	<u>\$ 59,696,548.60</u>	<u>\$ (196.60)</u>	<u>\$ (1,084,847.31)</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

PUBLIC SAFETY, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 121,232,673.00	\$ 122,206,673.00	\$ 122,206,673.00	\$ 0.00
Federal Funds				
Federal Funds Not specifically Identified	8,328,935.00	34,396,663.00	27,551,105.89	(6,845,557.11)
Other Funds	9,382,406.00	25,909,607.00	22,947,256.23	(2,962,350.77)
Total Revenues	\$ 138,944,014.00	\$ 182,512,943.00	\$ 172,705,035.12	\$ (9,807,907.88)
Prior Year Reserves Available for Expenditure	—	0.00	3,631,999.78	3,631,999.78
Total Funds Available	\$ 138,944,014.00	\$ 182,512,943.00	\$ 176,337,034.90	\$ (6,175,908.10)
Expenditures				
Administration	\$ 9,434,931.00	\$ 9,534,134.00	\$ 9,388,505.01	\$ 145,628.99
Aviation	2,630,550.00	3,272,132.00	3,254,364.63	17,767.37
Capitol Police Services	3,151,435.00	7,503,871.00	7,416,332.18	87,538.82
Executive Security Services	1,467,064.00	1,487,641.00	1,487,620.01	20.99
Field Offices and Services	78,566,545.00	83,366,392.00	83,221,868.70	144,523.30
Motor Carrier Compliance	17,602,364.00	23,238,355.00	22,962,272.38	276,082.62
Specialized Collision Reconstruction Team	2,517,279.00	3,255,054.00	3,220,581.03	34,472.97
Troop J Specialty Units	2,460,304.00	2,472,655.00	2,444,107.30	28,547.70
Firefighter Standards and Training Council, Georgia	905,403.00	905,403.00	878,774.00	26,629.00
Highway Safety, Office of	3,688,232.00	24,910,387.00	16,808,434.12	8,101,952.88
Peace Officer Standards and Training Council, Georgia	2,126,893.00	2,304,678.00	2,285,756.27	18,921.73
Public Safety Training Center, Georgia	14,393,014.00	20,262,241.00	18,520,579.49	1,741,661.51
Total Expenditures	\$ 138,944,014.00	\$ 182,512,943.00	\$ 171,889,195.12	\$ 10,623,747.88
Excess of Funds Available over Expenditures			\$ 4,447,839.78	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure				
Inventories			3,253,426.25	
Unreserved, Undesignated (Surplus)			192,545.27	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(192,545.27)	
Adjustments				
Prior Year Payables/Expenditures			173,069.87	
Prior Year Receivables/Revenues			(563,462.48)	
Increase (Decrease) in Inventories			305,601.60	
Ending Fund Balance - June 30			\$ 7,616,475.02	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance				
DEA Asset Forfeiture Program			\$ 1,397,192.82	
Inventories			3,559,027.85	
Other Reserves				
Conference Fees			22,424.92	
Joshua's Law Grants			1,400,771.70	
Motorcycle Enforcement Unit			147,334.65	
NASCAR Tags - Governor's Highway Safety Program			29,759.23	
"Share the Road" Tag Proceeds - Bicycle Safety			115,982.00	
Unreserved, Undesignated (Surplus)			943,981.85	
Total Ending Fund Balance - June 30			\$ 7,616,475.02	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Current Year Revenues	Funds Available Prior Year Carry-Over
<u>PUBLIC SAFETY, DEPARTMENT OF</u>				
Administration				
State Appropriation				
State General Funds	\$ 9,434,931.00	\$ 9,434,931.00	\$ 9,434,931.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	99,203.00	99,203.00	0.00
Total Field Offices and Services	<u>\$ 9,434,931.00</u>	<u>\$ 9,534,134.00</u>	<u>\$ 9,534,134.00</u>	<u>\$ 0.00</u>
Aviation				
State Appropriation				
State General Funds	\$ 2,630,550.00	\$ 2,856,518.00	\$ 2,856,518.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	26,414.00	26,414.00	0.00
Other Funds	—	389,200.00	389,200.00	0.00
Total Aviation	<u>\$ 2,630,550.00</u>	<u>\$ 3,272,132.00</u>	<u>\$ 3,272,132.00</u>	<u>\$ 0.00</u>
Capitol Police Services				
Other Funds	<u>\$ 3,151,435.00</u>	<u>\$ 7,503,871.00</u>	<u>\$ 7,446,589.20</u>	<u>\$ 0.00</u>
Executive Security Services				
State Appropriation				
State General Funds	\$ 1,467,064.00	\$ 1,484,911.00	\$ 1,484,911.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	2,730.00	2,730.00	0.00
Total Executive Security Services	<u>\$ 1,467,064.00</u>	<u>\$ 1,487,641.00</u>	<u>\$ 1,487,641.00</u>	<u>\$ 0.00</u>
Field Offices and Services				
State Appropriation				
State General Funds	\$ 78,566,545.00	\$ 79,034,436.00	\$ 79,034,436.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	2,926,060.00	2,943,356.12	1,403,867.64
Other Funds	—	1,405,896.00	1,553,230.22	0.00
Total Field Offices and Services	<u>\$ 78,566,545.00</u>	<u>\$ 83,366,392.00</u>	<u>\$ 83,531,022.34</u>	<u>\$ 1,403,867.64</u>
Motor Carrier Compliance				
State Appropriation				
State General Funds	\$ 7,843,468.00	7,843,468.00	\$ 7,843,468.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	5,161,998.00	8,895,773.00	9,552,925.93	0.00
Other Funds	4,596,898.00	6,499,114.00	6,499,113.38	0.00
Total Motor Carrier Compliance	<u>\$ 17,602,364.00</u>	<u>\$ 23,238,355.00</u>	<u>\$ 23,895,507.31</u>	<u>\$ 0.00</u>
Specialized Collision Reconstruction Team				
State Appropriation				
State General Funds	\$ 2,517,279.00	\$ 2,767,222.00	\$ 2,767,222.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	487,832.00	487,831.34	0.00
Total Specialized Collision Reconstruction Team	<u>\$ 2,517,279.00</u>	<u>\$ 3,255,054.00</u>	<u>\$ 3,255,053.34</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 9,434,931.00	\$ 0.00	\$ 9,289,302.01	\$ 145,628.99	\$ 145,628.99
99,203.00	0.00	99,203.00	0.00	0.00
<u>\$ 9,534,134.00</u>	<u>\$ 0.00</u>	<u>\$ 9,388,505.01</u>	<u>\$ 145,628.99</u>	<u>\$ 145,628.99</u>
\$ 2,856,518.00	\$ 0.00	\$ 2,856,657.13	\$ (139.13)	\$ (139.13)
26,414.00	0.00	26,413.70	0.30	0.30
389,200.00	0.00	371,293.80	17,906.20	17,906.20
<u>\$ 3,272,132.00</u>	<u>\$ 0.00</u>	<u>\$ 3,254,364.63</u>	<u>\$ 17,767.37</u>	<u>\$ 17,767.37</u>
<u>\$ 7,446,589.20</u>	<u>\$ (57,281.80)</u>	<u>\$ 7,416,332.18</u>	<u>\$ 87,538.82</u>	<u>\$ 30,257.02</u>
\$ 1,484,911.00	\$ 0.00	\$ 1,484,900.01	\$ 10.99	\$ 10.99
2,730.00	0.00	2,720.00	10.00	10.00
<u>\$ 1,487,641.00</u>	<u>\$ 0.00</u>	<u>\$ 1,487,620.01</u>	<u>\$ 20.99</u>	<u>\$ 20.99</u>
\$ 79,034,436.00	\$ 0.00	\$ 79,034,246.59	\$ 189.41	\$ 189.41
4,347,223.76	1,421,163.76	2,860,856.47	65,203.53	1,486,367.29
1,553,230.22	147,334.22	1,326,765.64	79,130.36	226,464.58
<u>\$ 84,934,889.98</u>	<u>\$ 1,568,497.98</u>	<u>\$ 83,221,868.70</u>	<u>\$ 144,523.30</u>	<u>\$ 1,713,021.28</u>
\$ 7,843,468.00	\$ 0.00	\$ 7,553,186.53	\$ 290,281.47	\$ 290,281.47
9,552,925.93	657,152.93	8,909,972.47	(14,199.47)	642,953.46
6,499,113.38	(0.62)	6,499,113.38	0.62	0.00
<u>\$ 23,895,507.31</u>	<u>\$ 657,152.31</u>	<u>\$ 22,962,272.38</u>	<u>\$ 276,082.62</u>	<u>\$ 933,234.93</u>
\$ 2,767,222.00	\$ 0.00	\$ 2,767,211.78	\$ 10.22	\$ 10.22
487,831.34	(0.66)	453,369.25	34,462.75	34,462.09
<u>\$ 3,255,053.34</u>	<u>\$ (0.66)</u>	<u>\$ 3,220,581.03</u>	<u>\$ 34,472.97</u>	<u>\$ 34,472.31</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

PUBLIC SAFETY, DEPARTMENT OF (continued)	Original Appropriation	Final Budget	Funds Available	
			Current Year Revenues	Prior Year Carry-Over
Troop J Specialty Units				
State Appropriation				
State General Funds	\$ 2,460,304.00	\$ 2,472,655.00	\$ 2,472,655.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	0.00	0.00	0.00
Total Troop J Specialty Units	<u>\$ 2,460,304.00</u>	<u>\$ 2,472,655.00</u>	<u>\$ 2,472,655.00</u>	<u>\$ 0.00</u>
Firefighter Standards and Training Council, Georgia				
State Appropriation				
State General Funds	\$ 905,403.00	\$ 905,403.00	\$ 905,403.00	\$ 0.00
Highway Safety, Office of				
State Appropriation				
State General Funds	\$ 521,295.00	\$ 521,295.00	\$ 521,295.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	3,166,937.00	19,112,101.00	12,875,447.00	0.00
Other Funds	—	5,276,991.00	2,758,816.07	2,228,132.14
Total Highway Safety, Office of	<u>\$ 3,688,232.00</u>	<u>\$ 24,910,387.00</u>	<u>\$ 16,155,558.07</u>	<u>\$ 2,228,132.14</u>
Peace Officer Standards and Training Council, Georgia				
State Appropriation				
State General Funds	\$ 2,126,893.00	\$ 2,126,893.00	\$ 2,126,893.00	\$ 0.00
Other Funds	—	177,785.00	177,784.16	0.00
Total Peace Officer Standards and Training Council, Georgia	<u>\$ 2,126,893.00</u>	<u>\$ 2,304,678.00</u>	<u>\$ 2,304,677.16</u>	<u>\$ 0.00</u>
Public Safety Training Center, Georgia				
State Appropriation				
State General Funds	\$ 12,758,941.00	\$ 12,758,941.00	\$ 12,758,941.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	2,846,550.00	1,563,198.50	0.00
Other Funds	1,634,073.00	4,656,750.00	4,122,523.20	0.00
Total Public Safety Training Center, Georgia	<u>\$ 14,393,014.00</u>	<u>\$ 20,262,241.00</u>	<u>\$ 18,444,662.70</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 2,472,655.00	\$ 0.00	\$ 2,436,577.40	\$ 36,077.60	\$ 36,077.60
0.00	0.00	7,529.90	(7,529.90)	(7,529.90)
<u>\$ 2,472,655.00</u>	<u>\$ 0.00</u>	<u>\$ 2,444,107.30</u>	<u>\$ 28,547.70</u>	<u>\$ 28,547.70</u>
<u>\$ 905,403.00</u>	<u>\$ 0.00</u>	<u>\$ 878,774.00</u>	<u>\$ 26,629.00</u>	<u>\$ 26,629.00</u>
\$ 521,295.00	\$ 0.00	\$ 521,295.00	\$ 0.00	\$ 0.00
12,875,447.00	(6,236,654.00)	12,877,127.23	6,234,973.77	(1,680.23)
<u>4,986,948.21</u>	<u>(290,042.79)</u>	<u>3,410,011.89</u>	<u>1,866,979.11</u>	<u>1,576,936.32</u>
<u>\$ 18,383,690.21</u>	<u>\$ (6,526,696.79)</u>	<u>\$ 16,808,434.12</u>	<u>\$ 8,101,952.88</u>	<u>\$ 1,575,256.09</u>
\$ 2,126,893.00	\$ 0.00	\$ 2,123,910.75	\$ 2,982.25	\$ 2,982.25
<u>177,784.16</u>	<u>(0.84)</u>	<u>161,845.52</u>	<u>15,939.48</u>	<u>15,938.64</u>
<u>\$ 2,304,677.16</u>	<u>\$ (0.84)</u>	<u>\$ 2,285,756.27</u>	<u>\$ 18,921.73</u>	<u>\$ 18,920.89</u>
\$ 12,758,941.00	\$ 0.00	\$ 12,712,003.05	\$ 46,937.95	\$ 46,937.95
1,563,198.50	(1,283,351.50)	1,650,500.37	1,196,049.63	(87,301.87)
<u>4,122,523.20</u>	<u>(534,226.80)</u>	<u>4,158,076.07</u>	<u>498,673.93</u>	<u>(35,552.87)</u>
<u>\$ 18,444,662.70</u>	<u>\$ (1,817,578.30)</u>	<u>\$ 18,520,579.49</u>	<u>\$ 1,741,661.51</u>	<u>\$ (75,916.79)</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

PUBLIC SERVICE COMMISSION

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 9,965,190.00	\$ 9,965,190.00	\$ 9,965,190.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	273,311.00	644,861.00	644,860.35	(0.65)
Other Funds	—	84,213.00	84,213.23	0.23
Total Funds Available	<u>\$ 10,238,501.00</u>	<u>\$ 10,694,264.00</u>	<u>\$ 10,694,263.58</u>	<u>\$ (0.42)</u>
Expenditures				
Administration	\$ 1,258,488.00	\$ 1,261,988.00	\$ 1,261,813.50	\$ 174.50
Facility Protection	1,126,969.00	1,498,519.00	1,498,064.51	454.49
Utilities Regulation	7,853,044.00	7,933,757.00	7,932,491.54	1,265.46
Total Expenditures	<u>\$ 10,238,501.00</u>	<u>\$ 10,694,264.00</u>	<u>\$ 10,692,369.55</u>	<u>\$ 1,894.45</u>
Excess of Funds Available over Expenditures			\$ 1,894.03	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			3,274.18	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(3,274.18)	
Adjustments				
Prior Year Payables/Expenditures			102.14	
Ending Fund Balance - June 30			<u>\$ 1,996.17</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			<u>\$ 1,996.17</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
<u>PUBLIC SERVICE COMMISSION</u>				
Administration				
State Appropriation				
State General Funds	\$ 1,258,488.00	\$ 1,258,488.00	\$ 1,258,488.00	\$ 0.00
Other Funds	—	3,500.00	3,500.00	0.00
Total Administration	<u>\$ 1,258,488.00</u>	<u>\$ 1,261,988.00</u>	<u>\$ 1,261,988.00</u>	<u>\$ 0.00</u>
Facility Protection				
State Appropriation				
State General Funds	\$ 853,658.00	\$ 853,658.00	\$ 853,658.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	273,311.00	644,861.00	644,860.35	0.00
Total Facility Protection	<u>\$ 1,126,969.00</u>	<u>\$ 1,498,519.00</u>	<u>\$ 1,498,518.35</u>	<u>\$ 0.00</u>
Utilities Regulation				
State Appropriation				
State General Funds	\$ 7,853,044.00	\$ 7,853,044.00	\$ 7,853,044.00	\$ 0.00
Other Funds	—	80,713.00	80,713.23	0.00
Total Utilities Regulation	<u>\$ 7,853,044.00</u>	<u>\$ 7,933,757.00</u>	<u>\$ 7,933,757.23</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 1,258,488.00	\$ 0.00	\$ 1,258,313.50	\$ 174.50	\$ 174.50
<u>3,500.00</u>	<u>0.00</u>	<u>3,500.00</u>	<u>0.00</u>	<u>0.00</u>
<u>\$ 1,261,988.00</u>	<u>\$ 0.00</u>	<u>\$ 1,261,813.50</u>	<u>\$ 174.50</u>	<u>\$ 174.50</u>
\$ 853,658.00	\$ 0.00	\$ 853,204.16	\$ 453.84	\$ 453.84
<u>644,860.35</u>	<u>(0.65)</u>	<u>644,860.35</u>	<u>0.65</u>	<u>0.00</u>
<u>\$ 1,498,518.35</u>	<u>\$ (0.65)</u>	<u>\$ 1,498,064.51</u>	<u>\$ 454.49</u>	<u>\$ 453.84</u>
\$ 7,853,044.00	\$ 0.00	\$ 7,851,778.31	\$ 1,265.69	\$ 1,265.69
<u>80,713.23</u>	<u>0.23</u>	<u>80,713.23</u>	<u>(0.23)</u>	<u>0.00</u>
<u>\$ 7,933,757.23</u>	<u>\$ 0.23</u>	<u>\$ 7,932,491.54</u>	<u>\$ 1,265.46</u>	<u>\$ 1,265.69</u>

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

REGENTS, UNIVERSITY SYSTEM OF GEORGIA

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 2,115,477,060.00	\$ 2,121,723,333.00	\$ 2,121,723,333.00	\$ 0.00
Tobacco Funds	20,337,799.00	20,337,799.00	20,337,799.00	0.00
Other Funds	<u>2,908,641,879.00</u>	<u>3,301,748,942.00</u>	<u>3,046,613,550.07</u>	<u>(255,135,391.93)</u>
Total Revenues	\$ 5,044,456,738.00	\$ 5,443,810,074.00	\$ 5,188,674,682.07	\$ (255,135,391.93)
Prior Year Reserves Available for Expenditure	—	0.00	209,946,250.16	209,946,250.16
Total Funds Available	\$ 5,044,456,738.00	\$ 5,443,810,074.00	\$ 5,398,620,932.23	\$ (45,189,141.77)
Expenditures				
Advanced Technology Development Center / Economic Development Institute	\$ 27,974,712.00	\$ 29,574,712.00	\$ 27,175,514.08	\$ 2,399,197.92
Agricultural Experiment Station	75,377,483.00	86,015,877.00	80,354,212.99	5,661,664.01
Athens and Tifton Veterinary Laboratories	4,882,330.00	6,268,386.00	5,908,662.02	359,723.98
Cooperative Extension Service	58,486,061.00	68,438,718.00	65,093,392.11	3,345,325.89
Forestry Cooperative Extension	987,793.00	1,170,484.00	1,008,149.45	162,334.55
Forestry Research	5,826,331.00	7,706,916.00	7,645,793.68	61,122.32
Georgia Radiation Therapy Center	3,625,810.00	3,625,810.00	3,625,810.00	0.00
Georgia Tech Research Institute	130,786,385.00	154,736,385.00	149,869,704.44	4,866,680.56
Marine Institute	1,731,994.00	1,786,536.00	1,420,923.86	365,612.14
Marine Resources Extension Center	2,761,521.00	4,316,521.00	3,684,272.67	632,248.33
Medical College of Georgia Hospital and Clinics	33,181,112.00	33,181,112.00	33,181,112.00	0.00
Office of Minority Business Enterprise	884,273.00	884,273.00	883,081.61	1,191.39
Payments to the Georgia Cancer Coalition	14,587,799.00	14,587,799.00	14,587,490.57	308.43
Public Libraries	45,537,501.00	44,851,896.00	44,657,879.92	194,016.08
Public Service / Special Funding Initiatives	46,081,344.00	45,856,344.00	45,762,009.90	94,334.10
Regents Central Office	7,683,800.00	7,762,975.00	7,701,818.79	61,156.21
Research Consortium	36,745,015.00	36,745,015.00	36,735,472.49	9,542.51
Skidaway Institute of Oceanography	7,370,710.00	6,470,710.00	6,443,433.25	27,276.75
Student Education Enrichment Program	314,737.00	314,737.00	314,737.00	0.00
Teaching	4,507,411,422.00	4,852,246,263.00	4,629,055,370.60	223,190,892.40
Veterinary Medicine Experiment Station	3,384,254.00	3,384,254.00	3,384,254.00	0.00
Veterinary Medicine Teaching Hospital	7,202,585.00	12,252,585.00	10,068,145.59	2,184,439.41
Payments to Georgia Military College	3,062,152.00	3,062,152.00	3,062,152.00	0.00
Payments to Public Telecommunications Commission, Georgia	18,069,614.00	18,069,614.00	18,069,614.00	0.00
Georgia Eminent Scholars Endowment Trust Fund	<u>500,000.00</u>	<u>500,000.00</u>	<u>500,000.00</u>	<u>0.00</u>
Total Expenditures	\$ 5,044,456,738.00	\$ 5,443,810,074.00	\$ 5,200,193,007.02	\$ 243,617,066.98
Excess of Funds Available over Expenditures			\$ 198,427,925.21	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

REGENTS, UNIVERSITY SYSTEM OF GEORGIA

Beginning Fund Balance - July 1

Prior Year Reserves Not Available for Expenditure	
Early Retirement Program	\$ 7,172,101.53
Inventories	3,082,602.36
Uncollectible Accounts Receivable	10,186,001.82
Unreserved, Undesignated (Surplus)	1,968,440.84
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007	(1,968,440.84)
Early Return of Excess Funds to Office of Treasury and Fiscal Services Year Ended June 30, 2008	(96,556.41)
Adjustments	
Prior Year Payables/Expenditures	4,680,279.06
Prior Year Receivables/Revenues	(3,344,349.25)
Increase (Decrease) in Inventories	13,617.57
Mandatory Transfers	1,062,387.84
Non-Mandatory Transfers	16,037,024.72
Other Adjustments (Net)	<u>297,483.88</u>
Ending Fund Balance - June 30	\$ <u>237,518,518.33</u>

Analysis of Fund Balance

Reserved

College and University Funds	
Capital Outlay	\$ 6,694,149.08
Departmental Sales and Services	21,979,729.29
Early Retirement Program	7,365,016.53
Indirect Cost Recoveries	51,154,871.97
Inventories	3,173,177.35
Property Reserves	3,549,074.23
Restricted/Sponsored Funds	106,533,943.24
Technology Fees	12,539,684.95
Tuition Carry-Forward	10,664,996.97
Uncollectible Accounts Receivable	11,287,655.86
Unreserved, Undesignated (Surplus)	<u>2,576,218.86</u>
Total Ending Fund Balance - June 30	\$ <u>237,518,518.33</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
REGENTS, UNIVERSITY SYSTEM OF GEORGIA						
Advanced Technology Development Center / Economic Development Institute						
State Appropriation						
State General Funds	\$ 15,099,712.00	\$ 15,099,712.00	\$ 15,099,712.00	\$ 0.00	\$ 15,099,712.00	\$ 0.00
Other Funds	12,875,000.00	14,475,000.00	12,042,668.25	0.00	12,042,668.25	(2,432,331.75)
Total Advanced Technology Development Center / Economic Development Institute	\$ 27,974,712.00	\$ 29,574,712.00	\$ 27,142,380.25	\$ 0.00	\$ 27,142,380.25	\$ (2,432,331.75)
Agricultural Experiment Station						
State Appropriation						
State General Funds	\$ 42,936,221.00	\$ 42,936,221.00	\$ 42,936,221.00	\$ 0.00	\$ 42,936,221.00	\$ 0.00
Other Funds	32,441,262.00	43,079,656.00	38,096,785.38	8,683,289.45	46,780,074.83	3,700,418.83
Total Agricultural Experiment Station	\$ 75,377,483.00	\$ 86,015,877.00	\$ 81,033,006.38	\$ 8,683,289.45	\$ 89,716,295.83	\$ 3,700,418.83
Athens and Tifton Veterinary Laboratories						
State Appropriation						
State General Funds	\$ 62,192.00	\$ 62,192.00	\$ 62,192.00	\$ 0.00	\$ 62,192.00	\$ 0.00
Other Funds	4,820,138.00	6,206,194.00	5,845,117.97	2,328,360.69	8,173,478.66	1,967,284.66
Total Athens and Tifton Veterinary Laboratories	\$ 4,882,330.00	\$ 6,268,386.00	\$ 5,907,309.97	\$ 2,328,360.69	\$ 8,235,670.66	\$ 1,967,284.66
Cooperative Extension Service						
State Appropriation						
State General Funds	\$ 35,391,924.00	\$ 35,391,924.00	\$ 35,391,924.00	\$ 0.00	\$ 35,391,924.00	\$ 0.00
Other Funds	23,094,137.00	33,046,794.00	30,139,100.92	2,154,923.20	32,294,024.12	(752,769.88)
Total Cooperative Extension Service	\$ 58,486,061.00	\$ 68,438,718.00	\$ 65,531,024.92	\$ 2,154,923.20	\$ 67,685,948.12	\$ (752,769.88)
Forestry Cooperative Extension						
State Appropriation						
State General Funds	\$ 687,388.00	\$ 687,388.00	\$ 687,388.00	\$ 0.00	\$ 687,388.00	\$ 0.00
Other Funds	300,405.00	483,096.00	334,209.50	68,697.43	402,906.93	(80,189.07)
Total Forestry Cooperative Extension	\$ 987,793.00	\$ 1,170,484.00	\$ 1,021,597.50	\$ 68,697.43	\$ 1,090,294.93	\$ (80,189.07)
Forestry Research						
State Appropriation						
State General Funds	\$ 3,276,331.00	\$ 3,276,331.00	\$ 3,276,331.00	\$ 0.00	\$ 3,276,331.00	\$ 0.00
Other Funds	2,550,000.00	4,430,585.00	4,623,960.92	1,032,034.80	5,655,995.72	1,225,410.72
Total Forestry Research	\$ 5,826,331.00	\$ 7,706,916.00	\$ 7,900,291.92	\$ 1,032,034.80	\$ 8,932,326.72	\$ 1,225,410.72
Georgia Radiation Therapy Center						
Other Funds	\$ 3,625,810.00	\$ 3,625,810.00	\$ 3,625,810.00	\$ 0.00	\$ 3,625,810.00	\$ 0.00
Georgia Tech Research Institute						
State Appropriation						
State General Funds	\$ 7,868,427.00	\$ 7,868,427.00	\$ 7,868,427.00	\$ 0.00	\$ 7,868,427.00	\$ 0.00
Other Funds	122,917,958.00	146,867,958.00	142,001,279.33	0.00	142,001,279.33	(4,866,678.67)
Total Georgia Tech Research Institute	\$ 130,786,385.00	\$ 154,736,385.00	\$ 149,869,706.33	\$ 0.00	\$ 149,869,706.33	\$ (4,866,678.67)
Marine Institute						
State Appropriation						
State General Funds	\$ 964,361.00	\$ 964,361.00	\$ 964,361.00	\$ 0.00	\$ 964,361.00	\$ 0.00
Other Funds	767,633.00	822,175.00	421,135.56	65,816.07	486,951.63	(335,223.37)
Total Marine Institute	\$ 1,731,994.00	\$ 1,786,536.00	\$ 1,385,496.56	\$ 65,816.07	\$ 1,451,312.63	\$ (335,223.37)
Marine Resources Extension Center						
State Appropriation						
State General Funds	\$ 1,576,721.00	\$ 1,576,721.00	\$ 1,576,721.00	\$ 0.00	\$ 1,576,721.00	\$ 0.00
Other Funds	1,184,800.00	2,739,800.00	2,103,914.60	185,949.68	2,289,864.28	(449,935.72)
Total Marine Resources Extension Center	\$ 2,761,521.00	\$ 4,316,521.00	\$ 3,680,635.60	\$ 185,949.68	\$ 3,866,585.28	\$ (449,935.72)
Medical College of Georgia Hospital and Clinics						
State Appropriation						
State General Funds	\$ 33,181,112.00	\$ 33,181,112.00	\$ 33,181,112.00	\$ 0.00	\$ 33,181,112.00	\$ 0.00
Office of Minority Business Enterprise						
State Appropriation						
State General Funds	\$ 884,273.00	\$ 884,273.00	\$ 884,273.00	\$ 0.00	\$ 884,273.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Actual Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Transfers	Program Fund Balance		
Actual	Variance Positive (Negative)					Reserve	Surplus	Total
\$ 15,099,712.26	\$ (0.26)	\$ (0.26)	\$ 16,806.44	\$ 0.26	\$ 0.00	\$ 0.00	\$ 16,806.44	\$ 16,806.44
12,075,801.82	2,399,198.18	(33,133.57)	8,410.50	46,268.01	0.00	13,134.44	8,410.50	21,544.94
\$ 27,175,514.08	\$ 2,399,197.92	\$ (33,133.83)	\$ 25,216.94	\$ 46,268.27	\$ 0.00	\$ 13,134.44	\$ 25,216.94	\$ 38,351.38
\$ 42,936,221.00	\$ 0.00	\$ 0.00	\$ 72,724.38	\$ 0.00	\$ 0.00	\$ 0.00	\$ 72,724.38	\$ 72,724.38
37,417,991.99	5,661,664.01	9,362,082.84	6,830.63	363.40	0.00	9,369,276.87	0.00	9,369,276.87
\$ 80,354,212.99	\$ 5,661,664.01	\$ 9,362,082.84	\$ 79,555.01	\$ 363.40	\$ 0.00	\$ 9,369,276.87	\$ 72,724.38	\$ 9,442,001.25
\$ 61,862.00	\$ 330.00	\$ 330.00	\$ (330.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
5,846,800.02	359,393.98	2,326,678.64	330.00	(330.00)	0.00	2,326,678.64	0.00	2,326,678.64
\$ 5,908,662.02	\$ 359,723.98	\$ 2,327,008.64	\$ 0.00	\$ (330.00)	\$ 0.00	\$ 2,326,678.64	\$ 0.00	\$ 2,326,678.64
\$ 35,391,924.00	\$ 0.00	\$ 0.00	\$ 26,629.73	\$ 0.00	\$ 0.00	\$ 0.00	\$ 26,629.73	\$ 26,629.73
29,701,468.11	3,345,325.89	2,592,556.01	8,349.92	(828.00)	0.00	2,600,077.93	0.00	2,600,077.93
\$ 65,093,392.11	\$ 3,345,325.89	\$ 2,592,556.01	\$ 34,979.65	\$ (828.00)	\$ 0.00	\$ 2,600,077.93	\$ 26,629.73	\$ 2,626,707.66
\$ 687,388.00	\$ 0.00	\$ 0.00	\$ 145.68	\$ 0.00	\$ 0.00	\$ 0.00	\$ 145.68	\$ 145.68
320,761.45	162,334.55	82,145.48	300.00	0.00	0.00	82,445.48	0.00	82,445.48
\$ 1,008,149.45	\$ 162,334.55	\$ 82,145.48	\$ 445.68	\$ 0.00	\$ 0.00	\$ 82,445.48	\$ 145.68	\$ 82,591.16
\$ 3,276,331.00	\$ 0.00	\$ 0.00	\$ 8,848.57	\$ 0.00	\$ 0.00	\$ 0.00	\$ 8,848.57	\$ 8,848.57
4,369,462.68	61,122.32	1,286,533.04	2,163.69	0.00	0.00	1,288,696.73	0.00	1,288,696.73
\$ 7,645,793.68	\$ 61,122.32	\$ 1,286,533.04	\$ 11,012.26	\$ 0.00	\$ 0.00	\$ 1,288,696.73	\$ 8,848.57	\$ 1,297,545.30
\$ 3,625,810.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
\$ 7,868,427.00	\$ 0.00	\$ 0.00	\$ 1,294.50	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,294.50	\$ 1,294.50
142,001,277.44	4,866,680.56	1.89	73,237.59	115,397.67	0.00	115,399.56	73,237.59	188,637.15
\$ 149,869,704.44	\$ 4,866,680.56	\$ 1.89	\$ 74,532.09	\$ 115,397.67	\$ 0.00	\$ 115,399.56	\$ 74,532.09	\$ 189,931.65
\$ 964,361.00	\$ 0.00	\$ 0.00	\$ 800.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 800.00	\$ 800.00
456,562.86	365,612.14	30,388.77	0.00	0.00	0.00	30,388.77	0.00	30,388.77
\$ 1,420,923.86	\$ 365,612.14	\$ 30,388.77	\$ 800.00	\$ 0.00	\$ 0.00	\$ 30,388.77	\$ 800.00	\$ 31,188.77
\$ 1,576,721.00	\$ 0.00	\$ 0.00	\$ 814.45	\$ 0.00	\$ 0.00	\$ 0.00	\$ 814.45	\$ 814.45
2,107,551.67	632,248.33	182,312.61	65.82	0.00	0.00	182,378.43	0.00	182,378.43
\$ 3,684,272.67	\$ 632,248.33	\$ 182,312.61	\$ 880.27	\$ 0.00	\$ 0.00	\$ 182,378.43	\$ 814.45	\$ 183,192.88
\$ 33,181,112.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
\$ 883,081.61	\$ 1,191.39	\$ 1,191.39	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,191.39	\$ 1,191.39

