CHEROKEE COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2009

Prepared by:
Finance Department

Cherokee County Finance Department
1130 Bluffs Parkway – Canton, Georgia 30114

CHEROKEE COUNTY, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2009

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I. INTRODUCTORY SECTION

Cherokee County Board
of Commissioners

March 15, 2011

The Honorable, Leavitt B. Ahrens, Jr., Commission Chairman
Members of the Cherokee County Board of Commissioners
And the Citizens of Cherokee County

Ladies and Gentlemen:

The Comprehensive Annual Financial Report of Cherokee County, Georgia, for the fiscal year ended December 31, 2009, is submitted herewith. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with County management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects, and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of Cherokee County. The report has been prepared in accordance with generally accepted accounting principles. All disclosures necessary to enable an interested reader to gain an understanding of the government's financial activities have been included.

The County is also required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Information related to this single audit, including the schedule of federal financial assistance, findings and recommendations, and auditor's reports on the internal control structure and compliance with applicable laws and regulations, are included in a separate report.

Cherokee County's financial statements have been audited by Mauldin & Jenkins, CPA, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Cherokee County for the fiscal year ended December 31, 2009, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Cherokee County's financial statements for the fiscal year ended December 31, 2009, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of the report.

These statements are compiled in accordance with accounting principles generally accepted in the United States of America and offer an overview of the financial position and activities of the County as a whole. Management's Discussion and Analysis can be found on pages 3-10 and contains additional information on Cherokee County's basic financial statements.

Cherokee County is governed by the Commission Chairman and a four member Board of Commissioners. The financial statements, schedules and statistical tables in this report include all the funds of the primary government which are directly under the control of the Board of Commissioners, as well as its component units. A component unit is a legally separate entity for which the primary government is financially accountable. Cherokee County provides services to approximately 215,000 citizens and customers. Included in these services are traditional county functions such as police and fire protection, road and traffic maintenance, parks, recreation, senior services, animal

care services, emergency management, emergency medical service, transportation and courts. The Cherokee County Department of Public Health, the Development Authority of Cherokee County and the Sequoyah Regional Library System are all included as discretely presented component units in the County's financial statements. A discretely presented component unit is reported in a separate column in the combined financial statements to emphasize that it is legally separate from the primary government and to differentiate its financial position, results of operations and cash flows from those of the primary government.

General Information

Cherokee County was formed in 1830 from lands previously held by the Cherokee Indians. The very name of the county honors the proud people who first settled here. Its 6,900 square miles were subsequently divided into 24 other counties. Cherokee first attracted permanent residents through a land lottery while others settled along the Etowah River and dreamed of finding gold, like their Indian predecessors. Canton, the county seat, was named after the city in China, based on the city founders attempt to establish silk production. The Canton Cotton Mills opened in 1899. Although cotton was king, the marble finishing business in the north end of the county would prove to be the county's largest revenue producer for a number of years to come. Cherokee County is 433.91 square miles in area. It is in the 6th and 9th Congressional Districts; the 37th, 51st, and 56th State Senatorial Districts; and the 15th, 16th and 17th State House Districts. There are five municipalities in Cherokee County: Canton, Ball Ground, Holly Springs, Waleska and Woodstock.

Economic Condition and Outlook

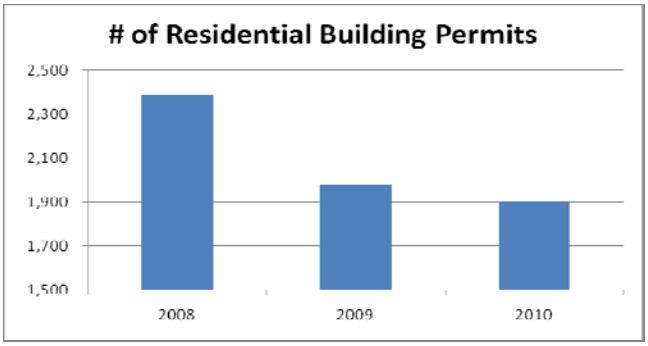
Tax Digest/Revenues for County Operations

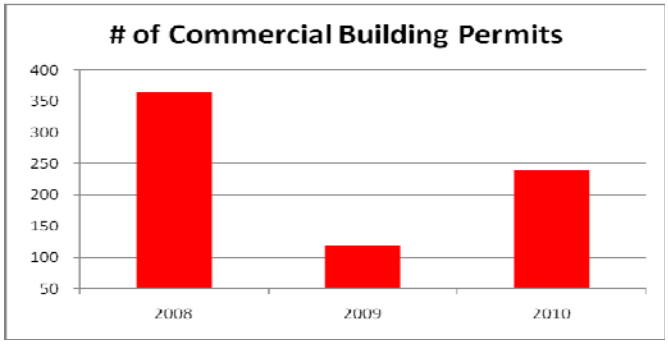
Traditionally, Cherokee County has been a very high growth area where affluent individuals come to live the "rural" lifestyle. With the downturn in the economy, Cherokee County has suffered alongside the rest of the nation. The 2009 Gross M&O tax digest decreased 2.85% compared to 2008. The 2010 tax digest declined again, down 9.1% compared to 2009. However, we anticipate a flat to minimal decrease to the tax digest in 2011. Although the county diversified its revenue sources from property taxes, sales taxes, charges for services, etc. we are still experiencing a decline in our 2010 revenues and anticipate an additional negative impact in 2011.

The primary challenge for the County is maintaining high standards in government service, while also keeping the tax rate as low as possible. The County has made a full tax rate roll back for ten consecutive years for General Fund maintenance and operations. For 2009, this has resulted in the lowest tax millage rate in the entire metro-Atlanta area at 4.381 mills. The millage rate for the Fire District Fund was reduced to 2.742 mills.

Building Permits

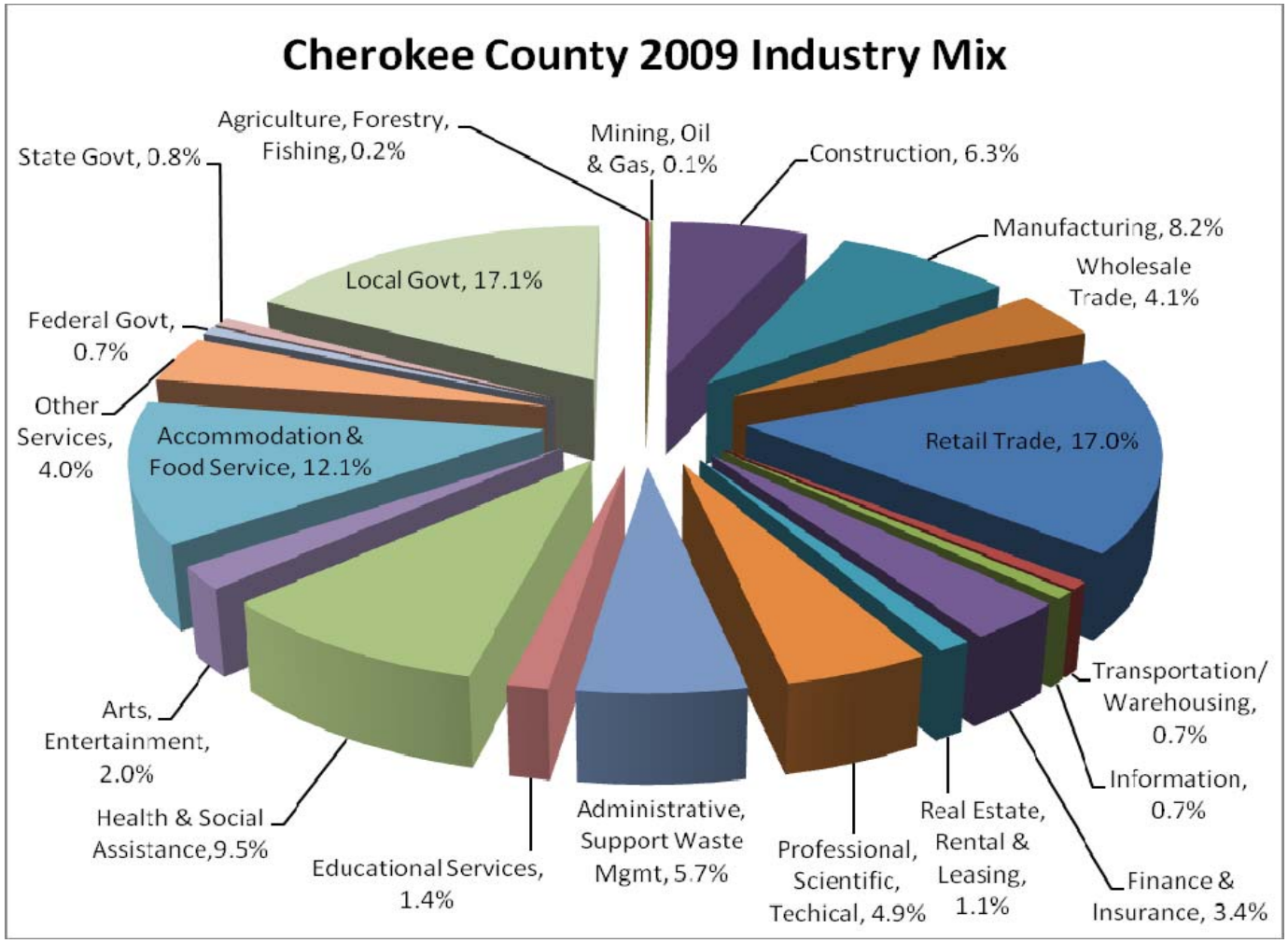
The County has seen growth in the commercial sector of our economy. While the number of building permits decreased in 2009, they began to rebound in 2010. In addition to the increased number of commercial building permits, we have also seen a significant increase in the value of commercial permits.





Workforce

As of November 2010, the unemployment rate in Cherokee County was 8.7%, which is less than the national unemployment rate of 9.3% and Georgia's state level rate of 10.3%. In 2008 the construction industry comprised 13.9% of Cherokee County's workforce, but in 2009 this declined to only 6.3%. This is evidence of the negative impact the economic downturn has had on our community. However, since our workforce is diverse, we are fairly confident that the county will rebound from this recession as the nation does.



Development

At the foothills of the Blue Ridge Mountains and on the rise of the Piedmont, Cherokee County offers pristine woodlands, beautiful lakes and convenient access to metropolitan Atlanta, U.S. and world markets. There are many positive developments in the County which will bring a positive impact to our economic standing.

The Bluffs of Technology Park – The Bluffs was named 2000 Land Deal of the Year by the Atlanta Chronicle for its quality and scope. The project is an outstanding example of private and intergovernmental cooperation. The development is a joint effort of the Cherokee County Commission, the Development Authority of Cherokee County, the City of Canton and Technology Park/Atlanta, Inc. This property features office, service and technology space for lease or purchase in low and mid-rise buildings all settled around a new reservoir. The Bluffs is designed to create a major regional employment center convenient to the residents of Cherokee County and north metro Atlanta.

I-575 Airport Industrial Park – This 122-acre industrial park is conveniently located off Exit 21 along the I-575 corridor. Utilities, paved streets and curbing are in place to support new and expanding development. Adjacent airport facilities, fiber optic cabling, covenants, planned site development, recreational amenities and designated green spaces make the I-575/Airport Industrial Park an excellent choice for new and relocating businesses. Located in unincorporated Cherokee County, the I-575/Airport Industrial Park is home to ULMA, SMB Machinery and DLI II. Property remains available in this development.

Canton-Cherokee Business & Industrial Park - This 120-acre park is within the City of Canton. Its location, accessibility and support facilities, including spur service by the Georgia Northeastern Railroad and the Cherokee County Airport, have made this a demand location. Companies located in the Canton-Cherokee Business & Industrial Park include Morrison Products, Piolax Corporation, Quill Corporation, Universal Alloy Corporation and Wadeken Industries. For a complete listing of companies located in the Canton-Cherokee Business & Industrial Park, contact the Development Authority at the number provided.

Sembler Properties Retail Mall – This new development opened in April of 2009 and houses over 50 businesses, including Lowes, Kohls, Target and Dicks Sporting Goods, along with a host of other retailers and restaurants. This development alone has added over 300 new jobs this year.

Major Development Initiatives for 2010

Airport Terminal Opens - The new terminal building opened in April 2010, and includes an expansive lobby, conference room, a lounge for pilots, and leasable office space. The terminal building was part of the $34 million expansion of the Cherokee County Airport. Other components of the expansion include extending the runway from 3,400 ft. to 5,100 ft., adding a taxiway and increasing the hangar space capacity from 100 planes to 300 planes. In addition, 100 acres of land south of the airport was purchased which will allow the runway to be extended to over 6,000 ft. in future years.

Office of Economic Development Purchases Land in SW Cherokee Corners - In 2010, the Office of Economic Development purchased 100 acres of land in the SW Cherokee Corners area on SR 92 near the I-75 interchange for the future development of an office and / or industrial park. The development of these parcels will complement the existing private investments in the area by providing a park in which a client can build to suit their particular needs. In addition, the SW Cherokee area is home to a growing work force as Centennial Lakes residential development continues to build new homes bringing new residents to SW Cherokee.

SW Cherokee Corners Opportunity Zone Approved - In April 2010, the Georgia Department of Community Affairs approved the SW Cherokee Corners Opportunity Zone. The Zone is located along SR 92 beginning at the intersection with Woodstock Road extending west to the interchange with I-75. The Opportunity Zone designation allows an employer who creates 2 new jobs to take a $3,500 job tax credit for every new job they create in the area. This incentive will greatly enhance the ability of the Office of Economic Development as a unique incentive to offer potential investors and employers to locate in Cherokee County.

County Uses Parks Bond to Lock Up Key Properties for Parks Around the County - The 2010-2014 Cherokee County Capital Improvement Plan includes funding of $93,139,550 in capital projects. Projects include property purchase, park/facility renovations, park construction and capital equipment purchase. There is $1,660,000 for personal services and $4,363,186 for operating expenses of bond projects for a total of $99,162,736. There is a $1,400,000 from SPLOST to help offset the cost of construction of the Blalock Road Soccer Complex. The major projects included in the Park Bond are the Aquatic Center, three (3) new regional parks, renovations to most existing facilities and over $15,000,000 for the cities to be divided up for park projects for all citizens. Funds have been allocated for capital equipment to retrofit existing parks and outfit new parks with the proper equipment.

Major Initiatives for the Future

Bells Ferry Livable Centers Initiative - In May of 1999, ARC adopted polices in the 25-year Regional Transportation Plan that provide $1 million per year for five years for LCI planning grants to regional communities. To back these planning studies, ARC also has $350 million available for implementation for the more innovative ideas generated from these plans. In 2005, the ARC Board approved an additional $150 million to bring the total program funds to $ 500 million.

Although LCI studies show an impressive range of ideas and ways to achieve livability, all demonstrate the fundamental concepts of:

- Connecting homes, shops and offices;
- Enhanced streetscaping and sidewalks;
- Emphasizing the pedestrian;
- Improving access to transit and other transportation options; and
- Expanding housing options.

Cherokee County wants to balance growth and development in the Bells Ferry Corridor by:

- Encouraging redevelopment of existing commercial properties into vibrant mixed use centers;
- Enabling the Bells Ferry area to be a life cycle community, with a variety of housing choices so residents can remain there throughout their lifetime;
- Creating an environment of mobility and opportunity within the corridor for all ages and income levels;
- Investing in the area neighborhoods by integrating civic uses and buildings into the community.

The Bells Ferry Corridor is a gateway into Cherokee County from Cobb County and connects to Towne Lake and Woodstock, areas of important private development. Despite this significance, the corridor lacks a distinct vision. Current development generally appears to be haphazard and disconnected with little regard to the character of the area. The Livable Center Initiative (LCI) Study will help residents, businesses and property owners to develop the vision for the Bells Ferry Corridor. The County anticipates the planning process surrounding the study to be the galvanizing force which will lead to significant public and private investment into this portion of Cherokee County. The resulting effect will be the transformation from an area struggling to attract quality development to a community of choice.

Financial Information

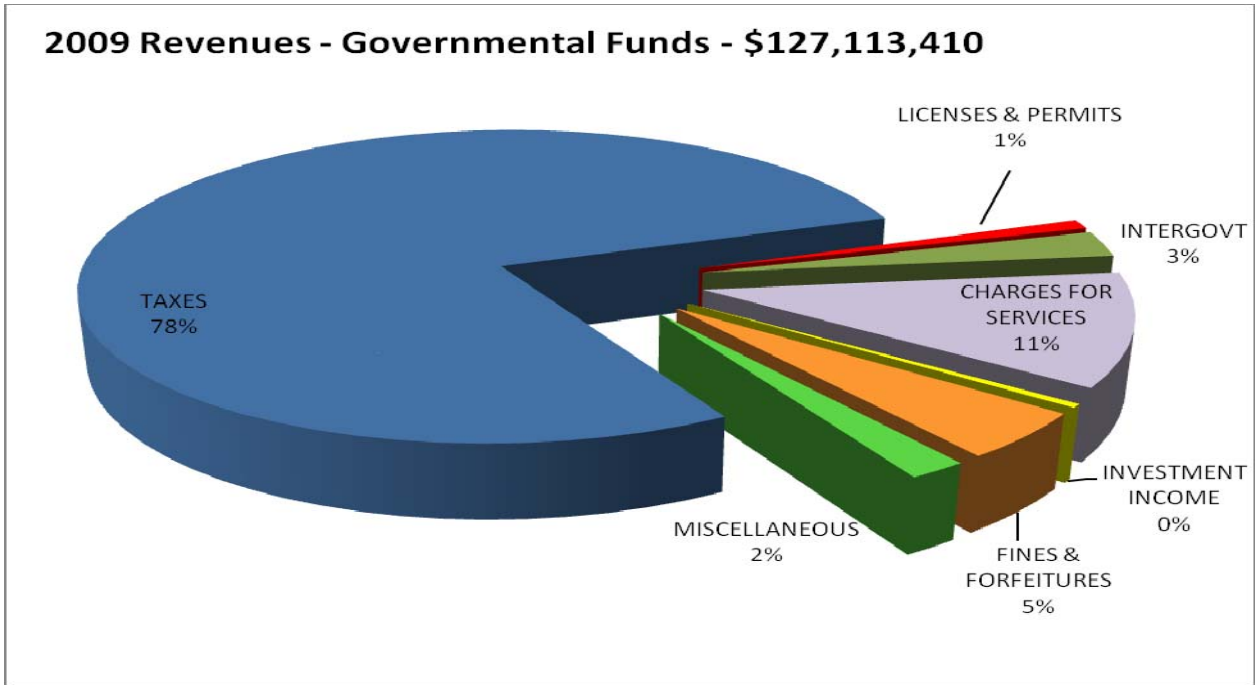
In developing and evaluating the County's accounting system, consideration is given to the adequacy of internal controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: 1.) the safety of assets against loss from unauthorized use or disposition; and 2.) the reliability of financial records for preparing financial statements in conformity with generally accepted accounting principles. The concept of reasonable assurance recognizes that: 1.) the cost of a control should not exceed the benefits likely to be derived; and 2.) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework.

Single Audit. As a recipient of federal and state financial assistance, the County also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation for weaknesses by management and internal staff.

As part of the County's annual single audit, required in conformity with provisions of the Single Audit Act Amendments of 1996 and U.S. Office of Management and Budget circular A-133, *Audits of State and Local Governments and Nonprofit Organizations*, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the County has complied with applicable laws and regulations.

Budgetary Controls. The County maintains budgetary controls to ensure compliance with legal provisions of the annual appropriated budget approved by the Board of Commissioners. Activities of the general fund, special revenue funds and capital project funds are included in the annual appropriated budget. The official level of county budget control (the level on which expenditures may not legally exceed appropriations) for each legally adopted annual operating budget is the department, function, or activity within each fund. Administrative transfers of appropriations within a department may be authorized by the County Manager to meet unforeseen needs without Commission actions. Transfers of appropriations between departments or functions within a fund are reviewed with the Board of Commissioners prior to approval. The County's budget procedures, together with such procedures for discretely presented component units, are more fully explained in the accompanying notes to the financial statements. The County maintains an encumbrance accounting system as one means of accomplishing budgetary control. Encumbered amounts at year end are carried forward to the ensuing year's budget on a case by case basis.

Revenues



Total revenues in 2009 for the governmental fund types equaled $127.1 million. This is approximately equal to 2008's total of $126.8 million. In addition, the two enterprise funds, Emergency Medical Services and the Cherokee Conference Center, had revenues of $4.0 million. This is also level to 2008 revenues of $4.1 million.

While the totals of 2009 and 2008 are similar, there were many changes in the revenue categories. Of the governmental revenues, 78% or $99.2 million, is comprised of taxes. This figure includes property taxes of $64.4 million, insurance premium tax of $5.8 million, sales taxes of $26.5 million and other taxes of $2.5 million. Taxes increased by $5.7 million, 6% over the prior year. Of this increase, $4.2 million was attributable to new taxes specifically assessed and collected for the Parks, Recreation, and Greenspace Bond approved by Cherokee County voters on the November 4, 2008 election ballot (parks development discussed above as a major initiative). Another portion of this increase was from the increase in prior year tax collections, primarily driven by the State of Georgia's reimbursement of the 2008 Homeowners Tax Relief Grant. Conversely, the county suffered a decrease of $2.8 million from sales tax revenues which partially offset the increases.

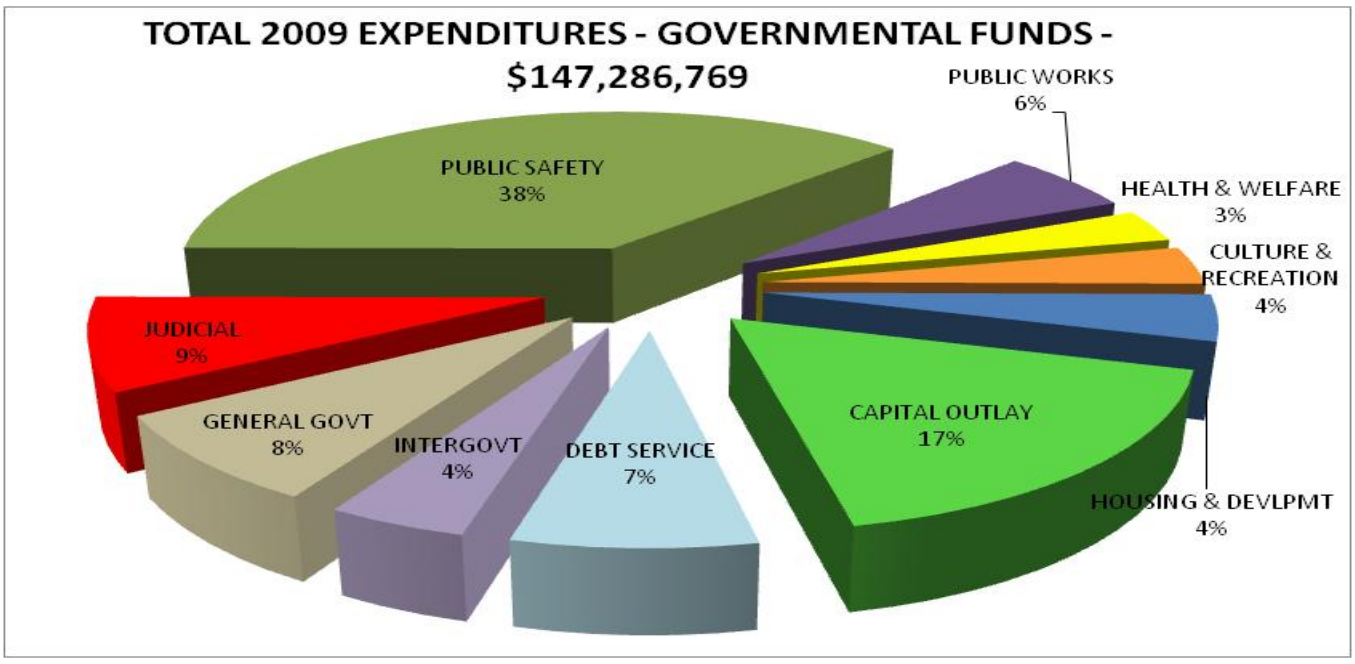
Permits and licenses represent 1% of the revenues and include such items as business licenses, alcohol beverage licenses, building inspection licenses, and non-compliance fees. In 2009, these revenues totaled $1.2 million, which is a $0.5 million decrease from the prior year. This decrease is due to the downturn in the construction market, which resulted in fewer building permits.

Intergovernmental revenues were $3.3 million in 2009 and are comprised of such items as state and federal assistance and payments in lieu of taxes. Compared to 2008, this amount decreased by $0.5 million due to decreased grant funding by both the state and federal government.

Charges for services decreased from $18.3 million to $14.5 million. Charges and fees included in this revenue category include landfill usage fees, commissions on tax collections, emergency 911 telephone fees, impact fees, planning and development fees, engineering fees, election qualifying fees, certificate of occupancy fees, building and fire inspections, as well as various other fees for services. Across the board, charges for services decreased as a result of the declining economy. However, the most notable decrease driving this variance was the $1.5 million decrease in impact fee collections. In order to encourage builders to develop in Cherokee County, the Board of Commissioners agreed to decrease impact fee rates by 90%. This decision decreased revenues in 2009, but promoted continued development in Cherokee County. In 2010 we did see commercial building permits increase so we believe this decision will benefit Cherokee County's long-term future.

Fines and Forfeitures decreased from $7.3 million in 2008 to $6.0 million in 2009. Fines assessed by judicial services are meant to protect and promote public safety, not drive revenue for county operations. Therefore, depending on the circumstances of the cases each year, fines and forfeitures will vary.

Expenditures



General governmental fund expenditures were $147.3 million, which is up $9.7 million as compared to 2008. This increase was related to spending on the Parks, Recreation, and Greenspace Bond. As discussed under revenues, Cherokee voters approved the Parks, Recreation, and Greenspace Bond included on the November 4, 2008 election ballot. The approval gave the County responsibility for investing $90 million (over several years) to purchase land for parks and greenspace, to improve existing parks and develop new parks for active recreation and passive enjoyment.

- In 2009 the County spent $16.8M in capital funds for land acquisition and the beginnings of park development.
- The County also spent $1.7M for the bond issuance and interest costs.
- While these costs represent new, or increased spend for the County of $18.6M, the County spent this at the direction of voters.
- $9M less was spent on SPLOST projects in 2009.
- These variances are the primary drivers for the $9.7M increase in expenditures.

As in previous years, the largest portion of the budget was expended on public safety - $55.3 million was spent in this area, which is approximately level to 2008 spending. Together with the Judicial services, these two organizations comprise almost half of the total governmental expenditures.

General Fund Balance. The fund balance at year-end in the general fund decreased from $33,119,093 to $29,636,830, which is a net decrease of $3,482,263. While most departments managed their expenses budgets according to plan, the county collected less revenue than budgeted. We attribute the lower revenues to the downturn in the economy, and this drove the decrease in our fund balance.

Cash Management. The County strives to keep abreast of current developments and procedures in cash management to insure efficient and profitable use of available cash resources. Cash is deposited in interest bearing accounts, which are insured and fully collateralized in accordance with state law. Funds not immediately needed are invested under separate contractual management primarily in the Georgia Local Government Investment Pool.

Risk Management. The County strives continually to evaluate its risk management policies seeking to improve its safety and loss control functions, claims management, insurance placement and financing practices. The County has maintained third-party coverage related to property and casualty, catastrophic losses, liability and employee health coverage. Workers compensation and unemployment benefits are self insured. In October of 2008 the County opted to self insure the employee health benefits, as well. Departmental safety officers are continuing to work with the Human Resources Department for accident prevention training, maintenance of safety standards, and for the review of all accidents and injuries continually to improve safety conditions in the County.

Debt Service. The County had $84,165,000 bond principal outstanding as of December 31, 2009:

- $45,000,000 in new debt (bonds issued February 2009) for the first phase of the new Parks, Recreation, and Greenspace Bond. Repayment of this debt will be covered by a separate millage rate levied on the tax digest.
- Other outstanding GO debt as of year-end totaled $21,020,000
- The County is also guarantor for $18,145,000 debt issued by the Resource Recovery Development Authority

Bonds payable increased $38,485,000 over 2008 as a result of the $45,000,000 Parks Bond issuance.

Other Information

Independent Audit. Cherokee County requires an annual independent audit of County financial records by a certified public accountant selected by the Board of Commissioners. The accounting firm of Mauldin & Jenkins, CPA, LLC was selected to fulfill this requirement, and a copy of the auditor's report on the financial statements is included in the financial section of this report.

Awards and Achievements. The Government Finance Officers' Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Cherokee County for its comprehensive annual financial report for the fiscal year ended December 31, 2008. This was the 10th consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition to the GFOA CAFR award stated above, Cherokee County also received the Government Finance Officers' Award for Distinguished Budget Presentation for the 2009 budget year. This is the 7th consecutive year the government has achieved this award.

Acknowledgments. The preparation of the report could not have been accomplished without the efficient and dedicated efforts of the staff of the Finance Department, the auditors for the County and its component units, and the cooperation of the various elected officials and county management. My sincere appreciation is extended to each individual for the contributions made in the preparation of this report.

