

## JEFFERSON DAVIS COUNTY

Exhibit 3-1Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Assets  
September 30, 2005

	<u>Amount</u>
Total Fund Balance - Governmental Funds	\$ 10,470,312
Amounts reported for governmental services in the Statement of Net Assets are different because:	
Capital assets are used in governmental activities and are not financial resources and, therefore, are not reported in the funds, net of accumulated depreciation of \$32,531,097.	21,319,772
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	272,710
Long-term liabilities are not due and payable in the current-period and, therefore, are not reported in the funds.	<u>(1,632,216)</u>
Total Net Assets - Governmental Activities	<u>\$ 30,430,578</u>

The notes to the financial statements are an integral part of this statement.

## JEFFERSON DAVIS COUNTY

Exhibit 4

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Year Ended September 30, 2005

	Major Fund	Other	Total
	General	Governmental	Governmental
	Fund	Funds	Funds
REVENUES			
Property taxes	\$ 1,777,557	1,512,565	3,290,122
Road and bridge privilege taxes		169,020	169,020
Licenses, commissions and other revenue	68,546	3,915	72,461
Fines and forfeitures	130,988		130,988
Intergovernmental revenues	3,207,820	1,478,020	4,685,840
Charges for services	28,032	113,281	141,313
Interest income	245,899		245,899
Miscellaneous revenues	200,049	9,303	209,352
Total Revenues	<u>5,658,891</u>	<u>3,286,104</u>	<u>8,944,995</u>
EXPENDITURES			
Current:			
General government	2,200,097	149,368	2,349,465
Public safety	1,203,397	244,781	1,448,178
Public works	495,845	2,823,484	3,319,329
Health and welfare	242,882	475,668	718,550
Culture and recreation	100,031	88,848	188,879
Conservation of natural resources	81,834		81,834
Economic development and assistance	44,150	402,973	447,123
Debt service:			
Principal		47,583	47,583
Interest		30,449	30,449
Total Expenditures	<u>4,368,236</u>	<u>4,263,154</u>	<u>8,631,390</u>
Excess of Revenues over (under) Expenditures	<u>1,290,655</u>	<u>(977,050)</u>	<u>313,605</u>
OTHER FINANCING SOURCES (USES)			
Long-term capital debt issued		1,600,000	1,600,000
Proceeds from sale of capital assets		20,605	20,605
Transfers in		615,168	615,168
Transfers out	(591,652)	(23,516)	(615,168)
Total Other Financing Sources and Uses	<u>(591,652)</u>	<u>2,212,257</u>	<u>1,620,605</u>
Net Changes in Fund Balances	699,003	1,235,207	1,934,210
Fund Balances - Beginning	<u>7,087,676</u>	<u>1,448,426</u>	<u>8,536,102</u>
Fund Balances - Ending	<u>\$ 7,786,679</u>	<u>2,683,633</u>	<u>10,470,312</u>

The notes to the financial statements are an integral part of this statement.