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget (continued) Budget Fund For the Fiscal Year Ended June 30, 2008

REGENTS, UNIVERSITY SYSTEM OF GEORGIA (continued)	Original Appropriation	Final Budget	Funds Available Compared to Budget			Variance Positive (Negative)
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	
Medical College of Georgia Hospital and Clinics						
State Appropriation						
State General Funds	\$ 33,181,112.00	\$ 33,181,112.00	\$ 33,181,112.00	\$ 0.00	\$ 33,181,112.00	\$ 0.00
Office of Minority Business Enterprise						
State Appropriation						
State General Funds	\$ 884,273.00	\$ 884,273.00	\$ 884,273.00	\$ 0.00	\$ 884,273.00	\$ 0.00
Payments to the Georgia Cancer Coalition						
State Appropriation						
Tobacco Funds	\$ 14,587,799.00	\$ 14,587,799.00	\$ 14,587,799.00	\$ 0.00	\$ 14,587,799.00	\$ 0.00
Public Libraries						
State Appropriation						
State General Funds	\$ 41,015,101.00	\$ 40,329,496.00	\$ 40,329,496.00	\$ 0.00	\$ 40,329,496.00	\$ 0.00
Other Funds	4,522,400.00	4,522,400.00	4,395,430.71	22,773.34	4,418,204.05	(104,195.95)
Total Public Libraries	\$ 45,537,501.00	\$ 44,851,896.00	\$ 44,724,926.71	\$ 22,773.34	\$ 44,747,700.05	\$ (104,195.95)
Public Service / Special Funding Initiatives						
State Appropriation						
State General Funds	\$ 41,081,344.00	\$ 40,856,344.00	\$ 40,856,344.00	\$ 0.00	\$ 40,856,344.00	\$ 0.00
Tobacco Funds	5,000,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
Total Public Service / Special Funding Initiatives	\$ 46,081,344.00	\$ 45,856,344.00	\$ 45,856,344.00	\$ 0.00	\$ 45,856,344.00	\$ 0.00
Regents Central Office						
State Appropriation						
State General Funds	\$ 7,683,800.00	\$ 7,683,800.00	\$ 7,683,800.00	\$ 0.00	\$ 7,683,800.00	\$ 0.00
Other Funds	—	79,175.00	73,319.24	5,696,782.64	5,770,101.88	5,690,926.88
Total Regents Central Office	\$ 7,683,800.00	\$ 7,762,975.00	\$ 7,757,119.24	\$ 5,696,782.64	\$ 13,453,901.88	\$ 5,690,926.88
Research Consortium						
State Appropriation						
State General Funds	\$ 35,995,015.00	\$ 35,995,015.00	\$ 35,995,015.00	\$ 0.00	\$ 35,995,015.00	\$ 0.00
Tobacco Funds	750,000.00	750,000.00	750,000.00	0.00	750,000.00	0.00
Total Research Consortium	\$ 36,745,015.00	\$ 36,745,015.00	\$ 36,745,015.00	\$ 0.00	\$ 36,745,015.00	\$ 0.00
Skidway Institute of Oceanography						
State Appropriation						
State General Funds	\$ 1,712,710.00	\$ 1,712,710.00	\$ 1,712,710.00	\$ 0.00	\$ 1,712,710.00	\$ 0.00
Other Funds	5,658,000.00	4,758,000.00	4,847,044.74	0.00	4,847,044.74	89,044.74
Total Skidway Institute of Oceanography	\$ 7,370,710.00	\$ 6,470,710.00	\$ 6,559,754.74	\$ 0.00	\$ 6,559,754.74	\$ 89,044.74
Student Education Enrichment Program						
State Appropriation						
State General Funds	\$ 314,737.00	\$ 314,737.00	\$ 314,737.00	\$ 0.00	\$ 314,737.00	\$ 0.00
Teaching						
State Appropriation						
State General Funds	\$ 1,820,227,086.00	\$ 1,827,383,964.00	\$ 1,827,383,964.00	\$ 0.00	\$ 1,827,383,964.00	\$ 0.00
Other Funds	2,687,184,336.00	3,024,862,299.00	2,788,020,783.05	188,604,346.65	2,976,625,129.70	(48,237,169.30)
Total Teaching	\$ 4,507,411,422.00	\$ 4,852,246,263.00	\$ 4,615,404,747.05	\$ 188,604,346.65	\$ 4,804,009,093.70	\$ (48,237,169.30)
Veterinary Medicine Experiment Station						
State Appropriation						
State General Funds	\$ 3,384,254.00	\$ 3,384,254.00	\$ 3,384,254.00	\$ 0.00	\$ 3,384,254.00	\$ 0.00
Veterinary Medicine Teaching Hospital						
State Appropriation						
State General Funds	\$ 502,585.00	\$ 502,585.00	\$ 502,585.00	\$ 0.00	\$ 502,585.00	\$ 0.00
Other Funds	6,700,000.00	11,750,000.00	10,042,989.90	1,103,276.21	11,146,266.11	(603,733.89)
Total Veterinary Medicine Teaching Hospital	\$ 7,202,585.00	\$ 12,252,585.00	\$ 10,545,574.90	\$ 1,103,276.21	\$ 11,648,851.11	\$ (603,733.89)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Actual Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Transfers	Program Fund Balance		
Actual	Variance Positive (Negative)					Reserve	Surplus	Total
\$ 33,181,112.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
\$ 883,081.61	\$ 1,191.39	\$ 1,191.39	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,191.39	\$ 1,191.39
\$ 14,587,490.57	\$ 308.43	\$ 308.43	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 308.43	\$ 308.43
\$ 40,298,425.87	\$ 31,070.13	\$ 31,070.13	\$ 133,382.40	\$ 0.00	\$ 0.00	\$ 0.00	\$ 164,452.53	\$ 164,452.53
4,359,454.05	162,945.95	58,750.00	0.00	0.00	0.00	58,750.00	0.00	58,750.00
\$ 44,657,879.92	\$ 194,016.08	\$ 89,820.13	\$ 133,382.40	\$ 0.00	\$ 0.00	\$ 58,750.00	\$ 164,452.53	\$ 223,202.53
\$ 40,762,009.90	\$ 94,334.10	\$ 94,334.10	\$ 88,274.86	\$ 0.00	\$ (53,380.24)	\$ 0.00	\$ 129,228.72	\$ 129,228.72
5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$ 45,762,009.90	\$ 94,334.10	\$ 94,334.10	\$ 88,274.86	\$ 0.00	\$ (53,380.24)	\$ 0.00	\$ 129,228.72	\$ 129,228.72
\$ 7,641,783.99	\$ 42,016.01	\$ 42,016.01	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 42,016.01	\$ 42,016.01
60,034.80	19,140.20	5,710,067.08	0.00	0.00	0.00	5,710,067.08	0.00	5,710,067.08
\$ 7,701,818.79	\$ 61,156.21	\$ 5,752,083.09	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,710,067.08	\$ 42,016.01	\$ 5,752,083.09
		(continued)						
\$ 35,985,472.49	\$ 9,542.51	\$ 9,542.51	\$ (959,064.72)	\$ 0.00	\$ 820,085.30	\$ 0.00	\$ (129,436.91)	\$ (129,436.91)
750,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$ 36,735,472.49	\$ 9,542.51	\$ 9,542.51	\$ (959,064.72)	\$ 0.00	\$ 820,085.30	\$ 0.00	\$ (129,436.91)	\$ (129,436.91)
\$ 1,712,710.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
4,730,723.25	27,276.75	116,321.49	0.00	0.00	0.00	116,321.49	0.00	116,321.49
\$ 6,443,433.25	\$ 27,276.75	\$ 116,321.49	\$ 0.00	\$ 0.00	\$ 0.00	\$ 116,321.49	\$ 0.00	\$ 116,321.49
\$ 314,737.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
\$ 1,827,835,849.00	\$ (451,885.00)	\$ (451,885.00)	\$ 997,748.12	\$ 357,161.71	\$ 748,718.58	\$ 0.00	\$ 1,651,743.41	\$ 1,651,743.41
2,801,219,521.60	223,642,777.40	175,405,608.10	833,126.80	15,428,773.88	(1,515,423.64)	189,646,656.95	505,428.19	190,152,085.14
\$ 4,629,055,370.60	\$ 223,190,892.40	\$ 174,953,723.10	\$ 1,830,874.92	\$ 15,785,935.59	\$ (766,705.06)	\$ 189,646,656.95	\$ 2,157,171.60	\$ 191,803,828.55
\$ 3,384,254.00	\$ 0.00	\$ 0.00	\$ 1,575.25	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,575.25	\$ 1,575.25
\$ 502,585.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
9,565,560.59	2,184,439.41	1,580,705.52	13,465.19	(17,993.35)	0.00	1,576,177.36	0.00	1,576,177.36
\$ 10,068,145.59	\$ 2,184,439.41	\$ 1,580,705.52	\$ 13,465.19	\$ (17,993.35)	\$ 0.00	\$ 1,576,177.36	\$ 0.00	\$ 1,576,177.36
								(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget (continued) Budget Fund For the Fiscal Year Ended June 30, 2008

REGENTS, UNIVERSITY SYSTEM OF GEORGIA (continued)	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Payments to Georgia Military College						
State Appropriation						
State General Funds	\$ 3,062,152.00	\$ 3,062,152.00	\$ 3,062,152.00	\$ 0.00	\$ 3,062,152.00	\$ 0.00
Payments to Public Telecommunications Commission, Georgia						
State Appropriation						
State General Funds	\$ 18,069,614.00	\$ 18,069,614.00	\$ 18,069,614.00	\$ 0.00	\$ 18,069,614.00	\$ 0.00
Georgia Eminent Scholars Endowment Trust Fund						
State Appropriation						
State General Funds	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 0.00	\$ 500,000.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Expenditures Compared to Budget</u>		<u>Actual Funds Available Over/(Under) Expenditures</u>	<u>Prior Period Adjustments</u>	<u>Other Adjustments</u>	<u>Transfers</u>	<u>Program Fund Balance</u>		
<u>Actual</u>	<u>Variance Positive (Negative)</u>					<u>Reserve</u>	<u>Surplus</u>	<u>Total</u>
\$ 3,062,152.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
\$ 18,069,614.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
\$ 500,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

REVENUE, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 554,091,659.00	\$ 555,824,967.00	\$ 555,824,967.00	\$ 0.00
Tobacco Funds	150,000.00	150,000.00	150,000.00	0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	638,985.00	638,983.16	(1.84)
Other Funds	<u>7,005,348.00</u>	<u>23,062,926.00</u>	<u>23,062,923.57</u>	<u>(2.43)</u>
Total Funds Available	<u>\$ 561,247,007.00</u>	<u>\$ 579,676,878.00</u>	<u>\$ 579,676,873.73</u>	<u>\$ (4.27)</u>
Expenditures				
Administration	\$ 4,070,980.00	\$ 4,527,770.00	\$ 4,532,017.14	\$ (4,247.14)
Customer Service	13,399,351.00	14,343,850.00	14,176,609.22	167,240.78
Homeowner Tax Relief Grants	428,290,501.00	430,023,809.00	430,019,529.58	4,279.42
Industry Regulation	4,879,168.00	5,728,392.00	5,595,929.89	132,462.11
Local Tax Officials Retirement and FICA	5,149,163.00	5,149,163.00	5,149,163.00	0.00
Revenue Processing	42,064,729.00	42,337,889.00	42,496,078.32	(158,189.32)
Salvage Inspection	1,671,368.00	1,671,368.00	1,667,996.90	3,371.10
State Board of Equalization	5,000.00	5,000.00	5,000.00	0.00
Tag and Title Registration	23,838,255.00	29,867,564.00	25,086,158.20	4,781,405.80
Tax Compliance	<u>37,878,492.00</u>	<u>46,022,073.00</u>	<u>46,036,446.84</u>	<u>(14,373.84)</u>
Total Expenditures	<u>\$ 561,247,007.00</u>	<u>\$ 579,676,878.00</u>	<u>\$ 574,764,929.09</u>	<u>\$ 4,911,948.91</u>
Excess of Funds Available over Expenditures			\$ 4,911,944.64	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			3,799,501.00	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(3,799,501.00)	
Adjustments				
Prior Year Payables/Expenditures			503,558.06	
Prior Year Receivables/Revenues			<u>(458,150.37)</u>	
Ending Fund Balance - June 30			<u>\$ 4,957,352.33</u>	
Analysis of Fund Balance				
Reserved				
Other Funds				
Unified Carrier Registration Collections			\$ 4,828,832.99	
Unreserved, Undesignated (Surplus)				
Regular			<u>128,519.34</u>	
Total Ending Fund Balance - June 30			<u>\$ 4,957,352.33</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

<u>REVENUE, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
Administration				
State Appropriation				
State General Funds	\$ 4,070,980.00	\$ 4,070,980.00	\$ 4,070,980.00	\$ 0.00
Other Funds	—	456,790.00	413,789.60	0.00
Total Administration	<u>\$ 4,070,980.00</u>	<u>\$ 4,527,770.00</u>	<u>\$ 4,484,769.60</u>	<u>\$ 0.00</u>
Customer Service				
State Appropriation				
State General Funds	\$ 11,289,216.00	\$ 11,289,216.00	\$ 11,289,216.00	\$ 0.00
Other Funds	2,110,135.00	3,054,634.00	3,097,633.22	0.00
Total Customer Service	<u>\$ 13,399,351.00</u>	<u>\$ 14,343,850.00</u>	<u>\$ 14,386,849.22</u>	<u>\$ 0.00</u>
Homeowner Tax Relief Grants				
State Appropriation				
State General Funds	\$ 428,290,501.00	\$ 430,023,809.00	\$ 430,023,809.00	\$ 0.00
Industry Regulation				
State Appropriation				
State General Funds	\$ 4,729,168.00	\$ 4,729,168.00	\$ 4,729,168.00	\$ 0.00
Tobacco Funds	150,000.00	150,000.00	150,000.00	0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	220,010.00	220,009.29	0.00
Other Funds	—	629,214.00	629,213.55	0.00
Total Industry Regulation	<u>\$ 4,879,168.00</u>	<u>\$ 5,728,392.00</u>	<u>\$ 5,728,390.84</u>	<u>\$ 0.00</u>
Local Tax Officials Retirement and FICA				
State Appropriation				
State General Funds	\$ 5,149,163.00	\$ 5,149,163.00	\$ 5,149,163.00	\$ 0.00
Revenue Processing				
State Appropriation				
State General Funds	\$ 41,637,960.00	\$ 41,637,960.00	\$ 41,637,960.00	\$ 0.00
Other Funds	426,769.00	699,929.00	699,928.71	0.00
Total Revenue Processing	<u>\$ 42,064,729.00</u>	<u>\$ 42,337,889.00</u>	<u>\$ 42,337,888.71</u>	<u>\$ 0.00</u>
Salvage Inspection				
State Appropriation				
State General Funds	\$ 1,671,368.00	\$ 1,671,368.00	\$ 1,671,368.00	\$ 0.00
State Board of Equalization				
State Appropriation				
State General Funds	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 4,070,980.00	\$ 0.00	\$ 4,075,227.54	\$ (4,247.54)	\$ (4,247.54)
<u>413,789.60</u>	<u>(43,000.40)</u>	<u>456,789.60</u>	<u>0.40</u>	<u>(43,000.00)</u>
\$ <u>4,484,769.60</u>	\$ <u>(43,000.40)</u>	\$ <u>4,532,017.14</u>	\$ <u>(4,247.14)</u>	\$ <u>(47,247.54)</u>
\$ 11,289,216.00	\$ 0.00	\$ 11,256,785.84	\$ 32,430.16	\$ 32,430.16
<u>3,097,633.22</u>	<u>42,999.22</u>	<u>2,919,823.38</u>	<u>134,810.62</u>	<u>177,809.84</u>
\$ <u>14,386,849.22</u>	\$ <u>42,999.22</u>	\$ <u>14,176,609.22</u>	\$ <u>167,240.78</u>	\$ <u>210,240.00</u>
\$ <u>430,023,809.00</u>	\$ <u>0.00</u>	\$ <u>430,019,529.58</u>	\$ <u>4,279.42</u>	\$ <u>4,279.42</u>
\$ 4,729,168.00	\$ 0.00	\$ 4,728,773.82	\$ 394.18	\$ 394.18
150,000.00	0.00	150,000.00	0.00	0.00
220,009.29	(0.71)	220,009.29	0.71	0.00
<u>629,213.55</u>	<u>(0.45)</u>	<u>497,146.78</u>	<u>132,067.22</u>	<u>132,066.77</u>
\$ <u>5,728,390.84</u>	\$ <u>(1.16)</u>	\$ <u>5,595,929.89</u>	\$ <u>132,462.11</u>	\$ <u>132,460.95</u>
\$ <u>5,149,163.00</u>	\$ <u>0.00</u>	\$ <u>5,149,163.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>
\$ 41,637,960.00	\$ 0.00	\$ 41,796,149.32	\$ (158,189.32)	\$ (158,189.32)
<u>699,928.71</u>	<u>(0.29)</u>	<u>699,929.00</u>	<u>0.00</u>	<u>(0.29)</u>
\$ <u>42,337,888.71</u>	\$ <u>(0.29)</u>	\$ <u>42,496,078.32</u>	\$ <u>(158,189.32)</u>	\$ <u>(158,189.61)</u>
\$ <u>1,671,368.00</u>	\$ <u>0.00</u>	\$ <u>1,667,996.90</u>	\$ <u>3,371.10</u>	\$ <u>3,371.10</u>
\$ <u>5,000.00</u>	\$ <u>0.00</u>	\$ <u>5,000.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

<u>REVENUE, DEPARTMENT OF</u> (continued)	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
Tag and Title Registration				
State Appropriation				
State General Funds	\$ 23,185,574.00	\$ 23,185,574.00	\$ 23,185,574.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	118,657.00	118,656.76	0.00
Other Funds	652,681.00	6,563,333.00	6,563,332.75	0.00
Total Tag and Title Registration	<u>\$ 23,838,255.00</u>	<u>\$ 29,867,564.00</u>	<u>\$ 29,867,563.51</u>	<u>\$ 0.00</u>
Tax Compliance				
State Appropriation				
State General Funds	\$ 34,062,729.00	\$ 34,062,729.00	\$ 34,062,729.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	300,318.00	300,317.11	0.00
Other Funds	3,815,763.00	11,659,026.00	11,659,025.74	0.00
Total Tax Compliance	<u>\$ 37,878,492.00</u>	<u>\$ 46,022,073.00</u>	<u>\$ 46,022,071.85</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance		Variance	Funds Available
Funds Available	Positive (Negative)	Actual	Positive (Negative)	Over/(Under)
				Expenditures
\$ 23,185,574.00	\$ 0.00	\$ 23,241,731.84	\$ (56,157.84)	\$ (56,157.84)
118,656.76	(0.24)	118,656.76	0.24	0.00
<u>6,563,332.75</u>	<u>(0.25)</u>	<u>1,725,769.60</u>	<u>4,837,563.40</u>	<u>4,837,563.15</u>
<u>\$ 29,867,563.51</u>	<u>\$ (0.49)</u>	<u>\$ 25,086,158.20</u>	<u>\$ 4,781,405.80</u>	<u>\$ 4,781,405.31</u>
\$ 34,062,729.00	\$ 0.00	\$ 34,124,670.90	\$ (61,941.90)	\$ (61,941.90)
300,317.11	(0.89)	300,317.11	0.89	0.00
<u>11,659,025.74</u>	<u>(0.26)</u>	<u>11,611,458.83</u>	<u>47,567.17</u>	<u>47,566.91</u>
<u>\$ 46,022,071.85</u>	<u>\$ (1.15)</u>	<u>\$ 46,036,446.84</u>	<u>\$ (14,373.84)</u>	<u>\$ (14,374.99)</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

SECRETARY OF STATE

	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 39,639,484.00	\$ 40,070,587.00	\$ 40,070,587.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	264,165.00	92,276.71	(171,888.29)
Other Funds	1,500,283.00	4,206,607.00	4,233,054.02	26,447.02
Total Revenues	\$ 41,139,767.00	\$ 44,541,359.00	\$ 44,395,917.73	\$ (145,441.27)
Prior Year Reserves Available for Expenditure	—	0.00	2,139,613.62	2,139,613.62
Total Funds Available	\$ 41,139,767.00	\$ 44,541,359.00	\$ 46,535,531.35	\$ 1,994,172.35
Expenditures				
Administration	\$ 5,333,115.00	\$ 6,174,473.00	\$ 5,683,938.61	\$ 490,534.39
Archives and Records	6,714,809.00	6,921,066.00	6,648,718.43	272,347.57
Capitol Tours	165,573.00	165,573.00	132,398.13	33,174.87
Corporations	2,044,652.00	2,577,215.00	2,390,372.18	186,842.82
Elections	5,318,929.00	6,225,046.00	6,006,308.86	218,737.14
Professional Licensing Boards	12,122,078.00	11,961,616.00	11,175,438.03	786,177.97
Securities	2,241,515.00	3,053,195.00	2,635,694.83	417,500.17
Drugs and Narcotics Agency, Georgia	1,454,200.00	1,528,284.00	1,478,361.94	49,922.06
State Ethics Commission	1,868,943.00	1,875,299.00	1,870,789.17	4,509.83
Commission on the Holocaust, Georgia	340,743.00	404,737.00	403,145.45	1,591.55
Real Estate Commission	3,535,210.00	3,654,855.00	3,579,835.88	75,019.12
Total Expenditures	\$ 41,139,767.00	\$ 44,541,359.00	\$ 42,005,001.51	\$ 2,536,357.49
Excess of Funds Available over Expenditures			\$ 4,530,529.84	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			1,749,029.13	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(1,749,029.13)	
Adjustments				
Prior Year Payables/Expenditures			246,783.19	
Prior Year Revenues/Receivables			(2,121.04)	
Ending Fund Balance - June 30			\$ 4,775,191.99	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 1,614,643.16	
Other Reserves				
Archives Internship Program			39,343.69	
Donations				
Archives			30,553.41	
Flag Restoration			220,935.52	
Holocaust Commission			41,191.85	
Rhodes Hall			2,670.00	
Drugs and Narcotics Law Enforcement Grant			11,351.50	
Facility Rentals				
Capitol Education Center			47,373.50	
PLB Test Center			390.00	
GHRAB Records			3,089.76	
Humanities Council, Georgia - Archive			2,461.60	
Investor Education			47.84	
Premier and KSU Elections Project			0.60	
Records Center Storage Program			98,444.74	
Unreserved, Undesignated (Surplus)			2,662,694.82	
Total Ending Fund Balance - June 30			\$ 4,775,191.99	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
SECRETARY OF STATE				
Administration				
State Appropriation				
State General Funds	\$ 5,303,115.00	\$ 6,101,496.00	\$ 6,101,496.00	\$ 0.00
Other Funds	<u>30,000.00</u>	<u>72,977.00</u>	<u>131,869.60</u>	<u>162,512.64</u>
Total Administration	<u>\$ 5,333,115.00</u>	<u>\$ 6,174,473.00</u>	<u>\$ 6,233,365.60</u>	<u>\$ 162,512.64</u>
Archives and Records				
State Appropriation				
State General Funds	\$ 6,204,038.00	\$ 6,204,038.00	\$ 6,204,038.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	19,513.00	11,754.04	2,121.04
Other Funds	<u>510,771.00</u>	<u>697,515.00</u>	<u>693,290.75</u>	<u>181,914.09</u>
Total Archives and Records	<u>\$ 6,714,809.00</u>	<u>\$ 6,921,066.00</u>	<u>\$ 6,909,082.79</u>	<u>\$ 184,035.13</u>
Capitol Tours				
State Appropriation				
State General Funds	\$ 165,573.00	\$ 165,573.00	\$ 165,573.00	\$ 0.00
Other Funds	<u>—</u>	<u>0.00</u>	<u>0.00</u>	<u>47,373.50</u>
Total Capitol Tours	<u>\$ 165,573.00</u>	<u>\$ 165,573.00</u>	<u>\$ 165,573.00</u>	<u>\$ 47,373.50</u>
Corporations				
State Appropriation				
State General Funds	\$ 1,305,140.00	\$ 1,305,140.00	\$ 1,305,140.00	\$ 0.00
Other Funds	<u>739,512.00</u>	<u>1,272,075.00</u>	<u>1,272,075.00</u>	<u>0.00</u>
Total Corporations	<u>\$ 2,044,652.00</u>	<u>\$ 2,577,215.00</u>	<u>\$ 2,577,215.00</u>	<u>\$ 0.00</u>
Elections				
State Appropriation				
State General Funds	\$ 5,298,929.00	\$ 5,741,479.00	\$ 5,741,479.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	244,652.00	80,522.67	1,638,784.19
Other Funds	<u>20,000.00</u>	<u>238,915.00</u>	<u>247,917.05</u>	<u>0.00</u>
Total Elections	<u>\$ 5,318,929.00</u>	<u>\$ 6,225,046.00</u>	<u>\$ 6,069,918.72</u>	<u>\$ 1,638,784.19</u>
Professional Licensing Boards				
State Appropriation				
State General Funds	\$ 11,972,078.00	\$ 11,239,745.00	\$ 11,239,745.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	0.00	0.00	3,790.91
Other Funds	<u>150,000.00</u>	<u>721,871.00</u>	<u>721,871.54</u>	<u>390.00</u>
Total Professional Licensing Boards	<u>\$ 12,122,078.00</u>	<u>\$ 11,961,616.00</u>	<u>\$ 11,961,616.54</u>	<u>\$ 4,180.91</u>
Securities				
State Appropriation				
State General Funds	\$ 2,191,515.00	\$ 2,114,020.00	\$ 2,114,020.00	\$ 0.00
Other Funds	<u>50,000.00</u>	<u>939,175.00</u>	<u>939,175.71</u>	<u>47.84</u>
Total Securities	<u>\$ 2,241,515.00</u>	<u>\$ 3,053,195.00</u>	<u>\$ 3,053,195.71</u>	<u>\$ 47.84</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance		Variance	Funds Available
Funds Available	Positive (Negative)	Actual	Positive (Negative)	Over/(Under)
				Expenditures
\$ 6,101,496.00	\$ 0.00	\$ 5,620,740.95	\$ 480,755.05	\$ 480,755.05
294,382.24	221,405.24	63,197.66	9,779.34	231,184.58
<u>\$ 6,395,878.24</u>	<u>\$ 221,405.24</u>	<u>\$ 5,683,938.61</u>	<u>\$ 490,534.39</u>	<u>\$ 711,939.63</u>
\$ 6,204,038.00	\$ 0.00	\$ 5,942,049.35	\$ 261,988.65	\$ 261,988.65
13,875.08	(5,637.92)	19,510.73	2.27	(5,635.65)
875,204.84	177,689.84	687,158.35	10,356.65	188,046.49
<u>\$ 7,093,117.92</u>	<u>\$ 172,051.92</u>	<u>\$ 6,648,718.43</u>	<u>\$ 272,347.57</u>	<u>\$ 444,399.49</u>
\$ 165,573.00	\$ 0.00	\$ 132,398.13	\$ 33,174.87	\$ 33,174.87
47,373.50	47,373.50	0.00	0.00	47,373.50
<u>\$ 212,946.50</u>	<u>\$ 47,373.50</u>	<u>\$ 132,398.13</u>	<u>\$ 33,174.87</u>	<u>\$ 80,548.37</u>
\$ 1,305,140.00	\$ 0.00	\$ 1,301,871.29	\$ 3,268.71	\$ 3,268.71
1,272,075.00	0.00	1,088,500.89	183,574.11	183,574.11
<u>\$ 2,577,215.00</u>	<u>\$ 0.00</u>	<u>\$ 2,390,372.18</u>	<u>\$ 186,842.82</u>	<u>\$ 186,842.82</u>
\$ 5,741,479.00	\$ 0.00	\$ 5,522,746.51	\$ 218,732.49	\$ 218,732.49
1,719,306.86	1,474,654.86	244,649.04	2.96	1,474,657.82
247,917.05	9,002.05	238,913.31	1.69	9,003.74
<u>\$ 7,708,702.91</u>	<u>\$ 1,483,656.91</u>	<u>\$ 6,006,308.86</u>	<u>\$ 218,737.14</u>	<u>\$ 1,702,394.05</u>
\$ 11,239,745.00	\$ 0.00	\$ 10,632,358.88	\$ 607,386.12	\$ 607,386.12
3,790.91	3,790.91	0.00	0.00	3,790.91
722,261.54	390.54	543,079.15	178,791.85	179,182.39
<u>\$ 11,965,797.45</u>	<u>\$ 4,181.45</u>	<u>\$ 11,175,438.03</u>	<u>\$ 786,177.97</u>	<u>\$ 790,359.42</u>
\$ 2,114,020.00	\$ 0.00	\$ 1,873,402.42	\$ 240,617.58	\$ 240,617.58
939,223.55	48.55	762,292.41	176,882.59	176,931.14
<u>\$ 3,053,243.55</u>	<u>\$ 48.55</u>	<u>\$ 2,635,694.83</u>	<u>\$ 417,500.17</u>	<u>\$ 417,548.72</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
SECRETARY OF STATE (continued)				
Drugs and Narcotics Agency, Georgia				
State Appropriation				
State General Funds	\$ 1,454,200.00	\$ 1,454,200.00	\$ 1,454,200.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	0.00	0.00	81,777.04
Other Funds	—	74,084.00	16,569.82	0.00
Total Drugs and Narcotics Agency, Georgia	<u>\$ 1,454,200.00</u>	<u>\$ 1,528,284.00</u>	<u>\$ 1,470,769.82</u>	<u>\$ 81,777.04</u>
State Ethics Commission				
State Appropriation				
State General Funds	\$ 1,868,943.00	\$ 1,868,943.00	\$ 1,868,943.00	\$ 0.00
Other Funds	—	6,356.00	6,356.41	0.00
Total State Ethics Commission	<u>\$ 1,868,943.00</u>	<u>\$ 1,875,299.00</u>	<u>\$ 1,875,299.41</u>	<u>\$ 0.00</u>
Commission on the Holocaust, Georgia				
State Appropriation				
State General Funds	\$ 340,743.00	\$ 340,743.00	\$ 340,743.00	\$ 0.00
Other Funds	—	63,994.00	84,283.00	20,902.37
Total Commission on the Holocaust, Georgia	<u>\$ 340,743.00</u>	<u>\$ 404,737.00</u>	<u>\$ 425,026.00</u>	<u>\$ 20,902.37</u>
Real Estate Commission				
State Appropriation				
State General Funds	\$ 3,535,210.00	\$ 3,535,210.00	\$ 3,535,210.00	\$ 0.00
Other Funds	—	119,645.00	119,645.14	0.00
Total Real Estate Commission	<u>\$ 3,535,210.00</u>	<u>\$ 3,654,855.00</u>	<u>\$ 3,654,855.14</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance		Variance	Funds Available
Funds Available	Positive (Negative)	Actual	Positive (Negative)	Over/(Under)
				Expenditures
\$ 1,454,200.00	\$ 0.00	\$ 1,404,278.72	\$ 49,921.28	\$ 49,921.28
81,777.04	81,777.04	67,540.40	(67,540.40)	14,236.64
<u>16,569.82</u>	<u>(57,514.18)</u>	<u>6,542.82</u>	<u>67,541.18</u>	<u>10,027.00</u>
<u>\$ 1,552,546.86</u>	<u>\$ 24,262.86</u>	<u>\$ 1,478,361.94</u>	<u>\$ 49,922.06</u>	<u>\$ 74,184.92</u>
\$ 1,868,943.00	0.00	\$ 1,864,606.17	\$ 4,336.83	\$ 4,336.83
<u>6,356.41</u>	<u>0.41</u>	<u>6,183.00</u>	<u>173.00</u>	<u>173.41</u>
<u>\$ 1,875,299.41</u>	<u>\$ 0.41</u>	<u>\$ 1,870,789.17</u>	<u>\$ 4,509.83</u>	<u>\$ 4,510.24</u>
\$ 340,743.00	0.00	\$ 339,151.93	\$ 1,591.07	\$ 1,591.07
<u>105,185.37</u>	<u>41,191.37</u>	<u>63,993.52</u>	<u>0.48</u>	<u>41,191.85</u>
<u>\$ 445,928.37</u>	<u>\$ 41,191.37</u>	<u>\$ 403,145.45</u>	<u>\$ 1,591.55</u>	<u>\$ 42,782.92</u>
\$ 3,535,210.00	0.00	\$ 3,464,234.93	\$ 70,975.07	\$ 70,975.07
<u>119,645.14</u>	<u>0.14</u>	<u>115,600.95</u>	<u>4,044.05</u>	<u>4,044.19</u>
<u>\$ 3,654,855.14</u>	<u>\$ 0.14</u>	<u>\$ 3,579,835.88</u>	<u>\$ 75,019.12</u>	<u>\$ 75,019.26</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