Respectfully submitted,

Janelle Funk

Janelle Funk
Chief Financial Officer
Cherokee County

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Cherokee County

Georgia

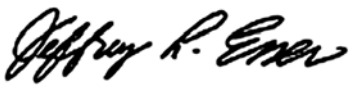
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



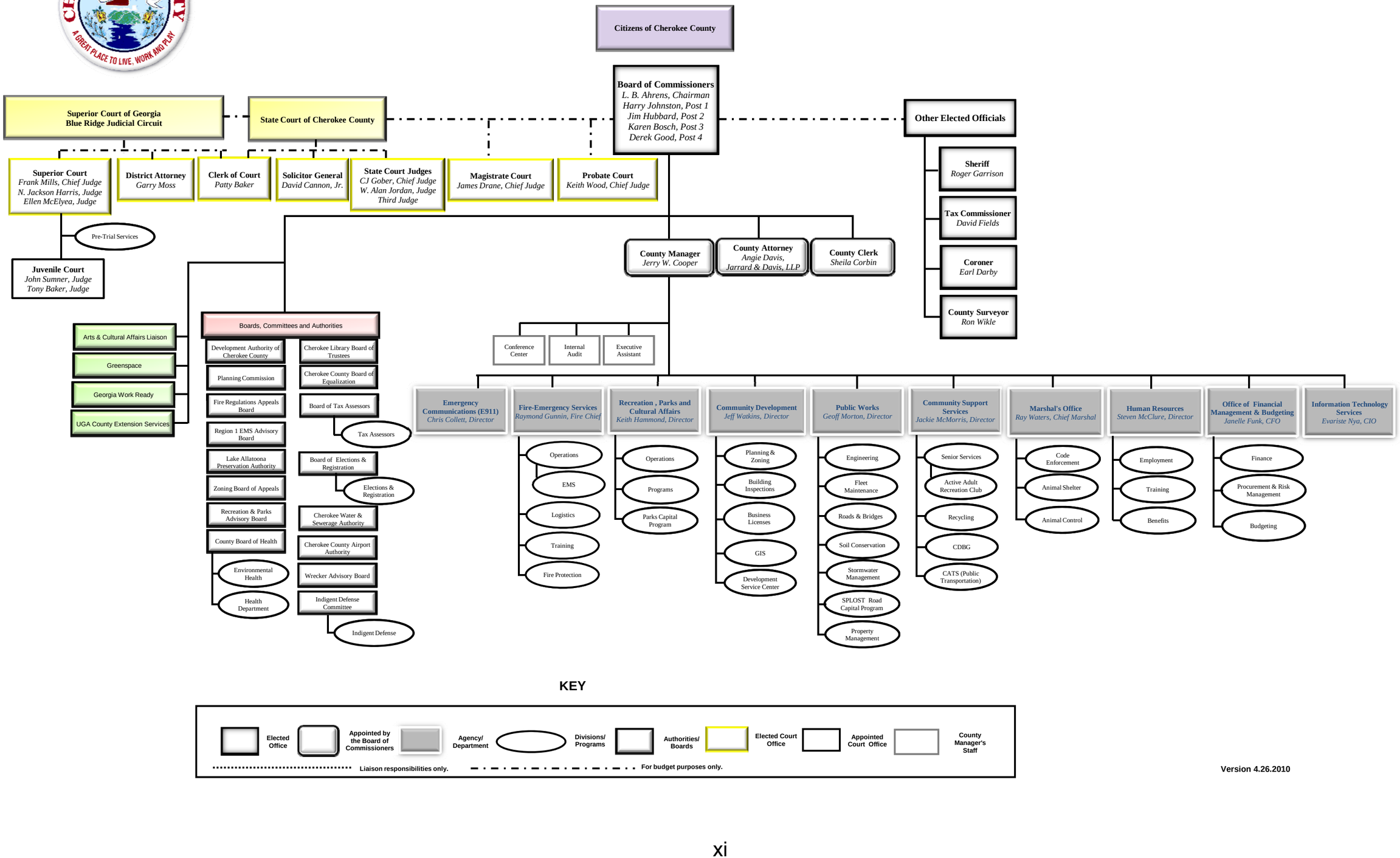


President



Executive Director

Cherokee County Government
Organizational Chart



KEY

Elected Office

Appointed by the Board of Commissioners

Agency/ Department

Divisions/ Programs

Authorities/ Boards

Elected Court Office

Appointed Court Office

County Manager's Staff

Liaison responsibilities only.

For budget purposes only.

Version 4.26.2010

CHEROKEE COUNTY, GEORGIA
LIST OF PRINCIPAL OFFICIALS
DECEMBER 31, 2009

Board of Commissioners, Chairman:
Leavitt B. Ahrens

Post One, Eastern District
Harry B. Johnston
Commissioner

Post Two, Eastern District
Jim Hubbard
Commissioner

Post Three, Western District
Karen Bosch
Commissioner

Post Four, Western District
Derek Good
Commissioner

County Manager
Jerry Cooper

Sheriff
Roger Garrison

Chief Financial Officer
Janelle Funk

District Attorney
Garry Moss

Community Services Agency Director
Jackie McMorris

Public Works Agency Director
Geoff Morton

Fire-Emergency Services Agency Director
Raymond Gunnin

Community Development Agency Director
Jeff Watkins

Tax Commissioner
David Fields

County Marshal
Ray Waters

Tax Assessor
John Adams

County Clerk
Sheila Corbin

Clerk of Courts
Patty Baker

Human Resources Director
Steve McClure

Senior Services Director
Nathan Brandon

Information Systems Director
Evariste Nya

Animal Shelter Director
Susan Garcia

Geographical Information Systems Director
Joseph Woycke

Voter Registration Director
Janet Munda

II. FINANCIAL SECTION

MAULDIN & JENKINS
CERTIFIED PUBLIC ACCOUNTANTS, LLC

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
of Cherokee County, Georgia
Canton, Georgia

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of **Cherokee County, Georgia** (the "County"), as of and for the year ended December 31, 2009, which collectively comprise Cherokee County, Georgia's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Cherokee County Department of Public Health and Sequoyah Regional Library, which represent 64% and 94%, of the assets and revenue, respectively, of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Cherokee County Department of Public Health and the Sequoyah Regional Library is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Cherokee County, Georgia as of December 31, 2009, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for the General Fund and the Fire District Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2011, on our consideration of Cherokee County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis (on pages 3 through 10) and the schedules of funding progress (on page 63) are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cherokee County, Georgia's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules and statistical section listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements of Cherokee County, Georgia. The schedule of expenditures of special purpose local option sales tax proceeds is presented for purposes of additional analysis as required by the Official Code of Georgia Annotated 48-8-121, and is not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of special purpose local option sales tax proceeds have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Mauldin & Jenkins, LLC

Atlanta, Georgia
March 15, 2011

Management's Discussion and Analysis

As management of Cherokee County, we offer readers of Cherokee County financial statements this narrative overview and analysis of the financial activities of Cherokee County for the fiscal year ended December 31, 2009. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i–ix of this report.

Financial Highlights

- The total assets of Cherokee County, including component units, were $1,272,516,614, which exceeded its liabilities of $108,849,849 at the close of the most recent fiscal year by $1,163,666,765.
- The government's total net assets, including component units, decreased by $12,867,252 to $1,163,666,765. This represents a 1% decline.
- At the close of the current fiscal year, Cherokee County's governmental funds reported combined ending fund balances of $88,866,813, an increase of $25,971,948 over the prior year. Of this amount, $50,736,393 is available for spending at the government's discretion (unreserved fund balance).
- At the end of the current fiscal year, unreserved fund balance for the general fund was $29,423,015. This represents 99% of the total fund balance and 47% of total general fund expenditures.
- During the current fiscal year Cherokee County's total long term debt, including component units increased by $42,748,059 (88%). The primary increase is due to the $45 million bond issuance required to fund voters' approval of the Parks, Recreation, and Greenspace Bond (included on the November 2008 ballot).

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Cherokee County's basic financial statements. Cherokee County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of Cherokee County's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of Cherokee County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Cherokee County is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of Cherokee County that are principally supported by taxes and intergovernmental revenues (*governmental activities)* from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of Cherokee County include general government, public safety, judicial services, health and welfare, highways and streets, culture and recreation and housing and development. The business-type activities of Cherokee County include Emergency Medical Services (ambulance service) and the Cherokee Conference Center.

The government-wide financial statements include not only Cherokee County itself (known as the *primary government*), but also the Development Authority of Cherokee County, Cherokee County Board of Health, and Sequoyah Regional Library, all legally separate entities, for which Cherokee County is financially accountable. Financial information for these *component units* is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 11-13 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Cherokee County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Cherokee County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the governmental-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

Cherokee County maintains twenty-three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General fund, Fire District, the Special Purpose Local Option Sales Tax V (SPLOST) fund, and Recreation Bond fund, all of which are considered to be major funds. Data from the other nineteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

Cherokee County adopts an annual appropriated budget for its general fund, as well as all special revenue, proprietary and all other governmental fund types, including capital projects. A budgetary comparison statement has been provided for all of these funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 14-22 of this report.

Proprietary funds. Cherokee County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Cherokee County uses enterprise funds to account for its Emergency Medical Services fund and the Cherokee Conference Center fun. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among Cherokee County's various functions. Cherokee County uses internal service funds to account for its fleet of vehicles and for its employee benefits claims. Because both of these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Emergency Medical Services fund and Cherokee Conference Center fund. Conversely, both internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report. The basic proprietary fund financial statements can be found on pages 23-25 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support Cherokee County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 26 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 27-62 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning Cherokee County's progress in funding its obligation to provide pension benefits and OPEB benefits to its employees. Required supplementary information can be found on page 63 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 64-90 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Cherokee County, assets (excluding component units) exceeded liabilities by $1,143,903,160 at the close of the most recent fiscal year.

By far the largest portion of Cherokee County's net assets, $1,065,035,461 or 93% reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. Cherokee County uses the capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Cherokee County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

- At the end of the current fiscal year, Cherokee County's net assets in the governmental activities decreased $10,419,909.

- The business-type activities, which includes the Emergency Medical Services and Cherokee Conference Center funds ended the year with a decrease in net assets of $2,560,277.

- Cherokee County's total net assets, including both governmental and business type activities, decreased $12,980,186, which represents a decrease of 1.1%

	Governmental Activities		Business Activities		Total	
	2009	2008	2009	2008	2009	2008
Assets:						
Current and other assets	$ 120,990,666	$ 96,574,875	$ 1,417,176	$ 3,947,183	$ 122,407,842	$ 100,522,058
Capital assets	1,122,166,732	1,120,536,356	800,260	924,061	1,122,966,992	1,121,460,417
Total assets	1,243,157,398	1,217,111,231	2,217,436	4,871,244	1,245,374,834	1,221,982,475
Liabilities:						
Current liabilities	6,696,549	8,956,800	115,304	150,225	6,811,853	9,107,025
Long-term liabilities	94,551,554	55,825,227	108,267	166,877	94,659,821	55,992,104
Total liabilities	101,248,103	64,782,027	223,571	317,102	101,471,674	65,099,129
Net assets:						
Investment in capital assets, net of related debt	1,064,235,201	1,076,970,304	800,260	924,061	1,065,035,461	1,077,894,365
Restricted	37,906,250	3,515,045	-	-	37,906,250	3,515,045
Unrestricted	39,767,844	71,843,855	1,193,605	3,630,081	40,961,449	75,473,936
Total net assets	$ 1,141,909,295	$ 1,152,329,204	$ 1,993,865	$ 4,554,142	$ 1,143,903,160	$ 1,156,883,346

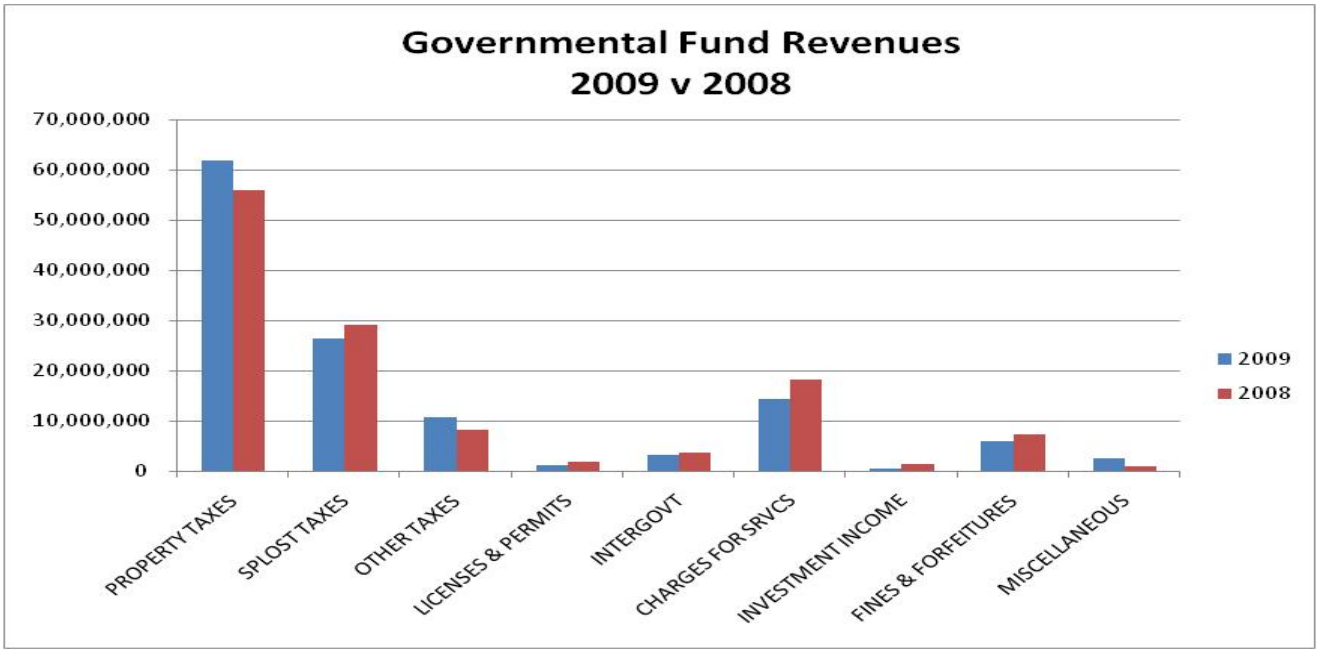
Governmental activities. Governmental activities revenue increased $2,197,265. While tax revenue related to the Parks, Recreation, and Greenspace Bond increased $4,234,159, the economic downturn negatively impacted other revenue sources such as sales tax and impact fees which partially offset this increase. Governmental activity expenses increased $5,279,089 as a result of spending related to the Parks, Recreation, and Greenspace Bond.

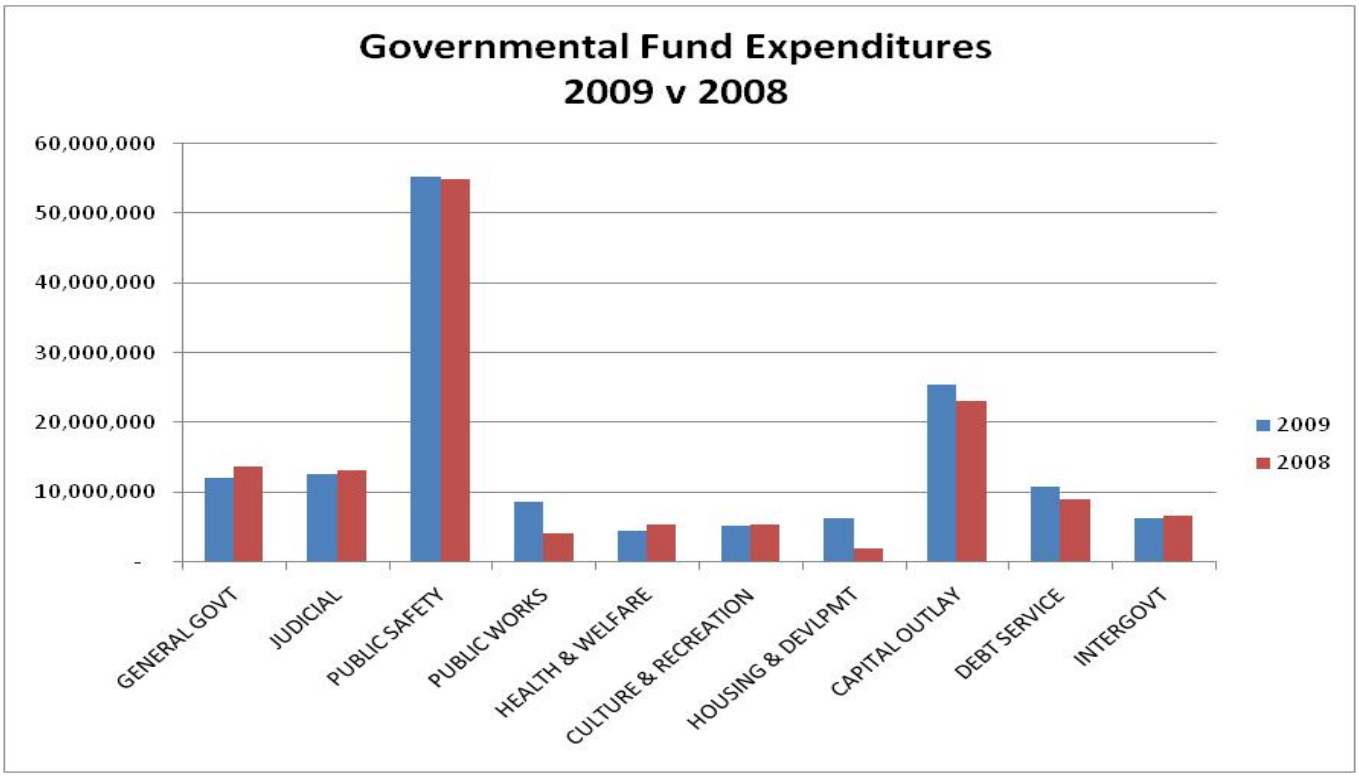
Summary of Changes in Net Assets

	Governmental Activities		Business Activities		Total	
Revenues:	2009	2008	2009	2008	2009	2008
Program:						
Charges for Services	$ 21,909,945	$ 27,559,940	$ 3,850,749	$ 4,057,351	$ 25,760,694	$ 31,617,291
Operating grants	2,756,658	2,013,951	21,000	-	2,777,658	2,013,951
Capital grants	11,806,091	11,754,816	-	-	11,806,091	11,754,816
General:						
Property taxes	64,298,714	55,462,119	-	-	64,298,714	55,462,119
Alcoholic beverage taxes	870,004	879,968	-	-	870,004	879,968
Franchise taxes	1,501,321	1,248,798	-	-	1,501,321	1,248,798
Sales taxes	26,689,087	29,253,737	-	-	26,689,087	29,253,737
Insurance premium taxes	5,846,968	5,932,023	-	-	5,846,968	5,932,023
Other taxes	82,876	105,038	-	-	82,876	105,038
Interest	457,225	1,270,686	-	-	457,225	1,270,686
Gain on sale of capital assets	-	-	-	-	-	-
Other	2,262,810	803,358	146,706	-	2,409,516	803,358
Total revenues	138,481,699	136,284,434	4,018,455	4,057,351	142,500,154	140,341,785
Program Expenses:						
General government	13,495,202	13,792,840	-	-	13,495,202	13,792,840
Judicial	13,068,161	13,222,285	-	-	13,068,161	13,222,285
Public safety	56,297,513	54,181,896	-	-	56,297,513	54,181,896
Public works	46,714,160	45,813,759	-	-	46,714,160	45,813,759
Health and welfare	4,223,612	5,469,253	-	-	4,223,612	5,469,253
Culture and recreation	6,047,753	6,097,251	-	-	6,047,753	6,097,251
Housing and development	4,887,468	2,009,789	-	-	4,887,468	2,009,789
Interest	3,369,863	2,237,570	-	-	3,369,863	2,237,570
Emergency medical services	-	-	7,213,645	6,059,852	7,213,645	6,059,852
Conference Center	-	-	162,963	-	162,963	-
Total expenses	148,103,732	142,824,643	7,376,608	6,059,852	155,480,340	148,884,495
Change in net assets before transfers	(9,622,033)	(6,540,209)	(3,358,153)	(2,002,501)	(12,980,186)	(8,542,710)
Transfers	(797,876)	(2,179,413)	797,876	2,179,413	-	-
Changes in net assets	(10,419,909)	(8,719,622)	(2,560,277)	176,912	(12,980,186)	(8,542,710)
Beginning net assets	1,152,329,204	1,161,048,826	4,554,142	4,377,230	1,156,883,346	1,165,426,056
Ending net assets	$ 1,141,909,295	$ 1,152,329,204	$ 1,993,865	$ 4,554,142	$ 1,143,903,160	$ 1,156,883,346

Financial Analysis of the Government's Funds

As noted earlier, Cherokee County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.





Governmental funds. The focus of Cherokee County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing Cherokee County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Cherokee County's governmental funds reported combined ending fund balances of $88,866,813, a net increase of $25,971,948 over the prior year. Of this, $50,736,393, or 57.1%, constitutes *unreserved fund balance,* which is available for spending at the government's discretion.

The general fund is the chief operating fund of Cherokee County. At the end of the current fiscal year, total fund balance of the general fund was $29,636,830 of which $29,423,015, or 99%, represents the *unreserved* portion. As a measure of the general fund's liquidity, it may be useful to compare the unreserved fund balance to total fund expenditures; the unreserved fund balance represents 47% of general fund expenditures.

The fund balance of Cherokee County's General Fund decreased by $3,482,263 during the current fiscal year. While most general fund departments operated within their allocated budgets, 2009 revenues were budgeted optimistically - before the county knew the impact the economic downturn would have on real estate related revenues and investment income. This revenue shortfall (as compared to budget) is the primary driver of the decrease in fund balance.

The Fire District Fund is another major fund of the County which is primarily supported by property taxes. At year end, total fund balance of this fund was $13,601,664, of which $13,591,309 (99.9%) was unreserved. This balance represents an increase of $233,627, which is a result of the Fire Department managing its expenses below its allocated budget.

The SPLOST V fund is another major fund of the County which is primarily supported by sales taxes. At year end, total fund balance of the SPLOST V fund was $52,682, all classified as reserved. This balance represents a decrease of $2,497,137. This decrease was planned and was the result of spending reserves to complete capital projects approved by voters when the SPLOST referendum was passed.

The Recreation Bond fund is another major fund of the County which is used to account for the debt service on the County's $45,000,000 recreation bonds issued in 2009. At year end, total fund balance of the Recreation Bond fund was $29,294,872, with $28,769,576 classified as reserved. This fund will account for the outlay of funds for capital projects.

Proprietary funds. Cherokee County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Net assets of the Emergency Services fund and the Conference Center fund at the end of the year amounted to $1,993,865 of which $1,193,605, or 60%, was unrestricted, and net assets for Internal Services, comprised of fleet services and employee benefits, amounted to $267,437, which was all restricted.

General Fund Budgetary Highlights

Differences between the original expenditure budget and the final amended budget amounted to a net decrease in the budget of $159,913. This decrease was the result of several small budget amendments throughout all departments. Actual general fund expenditures were $509,143 in excess of the final budget. This was the result of borrowing related to land purchased by the Cherokee Office of Economic Development.

Capital Asset and Debt Administration

Capital Assets. Cherokee County's investment in capital assets for its governmental activities as of December 31, 2009 amounts to $1,122,166,732 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, machinery and equipment, vehicles, roads, highways, and bridges.

Major capital asset events during the current fiscal year included the following:

- Purchase of new fire equipment and additional public safety vehicles.
- Purchase of machinery and equipment for the new administration building.
- Purchase of land and green space property.

Additional information on Cherokee County's capital assets can be found in note 6 on pages 44-47 of this report.

Long-term debt. At the end of the current fiscal year, Cherokee County had total long term bonded debt outstanding of $84,165,000. Of this debt, $18,145,000 is debt issued by the Resource Recovery Development Authority, a blended component unit of the County, which are revenue bonds guaranteed by the full faith and credit of the County. The remaining debt is backed by the full faith and credit of the government and is supported by the 1% Special Purpose Local Option Sales tax approved by the voters in the 2004 referendum, and the Parks, Recreation, and Greenspace Bond approved by voters in 2008 and supported by a separate millage rate of .580 mills.

Cherokee County's long term bonded debt increased $38,485,000 during the current fiscal year. New bonded debt was issued during the year in the amount of $45,000,000. Cherokee County has a bond rating from Fitch Rating Agency of "AA+" for general obligation debt. The County holds a rating of "Aa2" from Moody's Rating Agency and a "AA-" from Standard & Poor's Rating agency on general obligation debt. The revenue bonds held by Cherokee County Development Authority have a rating of "AAA" from Standard & Poor's Rating Agency.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. The current debt limitation for Cherokee County is $900,179,000, which is significantly in excess of Cherokee County's outstanding debt of $84,165,000.

Additional information on Cherokee County's long-term debt can be found in note 8 on pages 48-53 of this report.

Economic Factors and Next Year's Budgets and Rates

- Cherokee County's annual unemployment rate was 10.01%, which is below the state average of 10.2%.
- The per capita personal income as provided by the Georgia Department of Labor was an average of $32,000 in Cherokee County.
- The need for services such as police and fire protection, court services, recreation facilities, and road improvements have increased in direct correlation to the population growth. Population currently stands at 219,283, which represents a growth of approximately 4.4%.

All of these factors were considered in preparing Cherokee County's budget for the 2011 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of Cherokee County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, Cherokee County Board of Commissioners, 1130 Bluffs Parkway, Canton, Georgia, 30114.