SOIL AND WATER CONSERVATION COMMISSION

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 3,517,863.00	\$ 4,017,863.00	\$ 4,017,863.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	1,954,308.00	3,575,304.00	3,571,867.73	(3,436.27)
Other Funds	<u>8,637,292.00</u>	<u>5,229,207.00</u>	<u>4,287,399.90</u>	<u>(941,807.10)</u>
Total Funds Available	<u>\$ 14,109,463.00</u>	<u>\$ 12,822,374.00</u>	<u>\$ 11,877,130.63</u>	<u>\$ (945,243.37)</u>
Expenditures				
Administration	\$ 640,246.00	\$ 640,246.00	\$ 639,976.25	\$ 269.75
Conservation of Agricultural Water Supplies	9,793,823.00	7,470,315.00	7,461,421.33	8,893.67
Conservation of Soil and Water Resources	2,691,153.00	3,227,572.00	2,280,868.14	946,703.86
USDA Flood Control Watershed Structures	106,696.00	606,696.00	606,231.25	464.75
Water Resources and Land Use Planning	<u>877,545.00</u>	<u>877,545.00</u>	<u>877,369.18</u>	<u>175.82</u>
Total Expenditures	<u>\$ 14,109,463.00</u>	<u>\$ 12,822,374.00</u>	<u>\$ 11,865,866.15</u>	<u>\$ 956,507.85</u>
Excess of Funds Available over Expenditures			\$ 11,264.48	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			6,597.35	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(6,597.35)	
Adjustments				
Prior Year Payables/Expenditures			<u>8,550.31</u>	
Ending Fund Balance - June 30			<u>\$ 19,814.79</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			<u>\$ 19,814.79</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

<u>SOIL AND WATER CONSERVATION COMMISSION</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Funds Available</u>	
			<u>Current Year Revenues</u>	<u>Prior Year Carry-Over</u>
Administration				
State Appropriation				
State General Funds	\$ 640,246.00	\$ 640,246.00	\$ 640,246.00	\$ 0.00
Conservation of Agricultural Water Supplies				
State Appropriation				
State General Funds	\$ 314,303.00	\$ 314,303.00	\$ 314,303.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	1,631,804.00	3,260,689.00	3,260,680.19	0.00
Other Funds	7,847,716.00	3,895,323.00	3,895,306.38	0.00
Total Conservation of Agricultural Water Supplies	\$ 9,793,823.00	\$ 7,470,315.00	\$ 7,470,289.57	\$ 0.00
Conservation of Soil and Water Resources				
State Appropriation				
State General Funds	\$ 1,579,073.00	\$ 1,579,073.00	\$ 1,579,073.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	322,504.00	314,615.00	311,187.54	0.00
Other Funds	789,576.00	1,333,884.00	392,093.52	0.00
Total Conservation of Soil and Water Resources	\$ 2,691,153.00	\$ 3,227,572.00	\$ 2,282,354.06	\$ 0.00
USDA Flood Control Watershed Structures				
State Appropriation				
State General Funds	\$ 106,696.00	\$ 606,696.00	\$ 606,696.00	\$ 0.00
Water Resources and Land Use Planning				
State Appropriation				
State General Funds	\$ 877,545.00	\$ 877,545.00	\$ 877,545.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance		Variance	Funds Available
Funds Available	Positive (Negative)	Actual	Positive (Negative)	Over/(Under)
				Expenditures
\$ 640,246.00	\$ 0.00	\$ 639,976.25	\$ 269.75	\$ 269.75
\$ 314,303.00	\$ 0.00	\$ 305,434.76	\$ 8,868.24	\$ 8,868.24
3,260,680.19	(8.81)	3,260,680.19	8.81	0.00
3,895,306.38	(16.62)	3,895,306.38	16.62	0.00
\$ 7,470,289.57	\$ (25.43)	\$ 7,461,421.33	\$ 8,893.67	\$ 8,868.24
\$ 1,579,073.00	\$ 0.00	\$ 1,577,637.08	\$ 1,435.92	\$ 1,435.92
311,187.54	(3,427.46)	311,187.54	3,427.46	0.00
392,093.52	(941,790.48)	392,043.52	941,840.48	50.00
\$ 2,282,354.06	\$ (945,217.94)	\$ 2,280,868.14	\$ 946,703.86	\$ 1,485.92
\$ 606,696.00	\$ 0.00	\$ 606,231.25	\$ 464.75	\$ 464.75
\$ 877,545.00	\$ 0.00	\$ 877,369.18	\$ 175.82	\$ 175.82

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

STUDENT FINANCE COMMISSION AND AUTHORITY, GEORGIA

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 40,223,482.00	\$ 40,223,482.00	\$ 40,223,482.00	\$ 0.00
Lottery Funds	516,697,160.00	516,697,160.00	499,721,129.00	(16,976,031.00)
Federal Funds				
Federal Funds Not Specifically Identified	520,653.00	522,134.00	522,134.00	0.00
Other Funds	5,622,493.00	5,952,705.00	5,959,826.46	7,121.46
Total Funds Available	\$ 563,063,788.00	\$ 563,395,481.00	\$ 546,426,571.46	\$ (16,968,909.54)
Expenditures				
Accel	\$ 6,000,000.00	\$ 6,000,000.00	\$ 4,430,066.30	\$ 1,569,933.70
Engineer Scholarship	760,000.00	760,000.00	592,543.00	167,457.00
Georgia Military College Scholarship	1,228,708.00	1,228,708.00	1,012,324.61	216,383.39
Governor's Scholarship Program	2,329,200.00	2,329,200.00	2,329,200.00	0.00
Guaranteed Educational Loans	4,049,883.00	4,049,883.00	4,049,883.00	0.00
HERO Scholarship	918,000.00	918,000.00	918,000.00	0.00
HOPE Administration	5,887,232.00	5,887,232.00	5,887,232.00	0.00
HOPE GED	2,461,614.00	2,461,614.00	2,128,740.15	332,873.85
HOPE Grant	104,972,024.00	111,824,775.00	105,217,140.68	6,607,634.32
HOPE Scholarships - Private Schools	45,651,732.00	45,651,732.00	35,624,224.96	10,027,507.04
HOPE Scholarships - Public Schools	338,950,936.00	332,098,185.00	314,364,581.66	17,733,603.34
Law Enforcement Dependents Grant	50,911.00	50,911.00	50,911.00	0.00
Leveraging Educational Assistance Partnership Program	1,487,410.00	1,488,891.00	1,488,891.00	0.00
North Georgia Military Scholarship Grants	683,951.00	925,042.00	925,042.00	0.00
North Georgia ROTC Grants	432,479.00	489,500.00	489,500.00	0.00
Promise Scholarship	5,855,278.00	5,855,278.00	5,732,466.00	122,812.00
Public Memorial Safety Grant	255,850.00	255,850.00	182,803.50	73,046.50
Teacher Scholarship	5,332,698.00	5,332,698.00	5,028,673.82	304,024.18
Tuition Equalization Grants	34,966,295.00	34,966,295.00	34,966,295.00	0.00
Nonpublic Postsecondary Education Commission	789,587.00	821,687.00	820,671.38	1,015.62
Total Expenditures	\$ 563,063,788.00	\$ 563,395,481.00	\$ 526,239,190.06	\$ 37,156,290.94
Excess of Funds Available over Expenditures			\$ 20,187,381.40	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			16,907,239.93	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(16,907,239.93)	
Ending Fund Balance - June 30			\$ 20,187,381.40	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			\$ 20,187,381.40	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Current Year Revenues	Funds Available Prior Year Carry-Over
<u>STUDENT FINANCE COMMISSION AND AUTHORITY, GEORGIA</u>				
Accel				
State Appropriation				
Lottery Funds	\$ 6,000,000.00	\$ 6,000,000.00	\$ 5,400,000.00	\$ 0.00
Engineer Scholarship				
State Appropriation				
Lottery Funds	\$ 760,000.00	\$ 760,000.00	\$ 722,000.00	\$ 0.00
Georgia Military College Scholarship				
State Appropriation				
Lottery Funds	\$ 1,228,708.00	\$ 1,228,708.00	\$ 1,228,708.00	\$ 0.00
Governor's Scholarship Program				
State Appropriation				
State General Funds	\$ 2,329,200.00	\$ 2,329,200.00	\$ 2,329,200.00	\$ 0.00
Guaranteed Educational Loans				
State Appropriation				
State General Funds	\$ 3,799,883.00	\$ 3,799,883.00	\$ 3,799,883.00	\$ 0.00
Other Funds	250,000.00	250,000.00	250,000.00	0.00
Total Guaranteed Educational Loans	\$ 4,049,883.00	\$ 4,049,883.00	\$ 4,049,883.00	\$ 0.00
HERO Scholarship				
State Appropriation				
State General Funds	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 0.00
Other Funds	718,000.00	718,000.00	718,000.00	0.00
Total HERO Scholarship	\$ 918,000.00	\$ 918,000.00	\$ 918,000.00	\$ 0.00
HOPE Administration				
State Appropriation				
State General Funds	\$ 158,912.00	\$ 158,912.00	\$ 158,912.00	\$ 0.00
Lottery Funds	5,228,320.00	5,228,320.00	5,228,320.00	0.00
Other Funds	500,000.00	500,000.00	500,000.00	0.00
Total HOPE Administration	\$ 5,887,232.00	\$ 5,887,232.00	\$ 5,887,232.00	\$ 0.00
HOPE GED				
State Appropriation				
Lottery Funds	\$ 2,461,614.00	\$ 2,461,614.00	\$ 2,338,533.00	\$ 0.00
HOPE Grant				
State Appropriation				
Lottery Funds	\$ 104,972,024.00	\$ 111,824,775.00	\$ 108,000,000.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance		Variance	Funds Available
Funds Available	Positive (Negative)	Actual	Positive (Negative)	Over/(Under)
				Expenditures
\$ 5,400,000.00	\$ (600,000.00)	\$ 4,430,066.30	\$ 1,569,933.70	\$ 969,933.70
\$ 722,000.00	\$ (38,000.00)	\$ 592,543.00	\$ 167,457.00	\$ 129,457.00
\$ 1,228,708.00	\$ 0.00	\$ 1,012,324.61	\$ 216,383.39	\$ 216,383.39
\$ 2,329,200.00	\$ 0.00	\$ 2,329,200.00	\$ 0.00	\$ 0.00
\$ 3,799,883.00	\$ 0.00	\$ 3,799,883.00	\$ 0.00	\$ 0.00
250,000.00	0.00	250,000.00	0.00	0.00
\$ 4,049,883.00	\$ 0.00	\$ 4,049,883.00	\$ 0.00	\$ 0.00
\$ 200,000.00	\$ 0.00	\$ 200,000.00	\$ 0.00	\$ 0.00
718,000.00	0.00	718,000.00	0.00	0.00
\$ 918,000.00	\$ 0.00	\$ 918,000.00	\$ 0.00	\$ 0.00
\$ 158,912.00	\$ 0.00	\$ 158,912.00	\$ 0.00	\$ 0.00
5,228,320.00	0.00	5,228,320.00	0.00	0.00
500,000.00	0.00	500,000.00	0.00	0.00
\$ 5,887,232.00	\$ 0.00	\$ 5,887,232.00	\$ 0.00	\$ 0.00
\$ 2,338,533.00	\$ (123,081.00)	\$ 2,128,740.15	\$ 332,873.85	\$ 209,792.85
\$ 108,000,000.00	\$ (3,824,775.00)	\$ 105,217,140.68	\$ 6,607,634.32	\$ 2,782,859.32

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Current Year Revenues	Funds Available Prior Year Carry-Over
STUDENT FINANCE COMMISSION AND AUTHORITY, GEORGIA (continued)				
HOPE Scholarships - Private Schools				
State Appropriation				
Lottery Funds	\$ 45,651,732.00	\$ 45,651,732.00	\$ 43,369,145.00	\$ 0.00
HOPE Scholarships - Public Schools				
State Appropriation				
Lottery Funds	\$ 338,950,936.00	\$ 332,098,185.00	\$ 322,003,389.00	\$ 0.00
Law Enforcement Dependents Grant				
State Appropriation				
State General Funds	\$ 50,911.00	\$ 50,911.00	\$ 50,911.00	\$ 0.00
Leveraging Educational Assistance Partnership Program				
State Appropriation				
State General Funds	\$ 966,757.00	\$ 966,757.00	\$ 966,757.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	520,653.00	522,134.00	522,134.00	0.00
Total Leveraging Educational Assistance Partnership Program	\$ 1,487,410.00	\$ 1,488,891.00	\$ 1,488,891.00	\$ 0.00
North Georgia Military Scholarship Grants				
State Appropriation				
State General Funds	\$ 683,951.00	\$ 683,951.00	\$ 683,951.00	\$ 0.00
Other Funds	—	241,091.00	241,091.00	0.00
Total North Georgia Military Scholarship Grants	\$ 683,951.00	\$ 925,042.00	\$ 925,042.00	\$ 0.00
North Georgia ROTC Grants				
State Appropriation				
State General Funds	\$ 432,479.00	\$ 432,479.00	\$ 432,479.00	\$ 0.00
Other Funds	—	57,021.00	57,021.00	0.00
Total North Georgia ROTC Grants	\$ 432,479.00	\$ 489,500.00	\$ 489,500.00	\$ 0.00
Promise Scholarship				
State Appropriation				
Lottery Funds	\$ 5,855,278.00	\$ 5,855,278.00	\$ 5,855,278.00	\$ 0.00
Public Memorial Safety Grant				
State Appropriation				
Lottery Funds	\$ 255,850.00	\$ 255,850.00	\$ 243,058.00	\$ 0.00
Teacher Scholarship				
State Appropriation				
Lottery Funds	\$ 5,332,698.00	\$ 5,332,698.00	\$ 5,332,698.00	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 43,369,145.00	\$ (2,282,587.00)	\$ 35,624,224.96	\$ 10,027,507.04	\$ 7,744,920.04
\$ 322,003,389.00	\$ (10,094,796.00)	\$ 314,364,581.66	\$ 17,733,603.34	\$ 7,638,807.34
\$ 50,911.00	\$ 0.00	\$ 50,911.00	\$ 0.00	\$ 0.00
\$ 966,757.00	\$ 0.00	\$ 966,757.00	\$ 0.00	\$ 0.00
522,134.00	0.00	522,134.00	0.00	0.00
\$ 1,488,891.00	\$ 0.00	\$ 1,488,891.00	\$ 0.00	\$ 0.00
\$ 683,951.00	\$ 0.00	\$ 683,951.00	\$ 0.00	\$ 0.00
241,091.00	0.00	241,091.00	0.00	0.00
\$ 925,042.00	\$ 0.00	\$ 925,042.00	\$ 0.00	\$ 0.00
\$ 432,479.00	\$ 0.00	\$ 432,479.00	\$ 0.00	\$ 0.00
57,021.00	0.00	57,021.00	0.00	0.00
\$ 489,500.00	\$ 0.00	\$ 489,500.00	\$ 0.00	\$ 0.00
\$ 5,855,278.00	\$ 0.00	\$ 5,732,466.00	\$ 122,812.00	\$ 122,812.00
\$ 243,058.00	\$ (12,792.00)	\$ 182,803.50	\$ 73,046.50	\$ 60,254.50
\$ 5,332,698.00	\$ 0.00	\$ 5,028,673.82	\$ 304,024.18	\$ 304,024.18

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
<u>STUDENT FINANCE COMMISSION AND AUTHORITY,</u>				
<u>GEORGIA (continued)</u>				
Tuition Equalization Grants				
State Appropriation				
State General Funds	\$ 30,811,802.00	\$ 30,811,802.00	\$ 30,811,802.00	\$ 0.00
Other Funds	<u>4,154,493.00</u>	<u>4,154,493.00</u>	<u>4,154,493.00</u>	<u>0.00</u>
Total Tuition Equalization Grants	<u>\$ 34,966,295.00</u>	<u>\$ 34,966,295.00</u>	<u>\$ 34,966,295.00</u>	<u>\$ 0.00</u>
Nonpublic Postsecondary Education Commission				
State Appropriation				
State General Funds	\$ 789,587.00	\$ 789,587.00	\$ 789,587.00	\$ 0.00
Other Funds	<u>—</u>	<u>32,100.00</u>	<u>39,221.46</u>	<u>0.00</u>
Total Nonpublic Postsecondary Education Commission	<u>\$ 789,587.00</u>	<u>\$ 821,687.00</u>	<u>\$ 828,808.46</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>		<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 30,811,802.00	\$ 0.00	\$ 30,811,802.00	\$ 0.00	\$ 0.00
<u>4,154,493.00</u>	<u>0.00</u>	<u>4,154,493.00</u>	<u>0.00</u>	<u>0.00</u>
<u>\$ 34,966,295.00</u>	<u>\$ 0.00</u>	<u>\$ 34,966,295.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
\$ 789,587.00	\$ 0.00	\$ 788,571.38	\$ 1,015.62	\$ 1,015.62
<u>39,221.46</u>	<u>7,121.46</u>	<u>32,100.00</u>	<u>0.00</u>	<u>7,121.46</u>
<u>\$ 828,808.46</u>	<u>\$ 7,121.46</u>	<u>\$ 820,671.38</u>	<u>\$ 1,015.62</u>	<u>\$ 8,137.08</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

TEACHERS' RETIREMENT SYSTEM

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 1,555,000.00	\$ 1,555,000.00	\$ 1,555,000.00	\$ 0.00
Other Funds	24,934,005.00	26,517,606.00	25,377,839.90	(1,139,766.10)
Total Revenues	\$ 26,489,005.00	\$ 28,072,606.00	\$ 26,932,839.90	\$ (1,139,766.10)
Prior Year Fund Balance Available for Expenditure	—	0.00	575.63	575.63
Total Funds Available	\$ 26,489,005.00	\$ 28,072,606.00	\$ 26,933,415.53	\$ (1,139,190.47)
Expenditures				
Floor/COLA, Local System Fund	\$ 1,555,000.00	\$ 1,555,000.00	\$ 1,358,021.28	\$ 196,978.72
System Administration	24,934,005.00	26,517,606.00	25,376,415.53	1,141,190.47
Total Expenditures	\$ 26,489,005.00	\$ 28,072,606.00	\$ 26,734,436.81	\$ 1,338,169.19
Excess of Funds Available over Expenditures			\$ 198,978.72	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			262,570.50	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			<u>(262,570.50)</u>	
Ending Fund Balance - June 30			\$ 198,978.72	
Analysis of Fund Balance				
Reserved				
Other Reserves				
Administrative Costs of Retirement Plan			\$ 2,000.00	
Unreserved, Undesignated Surplus			<u>196,978.72</u>	
Total Ending Fund Balance - June 30			\$ 198,978.72	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
<u>TEACHERS' RETIREMENT SYSTEM</u>				
Floor/COLA, Local System Fund				
State Appropriation				
State General Funds	\$ <u>1,555,000.00</u>	\$ <u>1,555,000.00</u>	\$ <u>1,555,000.00</u>	\$ <u>0.00</u>
System Administration				
Other Funds	\$ <u>24,934,005.00</u>	\$ <u>26,517,606.00</u>	\$ <u>25,377,839.90</u>	\$ <u>575.63</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ <u>1,555,000.00</u>	\$ <u>0.00</u>	\$ <u>1,358,021.28</u>	\$ <u>196,978.72</u>	\$ <u>196,978.72</u>
\$ <u>25,378,415.53</u>	\$ <u>(1,139,190.47)</u>	\$ <u>25,376,415.53</u>	\$ <u>1,141,190.47</u>	\$ <u>2,000.00</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

TECHNICAL AND ADULT EDUCATION, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 373,317,567.00	\$ 373,317,567.00	\$ 373,317,567.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	19,814,459.00	61,745,162.00	53,184,945.81	(8,560,216.19)
Other Funds	60,232,658.00	187,444,174.00	171,811,584.99	(15,632,589.01)
Total Revenues	\$ 453,364,684.00	\$ 622,506,903.00	\$ 598,314,097.80	\$ (24,192,805.20)
Prior Year Reserves Available for Expenditure	—	0.00	17,825,199.66	17,825,199.66
Total Funds Available	\$ 453,364,684.00	\$ 622,506,903.00	\$ 616,139,297.46	\$ (6,367,605.54)
Expenditures				
Administration	\$ 12,909,790.00	\$ 15,691,771.00	\$ 15,691,353.14	\$ 417.86
Adult Literacy	23,808,012.00	34,551,397.00	33,698,885.06	852,511.94
Quick Start and Customized Services	16,368,043.00	25,651,588.00	23,766,883.45	1,884,704.55
Technical Education	400,278,839.00	546,612,147.00	519,266,601.06	27,345,545.94
Total Expenditures	\$ 453,364,684.00	\$ 622,506,903.00	\$ 592,423,722.71	\$ 30,083,180.29
Excess of Funds Available over Expenditures			\$ 23,715,574.75	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure				
Inventories			3,411,045.70	
Refunds to Grantors			115,058.13	
Uncollectible Accounts Receivable			597,868.05	
Other			229,953.05	
Unreserved, Undesignated (Surplus)			404,658.75	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(404,658.75)	
Adjustments				
Prior Year Payables/Expenditures			951,730.56	
Prior Year Receivables/Revenues			(1,031,774.46)	
Other Adjustments (Net)			(394,026.71)	
Ending Fund Balance - June 30			\$ 27,595,429.07	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 312,624.52	
Inventories			3,656,942.51	
Other Reserves				
Bookstore			5,352,660.88	
Continuing Education			1,485,990.18	
Live Work Projects			2,174,991.16	
Local Grants and Contracts			205,896.07	
Prior Year Local Funds			4,597,395.93	
Private Grant			5,185.74	
Technology Fee			8,542,280.64	
Uncollectible Accounts			620,222.10	
Other			(82,676.12)	
Unreserved, Undesignated (Surplus)			723,915.46	
Total Ending Fund Balance - June 30			\$ 27,595,429.07	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

TECHNICAL AND ADULT EDUCATION, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 10,050,002.00	\$ 10,050,002.00	\$ 10,050,002.00	\$ 0.00	\$ 10,050,002.00	\$ 0.00
Federal Funds						
Federal Funds Not Specifically Identified	2,059,788.00	4,145,223.00	4,154,827.92	389,645.06	4,544,472.98	399,249.98
Other Funds	800,000.00	1,496,546.00	1,284,066.97	0.00	1,284,066.97	(212,479.03)
Total Administration	\$ 12,909,790.00	\$ 15,691,771.00	\$ 15,488,896.89	\$ 389,645.06	\$ 15,878,541.95	\$ 186,770.95
Adult Literacy						
State Appropriation						
State General Funds	\$ 16,016,600.00	\$ 16,016,600.00	\$ 16,016,600.00	\$ 0.00	\$ 16,016,600.00	\$ 0.00
Federal Funds						
Federal Funds Not Specifically Identified	6,669,526.00	15,321,728.00	14,780,835.65	6,168.79	14,787,004.44	(534,723.56)
Other Funds	1,121,886.00	3,213,069.00	2,878,598.86	20,999.70	2,899,598.56	(313,470.44)
Total Adult Literacy	\$ 23,808,012.00	\$ 34,551,397.00	\$ 33,676,034.51	\$ 27,168.49	\$ 33,703,203.00	\$ (848,194.00)
Quick Start and Customized Services						
State Appropriation						
State General Funds	\$ 16,368,043.00	\$ 16,368,043.00	\$ 16,368,043.00	\$ 0.00	\$ 16,368,043.00	\$ 0.00
Federal Funds						
Federal Funds Not Specifically Identified	—	326,793.00	248,612.19	0.00	248,612.19	(78,180.81)
Other Funds	—	8,956,752.00	8,128,685.72	458,100.21	8,586,785.93	(369,966.07)
Total Quick Start and Customized Services	\$ 16,368,043.00	\$ 25,651,588.00	\$ 24,745,340.91	\$ 458,100.21	\$ 25,203,441.12	\$ (448,146.88)
Technical Education						
State Appropriation						
State General Funds	\$ 330,882,922.00	\$ 330,882,922.00	\$ 330,882,922.00	\$ 0.00	\$ 330,882,922.00	\$ 0.00
Federal Funds						
Federal Funds Not Specifically Identified	11,085,145.00	41,951,418.00	34,000,670.05	529,033.24	34,529,703.29	(7,421,714.71)
Other Funds	58,310,772.00	173,777,807.00	159,520,233.44	16,421,252.66	175,941,486.10	2,163,679.10
Total Technical Education	\$ 400,278,839.00	\$ 546,612,147.00	\$ 524,403,825.49	\$ 16,950,285.90	\$ 541,354,111.39	\$ (5,258,035.61)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Actual Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Transfers	Program Fund Balance		
Actual	Variance Positive (Negative)					Reserve	Surplus	Total
\$ 10,049,739.71	\$ 262.29	\$ 262.29	\$ 636.22	\$ 0.00	\$ 0.00	\$ 0.00	\$ 898.51	\$ 898.51
4,145,175.68	47.32	399,297.30	(254,851.41)	0.00	0.00	144,445.89	0.00	144,445.89
1,496,437.75	108.25	(212,370.78)	430,350.69	0.00	(36,841.63)	0.00	181,138.28	181,138.28
<u>\$ 15,691,353.14</u>	<u>\$ 417.86</u>	<u>\$ 187,188.81</u>	<u>\$ 176,135.50</u>	<u>\$ 0.00</u>	<u>\$ (36,841.63)</u>	<u>\$ 144,445.89</u>	<u>\$ 182,036.79</u>	<u>\$ 326,482.68</u>
\$ 15,967,824.47	\$ 48,775.53	\$ 48,775.53	\$ 41,600.41	\$ 0.00	\$ (10,274.26)	\$ 0.00	\$ 80,101.68	\$ 80,101.68
14,878,005.75	443,722.25	(91,001.31)	113,422.89	(5,693.87)	360.17	13,743.10	3,344.78	17,087.88
2,853,054.84	360,014.16	46,543.72	(3,717.43)	(2,691.00)	4,261.50	39,030.84	5,365.95	44,396.79
<u>\$ 33,698,885.06</u>	<u>\$ 852,511.94</u>	<u>\$ 4,317.94</u>	<u>\$ 151,305.87</u>	<u>\$ (8,384.87)</u>	<u>\$ (5,652.59)</u>	<u>\$ 52,773.94</u>	<u>\$ 88,812.41</u>	<u>\$ 141,586.35</u>
\$ 16,368,029.18	\$ 13.82	\$ 13.82	\$ 32,387.07	\$ 0.00	\$ 0.00	\$ 0.00	\$ 32,400.89	\$ 32,400.89
248,612.19	78,180.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7,150,242.08	1,806,509.92	1,436,543.85	488.92	(42,040.35)	(166,419.87)	1,224,241.91	4,330.64	1,228,572.55
<u>\$ 23,766,883.45</u>	<u>\$ 1,884,704.55</u>	<u>\$ 1,436,557.67</u>	<u>\$ 32,875.99</u>	<u>\$ (42,040.35)</u>	<u>\$ (166,419.87)</u>	<u>\$ 1,224,241.91</u>	<u>\$ 36,731.53</u>	<u>\$ 1,260,973.44</u>
\$ 330,822,678.62	\$ 60,243.38	\$ 60,243.38	\$ 49,081.67	\$ 2.94	\$ (7,093.70)	\$ 0.00	\$ 102,234.29	\$ 102,234.29
34,003,941.24	7,947,476.76	525,762.05	(170,794.14)	(196,799.38)	2,801.05	154,435.53	6,534.05	160,969.58
154,439,981.20	19,337,825.80	21,501,504.90	(318,648.79)	(70,044.73)	213,206.74	21,018,451.73	307,566.39	21,326,018.12
<u>\$ 519,266,601.06</u>	<u>\$ 27,345,545.94</u>	<u>\$ 22,087,510.33</u>	<u>\$ (440,361.26)</u>	<u>\$ (266,841.17)</u>	<u>\$ 208,914.09</u>	<u>\$ 21,172,887.26</u>	<u>\$ 416,334.73</u>	<u>\$ 21,589,221.99</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances

Compared to Budget - Budget Unit Summary

Budget Fund

For the Fiscal Year Ended June 30, 2008

TRANSPORTATION, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 23,372,316.00	\$ 23,372,316.00	\$ 23,372,316.00	\$ 0.00
State Motor Fuel Funds	750,414,878.00	809,353,503.00	809,353,503.00	0.00
Federal Funds				
Federal Highway Administration Highway Planning and Construction	1,310,432,809.00	1,310,432,809.00	972,553,750.35	(337,879,058.65)
Federal Funds Not Specifically Identified	24,629,445.00	35,438,363.00	159,273,817.32	123,835,454.32
Other Funds	7,413,336.00	2,061,483,690.00	1,782,645,911.86	(278,837,778.14)
Total Revenues	\$ 2,116,262,784.00	\$ 4,240,080,681.00	\$ 3,747,199,298.53	\$ (492,881,382.47)
Prior Year Reserves Available for Expenditure	—	0.00	116,501,882.66	116,501,882.66
Total Funds Available	\$ 2,116,262,784.00	\$ 4,240,080,681.00	\$ 3,863,701,181.19	\$ (376,379,499.81)
Expenditures				
Administration	\$ 75,612,523.00	\$ 103,101,706.00	\$ 102,380,110.71	\$ 721,595.29
Air Transportation	2,439,553.00	4,115,077.00	3,726,639.16	388,437.84
Airport Aid	17,646,149.00	24,338,408.00	24,047,990.62	290,417.38
Data Collection, Compliance and Reporting	12,830,912.00	13,892,102.00	13,514,786.96	377,315.04
Local Road Assistance	206,349,381.00	293,852,895.00	269,860,614.91	23,992,280.09
Payments to State Road and Tollway Authority	47,798,980.00	100,109,099.00	100,109,099.71	(0.71)
Ports and Waterways	1,523,402.00	3,123,402.00	2,585,658.45	537,743.55
Rail	385,722.00	5,920,227.00	3,410,417.25	2,509,809.75
State Highway System Construction and Improvement (1)	1,318,021,611.00	2,989,331,103.00	1,059,575,292.00	1,929,755,811.00
State Highway System Maintenance	342,141,130.00	571,751,297.00	566,916,405.68	4,834,891.32
State Highway System Operations	65,382,037.00	90,382,047.00	88,851,115.81	1,530,931.19
Transit	26,131,384.00	40,163,318.00	38,758,049.68	1,405,268.32
Total Expenditures	\$ 2,116,262,784.00	\$ 4,240,080,681.00	\$ 2,273,736,180.94	\$ 1,966,344,500.06
Excess of Funds Available over Expenditures			\$ 1,589,965,000.25	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure				
Inventories			11,785,990.47	
Unreserved, Undesignated (Surplus)			423,505.16	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(423,505.16)	
Adjustments				
Prior Year Payables/Expenditures			1,082,631,114.52	
Prior Year Receivables/Revenues			(2,663,019,793.30)	
Increase/Decrease in Inventories			622,877.27	
Other Adjustments (Net)			(775,110.23)	
Ending Fund Balance - June 30			\$ 21,210,078.98	
Analysis of Fund Balance				
Reserved				
Inventories			\$ 12,408,867.72	
Roadside Enhancement and Beautification Fund			5,257,433.61	
Unreserved, Undesignated (Surplus)			3,543,777.65	
Total Ending Fund Balance - June 30			\$ 21,210,078.98	

(1) Expenditures reported do not include contractual commitments that will be funded by FY 2009 motor fuel appropriations in the amount of \$456,219,590.73 (see Note 11).

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

<u>TRANSPORTATION, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Funds Available</u>	
			<u>Current Year Revenues</u>	<u>Prior Year Carry-Over</u>
Administration				
State Appropriation				
State Motor Fuel Funds	\$ 63,873,730.00	\$ 63,873,730.00	\$ 63,873,730.00	\$ 116,501,882.66
Federal Funds				
Federal Highway Administration Highway Planning and Construction	10,839,823.00	10,839,823.00	184,193,060.76	0.00
Federal Funds Not Specifically Identified	—	0.00	115,676,183.48	0.00
Other Funds	898,970.00	28,388,153.00	1,288,743,145.79	0.00
Total Administration	<u>\$ 75,612,523.00</u>	<u>\$ 103,101,706.00</u>	<u>\$ 1,652,486,120.03</u>	<u>\$ 116,501,882.66</u>
Air Transportation				
State Appropriation				
State General Funds	\$ 1,506,758.00	\$ 1,506,758.00	\$ 1,506,758.00	\$ 0.00
Other Funds	932,795.00	2,608,319.00	1,621,717.08	0.00
Total Air Transportation	<u>\$ 2,439,553.00</u>	<u>\$ 4,115,077.00</u>	<u>\$ 3,128,475.08</u>	<u>\$ 0.00</u>
Airport Aid				
State Appropriation				
State General Funds	\$ 11,646,149.00	\$ 11,646,149.00	\$ 11,646,149.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	6,000,000.00	6,750,000.00	12,446,367.33	0.00
Other Funds	—	5,942,259.00	50,687.12	0.00
Total Airport Aid	<u>\$ 17,646,149.00</u>	<u>\$ 24,338,408.00</u>	<u>\$ 24,143,203.45</u>	<u>\$ 0.00</u>
Data Collection, Compliance and Reporting				
State Appropriation				
State General Funds	\$ 898,585.00	\$ 898,585.00	\$ 898,585.00	\$ 0.00
State Motor Fuel Funds	3,599,813.00	3,599,813.00	3,599,813.00	0.00
Federal Funds				
Federal Highway Administration Highway Planning and Construction	8,270,257.00	8,270,257.00	8,428,283.68	0.00
Federal Funds Not Specifically Identified	—	0.00	17,321.39	0.00
Other Funds	62,257.00	1,123,447.00	1,177,469.06	0.00
Total Data Collection, Compliance and Reporting	<u>\$ 12,830,912.00</u>	<u>\$ 13,892,102.00</u>	<u>\$ 14,121,472.13</u>	<u>\$ 0.00</u>
Local Road Assistance				
State Appropriation				
State Motor Fuel Funds	\$ 136,095,478.00	\$ 174,120,888.00	\$ 174,120,888.00	\$ 0.00
Federal Funds				
Federal Highway Administration Highway Planning and Construction	69,658,670.00	69,658,670.00	95,979,971.03	0.00
Other Funds	595,233.00	50,073,337.00	2,878,293.87	0.00
Total Local Road Assistance	<u>\$ 206,349,381.00</u>	<u>\$ 293,852,895.00</u>	<u>\$ 272,979,152.90</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance		Variance	Funds Available
Funds Available	Positive (Negative)	Actual	Positive (Negative)	Over/(Under) Expenditures
\$ 180,375,612.66	\$ 116,501,882.66	\$ (32,953,244.31)	\$ 96,826,974.31	\$ 213,328,856.97
184,193,060.76	173,353,237.76	(245,697,139.10)	256,536,962.10	429,890,199.86
115,676,183.48	115,676,183.48	209,424.49	(209,424.49)	115,466,758.99
<u>1,288,743,145.79</u>	<u>1,260,354,992.79</u>	<u>380,821,069.63</u>	<u>(352,432,916.63)</u>	<u>907,922,076.16</u>
\$ <u>1,768,988,002.69</u>	\$ <u>1,665,886,296.69</u>	\$ <u>102,380,110.71</u>	\$ <u>721,595.29</u>	\$ <u>1,666,607,891.98</u>
\$ 1,506,758.00	\$ 0.00	\$ 1,506,758.00	\$ 0.00	\$ 0.00
<u>1,621,717.08</u>	<u>(986,601.92)</u>	<u>2,219,881.16</u>	<u>388,437.84</u>	<u>(598,164.08)</u>
\$ <u>3,128,475.08</u>	\$ <u>(986,601.92)</u>	\$ <u>3,726,639.16</u>	\$ <u>388,437.84</u>	\$ <u>(598,164.08)</u>
\$ 11,646,149.00	\$ 0.00	\$ 11,583,123.29	\$ 63,025.71	\$ 63,025.71
12,446,367.33	5,696,367.33	12,446,367.33	(5,696,367.33)	0.00
<u>50,687.12</u>	<u>(5,891,571.88)</u>	<u>18,500.00</u>	<u>5,923,759.00</u>	<u>32,187.12</u>
\$ <u>24,143,203.45</u>	\$ <u>(195,204.55)</u>	\$ <u>24,047,990.62</u>	\$ <u>290,417.38</u>	\$ <u>95,212.83</u>
\$ 898,585.00	\$ 0.00	\$ 886,473.61	\$ 12,111.39	\$ 12,111.39
3,599,813.00	0.00	3,313,046.75	286,766.25	286,766.25
8,428,283.68	158,026.68	7,984,233.32	286,023.68	444,050.36
17,321.39	17,321.39	701,356.24	(701,356.24)	(684,034.85)
<u>1,177,469.06</u>	<u>54,022.06</u>	<u>629,677.04</u>	<u>493,769.96</u>	<u>547,792.02</u>
\$ <u>14,121,472.13</u>	\$ <u>229,370.13</u>	\$ <u>13,514,786.96</u>	\$ <u>377,315.04</u>	\$ <u>606,685.17</u>
\$ 174,120,888.00	\$ 0.00	\$ 100,736,601.68	\$ 73,384,286.32	\$ 73,384,286.32
95,979,971.03	26,321,301.03	116,084,764.00	(46,426,094.00)	(20,104,792.97)
<u>2,878,293.87</u>	<u>(47,195,043.13)</u>	<u>53,039,249.23</u>	<u>(2,965,912.23)</u>	<u>(50,160,955.36)</u>
\$ <u>272,979,152.90</u>	\$ <u>(20,873,742.10)</u>	\$ <u>269,860,614.91</u>	\$ <u>23,992,280.09</u>	\$ <u>3,118,537.99</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget

(continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

TRANSPORTATION, DEPARTMENT OF (continued)	Original Appropriation	Final Budget	Current Year Revenues	Funds Available Prior Year Carry-Over
Payments to State Road and Tollway Authority				
State Appropriation				
State Motor Fuel Funds	\$ 47,798,980.00	\$ 61,054,815.00	\$ 61,054,815.00	\$ 0.00
Federal Funds				
Federal Highway Administration Highway Planning and Construction	—	13,608,008.00	41,310,610.49	0.00
Other Funds	—	25,446,276.00	0.00	0.00
Total Payments to State Road and Tollway Authority	\$ 47,798,980.00	\$ 100,109,099.00	\$ 102,365,425.49	\$ 0.00
Ports and Waterways				
State Appropriation				
State General Funds	\$ 1,523,402.00	\$ 1,523,402.00	\$ 1,523,402.00	\$ 0.00
Other Funds	—	1,600,000.00	0.00	0.00
Total Ports and Waterways	\$ 1,523,402.00	\$ 3,123,402.00	\$ 1,523,402.00	\$ 0.00
Rail				
State Appropriation				
State General Funds	\$ 297,483.00	\$ 297,483.00	\$ 297,483.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	—	0.00	85,090.00	0.00
Other Funds	88,239.00	5,622,744.00	186,744.19	0.00
Total Rail	\$ 385,722.00	\$ 5,920,227.00	\$ 569,317.19	\$ 0.00
State Highway System Construction and Improvement (1)				
State Appropriation				
State Motor Fuel Funds	\$ 284,967,946.00	\$ 292,625,326.00	\$ 292,625,326.00	\$ 0.00
Federal Funds				
Federal Highway Administration Highway Planning and Construction	1,032,888,665.00	1,019,280,657.00	441,363,551.83	0.00
Other Funds	165,000.00	1,677,425,120.00	466,944,028.61	0.00
Total State Highway System Construction and Improvement	\$ 1,318,021,611.00	\$ 2,989,331,103.00	\$ 1,200,932,906.44	\$ 0.00
State Highway System Maintenance				
State Appropriation				
State Motor Fuel Funds	\$ 188,393,676.00	\$ 188,393,676.00	\$ 188,393,676.00	\$ 0.00
Federal Funds				
Federal Highway Administration Highway Planning and Construction	153,104,852.00	153,104,852.00	172,471,252.31	0.00
Other Funds	642,602.00	230,252,769.00	1,414,508.14	0.00
Total State Highway System Maintenance	\$ 342,141,130.00	\$ 571,751,297.00	\$ 362,279,436.45	\$ 0.00

(1) Expenditures reported do not include contractual commitments that will be funded by FY 2009 motor fuel appropriations in the amount of \$456,219,590.73 (see Note 11).

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 61,054,815.00	\$ 0.00	\$ 58,798,489.22	\$ 2,256,325.78	\$ 2,256,325.78
41,310,610.49	27,702,602.49	41,310,610.49	(27,702,602.49)	0.00
0.00	(25,446,276.00)	0.00	25,446,276.00	0.00
<u>\$ 102,365,425.49</u>	<u>\$ 2,256,326.49</u>	<u>\$ 100,109,099.71</u>	<u>\$ (0.71)</u>	<u>\$ 2,256,325.78</u>
\$ 1,523,402.00	\$ 0.00	\$ 985,658.45	\$ 537,743.55	\$ 537,743.55
0.00	(1,600,000.00)	1,600,000.00	0.00	(1,600,000.00)
<u>\$ 1,523,402.00</u>	<u>\$ (1,600,000.00)</u>	<u>\$ 2,585,658.45</u>	<u>\$ 537,743.55</u>	<u>\$ (1,062,256.45)</u>
\$ 297,483.00	\$ 0.00	\$ 207,998.77	\$ 89,484.23	\$ 89,484.23
85,090.00	85,090.00	85,090.00	(85,090.00)	0.00
186,744.19	(5,435,999.81)	3,117,328.48	2,505,415.52	(2,930,584.29)
<u>\$ 569,317.19</u>	<u>\$ (5,350,909.81)</u>	<u>\$ 3,410,417.25</u>	<u>\$ 2,509,809.75</u>	<u>\$ (2,841,100.06)</u>
\$ 292,625,326.00	\$ 0.00	\$ (208,926,405.68)	\$ 501,551,731.68	\$ 501,551,731.68
441,363,551.83	(577,917,105.17)	720,927,558.35	298,353,098.65	(279,564,006.52)
466,944,028.61	(1,210,481,091.39)	547,574,139.33	1,129,850,980.67	(80,630,110.72)
<u>\$ 1,200,932,906.44</u>	<u>\$ (1,788,398,196.56)</u>	<u>\$ 1,059,575,292.00</u>	<u>\$ 1,929,755,811.00</u>	<u>\$ 141,357,614.44</u>
\$ 188,393,676.00	\$ 0.00	\$ 281,583,220.27	\$ (93,189,544.27)	\$ (93,189,544.27)
172,471,252.31	19,366,400.31	253,167,349.86	(100,062,497.86)	(80,696,097.55)
1,414,508.14	(228,838,260.86)	32,165,835.55	198,086,933.45	(30,751,327.41)
<u>\$ 362,279,436.45</u>	<u>\$ (209,471,860.55)</u>	<u>\$ 566,916,405.68</u>	<u>\$ 4,834,891.32</u>	<u>\$ (204,636,969.23)</u>

(continued)

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget (continued) Budget Fund For the Fiscal Year Ended June 30, 2008

<u>TRANSPORTATION, DEPARTMENT OF</u> (continued)	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
State Highway System Operations				
State Appropriation				
State Motor Fuel Funds	\$ 25,685,255.00	\$ 25,685,255.00	\$ 25,685,255.00	\$ 0.00
Federal Funds				
Federal Highway Administration Highway Planning and Construction	35,670,542.00	35,670,542.00	28,807,020.25	0.00
Federal Funds Not Specifically Identified	—	0.00	636,880.19	0.00
Other Funds	<u>4,026,240.00</u>	<u>29,026,250.00</u>	<u>18,695,226.12</u>	<u>0.00</u>
Total State Highway System Operations	<u>\$ 65,382,037.00</u>	<u>\$ 90,382,047.00</u>	<u>\$ 73,824,381.56</u>	<u>\$ 0.00</u>
Transit				
State Appropriation				
State General Funds	\$ 7,499,939.00	\$ 7,499,939.00	\$ 7,499,939.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	18,629,445.00	28,688,363.00	30,411,974.93	0.00
Other Funds	<u>2,000.00</u>	<u>3,975,016.00</u>	<u>934,091.88</u>	<u>0.00</u>
Total Transit	<u>\$ 26,131,384.00</u>	<u>\$ 40,163,318.00</u>	<u>\$ 38,846,005.81</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>		<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 25,685,255.00	\$ 0.00	\$ 35,597,484.14	\$ (9,912,229.14)	\$ (9,912,229.14)
28,807,020.25	(6,863,521.75)	36,510,504.45	(839,962.45)	(7,703,484.20)
636,880.19	636,880.19	878,319.59	(878,319.59)	(241,439.40)
<u>18,695,226.12</u>	<u>(10,331,023.88)</u>	<u>15,864,807.63</u>	<u>13,161,442.37</u>	<u>2,830,418.49</u>
<u>\$ 73,824,381.56</u>	<u>\$ (16,557,665.44)</u>	<u>\$ 88,851,115.81</u>	<u>\$ 1,530,931.19</u>	<u>\$ (15,026,734.25)</u>
\$ 7,499,939.00	\$ 0.00	\$ 7,180,558.23	\$ 319,380.77	\$ 319,380.77
30,411,974.93	1,723,611.93	30,411,974.93	(1,723,611.93)	0.00
<u>934,091.88</u>	<u>(3,040,924.12)</u>	<u>1,165,516.52</u>	<u>2,809,499.48</u>	<u>(231,424.64)</u>
<u>\$ 38,846,005.81</u>	<u>\$ (1,317,312.19)</u>	<u>\$ 38,758,049.68</u>	<u>\$ 1,405,268.32</u>	<u>\$ 87,956.13</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

VETERANS SERVICE, DEPARTMENT OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 25,286,306.00	\$ 26,210,306.00	\$ 26,210,306.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	11,919,879.00	21,244,686.00	21,076,395.66	(168,290.34)
Total Funds Available	<u>\$ 37,206,185.00</u>	<u>\$ 47,454,992.00</u>	<u>\$ 47,286,701.66</u>	<u>\$ (168,290.34)</u>
Expenditures				
Administration	\$ 695,585.00	\$ 1,619,585.00	\$ 1,064,311.63	\$ 555,273.37
Georgia Veterans Memorial Cemetery	610,076.00	7,358,076.00	7,331,462.13	26,613.87
Georgia War Veterans Nursing Home - Augusta	9,064,992.00	10,543,480.00	10,543,479.06	0.94
Georgia War Veterans Nursing Home - Milledgeville	20,177,423.00	21,368,942.00	21,375,712.18	(6,770.18)
Veterans Benefits	6,658,109.00	6,564,909.00	6,642,598.40	(77,689.40)
Total Expenditures	<u>\$ 37,206,185.00</u>	<u>\$ 47,454,992.00</u>	<u>\$ 46,957,563.40</u>	<u>\$ 497,428.60</u>
Excess of Funds Available over Expenditures			\$ 329,138.26	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus/Deficit)			(445,013.19)	
Adjustments				
Prior Year Payables/Expenditures			112,166.42	
Other Adjustments (Net)			3,708.51	
Ending Fund Balance - June 30			<u>\$ 0.00</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus/Deficit)			<u>\$ 0.00</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

<u>VETERANS SERVICE, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
Administration				
State Appropriation				
State General Funds	\$ 695,585.00	\$ 1,619,585.00	\$ 1,619,585.00	\$ 0.00
Georgia Veterans Memorial Cemetery				
State Appropriation				
State General Funds	\$ 566,022.00	\$ 566,022.00	\$ 566,022.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	44,054.00	6,792,054.00	6,523,046.19	0.00
Total Georgia Veterans Memorial Cemetery	\$ 610,076.00	\$ 7,358,076.00	\$ 7,089,068.19	\$ 0.00
Georgia War Veterans Nursing Home - Augusta				
State Appropriation				
State General Funds	\$ 5,960,242.00	\$ 5,960,242.00	\$ 5,960,242.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	3,104,750.00	4,583,238.00	4,684,237.06	0.00
Total Georgia War Veterans Nursing Home - Augusta	\$ 9,064,992.00	\$ 10,543,480.00	\$ 10,644,479.06	\$ 0.00
Georgia War Veterans Nursing Home - Milledgeville				
State Appropriation				
State General Funds	\$ 12,009,788.00	\$ 12,009,788.00	\$ 12,009,788.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	8,167,635.00	9,359,154.00	9,359,153.80	0.00
Total Georgia War Veterans Nursing Home - Milledgeville	\$ 20,177,423.00	\$ 21,368,942.00	\$ 21,368,941.80	\$ 0.00
Veterans Benefits				
State Appropriation				
State General Funds	\$ 6,054,669.00	\$ 6,054,669.00	\$ 6,054,669.00	\$ 0.00
Federal Funds				
Federal Funds Not Specifically Identified	603,440.00	510,240.00	509,958.61	0.00
Total Veterans Benefits	\$ 6,658,109.00	\$ 6,564,909.00	\$ 6,564,627.61	\$ 0.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 1,619,585.00	\$ 0.00	\$ 1,064,311.63	\$ 555,273.37	\$ 555,273.37
\$ 566,022.00	\$ 0.00	\$ 541,369.79	\$ 24,652.21	\$ 24,652.21
6,523,046.19	(269,007.81)	6,790,092.34	1,961.66	(267,046.15)
\$ 7,089,068.19	\$ (269,007.81)	\$ 7,331,462.13	\$ 26,613.87	\$ (242,393.94)
\$ 5,960,242.00	\$ 0.00	\$ 5,960,242.00	\$ 0.00	\$ 0.00
4,684,237.06	100,999.06	4,583,237.06	0.94	101,000.00
\$ 10,644,479.06	\$ 100,999.06	\$ 10,543,479.06	\$ 0.94	\$ 101,000.00
\$ 12,009,788.00	\$ 0.00	\$ 12,016,558.38	\$ (6,770.38)	\$ (6,770.38)
9,359,153.80	(0.20)	9,359,153.80	0.20	0.00
\$ 21,368,941.80	\$ (0.20)	\$ 21,375,712.18	\$ (6,770.18)	\$ (6,770.38)
\$ 6,054,669.00	\$ 0.00	\$ 6,132,976.99	\$ (78,307.99)	\$ (78,307.99)
509,958.61	(281.39)	509,621.41	618.59	337.20
\$ 6,564,627.61	\$ (281.39)	\$ 6,642,598.40	\$ (77,689.40)	\$ (77,970.79)

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

WORKERS' COMPENSATION, STATE BOARD OF

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 17,268,050.00	\$ 17,268,050.00	\$ 17,268,050.00	\$ 0.00
Other Funds	0.00	608,000.00	608,807.63	807.63
Total Funds Available	<u>\$ 17,268,050.00</u>	<u>\$ 17,876,050.00</u>	<u>\$ 17,876,857.63</u>	<u>\$ 807.63</u>
Expenditures				
Administration	\$ 6,466,072.00	\$ 6,834,072.00	\$ 4,891,716.51	\$ 1,942,355.49
Administer the Workers' Compensation Laws	10,801,978.00	11,041,978.00	11,037,289.10	4,688.90
Total Expenditures	<u>\$ 17,268,050.00</u>	<u>\$ 17,876,050.00</u>	<u>\$ 15,929,005.61</u>	<u>\$ 1,947,044.39</u>
Excess of Funds Available over Expenditures			\$ 1,947,852.02	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			20,994.57	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(20,994.57)	
Early Return of Excess Funds to Office of Treasury and Fiscal Services Year Ended June 30, 2008			<u>(1,933,356.00)</u>	
Ending Fund Balance - June 30			<u>\$ 14,496.02</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			<u>\$ 14,496.02</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

<u>WORKERS' COMPENSATION, STATE BOARD OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Funds Available Prior Year Carry-Over</u>
Administration				
State Appropriation				
State General Funds	\$ 6,466,072.00	\$ 6,466,072.00	\$ 6,466,072.00	\$ 0.00
Other Funds	—	368,000.00	368,807.63	0.00
Total Administration	<u>\$ 6,466,072.00</u>	<u>\$ 6,834,072.00</u>	<u>\$ 6,834,879.63</u>	<u>\$ 0.00</u>
Administer the Workers' Compensation Laws				
State Appropriation				
State General Funds	\$ 10,801,978.00	\$ 10,801,978.00	\$ 10,801,978.00	\$ 0.00
Other Funds	—	240,000.00	240,000.00	0.00
Total Administer the Workers' Compensation Laws	<u>\$ 10,801,978.00</u>	<u>\$ 11,041,978.00</u>	<u>\$ 11,041,978.00</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Compared to Budget		Expenditures Compared to Budget		Actual
Total	Variance		Variance	Funds Available
Funds Available	Positive (Negative)	Actual	Positive (Negative)	Over/(Under)
				Expenditures
\$ 6,466,072.00	\$ 0.00	\$ 4,524,992.74	\$ 1,941,079.26	\$ 1,941,079.26
<u>368,807.63</u>	<u>807.63</u>	<u>366,723.77</u>	<u>1,276.23</u>	<u>2,083.86</u>
<u>\$ 6,834,879.63</u>	<u>\$ 807.63</u>	<u>\$ 4,891,716.51</u>	<u>\$ 1,942,355.49</u>	<u>\$ 1,943,163.12</u>
\$ 10,801,978.00	\$ 0.00	\$ 10,797,289.10	\$ 4,688.90	\$ 4,688.90
<u>240,000.00</u>	<u>0.00</u>	<u>240,000.00</u>	<u>0.00</u>	<u>0.00</u>
<u>\$ 11,041,978.00</u>	<u>\$ 0.00</u>	<u>\$ 11,037,289.10</u>	<u>\$ 4,688.90</u>	<u>\$ 4,688.90</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2008

STATE OF GEORGIA GENERAL OBLIGATION DEBT SINKING FUND

	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Revenues				
State Appropriation				
State General Funds	\$ 765,596,669.00	\$ 773,269,048.00	\$ 773,269,048.00	\$ 0.00
Revenue Shortfall Reserve for K-12 Needs	—	17,954,496.00	17,954,496.00	0.00
Motor Fuel Funds	169,012,322.00	178,556,559.00	178,556,559.00	0.00
Other Funds	105,033,144.00	105,033,144.00	0.00	(105,033,144.00)
Total Revenues	<u>\$ 1,039,642,135.00</u>	<u>\$ 1,074,813,247.00</u>	<u>\$ 969,780,103.00</u>	<u>\$ (105,033,144.00)</u>
Prior Year Reserves Available for Expenditure	—	0.00	150,864,488.03	150,864,488.03
Total Funds Available	<u>\$ 1,039,642,135.00</u>	<u>\$ 1,074,813,247.00</u>	<u>\$ 1,120,644,591.03</u>	<u>\$ 45,831,344.03</u>
Expenditures				
General Obligation Bonds - Issued	\$ 940,174,440.00	\$ 957,391,056.00	\$ 858,970,081.28	\$ 98,420,974.72
General Obligation Bonds - New	99,467,695.00	117,422,191.00	91,644,005.00	25,778,186.00
Total Expenditures	<u>\$ 1,039,642,135.00</u>	<u>\$ 1,074,813,247.00</u>	<u>\$ 950,614,086.28</u>	<u>\$ 124,199,160.72</u>
Excess of Funds Available over Expenditures			\$ 170,030,504.75	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			9,040,174.00	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2007			(9,040,174.00)	
Ending Fund Balance - June 30			<u>\$ 170,030,504.75</u>	
Analysis of Fund Balance				
Reserved				
Debt Service			\$ 119,268,679.75	
Unissued Debt			50,599,771.00	
Unreserved, Undesignated (Surplus)			162,054.00	
Total Ending Fund Balance - June 30			<u>\$ 170,030,504.75</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Program Revenues and Expenditures by Funding Source Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2008

	Original Appropriation	Final Budget	Funds Available	
			Current Year Revenues	Prior Year Carry-Over
STATE OF GEORGIA GENERAL OBLIGATION DEBT SINKING FUND				
General Obligation Bonds - Issued				
State Appropriation				
State General Funds	\$ 672,109,074.00	\$ 679,781,453.00	\$ 679,781,453.00	\$ 125,880,849.03
State Motor Fuel Funds	163,032,222.00	172,576,459.00	172,576,459.00	0.00
Other Funds	105,033,144.00	105,033,144.00	0.00	0.00
Total General Obligation Debt Sinking Fund - Issued	\$ 940,174,440.00	\$ 957,391,056.00	\$ 852,357,912.00	\$ 125,880,849.03
General Obligation Bonds - New				
State Appropriation				
State General Funds	\$ 93,487,595.00	\$ 93,487,595.00	\$ 93,487,595.00	\$ 24,983,639.00
Revenue Shortfall Reserve for K-12 Needs	—	17,954,496.00	17,954,496.00	0.00
State Motor Fuel Funds	5,980,100.00	5,980,100.00	5,980,100.00	0.00
Total General Obligation Debt Sinking Fund - New	\$ 99,467,695.00	\$ 117,422,191.00	\$ 117,422,191.00	\$ 24,983,639.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Compared to Budget</u>		<u>Expenditures Compared to Budget</u>		<u>Actual</u>
<u>Total</u>	<u>Variance</u>		<u>Variance</u>	<u>Funds Available</u>
<u>Funds Available</u>	<u>Positive (Negative)</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Over/(Under)</u>
				<u>Expenditures</u>
\$ 805,662,302.03	\$ 125,880,849.03	\$ 686,393,622.28	\$ (6,612,169.28)	\$ 119,268,679.75
172,576,459.00	0.00	172,576,459.00	0.00	0.00
<u>0.00</u>	<u>(105,033,144.00)</u>	<u>0.00</u>	<u>105,033,144.00</u>	<u>0.00</u>
<u>\$ 978,238,761.03</u>	<u>\$ 20,847,705.03</u>	<u>\$ 858,970,081.28</u>	<u>\$ 98,420,974.72</u>	<u>\$ 119,268,679.75</u>
\$ 118,471,234.00	\$ 24,983,639.00	\$ 91,644,005.00	\$ 1,843,590.00	\$ 26,827,229.00
17,954,496.00	0.00	0.00	17,954,496.00	17,954,496.00
<u>5,980,100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,980,100.00</u>	<u>5,980,100.00</u>
<u>\$ 142,405,830.00</u>	<u>\$ 24,983,639.00</u>	<u>\$ 91,644,005.00</u>	<u>\$ 25,778,186.00</u>	<u>\$ 50,761,825.00</u>

(This page intentionally left blank)

State of Georgia

Schedule of Local Assistance Grants Appropriated and Awarded For the Fiscal Year Ended June 30, 2008