BASIC FINANCIAL STATEMENTS

CHEROKEE COUNTY, GEORGIA

STATEMENT OF NET ASSETS
DECEMBER 31, 2009

	Primary Government			Component Units		
	Governmental Activities	Business-type Activities	Total	Department of Public Health	Development Authority	Library
ASSETS						
Cash and cash equivalents	$ 46,473,825	$ 67,038	$ 46,540,863	$ 1,258,427	$ 2,490,269	$ 1,085,452
Investments	37,745,977	-	37,745,977	-	-	35,870
Property taxes receivable	6,614,605	-	6,614,605	-	-	-
Accounts receivable	2,906,752	1,457,490	4,364,242	210,500	27,250	46,889
Due from other governments	3,780,107	-	3,780,107	1,118,116	-	5,802
Internal balances	113,352	(113,352)	-	-	-	-
Inventory	241,506	-	241,506	590	-	-
Prepaid items	9,014	6,000	15,014	-	-	25,177
Note receivable	17,375,486		17,375,486			
Restricted cash	-	-	-	-	-	98,564
Deferred charges - bond issuance costs	1,077,617	-	1,077,617	-	126,859	-
Capital assets, non-depreciable	267,777,526	-	267,777,526	-	5,662,906	1,155,215
Capital assets, depreciable (net of accumulated depreciation)	854,389,206	800,260	855,189,466	393,129	1,496,315	11,904,450
Net pension asset	4,652,425	-	4,652,425	-	-	-
Total assets	1,243,157,398	2,217,436	1,245,374,834	2,980,762	9,803,599	14,357,419
LIABILITIES						
Accounts payable	3,088,616	51,076	3,139,692	213,232	-	51,559
Accrued liabilities	3,018,118	64,228	3,082,346	403,297	42,478	11,534
Unearned revenue	589,815	-	589,815	-	-	21,892
Net OPEB obligation, due in more than one year	803,824	-	803,824	-	-	-
Claims payable due within one year	514,915	-	514,915	-	-	-
Claims payable due in more than one year	101,372	-	101,372	-	-	-
Capital leases due within one year	334,064	-	334,064	-	-	-
Capital leases due in more than one year	533,223	-	533,223	-	-	-
Notes payable due within one year	-	-	-	-	160,143	-
Notes payable due in more than one year	-	-	-	-	5,301,139	-
Bonds payable due within one year	9,980,000	-	9,980,000	-	718,452	-
Bonds payable due in more than one year	75,853,820	-	75,853,820	-	-	-
Compensated absences due within one year	2,496,252	99,126	2,595,378	-	-	20,011
Compensated absences due in more than one year	349,746	9,141	358,887	354,394	-	80,044
Landfill due within one year	282,084	-	282,084	-	-	-
Landfill due in more than one year	3,302,254	-	3,302,254	-	-	-
Total liabilities	101,248,103	223,571	101,471,674	970,923	6,222,212	185,040
NET ASSETS						
Invested in capital assets, net of related debt	1,064,235,201	800,260	1,065,035,461	393,129	979,487	13,059,665
Restricted for:						
Other purposes	-	-	-	14,044	-	258
E911	1,735,906	-	1,735,906			
Capital projects	30,135,308	-	30,135,308	-	-	105,606
Debt service	6,035,036	-	6,035,036	-	-	-
Unrestricted	39,767,844	1,193,605	40,961,449	1,602,666	2,601,900	1,006,850
Total net assets	$ 1,141,909,295	$ 1,993,865	$ 1,143,903,160	$ 2,009,839	$ 3,581,387	$ 14,172,379

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

CHEROKEE COUNTY, GEORGIA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	$ 13,495,202	$ 4,022,193	$ 205,162	$ -
Judicial	13,068,161	6,214,188	1,191,391	-
Public safety	56,297,513	6,145,639	32,372	216,464
Public works	46,714,160	3,435,044	-	11,320,320
Health and welfare	4,223,612	177,837	1,327,733	269,307
Culture and recreation	6,047,753	938,345	-	-
Housing and development	4,887,468	976,699	-	-
Interest on long-term debt	3,369,863	-	-	-
Total governmental activities	148,103,732	21,909,945	2,756,658	11,806,091
Business-type activities:				
EMS	7,213,645	3,842,690	-	-
Conference center	162,963	8,059	21,000	-
Total business-type activities	7,376,608	3,850,749	21,000	-
Total primary government	$ 155,480,340	$ 25,760,694	$ 2,777,658	$ 11,806,091
Component units:				
Department of Public Health	$ 13,034,173	$ 1,241,342	$ 11,866,967	$ -
Development Authority	703,970	-	315,000	-
Library	4,675,777	290,728	933,178	118,677
Total component units	$ 18,413,920	$ 1,532,070	$ 13,115,145	$ 118,677
General revenues:				
Property taxes				
Alcoholic beverage taxes				
Franchise taxes				
Sales taxes				
Insurance premium taxe				
Other taxes				
Miscellaneous revenues				
Unrestricted investment earnings				
Transfers				
Total general revenues and transfers				
Change in net asset				
Net assets, beginning of year				
Net assets, end of year				

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

Net (Expenses) Revenues and Changes in Net Assets						
	Primary Government			Component Units		
Governmental Activities	Business-type Activities	Total	Department of Public Health	Development Authority	Library
$ (9,267,847)	$ -	$ (9,267,847)	$ -	$ -	$ -
(5,662,582)	-	(5,662,582)	-	-	-
(49,903,038)	-	(49,903,038)	-	-	-
(31,958,796)	-	(31,958,796)	-	-	-
(2,448,735)	-	(2,448,735)	-	-	-
(5,109,408)	-	(5,109,408)	-	-	-
(3,910,769)	-	(3,910,769)	-	-	-
(3,369,863)	-	(3,369,863)	-	-	-
(111,631,038)	-	(111,631,038)	-	-	-
-	(3,370,955)	(3,370,955)	-	-	-
-	(133,904)	(133,904)	-	-	-
-	(3,504,859)	(3,504,859)	-	-	-
(111,631,038)	(3,504,859)	(115,135,897)	-	-	-
-	-	-	74,136	-	-
-	-	-	-	(388,970)	-
-	-	-	-	-	(3,333,194)
-	-	-	74,136	(388,970)	(3,333,194)
64,298,714	-	64,298,714	-	-	-
870,004	-	870,004	-	-	-
1,501,321	-	1,501,321	-	-	-
26,689,087	-	26,689,087	-	-	-
5,846,968	-	5,846,968	-	-	-
82,876	-	82,876	-	-	-
2,262,810	146,706	2,409,516	-	806,628	2,940,612
457,225	-	457,225	-	4,001	9,721
(797,876)	797,876	-	-	-	-
101,211,129	944,582	102,155,711	-	810,629	2,950,333
(10,419,909)	(2,560,277)	(12,980,186)	74,136	421,659	(382,861)
1,152,329,204	4,554,142	1,156,883,346	1,935,703	3,159,728	14,555,240
$ 1,141,909,295	$ 1,993,865	$ 1,143,903,160	$ 2,009,839	$ 3,581,387	$ 14,172,379

CHEROKEE COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2009

ASSETS	General Fund	Fire District Fund	SPLOST V Fund	Recreation Bond Fund	Other Governmental Funds	Total Governmental Funds
Cash	$ 15,716,954	$ 6,139,598	$ -	$ 20,996,696	$ 2,818,268	$ 45,671,516
Investments	11,851,893	6,556,184	156	8,286,395	11,051,349	37,745,977
Property taxes receivable	4,210,710	1,913,287	-	-	490,608	6,614,605
Accounts receivable	2,131,016	29,503	54,975	11,781	679,477	2,906,752
Due from other governments	202	-	3,442,588	-	337,317	3,780,107
Due from other funds	2,400	313,537	2,075	-	2,374,027	2,692,039
Inventory	91,193	4,646	-	-	-	95,839
Prepaid assets	3,305	5,709	-	-	-	9,014
Total assets	$ 34,007,673	$ 14,962,464	$ 3,499,794	$ 29,294,872	$ 17,751,046	$ 99,515,849
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 782,340	$ 88,081	$ 1,490,697	$ 132,446	$ 310,330	$ 2,803,894
Accrued liabilities	575,664	197,935	3,043	2,263	144,314	923,219
Due to other funds	329,488	146,170	1,743,510	156	495,533	2,714,857
Deferred revenue	2,683,351	928,614	209,862	-	385,239	4,207,066
Total liabilities	4,370,843	1,360,800	3,447,112	134,865	1,335,416	10,649,036
FUND BALANCES						
Fund balances:						
Reserved for:						
Court technology	119,317	-	-	-	-	119,317
Prepaids	3,305	5,709	-	-	-	9,014
Inventory	91,193	4,646	-	-	-	95,839
Debt service	-	-	-	-	6,035,036	6,035,036
E-911 wireless	-	-	-	-	1,735,906	1,735,906
Capital projects	-	-	52,682	28,769,576	1,313,050	30,135,308
Unreserved, reported in:						
General fund	29,423,015	-	-	-	-	29,423,015
Special revenue funds	-	13,591,309	-	-	3,698,673	17,289,982
Capital projects funds	-	-	-	390,431	3,632,965	4,023,396
Total fund balances	29,636,830	13,601,664	52,682	29,160,007	16,415,630	88,866,813
Total liabilities and fund balances	$ 34,007,673	$ 14,962,464	$ 3,499,794	$ 29,294,872	$ 17,751,046	

Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,121,643,446
Other long-term assets are not available to pay for current period expenditures, and, therefore, are deferred in the funds.	3,617,251
Notes receivable of governmental activities are not current financial resources and, therefore, are not reported in the governmental funds	17,375,486
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(93,709,739)
Net pension asset is not recorded on the fund financial statements	4,652,425
Net OPEB liability does not consume current financial resources and, therefore, is not reported in governmental funds.	(803,824)
Internal service funds are used by management to charge the costs of various benefits and services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	267,437
Net assets of governmental activities	$ 1,141,909,295

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

CHEROKEE COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2009

	General Fund	Fire District Fund	SPLOST V Fund	Recreation Bond Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	$ 41,005,941	$ 19,201,033	$ -	$ -	$ 4,234,159	$ 64,441,133
Alcoholic beverage taxes	870,004	-	-	-	-	870,004
Franchise taxes	1,501,321	-	-	-	-	1,501,321
Insurance premium taxes	-	-	-	-	5,846,968	5,846,968
Sales taxes	-	-	26,479,225	-	-	26,479,225
Other taxes	-	-	-	-	82,876	82,876
Licenses and permits	1,163,830	37,176	-	-		1,201,006
Intergovernmental	41,319	-	1,031,922	-	2,213,946	3,287,187
Fines and forfeitures	4,765,183	-	36,072	-	1,187,584	5,988,839
Charges for services	8,734,892	831,319	-	-	4,888,694	14,454,905
Investment income	114,954	79,937	29,990	131,061	131,273	487,215
Contributions and donations	-	-	-	-	51,841	51,841
Other	1,131,702	131,573	113,617	-	1,043,998	2,420,890
Total revenues	59,329,146	20,281,038	27,690,826	131,061	19,681,339	127,113,410
EXPENDITURES						
Current:						
General government	11,712,651	-	-	-	334,215	12,046,866
Judicial	12,139,971	-	-	-	494,690	12,634,661
Public safety	29,018,783	19,472,611	-	-	6,825,809	55,317,203
Public works	352,826	-	4,548,243	-	3,781,694	8,682,763
Health and welfare	816,096	-	-	-	3,681,068	4,497,164
Culture and recreation	5,044,561	-	124,835	62,210	-	5,231,606
Housing and development	3,255,855	-	2,719,141	-	363,232	6,338,228
Capital outlay	-	-	7,750,204	16,845,907	905,274	25,501,385
Debt service:						
Principal	112,036	-	203,779	-	6,717,408	7,033,223
Interest	91,724	-	18,966	-	3,158,053	3,268,743
Bond issuance costs	-	-	-	496,642	-	496,642
Intergovernmental	-	-	6,238,285	-	-	6,238,285
Total expenditures	62,544,503	19,472,611	21,603,453	17,404,759	26,261,443	147,286,769
Excess (deficiency) of revenues over (under) expenditures	(3,215,357)	808,427	6,087,373	(17,273,698)	(6,580,104)	(20,173,359)
OTHER FINANCING SOURCES (USES)						
Issuance of bonds	-	-	-	45,000,000	-	45,000,000
Premium on issuance of bonds	-	-	-	1,825,087	-	1,825,087
Proceeds from sale of capital assets	118,096	-	-	-	-	118,096
Transfers in	1,173,725	-	-	-	10,330,688	11,504,413
Transfers out	(1,558,727)	(574,800)	(8,584,510)	-	(1,584,252)	(12,302,289)
Total other financing sources (uses)	(266,906)	(574,800)	(8,584,510)	46,825,087	8,746,436	46,145,307
Net change in fund balances	(3,482,263)	233,627	(2,497,137)	29,551,389	2,166,332	25,971,948
FUND BALANCES (DEFICIT), beginning of year	33,119,093	13,368,037	2,549,819	(391,382)	14,249,298	62,894,865
FUND BALANCES, end of year	$ 29,636,830	$ 13,601,664	$ 52,682	$ 29,160,007	$ 16,415,630	$ 88,866,813

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

CHEROKEE COUNTY, GEORGIA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2009

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	$	25,971,948
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays, which are not reported in the the governmental funds, in the current period.		(7,114,813)
The net effect of various miscellaneous transactions involving capital assets (i.e., donations, sales and trade-ins) is to increase net assets.		8,573,756
The current year increase to the net pension asset decreases net expenses of pensionable functions on the government wide statements.		605,540
The current year increase to the net OPEB liability increases net expenses of the functions on the government wide statements.		(360,824)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		193,532
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items.		(39,295,222)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		935,816
Internal service funds are used by management to charge costs of various services and benefits to individual funds. The net revenue (expense) of certain activities of internal service funds is reported with governmental activities.		70,358
Change in net assets - governmental activities	$	(10,419,909)

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

CHEROKEE COUNTY, GEORGIA

GENERAL FUND AND FIRE DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009

	General Fund			
	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Property taxes	$ 43,406,032	$ 42,357,805	$ 41,005,941	$ (1,351,864)
Alcoholic beverage taxes	822,326	822,326	870,004	47,678
Franchise taxes	1,330,000	1,330,000	1,501,321	171,321
Licenses and permits	1,745,000	1,745,000	1,163,830	(581,170)
Intergovernmental	25,100	25,100	41,319	16,219
Fines and forfeitures	5,310,000	5,461,600	4,765,183	(696,417)
Charges for services	8,420,265	8,567,127	8,734,892	167,765
Interest	700,000	700,000	114,954	(585,046)
Other	952,500	953,876	1,131,702	177,826
Total revenues	62,711,223	61,962,834	59,329,146	(2,633,688)
EXPENDITURES				
Current:				
General government:				
County commission	258,615	278,761	278,761	-
County manager	338,383	325,825	317,185	8,640
County clerk	81,368	81,368	80,198	1,170
Elections	506,892	506,892	487,267	19,625
Finance	723,977	724,348	713,996	10,352
County attorney	450,000	507,412	507,412	-
Data processing	2,090,956	2,002,850	1,834,210	168,640
Mapping	431,292	460,136	437,915	22,221
Human resources	235,987	272,990	269,482	3,508
Tax commissioner	1,726,982	1,872,891	1,787,043	85,848
Tax assessor	1,761,668	1,761,668	1,764,048	(2,380)
Buildings and grounds	1,750,584	1,686,755	1,688,118	(1,363)
General administration	1,772,583	1,658,160	1,547,016	111,144
Total general government	12,129,287	12,140,056	11,712,651	427,405
Judicial:				
Court administration	1,000,792	972,052	972,441	(389)
Superior court	620,554	620,554	446,199	174,355
Superior court -pretrial services	106,099	146,099	145,242	857
Clerk of superior court	3,144,390	3,144,390	3,084,385	60,005
District attorney	1,730,074	1,731,834	1,703,058	28,776
State court	646,920	646,920	626,183	20,737

(Continued)

Fire District Fund			
Budget			Variance With
Original	Final	Actual	Final Budget
$ 19,522,973	$ 18,722,816	$ 19,201,033	$ 478,217
-	-	-	-
-	-	-	-
120,000	120,000	37,176	(82,824)
-	-	-	-
-	-	-	-
800,000	800,000	831,319	31,319
225,000	225,000	79,937	(145,063)
-	131,507	131,573	66
20,667,973	19,999,323	20,281,038	281,715
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

CHEROKEE COUNTY, GEORGIA

GENERAL FUND AND FIRE DISTRICT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009

	General Fund			
	Budget			Variance With
	Original	Final	Actual	Final Budget
EXPENDITURES (Continued)				
Current (continued):				
Judicial (continued):				
State court solicitor	$ 1,360,459	$ 1,360,459	$ 1,365,740	$ (5,281)
Magistrate court	315,279	325,279	339,556	(14,277)
Probate court	646,146	646,146	584,094	62,052
Indigent defense	2,004,861	1,990,861	2,036,642	(45,781)
Juvenile court	734,636	734,636	836,431	(101,795)
Total judicial	12,310,210	12,319,230	12,139,971	179,259
Public safety:				
Sheriff	29,096,576	28,899,724	28,608,346	291,378
Fire	-	-	-	-
Adult probation	12,500	12,500	12,500	-
Coroner	103,119	103,119	100,398	2,721
Animal control	342,556	332,556	297,539	35,017
Total public safety	29,554,751	29,347,899	29,018,783	329,116
Public works:				
Recycling	150,512	160,512	174,326	(13,814)
Postclosure care	225,000	225,000	178,500	46,500
Total public works	375,512	385,512	352,826	32,686
Health and welfare:				
Public health administration	387,839	387,839	340,196	47,643
Aid to dependent children	135,000	135,000	131,278	3,722
Aid to the disabled	12,000	12,000	12,000	-
Community service agent	144,733	142,733	130,826	11,907
Children and youth services	130,000	130,000	95,000	35,000
County extension	89,773	106,796	106,796	-
Total health and welfare	899,345	914,368	816,096	98,272

(Continued)

Fire District Fund			
Budget			Variance With
Original	Final	Actual	Final Budget
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
20,093,173	20,365,099	19,472,611	892,488
-	-	-	-
-	-	-	-
-	-	-	-
20,093,173	20,365,099	19,472,611	892,488
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

CHEROKEE COUNTY, GEORGIA

GENERAL FUND AND FIRE DISTRICT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009

	General Fund			
	Budget			Variance With
	Original	Final	Actual	Final Budget
EXPENDITURES (Continued)				
Current: (Continued)				
Housing and development:				
Water conservation	$ 10,000	$ 10,000	$ 10,000	$ -
Building inspection	723,985	672,451	723,582	(51,131)
Economic development	1,114,057	1,114,057	2,522,273	(1,408,216)
Total housing and development	1,848,042	1,796,508	3,255,855	(1,459,347)
Culture and recreation:				
Recreation	2,963,969	2,895,067	2,959,841	(64,774)
Library	2,084,720	2,084,720	2,084,720	-
Total culture and recreation	5,048,689	4,979,787	5,044,561	(64,774)
Debt service:				
Principal	112,500	112,500	112,036	464
Interest	39,500	39,500	91,724	(52,224)
Total debt service	152,000	152,000	203,760	(51,760)
Total expenditures	62,317,836	62,035,360	62,544,503	(509,143)
Excess (deficiency) of revenues over (under) expenditures	393,387	(72,526)	(3,215,357)	(3,142,831)
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	120,000	138,000	118,096	(19,904)
Transfers in	1,168,803	1,368,803	1,173,725	(195,078)
Transfers out	(1,682,190)	(1,594,190)	(1,558,727)	35,463
Total other financing sources (uses)	(393,387)	(87,387)	(266,906)	(179,519)
Net change in fund balances	-	(159,913)	(3,482,263)	(3,322,350)
FUND BALANCES, beginning of year	33,119,093	33,119,093	33,119,093	-
FUND BALANCES, end of year	$ 33,119,093	$ 32,959,180	$ 29,636,830	$ (3,322,350)

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

Fire District Fund			
Budget			Variance With
Original	Final	Actual	Final Budget
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
20,093,173	20,365,099	19,472,611	892,488
574,800	(365,776)	808,427	1,174,203
-	-	-	-
-	-	-	-
(574,800)	(574,800)	(574,800)	-
(574,800)	(574,800)	(574,800)	-
-	(940,576)	233,627	1,174,203
13,368,037	13,368,037	13,368,037	-
$ 13,368,037	$ 12,427,461	$ 13,601,664	$ 1,174,203

CHEROKEE COUNTY, GEORGIA

STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2009

ASSETS	EMS	Non-major Conference Center	Totals	Governmenta Activities - Internal Servic Funds
CURRENT ASSETS				
Cash	$ -	$ 67,038	$ 67,038	$ 802,309
Receivables, net of allowanc	1,453,025	4,465	1,457,490	-
Due from other funds	-	-	-	616,810
Inventories	-	-	-	145,667
Prepaids	-	6,000	6,000	-
Total current assets	1,453,025	77,503	1,530,528	1,564,786
NONCURRENT ASSETS				
Capital assets, net of depreciatio	800,260	-	800,260	523,286
Total assets	2,253,285	77,503	2,330,788	2,088,072
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	44,175	6,901	51,076	284,722
Accrued liabilitie	53,548	10,680	64,228	1,055,273
Due to other funds	113,352	-	113,352	480,640
Compensated absences, due within one yea	99,126	-	99,126	
Total current liabilities	310,201	17,581	327,782	1,820,635
NONCURRENT LIABILITIES				
Compensated absences, due in more than one yea	9,141	-	9,141	-
Total liabilities	319,342	17,581	336,923	1,820,635
NET ASSETS (DEFICIT)				
Invested in capital asset	800,260	-	800,260	523,286
Unrestricted	1,133,683	59,922	1,193,605	(255,849)
Total net assets	$ 1,933,943	$ 59,922	$ 1,993,865	$ 267,437

The accompanying notes are an integral part of these financial statement

CHEROKEE COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	EMS	Non-major Conference Center	Totals	Governmental Activities - Internal Service Funds
OPERATING REVENUES				
Charges for services	$ 3,842,690	$ 8,059	$ 3,850,749	$ 9,737,348
Miscellaneous revenue	756	145,950	146,706	1,044,916
Total operating revenues	3,843,446	154,009	3,997,455	10,782,264
OPERATING EXPENSES				
Personal services	2,900,749	1,756	2,902,505	10,177,413
Contractual services	590,873	106,605	697,478	48,304
Supplies	464,211	54,602	518,813	636,111
Bad debts	3,138,422	-	3,138,422	-
Depreciation	119,390	-	119,390	39,069
Total operating expenses	7,213,645	162,963	7,376,608	10,900,897
Operating loss	(3,370,199)	(8,954)	(3,379,153)	(118,633)
NON-OPERATING REVENUES				
Contributions	-	21,000	21,000	-
Total non-operating revenues	-	21,000	21,000	-
Change in net assets before transfers and capital contributions	(3,370,199)	12,046	(3,358,153)	(118,633)
CAPITAL CONTRIBUTIONS	-	-	-	188,991
TRANSFERS IN	800,000	47,876	847,876	-
TRANSFERS OUT	(50,000)	-	(50,000)	-
Change in net assets	(2,620,199)	59,922	(2,560,277)	70,358
NET ASSETS, beginning of year	4,554,142	-	4,554,142	197,079
NET ASSETS, end of year	$ 1,933,943	$ 59,922	$ 1,993,865	$ 267,437

The accompanying notes are an integral part of these financial statement

CHEROKEE COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	EMS	Non-major Conference Center	Totals	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 6,397,676	$ 149,544	$ 6,547,220	$ -
Receipts from other funds	-	-	-	9,261,996
Payments to employees	(2,935,621)	(1,756)	(2,937,377)	-
Payments to suppliers for services provided	(4,212,055)	(149,626)	(4,361,681)	(8,632,464)
Net cash (used in) provided by operating activities	(750,000)	(1,838)	(751,838)	629,532
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers in	800,000	47,876	847,876	-
Transfers out	(50,000)	-	(50,000)	-
Donations for operations	-	21,000	21,000	-
Net cash provided by non-capital financing activities	750,000	68,876	818,876	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of capital assets	-	-	-	(21,511)
Net cash used in capital and related financing activities	-	-	-	(21,511)
Net increase in cash	-	67,038	67,038	608,021
Cash and cash equivalents, beginning of year	-	-	-	194,288
Cash and cash equivalents, end of year	$ -	$ 67,038	$ 67,038	$ 802,309
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Operating loss	$ (3,370,199)	$ (8,954)	$ (3,379,153)	$ (118,633)
Adjustments to reconcile net operating income to net cash provided by (used in) operating activities				
Depreciation	119,390	-	119,390	39,069
Loss on disposal	4,411	-	4,411	-
(Increase) decrease in accounts receivable	2,554,230	(4,465)	2,549,765	-
Increase in due from other funds	-	-	-	(616,810)
Decrease in due from other governments	-	-	-	4,033
(Increase) in inventories	-	-	-	(18,530)
(Increase) in prepaid items	-	(6,000)	(6,000)	-
Increase (decrease) in accounts payable	(76,240)	6,901	(69,339)	165,999
Increase (decrease) in accrued liabilities	(49,106)	10,680	(38,426)	1,019,087
Increase in due to other funds	53,280	-	53,280	155,317
Increase in compensated absence	14,234	-	14,234	-
Net cash (used in) provided by operating activities	$ (750,000)	$ (1,838)	$ (751,838)	$ 629,532
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES				
Assets donated from governmental funds	$ -	$ -	$ -	$ 188,991

The accompanying notes are an integral part of these financial statement

CHEROKEE COUNTY, GEORGIA

STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2009

	Agency Funds
ASSETS	
Cash	$ 6,615,107
Taxes receivable	19,111,567
Total assets	25,726,674
LIABILITIES	
Due to others	6,615,107
Taxes payable to others upon collection	19,111,567
	$ 25,726,674

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The County is a political subdivision of the State of Georgia governed by the Commission Chairman and a four-member Board of Commissioners. The financial statements of the County and its discretely presented component units, the Development Authority of Cherokee County, the Sequoyah Regional Library, and the Cherokee County Department of Public Health have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the County are described below.

As required by accounting principles generally accepted in the United States of America, the financial statements of the reporting entity include those of the County (the primary government) and its component units. The component units discussed below are included in the County's reporting entity because of the significance of their operational and financial relationships with the County. In conformity with accounting principles generally accepted in the United States of America, as set forth in Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity" as amended by Governmental Accounting Standards Board Statement No. 39, "Determining Whether Certain Organizations Are Component Units", the component units' financial statements have been included as discretely presented component units. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the County. Based upon the application of these criteria, the following is a brief review of each component unit addressed in defining the County's reporting entity.

The **Development Authority of Cherokee County** (the "Development Authority") provides a means to issue industrial development bonds to develop and promote trade, commerce, industry and employment opportunities within Cherokee County. All board members of the Development Authority are appointed by the County. The Development Authority is dependent on the County for its operational costs as well as relying on the County to make the debt service payments on their bonds. The Development Authority is presented as a governmental fund type component unit. There are no separately issued financial statements available for the Development Authority.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

The **Sequoyah Regional Library** (the "Library") provides library services to the citizens of Cherokee, Gilmer and Pickens Counties. During the year ended June 30, 2009 (the Library operates on a June 30 year end), the Library received $2,084,720 from the County. The County appoints a majority of the Library's board members. The Library is presented as a governmental fund type component unit.

The Sequoyah Regional Library operates on a June 30 year end. The financial statements of the Sequoyah Regional Library were audited by other auditors, and a complete report can be obtained from the Sequoyah Regional Library, 116 Brown Industrial Parkway, Canton, Georgia 30114.

The **Cherokee County Department of Public Health** (the "Department of Public Health") provides health related services to residents of Cherokee County. Programs include disease screening, child health services, family planning, health services, and environmental health programs. The County appoints a voting majority of the board members of the Department of Public Health and provides significant funding to the Department of Public Health.

The Department of Public Health operates on a June 30 year end. The financial statements of the Department of Public Health were audited by other auditors, and a complete report can be obtained from the administrative offices of the Department of Public Health, 1219 Univeter Road, Canton, Georgia 30114.

A blended component unit, although legally separate entity, is in substance part of the County's operations and so financial data from this unit is combined with the financial data of the primary government. The following is presented as a blended component unit.

The **Resource Recovery Development Authority of Cherokee County** (the "RR Development Authority") provides a means to issue industrial development bonds used to help develop and promote recycling opportunities within Cherokee County. The RR Development Authority is governed by a board comprised of the County's elected Commissioners. The County has guaranteed the bonds issued by the RR Development Authority with the County's millage rate. The RR Development Authority is presented as a blended governmental fund type component unit as the sole purpose was to finance a recycling center within the County and the debt will be paid by the County upon default of the operations of the private recycling center. There are no separately issued financial statements available for the RR Development Authority.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

The Atlanta Regional Commission (the "ARC") is considered a joint venture based upon the criteria in GASB Statement No. 14, as amended by GASB Statement No. 39. Under Georgia law, the County, in conjunction with other cities and counties in the 10-county metropolitan Atlanta, Georgia area, is a member of the ARC. Membership in a Regional Development Center (RDC) is required by the O.C.G.A 50/-8-34, which provides for the organization structure of the RDC in Georgia. The County paid dues in the amount of $231,995 to the ARC for the year ended December 31, 2009. The RDC Board membership includes the chief elected official of each county and municipality of the area. O.C.G.A 50-8-39.1 provides that the member governments are liable for any debts or obligations of a RDC. Complete financial statements of the RDC may be obtained from the Atlanta Regional Commission, 40 Courtland Street, N.E., Atlanta, Georgia 30303.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the government. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and the fiduciary fund financial statements. Agency funds are custodial in nature and do not present results of operations or have a measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. 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 judgments, are recorded only when payment is due.

Property taxes, sales tax, intergovernmental grants, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

The ***General Fund*** is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The ***Fire District Fund*** is used to account for monies received from a specific property tax levy and the operations of the fire departments within the County.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The ***Special Purpose Local Option Sales Tax ("SPLOST") V Fund*** is used to account for proceeds of a special 1% local sales tax levy approved in 2004 for an authorized period of six years or the raising of not more than $200 million. The proceeds of this special tax are designated for a new administration building, courthouse renovation, transportation facilities and equipment, park and recreation facilities, library facilities, public safety facilities and equipment, emergency children's shelter, driver's license facility, conference center, renovations for Appalachian Tech College and senior center expansions.

The ***Recreation Bond Fund*** is used to account for proceeds of the 2009 recreation bonds and the recreation projects funded by the bonds.

The County reports the following major proprietary fund:

The ***Emergency Medical Services "EMS" Fund*** is used to account for the provision of emergency medical services to the residents of the County. Activities of the fund include administration, operations, and collection activities.

Additionally, the County reports the following fund types:

Internal service funds account for fleet management services and self funded casualty, liability, medical, dental, and workers' compensation claims.

The ***agency funds*** are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals. Constitutional officers use these funds to temporarily hold assets.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and enterprise fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

As a general rule the effects of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other changes between the County's emergency medical services and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges for services provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and of the County's internal service funds are charges for goods and services provided. Operating expenses of the enterprise funds and internal service funds include the cost of these goods and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Cash, Cash Equivalents and Investments

Cash includes cash on hand, demand deposits, certificates of deposit, and short-term investments with original maturities of three months or less from the date of acquisition.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

D. Cash, Cash Equivalents and Investments (Continued)

State statutes authorize the County to invest in U.S. Government obligations; U.S. Government agency obligations; obligations of the State of Georgia; obligations of other counties; municipal corporations and political subdivisions of the State of Georgia which are rated "AA" or better by Moody's Investors Service, Inc.; negotiable certificates of deposit issued by any bank or trust company organized under the laws of any state of the United States of America or any national banking association; repurchase agreements when collateralized by the U.S. government or agency obligations; and pooled investment programs sponsored by the State of Georgia for the investment of local government funds. The Pension Trust is also authorized to invest in corporate bonds, domestic common stocks, equity real estate, and international common stocks through pooled investment accounts. Investments are stated at fair value, based on quoted market prices.

Operating funds are currently invested in the Georgia Fund 1 Liquidity Pool; U.S. Government agencies; or maintained in demand deposit, savings, and public funds money market accounts with financial institutions.

Georgia Fund 1, created by OCGA 36-83-8, is a stable net asset value investment pool which follows Standard and Poor's criteria for AAAm rated money market funds and is regulated by the Georgia Office of Treasury and Fiscal Services. However, Georgia Fund 1 operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the Securities and Exchange Commission (SEC) as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal ($1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on $1.00 per share. Due to the nature of the accounts, no amounts in this fund are categorized from an investment risk perspective.

E. Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year as well as all other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

F. Inventories and Prepaid Items

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an asset at the time the individual item is purchased. Inventories reported in the governmental funds are equally offset by a fund balance reserve, which indicates that they do not constitute "available, spendable resources" even though they are a component of net current assets.

Payments to vendors for services that will benefit periods beyond December 31, 2009, are recorded as prepaid items. Prepaid items reported in the governmental funds are also equally offset by a fund balance reserve, which indicates that they do not constitute "available, spendable financial resources" even though they are a component of net current assets.

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets, not including infrastructure, are defined by the County as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of two years. All infrastructure assets are capitalized, regardless of cost. Assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

G. Capital Assets (Continued)

Capital assets of the primary government are depreciated using the straight line method over the following useful lives:

Asset Category	Years
Buildings and improvements	50
Vehicles	5
Machinery and equipment	5-20
Infrastructure	25-50

H. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

I. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Employees can accumulate up to 320 hours of vacation leave for Regular employees and up to 480 hours of vacation leave for Fire District employees. The amount of sick leave that can be accumulated is unlimited. Upon separation, those employees who meet the County's retirement qualifications are entitled to receive 100% of their accumulated sick leave as a credit towards the Defined Benefit calculation. Those employees who do not meet the retirement qualifications forfeit unused accumulated sick leave upon separation.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

I. Compensated Absences (Continued)

Employees are entitled to all accrued vacation leave upon separation, regardless if retirement qualifications are met. All vacation is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignation and retirements.

J. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

K. Interfund Transfers

Interfund reimbursement transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursement to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except interfund reimbursement transactions are reported as transfers.

L. Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2. LEGAL COMPLIANCE - BUDGETS

A. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to December 1, the County Manager submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.

2. Public hearings are conducted to obtain taxpayer comments.

3. At a date no later than the first Board meeting of January, the budget is formally approved.

4. The County Manager is authorized to transfer amounts between accounts within any department. All supplemental appropriations must be enacted by the County Commission.

   The legal level of control (the level at which expenditures may not legally exceed appropriations) for each legally adopted annual operating budget is at the department level.

   Annual appropriated budgets are adopted for the General Fund, each Special Revenue Fund, the SPLOST V Fund, and the Debt Service Fund for the year ended December 31, 2009. All other capital project funds use project length budgets. Budget amounts are as originally adopted, or as amended by the Board of Commissioners. Individual amendments were not material in relation to the original appropriations. Unencumbered appropriations lapse at year-end. There were no material supplementary appropriations made during the year. The budgets were adopted on the GAAP basis of accounting.

NOTE 2. LEGAL COMPLIANCE – BUDGETS (CONTINUED)

B. Excess of Expenditures over Appropriations

For the year ended December 31, 2009, material excesses (greater than $5,000) of expenditures over appropriations at the department level (the legal level of control), are as follows:

Fund / Department	Excess
General Fund:	
State court solicitor	$ 5,281
Magistrate court	14,277
Indigent defense	45,781
Juvenile court	101,795
Recycling	13,814
Building inspection	51,131
Economic development	1,408,216
Recreation	64,774
Debt service - interest	52,224

These over expenditures resulted from unanticipated costs, and were funded by greater than anticipated revenues or available fund balance.

C. Deficit Fund Equity

The Multiple Grant Fund had a deficit fund balance of $143 at December 31, 2009. This deficit will be eliminated through match funds transferred from the General fund. The Transportation Fund had a deficit fund balance of $167,101 at December 31, 2009. This deficit will be eliminated through increased user charges. The CDBG Fund has a deficit fund balance of $90,941 at December 31, 2009. This will be offset with future match transfers from the General Fund.

NOTE 3. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that "long-term liabilities are not due and payable in the current period and therefore are not reported in the funds." The details of this $93,709,739 difference are as follows:

Bonds payable	$	(84,165,000)
Less: Underwriters discount		252,814
Add: Original issue premium		(1,921,634)
Bond issuance costs		1,077,617
Accrued interest payable		(1,039,626)
Capital leases payable		(867,287)
Claims payable		(616,287)
Landfill postclosure costs		(3,584,338)
Compensated absences		(2,845,998)
Net adjustment to reduce *fund balance - total governmental funds* to arrive at *net assets - governmental activities*	$	(93,709,739)

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that "the net effect of various miscellaneous transactions involving capital assets." The details of this $8,573,756 difference are as follows:

Donations	$	10,129,841
Disposals		(1,556,085)
Net adjustment to reduce *fund balance - total governmental funds* to arrive at *net assets - governmental activities*	$	8,573,756

NOTE 3. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS (CONTINUED)

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense." The details of this $7,114,813 difference are as follows:

Capital outlay	$	37,230,151
Depreciation expense		(44,344,964)
Net adjustment to decrease *net changes in fund balances - total governmental funds* to arrive at *changes in net assets of governmental activities*	$	(7,114,813)

Another element of that reconciliation explains that "The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets." The details of this $39,295,222 difference are as follows:

Issuance of bonds payable	$	(45,000,000)
Premium on bonds		(1,825,087)
Cost of issuance		496,642
Principal retirement of long-term debt		7,033,223
Net adjustment to decrease *net changes in fund balances - total governmental funds* to arrive at *changes in net assets of governmental activities*	$	(39,295,222)

NOTE 3. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS (CONTINUED)

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities (Continued)

Another element of that reconciliation explains that "Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds." The details of this $935,816 difference are as follows:

Compensated absences	$	(75,086)
Insurance claims		240,473
Amortization expense		300,536
Landfill monitoring costs		871,549
Accrued interest payable		(401,656)
Net adjustment to increase *net changes in fund balances - total governmental funds* to arrive at *changes in net assets of governmental activities*	$	935,816

NOTE 4. DEPOSITS AND INVESTMENTS

A. Credit Risk

State statutes authorize the County to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. government; obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States; obligations of any corporation of the U.S. government; prime banker's acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia. The County does not have an investment policy and therefore has elected to follow State statues for limiting credit risk on investments.

NOTE 4. DEPOSITS AND INVESTMENTS (CONTINUED)

A. Credit Risk (Continued)

At December 31, 2009, the County had the following investments:

Investment	Maturities	Fair Value
Georgia Fund 1	56 day weighted average	$ 22,307,022
Money Market Mutual Fund	6 month wighted average	15,018,000
Georgia Fund 1	56 day weighted average	44,858
Certificate of deposit	12 months	281,097
Certificate of deposit	12 months	95,000
Total		$ 37,745,977

At December 31, 2009, the Component Units had the following investments:

Investment	Maturities	Fair Value
Library Stock	N/A	$ 35,870

B. Interest Rate Risk

As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's investment policy limits at least half of the County's investment portfolio to maturities of less than one year.

C. Custodial credit risk – deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of December 31, 2009, the County's cash and investment balances were properly collateralized as required by State statutes.

NOTE 5. RECEIVABLES

Receivables at December 31, 2009, for the County's individual major funds and nonmajor funds in the aggregate are as follows:

	General	Fire District	SPLOST V	Recreation Bond
Receivables:				
Property taxes	$ 4,271,302	$ 1,942,007	$ -	$ -
Accounts	2,131,016	29,503	54,975	11,781
Gross receivables	6,402,318	1,971,510	54,975	11,781
Less allowance for uncollectibles	60,592	28,720	-	-
Net total receivables	$ 6,341,726	$ 1,942,790	$ 54,975	$ 11,781

	EMS	Nonmajor Conference Center	Nonmajor Governmental Funds	Agency Funds
Receivables:				
Property taxes	$ -	$ -	$ 498,187	$ 19,111,567
Accounts	10,028,579	4,465	679,477	-
Gross receivables	10,028,579	4,465	1,177,664	19,111,567
Less allowance for uncollectibles	8,575,554	-	7,579	-
Net total receivables	$ 1,453,025	$ 4,465	$ 1,170,085	$ 19,111,567

The County bills and collects its own property taxes as well as taxes for the Cherokee County School System and some municipalities within the County. Collections of the County taxes and remittance of them to the General Fund, Fire District Fund, the school system, and municipalities are accounted for in the Tax Commissioner Agency Fund. County property taxes are recognized when levied to the extent that they result in current receivables. Property taxes are levied in August based on assessed values on January 1st and are due on December 20th of each year. Collections of property taxes are made throughout the year. Liens may be attached to property for unpaid taxes at any time within three years after the due date.

The County also has a capital lease agreement with Ball Ground Recycling, LLC which requires monthly payments equal to 1/6 the interest payments and 1/12 the principal payments on the 2007 Series A & B bonds. The bonds were issued to contruct the recycling center which was subsequently leased to Ball Ground Recycling. As of December 31, 2009 the lease receivable carried by the County was $17,375,486.

NOTE 6. CAPITAL ASSETS

A. Primary Government

	Beginning Balance	Increases	Transfers	Decreases	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land and land improvement	$ 238,232,962	$ 14,036,917	$ -	$ (22,100)	$ 252,247,779
Construction in progress	30,843,480	11,698,013	(25,718,844)	(1,292,902)	15,529,747
Total	269,076,442	25,734,930	(25,718,844)	(1,315,002)	267,777,526
Capital assets, being depreciated:					
Buildings and improvements	96,134,319	-	24,578,027	(83,048)	120,629,298
Infrastructure	931,141,795	16,252,139	1,064,199	(91,694)	948,366,439
Vehicles	21,423,089	2,284,323	-	(687,899)	23,019,513
Machinery and equipment	13,881,935	3,299,101	76,618	(598,314)	16,659,340
Total	1,062,581,138	21,835,563	25,718,844	(1,460,955)	1,108,674,590
Less accumulated depreciation for:					
Buildings	16,375,508	2,691,429	-	(5,579)	19,061,358
Infrastructure	173,014,978	38,082,123	-	(140,910)	210,956,191
Vehicles	12,558,298	2,253,588	-	(611,819)	14,200,067
Machinery and equipment	9,172,440	1,356,893	-	(461,565)	10,067,768
Total	211,121,224	44,384,033	-	(1,219,873)	254,285,384
Total capital assets, being depreciated, net	851,459,914	(22,548,470)	25,718,844	(241,082)	854,389,206
Governmental activities capital assets, net	$ 1,120,536,356	$ 3,186,460	$ -	$ (1,556,084)	$ 1,122,166,732

Internal service funds predominantly serve the governmental funds. Accordingly, capital assets for the Fleet Services Internal Service Fund totaling $740,534 with accumulated depreciation of $217,248 are included as part of the above totals for governmental activities at year-end.

NOTE 6. CAPITAL ASSETS (CONTINUED)

A. Primary Government (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

General government	$ 673,592
Judicial	455,618
Public safety	3,582,932
Public works	38,597,511
Health and welfare	164,600
Culture and recreation	833,575
Housing and development	37,136
Fleet Services Fund	39,069
Total depreciation expense - governmental activities	$ 44,384,033

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, being depreciated:				
Machinery and equipment	$ 2,668,121	$ -	$ (4,411)	$ 2,663,710
Less accumulated depreciation for:				
Machinery and equipment	1,744,060	119,390	-	1,863,450
Total capital assets, net	$ 924,061	$ (119,390)	$ (4,411)	$ 800,260

Depreciation expense was charged to functions/programs of the primary government as follows:

Emergency medical services	$ 119,390
Total depreciation expense - business-type activities	$ 119,390

The following table provides a summary of the County's investment in capital assets less any related debt.

Invested in Capital Assets Net of Related Debt	Governmental Activities	Business-type Activities	Total
Capital assets, nondepreciable	$ 267,777,526	$ -	$ 267,777,526
Capital assets, net	854,389,206	800,260	855,189,466
Bonds payable	(85,833,820)	-	(85,833,820)
Capital leases payable	(867,287)	-	(867,287)
Unspent bond proceeds	28,769,576	-	28,769,576
	$ 1,064,235,201	$ 800,260	$ 1,065,035,461

NOTE 6. CAPITAL ASSETS (CONTINUED)

B. Discretely Presented Component Unit – Development Authority

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 360,436	$ 5,290,957	$ -	$ 5,651,393
Construction in progress	11,513	-	-	11,513
Total	371,949	5,290,957	-	5,662,906
Capital assets, being depreciated:				
Machinery and equipment	1,870,395	-	-	1,870,395
Less accumulated depreciation for				
Machinery and equipment	280,560	93,520	-	374,080
Total capital assets, being depreciated, net	1,589,835	(93,520)	-	1,496,315
Total capital assets, net	$ 1,961,784	$ 5,197,437	$ -	$ 7,159,221

C. Discretely Presented Component Unit – Library

	Beginning Balance	Increases	Transfers	Decreases	Ending Balance
Capital assets, not being depreciated:					
Land	$ 1,137,648	$ -	$ -	$ -	$ 1,137,648
Construction in progress	10,067	7,500	-	-	17,567
Total	1,147,715	7,500	-	-	1,155,215
Capital assets, being depreciated:					
Buildings	12,074,596	-	-	-	12,074,596
Improvements	1,005,195	87,849	-	-	1,093,044
Vehicles	104,395	-	-	(14,784)	89,611
Furniture and equipment	857,046	35,639	-	-	892,685
Books and collections	4,977,482	505,282	-	(364,259)	5,118,505
Total	19,018,714	628,770	-	(379,043)	19,268,441
Less accumulated depreciation for:					
Buildings	2,676,176	301,866	-	-	2,978,042
Improvements	479,662	31,551	-	-	511,213
Vehicles	72,978	7,158	-	(14,784)	65,352
Furniture and equipment	481,790	61,119	-	-	542,909
Books and collections	3,138,453	492,281	-	(364,259)	3,266,475
Total	6,849,059	893,975	-	(379,043)	7,363,991
Total capital assets, being depreciated, net	12,169,655	(265,205)	-	-	11,904,450
Total capital assets, net	$ 13,317,370	$ (257,705)	$ -	$ -	$ 13,059,665

NOTE 6. CAPITAL ASSETS (Continued)

E. Discretely Presented Component Unit – Department of Public Health

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Furniture and equipment	$ 1,037,760	$ 48,867	$ -	$ 1,086,627
Improvements	63,836	-	-	63,836
Total	1,101,596	48,867	-	1,150,463
Less accumulated depreciation for:				
Furniture and equipment	(604,019)	(132,672)	-	(736,691)
Improvements	(14,259)	(6,384)	-	(20,643)
Total	(618,278)	(139,056)	-	(757,334)
Total capital assets, being depreciated, net	483,318	(90,189)	-	393,129
Total capital assets, net	$ 483,318	$ (90,189)	$ -	$ 393,129

NOTE 7. SHORT-TERM BORROWINGS

During the year, the County borrowed $1,427,400 in the form a tax anticipation note for the purpose of acquiring land. The interest rate on the tax anticipation note was 4.75%. As of December 31, 2009, the note was paid in full.

Total interest incurred and expensed on short-term borrowings for the period ended December 31, 2009, was $51,981.

The following is a summary of the tax anticipation note payable for the period ended December 31, 2009:

	Beginning Balance	Additions	Reductions	Ending Balance
Tax anticipation note	$ -	$ 1,427,400	$ (1,427,400)	$ -

NOTE 8. LONG-TERM DEBT

Primary Government

The following is a summary of long-term debt activity for the year ended December 31, 2009:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One year
Governmental activities					
Bonds payable	$ 45,680,000	$ 45,000,000	$ (6,515,000)	$ 84,165,000	$ 9,980,000
Less: discounts	(267,489)	-	14,675	(252,814)	-
Add: premiums	500,647	1,825,087	(404,100)	1,921,634	-
Bonds payable, net	45,913,158	46,825,087	(6,904,425)	85,833,820	9,980,000
Capital leases	1,385,510	-	(518,223)	867,287	334,064
Claims payable	856,760	475,361	(715,834)	616,287	514,915
Compensated absences	2,770,912	2,505,479	(2,430,393)	2,845,998	2,496,252
Landfill postclosure	4,455,887	-	(871,549)	3,584,338	282,084
Governmental activities Long-term liabilities	$ 55,382,227	$ 49,805,927	$ (11,440,424)	$ 93,747,730	$ 13,607,315

For governmental activities, claims payable, compensated absences and landfill postclosure costs are generally liquidated by the General Fund.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-type activities:					
Compensated absences	$ 94,033	$ 100,935	$ 86,701	$ 108,267	$ 99,126
Business-type activities Long-term liabilities	$ 94,033	$ 100,935	$ 86,701	$ 108,267	$ 99,126

NOTE 8. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Bonds Payable – The County has general obligation bonds payable and a solid waste disposal revenue bond outstanding at December 31, 2009, which includes the following individual issues:

Purpose	Interest Rate	Term	Due Date	Original Amount	Outstanding Amount
County administration and conference center	3.625 - 5.00%	7 years	2012	$ 20,000,000	$ 10,505,000
Transportation and parks & recreation - 2006A	4.16%	5 years	2011	6,200,000	2,630,000
Various construction projects - 2006B	4.59%	5 years	2011	3,200,000	1,368,000
Parks and recreation - 2009	2.00 - 5.00%	20 years	2029	45,000,000	45,000,000
Various construction projects - 2008	2.79%	5 years	2012	9,252,000	6,517,000
Resource recovery revenue bond - 2007A	4.65 - 5.00%	30 years	2037	13,205,000	13,205,000
Resource recovery revenue bond - 2007B	5.80%	15 years	2022	4,940,000	4,940,000
					84,165,000
	Plus unamortized premium				1,921,634
	Less unamortized discount				(252,814)
					85,833,820
	Less current maturities				9,980,000
					$ 75,853,820

NOTE 8. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Bonds Payable (Continued): Annual debt service requirements on the general obligation bonds are as follows:

Fiscal year ending December 31,	Principal	Interest
2010	$ 9,980,000	$ 3,280,700
2011	10,340,000	3,017,487
2012	9,180,000	2,738,972
2013	1,945,000	2,446,981
2014	2,000,000	2,390,533
2015-2019	11,085,000	10,883,214
2020-2024	13,955,000	8,010,403
2025-2029	17,805,000	4,158,823
2030-2034	4,560,000	1,527,850
2035-2037	3,315,000	337,000
Total	$ 84,165,000	$ 38,791,963

In February 2009 the County issued $45,000,000 of general obligation bonds to provide current resources for parks and recreation projects. The bonds carry a variable interest rate of 2.00 – 5.00% and mature on April 1, 2029.

Capital Leases. The County has entered into lease agreements as lessee for financing the acquisition of various emergency vehicles and land. The lease agreements qualify as capital leases for accounting purposes (titles transfer at the end of the lease terms) and, therefore, have been recorded at the present values of the future minimum lease payments as of the date of their inceptions.

The cost of assets under capital leases as of December 31, 2009, is as follows:

	Governmental Activities
Vehicles	$ 2,848,165
Land	1,173,134
	$ 4,021,299

NOTE 8. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Capital Leases (Continued)

The County's total capital lease debt service requirements to maturity are as follows:

	Governmental Activities
Fiscal year ending December 31,	
2010	$ 374,119
2011	151,374
2012	151,374
2013	151,374
2014	137,631
Total minimum lease payments	965,872
Less amount representing interest	98,585
Present value of minimum lease payments	$ 867,287

Landfill Postclosure Costs. The County owns and operated a landfill site which began operating in November 1976. State and Federal regulations required the County to close its landfill once its capacity was reached on July 1, 1994, and to monitor and maintain the site for 30 years after closure.

The County elected an early closure date of October 3, 1993, and for that reason was exempt from the 30-year rule, and was required to monitor the landfill for only five years. However, recent monitoring has detected levels of contamination higher than permissible, and engineers are in the process of assessing the corrective measures to be taken. At this time, engineering studies estimate postclosure costs of approximately $3,584,338 over the next 15 years. These costs are based on the amount that would be paid if all equipment, facilities, and services required to monitor and maintain the landfill were acquired as of December 31, 2009. However, actual costs may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

NOTE 8. LONG-TERM DEBT (CONTINUED)

Discretely Presented Component Unit – Development Authority

Bonds payable of the Development Authority are comprised of the following individual issues at December 31, 2009:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable	$ 1,405,000	$ -	$ (680,000)	$ 725,000	$ 725,000
Less:					
Original Issue Discount	(11,693)	-	7,020	(4,673)	(4,673)
Underwriters Discount	(6,484)	-	3,891	(2,593)	(2,593)
Plus:					
Original Issue Premium	1,795	-	(1,077)	718	718
Bonds payable, net	1,388,618	-	(670,166)	718,452	718,452
Notes payable	-	5,500,000	(38,718)	5,461,282	160,143
Development Authority Long-term liabilities	$ 1,388,618	$ 5,500,000	$ (708,884)	$ 6,179,734	$ 878,595

1997 Industrial Development Serial Bonds, issued in the amount of $6,740,000 to acquire, construct and improve a new industrial park in Cherokee County, Georgia. The bonds are due in one remaining annual installment of $725,000 on August 1, 2010, with interest at 6.65%. The outstanding balance on the 1997 Bonds was $725,000 at December 31, 2009.

Annual debt service requirements on the industrial development serial bonds are as follows:

Fiscal year ending December 31,	Principal	Interest	Total
2010	$ 725,000	$ 48,213	$ 773,213
Total	$ 725,000	$ 48,213	$ 773,213

The 1997 Industrial Development Serial Bonds is payable from and secured by a pledge of the revenues derived by the Development Authority. The County has entered into a contract with the Development Authority whereby the County will pay to the bond trustee amounts sufficient to pay the debt service on the bonds where the Development Authority's revenues are not sufficient to pay the debt service.

NOTE 8. LONG-TERM DEBT (CONTINUED)

Discretely Presented Component Unit – Development Authority (Continued)

The Development Authority has entered into a note agreement to finance land development in the County. Monthly payments on the note are $37,369 with a balloon payment of $4,655,743 on the maturity date of September 1, 2014. The interest rate on the note is 5.35%.

The Authority's debt service requirements to maturity on the note are as follows:

Fiscal year ending December 31,	Principal	Interest
2010	$ 160,143	$ 288,290
2011	168,924	279,509
2012	178,186	270,246
2013	187,956	260,476
2014	4,766,073	188,624
Total	$ 5,461,282	$ 1,287,145

NOTE 9. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of December 31, 2009, is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	SPLOST V Fund	$ 2,400
Fire Fund	Nonmajor governmental funds	313,537
SPLOST V Fund	General Fund	1,896
SPLOST V Fund	Nonmajor governmental funds	179
		2,075
Nonmajor governmental funds	General Fund	17
Nonmajor governmental funds	SPLOST V Fund	1,740,982
Nonmajor governmental funds	EMS fund	60,363
Nonmajor governmental funds	Nonmajor governmental funds	93,280
Nonmajor governmental funds	Internal service funds	479,385
		2,374,027
Internal service funds	General Fund	327,575
Internal service funds	Fire Fund	146,170
Internal service funds	SPLOST V Fund	128
Internal service funds	Nonmajor governmental funds	88,537
Internal service funds	Recreation Bond Fund	156
Internal service funds	EMS Fund	52,989
Internal service funds	Internal service funds	1,255
		616,810
	Total	$ 3,308,849

NOTE 9. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (CONTINUED)

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, (3) payments between funds are made, and (4) SPLOST cash being moved between funds to reimburse cash outlays initially made from another fund, but still reporting the project expenditures in the SPLOST Fund through the use of interfund receivables and payables.

Transfer In	Transfer Out	Amount
Governmental funds:		
General Fund	Fire Fund	$ 124,800
General Fund	Nonmajor governmental funds	1,048,925
		1,173,725
Nonmajor governmental funds	General fund	1,558,727
Nonmajor governmental funds	Nonmajor governmental funds	87,451
Nonmajor governmental funds	SPLOST V Fund	8,584,510
Nonmajor governmental funds	EMS Fund	50,000
Nonmajor governmental funds	Fire Fund	50,000
		10,330,688
Enterprise funds:		
EMS fund	Fire fund	400,000
EMS fund	Nonmajor governmental funds	400,000
		800,000
Nonmajor business-type	Nonmajor governmental funds	47,876
	Total	$ 24,656,702

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that the statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, (3) move SPLOST revenues to the Debt Service Fund to comply with debt service requirements, and (4) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 10. DEFINED BENEFIT PENSION PLAN

Plan Description – Primary Government

The County contributes to the Association of County Commissioners of Georgia (ACCG) Restated Pension Plan for Cherokee County employees (the Plan), which is a defined benefit pension plan.

The Plan provides retirement, disability, and death benefits to plan participants and beneficiaries. The Plan, through execution of the adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (The ACCG Plan), an agent multiple-employer pension plan, administered by GEBCorp. The ACCG, in its role as Plan sponsor, has the sole authority to amend the provision of the ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of The Plan, as provided in Section 19.02 of the ACCG Plan document. ACCG issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained from GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339.

The Plan, which is administered by GEBCorp, covers all full-time employees of the County as of January 1, 2009. Participant counts as of January 1, 2009, (the most recent valuation date) are shown below:

Retirees and beneficiaries receiving benefits	158
Terminated plan participants entitled to future benefits	400
Active employees participating in the Plan	1,195
Total number of Plan participants	1,753

The County's payroll for employees covered by the Plan as of January 1, 2009 (the most recent actuarial valuation date) was $50,960,650 (based on covered earnings of the preceding year).

Funding Policy

The County is required to contribute an actuarially determined amount annually to the Plan's trust; the current rate is 5.8 % of covered payroll. The contribution amount is determined using actuarial methods and assumptions approved by The ACCG Plan trustees and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. The Plan does not require plan participants to contribute to the plan, however, the County requires participants to contribute 6.0% of their gross salary.

NOTE 10. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Annual Pension Cost

The County's annual pension cost and net pension obligation for the pension plan for the year beginning January 1, 2009, (the most recent actuarial valuation date) are as follows:

Derivation of Annual Pension Cost		
Annual Required Contribution	$	2,950,311
Interest on Net Pension Obligation		(310,795)
Amortization of Net Pension Obligation		332,544
Annual Pension Cost	$	2,972,060

Derivation of Net Pension Obligation (Asset)		
Net Pension (Asset) Obligation as of Prior Year	$	(4,046,885)
Annual Pension Cost		2,972,060
Actual Contributions to Plan		(3,577,600)
Increase in Net Pension Asset		(605,540)
Net Pension (Asset) Obligation as of End of Year	$	(4,652,425)

Basis of Valuation	
Current Valuation Date	January 1, 2009
Annual Return on Invested Plan Assets	7.8%
Projected Annual Salary Increases	4.0 - 6.5% (based on age)
Expected Annual Inflation	3.0%
Actuarial Value of Assets	Market Value
Actuarial Funding Method	Projected Unit Credit
Amortization Method	Level Percent of Pay (Closed)
Amortization Period	15 Years

NOTE 10. DEFINED BENEFIT PENSION PLAN (Continued)

The funding policy for the Plan is to contribute an amount equal to the recommended contribution as determined by the Plan's actuary. The recommended contribution was determined as part of the January 1, 2009 actuarial valuation. The chart below shows the annual pension cost for the current year and prior two years along with the percentage actually contributed by the City.

Trend Information for The Plan

Fiscal Year Beginning	Annual Pension Cost (APC)	Actual County Contribution	Percentage of APC Contributed	Net Pension (Asset) Obligation
1/1/09	$ 2,972,060	3,577,600	120 %	$ (4,652,425)
1/1/08	2,853,258	3,634,484	127	(4,046,885)
1/1/07	2,481,080	3,320,023	134	(3,265,659)

As of the most recent valuation date, January 1, 2009, the funded status of the Plan was as follows:

Schedule of Funding Progress (Unaudited)

Actual Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	Unfunded Acturarial Accrued Liability as a Perctenatage of Covered Payroll
12/31/08	$ 33,010,231	$ 52,550,994	$ 19,540,763	62.8 %	$ 48,244,975	40.5 %

The required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan net assets is increasing or decreasing over time relative to the actuarial accrued liability.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of January 1, 2009.

NOTE 11. DEFINED CONTRIBUTION PENSION PLAN

Prior to January 1, 2003, the County offered its employees a defined contribution money purchase pension plan, a single employer plan, in accordance with Internal Revenue Code Section 401 (a). Effective January 1, 2003 this Plan was closed to new enrollees. The Plan was established by the Cherokee County Board of Commissioners and is administered by The Hartford. It is available to all full-time employees who work more than 1,716 hours per year. Employees are 100% vested in the County's contributions after five years of service. The County has the authority to amend the Plan provisions. At December 31, 2009, there were 14 participants in the Plan. The contributions are not available to Plan participants until termination, retirement, death, disability. Contribution requirements are established and may be amended by the Cherokee County Board of Commissioners. The County contributes 4% of eligible salary and a 50% matching contribution for every employee dollar contributed to the deferred compensation plan (Section 457 plan) up to 3% of pay. Employees are not required to contribute. For the year ending December 31, 2009, the County's contribution to the Plan was $45,813. There are no administrative fees charged directly to the Plan or participants. No publicly available financial report that includes financial statements and required supplementary information is issued.

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS

A. Plan Description

The Cherokee County Retirement Pension Insurance Plan (the "OPEB Plan") is a single-employer defined benefit post-employment health care plan or other post employment benefit (OPEB) plan.

The Plan provides post-employment health benefits to plan participants and beneficiaries. The Plan, through execution of the adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (The ACCG Plan), an agent multiple-employer pension plan, administered by GEBCorp. The ACCG, in its role as Plan sponsor, has the sole authority to amend the provision of the ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of The Plan, as provided in Section 19.02 of the ACCG Plan document. ACCG issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained from GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339.

The Plan, which is administered by GEBCorp, covers all full-time employees of the County as of January 1, 2003. Participant counts as of January 1, 2009, (the most recent valuation date) are shown below.

General

The following brief description of the OPEB plan terms is provided for general information purposes only. Participants should refer to the plan agreement for more complete information.

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Retirement Options/Benefit Provisions

Eligible retirees and former employees are offered the same health and prescription drug coverage as active employees. Retirees contribute an average $35 per month towards the actuarially calculated monthly rates. The County contributes the remainder of the rates.

Eligibility

Employees must be a minimum age of 55 years with 5 or more years of service in order to receive benefits. They also may meet the requirements by having age plus service equal 80 years or have at least 30 years of service. Eligible employees can elect to receive coverage for the spouses.

Fund Membership

The following schedule (derived from the most recent actuarial valuation report) reflects membership for the OPEB Plan as of December 31, 2008.

Active employees (fully eligible)	67
Active employees (not fully eligible)	864
Retirees	37
Total number of Plan participants	968

B. Contributions

The schedule below shows the annual OPEB cost for the current year and prior year along with the percentage actually contributed by the City.