	Amount Appropriated	Amount Obligated at June 30, 2008	Adjustments (FY 2009)	Adjusted Grants Awarded	Variance
<i>Grants to County Governments</i>					
Grant to Appling County: Hire an ISO consultant to assist nine volunteer fire departments.	\$ 5,000	\$ 5,000		\$ 5,000	\$ 0
Grant to Appling County: Assist with Senior Center/Head start infrastructure improvements.	4,000	4,000		4,000	0
Grant to Atkinson County: Help fund the Atkinson County Emergency Services Improvement Project.	10,000	10,000		10,000	0
Grant to Bacon County: Assist with the renovation of the Senior Center.	4,000	4,000		4,000	0
Grant to Baldwin County: Purchase camcorders and computers for the Baldwin County Domestic Violence Program.	15,000	15,000		15,000	0
Grant to Baldwin County: Assist with public safety enhancements for the Baldwin County Fire Department.	25,000	25,000		25,000	0
Grant to Baldwin County: Replace obsolete breathing apparatus at the Baldwin County Fire Department.	20,000	20,000		20,000	0
Grant to Barrow County: Assist with infrastructure improvements at Osborne Park in Winder.	20,000	0		0	20,000 (1)
Grant to Bartow County: Assist with program development to public service program at Women's Resource Center.	50,000	50,000		50,000	0
Grant to Bartow County: Support the Advocates for Bartow's Children.	25,000	25,000		25,000	0
Grant to Ben Hill County: Assist with technology and communication improvements at the Senior Citizens Center.	10,000	10,000		10,000	0
Grant to Ben Hill County: Assist with community and environmental development.	10,000	10,000		10,000	0
Grant to Ben Hill County: Assist with environmental and community service improvements.	10,000	10,000		10,000	0
Grant to Bibb County: Assist New Town Macon with infrastructure and accessibility improvements.	25,000	25,000		25,000	0
Grant to Bibb County: Assist Bibb County with transportation improvements for the Mentor's Project.	15,000	15,000		15,000	0
Grant to Bleckley County: Purchase two new computer work stations for the Bleckley County Health Department.	5,000	5,000		5,000	0
Grant to Bleckley County: Purchase 15 tasers and taser accessories for the Bleckley County Sheriff's Office.	14,000	14,000		14,000	0
Grant to Brantley County: Purchase fire radio systems for the EMS and Sheriff's Departments.	15,000	15,000		15,000	0
Grant to Bryan County: Assist with service improvements at the Bryan County Conference and Aquatic Center.	30,000	30,000		30,000	0
Grant to Bulloch County: Assist with infrastructure improvements for the Bulloch County EMS.	10,000	10,000		10,000	0
Grant to Bulloch County: Assist the Duck Conservation Society with wildlife preservation.	10,000	10,000		10,000	0
Grant to Bulloch County: Construct a boat ramp at the Ogeechee River.	20,000	20,000		20,000	0
Grant to Burke County: Assist with conservation improvements at the Di-Lane Wildlife Management Plantation.	20,000	20,000		20,000	0
Grant to Carroll County: Purchase books for the Ferst Foundation for Childhood Literacy.	20,000	20,000		20,000	0
Grant to Charlton County: Purchase a vehicle for the Charlton County Volunteer Fire Department.	20,000	20,000		20,000	0
Grant to Chatham County: Restoration of the Houston Baptist Church.	20,000	20,000		20,000	0
Grant to Chatham County: Fund a parents nurturing program for Lutheran Services of Georgia.	20,000	20,000		20,000	0
Grant to Chattooga County: Fund Subligna Community Center floors.	5,000	5,000		5,000	0
Grant to Cherokee County: Assist the Cherokee Day Training Center with infrastructure improvements.	20,000	20,000		20,000	0
Grant to Clay County: Provide funds for security monitoring system at Clay County Courthouse and Annex.	10,000	10,000		10,000	0
Grant to Clayton County: Assist Choice Matters, Inc. with a technology upgrade for public service center.	10,000	10,000		10,000	0
Grant to Clayton County: Operate Youth Under Construction program for high school students.	8,200	8,200		8,200	0
Grant to Clayton County: Operate the Krystal Williams Foundation.	5,000	5,000		5,000	0
Grant to Clayton County: Fund the Family Connection Unlimited program for highway safety.	8,675	8,675		8,675	0
Grant to Cobb County: Purchase and maintain a 14 passenger wheelchair lift-equipped mini-bus for BlazeSports.	40,000	40,000		40,000	0
Grant to Cobb County: Assist the Vinings Historical Society with repairs and structure renovations.	5,000	5,000		5,000	0
Grant to Cobb County: Assist Cobb County Community Service Board with public access improvements.	40,000	40,000		40,000	0
Grant to Coffee County: Provide funds for construction and equipment for a new volunteer fire department.	10,000	10,000		10,000	0
Grant to Coffee County: Purchase a transportation bus for 4-H club.	10,000	10,000		10,000	0
Grant to Colquitt County: Assist with infrastructure improvements at the Bay Volunteer Fire Department.	4,000	4,000		4,000	0
Grant to Cook County: Assist the Cook County Historical Society with the renovation of the old Adel Post Office.	30,000	30,000		30,000	0
Grant to Crawford County: Purchase an emergency water system generator.	15,000	15,000		15,000	0
Grant to Crawford County: Purchase a fire command vehicle for the Crawford County Fire Department.	10,000	10,000		10,000	0
Grant to Crisp County: Assist with infrastructure improvements and operations of the Arts Alliance in Cordele.	5,000	5,000		5,000	0
Grant to Crisp County: Conduct a solid waste collection feasibility study.	15,000	15,000		15,000	0
Grant to Dade County: Operate Animal Shelter.	10,000	10,000		10,000	0
Grant to Decatur County: Establish a water source for Kendrick Volunteer Fire Department	5,000	5,000		5,000	0
Grant to Dougherty County: Assist Southeast Dougherty Park with lighting and infrastructure improvements.	10,000	10,000		10,000	0
Grant to Dougherty County: Fund the Peanut Institute.	23,000	23,000		23,000	0
Grant to Douglas County: Replace outdated Automatic External Defibrillators at the Douglas County Fire	8,500	8,500		8,500	0
Grant to Douglas County: Train resource officers on gang awareness at the Douglas County Sheriff's Office.	20,000	20,000		20,000	0
Grant to Early County: Provide funds to Early County Health Department for the "Arrive Safe in Early" task force.	5,000	5,000		5,000	0
Grant to Early County: Purchase equipment for the Early County Recreation Department.	15,000	15,000		15,000	0
Grant to Echols County: Purchase Jaws of Life rescue equipment for the Volunteer Fire Department.	10,000	10,000		10,000	0
Grant to Effingham County: Operate the Ferst Foundation for Childhood Literacy Program.	10,000	10,000		10,000	0
Grant to Effingham County: Move a historical structure to historic district.	15,000	15,000		15,000	0
Grant to Effingham County: Assist Effingham County with waterfront environmental improvements.	5,000	5,000		5,000	0
Grant to Elbert County: Assist Elbert County with renovations to the Veteran's Administration Office.	3,500	3,500		3,500	0
Grant to Evans County: For repairs and renovations to the drug task force building.	25,000	25,000		25,000	0
Grant to Forsyth County: Assist with infrastructure improvements at the Sawnee Mountain Foundation.	10,000	10,000		10,000	0
Grant to Gilmer County: Assist Gilmer County with public service improvements.	50,000	50,000		50,000	0
Grant to Glascock County: Support the Glascock Actions Partner for a literacy program.	10,000	10,000		10,000	0
Grant to Glynn County: Purchase wheelchair and 15 passenger vans for Gateway Behavioral Health Services.	50,000	50,000		50,000	0
Grant to Gordon County: Renovate the plaza/courthouse area.	40,000	40,000		40,000	0
Grant to Grady County: Provide funds to the 10 Volunteer Fire Departments in Grady County for equipment.	10,000	10,000		10,000	0
Grant to Greene County: Assist the Green County Agriculture Center with infrastructure improvements.	20,000	20,000		20,000	0
Grant to Gwinnett County: Landscape the Beaver Ruin Road median.	25,000	25,000		25,000	0
Grant to Gwinnett County: Assist with access and transportation improvements.	20,000	20,000		20,000	0
Grant to Gwinnett County: Assist with employment of the handicap program.	25,000	25,000		25,000	0
Grant to Hall County: Fund the Interactive Neighborhood for Kids.	10,000	10,000		10,000	0
Grant to Hall County: Renovate HVAC and repair ductwork for the East Hall and Murrayville Library Branches.	20,000	20,000		20,000	0
Grant to Hall County: Build a ballfield at the Hall County Recreation Department for the handicapped/disabled.	30,000	30,000		30,000	0
Grant to Hall County: Fund Industrial Park Development.	75,000	75,000		75,000	0
Grant to Hancock County: Assist the Sparta-Hancock County Fire Department with communications improvements.	7,000	7,000		7,000	0
Grant to Hancock County: Assist the Sparta-Hancock County Library with infrastructure improvements.	7,000	7,000		7,000	0
Grant to Haralson County: Construct a shotgun shooting facility for the West Georgia Youth Range Association.	20,000	20,000		20,000	0
Grant to Harris County: Fund planning and development for two new businesses.	40,000	40,000		40,000	0
Grant to Harris County: Assist with infrastructure and economic development improvements to the Ellerslie Historic Train Depot (community center).	10,000	10,000		10,000	0
Grant to Hart County: Build an animal shelter for animal control.	20,000	20,000		20,000	0
Grant to Hart County: Support the Hart County Library.	10,000	10,000		10,000	0
Grant to Henry County: Renovate the Veterans Wall of Honor McDonough.	25,000	25,000		25,000	0
Grant to Henry County: Purchase vehicle cameras and detection devices for the Henry County Police Department.	20,000	20,000		20,000	0
Grant to Henry County: Build restroom facilities at the Nash Battlefield Farm.	10,000	10,000		10,000	0

(continued)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Schedule of Local Assistance Grants Appropriated and Awarded (continued)

For the Fiscal Year Ended June 30, 2008

	Amount Appropriated	Amount Obligated at June 30, 2008	Adjustments (FY 2009)	Adjusted Grants Awarded	Variance
<i>Grants to County Governments (continued)</i>					
Grant to Houston County: Assist Kids Journey with educational materials.	\$ 10,000	\$ 10,000		\$ 10,000	\$ 0
Grant to Houston County: Assist the Houston County Library with media/education materials.	5,000	5,000		5,000	0
Grant to Irwin County: Purchase equipment for the Irwin County Sheriff's Office.	15,000	15,000		15,000	0
Grant to Irwin County: Assist the Irwin County Youth League with community improvements.	10,000	10,000		10,000	0
Grant to Jackson County: Provide funds to purchase protective gear for South Jackson Volunteer Fire Department.	5,000	5,000		5,000	0
Grant to Jeff Davis County: Assist with Heritage Center learning aids.	4,000	4,000		4,000	0
Grant to Jenkins County: Assist the Jenkins County Extension office with infrastructure improvements.	8,000	8,000		8,000	0
Grant to Jones County: Purchase Rescue Truck for Emergency Management Rescue Services.	20,000	20,000		20,000	0
Grant to Lamar County: Fund the start-up cost of Lamar County Elections Board.	20,000	20,000		20,000	0
Grant to Lamar County: Assist with the restoration of community center.	10,000	10,000		10,000	0
Grant to Laurens County: Purchase Jaws of Life rescue equipment for the Cedar Grove Volunteer Fire Department.	5,000	5,000		5,000	0
Grant to Liberty County: Assist with public safety improvements.	20,000	20,000		20,000	0
Grant to Lincoln County: Implement a literacy program for the Lincoln County Family Connection.	10,000	10,000		10,000	0
Grant to Long County: Purchase patrol vehicle for the Long County Sheriff's Office.	15,000	15,000		15,000	0
Grant to Lumpkin County: Assist Lumpkin County with an engineering study for water meters.	10,000	10,000		10,000	0
Grant to Madison County: Provide funds for site preparation improvements at the Madison County Ag. Ed. Center.	40,000	40,000		40,000	0
Grant to Madison County: Replace an ambulance.	40,000	40,000		40,000	0
Grant to Madison County: Assist Madison County with voter access improvements.	5,000	5,000		5,000	0
Grant to McDuffie County: Support the Boys and Girls Club.	7,000	7,000		7,000	0
Grant to Miller County: Purchase fallout gear for the Miller County Fire Department.	10,000	10,000		10,000	0
Grant to Mitchell County: Provide funds to 7 Mitchell County Volunteer Fire Departments to purchase equipment.	10,000	10,000		10,000	0
Grant to Monroe County: Engineer and construct a building at the Whistle Stop Cafe.	20,000	20,000		20,000	0
Grant to Muscogee County: Operate the Two Thousand Opportunities, Inc.	5,000	5,000		5,000	0
Grant to Muscogee County: Fund an economic literacy program at the Girls Incorporated of Columbus.	5,000	5,000		5,000	0
Grant to Paulding County: Assist Paulding County with children's public safety.	3,000	3,000		3,000	0
Grant to Paulding County: Improve the Ridge Road Community Park.	20,000	0		0	20,000 (1)
Grant to Peach County: Purchase two warning sirens.	20,000	20,000		20,000	0
Grant to Pickens County: Assist Pickens County with technology improvements.	15,000	15,000		15,000	0
Grant to Pickens County: Purchase an Urban Response Type-6 fire engine.	40,000	40,000		40,000	0
Grant to Pierce County: Purchase equipment for the Pierce County Recreation Department.	15,000	15,000		15,000	0
Grant to Pulaski County: Fund 200 year celebration.	10,000	10,000		10,000	0
Grant to Rabun County: Promote academic strength and success through the Rabun Youth Inc.	5,000	5,000		5,000	0
Grant to Randolph County: Assist Randolph County with technology and communications improvements.	10,000	10,000		10,000	0
Grant to Richmond County: Install an elevator in the Supreme Court Justice Joseph Lamar boyhood home.	20,000	20,000		20,000	0
Grant to Richmond County: Provide operations funds for the Lucy Craft Laney Museum of Black History.	20,000	20,000		20,000	0
Grant to Richmond County: Provide Youth Leadership Training by E3 Foundation.	20,000	40,000	\$ (20,000)	20,000	0
Grant to Richmond County: Assist with community development and park improvement.	7,500	7,500		7,500	0
Grant to Richmond County: Fund an after school education and recreation program at MACH Academy.	10,000	10,000		10,000	0
Grant to Rockdale County: Assist the Conyers-Rockdale Library System with transportation improvements.	20,000	20,000		20,000	0
Grant to Screven County: Assist the Screven County Chamber of Commerce with a museum renovation.	12,000	12,000		12,000	0
Grant to Stephens County: Provide funding for the Stephens County Recovery Academy.	5,000	0		0	5,000 (1)
Grant to Sumter County: Assist with airport facility repairs.	18,000	18,000		18,000	0
Grant to Tattall County: Provide funds for additions to a jail.	25,000	25,000		25,000	0
Grant to Thomas County: Purchase equipment and furnishings for the new Thomas County Boys and Girls Club.	20,000	20,000		20,000	0
Grant to Thomas County: Provide funds (\$1,153/each) for equipment at the 13 Volunteer Fire Departments.	15,000	15,000		15,000	0
Grant to Tift County: Assist the Tift County Sheriff's Office with communications and technology improvements.	12,000	12,000		12,000	0
Grant to Toombs County: Refurbish training center with new equipment for Toombs County Rural Fire Department.	30,000	30,000		30,000	0
Grant to Treutlen County: Fund grant writing to the Heart of Georgia Altamaha Regional Development Center.	20,000	0		0	20,000 (1)
Grant to Turner County: Assist with emergency services improvements.	12,000	12,000		12,000	0
Grant to Walker County: Fund transportation planning.	22,500	22,500		22,500	0
Grant to Ware County: Purchase Type 5 Fire Engine Truck.	40,000	40,000		40,000	0
Grant to Warren County: Purchase a transport vehicle for coroner.	5,000	5,000		5,000	0
Grant to Warren County: Purchase a storage cooler for coroner.	3,000	3,000		3,000	0
Grant to Wayne County: Provide funds for improvements for the Webster County Volunteer Fire Departments.	5,000	5,000		5,000	0
Grant to Webster County: Assist Webster County with public safety and transportation improvements.	10,000	10,000		10,000	0
Grant to Whitfield County: Hire a consultant to develop a plan for heritage interpretation of Prater's Mill.	25,000	25,000		25,000	0
Grant to Wilkinson County: Assist with the acquisition of a facility to provide ambulance services.	15,000	15,000		15,000	0
<i>Grants to Municipal Governments</i>					
Grant to City of Abbeville: Purchase two (2) Automatic External Defibrillators for police cars.	2,000	2,000		2,000	0
Grant to City of Acworth: Construct special needs baseball field.	95,000	95,000		95,000	0
Grant to City of Alamo: Assist the Alamo Police Department with public safety improvements.	3,000	3,000		3,000	0
Grant to City of Alamo: Purchase Body Armor for the Alamo Police Department.	1,800	1,800		1,800	0
Grant to City of Alapaha: Repair the city hall roof.	13,000	13,000		13,000	0
Grant to City of Alma: Provide funds for park and Veteran's Memorial infrastructure improvements.	4,000	4,000		4,000	0
Grant to City of Americus: Clean up from tornado damage.	40,000	40,000		40,000	0
Grant to City of Augusta: Provide funds to American Red Cross to assist displaced families.	10,000	10,000		10,000	0
Grant to City of Bainbridge: Provide fund for improvements at the "Firehouse Gallery".	17,500	17,500		17,500	0
Grant to City of Ball Ground: Assist the City of Ball Ground with improvements to domestic water service delivery.	17,500	17,500		17,500	0
Grant to City of Ball Ground: Assist the City of Ball Ground with infrastructure improvements.	17,500	17,500		17,500	0
Grant to City of Baxley: Assist with a Boys and Girls Club renovation.	15,000	15,000		15,000	0
Grant to City of Blakely: Assist Early County with regional museum renovations and historical improvements.	5,000	5,000		5,000	0
Grant to City of Bloomingdale: Assist the City of Bloomingdale with community development.	15,000	15,000		15,000	0
Grant to City of Bloomingdale: Construct a covered shed for a community building.	35,000	35,000		35,000	0
Grant to City of Boston: Improve streetscape and gateway on HWY 84.	15,000	15,000		15,000	0
Grant to City of Buford: Assist with accessibility improvements.	30,000	30,000		30,000	0
Grant to City of Camilla: Assist with community development.	10,000	10,000		10,000	0
Grant to City of Carrollton: Assist the City of Carrollton with infrastructure improvements.	18,000	18,000		18,000	0
Grant to City of Carrollton: Assist with the renovation of the 415 Hope Center Men's Shelter.	8,000	8,000		8,000	0
Grant to City of Carrollton: Build a wheelchair accessible playground for the Carrollton City Lion's Club.	20,000	20,000		20,000	0
Grant to City of Centerville: Purchase a thermal imaging camera.	10,000	10,000		10,000	0
Grant to City of Chauncey: Assist the City of Chauncey with public service infrastructure improvements.	7,000	7,000		7,000	0
Grant to City of Chester: Assist the City of Chester with community center improvements.	3,000	3,000		3,000	0
Grant to City of Clarkston: Replace sanitation vehicle and hopper assembly.	40,000	40,000		40,000	0

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Schedule of Local Assistance Grants Appropriated and Awarded For the Fiscal Year Ended June 30, 2008

	Amount Appropriated	Amount Obligated at June 30, 2008	Adjustments (FY 2009)	Adjusted Grants Awarded	Variance
<i>Grants to Municipal Governments</i> (continued)					
Grant to City of Cochran: Purchase an ATV police vehicle with trailer.	\$ 10,000	\$ 10,000		\$ 10,000	\$ 0
Grant to City of Cohutta: Assist the City of Cohutta with public safety equipment.	17,000	17,000		17,000	0
Grant to City of Columbus: Provide funds to the United Way of the Chattahoochee for infrastructure improvements.	20,000	20,000		20,000	0
Grant to City of Columbus: Fund a charity project at the Controller's Civic and Social Club.	5,000	5,000		5,000	0
Grant to City of Columbus: Fund an after school reading tutorial program at the Building Toward Wellness Inc.	10,000	10,000		10,000	0
Grant to City of Columbus: Fund an income tax credit initiative at the United Way of the Chattahoochee Valley.	10,000	10,000		10,000	0
Grant to City of Columbus: Fund Columbus South, Inc. for revitalization efforts.	5,000	5,000		5,000	0
Grant to City of Columbus: Fund Project Rebound Inc. for an after school enrichment program for foster children.	5,000	5,000		5,000	0
Grant to City of Columbus: Provide funds to student program at Sports Counseling and Educational Services, Inc.	20,000	20,000		20,000	0
Grant to City of Commerce: Provide funds to purchase Thermal Imaging Camera for the Commerce Fire Department.	10,000	8,591		8,591	1,409 (3)
Grant to City of Conyers: Fund park improvements.	25,000	25,000		25,000	0
Grant to City of Cordele: Provide funds to purchase security fence for the Cordele Fire Department Training Area.	22,900	22,900		22,900	0
Grant to City of Culloden: Inspect, clean, and paint elevated city water tank.	15,000	15,000		15,000	0
Grant to City of Cuthbert: Assist the City of Cuthbert with technology improvements.	3,000	3,000		3,000	0
Grant to City of Dahlonega: Assist with infrastructure improvements and preservation adjacent to Gold Museum.	10,000	10,000		10,000	0
Grant to City of Dallas: Assist with technology improvements.	2,000	2,000		2,000	0
Grant to City of Dalton: Assist the Creative Arts Guild with environmental improvements.	15,000	15,000		15,000	0
Grant to City of Darien: Assist with the completion of a Regional Arts Center.	30,000	30,000		30,000	0
Grant to City of Dawsonville: Fund the Georgia Racing Hall of Fame.	30,000	30,000		30,000	0
Grant to City of Decatur: Assist with environmental improvements and community development.	10,000	10,000		10,000	0
Grant to City of Demorest: Assist with a comprehensive study of a downtown renovation project.	25,000	25,000		25,000	0
Grant to City of Demorest: Improve municipal park at Piedmont College.	5,000	5,000		5,000	0
Grant to City of Dexter: Assist with infrastructure improvements for public service program.	15,000	15,000		15,000	0
Grant to City of Donalsonville: Replace the radio system at the Donalsonville Fire Department.	10,000	10,000		10,000	0
Grant to City of Doraville: Provide funds to purchase containers of fire foam for DeKalb County Fire Department.	8,000	8,000		8,000	0
Grant to City of Douglas: Improve the Historic Ashley Slater House and Douglas Regional Welcome Center.	12,000	12,000		12,000	0
Grant to City of Douglasville: Assist with technology and public safety improvements.	8,500	8,500		8,500	0
Grant to City of Duluth: Provide funds for a regional "Living Memorial" honoring veterans and safety personnel.	20,000	20,000		20,000	0
Grant to City of East Point: Provide funds for a senior citizen home rehabilitation program.	20,000	20,000		20,000	0
Grant to City of Eatonton: Provide funds for community center improvements - historic log cabin structure.	35,000	35,000		35,000	0
Grant to City of Elberton: Assist the City of Elberton with water system improvements.	40,000	40,000		40,000	0
Grant to City of Eton: Assist the City of Eton with community development.	15,000	15,000		15,000	0
Grant to City of Fairburn: Provide scholarships to the Cochran Mill Nature Center.	30,000	30,000		30,000	0
Grant to City of Fitzgerald: Construct an additional building for the Fitzgerald Fire Department.	15,000	15,000		15,000	0
Grant to City of Flowery Branch: Provide funds to establish geographic information system used for sewer mapping.	20,000	20,000		20,000	0
Grant to City of Fort Oglethorpe: Provide funds for tourism and economic development improvements.	15,000	15,000		15,000	0
Grant to City of Funston: Assist with community development.	4,000	4,000		4,000	0
Grant to City of Gainesville: Assist the Centennial Arts Academy with technology improvements.	25,000	25,000		25,000	0
Grant to City of Garden City: Assist the Rossignoll Hill community with park improvements.	3,000	3,000		3,000	0
Grant to City of Glennville: Assist in the development of a low income residential center.	45,000	45,000		45,000	0
Grant to City of Glennville: Purchase a John Deere 1200A for the Glennville Recreation Department.	10,000	10,000		10,000	0
Grant to City of Good Hope: Assist the City of Good Hope with community development.	5,000	5,000		5,000	0
Grant to City of Graham: Purchase fire lighting equipment for the Graham Fire Department.	5,000	5,000		5,000	0
Grant to City of Greenville: Purchase a portable building for senior citizens.	4,695	0		0	4,695 (1)
Grant to City of Hamilton: Assist with infrastructure improvements.	50,000	50,000		50,000	0
Grant to City of Hampton: Purchase digital video camera equipment for the Hampton Police Department.	25,000	25,000		25,000	0
Grant to City of Harlem: Assist with infrastructure improvements for public and community service program.	7,500	7,500		7,500	0
Grant to City of Harlem: Expand a city park.	12,000	12,000		12,000	0
Grant to City of Hazlehurst: Assist with health and community services.	5,000	5,000		5,000	0
Grant to City of Hinesville: Provide a Veterans Center Grant for construction of a clinic.	10,000	10,000		10,000	0
Grant to City of Hoboken: Assist with emergency infrastructure improvements.	5,000	5,000		5,000	0
Grant to City of Holly Springs: Assist the City of Holly Springs with emergency operations equipment.	20,000	20,000		20,000	0
Grant to City of Homeland: Assist the City of Homeland with public safety improvements.	10,000	10,000		10,000	0
Grant to City of Ivy: Assist in the upgrade of city water lines.	22,000	22,000		22,000	0
Grant to City of Jesup: Assist with technology improvements.	5,000	5,000		5,000	0
Grant to City of Johns Creek: Assist Autrey Mill Nature Center with environmental renovations and improvements.	50,000	50,000		50,000	0
Grant to City of Kennesaw: Assist with regional park improvements.	10,000	10,000		10,000	0
Grant to City of Kingsland: Assist with economic development and tourism activities.	1,200	1,200		1,200	0
Grant to City of Kingsland: Assist with infrastructure improvements for the Kingsland Boxing Club youth program.	15,000	15,000		15,000	0
Grant to City of Kite: Assist with community development.	4,000	4,000		4,000	0
Grant to City of LaFayette: Assist the Chattooga Academy with infrastructure renovations and repairs.	15,000	15,000		15,000	0
Grant to City of LaGrange: Assist the City of LaGrange with community development.	20,000	20,000		20,000	0
Grant to City of LaGrange: Assist with environmental improvements at Granger Park Lake.	15,000	15,000		15,000	0
Grant to City of Lakeland: Assist the W. L. Miller Library with technology improvements.	12,000	12,000		12,000	0
Grant to City of Lawrenceville: Provide funds for traffic and community development improvements.	50,000	50,000		50,000	0
Grant to City of Leesburg: Assist the Lee County Library with technology improvements.	10,000	10,000		10,000	0
Grant to City of Lilburn: Assist the City of Lilburn Police Department with new communications system.	20,000	20,000		20,000	0
Grant to City of Lincolnton: Assist the City of Lincolnton with community center infrastructure improvements.	10,000	10,000		10,000	0
Grant to City of Lithonia: Fund emergency crisis and relocation assistance	27,000	0		0	27,000 (2)
Grant to City of Ludowici: Purchase four computers for the Ludowici Police Department. \$10,000	10,000	10,000		10,000	0
Grant to City of Lyerly: Assist the City of Lyerly with public safety improvements.	5,000	5,000		5,000	0
Grant to City of Lyons: Establish the Altamaha Heritage Center Museum.	10,000	10,000		10,000	0
Grant to City of Lyons: Upgrade parks maintained by the Recreational Department.	20,000	20,000		20,000	0
Grant to City of Macon: Revitalize of the Bartlett Crossing Neighborhood.	15,000	15,000		15,000	0
Grant to City of Macon: Stabilize the Douglass Theater.	35,000	35,000		35,000	0
Grant to City of Macon: Support youth programs at the Booker T. Washington Center.	10,000	10,000		10,000	0
Grant to City of Manchester: Fund a partial conversion of Historic Manchester Mill Building.	35,000	35,000		35,000	0
Grant to City of Marietta: Repair and upgrade the Marietta Historic Confederate Cemetery.	75,000	75,000		75,000	0
Grant to City of Meigs: Replace roof and make repairs to the city hall.	20,000	20,000		20,000	0
Grant to City of Metter: Assist with infrastructure improvements to preserve historical integrity.	12,000	12,000		12,000	0
Grant to City of Metter: Remove existing asphalt and repave the Industrial Park Pond Trail.	25,000	25,000		25,000	0
Grant to City of Midway: Complete the original design of the Cay Creek Interruptive Center.	30,000	30,000		30,000	0
Grant to City of Milner: Purchase equipment for the Milner Police Department.	18,890	18,890		18,890	0
Grant to City of Milton: Plan safety improvements for the Crabapple State Road intersection	15,000	15,000		15,000	0

(continued)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Schedule of Local Assistance Grants Appropriated and Awarded (continued)

For the Fiscal Year Ended June 30, 2008

	Amount Appropriated	Amount Obligated at June 30, 2008	Adjustments (FY 2009)	Adjusted Grants Awarded	Variance
<i>Grants to Municipal Governments</i> (continued)					
Grant to City of Milton: Purchase eighteen (18) Automated External Defibrillator Units	\$ 45,000	\$ 45,000		\$ 45,000	\$ 0
Grant to City of Mitchell: Revitalize the downtown area.	7,000	7,000		7,000	0
Grant to City of Monticello: Assist City of Monticello with handicap accessibility improvements.	25,000	25,000		25,000	0
Grant to City of Moreland: Assist with infrastructure improvements to the historic Moreland Mill / City Hall.	10,000	10,000		10,000	0
Grant to City of Nashville: Assist the City of Nashville with public safety transportation improvements.	15,000	15,000		15,000	0
Grant to City of Newnan: Assist with community services.	30,000	30,000		30,000	0
Grant to City of Nicholls: Purchase recreation equipment.	5,000	5,000		5,000	0
Grant to City of Norcross: Assist Gwinnett Village Quality of Life Division Office with infrastructure improvements.	5,000	5,000		5,000	0
Grant to City of Oakwood: Expand and upgrade outdoor recreation facilities.	8,000	8,000		8,000	0
Grant to City of Offerman: Build a bathroom for the city park.	5,000	5,000		5,000	0
Grant to City of Pelham: Assist with infrastructure improvements and renovations.	10,000	10,000		10,000	0
Grant to City of Pelham: Assist with technology improvements.	10,000	10,000		10,000	0
Grant to City of Pembroke: Assist with infrastructure improvements for the Fatal Vision Program.	10,000	10,000		10,000	0
Grant to City of Perry: Assist the City of Perry with public service improvements.	5,000	5,000		5,000	0
Grant to City of Perry: Assist the City of Perry with public service improvements.	10,000	10,000		10,000	0
Grant to City of Perry: Assist with communications enhancements for City of Perry law enforcement.	20,000	20,000		20,000	0
Grant to City of Pine Lake: Purchase a tractor and additional equipment to work on wet lands.	19,000	19,000		19,000	0
Grant to City of Pineview: Purchase police cars.	15,000	15,000		15,000	0
Grant to City of Porterdale: Restore Porter Memorial Gym.	20,000	20,000		20,000	0
Grant to City of Poulan: Assist with community development.	5,000	5,000		5,000	0
Grant to City of Ranger: Assist with the cost of a town master plan.	15,000	30,000	\$ (15,000)	15,000	0
Grant to City of Reidsville: Complete improvement projects at the Reidsville Municipal Airport.	25,000	25,000		25,000	0
Grant to City of Reidsville: Purchase a truck, truck bay, office, and enlarge a meeting room.	15,000	15,000		15,000	0
Grant to City of Reidsville: Purchase equipment for the Reidsville Fire Department.	10,000	10,000		10,000	0
Grant to City of Rhine: Repair leaks in the water system.	5,000	5,000		5,000	0
Grant to City of Rhine: Repair old school building.	5,000	5,000		5,000	0
Grant to City of Rhine: Repair Rhine Community House.	4,000	4,000		4,000	0
Grant to City of Rhine: Repair used ford tractor backhoe.	5,000	5,000		5,000	0
Grant to City of Richland: Clean-up from tornado damage.	25,000	25,000		25,000	0
Grant to City of Ringgold: Fund for tourism and a railroad platform.	10,000	10,000		10,000	0
Grant to City of Ringgold: Fund the General Clayborne Statue and Roadside Park.	10,000	10,000		10,000	0
Grant to City of Rochelle: Assist the City of Rochelle with water system infrastructure improvements.	7,000	7,000		7,000	0
Grant to City of Rome: Assist the City of Rome with riverfront and river access.	20,000	20,000		20,000	0
Grant to City of Rome: Support the Family Resource Center.	25,000	25,000		25,000	0
Grant to City of Roswell: Assist in the implementation of energy efficiency renovations.	25,000	25,000		25,000	0
Grant to City of Roswell: Assist in the operational development of the public service center.	25,000	25,000		25,000	0
Grant to City of Roswell: Assist with infrastructure repairs to the public service program.	25,000	25,000		25,000	0
Grant to City of Roswell: Construct a new section of the Roswell Riverwalk.	50,000	50,000		50,000	0
Grant to City of Sandy Springs: Purchase equipment for the Recreation and Parks Department.	25,000	25,000		25,000	0
Grant to City of Sandy Springs: Purchase gear and a quick response vehicle for Sandy Springs Fire Department.	25,000	25,000		25,000	0
Grant to City of Savannah: Assist with community service improvements.	15,000	15,000		15,000	0
Grant to City of Screven: Assist with emergency (tornado damage) repairs.	5,000	5,000		5,000	0
Grant to City of Senoia: Assist the City of Senoia with infrastructure improvements.	9,000	9,000		9,000	0
Grant to City of Shellman: Purchase an AED defibrillator.	3,000	3,000		3,000	0
Grant to City of Sky Valley: Construct a meeting room for government meetings.	20,000	20,000		20,000	0
Grant to City of Smithville: Assist Smithville Police Department with technology and communication improvements.	5,000	5,000		5,000	0
Grant to City of Smyrna: Assist with infrastructure restorations and renovations.	25,000	25,000		25,000	0
Grant to City of Snellville: Provide funds to purchase police and park equipment.	20,000	20,000		20,000	0
Grant to City of Social Circle: Assist the City of Social Circle with community development.	25,000	25,000		25,000	0
Grant to City of Soperton: Assist the City of Soperton with community development.	7,500	7,500		7,500	0
Grant to City of Soperton: Fund repairs and purchase equipment at the city recreation park.	15,000	15,000		15,000	0
Grant to City of Sparta: Assist with an upgrade of the City of Sparta Police Department communication system.	7,000	7,000		7,000	0
Grant to City of Stone Mountain: Assist with infrastructure improvements and repairs at Stone Mountain City Hall.	18,000	18,000		18,000	0
Grant to City of Summerville: Renovate courthouse.	10,000	10,000		10,000	0
Grant to City of Surrency: Assist with emergency services improvements.	5,000	5,000		5,000	0
Grant to City of Swainsboro: Assist with community development and environmental improvements.	12,000	12,000		12,000	0
Grant to City of Swainsboro: Assist with handicap accessibility at the Swainsboro City Hall.	12,000	12,000		12,000	0
Grant to City of Swainsboro: Purchase equipment, telephone system, and furnishings at Swainsboro Police.	25,000	25,000		25,000	0
Grant to City of Sycamore: Assist with public safety equipment.	7,000	7,000		7,000	0
Grant to City of Sylvester: Purchase computers for city hall.	4,500	4,500		4,500	0
Grant to City of Sylvester: Purchase turnout gear for eleven (11) firefighters.	10,000	10,000		10,000	0
Grant to City of Tallapoosa: Assist with renovation of Old City High School into Civic Center for development.	40,000	40,000		40,000	0
Grant to City of Tallapoosa: Construct an addition to the West Georgia Museum of Tallapoosa.	20,000	20,000		20,000	0
Grant to City of Thomson: Support the Thomas/McDuffie County Library.	12,000	12,000		12,000	0
Grant to City of Thunderbolt: Fund improvements for water system due to damages caused by salt intrusion.	20,000	20,000		20,000	0
Grant to City of Trenton: Enhance transportation planning.	22,500	22,500		22,500	0
Grant to City of TyTy: Assist with recreational improvements.	10,000	10,000		10,000	0
Grant to City of Vidalia: Develop a pistol range for law enforcement.	25,000	25,000		25,000	0
Grant to City of Vienna: Purchase rescue equipment, jacks and special equipment used in wrecks along I-75	10,000	10,000		10,000	0
Grant to City of Warner Robins: Assist Cherished Children Child Care Center with service and transportation.	15,000	15,000		15,000	0
Grant to City of Warner Robins: Assist with community service and transportation improvements.	15,000	15,000		15,000	0
Grant to City of Warwick: Assist the City of Warwick with emergency services enhancements.	24,000	24,000		24,000	0
Grant to City of Washington: Assist the Pope Center in the City of Washington with technology upgrades.	35,000	35,000		35,000	0
Grant to City of Washington: Support overnight facilities for tourism and economic development.	20,000	20,000		20,000	0
Grant to City of Waycross: Assist the City of Waycross with community development improvements.	10,000	10,000		10,000	0
Grant to City of Wrightsville: Purchase fire department equipment.	10,000	10,000		10,000	0
<i>Grants to Other Governmental Entities</i>					
Grant to Appling County BOE: Assist with community services.	4,000	4,000		4,000	0
Grant to Atlanta Development Authority: Assist the Friends of Peoplestown Parks with community development.	6,000	6,000		6,000	0
Grant to Atlanta Development Authority: Fund the David T. Howard National Alumni Association Inc. to implement an abuse project in the Old Fourth Ward for youth and adults.	25,000	0		0	25,000 (1)
Grant to Atlanta Development Authority: Fund the Historic District Development Corporation to expand participation of needy families in the IDA program of the United Way.	25,000	25,000		25,000	0