Schedule of Employer Cost and Contributions

Fiscal Year Beginning	Annual Required Contribution	Actual County Contribution	Percentage of ARC Contributed	Net OPEB Obligation
1/1/09	$ 443,000	82,176	19 %	$ 803,824
1/1/08	443,000	-	-	443,000

C. Schedule of Funding Progress

As of the most recent valuation date, December 31, 2008, the funded status of the OPEB Plan was as follows:

Actual Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	a Perctenatage of Covered Payroll
12/31/08	$ -	$ 3,452,000	$ 3,452,000	- %	$ -	- %

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS (Continued)

The required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan net assets is increasing or decreasing over time relative to the actuarial accrued liability.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revisions as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of December 31, 2008. The assumptions used in the December 31, 2008 actuarial valuations are as follows:

Cost Method	Projected Unit Credit
Actuarial Asset Valuation Method	Market Value of Assets
Assumed Rate of Return on Investments	4.50%
Medical Cost Trend Rate	11.00%
Ultimate Medical Cost Trend Rate	5.00%
Year of Ultimate Trend Rate	2017
Amortization Method	Level dollar, closed
Remaining Amortization Period	30 years
Payroll Inflation Rate	3.50%

NOTE 13. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and natural disasters. The County is partially self-insured for workers' compensation claims. This self-insurance plan is described below. The City has purchased insurance for all other risks of loss. Losses have not exceeded insurance coverage in the past three years.

The County is partially self-insured for workers' compensation claims. Individual limits for County payments are $300,000 per claim, except for claims related to public safety, for which the County pays up to $350,000 per claim. After these limits are met, private insurance covers the claims. The County has entered into a contract with a third part to administer the claims. This activity is recorded in the General Fund. The following describes the activity related to these claims based on actual claims presented after year-end and historical experience. Based on historical payouts of the claims, management has determined that the entire liability would be paid within one year and is therefore shown as due within one year on the Statement of Net Assets.

NOTE 13. RISK MANAGEMENT (CONTINUED)

Changes in the balances of claims liabilities during the current year and prior two years are as follows:

Fiscal Year	Year Claims Liability	Claims and Changes in Estimates	Claims Paid	Year Claims Liability
2009	$ 856,760	475,360	715,833	$ 616,287
2008	433,847	834,086	411,173	856,760
2007	327,691	453,808	347,652	433,847

NOTE 14. COMMITMENTS AND CONTINGENT LIABILITIES

Contractual Commitments:

In addition to the liabilities enumerated in the balance sheet, at December 31, 2009, the County has contractual commitments on uncompleted contracts of approximately $2,713,088.

Litigation:

The County is involved in several pending lawsuits. Liability, if any, which might result from these proceedings, would not, in the opinion of management and legal counsel, have a material adverse effect on the financial position of the County.

Grant Contingencies:

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to the disallowance of certain expenditures previously reimbursed by those agencies. Based upon prior experience, management of the County believes such disallowances, if any, will not be significant.

NOTE 15. HOTEL/MOTEL LODGING TAX

During the year ended December 31, 2009, the County spent $82,876 to promote tourism, conventions and trade shows. This is 100% of the tax receipts to be expended for these purposes under the Official Code of Georgia Annotated 48-13-51. The County complies with the requirement under this law.

NOTE 16. PRIOR PERIOD RESTATEMENTS

The County has determined that a restatement of beginning net assets of the Pension Trust Fund is necessary as the County is merely a sponsor of the defined contribution plan and does not hold the assets or administer the plan. This adjustment resulted in changes to the beginning net assets of the Pension Trust Fund as follows:

	Pension Trust Fund
Net assets, as previously reported	$ 5,135,291
Adjustment to eliminate Pension Trust Fund	(5,135,291)
Net assets, as restated	$ -

REQUIRED SUPPLEMENTARY INFORMATION

CHEROKEE COUNTY, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS

Defined Benefit Pension Plan

Fiscal Year End	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a/c)
12/31/2008	$ 33,010,231	$ 52,550,994	$ 19,540,763	62.8%	$ 48,244,975	40.5%
12/13/2007	29,267,431	45,166,123	15,898,692	64.8%	40,510,475	39.2%
12/31/2006	23,133,511	37,400,654	14,267,143	61.9%	35,569,824	40.1%
12/31/2005	17,905,484	34,953,124	17,047,640	51.2%	35,851,014	47.6%
12/31/2004	13,838,711	29,948,303	16,109,592	46.2%	33,443,204	48.2%
12/31/2003	9,226,237	25,180,163	15,953,926	36.6%	27,174,986	58.7%

Note: See assumptions used for the Schedule of Funding Progress in Note 9 to the financial statements.

Other Post-Employment Benefits Plan**

Fiscal Year End	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a/c)
12/31/2008	$ -	$ 3,452,000	$ 3,452,000	0.0%	$ -	0.0%

Note: See assumptions used for the Schedule of Funding Progress in Note 11 to the financial statements.

**Second year of implementation, however there was not a valuation performed for the 2009 fiscal year.

CHEROKEE COUNTY, GEORGIA

MAJOR GOVERNMENTAL FUND

Capital Projects Fund

Special Local Option Sales Tax V

To account for proceeds of a special 1% local sales tax levy approved in 2004 for an authorized period of five years or the raising of not more than $200 million. The proceeds of this special tax are designated for a new administration building, courthouse renovation, transportation facilities and equipment, park and recreation facilities, library facilities, public safety facilities and equipment, emergency children's shelter, driver's license facility, conference center, renovations for Appalachian Tech College and senior center expansions.

CHEROKEE COUNTY, GEORGIA

SPLOST V FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009

	SPLOST V Fund			
	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Sales taxes	$ 28,653,511	$ 28,270,982	$ 26,479,225	$ (1,791,757)
Intergovernmental	1,305,793	1,305,793	1,031,922	(273,871)
Fines and forfeitures	-	-	36,072	36,072
Investment income	100,000	100,000	29,990	(70,010)
Other	1,500,000	1,501,529	113,617	(1,387,912)
Total revenues	31,559,304	31,178,304	27,690,826	(3,487,478)
EXPENDITURES				
Current:				
Public works	1,977,763	1,634,063	4,548,243	(2,914,180)
Culture and recreation	500,000	500,000	124,835	375,165
Housing and development	-	-	2,719,141	(2,719,141)
Capital outlay	18,082,858	18,095,889	7,750,204	10,345,685
Debt service:				
Principal	-	-	203,779	(203,779)
Interest	-	-	18,966	(18,966)
Intergovernmental	6,732,427	6,732,427	6,238,285	494,142
Total expenditures	27,293,048	26,962,379	21,603,453	5,358,926
Excess of revenues over expenditures	4,266,256	4,215,925	6,087,373	1,871,448
OTHER FINANCING SOURCES (USES)				
Transfers in	400,000	400,000	-	(400,000)
Transfers out	(7,666,256)	(7,666,256)	(8,584,510)	(918,254)
Total other financing sources (uses)	(7,266,256)	(7,266,256)	(8,584,510)	(1,318,254)
Net change in fund balances	(3,000,000)	(3,050,331)	(2,497,137)	553,194
FUND BALANCES, beginning of year	2,549,819	2,549,819	2,549,819	-
FUND BALANCES, end of year	$ (450,181)	$ (500,512)	$ 52,682	$ 553,194

CHEROKEE COUNTY, GEORGIA

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Sheriff's Commissary	To account for the proceeds of jail inmate commissary sales.
Law Library	To provide for the operation and maintenance of the County's law library.
Senior Services	To account for funds received from various State and local agencies to be expended for social welfare programs, including services for senior citizens.
Confiscated Assets	To account for confiscated cash seizures by Cherokee County Law enforcement from drug related crimes. Funds may be used for any public safety purpose except salaries of law enforcement personnel.
Multiple Grant	To account for grant monies received from various Federal and State agencies.
Drug Abuse and Treatment	To account for collection of penalty assessments in certain drug related court cases. Proceeds may be expended only for drug abuse treatment and education programs.
Animal Services	To account for activities of the animal shelter.
DUI Court	To account for the coordination of substance abuse intervention with judicial support.
Victim/Witness	To account for the 4% fee added to Court fines to benefit the victims of crime and their families.
Hotel/Motel	To account for monies received for tourism promotions within the County.
Insurance Premium	To account for the insurance premium tax and the expenditures related to the tax.
Transportation	To account for the revenues and operating expenses of the County's public transportation system.
CDBG	To account for the community development block grant receipts and the expenditures related to the grant.
Jail	To account for collection of penalty assessments in certain court cases. Proceeds are restricted for construction, operation, and staffing of County correctional and detention center.

CHEROKEE COUNTY, GEORGIA

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

E-911

To account for the activities of the County's E-911 system. Financing is provided by program charges. Revenues are expended for system operations and capital assets.

Debt Service Fund

Debt Service

To account for the accumulation of resources for payment of the General Obligation Bonds.

Capital Projects Funds

Special Local Option Sales Tax IV

To account for the proceeds of a special 1% sales tax levy approved in 2003 for an authorized period of five years or the raising of not more than $50 million. The proceeds of this special tax are designated for road, street and bridge construction, and the construction of five multi-use public centers.

Resource Recovery Development Authority

To account for proceeds of an industrial development bond used to help promote recycling opportunities within the County and the debt service related to the repayment of the bond.

Impact Fees

To account for monies collected from a new development based on that development's fair share of the cost to provide additional facilities in the following categories: public roads, libraries, public safety, fire protection, and parks.

CHEROKEE COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2009

	Special Revenue									
ASSETS	Sheriff's Commissary	Law Library	Senior Services	Confiscated Assets	Multiple Grant	Drug Abuse and Treatment	Animal Services	DUI Court	Victim/ Witness	Hotel Motel
Cash	$ 71,814	$ 56,820	$ 29,099	$ 419,949	$ -	$ 65,621	$ 88,009	$ 95,308	$ 20,382	$ -
Investments	-	420,954	-	-	-	367,691	-	-	-	-
Property taxes receivable, net of allowance										
Accounts receivable, net of allowance	39,303	-	58,291	-	-	-	918	-	11,641	5,562
Due from other governments	-	-	-	-	164,241	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-
Total assets	$ 111,117	$ 477,774	$ 87,390	$ 419,949	$ 164,241	$ 433,312	$ 88,927	$ 95,308	32,023	$ 5,562
LIABILITIES AND FUND BALANCES										
LIABILITIES										
Accounts payable	$ -	$ -	$ 24,680	$ 50	$ 7,854	$ -	$ 41,177	$ 19,691	$ -	$ -
Accrued liabilities	-	-	8,078	-	8,069	-	7,433	782	1,300	-
Due to other funds	-	-	1,329	-	146,391	-	1,764	100	111	5,562
Deferred revenue	11,079	-	-	-	2,070	-	-	-	-	-
Total liabilities	11,079	-	34,087	50	164,384	-	50,374	20,573	1,411	5,562
FUND BALANCES (DEFICIT)										
Reserved for:										
Debt service	-	-	-	-	-	-	-	-	-	-
E-911 wireless	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Unreserved, undesignated (deficit)	100,038	477,774	53,303	419,899	(143)	433,312	38,553	74,735	30,612	-
Total fund balance (deficit)	100,038	477,774	53,303	419,899	(143)	433,312	38,553	74,735	30,612	-
Total liabilities and fund balances	$ 111,117	$ 477,774	$ 87,390	$ 419,949	$ 164,241	$ 433,312	$ 88,927	$ 95,308	$ 32,023	$ 5,562

CHEROKEE COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2009

	Special Revenue						Capital Project			
ASSETS	Insurance Premium	Transportation	CDBG	Jail	E-911	Debt Service	SPLOST IV	Resource Recovery Development Authority	Impact Fees	Total
Cash	$ 8,733	$ -	$ -	$ 122,844	$ 311,534	$ 1,362,567	$ 94,223	$ -	$ 71,365	$ 2,818,268
Investments	191,522	-	-	2,141,304	1,024,926	2,618,727	740,559	-	3,545,666	11,051,349
Property taxes receivable, net of allowance			-	-	-	490,608	-	-	-	490,608
Accounts receivable, net of allowance	7,030	-	20,575	36,085	481,193	-	2,945	-	15,934	679,477
Due from other governments	-	173,076	-	-	-	-	-	-	-	337,317
Due from other funds	87,717	-	-	-	-	1,806,908	479,402	-	-	2,374,027
Total assets	$ 295,002	$ 173,076	$ 20,575	$ 2,300,233	$ 1,817,653	$ 6,278,810	$ 1,317,129	$ -	$ 3,632,965	$ 17,751,046
LIABILITIES AND FUND BALANCES										
LIABILITIES										
Accounts payable	$ 41,630	$ 19,106	$ 21,401	$ 100,620	$ 32,851	$ -	$ 1,270	$ -	$ -	$ 310,330
Accrued liabilities	65,613	5,325	1,968	-	42,937	-	2,809	-	-	144,314
Due to other funds	51,646	194,524	88,147	-	5,959	-	-	-	-	495,533
Deferred revenue	497	121,222	-	6,597	-	243,774	-	-	-	385,239
Total liabilities	159,386	340,177	111,516	107,217	81,747	243,774	4,079	-	-	1,335,416
FUND BALANCES (DEFICIT)										
Reserved for:										
Debt service	-	-	-	-	-	6,035,036	-	-	-	6,035,036
E-911 wireless	-	-	-	-	1,735,906	-	-	-	-	1,735,906
Capital outlay	-	-	-	-	-	-	1,313,050	-	-	1,313,050
Unreserved, undesignated (deficit)	135,616	(167,101)	(90,941)	2,193,016	-	-	-	-	3,632,965	7,331,638
Total fund balance (deficit)	135,616	(167,101)	(90,941)	2,193,016	1,735,906	6,035,036	1,313,050	-	3,632,965	16,415,630
Total liabilities and fund balances	$ 295,002	$ 173,076	$ 20,575	$ 2,300,233	$ 1,817,653	$ 6,278,810	$ 1,317,129	$ -	$ 3,632,965	$ 17,751,046

CHEROKEE COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2009

	Special Revenue									
	Sheriff's Commissary	Law Library	Senior Services	Confiscated Assets	Multiple Grant	Drug Abuse and Treatment	Animal Services	DUI Court	Victim/ Witness	Hotel Motel
REVENUES										
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-	-	-	-	82,876
Intergovernmental	-	-	587,005	-	735,157	-	-	-	-	-
Fines and forfeitures	-	143,543	-	91,108	-	144,881	-	185,931	188,375	-
Charges for services	303,581	3,416	6,258	-	-	-	118,775	-	-	-
Investment income	146	9,093	-	731	-	1,341	-	-	-	-
Contributions	-	-	20,796	-	-	-	31,045	-	-	-
Other	-	-	-	47,757	16,278	-	-	9,375	-	-
Total revenues	303,727	156,052	614,059	139,596	751,435	146,222	149,820	195,306	188,375	82,876
EXPENDITURES										
Current										
General governmental	-	-	-	-	-	-	-	-	-	-
Judicial	-	178,142	-	-	220,278	-	-	-	96,270	-
Public safety	308,805	-	-	234,649	405,159	-	959,225	346,714	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	1,073,906	-	219,002	-	-	-	164,400	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Housing and development	-	-	-	-	80,575	-	-	-	-	35,000
Capital outlay	-	-	-	-	-	-	-	-	-	-
Debt service										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Cost of issuance	-	-	-	-	-	-	-	-	-	-
Total expenditures	308,805	178,142	1,073,906	234,649	925,014	-	959,225	346,714	260,670	35,000
Excess (deficiency) of revenues over (under) expenditures	(5,078)	(22,090)	(459,847)	(95,053)	(173,579)	146,222	(809,405)	(151,408)	(72,295)	47,876
OTHER FINANCING SOURCES (USES)										
Issuance of bonds	-	-	-	-	-	-	-	-	-	-
Premium on issuance of bonds	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	526,277	-	173,579	-	858,871	87,451	-	-
Transfers out	-	-	-	(34,922)	-	(87,451)	-	-	-	(47,876)
Total other financing sources (uses)	-	-	526,277	(34,922)	173,579	(87,451)	858,871	87,451	-	(47,876)
Net change in fund balances	(5,078)	(22,090)	66,430	(129,975)	-	58,771	49,466	(63,957)	(72,295)	-
FUND BALANCES (DEFICIT), beginning of year	105,116	499,864	(13,127)	549,874	(143)	374,541	(10,913)	138,692	102,907	-
FUND BALANCES (DEFICIT), end of year	$ 100,038	$ 477,774	$ 53,303	$ 419,899	$ (143)	$ 433,312	$ 38,553	$ 74,735	$ 30,612	$ -

CHEROKEE COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2009

	Special Revenue						Capital Project			
	Insurance Premium	Transportation	CDBG	Jail	E-911	Debt Service	SPLOST IV	Resource Recovery Development Authority	Impact Fees	Total
REVENUES										
Property taxes	$ -	$ -	$ -	$ -	$ -	$ 4,234,159	$ -	$ -	$ -	$ 4,234,159
Other taxes	5,846,968	-	-	-	-	-	-	-	-	5,929,844
Intergovernmental	-	763,217	128,567	-	-	-	-	-	-	2,213,946
Fines and forfeitures	-	-	-	433,746	-	-	-	-	-	1,187,584
Charges for services	37,897	171,579	-	-	3,987,642	-	-	-	259,546	4,888,694
Investment income	1,041	-	-	35,218	6,914	2,400	11,058	-	63,331	131,273
Contributions	-	-	-	-	-	-	-	-	-	51,841
Other	13,069	1,493	28,689	-	1,194	-	-	926,143	-	1,043,998
Total revenues	5,898,975	936,289	157,256	468,964	3,995,750	4,236,559	11,058	926,143	322,877	19,681,339
EXPENDITURES										
Current										
General governmental	234,215	-	-	-	-	-	-	-	100,000	334,215
Judicial	-	-	-	-	-	-	-	-	-	494,690
Public safety	-	-	-	478,989	4,092,268	-	-	-	-	6,825,809
Public works	3,776,796	-	-	-	-	-	4,898	-	-	3,781,694
Health and welfare	1,144,549	1,079,211	-	-	-	-	-	-	-	3,681,068
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Housing and development	-	-	247,657	-	-	-	-	-	-	363,232
Capital outlay	-	-	-	-	-	-	203,927	-	701,347	905,274
Debt service										
Principal	-	-	-	-	-	6,515,000	-	-	202,408	6,717,408
Interest	-	-	-	-	-	2,227,513	-	926,143	4,397	3,158,053
Cost of issuance	-	-	-	-	-	-	-	-	-	-
Total expenditures	5,155,560	1,079,211	247,657	478,989	4,092,268	8,742,513	208,825	926,143	1,008,152	26,261,443
Excess (deficiency) of revenues over (under) expenditures	743,415	(142,922)	(90,401)	(10,025)	(96,518)	(4,505,954)	(197,767)	-	(685,275)	(6,580,104)
OTHER FINANCING SOURCES (USES)										
Issuance of bonds	-	-	-	-	-	-	-	-	-	-
Premium on issuance of bonds	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	100,000	8,584,510	-	-	-	10,330,688
Transfers out	(1,139,003)	-	-	(275,000)	-	-	-	-	-	(1,584,252)
Total other financing sources (uses)	(1,139,003)	-	-	(275,000)	100,000	8,584,510	-	-	-	8,746,436
Net change in fund balances	(395,588)	(142,922)	(90,401)	(285,025)	3,482	4,078,556	(197,767)	-	(685,275)	2,166,332
FUND BALANCES (DEFICIT), beginning of year	531,204	(24,179)	(540)	2,478,041	1,732,424	1,956,480	1,510,817	-	4,318,240	14,249,298
FUND BALANCES (DEFICIT), end of year	$ 135,616	$ (167,101)	$ (90,941)	$ 2,193,016	$ 1,735,906	$ 6,035,036	$ 1,313,050	$ -	$ 3,632,965	$ 16,415,630

CHEROKEE COUNTY, GEORGIA

SPECIAL REVENUE AND DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2009

	Sheriff's Commissary			
	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-
Charges for services	210,000	210,000	303,581	93,581
Investment income	-	-	146	146
Contributions	-	-	-	-
Total revenues	210,000	210,000	303,727	93,727
EXPENDITURES				
Current				
Judicial	-	-	-	-
Public safety	210,000	308,805	308,805	-
Health and welfare	-	-	-	-
Total expenditures	210,000	308,805	308,805	-
Excess (deficiency) of revenues over (under) expenditures	-	(98,805)	(5,078)	93,727
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	(98,805)	(5,078)	93,727
FUND BALANCES (DEFICIT), beginning of year	105,116	105,116	105,116	-
FUND BALANCES (DEFICIT), end of year	$ 105,116	$ 6,311	$ 100,038	$ 93,727

Law Library				Senior Services			
Budget			Variance With	Budget			Variance With
Original	Final	Actual	Final Budget	Original	Final	Actual	Final Budget
$ -	$ -	$ -	$ -	$ 516,898	$ 583,902	$ 587,005	$ 3,103
290,000	290,000	143,543	(146,457)	-	-	-	-
-	-	3,416	3,416	17,497	17,497	6,258	(11,239)
-	-	9,093	9,093	-	-	-	-
-	-	-	-	-	-	20,796	20,796
290,000	290,000	156,052	(133,948)	534,395	601,399	614,059	12,660
180,000	180,000	178,142	1,858	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,128,672	1,127,676	1,073,906	53,770
180,000	180,000	178,142	1,858	1,128,672	1,127,676	1,073,906	53,770
110,000	110,000	(22,090)	(132,090)	(594,277)	(526,277)	(459,847)	66,430
-	-	-	-	594,277	526,277	526,277	-
(110,000)	(110,000)	-	110,000	-	-	-	-
(110,000)	(110,000)	-	110,000	594,277	526,277	526,277	-
-	-	(22,090)	(22,090)	-	-	66,430	66,430
499,864	499,864	499,864	-	(13,127)	(13,127)	(13,127)	-
$ 499,864	$ 499,864	$ 477,774	$ (22,090)	$ (13,127)	$ (13,127)	$ 53,303	$ 66,430

(Continued)

CHEROKEE COUNTY, GEORGIA

SPECIAL REVENUE AND DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2009

	Confiscated Assets			
	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Fines and forfeitures	150,000	150,000	91,108	(58,892)
Investment income	-	-	731	731
Other	15,000	15,000	47,757	32,757
Total revenues	165,000	165,000	139,596	(25,404)
EXPENDITURES				
Current				
Judicial	-	-	-	-
Public safety	165,000	234,649	234,649	-
Health and welfare	-	-	-	-
Housing and development	-	-	-	-
Total expenditures	165,000	234,649	234,649	-
Excess (deficiency) of revenues over (under) expenditures	-	(69,649)	(95,053)	(25,404)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(34,922)	(34,922)
Total other financing sources (uses)	-	-	(34,922)	(34,922)
Net change in fund balances	-	(69,649)	(129,975)	(60,326)
FUND BALANCES (DEFICIT), beginning of year	549,874	549,874	549,874	-
FUND BALANCES (DEFICIT), end of year	$ 549,874	$ 480,225	$ 419,899	$ (60,326)

Multiple Grant				Drug Abuse Treatment			
Budget			Variance With	Budget			Variance With
Original	Final	Actual	Final Budget	Original	Final	Actual	Final Budget
$ 818,103	$ 1,255,493	$ 735,157	$ (520,336)	$ -	$ -	$ -	$ -
-	-	-	-	149,000	149,000	144,881	(4,119)
-	-	-	-	7,500	7,500	1,341	(6,159)
-	30,952	16,278	(14,674)	-	-	-	-
818,103	1,286,445	751,435	(535,010)	156,500	156,500	146,222	(10,278)
268,154	314,878	220,278	94,600	-	-	-	-
391,299	667,039	405,159	261,880	-	-	-	-
192,692	339,415	219,002	120,413	69,049	69,049	-	69,049
150,000	150,000	80,575	69,425	-	-	-	-
1,002,145	1,471,332	925,014	546,318	69,049	69,049	-	69,049
(184,042)	(184,887)	(173,579)	11,308	87,451	87,451	146,222	58,771
184,042	184,042	173,579	(10,463)	-	-	-	-
-	-	-	-	(87,451)	(87,451)	(87,451)	-
184,042	184,042	173,579	(10,463)	(87,451)	(87,451)	(87,451)	-
-	(845)	-	845	-	-	58,771	58,771
(143)	(143)	(143)	-	374,541	374,541	374,541	-
$ (143)	$ (988)	$ (143)	$ 845	$ 374,541	$ 374,541	$ 433,312	$ 58,771

(Continued)

CHEROKEE COUNTY, GEORGIA

SPECIAL REVENUE AND DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2009

	Animal Services			
	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ -	$ -	$ -	$ -
Charges for services	128,000	128,000	118,775	(9,225)
Contributions	19,500	19,500	31,045	11,545
Other	500	500	-	(500)
Total revenues	148,000	148,000	149,820	1,820
EXPENDITURES				
Current				
Judicial	-	-	-	-
Public safety	1,021,871	1,006,871	959,225	47,646
Health and welfare	-	-	-	-
Total expenditures	1,021,871	1,006,871	959,225	47,646
Excess (deficiency) of revenues over (under) expenditures	(873,871)	(858,871)	(809,405)	49,466
OTHER FINANCING SOURCES				
Transfers in	873,871	858,871	858,871	-
Total other financing sources	873,871	858,871	858,871	-
Net change in fund balances	-	-	49,466	49,466
FUND BALANCES (DEFICIT), beginning of year	(10,913)	(10,913)	(10,913)	-
FUND BALANCES (DEFICIT), end of year	$ (10,913)	$ (10,913)	$ 38,553	$ 49,466

DUI Court				Victim/Witness			
Budget			Variance With	Budget			Variance With
Original	Final	Actual	Final Budget	Original	Final	Actual	Final Budget
$ 333,414	$ 333,414	$ 185,931	$ (147,483)	$ 227,000	$ 227,000	$ 188,375	$ (38,625)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	9,375	9,375	-	-	-	-
333,414	333,414	195,306	(138,108)	227,000	227,000	188,375	(38,625)
-	-	-	-	119,066	119,066	96,270	22,796
420,865	420,865	346,714	74,151	-	-	-	-
-	-	-	-	164,400	164,400	164,400	-
420,865	420,865	346,714	74,151	283,466	283,466	260,670	22,796
(87,451)	(87,451)	(151,408)	(63,957)	(56,466)	(56,466)	(72,295)	(15,829)
87,451	87,451	87,451	-	-	-	-	-
87,451	87,451	87,451	-	-	-	-	-
-	-	(63,957)	(63,957)	(56,466)	(56,466)	(72,295)	(15,829)
138,692	138,692	138,692	-	102,907	102,907	102,907	-
$ 138,692	$ 138,692	$ 74,735	$ (63,957)	$ 46,441	$ 46,441	$ 30,612	$ (15,829)

(Continued)

CHEROKEE COUNTY, GEORGIA

SPECIAL REVENUE AND DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2009

	Hotel/Motel Tax			
	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Other taxes	$ 125,000	$ 125,000	$ 82,876	$ (42,124)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
Total revenues	125,000	125,000	82,876	(42,124)
EXPENDITURES				
Current				
General governmental	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Housing and development	35,000	35,000	35,000	-
Total expenditures	35,000	35,000	35,000	-
Excess (deficiency) of revenues over (under) expenditures	90,000	90,000	47,876	(42,124)
OTHER FINANCING USES				
Transfers out	(90,000)	(90,000)	(47,876)	42,124
Total other financing uses	(90,000)	(90,000)	(47,876)	42,124
Net change in fund balances	-	-	-	-
FUND BALANCES (DEFICIT), beginning of year	-	-	-	-
FUND BALANCES (DEFICIT), end of year	$ -	$ -	$ -	$ -

Insurance Premium Fund				Transportation Fund			
Budget			Variance With	Budget			Variance With
Original	Final	Actual	Final Budget	Original	Final	Actual	Final Budget
$ 5,931,644	$ 5,851,403	$ 5,846,968	$ (4,435)	$ -	$ -	$ -	$ -
-	-	-	-	754,451	1,551,460	763,217	(788,243)
219,500	219,500	37,897	(181,603)	171,000	171,000	171,579	579
-	-	1,041	1,041	-	-	-	-
-	-	13,069	13,069	-	-	1,493	1,493
6,151,144	6,070,903	5,898,975	(171,928)	925,451	1,722,460	936,289	(786,171)
265,913	245,413	234,215	11,198	-	-	-	-
3,979,652	3,910,589	3,776,796	133,793	-	-	-	-
1,199,089	1,162,389	1,144,549	17,840	1,004,094	1,801,103	1,079,211	721,892
-	-	-	-	-	-	-	-
5,444,654	5,318,391	5,155,560	162,831	1,004,094	1,801,103	1,079,211	721,892
706,490	752,512	743,415	(9,097)	(78,643)	(78,643)	(142,922)	(64,279)
(939,003)	(1,139,003)	(1,139,003)	-	-	-	-	-
(939,003)	(1,139,003)	(1,139,003)	-	-	-	-	-
(232,513)	(386,491)	(395,588)	(9,097)	(78,643)	(78,643)	(142,922)	(64,279)
531,204	531,204	531,204	-	(24,179)	(24,179)	(24,179)	-
$ 298,691	$ 144,713	$ 135,616	$ (9,097)	$ (102,822)	$ (102,822)	$ (167,101)	$ (64,279)

(Continued)

CHEROKEE COUNTY, GEORGIA

SPECIAL REVENUE AND DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2009

	CDBG			
	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental	$ 974,000	$ 974,000	$ 128,567	$ (845,433)
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Other	-	-	28,689	28,689
Total revenues	974,000	974,000	157,256	(816,744)
EXPENDITURES				
Current				
Public safety	-	-	-	-
Housing and development	1,004,000	1,004,000	247,657	756,343
Total expenditures	1,004,000	1,004,000	247,657	756,343
Excess (deficiency) of revenues over (under) expenditures	(30,000)	(30,000)	(90,401)	(60,401)
OTHER FINANCING SOURCES (USES)				
Transfers in	30,000	30,000	-	(30,000)
Transfers out	-	-	-	-
Total other financing sources (uses)	30,000	30,000	-	(30,000)
Net change in fund balances	-	-	(90,401)	(90,401)
FUND BALANCES (DEFICIT), beginning of year	(540)	(540)	(540)	-
FUND BALANCES (DEFICIT), end of year	$ (540)	$ (540)	$ (90,941)	$ (90,401)

Jail				E-911			
Budget			Variance With	Budget			Variance With
Original	Final	Actual	Final Budget	Original	Final	Actual	Final Budget
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
519,000	519,000	433,746	(85,254)	-	-	-	-
-	-	-	-	4,176,006	4,076,006	3,987,642	(88,364)
50,000	50,000	35,218	(14,782)	30,000	30,000	6,914	(23,086)
-	-	-	-	-	-	1,194	1,194
569,000	569,000	468,964	(100,036)	4,206,006	4,106,006	3,995,750	(110,256)
294,000	805,598	478,989	326,609	4,306,006	4,418,986	4,092,268	326,718
-	-	-	-	-	-	-	-
294,000	805,598	478,989	326,609	4,306,006	4,418,986	4,092,268	326,718
275,000	(236,598)	(10,025)	226,573	(100,000)	(312,980)	(96,518)	216,462
-	-	-	-	100,000	100,000	100,000	-
(275,000)	(275,000)	(275,000)	-	-	-	-	-
(275,000)	(275,000)	(275,000)	-	100,000	100,000	100,000	-
-	(511,598)	(285,025)	226,573	-	(212,980)	3,482	216,462
2,478,041	2,478,041	2,478,041	-	1,732,424	1,732,424	1,732,424	-
$ 2,478,041	$ 1,966,443	$ 2,193,016	$ 226,573	$ 1,732,424	$ 1,519,444	$ 1,735,906	$ 216,462

(Continued)

CHEROKEE COUNTY, GEORGIA

SPECIAL REVENUE AND DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2009

	Debt Service			
	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ -	$ 1,076,257	$ 4,234,159	$ 3,157,902
Investment income	-	-	2,400	2,400
Total revenues	-	1,076,257	4,236,559	3,160,302
EXPENDITURES				
Debt service				
Principal	6,515,000	6,515,000	6,515,000	-
Interest and fiscal charges	1,151,256	2,227,513	2,227,513	-
Total expenditures	7,666,256	8,742,513	8,742,513	-
Excess (deficiency) of revenues over (under) expenditures	(7,666,256)	(7,666,256)	(4,505,954)	3,160,302
OTHER FINANCING SOURCES				
Transfers in	7,666,256	7,666,256	8,584,510	918,254
Total other financing sources	7,666,256	7,666,256	8,584,510	918,254
Net change in fund balances	-	-	4,078,556	4,078,556
FUND BALANCES, beginning of year	1,956,480	1,956,480	1,956,480	-
FUND BALANCES, end of year	$ 1,956,480	$ 1,956,480	$ 6,035,036	$ 4,078,556

CHEROKEE COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2009

	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total
2000:					
Special Local Option Sales Tax IV	$ 125,000,000	$ 130,818,000	$ 130,608,911	$ 208,825	$ 130,817,736
2000 Projects:					
Intergovernmental - City of Canton			$ 14,891,458	$ -	$ 14,891,458
Animal shelter construction			2,149,799	-	2,149,799
Jail / sewer construction			33,763,848	-	33,763,848
Parks and Recreation			7,525,933	147,717	7,673,650
Roads			67,646,109	10,720	67,656,829
Libraries			2,000,000	-	2,000,000
Fire Stations			2,631,764	50,388	2,682,152
			$ 130,608,911	$ 208,825	$ 130,817,736

CHEROKEE COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2009

	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total
2005					
Special Local Option Sales Tax V	$ 200,000,000	$ 200,000,000	$ 81,394,965	$ 28,929,288	$ 110,324,253
2005 Projects:					
City of Canton			$ 5,982,384	$ 2,110,399	$ 8,092,783
City of Mountain Park			13,339	4,705	18,044
City of Woodstock			6,575,954	2,319,792	8,895,746
City of Holly Springs			3,001,196	1,058,728	4,059,924
City of Ballground			913,697	358,814	1,272,511
City of Waleska			780,311	275,269	1,055,580
City of Nelson			313,458	110,578	424,036
Total Intergovernmental			17,580,339	6,238,285	23,818,624
Administration building			10,892,669	4,897,965	15,790,634
Tax Commissioner/Marshal Building			3,329,378	-	3,329,378
Transportation facility & equipment			31,304,483	7,669,436	38,973,919
Park & recreation facility			4,146,881	2,719,141	6,866,022
Library facility and books			-	124,835	124,835
Public safety facilities & equipment			5,662,599	1,749,157	7,411,756
New emergency children's shelter			831,525	-	831,525
New driver's license facility			1,658,083	-	1,658,083
New conference center			-	-	-
Renovation to old Woodstock Elementary School			469,624	-	469,624
Senior center expansion			-	-	-
Airport			5,519,384	5,530,469	11,049,853
			$ 81,394,965	28,929,288	$ 110,324,253
		Public safety facilities & equipment paid with rental income		47,073	
		Transportation facility & equipment paid with grant funds		1,211,602	
		Total expenditures in SPLOST Fund		$ 30,187,963	

CHEROKEE COUNTY, GEORGIA

INTERNAL SERVICE FUNDS

Fleet Services	To account for operations of the County’s Vehicle Maintenance Department which maintains and repairs all of the County's vehicles.
Insurance and Benefits	To account for the payment of health, disability and life insurance premiums and benefits.

CHEROKEE COUNTY, GEORGIA

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
DECEMBER 31, 2009

ASSETS	Fleet Services	Insurance and Benefits	Total
Cash	$ 250	$ 802,059	$ 802,309
Due from other funds	479,385	137,425	616,810
Inventories	145,667	-	145,667
Capital assets, net of depreciation	523,286	-	523,286
Total assets	1,148,588	939,484	2,088,072
LIABILITIES			
Accounts payable	28,149	256,573	284,722
Accrued liabilities	30,188	1,025,085	1,055,273
Due to other funds	480,640	-	480,640
Total liabilities	538,977	1,281,658	1,820,635
NET ASSETS (DEFICIT)			
Invested in capital assets	523,286	-	523,286
Unrestricted	86,325	(342,174)	(255,849)
Total net assets	$ 609,611	$ (342,174)	$ 267,437

CHEROKEE COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Fleet Services	Insurance and Benefits	Total
OPERATING REVENUES			
Charges for services	$ 1,681,340	$ 8,056,008	$ 9,737,348
Miscellaneous revenue	-	1,044,916	1,044,916
Total operating revenues	1,681,340	9,100,924	10,782,264
OPERATING EXPENSES			
Personal services and employee benefits	616,097	9,561,316	10,177,413
Contractual services	48,304	-	48,304
Supplies	636,111	-	636,111
Depreciation	39,069	-	39,069
Total operating expenses	1,339,581	9,561,316	10,900,897
Operating loss	341,759	(460,392)	(118,633)
Capital contributions	188,991	-	188,991
Change in net assets	530,750	(460,392)	70,358
NET ASSETS, beginning of year	78,861	118,218	197,079
NET ASSETS (DEFICIT), end of year	$ 609,611	$ (342,174)	$ 267,437

CHEROKEE COUNTY, GEORGIA

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Fleet Services	Insurance and Benefits	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from other funds	$ 1,205,988	$ 8,056,008	$ 9,261,996
Payments to suppliers for services provided	(1,184,477)	(7,447,987)	(8,632,464)
Net cash provided by operating activities	21,511	608,021	629,532
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of capital assets	(21,511)	-	(21,511)
Net cash used in capital and related financing activities	(21,511)	-	(21,511)
Net increase in cash and cash equivalents	-	608,021	608,021
Cash and cash equivalents, beginning of year	250	194,038	194,288
Cash and cash equivalents, end of year	$ 250	$ 802,059	$ 802,309
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:			
Operating income (loss)	$ 341,759	$ (460,392)	$ (118,633)
Adjustments to reconcile operating income (loss) net cash proivded by operating activity			
Depreciation	39,069	-	39,069
(Increase) in due from other funds	(479,385)	(137,425)	(616,810)
Decrease in due from other governments	4,033	-	4,033
(Increase) in inventory	(18,530)	-	(18,530)
Increase (decrease) in accounts payable	(14,754)	180,753	165,999
Increase (decrease) in accrued expenses	(5,998)	1,025,085	1,019,087
Increase in due to other funds	155,317	-	155,317
Net cash provided by operating activities	$ 21,511	$ 608,021	$ 629,532
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES			
Assets donated from governmental funds	$ 188,991	$ -	$ 188,991

CHEROKEE COUNTY, GEORGIA

AGENCY FUNDS

Tax Commissioner	To account for tax billings, collections, and remittances made by property owners of record on behalf of other governmental agencies.
Probate Court	To account for the collection of fees for firearms licenses, certificates, marriage licenses, passports, etc. which are disbursed to other parties.
Juvenile Court	To account for the collection of probation supervision fees which are disbursed to other parties.
Clerk of Superior Court	To account for the receipt and disbursement of court-ordered fines and fees made on behalf of third parties.
Clerk of State Court	To account for the receipt and disbursement of court-ordered fines and fees made on behalf of third parties.
Sheriff	To account for the collection and remittance of fines, bond forfeitures, and various fees and to account for the receipt and disbursement of funds held on behalf of county inmates housed in the County detention facility.

CHEROKEE COUNTY, GEORGIA

COMBINING STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2009

	Tax Commissioner	Probate Court	Juvenile Court	Clerk of Superior Court
ASSETS				
Cash	$ 828,144	$ 10,734	$ 1,267	$ 5,170,706
Taxes receivable	19,111,567	-	-	-
Total assets	$ 19,939,711	$ 10,734	$ 1,267	$ 5,170,706
LIABILITIES				
Due to others	$ 828,144	$ 10,734	$ 1,267	$ 5,170,706
Taxes payable to others upon collection	19,111,567	-	-	-
	$ 19,939,711	$ 10,734	$ 1,267	$ 5,170,706

Clerk of State Court	Sheriff	Total
$ 69,410	$ 534,846	$ 6,615,107
-	-	19,111,567
$ 69,410	$ 534,846	$ 25,726,674
$ 69,410	$ 534,846	$ 6,615,107
-	-	19,111,567
$ 69,410	$ 534,846	$ 25,726,674

CHEROKEE COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Balance January 1, 2009	Increases	Decreases	Balance December 31, 2009
Tax Commissioner				
ASSETS				
Cash	$ 103,469,353	$ 217,612,193	$ 320,253,402	$ 828,144
Taxes receivable	18,485,941	185,765,896	185,140,270	19,111,567
Total assets	$ 121,955,294	$ 403,378,089	$ 505,393,672	$ 19,939,711
LIABILITIES				
Due to others	$ 103,469,353	$ 217,612,193	$ 320,253,402	$ 828,144
Taxes payable to others upon collection	18,485,941	185,765,896	185,140,270	19,111,567
	$ 121,955,294	$ 403,378,089	$ 505,393,672	$ 19,939,711
Probate Court				
ASSETS				
Cash	$ 10,575	$ 329,335	$ 329,176	$ 10,734
LIABILITIES				
Due to others	$ 10,575	$ 329,335	$ 329,176	$ 10,734
Juvenile Court				
ASSETS				
Cash	$ 1,377	$ 87,579	$ 87,689	$ 1,267
LIABILITIES				
Due to others	$ 1,377	$ 87,579	$ 87,689	$ 1,267

CHEROKEE COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Balance January 1, 2009	Increases	Decreases	Balance December 31, 2009
Clerk of Superior Court				
ASSETS				
Cash	$ 5,291,133	$ 14,668,390	$ 14,788,817	$ 5,170,706
LIABILITIES				
Due to others	$ 5,291,133	$ 14,668,390	$ 14,788,817	$ 5,170,706
Clerk of State Court				
ASSETS				
Cash	$ 70,015	$ 3,476,392	$ 3,476,997	$ 69,410
LIABILITIES				
Due to others	$ 70,015	$ 3,476,392	$ 3,476,997	$ 69,410
Sheriff				
ASSETS				
Cash	$ 455,645	$ 3,340,514	$ 3,261,313	$ 534,846
LIABILITIES				
Due to others	$ 455,645	$ 3,340,514	$ 3,261,313	$ 534,846
Total Agency Funds				
ASSETS				
Cash	$ 109,298,098	$ 239,514,403	$ 342,197,394	$ 6,615,107
Taxes receivable	18,485,941	185,765,896	185,140,270	19,111,567
Total assets	$ 127,784,039	$ 425,280,299	$ 527,337,664	$ 25,726,674
LIABILITIES				
Due to others	$ 109,298,098	$ 239,514,403	$ 342,197,394	$ 6,615,107
Uncollected taxes	18,485,941	185,765,896	185,140,270	19,111,567
	$ 127,784,039	$ 425,280,299	$ 527,337,664	$ 25,726,674

DEVELOPMENT AUTHORITY OF CHEROKEE COUNTY

BALANCE SHEET
DECEMBER 31, 2009

ASSETS		
Cash	$	2,490,269
Accounts receivable, net of allowance		27,250
Prepaid assets		126,859
Total assets	$	2,644,378
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued liabilities	$	18,130
Total liabilities		18,130
FUND BALANCE		
Reserved for:		
Prepaids		126,859
Unrestricted		2,499,389
Total fund balance		2,626,248
Total liabilities and fund balance	$	2,644,378

DEVELOPMENT AUTHORITY OF CHEROKEE COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE YEAR ENDED DECEMBER 31, 2009

REVENUES		
Intergovernmental	$	315,000
Investment income		4,001
Other		33,195
Total revenues		352,196
EXPENDITURES		
Current:		
Housing and development		5,700,402
Debt Service:		
Principal		718,718
Interest		166,823
Total expenditures		6,585,943
Deficiency of revenues over expenditures		(6,233,747)
OTHER FINANCING SOURCES		
Contributions		773,433
Issuance of debt		5,500,000
Total other financing sources		6,273,433
Net change in fund balance		39,686
FUND BALANCE, beginning of year		2,586,562
FUND BALANCE, end of year	$	2,626,248

III. STATISTICAL SECTION

CHEROKEE COUNTY, GEORGIA

STATISTICAL SECTION

This part of Cherokee County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the government's most significant local revenue source, property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year. The government implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

CHEROKEE COUNTY, GEORGIA

NET ASSETS BY COMPONENT
LAST SEVEN FISCAL YEARS

(Unaudited)

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
Governmental Activities							
Invested in Capital Assets, net of related debt	$ 819,228,894	$ 831,534,487	$ 827,445,194	$ 1,058,146,955	$ 1,087,842,947	$ 1,091,115,199	$ 1,064,235,201
Restricted	20,332,896	6,215,768	854,710	2,159,137	2,278,709	3,515,045	37,906,250
Unrestricted	27,259,244	43,964,068	68,885,754	75,512,945	74,358,039	57,698,960	39,767,844
Total Governmental Activities Net Assets	866,821,034	881,714,323	897,185,658	1,135,819,037	1,164,479,695	1,152,329,204	1,141,909,295
Business type Activities							
Invested in Capital Assets, net of related debt	(394,280)	(166,519)	(156,420)	3,316	(14,637)	924,061	800,260
Unrestricted	(665,410)	(1,419,594)	(1,021,454)	3,784,756	4,391,867	3,630,081	1,193,605
Total Business-type Activities Net Assets	(1,059,690)	(1,586,113)	(1,177,874)	3,788,072	4,377,230	4,554,142	1,993,865
Primary Government							
Invested in Capital Assets, net of related debt	818,834,614	831,367,968	827,288,774	1,058,150,271	1,087,828,310	1,092,039,260	1,065,035,461
Restricted	20,332,896	6,215,768	854,710	2,159,137	2,278,709	3,515,045	37,906,250
Unrestricted	26,593,834	42,544,474	67,864,300	79,297,701	78,749,906	61,329,041	40,961,449
Total Primary Government Net Assets	$ 865,761,344	$ 880,128,210	$ 896,007,784	$ 1,139,607,109	$ 1,168,856,925	$ 1,156,883,346	$ 1,143,903,160

CHEROKEE COUNTY, GEORGIA

CHANGES IN NET ASSETS, LAST SEVEN FISCAL YEARS
(accrual basis of accounting)

(Unaudited)

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
Expenses:							
Governmental Activities:							
General Government	$ 9,729,182	$ 9,590,433	$ 8,887,270	$ 12,083,080	$ 14,601,860	$ 13,792,840	$ 13,495,202
Judicial	8,688,636	8,943,284	9,605,721	10,502,498	11,930,793	13,222,285	13,068,161
Public Safety	39,174,085	39,479,206	42,587,821	48,666,376	55,062,513	54,181,896	56,297,513
Public Works	40,674,491	32,508,174	26,306,122	39,182,296	55,751,873	45,813,759	46,714,160
Health and Welfare	2,176,969	2,287,886	2,797,603	3,387,526	6,907,871	5,469,253	4,223,612
Culture and Recreation	3,959,322	5,441,365	3,611,883	3,708,582	5,498,054	6,097,251	6,047,753
Housing and Development	2,612,604	3,332,607	4,386,432	3,485,319	2,384,843	2,009,789	4,887,468
Interest on Long-term debt	827,663	590,266	553,713	1,237,040	1,513,575	2,237,570	3,369,863
Total governmental activities	107,842,952	102,173,221	98,736,565	122,252,717	153,651,382	142,824,643	148,103,732
Business-type Activities:							
Emergency Medical Services	4,875,519	5,703,494	5,316,581	5,021,172	5,422,292	6,059,852	7,213,645
	-	-	-	-	-	-	162,963
Total Business-type Activities	4,875,519	5,703,494	5,316,581	5,021,172	5,422,292	6,059,852	7,376,608
Total Primary Government	112,718,471	107,876,715	104,053,146	127,273,889	159,073,674	148,884,495	155,480,340
Program Revenues							
Governmental Activities							
Charges for Services							
General Government	2,700,853	5,844,062	2,997,320	7,025,896	6,338,838	5,251,645	4,022,193
Judicial	3,099,642	6,706,955	10,642,451	6,526,695	8,031,157	8,153,155	6,214,188
Public Safety	1,841,745	3,985,139	5,113,339	5,334,715	5,125,041	6,185,474	6,145,639
Public Works	1,990,722	4,307,492	6,055,470	7,599,374	5,573,088	5,923,111	3,435,044
Health and Welfare	209,628	453,590	52,145	95,475	265,725	193,424	177,837
Culture and Recreation	-	-	-	-	871,830	1,123,960	938,345
Housing and Development	148,519	321,363	-	-	-	729,171	976,699
Operating Grants and Contributions	3,577,515	1,418,227	1,867,578	890,604	1,383,194	2,013,951	2,756,658
Capital Grants and Contributions	307,515	594,075	2,477,845	237,929,016	50,854,343	11,754,816	11,806,091
Total governmental activities	13,876,139	23,630,903	29,206,148	265,401,775	78,443,216	41,328,707	36,472,694

CHEROKEE COUNTY, GEORGIA

CHANGES IN NET ASSETS, LAST SEVEN FISCAL YEARS
(accrual basis of accounting)

(Unaudited)

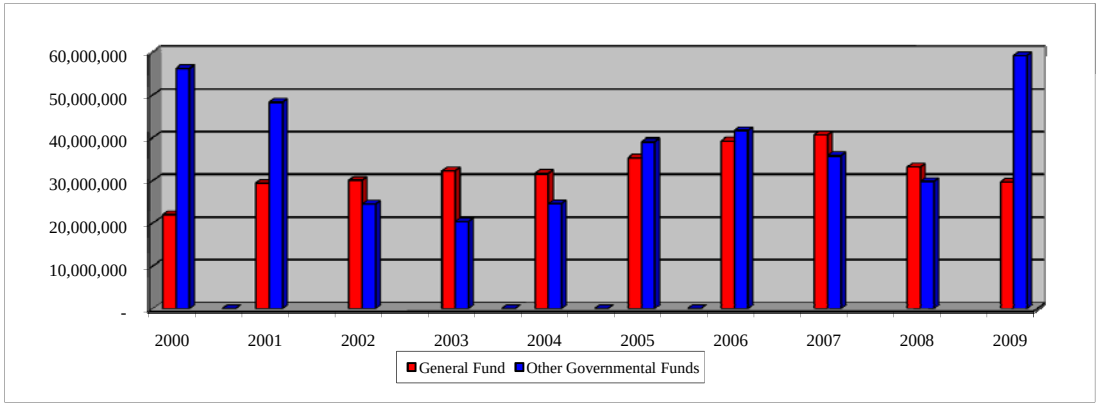
	Fiscal Year						
	2003	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**
Business-type Activities:							
Emergency Medical Services:							
Charges for Services	3,525,829	4,887,101	4,758,906	5,791,384	5,841,396	4,057,351	3,842,690
Conference Center:							
Charges for Services	-	-	-	-	-	-	8,059
Operating Grants and Contributions	-	-	-	-	-	-	21,000
Total Business-type Activities	3,525,829	4,887,101	4,758,906	5,791,384	5,841,396	4,057,351	3,871,749
Total Primary Government	17,401,968	28,518,004	33,965,054	271,193,159	84,284,612	45,386,058	40,344,443
Net (Expenses) Revenue							
Governmental Activities	(93,966,813)	(78,542,318)	(69,530,417)	143,149,058	(75,208,166)	(101,495,936)	(111,631,038)
Business-type Activities	(1,349,690)	(816,393)	(557,675)	770,212	419,104	(2,002,501)	(3,504,859)
Total Primary Government Net Expense	(95,316,503)	(79,358,711)	(70,088,092)	143,919,270	(74,789,062)	(103,498,437)	(115,135,897)
General Revenues and Other Changes in Net Assets							
Governmental Activities							
Property Taxes	$ 42,200,992	$ 46,027,427	$ 48,256,431	$ 52,184,012	$ 58,987,690	$ 55,462,119	$ 64,298,714
Alcoholic beverage taxes	711,227	745,493	722,866	739,005	776,714	879,968	870,004
Franchise taxes	-	960,471	1,381,058	1,331,248	1,122,201	1,248,798	1,501,321
Sales taxes	23,031,245	25,649,283	28,002,284	31,672,352	31,976,966	29,253,737	26,689,087
Insurance Premium taxes	4,548,042	4,921,070	4,855,098	5,107,184	5,790,874	5,932,023	5,846,968
Other taxes	516,248	72,286	92,401	104,269	117,815	105,038	82,876
Miscellaneous revenues	1,342,594	984,646	1,495,238	5,679,080	2,439,813	803,358	2,262,810
Unrestricted investment earnings	850,784	160,788	762,261	2,462,905	2,627,810	1,270,686	457,225
Gain (Loss) on sale of capital assets	-	-	-	-	198,995	-	-
Transfers	(290,000)	(290,000)	(565,884)	(3,795,734)	(170,054)	(2,179,413)	(797,876)
Total governmental activities	72,911,132	79,231,464	85,001,753	95,484,321	103,868,824	92,776,314	101,211,129
Business-type Activities							
Insurance Premium taxes	-	-	400,000	400,000	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	146,706
Transfers	290,000	290,000	565,884	3,795,734	170,054	2,179,413	797,876
Total business-type activities	290,000	290,000	965,884	4,195,734	170,054	2,179,413	944,582
Total Primary Government	73,201,132	79,521,464	85,967,637	99,680,055	104,038,878	94,955,727	102,155,711
Change in Net Assets							
Governmental Activities	(21,055,681)	157,773,782	15,471,336	238,633,379	28,660,658	(8,719,622)	(10,419,909)
Business-type Activities	(1,059,690)	(526,393)	408,209	4,965,946	589,158	176,912	(2,560,277)
Total Primary Government	(22,115,371)	157,247,389	15,879,545	243,599,325	29,249,816	(8,542,710)	(12,980,186)
Net Assets, beginning of year	879,159,093	865,761,344	880,128,240	896,007,784	1,139,607,109	1,165,426,056	1,156,883,346
Net Assets, end of year	**$ 865,761,344**	**$ 880,128,240**	**$ 896,007,784**	**$ 1,139,607,109**	**$ 1,168,856,925**	**$ 1,156,883,346**	**$ 1,143,903,160**

CHEROKEE COUNTY, GEORGIA

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General fund										
Reserved	$ 74,250	$ 41,698	$ 53,259	$ 27,511	$ 142,307	$ 151,863	$ 175,525	$ 51,116	$ 175,321	$ 213,815
Unreserved	21,921,618	29,334,621	30,003,780	32,148,803	31,446,335	35,112,334	39,044,154	40,543,543	32,943,773	29,423,015
Total General Fund	**21,995,868**	**29,376,319**	**30,057,039**	**32,176,314**	**31,588,642**	**35,264,197**	**39,219,679**	**40,594,659**	**33,119,094**	**29,636,830**
All Other Governmental funds										
Reserved	-	-	-	3,489	643,054	693,543	1,983,612	2,227,593	3,519,690	37,916,605
Unreserved, reported in:										
Special Revenue funds	8,876,863	13,304,140	10,521,585	5,504,692	6,390,149	9,554,646	19,727,214	18,064,414	18,268,587	17,289,982
Capital projects funds	46,458,549	31,867,116	9,199,578	9,062,004	11,943,397	28,767,445	19,972,456	15,456,909	7,987,494	4,023,396
Debt service funds	869,214	3,083,907	4,701,832	5,762,711	5,575,779	9,304	-	-	-	-
Total all other governmental funds	56,204,626	48,255,163	24,422,995	20,332,896	24,552,379	39,024,938	41,683,282	35,748,916	29,775,771	59,229,983
Total all governmental funds	**$ 78,200,494**	**$ 77,631,482**	**$ 54,480,034**	**$ 52,509,210**	**$ 56,141,021**	**$ 74,289,135**	**$ 80,902,961**	**$ 76,343,575**	**$ 62,894,865**	**$ 88,866,813**

* The increase in FY2000 is due to the issuance of $30,000,000 in bonds.
** The increase in FY2005 is due to the issuance of $20,000,000 in bonds.
*** The increase in FY2009 is due to the issuance of $45,000,000 in bonds.