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Schedule of Local Assistance Grants Appropriated and Awarded For the Fiscal Year Ended June 30, 2008

	Amount Appropriated	Amount Obligated at June 30, 2008	Adjustments (FY 2009)	Adjusted Grants Awarded	Variance
<i>Grants to Other Governmental Entities (continued)</i>					
Grant to Atlanta Development Authority: Fund the New Beginnings Job Training Program.	\$ 10,000	\$ 10,000		\$ 10,000	\$ 0
Grant to Atlanta Development Authority: Support the National Black Arts Festival.	75,000	75,000		75,000	0
Grant to Bleckley County BOE: Pave a road for "car riders" students dropped off at school.	7,000	7,000		7,000	0
Grant to Bulloch County BOE: Provide funds to renovate an existing building at Southeast Bulloch Middle School.	15,000	15,000		15,000	0
Grant to Carroll County BOE: Assist with infrastructure renovations at Glanton Hindeman Elementary School.	20,000	20,000		20,000	0
Grant to Central Savannah River Area Regional Development Center: Assist Walton Options for Independent Living with handicapped accessibility.	10,000	10,000		10,000	0
Grant to Chehaw Park Authority: Plan an amphitheater.	25,000	25,000		25,000	0
Grant to City of Valdosta BOE: Provide funds for the SMILE mentoring program to match private funds.	5,000	5,000		5,000	0
Grant to Clarke County BOE: Assist with infrastructure improvements at the Athens Tutorial Program.	7,500	7,500		7,500	0
Grant to Clayton County BOE: Create a community learning center.	2,000	2,000		2,000	0
Grant to Clayton County BOE: Fund and purchase equipment for a data room and resource center.	9,550	9,550		9,550	0
Grant to Clayton County BOE: Implement a reading first model in the 4th and 5th grades for West Clayton	5,000	5,000		5,000	0
Grant to Cobb County BOE: Assist the Hillgrove High School athletic program.	20,000	20,000		20,000	0
Grant to Cobb County BOE: Assist with infrastructure improvements at Pope High School.	20,000	20,000		20,000	0
Grant to Cobb County BOE: Assist with renovations and infrastructure improvements at Sprayberry High School.	40,000	40,000		40,000	0
Grant to Cobb County BOE: Provide funds for classroom technology at Campbell High School.	5,500	5,500		5,500	0
Grant to Cobb County BOE: Provide funds for classroom technology at Campbell Middle School.	5,500	5,500		5,500	0
Grant to Cobb County BOE: Provide funds to Harrison High School to establish a wireless infrastructure.	20,000	20,000		20,000	0
Grant to Cobb County BOE: Provide funds to West Cobb School PTAs for technology infrastructure grants.	20,000	20,000		20,000	0
Grant to Cobb County BOE: Purchase sound and defense equipment and four laptops for the Murdock Elementary.	32,600	32,600		32,600	0
Grant to Cobb County BOE: Renovate roof and sealant for an outdoor classroom at Blackwell Elementary School.	5,000	5,000		5,000	0
Grant to Cobb County BOE: Upgrade a sound/video upgrading theater system in Walton High School.	11,274	11,274		11,274	0
Grant to Colquitt County BOE: Assist with outdoor shelter improvements at Hamilton Elementary School.	2,000	2,000		2,000	0
Grant to Columbia County BOE: Assist with equipment for handicapped children at Blue Ridge Elementary School.	15,000	15,000		15,000	0
Grant to DeKalb County BOE: Assist Lithonia Middle School in meeting media material requirements.	5,000	5,000		5,000	0
Grant to DeKalb County BOE: Assist with technology improvements at Briarlake Elementary School.	10,000	10,000		10,000	0
Grant to DeKalb County BOE: Assist with technology improvements at Smoke Rise Elementary.	10,000	20,000	\$ (10,000)	10,000	0
Grant to DeKalb County BOE: Assist with the purchase of new media materials and educational tools.	17,000	17,000		17,000	0
Grant to DeKalb County BOE: Purchase computers and equipment for educational programs at the Midvale.	15,000	15,000		15,000	0
Grant to DeKalb County BOE: Purchase computers and supplies for Lakeside High School.	30,000	30,000		30,000	0
Grant to DeKalb County BOE: Purchase computers for Chamblee High School.	30,000	30,000		30,000	0
Grant to DeKalb County BOE: Repair the roof of the greenhouse through the DeKalb County Extension Service.	10,000	10,000		10,000	0
Grant to DeKalb County BOE: Provide funds to send the Stephenson High School marching band to Washington D.C. for 2007 National Memorial Day parade.	5,000	0		0	5,000 (1)
Grant to DeKalb County Hospital Authority: Construct a storage building at the Mountain View Nursing Home.	8,000	8,000		8,000	0
Grant to Development Authority of DeKalb County: Operate a recycled equipment program through the Friends of Disabled Adults and Children.	15,000	15,000		15,000	0
Grant to Douglas County BOE: Assist with environmental education opportunities at Winston Elementary School.	10,000	10,000		10,000	0
Grant to Douglas County BOE: Assist with infrastructure improvements at Arbor Station Elementary School.	10,000	10,000		10,000	0
Grant to Floyd County BOE: Assist with infrastructure improvements at Model High School.	15,000	15,000		15,000	0
Grant to Franklin County BOE: Purchase equipment for the Technology Education Lab at the Franklin County Middle and High Schools.	20,000	20,000		20,000	0
Grant to Fulton County BOE: Fund the Arts Now Level 1 to train 10 interested school teams to assist students.	25,000	25,000		25,000	0
Grant to Gwinnett County BOE: Assist with community service and education enhancement at Grayson High.	30,000	30,000		30,000	0
Grant to Gwinnett County BOE: Assist with community service and education enhancements at Gwinnett Village Community Alliance.	20,000	20,000		20,000	0
Grant to Gwinnett County BOE: Assist with infrastructure improvements at Collins Hill High School.	35,000	35,000		35,000	0
Grant to Gwinnett County BOE: Assist with infrastructure improvements at Norcross High School.	20,000	20,000		20,000	0
Grant to Gwinnett County BOE: Assist with infrastructure improvements at Peachtree Ridge High School.	20,000	20,000		20,000	0
Grant to Gwinnett County BOE: Fund the Arts Now Level 1 to train 10 interested school teams assist to students.	30,000	30,000		30,000	0
Grant to Gwinnett County BOE: Support reading mentoring programs offered by Everybody Wins Atlanta.	30,000	30,000		30,000	0
Grant to Hall County BOE: Assist in the development of an English Language Literacy Lab.	30,000	30,000		30,000	0
Grant to Irwin County BOE: Assist with environmental improvements at Irwin County High School.	5,000	5,000		5,000	0
Grant to Jones County BOE: Provide a start-up grant for a Technology Center at the Ninth Grade Academy.	7,000	7,000		7,000	0
Grant to Lowndes County BOE: Implement a Parent Education Workshop in all elementary schools.	10,000	10,000		10,000	0
Grant to Muscogee County BOE: Fund the Marshall Middle School Year Round Program.	10,000	10,000		10,000	0
Grant to Northeast Georgia Regional Development Center: Assist the Arts Development Council with infrastructure and operational improvements.	5,000	5,000		5,000	0
Grant to Northwest Georgia Trade and Convention Center Authority: Assist with accessibility and informational improvements at the Georgia Athletic Coaches Association.	25,000	25,000		25,000	0
Grant to Paulding County BOE: Assist with security enhancements to ensure safe schools.	16,000	16,000		16,000	0
Grant to Paulding County BOE: Purchase a field house/locker room for East Paulding High School.	10,000	10,000		10,000	0
Grant to Richmond County BOE: Assist with technology upgrades at Goshen Elementary School.	10,000	10,000		10,000	0
Grant to Seminole County BOE: Purchase a boiler for Seminole High School.	15,000	15,000		15,000	0
Grant to Stephens County BOE: Assist the special education program at Eastanollee Elementary School.	5,000	5,000		5,000	0
Grant to Stephens County BOE: Assist the special education program at Stephens County Middle School.	15,000	15,000		15,000	0
Grant to The Housing Authority of the City of Atlanta, Georgia: Assist with infrastructure repairs to the Project Interconnections public service center.	15,000	15,000		15,000	0
Grant to The Housing Authority of the City of Atlanta, Georgia: Assist with operational services.	50,000	0		0	50,000 (1)
Grant to The Housing Authority of the City of Atlanta, Georgia: Expand educational programs statewide through the National Black Arts Festival.	15,000	15,000		15,000	0
Grant to The Housing Authority of the City of Atlanta, Georgia: Provide comprehensive Quality Living Services to senior citizens.	10,000	10,000		10,000	0
Grant to Union County BOE: Create a drug prevention program.	50,000	50,000		50,000	0
Grant to Walton County BOE: Assist with a health education facility at Loganville High School.	15,000	15,000		15,000	0
Total Local Assistance Grants	\$ 6,529,284	\$ 6,396,180	\$ (45,000)	\$ 6,351,180	\$ 178,104

Notes: (1) Grantee declined.
(2) Grantee did not return contract.
(3) Refund of unused portion.

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Schedule of General Obligation Bonds Appropriated and Issued For the Fiscal Year Ended June 30, 2008

Bond Number	Authorized Amounts		Receiving Organization	Purpose	Issued Amounts		Balance Remaining (Unissued)	
	Principal	Debt Service			Principal	Debt Service	Principal	Debt Service
101	\$ 10,000,000	\$ 854,300	Corrections, Department of	Headquarters and Training Academy Relocation	\$ 10,000,000	\$ 854,300	\$ —	\$ —
102	24,380,000	2,082,783	Corrections, Department of	Bed space expansion - 1024 beds	24,380,000	2,082,783	—	—
103	3,070,000	262,270	Defense, Department of	Joint Headquarters at Dobbins	—	—	3,070,000	262,270
104	2,650,000	226,390	Georgia Bureau of Investigation	Summerville Medical Examiners Office and Morgue	2,650,000	226,390	—	—
105	3,500,000	798,000	Juvenile Justice, Department of	Facility Repairs (statewide)	3,500,000	798,000	—	—
106	5,000,000	1,140,000	Juvenile Justice, Department of	Minor Construction/Renovations (statewide)	5,000,000	1,140,000	—	—
107	6,795,000	580,497	Juvenile Justice, Department of	Convert facility for the Atlanta Area Youth Detention Center	6,795,000	580,497	—	—
201	20,000,000	1,708,600	Environmental Facilities Authority, Georgia	Water and Sewer Construction Loan Program	20,000,000	1,708,600	—	—
202	3,120,000	266,542	Environmental Facilities Authority, Georgia	Clean Water State Revolving Loan Fund Match Water and Sewer Construction Loan Program	3,120,000	266,542	—	—
203	4,880,000	416,898	Environmental Facilities Authority, Georgia	Drinking Water State Revolving Loan Fund Match Water and Sewer Construction Loan Program	4,880,000	416,898	—	—
204	6,575,000	561,702	Transportation, Department of	Savannah Harbor Dike Disposal Area	1,600,000	136,688	4,975,000	425,014
205	70,000,000	5,980,100	Transportation, Department of	Fast Forward Program (statewide)	—	—	70,000,000	5,980,100
210	710,000	161,880	Ports Authority, Georgia	Brunswick Port Warehouse Roof Repair; Conveyor Purchase	—	—	710,000	161,880 (1)
211	2,000,000	456,000	Economic Development, Department of	Herty Advanced Materials Development Center Facilities and Equipment	2,000,000	456,000	—	—
301	178,310,000	15,233,023	Education, Department of	Capital Outlay Program-Regular - Local School Construction	85,000,000	7,261,550	93,310,000	7,971,473
302	143,505,000	12,259,632	Education, Department of	Capital Outlay Program-Exceptional Growth - Local School Construction	67,800,000	5,792,154	75,705,000	6,467,478
303	122,100,000	10,431,003	Education, Department of	Capital Outlay Program-Regular Advance - Local School Construction	56,200,000	4,801,166	65,900,000	5,629,837
304	10,250,000	875,657	Education, Department of	Capital Outlay Program-Low Wealth - Local School Construction	6,000,000	512,579	4,250,000	363,078
310	28,300,000	2,417,669	Regents, University System of Georgia	Georgia Gwinnett College - Library	28,300,000	2,417,669	—	—
402	4,930,000	421,170	Building Authority, Georgia	Capitol Hill Buildings Facade Restorations	4,930,000	421,170	—	—
403	2,000,000	170,860	Building Authority, Georgia	Capitol Building Interior Renovations	2,000,000	170,860	—	—
404	7,000,000	1,596,000	Revenue, Department of	Integrated Tax System	7,000,000	1,596,000	—	—
405	4,000,000	912,000	Revenue, Department of	Tax System - Enterprise Data Warehouse	4,000,000	912,000	—	—
406	3,000,000	256,290	Building Authority, Georgia	Governor's Mansion Repairs and Renovations	3,000,000	256,290	—	—
501	42,500,000	3,630,775	Regents, University System of Georgia	Major Repairs and Renovations	42,500,000	3,630,775	—	—
502	1,000,000	228,000	Regents, University System of Georgia	Georgia State College and University - Equipment	1,000,000	228,000	—	—
503	3,000,000	684,000	Regents, University System of Georgia	State University of West Georgia - Equipment	3,000,000	684,000	—	—
504	2,000,000	456,000	Regents, University System of Georgia	North Georgia College and State University - Equipment	2,000,000	456,000	—	—
505	12,700,000	1,084,961	Regents, University System of Georgia	Savannah State College - Academic Classroom Building	12,700,000	1,084,961	—	—
506	22,200,000	1,896,546	Regents, University System of Georgia	Macon State College - Professional Sciences Center	22,200,000	1,896,546	—	—
507	16,800,000	1,435,224	Regents, University System of Georgia	Fort Valley State University - Academic Classroom Building	16,800,000	1,435,224	—	—
508	37,205,000	3,178,423	Regents, University System of Georgia	University of Georgia - College of Pharmacy	37,205,000	3,178,423	—	—
509	42,500,000	3,630,775	Regents, University System of Georgia	Kennesaw State University - Health Sciences Building	42,500,000	3,630,775	—	—
511	19,000,000	4,332,000	Regents, University System of Georgia	Georgia Research Alliance - Equipment	19,000,000	4,332,000	—	—
512	900,000	205,200	Regents, University System of Georgia	Traditional Industries Program - Equipment	900,000	205,200	—	—
513	5,000,000	427,150	Regents, University System of Georgia	Macon State College - Warner Robins Academic Building I	5,000,000	427,150	—	—
517	2,000,000	170,860	Regents, University System of Georgia	Southern Polytechnic State University - Building I Renovation	2,000,000	170,860	—	—
519	4,800,000	410,064	Regents, University System of Georgia	Georgia State University - Natural Science Center Exhaust Stack System	4,800,000	410,064	—	—
521	2,650,000	226,389	Regents, University System of Georgia	Rock Eagle - Sutton Dining Hall	2,650,000	226,389	—	—
550	16,285,000	1,391,228	Technical and Adult Education, Department of	Columbus Technical College - Health Science Building	16,285,000	1,391,228	—	—
551	17,815,000	1,521,935	Technical and Adult Education, Department of	Athens Area Technical College - Health Science Building	17,815,000	1,521,935	—	—
552	1,260,000	287,280	Technical and Adult Education, Department of	Flint River Technical College - Equipment - Industrial Training Building	1,260,000	287,280	—	—
553	2,075,000	473,100	Technical and Adult Education, Department of	Chattahoochee Technical College - Equipment - Paulding County Campus	2,075,000	473,100	—	—
554	2,445,000	557,460	Technical and Adult Education, Department of	Savannah Technical College - Equipment - Technology Building	2,445,000	557,460	—	—
555	2,795,000	637,260	Technical and Adult Education, Department of	Atlanta Technical College - Equipment - Allied Health Building	2,795,000	637,260	—	—
556	1,815,000	413,820	Technical and Adult Education, Department of	Okefenokee Technical College - Equipment - Allied Health Building	1,815,000	413,820	—	—
557	2,450,000	558,600	Technical and Adult Education, Department of	North Metro Technical College - Equipment - Allied Health and Technology Building	2,450,000	558,600	—	—

558	2,030,000	462,840	Technical and Adult Education, Department of	South Georgia Technical College - Equipment	2,030,000	462,840	—	—
559	3,900,000	889,200	Technical and Adult Education, Department of	DeKalb Technical College - Equipment	3,900,000	889,200	—	—
560	610,000	139,080	Technical and Adult Education, Department of	Griffin Technical College - Equipment	610,000	139,080	—	—
561	7,000,000	1,596,000	Technical and Adult Education, Department of	Equipment (statewide)	7,000,000	1,596,000	—	—
562	560,000	127,680	Technical and Adult Education, Department of	Middle Georgia Technical College - Equipment - Child Development Cent	560,000	127,680	—	—
565	7,000,000	598,011	Technical and Adult Education, Department of	Appalachian Technical College - Cherokee County Campus	7,000,000	598,011	—	—
566	15,000,000	1,281,450	Technical and Adult Education, Department of	Career Academies (statewide)	15,000,000	1,281,450	—	—
572	11,900,000	1,016,617	Technical and Adult Education, Department of	Coosa Valley Technical College - Building Phase III (Gordon Campus)	11,900,000	1,016,617	—	—
580	1,545,000	131,989	Regents, University System of Georgia	Public library facilities by grant to North Paulding Public Library	1,545,000	131,989	—	—
581	1,035,000	88,420	Regents, University System of Georgia	Public library facilities by grant to Jasper County Public Library	1,035,000	88,420	—	—
582	2,000,000	170,860	Regents, University System of Georgia	Public library facilities by grant to Porter Memorial Public Library	2,000,000	170,860	—	—
601	4,400,000	375,892	Human Resources, Department of	Roofing Program (statewide)	4,400,000	375,892	—	—
602	3,500,000	299,005	Human Resources, Department of	Emergency Operations Center	3,500,000	299,005	—	—
603	1,855,000	158,473	Human Resources, Department of	Southwestern State Hospital - Thomasville - Chillers and Pumps	1,855,000	158,473	—	—
604	1,745,000	149,075	Human Resources, Department of	Central State Hospital - Steam Plant Upgrades	1,745,000	149,075	—	—
605	1,575,000	359,100	Veterans Service, Department of	Georgia War Veterans Nursing Home - Augusta - Life Safety and Building Upgrades	1,575,000	359,100	—	—
606	1,050,000	89,702	Veterans Service, Department of	Georgia War Veterans Nursing Home - Milledgeville - Wheeler Building	—	—	1,050,000	89,702
607	9,935,000	848,747	Labor, Department of	Roosevelt Warm Springs Institute for Rehabilitation - Residence Hall, Evaluation and Training Buildings	9,935,000	848,747	—	—
701	9,565,000	817,138	Natural Resources, Department of	Georgia National Fairgrounds and Agricenter - Livestock and Equine Facilities Expansion	9,565,000	817,138	—	—
702	2,500,000	570,000	Forestry Commission, State	Equipment (statewide)	2,500,000	570,000	—	—
704	14,000,000	1,196,020	Natural Resources, Department of	Public Fishing Area - Education and Visitor Center and Hatchery	14,000,000	1,196,020	—	—
706	860,000	196,080	Forestry Commission, State	Equipment (statewide)	860,000	196,080	—	—
RSR 300	112,400,000	9,598,960	Education, Department of	Capital Outlay Program-Regular - Local School Construction	—	—	112,400,000	9,598,960
RSR 301	97,840,000	8,355,536	Education, Department of	Capital Outlay Program-Exceptional Growth - Local School Construction	—	—	97,840,000	8,355,536

311

Totals	\$	<u>1,241,075,000</u>	\$	<u>117,422,191</u>		\$	<u>711,865,000</u>	\$	<u>72,116,863</u>	\$	<u>529,210,000</u>	\$	<u>45,305,328</u>
--------	----	----------------------	----	--------------------	--	----	--------------------	----	-------------------	----	--------------------	----	-------------------

(1) Project Repealed by Section 53 of 2009 Appropriation Act (House Bill 990)

State of Georgia

Combining Statement of Revenues - Other Funds

Budget Fund

For the Fiscal Year Ended June 30, 2008

	Total	Legislative Branch		
		Georgia Senate	Georgia House of Representatives	Georgia General Assembly Joint Offices
Licenses and Permits				
Business	\$ 28,506,418.37	\$ —	\$ —	\$ —
Nonbusiness	5,731,757.78	—	—	—
Intergovernmental				
Federal (Reported in "Other" Fund Source)	701,393,876.86	—	—	—
Other	2,734,062,001.81	—	—	—
Sales and Services	679,820,914.13	—	—	—
Fines and Forfeits	45,156,267.17	—	—	—
Interest and Other Investment Income	22,607,921.66	—	—	—
Rents and Royalties	9,883,748.38	—	—	—
Contributions/Premiums and Donations				
Employee and Employer Contributions for Health Insurance	2,544,324,664.54	—	—	—
Risk Management Premiums	99,283,163.71	—	—	—
Other	30,943,943.70	—	—	—
Unclaimed Property	0.00	—	—	—
Tuition and Fees				
Colleges and Universities	982,868,108.62	—	—	—
Technical Colleges	125,198,210.86	—	—	—
Other	869,134,369.23	—	—	—
	<u>\$ 8,878,915,366.82</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Judicial Branch					
Audits and Accounts, Department of	Appeals, Court of	Judicial Council	Juvenile Courts	Prosecuting Attorneys	Superior Courts
\$	—	\$	—	\$	—
—	—	114,412.32	—	—	—
—	—	—	—	1,952,453.50	—
—	—	—	—	9,722,314.70	84.95
—	—	604,483.84	—	—	—
—	—	—	—	—	—
—	—	18,450.90	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	493,562.68	14,500.00	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	184,278.75	—	—	—	55,515.00
\$	0.00	\$	184,278.75	\$	1,230,909.74
—	—	—	14,500.00	—	11,674,768.20
—	—	—	—	—	55,599.95
(continued)					

State of Georgia

Combining Statement of Revenues - Other Funds (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

	Judicial Branch			
	Supreme Court	Accounting Office, State	Administrative Services, Department of	Agriculture, Department of
Licenses and Permits				
Business	\$ —	\$ —	\$ —	\$ 970,726.36
Nonbusiness	—	—	—	—
Intergovernmental				
Federal (Reported in "Other" Fund Source)	—	—	—	—
Other	—	2,666,172.08	(0.01)	272,000.00
Sales and Services	—	9,252,144.72	8,404,551.19	333,048.91
Fines and Forfeits	—	—	—	—
Interest and Other Investment Income	—	—	13,464,499.68	5,935.73
Rents and Royalties	—	—	—	—
Contributions/Premiums and Donations				
Employee and Employer Contributions for Health Insurance	—	—	—	—
Risk Management Premiums	—	—	99,283,163.71	—
Other	—	—	—	8,031.00
Unclaimed Property	—	—	—	—
Tuition and Fees				
Colleges and Universities	—	—	—	—
Technical Colleges	—	—	—	—
Other	33,672.99	—	49,356,777.02	2,355,860.80
	<u>\$ 33,672.99</u>	<u>\$ 11,918,316.80</u>	<u>\$ 170,508,991.59</u>	<u>\$ 3,945,602.80</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

Banking and Finance, Department of	Community Affairs, Department of	Community Health, Department of	Corrections, Department of	Defense, Department of	Driver Services, Department of
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	340,000.01	—	—
—	16,112,662.79	479,888,990.33	—	903,626.05	—
—	1,338,054.00	359,864.08	57,078,820.55	—	798,103.03
—	—	196,004.68	738,792.00	—	—
—	—	1,441,054.38	665,112.58	49,292.88	—
—	—	—	2,958,846.97	878,554.82	—
—	—	2,544,324,664.54	—	—	—
—	—	—	—	—	—
—	—	—	—	15,485.04	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	116,417.56	1,789,287.21	1,252,740.68	980,411.87	2,352,577.10
\$ <u>0.00</u>	\$ <u>17,567,134.35</u>	\$ <u>3,027,999,865.22</u>	\$ <u>63,034,312.79</u>	\$ <u>2,827,370.66</u>	\$ <u>3,150,680.13</u>

(continued)

State of Georgia

Combining Statement of Revenues - Other Funds (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

	Early Care and Learning, Department of	Economic Development, Department of	Education, Department of	Employees' Retirement System of Georgia
Licenses and Permits				
Business	\$ —	\$ —	\$ —	\$ —
Nonbusiness	—	—	—	—
Intergovernmental				
Federal (Reported in "Other" Fund Source)	—	—	—	—
Other	—	—	8,854,412.91	—
Sales and Services	—	122,321.91	1,903,891.73	20,116,368.09
Fines and Forfeits	—	—	—	—
Interest and Other Investment Income	—	—	—	—
Rents and Royalties	—	—	—	—
Contributions/Premiums and Donations				
Employee and Employer Contributions for Health Insurance	—	—	—	—
Risk Management Premiums	—	—	—	—
Other	—	—	206,577.74	—
Unclaimed Property	—	—	—	—
Tuition and Fees				
Colleges and Universities	—	—	—	—
Technical Colleges	—	—	—	—
Other	44,468.22	—	5,153.00	—
	<u>\$ 44,468.22</u>	<u>\$ 122,321.91</u>	<u>\$ 10,970,035.38</u>	<u>\$ 20,116,368.09</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

Forestry Commission, State	Governor, Office of the	Human Resources, Department of	Insurance, Department of	Investigation, Georgia Bureau of	Juvenile Justice, Department of
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
7,150.34	—	21,140,267.52	29,925.13	—	2,897,009.10
3,966,403.91	1,702,227.95	(20,794,507.17)	—	152,009.64	5,511,581.12
4,009,282.68	6,871.28	138,392,433.71	7,491.07	342,492.09	329,475.55
314,889.54	—	—	—	17,224,328.13	—
15,807.36	47,063.06	(1,108,634.14)	—	1,293,665.59	(650.13)
40,069.00	—	788,576.87	—	—	—
—	—	—	—	—	—
—	1,913,052.14	1,839,195.53	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
224,785.43	740,654.72	8,618,924.59	5,641.48	35,188.28	70,644.37
<u>\$ 8,578,388.26</u>	<u>\$ 4,409,869.15</u>	<u>\$ 148,876,256.91</u>	<u>\$ 43,057.68</u>	<u>\$ 19,047,683.73</u>	<u>\$ 8,808,060.01</u>

(continued)

State of Georgia

Combining Statement of Revenues - Other Funds (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

	Labor, Department of	Law, Department of	State Personnel Administration	Natural Resources, Department of
Licenses and Permits				
Business	\$ —	\$ —	\$ —	\$ 27,535,692.01
Nonbusiness	—	—	—	—
Intergovernmental				
Federal (Reported in "Other" Fund Source)	—	—	—	—
Other	320,756.83	924,535.29	1,663,272.69	3,821,743.37
Sales and Services	43,758,993.35	44,107,153.34	13,669,727.66	37,773,322.28
Fines and Forfeits	—	—	—	24,789,914.91
Interest and Other Investment Income	137,437.67	—	—	2,891,570.00
Rents and Royalties	154,862.12	—	—	98,176.04
Contributions/Premiums and Donations				
Employee and Employer Contributions for Health Insurance	—	—	—	—
Risk Management Premiums	—	—	—	—
Other	—	—	—	22,114,946.28
Unclaimed Property	—	—	—	—
Tuition and Fees				
Colleges and Universities	—	—	—	—
Technical Colleges	—	—	—	—
Other	—	(68,420.18)	—	538,835.04
	<u>\$ 44,372,049.97</u>	<u>\$ 44,963,268.45</u>	<u>\$ 15,333,000.35</u>	<u>\$ 119,564,199.93</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

<u>Pardons and Paroles, State Board of</u>	<u>Properties Commission, State</u>	<u>Public Safety, Department of</u>	<u>Public Defender Standards Council, Georgia</u>	<u>Public Service Commission</u>	<u>Regents, University System of Georgia (Includes Colleges and Universities)</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	28,371.25	—	—	—
—	—	5,700.00	—	—	674,625,365.34
252,593.57	1,591,314.27	13,928,496.61	—	—	419,375,788.14
3.90	—	4,295,377.19	29,887,342.57	—	175,398,682.91
—	—	320,854.79	—	—	633,364.15
—	1,627.10	—	81,755.61	—	1,211,998.03
2.50	—	82,496.04	—	—	2,104,405.44
—	—	—	—	—	—
—	—	—	—	—	—
—	—	1,400.00	—	—	3,336,391.51
—	—	—	—	—	—
—	—	—	—	—	982,868,108.62
—	—	—	—	—	—
<u>72,789.43</u>	<u>538.00</u>	<u>4,284,560.35</u>	<u>—</u>	<u>84,213.23</u>	<u>787,059,445.93</u>
<u>\$ 325,389.40</u>	<u>\$ 1,593,479.37</u>	<u>\$ 22,947,256.23</u>	<u>\$ 29,969,098.18</u>	<u>\$ 84,213.23</u>	<u>\$ 3,046,613,550.07</u>

(continued)

State of Georgia

Combining Statement of Revenues - Other Funds (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2008

	Revenue, Department of	Secretary of State	Soil and Water Conservation Commission	Student Finance Commission and Authority, Georgia
Licenses and Permits				
Business	\$ —	\$ —	\$ —	\$ —
Nonbusiness	—	—	—	—
Intergovernmental				
Federal (Reported in "Other" Fund Source)	—	—	—	—
Other	23,062,923.57	170,772.71	4,282,349.90	—
Sales and Services	—	3,696,065.84	—	—
Fines and Forfeits	—	137,635.48	—	—
Interest and Other Investment Income	—	—	—	7,141.37
Rents and Royalties	—	—	—	—
Contributions/Premiums and Donations				
Employee and Employer Contributions for Health Insurance	—	—	—	—
Risk Management Premiums	—	—	—	—
Other	—	228,533.99	—	—
Unclaimed Property	—	—	—	—
Tuition and Fees				
Colleges and Universities	—	—	—	—
Technical Colleges	—	—	—	—
Other	—	46.00	5,050.00	5,952,685.09
	<u>\$ 23,062,923.57</u>	<u>\$ 4,233,054.02</u>	<u>\$ 4,287,399.90</u>	<u>\$ 5,959,826.46</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

Teachers' Retirement System	Technical and Adult Education, Department of (Includes Technical Colleges)	Transportation, Department of	Veterans Service, Department of	Workers' Compensation, State Board of	State of Georgia General Obligation Debt Sinking Fund
\$ —	\$ —	\$ 5,588,974.21	\$ —	\$ —	\$ —
—	396,005.92	—	—	—	—
—	3,307,086.07	1,752,402,389.54	—	—	—
25,377,839.90	35,985,929.24	22,061,969.89	—	408,807.63	—
—	800,113.14	370.35	—	—	—
—	1,240,680.41	1,144,113.58	—	—	—
—	2,339,657.18	438,101.40	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	772,267.79	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	125,198,210.86	—	—	—	—
—	1,771,634.38	1,009,992.89	—	200,000.00	—
<u>\$ 25,377,839.90</u>	<u>\$ 171,811,584.99</u>	<u>\$ 1,782,645,911.86</u>	<u>\$ 0.00</u>	<u>\$ 608,807.63</u>	<u>\$ 0.00</u>