CHEROKEE COUNTY, GEORGIA

CHANGE IN FUND BALANCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

(Unaudited)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Revenues										
Taxes	$56,353,338	$ 66,315,144	$ 64,818,109	$ 71,818,928	$ 76,940,729	$ 83,033,746	$ 92,151,465	$ 97,038,672	$ 93,537,984	$ 99,221,526
Licenses and Permits	2,020,334	1,685,297	2,016,548	1,848,181	2,012,502	2,181,851	2,407,331	2,170,334	1,747,414	1,201,006
Fines and Penalties	3,715,749	4,398,522	5,410,660	6,058,267	6,595,394	7,245,571	6,147,270	7,621,928	7,335,862	5,988,839
Charges for Services	5,828,885	8,034,008	9,774,836	9,991,109	12,506,240	15,192,467	17,066,741	16,157,533	18,285,225	15,381,048
Intergovernmental	4,238,475	3,850,436	2,718,313	3,885,030	1,999,686	4,332,218	5,335,819	4,388,255	3,741,517	3,287,187
Investment Earnings	2,048,897	3,080,237	2,055,101	850,784	160,788	762,261	2,462,905	2,627,810	1,270,686	487,215
Other Revenues	1,092,108	559,965	793,446	1,342,594	633,533	1,371,761	5,791,725	2,512,546	896,079	1,546,588
Total Revenues	75,297,786	87,923,609	87,587,013	95,794,893	100,848,872	114,119,875	131,363,256	132,517,078	126,814,767	127,113,409
Expenditures										
General Government	13,044,241	13,704,452	11,592,759	8,872,374	10,608,694	9,060,886	9,954,888	10,828,902	13,725,770	12,678,432
Judicial	5,741,159	6,084,623	7,303,006	8,142,009	8,875,396	9,126,133	9,975,643	11,756,810	13,109,919	12,634,661
Public Safety	21,856,204	24,704,627	33,562,554	36,108,622	39,715,334	40,439,129	45,194,256	49,958,886	54,968,804	54,685,636
Public Works	3,581,839	1,433,950	3,868,200	11,811,332	3,849,709	3,647,480	3,828,726	12,040,686	10,840,241	8,682,763
Health and Welfare	7,131	-	1,389,016	1,722,275	2,264,271	2,766,641	3,358,975	5,839,786	5,352,280	4,497,164
Housing and Development	-	1,740,223	1,658,572	3,339,489	4,505,894	4,458,662	3,566,279	2,235,117	5,440,200	5,231,606
Culture and Recreation	-	-	256,475	5,216	3,486,733	3,606,019	3,701,209	5,171,494	2,032,927	6,338,228
Capital Outlay	21,386,165	35,160,290	35,487,252	14,077,842	25,332,404	34,838,421	50,302,267	49,837,436	23,117,171	25,501,385
Debt Service:										
Principal	-	-	7,500,000	7,500,000	7,779,782	7,784,393	296,779	5,390,196	6,951,789	7,033,223
Bond issuance costs		-	-	-	-	-	-	568,857	-	496,642
Interest	-	2,037,383	1,179,200	827,663	584,171	543,082	1,096,139	1,413,168	2,025,332	3,268,743
Intergovernmental	-	-	-	-	-	-	-	-	-	6,238,285
Total Expenditures	65,616,739	84,865,548	103,797,034	92,406,822	107,002,388	116,270,846	131,275,161	155,041,338	137,564,433	147,286,768
Excess (deficiency) of revenues over (under) expenditures	9,681,047	3,058,061	(16,210,021)	3,388,071	(6,153,516)	(2,150,971)	88,095	(22,524,260)	(10,749,666)	(20,173,359)
Other Financing Sources (Uses)										
Proceeds from bond issues	29,971,050	-	-	-	-	20,831,431	9,400,000	18,145,000	9,191,451	45,000,000
Discount on bonds sold	-	-	-	-	-	-	-	(278,332)	-	-
Premium on issuance of bonds	-	-	-	-	-	-	-	-	-	1,825,087
Proceeds from leases	-	-	-	-	1,173,134	-	798,165	-	-	-
Proceeds from sale of assets	-	-	-	-	120,842	33,538	123,300	268,260	100,871	118,096
Transfers in	-	400,681	30,223,976	10,578,089	12,966,901	4,514,918	4,586,165	10,192,135	15,234,872	11,504,413
Transfers out	(2,931,681)	(3,971,146)	(34,234,243)	(15,580,002)	(13,142,973)	(5,080,802)	(8,381,899)	(10,362,189)	(16,598,590)	(12,302,289)
Total other financing sources (uses)	27,039,369	(3,570,465)	(4,010,267)	(5,001,913)	1,117,904	20,299,085	6,525,731	17,964,874	7,928,604	46,145,307
Net Change in Fund Balance	36,720,416	(512,404)	(20,220,288)	(1,613,842)	(5,035,612)	18,148,114	6,613,826	(4,559,386)	(2,821,062)	25,971,948
Fund Balances, beginning of the year	40,333,087	78,200,494	77,631,482	54,480,034	52,509,210	56,141,021	74,289,135	80,902,961	76,343,575	62,894,865
Prior Period Adjustments	1,146,991	(56,608)	(2,931,160)	(356,982)	8,667,423	-	-	-	(10,627,648)	-
Fund Balances, end of year	$78,200,494	$ 77,631,482	$ 54,480,034	$ 52,509,210	$ 56,141,021	$ 74,289,135	$ 80,902,961	$ 76,343,575	$ 62,894,865	$ 88,866,813
Debt service as a percentage of noncapital expenditures	0.00%	4.10%	12.71%	10.63%	10.24%	10.23%	1.72%	6.11%	8.52%	9.81%

CHEROKEE COUNTY, GEORGIA

PROGRAM REVENUES BY FUNCTION/PROGRAM
LAST SEVEN FISCAL YEARS
(accrual basis of accounting)

(Unaudited)

	Program Revenues							
	2003	2004	2005	2006	2007	2008	2009	
Function/Program								
Primary Government:								
Govenmental Activities:								
General government	$ 6,934,020	$ 5,871,378	$ 3,022,612	$ 7,053,805	$ 6,416,829	$ 5,378,477	$ 4,227,355	
Judicial	-	6,794,411	10,737,171	6,604,237	8,237,620	8,558,858	7,405,579	
Public safety	3,801,387	4,598,431	6,224,827	6,273,847	5,473,686	6,545,013	6,394,475	
Public works	3,140,732	4,843,501	8,091,155	243,961,923	55,559,284	16,747,949	15,651,517	
Health and welfare	-	453,590	52,145	95,475	1,209,531	2,245,279	1,774,877	
Culture and recreation		-	-	-	1,371,756	1,123,960	938,345	
Housing and development	-	1,069,592	1,078,238	1,412,488	174,510	729,171	976,699	
Total governmental activities	13,876,139	23,630,903	29,206,148	265,401,775	78,443,216	41,328,707	37,368,847	
Business-type Activities:								
Emergency medical services	3,525,829	4,887,101	4,758,906	5,791,384	5,841,396	6,072,067	3,842,690	(1)
Conference Center	-	-	-	-	-	-	29,059	(2)
Total business-type activities	3,525,829	4,887,101	4,758,906	5,791,384	5,841,396	6,072,067	3,871,749	
Total primary government	$ 17,401,968	$ 28,518,004	$ 33,965,054	$ 271,193,159	$ 84,284,612	$ 47,400,774	$ 41,240,596	

(1) Revenues decreased as the County made a change in accounting estimate affecting the calculation of the allowance for doubtful accounts.
(2) The County created a Conference Center fund in 2009.

CHEROKEE COUNTY, GEORGIA

TAX REVENUES BY SOURCE , GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(modified accrual basis of accounting) **(Unaudited)**

Year Ended	Property Tax	Intangible Tax	Motor Vehicle Tax	Insurance Premium Tax	Special Purpose Local Option Sales Tax	Other Taxes	Total
12/31/2000	25,232,475	1,095,826	3,704,394	2,999,173	20,860,850	2,460,620	56,353,338
12/31/2001	33,244,097	2,112,012	3,860,693	3,840,737	21,235,827	1,632,890	65,926,256
12/31/2002	31,359,937	2,169,670	4,453,928	4,240,915	20,992,984	1,600,676	64,818,109
12/31/2003	34,372,132	2,889,262	4,099,755	4,548,042	24,586,482	537,170	71,032,844
12/31/2004	36,819,959	2,177,549	4,063,848	4,921,070	26,049,283	2,893,873	76,925,581
12/31/2005	40,692,451	2,558,662	3,456,509	4,855,098	28,002,284	3,468,741	83,033,746
12/31/2006	45,760,076	2,629,878	4,807,453	5,107,184	31,672,352	2,174,522	92,151,465
12/31/2007	53,026,447	1,512,571	2,715,084	5,790,874	31,976,966	2,016,730	97,038,672
12/31/2008	49,837,451	1,532,979	4,747,990	5,932,023	29,253,737	2,233,804	93,537,984
12/31/2009	58,810,094	1,427,202	4,203,836	5,846,968	26,479,225	2,454,201	99,221,526

CHEROKEE COUNTY, GEORGIA

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

	Residential Property		Commercial Property		Industrial Property		Less: Tax Exempt Property	Total Reporting Entity		Total Direct Tax Rate
Digest Year	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		Assessed Value	Estimated Actual Value	
2000	2,019,937,520	5,049,843,800	389,662,000	974,155,000	82,612,394	206,530,985	107,488,360	4,108,931,866	10,272,329,665	28.22
2001	2,325,675,040	5,814,187,600	450,460,120	1,126,150,300	88,514,640	221,286,600	136,918,360	4,588,094,545	11,470,236,362	28.10
2002	2,680,617,400	6,701,543,500	544,059,160	1,360,147,900	94,607,160	236,517,900	204,788,691	5,265,433,460	13,163,583,650	27.57
2003	2,984,118,680	7,460,296,700	569,292,178	1,423,230,445	105,365,240	263,413,100	240,019,726	5,656,800,123	14,142,000,307	27.39
2004	3,450,241,360	8,625,603,400	612,127,570	1,530,318,925	112,668,840	281,672,100	232,822,396	6,202,270,368	15,505,675,920	26.98
2005	3,956,861,798	9,892,154,495	695,259,004	1,738,147,510	127,870,920	319,677,300	312,110,356	6,901,638,075	17,254,095,187	26.84
2006	4,515,048,080	11,287,620,200	783,724,260	1,959,310,650	148,127,546	370,318,865	335,370,516	7,724,770,497	19,311,926,242	26.50
2007	5,156,038,549	12,890,096,372	866,705,294	2,166,763,235	160,684,680	401,711,700	355,348,196	8,822,751,247	22,056,878,117	26.25
2008	5,450,894,960	13,627,237,400	952,621,800	2,381,554,500	172,166,452	430,416,130	389,604,965	9,259,006,566	23,147,516,415	26.24
2009	5,148,444,120	12,871,110,300	977,086,873	2,442,717,182	177,544,916	443,862,290	400,700,705	9,001,790,326	22,504,475,815	26.80

***** Source: Cherokee County Tax Assessor

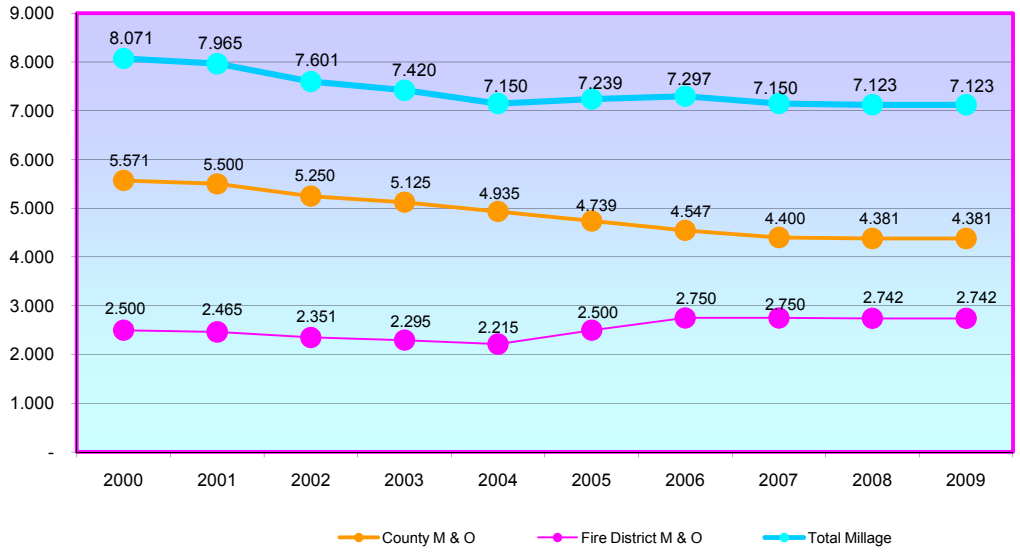
Note: Property in Cherokee County is assessed at 40% of actual value. Tax rates are per $1,000 of assessed value.

CHEROKEE COUNTY, GEORGIA

PROPERTY TAX RATES - DIRECT AND OVERLAPPING
(Per $1,000 of Assessed Value)
LAST TEN FISCAL YEARS

	County	Fire Districts		Schools		
Year of Levy	Maintenance and Operations	County Wide	State	Maintenance and Operations	Bonded Debt	Total
2000	5.571	2.500	0.25	18.450	1.450	19.900
2001	5.500	2.465	0.25	18.450	1.430	19.880
2002	5.250	2.351	0.25	18.450	1.269	19.719
2003	5.125	2.295	0.25	18.450	1.269	19.719
2004	4.935	2.215	0.25	18.450	1.129	19.579
2005	4.739	2.500	0.25	18.450	0.900	19.350
2006	4.547	2.750	0.25	18.450	0.500	18.950
2007	4.400	2.750	0.25	18.450	0.400	18.850
2008	4.381	2.742	0.25	18.450	0.400	18.850
2009	4.381	2.742	0.25	18.450	0.400	18.850

Historical County Millage Rates - Last 10 Years



CHEROKEE COUNTY, GEORGIA

DIRECT AND OVERLAPPING SALES TAX RATES
LAST TEN FISCAL YEARS

(Unaudited)

Fiscal Year	Cherokee County	County School District	State	Total Sales Tax Rate
2000	1.00%	1.00%	4.00%	6.00%
2001	1.00%	1.00%	4.00%	6.00%
2002	1.00%	1.00%	4.00%	6.00%
2003	1.00%	1.00%	4.00%	6.00%
2004	1.00%	1.00%	4.00%	6.00%
2005	1.00%	1.00%	4.00%	6.00%
2006	1.00%	1.00%	4.00%	6.00%
2007	1.00%	1.00%	4.00%	6.00%
2008	1.00%	1.00%	4.00%	6.00%
2009	1.00%	1.00%	4.00%	6.00%

CHEROKEE COUNTY, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS
DECEMBER 31, 2009

(Unaudited)

	2009			2006**		
Taxpayer	**Assessed Value**	**Rank**	**Percentage of Total Assessment**	**Assessed Value**	**Rank**	**Percentage of Total Assessment**
Georgia Power	33,676,224	1	0.37%	29,127,920	2	0.38%
Atlanta Gas Light Company	30,289,795	2	0.34%	32,550,440	1	0.42%
Cobb EMC	21,781,325	3	0.24%	19,180,800	3	0.25%
CH Realty IV / Woodstock, LLC	16,651,200	4	0.18%			
AllTel	16,082,581	5	0.18%	19,471,000	4	0.25%
Georgia Transmission	14,270,668	6	0.16%	12,752,640	6	0.17%
Canton Marketplace, LLC	14,157,840	7	0.16%			
DDRM Riverstone Plaza LLC	13,575,200	8	0.15%			
BellSouth Telecommunications	13,492,798	9	0.15%	17,275,760	5	0.22%
Forest Real Estate Group, Inc.	12,201,602	10	0.14%			
Inland Southeast Riverstone			0.00%	13,970,520	7	0.18%
Mid-America Apartment Comm			0.00%	10,499,286	8	0.14%
Inland Rome, Inc			0.00%	9,221,000	9	0.12%
Sawnee EMC			0.00%	8,250,840	10	0.11%

* Source: Cherokee County Tax Commissioners Office

**NOTE: 2006 is the oldest data available.

CHEROKEE COUNTY, GEORGIA

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

(Uaudited)

Fiscal Year Ended 12/31		Tax Levied for the Fiscal Year (1)	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2000		25,413,285	37,138,681	146.14%	3,087,349	40,226,030	158.29%
2001		28,347,510	25,935,643	91.49%	7,768,474	33,704,117	118.90%
2002		29,156,215	27,727,626	95.10%	3,762,526	31,490,152	108.00%
2003		36,812,799	29,733,081	80.77%	4,449,755	34,182,836	92.86%
2004		39,028,719	32,222,778	82.56%	4,086,655	36,309,433	93.03%
2005		39,800,255	35,917,192	90.24%	3,693,821	39,611,013	99.52%
2006		42,938,818	41,285,571	96.15%	5,006,645	46,292,216	107.81%
2007		47,081,527	45,447,285	96.53%	4,996,320	50,443,605	107.14%
2008		51,585,541	46,272,455	89.70%	5,658,769	51,931,224	100.67%
2009	*	54,038,156	50,873,916	94.14%	6,473,351	57,347,267	106.12%

Source: Cherokee County Tax Commissioner

(1) Amounts shown are before adjustments on accounts of appeals, errors, and property added to the digest after the levy date.

* Information includes new tax for Parks and Recreation Bonds

CHEROKEE COUNTY, GEORGIA

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

	Governmental Activities				Business-Type Activities					
Fiscal Year	General Obligation	Development Authority	Resource Recovery Development Authority	Capital Leases	Capital Leases	Total Primary Government	Percentage of Personal Income	Per Capita	Population	Personal Income
2000	$ 30,000,000	$ 11,765,000	$ -	$ -	$ -	$ 41,765,000	0.0094491	294.32	141,903	31,148
2001	30,000,000	11,155,000	-	-	-	41,155,000	0.84%	263.50	156,185	31,463
2002	22,500,000	10,580,000	-	-	-	33,080,000	0.70%	209.40	157,973	29,934
2003	15,000,000	9,965,000	-	-	-	24,965,000	0.51%	152.13	164,100	29,737
2004	7,500,000	9,310,000	-	-	-	16,810,000	0.32%	98.37	170,885	30,590
2005	20,000,000	8,605,000	-	-	-	28,605,000	0.55%	155.28	184,211	28,100
2006	29,400,000	2,640,000	-	2,610,501	700,751	35,351,252	0.65%	184.02	192,107	28,100
2007	24,608,000	2,040,000	18,145,000	2,012,299	356,871	47,162,170	0.71%	230.78	204,363	32,358
2008	27,535,000	1,405,000	18,145,000	1,385,510	-	48,470,510	0.70%	230.76	210,044	33,000
2009	66,020,000	775,000	18,145,000	867,005	-	85,807,005	1.19%	391.31	219,283	33,000

Note: Development Authority bonds are issued by the Development Authority, a component unit of the County, but through an agreement the County is responsible for debt service payments over and above revenue generated by the Authority to pay the bonds.

Note: Resource Recovery Development Authority bonds are issued by the Resource Recovery Development Authority, a component unit of the County, but through an agreement the County is responsible for debt service payments over and above revenue generated by the authority to pay the bonds.

* Information is not readily available at this time.

CHEROKEE COUNTY, GEORGIA

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

(Unaudited)

Fiscal Year	General Bonded Debt Outstanding: General Obligation	Development Authority	Resource Recovery Development Authority	Total Primary Government	Percentage of Actual Value of Property	Per Capita	Population	Actual Property Value
2000	30,000,000	$ 11,315,000	$ -	$ 41,315,000	0.40%	291.15	141,903	$ 10,272,329,665
2001	30,000,000	10,705,000	-	40,705,000	0.35%	260.62	156,185	11,470,236,362
2002	22,500,000	10,130,000	-	32,630,000	0.25%	206.55	157,973	13,163,583,650
2003	15,000,000	9,515,000	-	24,515,000	0.17%	149.39	164,100	14,142,000,307
2004	7,500,000	8,860,000	-	16,360,000	0.11%	95.74	170,885	15,505,675,920
2005	20,000,000	8,155,000	-	28,155,000	0.16%	152.84	184,211	17,254,095,187
2006	29,400,000	2,640,000	-	32,040,000	0.17%	166.78	192,107	19,311,926,242
2007	24,608,000	2,040,000	18,145,000	44,793,000	0.20%	219.16	204,383	22,056,878,117
2008	27,535,000	1,405,000	18,145,000	47,085,000	0.20%	224.17	210,044	23,147,516,415
2009	66,020,000	725,000	18,145,000	84,890,000	0.38%	387.13	219,283	22,504,475,815

Note: Development Authority bonds are issued by the Development Authority, a component unit of the County, but through an agreement the County is responsible for debt service payments over and above revenue generated by the authority to pay the bonds.

Note: Resource Recovery Development Authority bonds are issued by the Resource Recovery Development Authority, a component unit of the County, but through an agreement the County is responsible for debt service payments over and above revenue generated by the authority to pay the bonds.

CHEROKEE COUNTY, GEORGIA

DIRECT GENERAL OBLIGATION AND OVERLAPPING GENERAL OBLIGATION AND GUARANTEED REVENUE DEBT DECEMBER 31, 2009

(Unaudited)

General Obligation Debt:		
2005 Issue	$ 10,505,000	
2006 Issues	3,998,000	
2008 Issues	6,517,000	
2009 Issue	45,000,000	
Total General Obligation Debt		$ 66,020,000
Direct Guaranteed Revenue Debt:		
1997 Industrial Development Authority Bonds	725,000	
2007 Resource Recovery Development Authority Bonds	18,145,000	
Total Guaranteed Revenue Debt		18,870,000
Overlapping General Obligation Debt		
Cherokee County School System	256,990,000	
City of Canton	44,179,011	
City of Woodstock	1,001,576	
Total Overlapping Debt		302,170,587
Total Direct and Overlapping Debt		$ 387,060,587
Cherokee County Debt per Capita:(1)		
Direct General Obligation Debt	$ 301.07	
Direct Guaranteed Revenue Debt	86.05	
Overlapping General Obligation Debt	1,377.99	
	$ 1,765.12	

(1) Based on estimated population of 219,283 as provided by Cherokee County Planning and Zoning Department

CHEROKEE COUNTY, GEORGIA

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

(dollars in thousands) **(Unaudited)**

	Fiscal Year									
	2000	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**
Assessed Value	$ 4,108,932	$ 4,588,095	$ 5,265,433	$ 5,656,800	$ 6,202,270	$ 6,901,638	$ 7,724,770	$ 8,822,751	$ 9,259,007	$ 9,001,790
Debt Limit: 10% of assessed value	410,893	458,810	526,543	565,680	620,227	690,164	772,477	882,275	925,901	900,179
Less: Debt applicable to debt limit	30	23	15	8	-	20	29	25	28	66
Legal Debt Margin	$ 410,863	$ 458,787	$ 526,528	$ 565,672	$ 620,227	$ 690,144	$ 772,448	$ 882,250	$ 925,873	$ 900,113

CHEROKEE COUNTY, GEORGIA

PLEDGED- REVENUE COVERAGE
LAST TEN FISCAL YEARS
(dollars in thousands)

	Development Authority Revenue Bonds				Special Purpose Local Option Sales Tax Bonds					
		Debt Service						Debt Service		
Fiscal Year	Land Sales	Principal	Interest	Coverage	Sales Tax	Less: Projects	Net Available Revenue	Principal	Interest	Coverage
2000	-	$ 390	$ 386	-	$ 20,861	$ 16,245	$ 4,616	$ -	$ -	N/A
2001	213	610	722	0.16	21,625	15,781	5,844	-	890	6.57
2002	610	575	758	0.46	22,160	11,926	10,234	7,500	1,335	1.16
2003	-	615	720	-	23,031	15,782	7,249	7,500	960	0.86
2004	240	655	680	0.18	25,624	19,293	6,331	7,500	641	0.78
2005	258	705	636	0.19	27,463	23,414	4,049	7,500	323	0.52
2006	10,719	560	401	11.15	31,674	31,866	(192)	-	916	(0.21)
2007	305	600	176	0.39	31,977	28,528	3,449	4,792	1,295	0.57
2008	-	680	93	-	29,254	27,980	1,274	6,515	1,049	0.17
2009	-	725	48	-	28,212	24,942	3,270	9,690	2,573	0.27

CHEROKEE COUNTY, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Year Ended	Estimated Population	Personal Income (in thousands)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
12/31/2000	141,903	$ 4,419,995	$ 31,148	31.0	26,057	1.50%
12/31/2001	156,185	4,914,049	31,463	31.8	27,190	3.20%
12/31/2002	157,973	4,728,764	29,934	32.6	27,606	3.60%
12/31/2003	164,100	4,879,842	29,737	33.4	27,698	3.90%
12/31/2004	170,885	5,227,372	30,590	34.2	29,416	3.00%
12/31/2005	184,211	5,176,329	28,100	33.6	33,000	3.90%
12/31/2006	192,107	5,398,207	28,100	35.8	35,057	4.40%
12/31/2007	204,363	7,006,648	32,358	33.8	36,276	4.30%
12/31/2008	210,044	7,078,483	33.700	33.0	36,500	8.20%
12/31/2009	219,283	7,078,483 *	32.280	33.0	38,105	10.01%

Sources: Georgia Department of Labor, Bureau of the Census, Atlanta Regional Commission, Cherokee County School District and the Cherokee County Development Authority.

* Information for 2009 was not available at this time.

CHEROKEE COUNTY, GEORGIA

PRINCIPAL EMPLOYERS
CURRENT YEAR AND TWO YEARS AGO

	2009			2007 **		
Employer	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Cherokee County Schools	4,549	1	*	3,800	1	*
Cherokee County Government	1,304	2	*	1,322	2	*
Pilgrams Pride Corp.	850	3	*	*	*	*
Northside-Cherokee Hospital	700	4	*	*	*	*
Chart Inc.	313	5	*	*	*	*
Universal Alloy Corporation	245	6	*	*	*	*
Meyn America, Inc.	218	7	*	*	*	*
City of Woodstock	195	8	*	*	*	*
Piolax Corporation	186	9	*	*	*	*
Reinhart College	178	10	*	*	*	*

* Information is not readily available.
** 2007 is the oldest data available
Source: Cherokee County Chamber of Commerce

CHEROKEE COUNTY, GEORGIA

FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION/PROGRAM
LAST SEVEN FISCAL YEARS

Title	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009
Commission Chairman	1	1	1	1	1	1	1
Post Commissioners	4	4	4	4	4	4	4
TOTAL COUNTY COMMISSION	**5**	**5**	**5**	**5**	**5**	**5**	**5**
County Clerk	1	1	1	1	1	1	1
TOTAL COUNTY CLERK	**1**	**1**	**1**	**1**	**1**	**1**	**1**
County Manager	1	1	1	1	1	1	1
Executive Assistant	1	1	1	1	1	1	1
Community Development Coordinator	1	1	0	0	0	0	2
Receptionist	2	2	2	2	2	2	1
Clerk	0	0	1	0	0	0	0
Part-Time Receptionist	1	1	0	0	0	0	0
TOTAL COUNTY MANAGER	**6**	**6**	**5**	**4**	**4**	**4**	**5**
Community Services Agency Director	0	0	1	1	1	1	1
Clerk	0	0	1	1	1	1	1
TOTAL COMMUNITY SERVICES	**0**	**0**	**2**	**2**	**2**	**2**	**2**
Chief Registrar	1	1	0	0	0	0	0
Elections Supervisor	0	0	1	1	1	1	1
Registration Assistant	2	2	0	0	0	0	1
Voter Registration Agent	0	0	2	2	2	2	0
Community Outreach Specialist	0	0	0	0	0	0	1
Senior Clerk	0	0	5	5	5	5	2
Electronic Voting Technician	0	0	0	0	0	0	1
Clerk 1	2	2	1	1	1	1	0
Clerk 2	5	5	0	0	0	0	0
Part-Time Clerk	2	2	2	2	2	2	3
TOTAL VOTER REGISTRATION	**12**	**12**	**11**	**11**	**11**	**11**	**9**
Support Services Agency Director	1	1	1	1	1	1	1
Senior Accountant	0	0	1	1	1	1	1
Accountant	3	3	2	1	1	1	1
Payroll Specialist	1	1	1	1	1	1	1
Accountants Payable Supervisor	1	1	1	1	1	1	1
Accountants Payable Clerk	1	1	1	2	1	1	2
Administrative Assistant	0	0	1	0	1	1	1
Part-Time Clerk	0	0	0	1	1	1	0
TOTAL FINANCE	**7**	**7**	**8**	**8**	**8**	**8**	**8**
Clerk I	2	2	1	2	2	2	0
Clerk II	1	1	0	0	0	0	0
Part-Time Clerk	0	0	1	0	0	0	0
TOTAL BUSINESS LICENSES	**3**	**3**	**2**	**2**	**2**	**2**	**0**
Development Service Supervisor	0	0	0	0	0	0	1
Development Services Rep	0	0	0	0	0	0	4
TOTAL COMMUNITY DEVELOPMENT SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**5**
Purchasing/Risk Mgmt Division Manager	1	1	1	1	1	1	1
Purchasing Clerk	1	1	1	1	1	1	1
TOTAL PURCHASING	**2**	**2**	**2**	**2**	**2**	**2**	**2**
County Attorney	1	1	1	1	1	1	0
Administrative Assistant	1	1	1	1	1	1	0
TOTAL COUNTY ATTORNEY	**2**	**2**	**2**	**2**	**2**	**2**	**0**
IT Director	1	1	1	1	1	1	1
SR DBA/DATA Manager	0	0	0	0	0	0	1
Systems Analyst I	3	3	4	4	4	4	4
Systems Analyst II	0	0	1	1	1	1	2
Network Security Mail Administrator	0	0	0	0	0	0	1
Network Systems Manager	1	1	1	1	1	1	1
Webmaster	1	1	1	1	1	1	1
Systems Information Manager	1	1	1	1	1	1	1
Part-Time Intern Technician	1	1	0	0	0	0	0
Senior Systems Analyst	1	1	1	1	1	1	0
TOTAL INFORMATION TECHNOLOGY	**9**	**9**	**10**	**10**	**10**	**10**	**12**

CHEROKEE COUNTY, GEORGIA

FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION/PROGRAM
LAST SEVEN FISCAL YEARS