(This page intentionally left blank)

State of Georgia

Net Revenue Collections by Collecting Unit General Fund (Statutory Basis) For the Fiscal Year Ended June 30, 2008

COLLECTING UNIT		<u>COLLECTING UNIT TOTALS</u>
Agriculture, Department of		
Animal Industry Fees	\$ 16,486.00	
Animal Protection Fees	552,250.00	
Consumer Protection Fees	52,657.00	
Entomology and Pesticides Permits	1,930,327.00	
Feed Division Fees	198,440.00	
Market Bulletin Subscriptions	10,855.00	
Miscellaneous Receipts	490,748.93	
Plant Industry Fees	588,320.71	
Regional Farmers Market Fees	6,782,737.41	
Small Farmers Market Fees	304,670.86	
Weights and Measures Warehouse Fees	<u>271,349.85</u>	\$ 11,198,842.76
Audits and Accounts, Department of		
For Federal Audit Fees		
Investigation, Georgia Bureau of (Fraud Task Force)	\$ 996,306.96	
Undistributed	<u>1,880,290.29</u>	\$ 2,876,597.25
For Nursing Home Audit Fees		
Community Health, Department of	<u>3,210,064.79</u>	6,086,662.04
Banking and Finance, Department of		
Fees		21,485,712.08
Community Affairs, Department of		
911 Fees		6,163,396.93
Community Health, Department of		
Care Management Organizations Quality Assessment Fees	\$ 140,307,653.00	
Medical License Fees	3,842,407.08	
Miscellaneous Fees	1,472,596.63	
Nursing Home Provider Fees	<u>133,973,809.00</u>	279,596,465.71
Corrections, Department of		
Confiscated Contraband Receipts	\$ 15,150.08	
Probation Supervision Fees	11,915,703.54	
Room and Board Assessments	4,447,281.81	
Supervision Transfer Fees	<u>67,059.00</u>	16,445,194.43
Driver Services, Department of		
A.D.A.D. Permits	\$ 11,520.00	
Driver's License Fees	<u>64,896,071.29</u>	64,907,591.29
Early Care and Learning, Department of		
Civil Penalties		27,330.00
General Assembly of Georgia		
Legislative Earned Fees	\$ 78,138.81	
Legislative Service Fees	18,773.65	
Miscellaneous	<u>75.46</u>	96,987.92
Governor, Office of the		
Office of Consumer Affairs		
Buying Service Fees	\$ 450.00	
Fines	277,229.50	
Motor Vehicle Arbitration Fees	322,211.00	
Professional Standards Commission		
Teachers Certification Fees	<u>212,965.00</u>	812,855.50

(continued)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Net Revenue Collections by Collecting Unit (continued)

General Fund (Statutory Basis)

For the Fiscal Year Ended June 30, 2008

COLLECTING UNIT		<u>COLLECTING UNIT TOTALS</u>
Human Resources, Department of		
Central Laboratory Fees	\$ 6,550,985.48	
Child Support Recovery Program	600,607.01	
Civil Penalties - Child Care	36,848.00	
Civil Penalties - Hospitals	9,154.00	
End Stage Renal Dialysis Fees	207,307.50	
Home Health Care Licenses	22,600.00	
Laboratory Licenses	51,998.75	
Long Term Care Penalties	95,814.00	
Paramedic Certification Fees	176,566.64	
Patient Account Receipts	6,394,938.15	
Private Home Care Providers Licenses	333,690.00	
Vital Record Fees	<u>2,107,096.13</u>	\$ 16,587,605.66
Insurance, Department of		
Business Licenses and Permits	\$ 22,442,734.74	
Fraud Account	3,276,768.50	
Non Business Licenses and Permits	3,421,384.49	
Penalty and Interest	1,271,796.08	
State Premium Tax	\$ 347,813,599.55	
Insurance Company Regulation	417,905,382.35	
Refund of Local Premium Tax	<u>(417,500,363.77)</u>	378,631,301.94
Investigation, Georgia Bureau of		
Bingo License Fees	\$ 18,210.00	
Fingerprint License Applications	345,917.65	
GCIC Records Check Fees	214,133.58	
Miscellaneous Receipts	<u>13,225.91</u>	591,487.14
Judicial Branch:		
Appeals, Court of		
Admission to Practice	\$ 18,605.00	
Certified Records Furnished	292.50	
Court Cost and Fees	<u>139,016.84</u>	157,914.34
Supreme Court		
Admission to Practice	\$ 23,110.00	
Bar Examination Fees	197,589.00	
Certified Copies Furnished	3,865.55	
Cost in Cases Docketed	<u>67,672.45</u>	292,237.00
Labor, Department of		
Administrative Assessments	\$ 23,477,582.13	
Penalty and Interest Collections	4,163,197.78	
Safety Engineering Fees	<u>4,677,727.38</u>	32,318,507.29
Natural Resources, Department of		
Alligator Farm Permit	\$ 450.00	
Asbestos License Fees	458,162.04	
Boat Registration	2,946,536.45	
Cast Net Licenses - Resident	38,000.00	
Catch Out Pond	3,127.00	
Charter Boat Fishing Licenses	3,200.00	
Coastal Marshland Shore Protection	4,700.00	
Commercial Boat Licenses	33,380.50	
Commercial Fish Hatchery	59.00	
Commercial Fox Preserve	3,840.00	
Commercial Fox Breeder	60.00	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Net Revenue Collections by Collecting Unit General Fund (Statutory Basis) For the Fiscal Year Ended June 30, 2008

COLLECTING UNIT		<u>COLLECTING UNIT TOTALS</u>
Natural Resources, Department of (continued)		
Commercial Quail Breeders License	\$ 4,020.00	
Crabbing License - Resident	36,212.00	
Crabbing License - NonResident	118.00	
Fines - Environmental Protection Division	2,996,612.54	
Fines - Game and Fish Division	32,250.00	
Fur Dealers License - Resident	460.00	
Fur Trappers License - Resident	21,990.00	
Fur Trappers License - NonResident	6,055.00	
Game Holding Permit	290.00	
Hazardous Site R & R	192,000.00	
Hazardous Waste Superfund	1,187,507.25	
Historic Preservation Application Fees	4,400.00	
Hunting and Fishing Licenses	18,571,126.37	
Land Disturbance Fees	2,434,017.22	
Lifetime License- Non Resident	5,000.00	
Lifetime License- Senior Discount	81,510.00	
Lifetime License- Veterans	46,000.00	
Lifetime Sportsman License Type A - Adult	284,000.00	
Lifetime Sportsman License Type I - Infant	146,200.00	
Lifetime Sportsman License Type Y - Youth	172,900.00	
Marina Pier Licenses	800.00	
Residential Operating Commercial Shooting Preserve	72,550.00	
Residential Operating Private Shooting Preserve	9,525.00	
Salt Water Bait Dealers License - Resident	675.00	
Salt Water Fishing Guide - Resident	5,700.00	
Salt Water Fishing Guide - Nonresident	700.00	
Salt Water Fishing Guide - Customer Resident	24,450.00	
Salt Water Fishing Guide - Customer Nonresident	5,600.00	
Salt Water Fishing Guide - Unlimited Customer Resident	400.00	
Scientific Collectors Permit	10,950.00	
Scrap Tire	6,650,372.76	
Soft Shell Crab Dealer	140.00	
Solid Waste Fees	14,441,714.35	
State Federal Falconry Permit	1,350.00	
Surface mining Fees	17,470.00	
Surface Water Permit Fees	32,750.00	
Taxidermist License - Resident	18,600.00	
Title III Hazardous Substance Fee	738,951.23	
Water Well License Renewal	78,350.00	
Wild Animal Exhibit Permit	5,369.00	
Wild Animal Dealer License	<u>35,164.00</u>	\$ 51,865,764.71
Pardons and Paroles, State Board of		
Parole Fees		3,015,031.73
Properties Commission, State		
Rental and Sale of Property		11,219,707.94
Public Safety, Department of		
Overweight Citations		8,151,131.09
Public Service Commission		
Civil Penalties - Transportation	\$ 8,550.00	
Civil Penalties - Utilities	1,016,745.89	
License Fees	25,800.00	
No Call Telemarketing Bill	<u>630.00</u>	1,051,725.89
		(continued)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Net Revenue Collections by Collecting Unit (continued)

General Fund (Statutory Basis)

For the Fiscal Year Ended June 30, 2008

COLLECTING UNIT			<u>COLLECTING UNIT TOTALS</u>
Revenue, Department of			
Taxes:			
Ad Valorem	\$	(6,835.72)	
Alcoholic Beverage and Liquor	\$	48,630,633.21	
Refunds		<u>(6,859.67)</u>	48,623,773.54
Estate			12,325.00
Income - Corporation	\$	1,106,597,018.57	
Refunds		<u>(164,630,292.97)</u>	941,966,725.60
Income - Individuals	\$	10,891,185,156.74	
Refunds		<u>(2,061,704,271.22)</u>	8,829,480,885.52
Malt Beverage	\$	89,360,250.50	
Refunds		<u>(6,352.50)</u>	89,353,898.00
Motor Fuel			
Excise and Motor Carrier Mileage Tax	\$	494,141,770.66	
Refunds		<u>(37,507,176.88)</u>	456,634,593.78
State Sales Tax (Second Motor Fuel Tax)			538,155,742.34
Motor Vehicle	\$	355,900,198.62	
Refunds		<u>(59,251,824.94)</u>	296,648,373.68
Property	\$	80,778,426.18	
Refunds		<u>(513,894.13)</u>	80,264,532.05
Sales and Use - Regular	\$	5,878,348,611.98	
Refunds		<u>(81,695,271.58)</u>	5,796,653,340.40
Tobacco Products	\$	239,818,982.51	
Refunds		<u>(127,456.96)</u>	239,691,525.55
Wine	\$	29,425,708.68	
Refunds		<u>(5,452.50)</u>	29,420,256.18
			\$ 17,346,899,135.92
Administrative			
Costs of Collections			
Real Estate Transfer Tax	\$	473,474.85	
Sales Tax			
Education Local Option		16,638,975.53	
Homestead Option		1,144,251.72	
Local Option		13,932,306.82	
MARTA		3,530,696.64	
Special Purpose		<u>13,172,769.66</u>	48,892,475.22
Other			24,382,617.11
Public Service Corporation Assessments			1,048,444.80
Unclaimed Property		<u>76,525,097.14</u>	\$ 150,848,634.27
			\$ 17,497,747,770.19
Secretary of State			
Boxing Commission		\$	118,229.27
Corporations			32,423,469.72
Elections			92,289.00
Georgia Laws			8,857.40
Professional Examinations			19,638,757.65
Real Estate			4,179,683.87
Securities			10,241,552.74
State Ethics			<u>268,153.09</u>
			66,970,992.74

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Net Revenue Collections by Collecting Unit General Fund (Statutory Basis) For the Fiscal Year Ended June 30, 2008

COLLECTING UNIT		COLLECTING UNIT TOTALS
Student Finance Commission, Georgia - Georgia Non-Public Post-Secondary Education Commission		
Agent's Fees	\$ 78,983.00	
Application and Renewal Fees	1,047,516.22	
Sale of Publications	<u>103,503.74</u>	\$ 1,230,002.96
Superior Court Clerks' Cooperative Authority		
Drivers' Education and Training	\$ 10,396,517.90	
Indigent Defense Fund	45,373,866.39	
Interest Income	230,102.15	
Peace Officers and Prosecutors Training Fund	27,289,573.64	
Senate Bill 218 Collections	1,886,338.69	
Sexual Offender Annual Registration	12,200.00	
State Children's Trust Fund	<u>1,380,612.25</u>	86,569,211.02
Treasury and Fiscal Services, Office of		
Anonymous Campaign Contributions	\$ 200.00	
Dividends on Stock	36,977.04	
Interest Earned		
State General Funds	112,819,585.21	
Motor Fuel Tax Funds	33,995,472.80	
Legal Settlement	52,063.99	
Miscellaneous	<u>339,510.81</u>	147,243,809.85
Workers' Compensation, State Board of		
Assessments	\$ 16,358,933.23	
No Dependent Death Cases	330,000.00	
Penalty Fines	<u>658,449.84</u>	17,347,383.07
Net Revenue Collections		<u>\$ 18,727,812,623.22</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Legislative Appropriation and Allotments to Spending Units

For the Fiscal Year Ended June 30, 2008

	Appropriation for Fiscal Year 2008			
	Legislative Appropriation	Governor's Emergency Fund	Budget Adjustments	Funds Lapsed
Legislative Branch				
General Assembly of Georgia				
Georgia Senate	\$ 10,942,603.00	\$ —	\$ —	\$ —
Georgia House of Representatives	18,995,716.00	—	—	—
General Assembly Joint Offices	9,925,594.00	—	—	—
Audits and Accounts, Department of	34,429,800.00	—	—	—
Judicial Branch				
Appeals, Court of	14,143,127.00	—	—	—
Judicial Council	16,198,503.00	—	—	—
Juvenile Courts	6,703,551.00	—	—	—
Prosecuting Attorneys	57,617,713.00	—	—	—
Superior Courts	61,232,688.00	—	—	—
Supreme Court	8,734,309.00	—	—	—
Executive Branch				
Accounting Office, State	7,205,916.00	—	—	—
Administrative Services, Department of	15,918,189.00	—	—	—
Agriculture, Department of	46,226,622.00	—	—	—
Banking and Finance, Department of	12,399,667.00	—	—	—
Community Affairs, Department of	181,321,229.00	—	—	—
Community Health, Department of	2,401,338,867.00	(2,600,000.00)	5,522,285.00	(33,202,970.00)
Corrections, Department of	1,100,270,926.00	—	—	—
Defense, Department of	11,491,013.00	—	—	—
Driver Services, Department of	61,420,009.00	—	—	—
Early Care and Learning, Department of	329,443,829.00	—	—	—
Economic Development, Department of	46,422,812.00	—	—	—
Education, Department of	7,973,900,641.00	—	—	—
Employees' Retirement System of Georgia	4,556,301.00	—	—	—
Forestry Commission, State	37,290,677.00	—	—	—
Governor, Office of the	48,014,874.00	2,600,000.00	—	—
Human Resources, Department of	1,650,933,741.00	—	—	(721,000.00)
Insurance, Department of	18,893,621.00	—	—	—
Investigation, Georgia Bureau of	74,268,077.00	—	—	—
Juvenile Justice, Department of	327,254,873.00	—	—	—
Labor, Department of	55,081,172.00	—	—	—
Law, Department of	18,446,804.00	—	—	—
Natural Resources, Department of	136,855,764.00	—	—	—
Pardons and Paroles, State Board of	55,612,881.00	—	—	—
Properties Commission, State	1,250,000.00	—	—	—
Public Defender Standards Council, Georgia	38,130,140.00	—	—	—
Public Safety, Department of	122,206,673.00	—	—	—
Public Service Commission	9,965,190.00	—	—	—
Regents, University System of Georgia	2,142,061,132.00	—	—	—
Revenue, Department of	555,974,967.00	—	—	—
Secretary of State	40,070,587.00	—	—	—
Soil and Water Conservation Commission	4,017,863.00	—	—	—
Student Finance Commission and Authority, Georgia	556,920,642.00	—	—	(16,976,031.00)
Teachers' Retirement System	1,555,000.00	—	—	—
Technical and Adult Education, Department of	373,317,567.00	—	—	—
Transportation, Department of	832,725,819.00	—	—	—
Veterans Service, Department of	26,210,306.00	—	—	—
Workers' Compensation, State Board of	17,268,050.00	—	—	—
State of Georgia General Obligation Debt Sinking Fund	969,780,103.00	—	—	—
Financing and Investment Commission, Georgia State	0.00	—	—	—
Totals	\$ 20,544,946,148.00	\$ 0.00	\$ 5,522,285.00	\$ (50,900,001.00)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Net Appropriation	Allotments				
	Balance Due Spending Unit July 1, 2007	Cash Allotments Drawn	Funds Returned by Spending Unit	Surplus Lapsed	Balance June 30, 2008
\$ 10,942,603.00	\$ 1,196,370.70	\$ 10,156,185.06	\$ —	\$ (300,983.80)	\$ 1,681,804.84
18,995,716.00	1,847,521.80	18,567,073.99	—	(475,094.35)	1,801,069.46
9,925,594.00	1,031,569.81	8,883,378.52	—	(296,054.54)	1,777,730.75
34,429,800.00	0.00	34,429,800.00	538,326.82	(538,326.82)	0.00
14,143,127.00	456,552.71	14,402,908.91	—	(297.82)	196,472.98
16,198,503.00	49,638.18	13,530,049.10	—	(1,607.95)	2,716,484.13
6,703,551.00	0.00	6,436,648.81	—	—	266,902.19
57,617,713.00	0.00	57,413,239.00	—	(204,474.00)	0.00
61,232,688.00	32,446.36	60,297,542.04	—	(140,337.69)	827,254.63
8,734,309.00	0.00	8,734,227.79	—	(81.21)	0.00
7,205,916.00	0.00	7,205,916.00	18,525.22	(18,525.22)	0.00
15,918,189.00	0.00	13,466,598.16	—	(2,451,590.84)	0.00
46,226,622.00	31,151.77	45,577,463.00	—	(14,298.92)	666,011.85
12,399,667.00	0.00	12,399,667.00	27,907.50	(27,907.50)	0.00
181,321,229.00	109,932.25	179,147,724.56	—	(1,081,533.86)	1,201,902.83
2,371,058,182.00	355,741,362.58	2,403,448,144.71	—	(69,596,251.37)	253,755,148.50
1,100,270,926.00	40,483,262.06	1,099,584,740.90	—	(3,512,990.38)	37,656,456.78
11,491,013.00	14,656.84	11,478,620.78	—	(27,049.06)	0.00
61,420,009.00	2,604,031.47	55,426,942.03	—	(705,080.32)	7,892,018.12
329,443,829.00	4,377,240.85	328,852,050.67	—	(506,192.50)	4,462,826.68
46,422,812.00	4,963,373.73	45,184,988.36	—	(318,060.59)	5,883,136.78
7,973,900,641.00	79,578,640.89	7,977,875,066.82	—	(8,172,469.64)	67,431,745.43
4,556,301.00	0.00	4,556,301.00	—	—	0.00
37,290,677.00	91,716.92	37,078,439.62	—	(80,868.87)	223,085.43
50,614,874.00	21,671,588.12	53,372,994.56	—	(1,010,586.80)	17,902,880.76
1,650,212,741.00	12,216,709.40	1,641,022,865.41	—	(10,777,529.13)	10,629,055.86
18,893,621.00	475,794.40	19,754,679.88	936,002.30	(450,024.66)	100,713.16
74,268,077.00	0.00	73,615,618.44	—	(160,054.33)	492,404.23
327,254,873.00	33,495,555.72	316,495,655.93	—	(615,374.37)	43,639,398.42
55,081,172.00	62,090.00	53,846,856.30	—	(1,296,405.70)	0.00
18,446,804.00	0.20	18,446,149.87	164,321.29	(164,321.29)	654.33
136,855,764.00	10,176,031.46	133,856,535.27	—	(1,489,574.32)	11,685,685.87
55,612,881.00	0.00	55,612,881.00	153,184.81	(153,184.81)	0.00
1,250,000.00	0.00	1,250,000.00	—	—	0.00
38,130,140.00	0.00	38,130,140.00	—	—	0.00
122,206,673.00	2,000,000.00	123,683,938.55	—	(192,545.27)	330,189.18
9,965,190.00	603,510.80	9,472,553.28	—	(3,274.18)	1,092,873.34
2,142,061,132.00	0.00	2,140,092,691.16	96,556.41	(2,064,997.25)	0.00
555,974,967.00	1,070,874.35	551,590,840.96	—	(3,799,501.00)	1,655,499.39
40,070,587.00	2,143,207.10	38,379,878.04	—	(1,749,029.13)	2,084,886.93
4,017,863.00	1,492,399.70	4,581,853.47	—	(6,597.35)	921,811.88
539,944,611.00	16,500,492.24	518,905,573.86	20,886.75	(16,907,239.93)	20,653,176.20
1,555,000.00	0.00	1,555,000.00	262,570.50	(262,570.50)	0.00
373,317,567.00	14,097.53	372,488,770.60	—	(404,658.75)	438,235.18
832,725,819.00	330,710,039.87	977,097,872.81	—	(423,505.16)	185,914,480.90
26,210,306.00	1,679,508.63	26,360,559.69	—	—	1,529,254.94
17,268,050.00	1,013,038.07	16,209,658.78	—	(1,954,350.57)	117,078.72
969,780,103.00	159,904,662.03	950,614,086.28	—	(9,040,174.00)	170,030,504.75
0.00	11,045,736.66	11,045,736.66	—	—	0.00
<u>\$ 20,499,568,432.00</u>	<u>\$ 1,098,884,805.20</u>	<u>\$ 20,601,617,107.63</u>	<u>\$ 2,218,281.60</u>	<u>\$ (141,395,575.75)</u>	<u>\$ 857,658,835.42</u>

(This page intentionally left blank)

State of Georgia

Schedule of Governor's Emergency Fund For the Fiscal Year Ended June 30, 2008

GOVERNOR, OFFICE OF THE

Georgia Emergency Management Agency - To provide funds to cover costs associated with spraying for Mosquitoes to control or eliminate the current mosquito epidemic in Ware County.	\$ 50,000.00
Georgia Emergency Management Agency - To provide funds to cover construction costs associated with building damage sustained to the Lothair Fire Department building, located in Treutlen County, as a result of a tornado.	20,000.00
Georgia Emergency Management Agency - To provide funds to cover costs associated with the following declared disasters:	
Southeast Georgia fire disaster damage costs not covered with funds from FY 2007 Governor's Emergency funds.	1,298,491.00
March 15, 2008 for the disaster damage from a tornado which struck the City of Atlanta - Fulton County.	1,600,000.00
May 12 and May 21, 2008 for the disaster damage from tornadoes which swept the areas of Bibb, Carroll, Cherokee, Clayton, Crawford, Douglas, Emanuel, Glynn, Jefferson, Jenkins, Johnson, Lauren, McIntosh, and Twiggs Counties.	<u>4,399,576.00</u>
Total Governor's Emergency Fund	<u>\$ 7,368,067.00</u>

(This page intentionally left blank)

10-Year Historical Information



State of Georgia

Ten-Year Historical Information Index

	<u>Page</u>
Table 1 Funds Available and Appropriation – Office of Treasury and Fiscal Services.....	336
Table 2 Cash Receipts by Category – Office of Treasury and Fiscal Services	338
Table 3 Legislative Appropriation	342

State of Georgia

Table 1
Funds Available and Appropriation - Office of Treasury and Fiscal Services
For the Last Ten Fiscal Years

	Fiscal Year Ended June 30, 1999	Fiscal Year Ended June 30, 2000	Fiscal Year Ended June 30, 2001	Fiscal Year Ended June 30, 2002
<u>FUNDS AVAILABLE</u>				
Cash Receipts				
State Revenue Collections	\$ 12,696,109,796.09	\$ 13,781,937,492.37	\$ 14,688,987,803.25	\$ 14,005,479,207.78
Department of Community Health Indigent Care Trust Fund	181,164,882.00	261,900,357.00	194,209,858.00	199,846,895.00
Department of Human Resources Brain and Spinal Injury Trust Fund	—	—	—	—
Lottery For Education				
Lottery Proceeds	646,705,000.00	683,827,000.00	691,672,000.00	726,202,000.00
Interest Earned	15,936,824.92	26,689,542.15	27,865,573.91	10,821,693.45
Tobacco Settlement Funds				
Settlements Received	—	200,873,108.23	153,875,118.83	178,371,653.21
Interest Earned	—	4,753,202.64	11,906,449.17	5,757,884.58
Guaranteed Revenue Debt Common Reserve Fund (1)				
Transfers of General and Motor Fuel Funds	—	—	—	30,632,850.00
Interest Earned	1,004,714.22	897,021.11	543,538.12	744,882.05
Vitamin Purchaser Settlement Agreement	—	—	61,244.32	—
General Services Administration Election Reform Payments	—	—	—	—
U. S. Department of Energy Grants	39,021.10	39,180.71	39,691.49	1,369.80
U. S. Department of Treasury Jobs and Growth Tax Relief Reconciliation Act of 2003 Reimbursements for CMIA	482.00	519.00	1,154.00	697.00
Total Cash Receipts	\$ 13,540,960,720.33	\$ 14,960,917,423.21	\$ 15,769,162,431.09	\$ 15,157,859,132.87
Agency Surplus Returned				
State General Funds (1)	\$ 70,058,082.18	\$ 82,670,484.75	\$ 86,901,865.05	\$ 557,589,602.31
Lottery for Education	15,902,477.21	24,855,441.42	6,438,327.19	8,573,075.07
Tobacco Settlement Funds	—	—	—	6,863,494.05
Total Agency Surplus Returned	\$ 85,960,559.39	\$ 107,525,926.17	\$ 93,340,192.24	\$ 573,026,171.43
Total Funds Available	\$ 13,626,921,279.72	\$ 15,068,443,349.38	\$ 15,862,502,623.33	\$ 15,730,885,304.30
<u>APPROPRIATION</u>				
Appropriation for Operations				
State General and Motor Fuel Funds	\$ 12,105,902,779.00	\$ 13,050,283,032.61	\$ 14,226,600,128.75	\$ 14,255,565,239.86
Lottery for Education	591,983,340.00	684,527,475.00	723,743,295.00	703,080,431.00
Tobacco Settlement Funds	—	—	205,626,311.00	172,645,061.00
Appropriation for Debt Service				
State General and Motor Fuel Funds	562,616,689.00	530,297,763.00	629,869,819.00	739,869,163.00
Net Appropriation	\$ 13,260,502,808.00	\$ 14,265,108,270.61	\$ 15,785,839,553.75	\$ 15,871,159,894.86
Excess of Funds Available Over/(Under) Appropriation	\$ 366,418,471.72	\$ 803,335,078.77	\$ 76,663,069.58	\$ (140,274,590.56)

(1) All years have been restated to include Guaranteed Revenue Debt Common Reserve Fund activity within the General Fund (Statutory Basis)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Fiscal Year Ended June 30, 2003	Fiscal Year Ended June 30, 2004	Fiscal Year Ended June 30, 2005	Fiscal Year Ended June 30, 2006	Fiscal Year Ended June 30, 2007	Current Fiscal Year Ended June 30, 2008
\$ 13,624,846,657.04	\$ 14,584,644,741.79	\$ 15,813,996,666.63	\$ 17,338,759,588.42	\$ 18,840,441,638.68	\$ 18,727,812,623.22
172,361,389.00	—	—	—	—	—
—	1,625,000.00	1,689,400.00	4,560,600.00	3,007,691.00	1,968,993.00
751,557,000.00	782,692,000.00	802,083,000.00	822,796,608.65	853,640,865.97	867,686,000.00
5,911,258.98	4,662,547.34	11,407,096.21	25,173,489.82	38,382,593.28	33,600,984.17
180,091,881.99	154,123,763.33	156,427,234.07	143,600,933.49	150,306,709.23	159,542,666.63
2,773,032.59	1,862,448.58	2,935,032.00	5,747,878.61	6,460,197.43	4,917,293.94
—	24,407,019.00	—	—	—	—
854,562.62	652,205.61	1,387,202.16	2,546,933.87	3,736,863.61	3,603,319.70
—	—	—	—	—	—
4,740,448.00	—	—	—	—	—
—	2,820.60	1,439.28	1,470.96	1,568.46	1,577.16
139,191,035.56	139,191,035.56	—	—	—	—
871.00	5,930.50	(2,051.50)	769.00	844.00	860.00
<u>\$ 14,882,328,136.78</u>	<u>\$ 15,693,869,512.31</u>	<u>\$ 16,789,925,018.85</u>	<u>\$ 18,343,188,272.82</u>	<u>\$ 19,895,978,971.66</u>	<u>\$ 19,799,134,317.82</u>
\$ 103,839,985.58	\$ 150,799,217.61	\$ 106,348,804.55	\$ 62,453,217.73	\$ 57,619,915.42	\$ 123,683,827.09
4,513,551.74	10,413,916.85	16,917,204.44	54,784,386.29	40,275,337.65	17,391,086.85
<u>1,493,385.76</u>	<u>3,794,857.76</u>	<u>1,970,349.28</u>	<u>1,565,542.91</u>	<u>115,619.80</u>	<u>320,661.81</u>
<u>\$ 109,846,923.08</u>	<u>\$ 165,007,992.22</u>	<u>\$ 125,236,358.27</u>	<u>\$ 118,803,146.93</u>	<u>\$ 98,010,872.87</u>	<u>\$ 141,395,575.75</u>
<u>\$ 14,992,175,059.86</u>	<u>\$ 15,858,877,504.53</u>	<u>\$ 16,915,161,377.12</u>	<u>\$ 18,461,991,419.75</u>	<u>\$ 19,993,989,844.53</u>	<u>\$ 19,940,529,893.57</u>
\$ 14,689,153,108.00	\$ 14,510,105,221.44	\$ 14,716,616,025.00	\$ 15,874,221,990.00	\$ 17,334,365,474.00	\$ 18,556,865,513.00
665,037,766.00	700,839,757.00	776,892,107.00	771,420,214.00	797,373,596.00	824,578,475.00
185,622,923.00	174,384,699.00	156,370,000.00	156,626,752.00	167,511,505.00	148,344,341.00
<u>625,421,301.00</u>	<u>686,055,114.00</u>	<u>905,611,482.00</u>	<u>1,001,485,254.00</u>	<u>867,362,477.00</u>	<u>969,780,103.00</u>
<u>\$ 16,165,235,098.00</u>	<u>\$ 16,071,384,791.44</u>	<u>\$ 16,555,489,614.00</u>	<u>\$ 17,803,754,210.00</u>	<u>\$ 19,166,613,052.00</u>	<u>\$ 20,499,568,432.00</u>
<u>\$ (1,173,060,038.14)</u>	<u>\$ (212,507,286.91)</u>	<u>\$ 359,671,763.12</u>	<u>\$ 658,237,209.75</u>	<u>\$ 827,376,792.53</u>	<u>\$ (559,038,538.43)</u>

State of Georgia

Table 2

Cash Receipts by Category - Office of Treasury and Fiscal Services For the Last Ten Fiscal Years

Source	Fiscal Year Ended June 30, 1999	Fiscal Year Ended June 30, 2000	Fiscal Year Ended June 30, 2001	Fiscal Year Ended June 30, 2002
Taxes				
Alcoholic Beverages Tax (1)	\$ 135,335,753.87	\$ 141,941,541.46	\$ 142,568,284.59	\$ 145,107,017.23
Estate Tax	111,192,261.63	148,254,986.84	126,114,452.89	123,033,504.67
Income Tax - Corporate (2)	838,311,807.63	711,312,236.21	720,049,551.16	607,480,316.16
Income Tax - Individual (2)	5,675,618,383.42	6,390,490,346.56	6,922,676,084.40	6,444,614,991.57
Insurance Premium Tax and Fees	230,461,623.76	256,956,411.56	245,228,701.66	296,175,272.60
Motor Fuel				
Excise and Motor Carrier Mileage Tax (3)	429,703,290.80	448,366,995.50	444,967,262.23	458,482,334.95
Motor Fuel Sales Tax	135,999,623.42	187,175,078.27	222,229,601.81	194,726,956.38
Motor Vehicle License Tax	217,607,546.17	235,327,537.12	237,102,251.02	275,131,561.09
Property Tax - General and Intangible	42,429,441.09	46,542,102.61	49,607,400.74	53,907,620.24
Property Tax - Utility	8,728.60	65,187.17	87,708.02	—
Sales and Use Tax - General	4,297,050,926.82	4,567,483,132.48	4,861,858,339.40	4,716,049,186.83
Tobacco Products Tax (4)	92,153,742.87	87,056,144.36	81,403,504.31	89,108,472.99
Total Taxes	\$ 12,205,873,130.08	\$ 13,220,971,700.14	\$ 14,053,893,142.23	\$ 13,403,817,234.71
Interest Earned (5)				
State General Funds	\$ 129,572,522.33	\$ 162,315,385.67	\$ 190,369,113.33	\$ 134,996,170.37
Motor Fuel Tax Funds	44,720,970.20	58,463,026.59	64,237,467.58	49,811,842.71
Total Interest Earned	\$ 174,293,492.53	\$ 220,778,412.26	\$ 254,606,580.91	\$ 184,808,013.08
Departmental Regulatory Fees and Sales:				
Agriculture, Department of	\$ 6,403,947.11	\$ 6,906,588.26	\$ 7,760,196.65	\$ 8,754,001.75
Audits and Accounts, Department of	2,069,634.64	1,723,939.78	5,463,306.89	4,823,395.11
Banking and Finance, Department of	12,299,576.38	12,980,140.50	15,028,306.93	16,906,052.67
Community Affairs, Department of	—	—	—	—
Community Health, Department of (Formerly Medical Assistance, Department of)	—	3,004,375.66	1,795,977.97	6,287,857.54
Corrections, Department of	14,762,265.69	16,097,646.39	14,313,258.16	11,554,896.87
Driver Services, Department of (Formerly Motor Vehicle Safety, Department of)	—	—	—	—
Early Care and Learning, Department of (Formerly School Readiness, Office of)	—	—	31,639.00	14,063.00
General Assembly of Georgia	36,503.03	129,837.32	211,211.44	197,332.92
Georgia Technology Authority (Formerly GeorgiaNet Authority)	16,500,000.00	14,648,447.00	5,579,142.17	—
Governor, Office of the	1,067,543.69	1,092,949.41	1,133,775.48	1,186,607.68
Human Resources, Department of	25,930,619.01	25,441,081.19	22,997,265.80	23,613,612.17
Insurance, Department of	4,115,926.72	4,192,813.26	3,695,996.86	3,617,644.83
Investigation, Georgia Bureau of	35,181.44	1,680,530.18	1,344,616.77	1,526,689.40
Judicial Branch	440,879.81	466,100.94	447,186.81	431,463.70
Appeals, Court of	—	—	—	—
Judicial Council	—	—	—	—
Supreme Court	—	—	—	—
Labor, Department of	21,946,767.13	24,512,733.01	28,297,472.60	27,515,990.70
Law, Department of	227.08	1,285.11	—	—
Natural Resources, Department of				
Game and Fish	21,622,625.69	23,518,970.44	22,353,581.24	22,786,090.08
Other	18,532,668.23	20,492,079.51	20,124,416.81	19,287,111.15
Pardons and Paroles, State Board of	955,598.94	1,117,277.53	1,128,306.72	1,565,474.75
Properties Commission, State (Formerly Administrative Services, Department of)				
Rents on Properties and Sales	11,295,591.38	8,946,131.31	8,209,302.52	7,810,353.46
Public Safety, Department of	40,305,462.51	33,277,204.81	43,218,018.12	16,350,270.91
Public Service Commission	3,719,746.00	4,204,441.95	4,134,011.32	20,042,906.33
Regents of the University System of Georgia, Board of	205,589.77	607.12	—	—
Revenue, Department of				
Education Local Option Sales Tax Collection Cost	9,033,368.82	11,005,278.39	11,986,202.39	11,819,563.07
Homestead Option Sales Tax Collection Cost	803,895.88	869,415.88	876,735.33	855,255.00
Local Option Sales Tax Collection Cost	8,365,577.48	9,155,269.77	9,475,522.87	9,498,033.26
MARTA Tax Collection Cost	2,686,729.71	2,981,099.69	3,066,838.65	2,915,617.78

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Fiscal Year Ended June 30, 2003	Fiscal Year Ended June 30, 2004	Fiscal Year Ended June 30, 2005	Fiscal Year Ended June 30, 2006	Fiscal Year Ended June 30, 2007	Current Fiscal Year Ended June 30, 2008
\$ 143,585,208.39	\$ 153,178,078.49	\$ 152,459,424.70	\$ 157,818,124.82	\$ 181,560,132.74	\$ 167,397,927.72
89,792,510.77	65,110,424.65	42,930,113.22	12,786,406.56	1,426,030.09	12,325.00
511,149,760.94	486,970,357.57	729,640,399.55	862,730,326.89	1,019,117,938.67	941,966,725.60
6,258,703,154.99	6,826,335,378.38	7,276,607,819.36	8,021,933,826.66	8,820,794,305.53	8,829,480,885.52
323,360,835.21	317,462,533.09	331,612,138.51	342,982,441.72	341,745,785.37	348,218,618.13
464,760,120.63	497,003,407.95	487,295,726.32	450,942,840.02	469,929,462.77	456,634,593.78
215,926,944.84	234,853,351.10	330,537,284.53	370,216,686.83	469,105,100.33	538,155,742.34
257,973,503.46	262,806,813.11	285,353,901.78	255,994,020.81	289,931,262.09	296,648,373.68
58,938,383.26	63,677,783.66	66,489,431.45	72,138,489.17	77,842,188.63	80,257,696.33
4,727,080,925.61	4,860,904,312.34	5,215,447,136.29	5,711,915,442.05	5,915,521,039.61	5,796,653,340.40
109,264,564.14	227,549,405.69	249,070,469.66	241,503,374.19	243,276,111.35	239,691,525.55
\$ 13,160,535,912.24	\$ 13,995,851,846.03	\$ 15,167,443,845.37	\$ 16,500,961,979.72	\$ 17,830,249,357.18	\$ 17,695,117,754.05
\$ 65,168,907.23	\$ 10,098,168.04	\$ 14,969,917.27	\$ 55,249,377.57	\$ 105,403,055.04	\$ 112,819,585.21
42,110,383.16	27,851,955.87	33,762,767.22	50,291,991.58	52,529,159.33	33,995,472.80
\$ 107,279,290.39	\$ 37,950,123.91	\$ 48,732,684.49	\$ 105,541,369.15	\$ 157,932,214.37	\$ 146,815,058.01
\$ 9,305,025.57	\$ 10,272,805.44	\$ 9,781,730.52	\$ 11,268,126.00	\$ 10,349,744.12	\$ 11,198,842.76
3,017,151.69	4,913,607.21	4,110,584.42	4,621,943.02	5,066,690.89	6,086,662.04
18,222,469.97	20,702,646.77	20,682,946.48	22,814,714.14	22,125,811.35	21,485,712.08
2,160,700.36	96,231,537.99	103,716,500.28	106,683,960.28	244,686,384.34	279,596,465.71
14,255,791.88	13,798,294.26	14,546,661.59	13,773,686.13	14,526,603.83	16,445,194.43
49,066,013.70	47,478,666.23	50,403,174.19	61,896,306.15	63,494,125.60	64,907,591.29
8,728.00	14,164.99	20,747.00	23,962.50	19,929.00	27,330.00
306,632.90	127,455.36	102,110.26	106,206.35	93,199.75	96,987.92
1,088,728.37	878,127.95	665,224.48	1,242,428.36	658,006.50	812,855.50
22,733,175.55	20,828,828.97	17,637,660.13	9,021,409.34	28,534,964.64	16,587,605.66
3,541,159.69	24,713,437.37	26,831,536.29	39,255,133.44	33,934,116.51	30,412,683.81
1,416,638.31	1,492,216.03	1,437,499.28	594,802.12	724,061.09	591,487.14
406,358.70	412,309.64	437,157.29	167,568.51	163,802.08	157,914.34
—	—	—	1,000.00	2,000.00	—
—	—	—	275,054.39	277,809.57	292,237.00
27,106,919.12	27,381,738.60	31,444,019.47	32,291,937.31	32,616,320.09	32,318,507.29
23,099,353.90	24,019,623.69	21,350,177.86	22,545,306.19	22,939,869.69	22,616,157.32
20,716,682.40	24,430,240.76	26,102,158.51	24,413,130.09	25,891,051.16	29,249,607.39
2,078,160.50	3,090,439.55	3,671,358.16	3,668,591.41	3,266,392.77	3,015,031.73
7,454,210.58	8,195,385.12	7,600,613.99	13,394,030.75	11,513,782.91	11,219,707.94
45,256.06	11,379.88	—	10,009,375.01	10,194,077.76	8,151,131.09
9,511,463.23	3,679,613.49	2,073,148.75	1,140,575.35	2,066,310.62	1,051,725.89
11,466,292.46	12,217,344.66	13,156,497.80	14,681,606.21	15,893,858.61	16,638,975.53
954,221.87	984,503.34	1,015,161.40	1,122,772.90	1,151,113.99	1,144,251.72
9,318,793.03	9,923,844.49	11,069,534.40	13,023,538.73	13,665,562.38	13,932,306.82
2,729,315.85	2,837,755.46	2,994,495.92	3,314,577.12	3,502,390.10	3,530,696.64

(continued)

State of Georgia

Table 2

**Cash Receipts by Category - Office of Treasury and Fiscal Services (continued)
For the Last Ten Fiscal Years**

Source	Fiscal Year Ended June 30, 1999	Fiscal Year Ended June 30, 2000	Fiscal Year Ended June 30, 2001	Fiscal Year Ended June 30, 2002
Departmental Regulatory Fees and Sales: (continued)				
Revenue, Department of (continued)				
Peace Officer and Prosecutor Training				
Fund Fees (6)	\$ 19,373,457.48	\$ 20,217,155.28	\$ 20,637,764.27	\$ 29,718,762.69
Public Service Corporation Assessments	1,137,059.85	1,539,629.66	1,252,749.11	181,238.28
Railroad Car Tax Collection Cost	—	—	102,742.26	—
Real Estate Transfer Tax Collection Cost	262,018.36	293,895.43	338,405.20	—
Special Purpose Tax Collection Cost	7,713,084.89	7,338,287.23	7,378,292.99	7,335,466.52
Other	20,081,817.58	48,436,319.53	63,370,577.53	110,218,078.31
Secretary of State				
General Office and Other Fees	127,737.68	71,631.25	214,367.70	148,060.26
Corporation Fees	9,196,723.65	6,399,040.90	12,336,202.85	11,791,399.17
Examining Board Fees	15,740,466.28	8,518,565.95	19,369,477.89	15,344,570.16
Securities Dealers' Fees	6,990,659.88	6,816,459.25	9,612,668.08	8,402,287.31
Qualifying Fees	9,569.00	9,812.18	—	235,062.35
Student Finance Commission, Georgia	284,552.48	353,831.75	430,857.49	552,488.11
Superior Court Clerks' Cooperative Authority	—	—	—	—
Transportation, Department of	—	990.00	990.00	—
Treasury and Fiscal Services, Office of				
Other	537,789.27	322,811.60	638,024.36	1,089,327.30
Workers' Compensation, State Board of	11,352,310.94	11,422,705.55	12,132,670.88	12,476,935.40
Total Departmental Regulatory Fees and Sales	\$ 315,943,173.48	\$ 340,187,379.97	\$ 380,488,080.11	\$ 416,853,959.99
Total Net Revenue Collections	\$ 12,696,109,796.09	\$ 13,781,937,492.37	\$ 14,688,987,803.25	\$ 14,005,479,207.78
Federal Revenue:				
Election Reform Payments	\$ —	\$ —	\$ —	\$ —
Jobs and Growth Tax Relief Reconciliation Act of 2003	—	—	—	—
Grants	39,021.10	39,180.71	39,691.49	1,369.80
Reimbursement for CMIA	482.00	519.00	1,154.00	697.00
Total Federal Revenue	\$ 39,503.10	\$ 39,699.71	\$ 40,845.49	\$ 2,066.80
Other Revenues Retained:				
Department of Community Health				
Indigent Care Trust Fund	\$ 181,164,882.00	\$ 261,900,357.00	\$ 194,209,858.00	\$ 199,846,895.00
Department of Human Resources				
Brain and Spinal Injury Trust Fund	—	—	—	—
Georgia Lottery Corporation				
Lottery Proceeds	646,705,000.00	683,827,000.00	691,672,000.00	726,202,000.00
Interest Earned	15,936,824.92	26,689,542.15	27,865,573.91	10,821,693.45
Tobacco Settlement Funds				
Tobacco Settlements Received	—	200,873,108.23	153,875,118.83	178,371,653.21
Interest Earned	—	4,753,202.64	11,906,449.17	5,757,884.58
Guaranteed Revenue Debt Common Reserve Fund (7)				
Transfers of General Funds	—	—	—	30,632,850.00
Interest Earned	1,004,714.22	897,021.11	543,538.12	744,882.05
Other	—	—	61,244.32	—
Total Other Revenues Retained	\$ 844,811,421.14	\$ 1,178,940,231.13	\$ 1,080,133,782.35	\$ 1,152,377,858.29
Total Cash Receipts	\$ 13,540,960,720.33	\$ 14,960,917,423.21	\$ 15,769,162,431.09	\$ 15,157,859,132.87

- (1) June 30, 2003 and prior years were reported separately under "Alcoholic Beverage Tax", "Malt Beverage Tax" and "Wine Tax" in prior year reports.
- (2) June 30, 2003 and prior years were reported as one total under "Income Tax" in prior year reports.
- (3) June 30, 2003 and prior years were reported as "Motor Fuel Tax" in prior year reports.
- (4) June 30, 2003 and prior years were reported as "Cigar and Cigarette Tax" in prior year reports.
- (5) June 30, 2005 and prior years were reported as "Departmental Regulatory Fees and Sales" in prior year reports.
- (6) June 30, 2005 and subsequent years are reported by Superior Court Clerks' Cooperative Authority
- (7) All years have been restated to include Guaranteed Revenue Debt Common Reserve Fund activity within the General Fund (Statutory Basis)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Fiscal Year Ended June 30, 2003	Fiscal Year Ended June 30, 2004	Fiscal Year Ended June 30, 2005	Fiscal Year Ended June 30, 2006	Fiscal Year Ended June 30, 2007	Current Fiscal Year Ended June 30, 2008
\$ 22,345,797.37	\$ 22,755,179.85	\$ —	\$ —	\$ —	\$ —
14,748.62	2,118,578.88	1,100,226.85	1,049,930.09	1,047,893.92	1,048,444.80
—	55,117.38	59,526.87	—	—	—
342,278.71	419,942.92	669,680.59	96,112.00	657,029.67	473,474.85
7,445,972.04	8,658,548.63	9,464,576.11	11,530,282.16	12,982,511.98	13,172,769.66
27,690,154.67	81,001,076.19	88,583,543.63	154,643,179.68	102,423,462.99	100,907,714.25
221,662.83	275,488.60	404,071.22	314,153.97	333,449.86	487,528.76
11,306,485.45	22,581,675.63	24,315,384.14	25,880,223.59	29,908,593.11	32,423,469.72
21,093,846.30	20,239,767.26	19,602,974.59	24,684,532.81	25,367,216.91	23,818,441.52
7,999,957.29	12,961,390.31	8,949,682.83	9,184,159.68	10,063,915.27	10,241,552.74
(934.96)	101,232.81	252,534.33	—	156,835.73	—
730,478.76	874,748.70	838,109.30	1,086,311.79	1,093,480.19	1,230,002.96
—	—	56,851,847.86	70,089,144.88	83,821,609.38	86,569,211.02
1,198,500.18	—	970.00	—	950.00	—
3,123,552.57	2,722,933.13	2,175,995.86	6,150,162.09	613,734.23	428,751.84
13,509,710.89	17,441,124.31	13,700,314.12	16,196,305.01	16,431,404.54	17,347,383.07
\$ 357,031,454.41	\$ 550,842,771.85	\$ 597,820,136.77	\$ 732,256,239.55	\$ 852,260,067.13	\$ 885,879,811.16
\$ 13,624,846,657.04	\$ 14,584,644,741.79	\$ 15,813,996,666.63	\$ 17,338,759,588.42	\$ 18,840,441,638.68	\$ 18,727,812,623.22
\$ 4,740,448.00	\$ —	\$ —	\$ —	\$ —	\$ —
139,191,035.56	139,191,035.56	—	—	—	—
—	2,820.60	1,439.28	1,470.96	1,568.46	1,577.16
871.00	5,930.50	(2,051.50)	769.00	844.00	860.00
\$ 143,932,354.56	\$ 139,199,786.66	\$ (612.22)	\$ 2,239.96	\$ 2,412.46	\$ 2,437.16
\$ 172,361,389.00	\$ —	\$ —	\$ —	\$ —	\$ —
—	1,625,000.00	1,689,400.00	4,560,600.00	3,007,691.00	1,968,993.00
751,557,000.00	782,692,000.00	802,083,000.00	822,796,608.65	853,640,865.97	867,686,000.00
5,911,258.98	4,662,547.34	11,407,096.21	25,173,489.82	38,382,593.28	33,600,984.17
180,091,881.99	154,123,763.33	156,427,234.07	143,600,933.49	150,306,709.23	159,542,666.63
2,773,032.59	1,862,448.58	2,935,032.00	5,747,878.61	6,460,197.43	4,917,293.94
—	24,407,019.00	—	—	—	—
854,562.62	652,205.61	1,387,202.16	2,546,933.87	3,736,863.61	3,603,319.70
\$ 1,113,549,125.18	\$ 970,024,983.86	\$ 975,928,964.44	\$ 1,004,426,444.44	\$ 1,055,534,920.52	\$ 1,071,319,257.44
\$ 14,882,328,136.78	\$ 15,693,869,512.31	\$ 16,789,925,018.85	\$ 18,343,188,272.82	\$ 19,895,978,971.66	\$ 19,799,134,317.82

State of Georgia

Table 3
Legislative Appropriation
For the Last Ten Fiscal Years

	Year Ended June 30, 1999	Year Ended June 30, 2000	Year Ended June 30, 2001	Year Ended June 30, 2002
APPROPRIATION FOR OPERATIONS				
State General Funds (unless otherwise indicated)				
Legislative Branch				
General Assembly of Georgia	\$ 27,801,978.00	\$ 31,805,629.00	\$ 33,849,106.00	\$ 35,289,123.00
Georgia Senate	—	—	—	—
Georgia House of Representatives	—	—	—	—
Georgia General Assembly Joint Offices	—	—	—	—
Audits and Accounts, Department of	23,623,583.00	26,179,279.00	28,039,352.00	29,616,070.00
Judicial Branch	100,960,794.00	111,540,142.00	121,556,485.00	133,681,033.00
Appeals, Court of	—	—	—	—
Judicial Council	—	—	—	—
Juvenile Courts	—	—	—	—
Prosecuting Attorneys	—	—	—	—
Superior Courts	—	—	—	—
Supreme Court	—	—	—	—
Executive Branch				
Accounting Office, State	—	—	—	—
Administrative Services, Department of	69,265,951.00	109,690,967.00	50,889,155.00	53,694,343.00
Agriculture, Department of	49,339,795.00	44,817,478.00	47,074,106.00	45,695,490.00
Banking and Finance, Department of	9,846,715.00	10,216,029.00	10,871,827.00	11,045,266.00
Community Affairs, Department of	—	—	—	—
State General Funds	37,642,917.00	88,010,517.00	122,827,596.00	66,014,225.00
Tobacco Settlement Funds	—	—	—	—
Community Health, Department of (Formerly	—	—	—	—
Medical Assistance, Department of)	—	—	—	—
State General Funds	1,388,497,062.00	1,811,594,699.00	1,601,735,753.00	1,498,572,939.00
Tobacco Settlement Funds	—	—	21,219,950.00	20,622,213.00
Corrections, Department of	785,893,797.00	853,697,481.00	882,706,600.00	914,261,596.00
Defense, Department of	5,591,747.00	7,378,907.00	8,285,850.00	8,541,200.00
Driver Services, Department of (Formerly Motor Vehicle	—	—	—	—
Services, Department of)	—	—	—	91,818,332.00
Early Care and Learning, Department of (1)	—	—	—	—
State General Funds	—	—	1,269,256.00	1,265,054.00
Lottery for Education	—	—	228,895,928.00	236,706,647.00
Economic Development, Department of (Formerly	—	—	—	—
Industry, Trade and Tourism, Department of)	—	—	—	—
State General Funds	25,256,380.00	29,038,873.00	29,887,419.00	28,619,259.00
Tobacco Settlement Funds	—	—	79,953,629.00	34,131,677.00
Education, Department of				
State General Funds	4,827,691,716.00	5,111,284,113.00	5,608,810,474.00	5,933,448,571.00
Lottery For Education	323,135,972.00	354,373,083.00	157,441,836.00	73,280,354.00
Tobacco Settlement Funds	—	—	30,000,000.00	30,000,000.00
Employees' Retirement System	673,425.00	—	2,992,000.00	—
Financing and Investment Commission, Georgia State	—	—	468,000,000.00	—
Forestry Commission, Georgia	37,956,600.00	36,366,572.00	37,628,116.00	38,243,168.00
Governor, Office of the	85,965,074.00	46,408,424.00	47,308,681.00	53,878,110.00
Human Resources, Department of				
State General Funds	1,244,316,645.00	1,252,024,922.00	1,291,092,697.00	1,359,464,164.00
Tobacco Settlement Funds	—	—	37,102,837.00	68,649,314.00
Insurance, Department of	15,781,902.00	15,456,662.00	15,650,323.00	15,909,654.00
Investigation, Georgia Bureau of	56,030,891.00	61,418,237.00	65,109,322.00	66,951,735.00
Juvenile Justice, Department of (Formerly	—	—	—	—
Children and Youth Services, Department of)	216,332,219.00	237,128,264.00	269,251,267.00	272,696,434.00
Labor, Department of	21,251,054.00	21,854,273.00	24,885,389.00	55,039,273.00
Law, Department of	13,949,130.00	14,624,689.00	15,398,545.00	15,368,631.00
Natural Resources, Department of	111,954,174.00	116,788,517.00	156,008,966.00	156,874,962.00
Pardons and Paroles, State Board of	47,017,963.00	48,076,666.00	50,253,029.00	50,665,662.00
Personnel Board, State - Merit System of	—	—	—	—
Personnel Administration	32,500,000.00	—	—	—
Properties Commission, State	—	—	—	—
Public Defender Standards Council, Georgia (2)	—	—	—	—
Public Safety, Department of	120,305,550.00	122,672,087.00	129,442,737.00	100,851,869.00
Public School Employees' Retirement System	17,642,000.00	18,602,000.00	17,642,000.00	12,238,226.00
Public Service Commission	9,554,299.00	9,356,109.00	9,847,341.00	8,529,128.00
Regents of the University System of Georgia, Board of				
State General Funds	1,603,044,663.00	1,635,531,781.00	1,747,626,872.00	1,743,190,350.00
Lottery for Education	26,885,000.00	92,790,980.00	54,626,222.00	31,689,500.00
Tobacco Settlement Funds	—	—	37,099,895.00	19,241,857.00

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Year Ended June 30, 2003	Year Ended June 30, 2004	Year Ended June 30, 2005	Year Ended June 30, 2006	Year Ended June 30, 2007	Current Year Ended June 30, 2008
\$ 34,867,560.00	\$ 34,231,470.00	\$ 32,854,358.00	\$ —	\$ —	\$ —
—	—	—	9,715,183.00	17,491,660.00	10,942,603.00
—	—	—	17,216,615.00	9,779,214.00	18,995,716.00
—	—	—	10,154,263.00	9,078,281.00	9,925,594.00
30,302,276.00	29,118,037.00	28,193,466.00	29,714,719.00	31,927,549.00	34,429,800.00
136,885,691.00	140,268,407.00	165,228,101.00	—	—	—
—	—	—	13,957,520.00	13,106,502.00	14,143,127.00
—	—	—	13,076,498.00	13,655,259.00	16,198,503.00
—	—	—	6,292,039.00	6,533,749.00	6,703,551.00
—	—	—	49,409,578.00	52,155,830.00	57,617,713.00
—	—	—	52,371,465.00	54,247,260.00	61,232,688.00
—	—	—	7,647,980.00	8,157,337.00	8,734,309.00
—	—	—	4,326,862.00	6,802,841.00	7,205,916.00
40,648,727.00	39,164,276.00	35,557,790.00	24,070,030.00	22,016,619.00	15,918,189.00
44,039,095.00	41,230,794.00	39,801,505.00	42,844,563.00	42,911,540.00	46,226,622.00
10,781,724.00	10,456,726.00	10,187,213.00	11,062,752.00	11,581,920.00	12,399,667.00
—	—	—	—	—	—
49,753,999.00	27,684,398.00	28,904,881.00	34,062,431.00	93,639,260.00	134,197,896.00
—	65,834,093.00	47,123,333.00	47,123,333.00	47,123,333.00	47,123,333.00
—	—	—	—	—	—
1,909,587,143.00	1,953,743,351.00	2,079,295,408.00	2,231,231,144.00	2,566,666,209.00	2,317,234,526.00
23,087,386.00	58,087,386.00	58,087,386.00	58,087,386.00	55,944,361.00	53,823,656.00
927,037,519.00	905,854,482.00	891,749,240.00	967,631,189.00	997,756,694.00	1,100,270,926.00
8,159,515.00	7,895,875.00	7,965,274.00	8,490,206.00	8,815,464.00	11,491,013.00
—	—	—	—	—	—
89,543,393.00	77,665,832.00	77,292,312.00	47,312,092.00	53,431,393.00	61,420,009.00
—	—	—	—	—	—
1,275,576.00	1,215,299.00	3,175,976.00	4,041,146.00	4,056,199.00	4,586,483.00
252,641,141.00	259,534,114.00	276,248,329.00	290,081,308.00	309,598,387.00	324,857,346.00
—	—	—	—	—	—
29,016,758.00	36,690,010.00	25,671,981.00	31,567,125.00	34,677,302.00	46,422,812.00
78,051,263.00	—	—	—	—	—
—	—	—	—	—	—
6,001,179,008.00	5,918,874,093.00	6,056,383,640.00	6,610,811,144.00	7,374,669,468.00	7,973,900,641.00
—	—	—	—	—	—
30,000,000.00	—	—	—	19,993,118.00	—
617,000.00	617,000.00	890,651.00	5,112,647.00	8,083,095.00	4,556,301.00
—	—	—	—	—	—
35,460,912.00	33,233,361.00	31,572,309.00	34,140,479.00	33,914,092.00	37,290,677.00
45,914,544.00	35,755,617.00	44,235,238.00	36,941,944.00	59,026,593.00	50,614,874.00
—	—	—	—	—	—
1,406,244,209.00	1,388,242,309.00	1,324,511,584.00	1,381,553,578.00	1,403,958,349.00	1,623,303,188.00
47,748,385.00	44,068,581.00	44,766,104.00	35,033,479.00	28,568,139.00	26,909,553.00
16,505,828.00	16,427,511.00	16,174,248.00	16,825,711.00	17,686,741.00	18,893,621.00
63,200,529.00	59,854,420.00	60,650,083.00	62,825,557.00	65,881,591.00	74,268,077.00
—	—	—	—	—	—
272,150,355.00	270,635,317.00	267,078,815.00	284,895,413.00	297,707,111.00	327,254,873.00
54,620,120.00	52,682,798.00	48,332,734.00	53,816,359.00	51,657,624.00	55,081,172.00
14,898,464.00	14,264,933.00	13,310,857.00	13,826,570.00	14,670,539.00	18,446,804.00
111,320,112.00	95,800,444.00	94,995,313.00	114,550,721.00	109,447,299.00	136,855,764.00
48,537,488.00	46,609,659.00	44,258,831.00	48,312,603.00	50,112,887.00	55,612,881.00
—	—	—	—	—	—
—	—	—	3,261,962.00	—	1,250,000.00
—	—	—	37,079,060.00	36,341,079.00	38,130,140.00
96,614,842.00	89,706,765.00	85,192,018.00	100,266,696.00	103,561,759.00	122,206,673.00
4,127,798.00	1,420,696.00	1,420,696.00	—	—	—
9,118,306.00	8,651,730.00	8,129,104.00	8,462,390.00	9,047,095.00	9,965,190.00
—	—	—	—	—	—
1,665,609,739.00	1,623,786,137.00	1,670,074,292.00	1,802,771,336.00	1,917,562,898.00	2,121,723,333.00
21,509,000.00	—	—	—	—	—
6,585,889.00	6,244,639.00	6,243,177.00	16,232,554.00	15,732,554.00	20,337,799.00

(continued)

State of Georgia

Table 3
Legislative Appropriation (continued)
For the Last Ten Fiscal Years

	Year Ended June 30, 1999	Year Ended June 30, 2000	Year Ended June 30, 2001	Year Ended June 30, 2002
<u>APPROPRIATION FOR OPERATIONS (continued)</u>				
Executive Branch (continued)				
Revenue, Department of State General Funds	129,830,945.00	216,107,558.00	303,662,287.00	350,722,734.00
Tobacco Settlement Funds	—	—	250,000.00	—
Secretary of State	\$ 32,527,576.00	\$ 31,359,663.00	\$ 36,197,980.00	\$ 37,010,508.00
Soil and Water Conservation Commission, State	2,161,294.00	2,250,337.00	2,811,482.00	3,497,003.00
Student Finance Commission, Georgia				
State General Funds	33,478,570.00	33,921,783.00	35,041,906.00	42,382,425.00
Lottery for Education	215,153,022.00	210,381,363.00	270,279,309.00	361,403,930.00
Teachers Retirement System	3,650,000.00	3,215,000.00	3,270,000.00	3,090,000.00
Technical and Adult Education, Department of				
State General Funds	288,475,280.00	265,411,856.00	254,935,576.00	268,477,279.00
Lottery for Education	26,809,346.00	26,982,049.00	12,500,000.00	—
Transportation, Department of				
State General and Motor Fuel Funds	598,154,925.00	593,399,630.61	662,512,673.75	714,203,152.86
Veterans Service, State Department of	20,445,381.00	21,438,272.00	20,278,315.00	22,653,745.00
Workers' Compensation, State Board of	11,490,784.00	11,615,616.00	11,949,645.00	12,064,526.00
Total Appropriation for Operations	\$ 12,697,886,119.00	\$ 13,734,810,507.61	\$ 15,155,969,734.75	\$ 15,131,290,731.86
<u>APPROPRIATION FOR DEBT SERVICE</u>				
General Obligation Debt Sinking Fund, State of Georgia				
State General and Motor Fuel Funds	562,616,689.00	530,297,763.00	629,869,819.00	739,869,163.00
Net Appropriation	\$ 13,260,502,808.00	\$ 14,265,108,270.61	\$ 15,785,839,553.75	\$ 15,871,159,894.86

(1) June 30, 2001 through June 30, 2004 were reported within the Department of Education in prior year reports.
(2) Included in the Judicial Branch prior to June 30, 2008.

Year Ended June 30, 2003	Year Ended June 30, 2004	Year Ended June 30, 2005	Year Ended June 30, 2006	Year Ended June 30, 2007	Current Year Ended June 30, 2008
467,978,662.00	466,895,136.00	503,164,629.00	524,642,125.00	540,833,026.00	555,824,967.00
150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
\$ 36,512,033.00	\$ 34,076,016.00	\$ 35,340,802.00	\$ 36,865,775.00	\$ 37,264,162.00	\$ 40,070,587.00
3,408,809.00	3,174,915.00	2,970,063.00	3,702,245.00	3,097,477.00	4,017,863.00
39,860,389.00	38,308,251.00	37,605,146.00	35,499,480.00	36,666,225.00	40,223,482.00
390,887,625.00	441,305,643.00	500,643,778.00	481,338,906.00	487,775,209.00	499,721,129.00
2,670,000.00	2,204,744.00	2,138,000.00	1,980,000.00	1,760,000.00	1,555,000.00
277,871,777.00	300,389,271.00	297,052,064.00	329,481,858.00	336,851,164.00	373,317,567.00
667,076,123.00	664,624,075.44	609,723,269.00	673,196,606.00	726,113,067.00	832,725,819.00
22,012,856.00	21,942,995.00	21,023,121.00	21,498,051.00	23,863,452.00	26,210,306.00
13,744,229.00	17,056,071.00	14,511,013.00	15,706,280.00	16,100,599.00	17,268,050.00
\$ 15,539,813,797.00	\$ 15,385,677,677.44	\$ 15,649,878,132.00	\$ 16,802,268,956.00	\$ 18,299,250,575.00	\$ 19,529,788,329.00
625,421,301.00	685,707,114.00	905,611,482.00	1,001,485,254.00	867,362,477.00	969,780,103.00
\$ 16,165,235,098.00	\$ 16,071,384,791.44	\$ 16,555,489,614.00	\$ 17,803,754,210.00	\$ 19,166,613,052.00	\$ 20,499,568,432.00