Title	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009
GIS - Mapping Manager	1	1	1	1	1	1	1
Senior Tax Mapper	1	1	1	1	1	1	1
Tax Mapper	1	1	1	1	1	1	1
Address Coordinator	0	0	0	1	1	1	1
TOTAL GEOGRAPHICAL INFORMATION	**3**	**3**	**3**	**4**	**4**	**4**	**4**
Human Resources Director	1	1	1	1	1	1	1
Employment Coordinator	0	0	0	0	0	0	1
Benefits Coordinator	1	1	1	1	1	1	1
HR Specialist/Benefits Coordinator	0	0	1	1	1	1	0
Human Resources Assistant	1	1	1	1	1	1	1
TOTAL HUMAN RESOURCES	**3**	**3**	**4**	**4**	**4**	**4**	**4**
Tax Commissioner	1	1	1	1	1	1	1
Deputy Tax Commissioner	1	1	1	1	1	1	1
Tax Administrator	1	1	1	1	1	1	1
Assistant Tax Administrator	1	1	1	1	1	1	1
Title Report/Inventory Clerk	0	0	0	0	0	0	2
Tag Bookkeeper	1	1	1	1	1	1	0
Assistant Tag Bookkeeper	1	1	1	1	1	1	0
Part-Time Clerical	0	0	0	0	0	0	1
Supervisor	1	1	2	2	2	2	2
Senior Tax Clerk	1	1	24	24	24	24	17
Clerk I	24	24	0	0	0	0	0
Clerk II	2	2	0	0	0	0	0
TOTAL TAX COMMISSIONER	**34**	**34**	**32**	**32**	**32**	**32**	**26**
Chief Appraiser	1	1	1	1	1	1	1
Deputy Chief Appraiser	1	1	1	1	1	1	1
Senior Appraiser	4	4	4	4	4	4	4
Lead Appraiser	5	5	5	5	5	5	5
Appraiser	9	9	9	11	11	11	10
PT Clerical	0	0	0	0	0	0	1
Appraisal Clerk	6	6	6	6	6	6	0
Receiver of Records	0	0	0	0	0	0	1
Senior Clerk	0	0	0	0	0	0	6
Appraisal Clerk Coordinator	1	1	1	1	1	1	0
Secretary	4	4	4	4	4	4	3
TOTAL TAX ASSESSOR	**31**	**31**	**31**	**33**	**33**	**33**	**32**
Director - Property Management	1	1	1	1	1	1	1
Maintenance Worker I	1	1	2	2	2	2	1
Maintenance Worker II	1	1	0	0	0	0	0
Maintenance Technician	2	2	2	3	3	3	7
TOTAL PROPERTY MANAGEMENT	**5**	**5**	**5**	**6**	**6**	**6**	**9**
Director	1	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1	1
Parts	0	0	0	0	0	0	1
Mechanic I	1	2	2	2	2	2	1
Mechanic II	4	4	5	5	5	5	6
Mechanic III	2	2	2	2	2	2	2
Master Mechanic	1	1	0	0	0	0	0
TOTAL FLEET SERVICES	**10**	**11**	**11**	**11**	**11**	**11**	**12**
Court Reporter	3	3	3	3	3	3	3
Full Time Bailiff	0	0	1	1	1	1	1
Part-Time Bailiff	12	12	11	13	13	13	15
TOTAL COURT ADMINISTRATION	**15**	**15**	**15**	**17**	**17**	**17**	**19**
Court Reporter	2	2	2	2	2	2	3
TOTAL SUPERIOR COURT	**2**	**2**	**2**	**2**	**2**	**2**	**3**
Law Clerk	2	2	2	2	2	2	3
TOTAL SUPERIOR COURT LAW CLERKS	**2**	**2**	**2**	**2**	**2**	**2**	**3**
Director of Pre-Trial Services	1	1	1	1	1	1	1
Counselor/Investigator	1	1	1	0	0	0	0
Part-Time Clerk	0	0	1	0	0	0	0
Administrative Secretary	0	1	0	0	0	0	0
TOTAL PRE-TRIAL SERVICES	**2**	**3**	**3**	**1**	**1**	**1**	**1**
Counselor/Investigator	0	0	0	2	2	2	2
Investigator	0	0	0	1	1	1	0
Director Indigent Defense	0	0	0	0	0	0	1
Clerk	0	0	0	1	1	1	1
TOTAL INDIGENT DEFENSE	**0**	**0**	**0**	**4**	**4**	**4**	**4**

CHEROKEE COUNTY, GEORGIA

FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION/PROGRAM
LAST SEVEN FISCAL YEARS

Title	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009
Clerk of Superior Court	1	1	1	1	1	1	1
Chief Deputy Clerk	1	1	1	1	1	1	1
Chief Clerk	0	0	0	0	0	0	1
Senior Deputy Clerk	8	8	7	7	7	7	6
Senior Clerk	18	18	18	18	18	18	17
Clerk	19	19	18	18	18	18	20
Clerk II	0	0	1	1	1	1	7
Temp Clerical	0	0	0	0	0	0	2
Jury manager	0	0	0	0	0	0	1
Records Technician	2	2	0	0	0	0	0
Part-Time Clerk	2	2	4	4	4	4	5
Bookkeeper	0	0	1	1	1	1	0
TOTAL COURT CLERK	**51**	**51**	**51**	**51**	**51**	**51**	**61**
Assistant District Attorney	5	5	5	6	6	6	8
Senior Investigator	0	0	1	1	1	1	0
Investigator	9	9	9	9	9	9	11
Senior Secretary	6	6	5	5	5	5	6
Victim Witness Advocate	1	1	1	1	1	1	0
Victim Witness Specialist	1	1	1	1	1	1	0
Financial Director	0	0	0	0	0	0	1
DA Diversion Program Director	1	1	1	1	1	1	0
Receptionist	1	1	1	1	1	1	0
TOTAL DISTRICT ATTORNEY	**24**	**24**	**24**	**25**	**25**	**25**	**26**
Victim Witness Coordinator	1	1	1	1	1	1	1
VW Asst Coordinator	0	0	0	0	0	0	1
Victim Witness Advocate	2	2	2	2	2	2	4
TOTAL VICTIM OF CRIME GRANT	**3**	**3**	**3**	**3**	**3**	**3**	**6**
State Court Judge	2	2	2	2	2	2	2
Court Administrator/Court Reporter	1	1	1	1	1	1	0
Administrative Assistant	1	1	1	1	1	1	1
Law Clerk	1	1	1	1	1	1	1
Senior Secretary	1	1	1	1	1	1	1
TOTAL STATE COURT	**6**	**6**	**6**	**6**	**6**	**6**	**5**
Solicitor	1	1	1	1	1	1	1
Assistant Solicitor	3	3	3	5	5	5	7
Chief Assistant Solicitor	0	0	0	0	0	0	1
Lead Asst Solicitor	0	0	0	0	0	0	1
Investigator	1	1	3	3	3	3	3
Clerk	2	2	0	1	1	1	1
Clerk II	0	0	5	3	3	3	3
Law Clerk	0	1	0	0	0	0	0
Secretary	1	2	2	2	2	2	2
Secretary II	2	0	1	1	1	1	2
Receptionist	0	1	0	0	0	0	0
Trial Assistant	1	0	0	0	0	0	2
Victin Aitness Advocate	0	0	0	0	0	0	1
Part-Time Clerk	2	2	0	3	3	3	2
TOTAL STATE COURT SOLICITOR	**13**	**13**	**15**	**19**	**19**	**19**	**26**
Director	0	0	0	1	1	1	1
Receptionist	0	0	0	1	1	1	1
TOTAL DUI COURT	**0**	**0**	**0**	**2**	**2**	**2**	**2**
Chief Magistrate Judge	1	1	1	2	2	2	2
Chief Deputy Clerk	2	2	1	1	1	1	0
Clerk of Magistrate Court	1	1	1	1	1	1	0
Deputy Clerk	2	2	2	2	2	2	0
Part-Time Assistant Magistrate Judge	6	6	6	5	0	0	0
Part-Time County/State	0	0	0	0	0	0	4
Part-Time Intern Assistant	1	1	1	1	1	1	0
TOTAL MAGISTRATE COURT	**13**	**13**	**12**	**12**	**7**	**7**	**6**
Probate Court Judge	1	1	1	1	1	1	1
Hearing Officer	0	0	1	1	1	1	1
Chief Deputy Clerk	1	1	1	1	1	1	0
Senior Deputy Clerk	2	2	4	4	4	4	5
Clerk II	0	0	0	0	0	0	1
Deputy Clerk	4	4	1	1	1	1	1
Part-Time Clerk	0	1	0	0	0	0	0
TOTAL PROBATE COURT	**8**	**9**	**8**	**8**	**8**	**8**	**9**

CHEROKEE COUNTY, GEORGIA

FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION/PROGRAM
LAST SEVEN FISCAL YEARS

Title	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009
Juvenile Court Judge	2	2	2	2	2	2	2
Administrative Asistant	0	0	0	0	0	0	2
Administration Coordinator	2	2	2	2	2	2	0
Juvenile Court Program Mgr	0	0	0	0	0	0	1
Intake Officer	1	1	1	1	1	1	1
TOTAL JUVENILE COURT	**5**	**5**	**5**	**5**	**5**	**5**	**6**
Sergeant	1	1	1	0	0	0	0
Captain	0	0	0	0	0	0	1
Corporal	2	2	2	2	2	2	1
Deputy	5	5	5	5	5	5	9
TOTAL DRUG TASK FORCE	**8**	**8**	**8**	**7**	**7**	**7**	**11**
Deputy	0	0	0	2	2	2	0
TOTAL HEAT GRANT	**0**	**0**	**0**	**2**	**2**	**2**	**0**
Administrative Assistant	1	1	1	1	1	1	0
Captain	1	1	1	1	1	1	1
Chief Deputy	1	1	1	1	1	1	1
Clerk	1	2	2	2	2	2	2
Communications Officer	2	2	2	2	2	2	0
Corporal	2	2	1	1	1	1	0
Deputy	2	0	2	2	2	2	2
Director Administration	0	0	0	0	0	0	1
Evidence Custodian	0	1	1	1	1	1	2
Executive Assistant	0	0	0	0	0	0	1
Fleet Coordinator	2	1	0	0	0	0	0
Human Resources Coordinator	1	1	1	1	1	1	1
Information Systems Analyst	1	1	1	1	1	1	1
Lieutenant	1	2	2	3	3	3	2
Major	1	1	1	1	1	1	0
Principal Secretary	1	1	1	1	1	1	0
Records Clerk	1	1	1	1	1	1	0
Records Coordinator	0	0	0	0	0	0	1
Secretary	4	2	3	3	3	3	2
Senior Secretary	0	0	0	0	0	0	1
Senior Clerk	1	2	1	1	1	1	1
Sergeant	2	2	2	2	2	2	0
Sheriff	2	1	1	1	1	1	1
TOTAL SHERIFF ADMINISTRATION	**25**	**25**	**25**	**26**	**26**	**26**	**20**
Captain	1	1	1	1	1	1	1
Sergeant	3	3	3	3	3	3	4
Corporal	11	11	10	10	10	10	7
Lieutenant	1	1	1	1	1	1	3
Deputy	10	14	12	12	12	12	11
Principal Secretary	1	1	1	1	1	1	1
Forensic Comp Technician	0	1	1	1	1	1	1
Crime Analyst	0	0	1	1	1	1	0
Clerk	3	3	3	3	3	3	4
TOTAL CRIMINAL INVESTIGATION	**30**	**35**	**33**	**33**	**33**	**33**	**32**
Captain	0	0	1	1	1	1	1
Sergeant	0	0	1	1	1	1	0
Crime Analyst	0	0	0	0	0	0	1
Corporal	0	0	2	2	2	2	3
Forensic Computer Technician	0	0	0	0	0	0	1
Lieutenant	0	0	1	1	1	1	0
Deputy	0	0	3	3	3	3	2
TOTAL MAJOR CRIMES UNIT	**0**	**0**	**8**	**8**	**8**	**8**	**8**
Agent	1	0	1	1	1	1	0
Admin	0	0	0	0	0	0	1
Captain	1	1	1	1	1	1	5
Clerk	7	2	2	2	2	2	2
Corporal	13	13	15	15	15	15	14
Deputy	15	68	76	76	76	76	84
Lieutenant	66	7	6	6	6	6	7
Major	0	1	1	1	1	1	1
Sergeant	1	15	16	16	16	16	20
Warrant Office Coordinator	2	1	1	1	1	1	1
TOTAL UNIFORM PATROL	**106**	**108**	**119**	**119**	**119**	**119**	**135**

CHEROKEE COUNTY, GEORGIA

FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION/PROGRAM
LAST SEVEN FISCAL YEARS

Title	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009
Captain	0	0	0	0	0	0	1
Clerk	0	0	0	0	0	0	1
Corporal	0	0	0	0	0	0	1
Deputy	0	0	0	0	0	0	2
Lieutenant	0	0	0	0	0	0	1
Secretary II	0	0	0	0	0	0	1
Sergeant Sherriff	0	0	0	0	0	0	1
Total Sherriff Training Division	**0**	**0**	**0**	**0**	**0**	**0**	**8**
Captain	1	1	1	1	1	1	1
Control Room Operator	1	1	0	1	1	1	1
Corporal	0	0	2	1	1	1	1
Deputy	16	16	16	16	16	16	26
Sergeant	1	1	1	1	1	1	1
TOTAL COURT SECURITY	**19**	**19**	**20**	**20**	**20**	**20**	**30**
Lieutenant	1	1	1	1	1	1	1
Corporal	1	0	1	1	1	1	0
Sergeant	1	0	1	1	1	1	1
Secretary	0	0	1	1	1	1	1
Clerk	0	1	0	0	0	0	0
TOTAL SHERIFF INTERNAL AFFAIRS	**3**	**2**	**4**	**4**	**4**	**4**	**3**
Part-Time Crossing Guard	13	15	15	15	15	15	14
TOTAL CROSSING GUARDS	**13**	**15**	**15**	**15**	**15**	**15**	**14**
Bond Administrator	1	1	1	1	1	1	1
Captain	1	1	1	1	1	1	1
Clerk II	0	0	0	0	0	0	1
Clerk	1	7	7	7	7	7	3
Communications Officer	4	5	5	5	5	5	8
Corporal	6	6	6	6	6	6	9
Deputy	107	112	117	117	117	117	97
Inmate Court Coordinator	0	0	0	0	0	0	2
Lieutenant	5	4	4	5	5	5	4
Maintenance Supervisor	2	1	1	1	1	1	1
Maintenance Technician	1	1	1	1	1	1	2
Major	1	1	1	1	1	1	1
Part-Time Chaplain	0	1	0	0	0	0	0
Part-Time Deputy	0	0	0	0	0	0	4
Receptionist	0	0	0	0	0	0	2
Records Clerk	1	2	1	1	1	1	1
Senior Clerk	0	1	1	1	1	1	0
Secretary I	0	0	0	0	0	0	1
Sergeant	1	4	5	5	5	5	5
TAC Officer	1	2	2	2	2	2	2
TOTAL ADULT DETENTION CENTER	**132**	**149**	**153**	**154**	**154**	**154**	**145**
Administrative Assistant	1	3	2	1	1	1	2
Deputy Fire Marshal	3	1	0	0	0	0	0
Division Chief	1	1	1	1	1	1	1
Executive Assistant	1	0	1	1	1	1	1
Fire Chief	0	0	0	0	0	0	1
Fire Equip Supply Officer	1	0	1	1	1	1	1
Fire Inspector	0	2	0	0	0	0	0
Fire Marshal	1	1	0	0	0	0	0
Fire Protection Engineer	1	1	0	0	0	0	0
Fire Supply Office	2	1	0	0	0	0	0
Fire/EMS Agency Director	1	1	1	1	1	1	0
Fleet Operations Coordinator	1	1	0	0	0	0	0
HR Specialist	0	0	0	0	0	0	1
Information Systems Analyst	0	1	0	0	0	0	1
Logistics Officer	0	0	1	1	1	1	1
Public Affairs Officer	0	1	1	1	1	1	1
Safety Officer	1	0	0	1	1	1	0
Special Projects Officer	0	0	1	1	1	1	1
Warehouse Specialist	0	0	1	1	1	1	1
TOTAL FIRE ADMINISTRATION	**14**	**14**	**10**	**10**	**10**	**10**	**12**
Fire Marshal	0	0	1	1	1	1	1
Deputy Fire Marshal	0	0	1	1	1	1	0
Plans Examiner	0	0	2	2	2	2	3
Administrative Assistant	0	0	1	1	1	1	0
Fire Inspector	0	0	2	2	2	2	2
TOTAL FIRE MARSHAL	**0**	**0**	**7**	**7**	**7**	**7**	**6**

CHEROKEE COUNTY, GEORGIA

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LAST SEVEN FISCAL YEARS

Title	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009
Administrative Assistant	16	1	0	1	1	1	1
Arson Investigator	14	1	1	1	1	1	1
Battalion Chief	10	11	6	10	10	10	10
Division Chief	11	0	1	2	2	2	2
Fire Apparatus Operation	10	0	18	35	35	35	60
Fire Apparatus Operator/ Paramedic	61	0	0	7	7	7	14
Fire Captain	9	9	15	10	10	10	12
Fire Fighter Entry Level	0	0	0	0	0	0	3
Fire Fighter Advanced	0	10	0	0	0	0	0
Fire Fighter II	3	17	0	0	0	0	0
Fire Fighters	1	16	25	40	40	40	16
Fire Lieutenant	1	10	12	12	12	12	21
Fire Sergeant	0	61	69	69	69	69	66
Medcon	0	3	0	0	0	0	0
Operations Chief	0	1	0	0	0	0	0
Paramedic	0	0	0	1	1	1	0
Part-Time Fire Fighter	26	27	1	31	31	31	0
TOTAL FIRE FIGHTING	**162**	**167**	**148**	**219**	**219**	**219**	**206**
Community Educator I	1	1	1	1	1	1	1
Community Educator II	1	1	1	0	0	0	1
Community Educator III	0	0	1	1	1	1	1
TOTAL FIRE PREVENTION	**2**	**2**	**3**	**2**	**2**	**2**	**3**
Safety Officer	1	1	1	0	0	0	0
Training Officer	1	0	0	0	0	0	3
Fire Instructor II	1	2	0	0	0	0	0
Sergeant	2	1	1	1	1	1	3
Division Chief	0	1	1	1	1	1	1
Administrative Assistant	0	0	0	1	1	1	1
TOTAL FIRE TRAINING	**5**	**5**	**3**	**3**	**3**	**3**	**8**
Division Chief	1	0	1	1	1	1	1
Captain	0	0	0	0	0	0	2
EMS Coordinator	1	1	0	1	1	1	0
Training Officer	0	0	0	0	0	0	1
Fire Apparatus Operator	16	0	28	21	21	21	27
Fire Apparatus Operator/ Paramedic	0	0	0	1	1	1	8
Fire Fighter	28	1	17	8	8	8	7
Fire Fighter II	1	28	0	0	0	0	0
Medcon	0	0	3	2	2	2	3
Medical Director	0	1	0	0	0	0	0
Firefighter - Entry Level	0	0	0	0	0	0	1
Paramedic	0	16	0	1	1	1	0
Quality/QI	0	0	0	0	0	0	1
Sergeant - Fire	0	0	0	0	0	0	1
Paramedic Instructor	0	0	0	1	1	1	0
Part-Time Fire Fighter	9	9	0	0	0	0	0
TOTAL EMERGENCY MEDICAL SERVICES	**56**	**56**	**49**	**36**	**36**	**36**	**52**
Chief Coroner	1	1	1	1	1	1	1
Part-Time Medical Examiner	2	2	2	2	2	2	2
TOTAL COUNTY CORONER	**3**	**3**	**3**	**3**	**3**	**3**	**3**
Administrative Assistant	0	2	1	1	1	1	1
Accreditation Manager	0	0	0	0	0	0	1
Assistant Director	1	0	0	1	1	1	1
CAD Manager	0	1	1	1	1	1	1
Call taker	0	0	0	0	0	0	1
Communication Officer in Training	2	2	5	5	5	5	6
Communications Officer I	2	2	4	7	7	7	0
Communications Officer II	19	2	0	0	0	0	0
Communications Officer III	2	21	21	21	21	21	23
Communications Supervisor	2	4	4	4	4	4	4
Director	3	0	1	1	1	1	1
Division Chief	1	1	0	0	0	0	0
Lead Communications Officer	1	3	4	4	4	4	4
Operations Officer	1	1	0	0	0	0	0
Part-Time Call Takers	1	14	14	14	14	14	0
Part-Time	0	0	0	0	0	0	1
Part-Time Clerical	0	0	0	0	0	0	7
Records Coordinator	0	0	0	0	0	0	1
TAC Assistant	1	1	1	1	1	1	0
TAC Officer	4	1	1	1	1	1	1
Training Officer	11	1	1	1	1	1	1
TOTAL EMERGENCY-9-1-1	**51**	**56**	**58**	**62**	**62**	**62**	**54**

CHEROKEE COUNTY, GEORGIA

FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION/PROGRAM
LAST SEVEN FISCAL YEARS

Title	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009
Animal Control Officer	4	4	5	5	5	5	6
TOTAL ANIMAL CONTROL	**4**	**4**	**5**	**5**	**5**	**5**	**6**
Clerk	1	1	1	1	1	1	0
Director	11	1	1	1	1	1	0
Animal Care Technician	0	0	0	0	0	0	1
Animal Health Technician	0	0	0	0	0	0	3
Animal Care Supervisor	0	0	0	0	0	0	1
Animal Support Specialist 1	0	0	0	0	0	0	4
Animal Support Specialist 2	0	0	0	0	0	0	3
Kennel Staff	1	11	13	13	13	13	0
Kennel Team Leader	1	1	1	1	1	1	0
Office Team Leader	1	1	0	0	0	0	0
Adopt/Shelter Supervisor	0	0	0	0	0	0	1
PT /Animal Kennel	0	0	0	0	0	0	1
Tech Assistant	2	0	1	1	1	1	0
Admin	0	0	0	0	0	0	1
Veterinarian Tech	0	2	0	0	0	0	0
TOTAL ANIMAL SHELTER	**17**	**17**	**17**	**17**	**17**	**17**	**15**
Director	0	1	1	1	1	1	0
Director/Homeland Security	0	0	0	0	0	0	1
Homeland Deputy Director	0	0	0	0	0	0	1
Emergency Man Hazard Mitigation	0	0	0	0	0	0	1
EMA Specialist	0	1	0	0	0	0	0
Administrative Assistant	0	2	1	1	1	1	0
TOTAL EMERGENCY MANAGEMENT	**0**	**4**	**2**	**2**	**2**	**2**	**3**
Administrative Assistant	1	1	2	2	2	2	1
Construction Inspector	6	1	0	0	0	0	0
Director	3	1	1	1	1	1	1
Equipment Operator I	2	9	7	7	7	7	6
Equipment Operator II	9	5	9	9	9	9	2
Heavy Equipment Operator	1	4	2	2	2	2	7
Laborer I	9	13	15	15	15	15	13
Laborer II	5	7	6	6	6	6	9
Lead Heavy Equipment Operator	1	1	1	1	1	1	5
Manager	4	3	2	2	2	2	1
Part-Time Laborer I	13	10	11	11	11	11	1
Receptionist	7	1	0	0	0	0	0
Pavement manager	0	0	0	0	0	0	1
Temp Clerical	0	0	0	0	0	0	1
Temp Roads and Bridges	0	0	0	0	0	0	5
Secretary	1	1	1	0	0	0	0
Sign Technician	1	1	1	1	1	1	1
Supervisor	1	6	7	7	7	7	6
Truck Driver I	1	2	1	1	1	1	1
Truck Driver II	1	9	10	10	10	10	9
Truck Driver III	10	1	1	1	1	1	1
TOTAL ROADS AND BRIDGES	**76**	**76**	**77**	**76**	**76**	**76**	**71**
Accountant	1	1	1	1	1	1	1
TOTAL SPLOST ADMINISTRATION	**1**	**1**	**1**	**1**	**1**	**1**	**1**
Program Coordinator	1	1	1	1	1	1	0
Administrative Assistant	1	1	1	1	1	1	0
Engineering Liaison	1	1	1	1	1	1	0
Construction Inspector	1	1	1	1	1	1	1
Construction Manager	1	1	1	1	1	1	1
Part-Time Engineering Technician	3	3	3	3	3	3	3
Part-Time Administrative Assistant	1	1	1	1	1	1	0
TOTAL SPLOST ENGINEERING	**9**	**9**	**9**	**9**	**9**	**9**	**5**
Development Director	1	1	1	1	1	1	1
Engineering Assistant	1	1	1	1	1	1	0
Development Coordinator	1	1	1	1	1	1	0
Development Inspector	3	3	3	3	3	3	0
TOTAL ENGINEERING DEVELOPMENT	**6**	**6**	**6**	**6**	**6**	**6**	**1**
Erosion Technician	0	0	0	0	0	0	1
Stormwater Coordinator	0	0	0	0	0	0	1
Stormwater Inspector	0	0	0	0	0	0	1
Preconstruction Storm Water Engineer	0	0	0	0	0	0	1
TOTAL STORMWATER	**0**	**0**	**0**	**0**	**0**	**0**	**4**

CHEROKEE COUNTY, GEORGIA

FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION/PROGRAM
LAST SEVEN FISCAL YEARS

Title	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009
Administrative Assistant	4	1	1	1	1	1	1
Agency Director	0	0	0	0	0	0	1
Assistant Director	1	1	1	1	1	1	0
Development Technician	1	1	1	1	1	1	0
Environmental Engineer	1	1	1	1	1	1	0
Arborist	0	0	0	0	0	0	1
Asst County Engineer	0	0	0	0	0	0	1
Engineering Technician	0	0	0	0	0	0	1
Preconstruction Transportation Engineer	0	0	0	0	0	0	1
Erosion Inspector	1	1	0	0	0	0	0
Erosion Technician	1	4	4	4	4	4	0
GIS Technician	1	1	1	1	1	1	0
Hwy/Utility Permit Clerk	1	1	1	1	1	1	0
Part-Time Development Inspector	1	1	1	1	1	1	0
Part-Time Erosion Technician	1	1	1	1	1	1	0
Public Works Agency Director	1	1	1	1	1	1	0
TOTAL ENGINEERING	**14**	**14**	**13**	**13**	**13**	**13**	**6**
Recycling Supervisor	1	1	1	1	1	1	1
Environmental Coordinator	1	1	1	1	1	1	0
Recycling Operations Assistant	1	1	1	1	1	1	0
Litter Program Supervisor	1	1	1	1	1	1	0
Recycling Operator	2	2	2	2	2	2	0
Part-Time Recycling Center Driver	2	3	3	3	3	3	0
Part-Time Recycling Operator	0	1	1	1	1	1	2
TOTAL RECYCLING CENTER	**8**	**10**	**10**	**10**	**10**	**10**	**3**
Activities Coordinator	1	1	1	1	1	1	0
Administrative Assstant	0	0	0	0	0	0	1
I&A Caregiver	0	0	0	0	0	0	2
Maintenance Worker Part Time	0	0	0	0	0	0	1
Part Time Clerical	0	0	0	0	0	0	4
Building Supervisor	0	1	1	1	1	1	0
Caregiver Supervisor	1	1	1	1	1	1	0
Case Manager	3	3	2	2	2	2	3
Director	2	1	1	1	1	1	1
HDM Supervisor/Volunteer Coordinator	2	0	0	0	0	0	1
Homemaker	1	2	0	0	0	0	0
Homemaker Aid	1	2	3	3	3	3	3
Homemaker Supervisor	1	0	1	1	1	1	1
Home delivered Meals Asst	1	0	0	0	0	0	1
Intake Coordinator Supervisor	1	0	1	1	1	1	0
Kitchen Aid	0	1	0	0	0	0	0
Meals Assistant	0	1	1	1	1	1	0
Meals Supervisor	1	0	1	1	1	1	0
Part-Time Activities Coordinator	0	1	1	1	1	1	0
Part-Time Congregate Aid	0	0	0	1	1	1	0
Part-Time Homemaker Aid	0	1	1	1	1	1	0
Part-Time Meals Driver	1	1	1	1	1	1	0
Part-Time Meals Supervisor	1	1	1	1	1	1	0
Senior Secretary	1	1	1	1	1	1	0
Senior Services Aid	0	0	1	1	1	1	0
TOTAL SENIOR SERVICES	**18**	**18**	**19**	**20**	**20**	**20**	**18**
Conservation Administrator	1	1	1	1	1	1	1
TOTAL CONSERVATION ADMINISTRATION	**1**	**1**	**1**	**1**	**1**	**1**	**1**
Director	1	1	1	1	1	1	1
Senior Building Inspector	1	1	1	1	1	1	1
Building Inspector	10	8	8	8	8	8	6
Building Inspector Commercial	0	0	0	0	0	0	1
Commercial Plan Reviewer	1	1	1	1	1	1	1
Clerk	0	1	1	1	1	1	0
Senior Clerk	4	2	2	2	2	2	1
Part-Time Clerk	2	2	1	1	1	1	0
Part-Time Inspector	2	2	2	2	2	2	0
TOTAL BUILDING INSPECTIONS	**21**	**18**	**17**	**17**	**17**	**17**	**11**
Community Development Agency Director	1	1	1	1	1	1	1
Principal Planner	1	1	1	1	1	1	1
Planning Clerk	1	1	1	1	1	1	0
Admin	0	0	0	0	0	0	1
Planner	0	0	0	0	0	0	2
Address Coordinator	1	1	1	1	1	1	0
Planning Technician	2	2	2	2	2	2	2
Zoning Administrator	1	1	1	1	1	1	1
TOTAL PLANNING & ZONING	**7**	**7**	**7**	**7**	**7**	**7**	**8**

CHEROKEE COUNTY, GEORGIA

FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION/PROGRAM
LAST SEVEN FISCAL YEARS

Title	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009
Chief Marshal	1	1	1	1	1	1	1
Chief Deputy Marshal	0	0	1	1	1	1	1
Deputy Marshal	4	4	7	6	6	6	5
Dispatcher	1	1	0	0	0	0	0
Administrative Assistant	0	0	1	1	1	1	1
Clerk II	0	0	1	1	1	1	1
TOTAL CODE ENFORCEMENT	**6**	**6**	**11**	**10**	**10**	**10**	**9**
Bus Driver	0	0	0	0	0	0	12
Dispatcher	0	0	0	0	0	0	1
Part-Time	0	0	0	0	0	0	2
TOTAL CATS	**0**	**0**	**0**	**0**	**0**	**0**	**15**
Director - Parks & Recreation	0	0	0	0	0	0	1
Asst. Director - Parks and Recreation	0	0	0	0	0	0	1
Business Manager	0	0	0	0	0	0	1
Community Events Manager	0	0	0	0	0	0	1
Receptionist	0	0	0	0	0	0	1
TOTAL CPRA ADMINISTRATION	**0**	**0**	**0**	**0**	**0**	**0**	**5**
Part-Time Parks & Recreation	0	0	0	0	0	0	11
Recreation Leader	0	0	0	0	0	0	1
Recreation Assistant	0	0	0	0	0	0	1
Recreation Supervisor	0	0	0	0	0	0	5
TOTAL CPRA	**0**	**0**	**0**	**0**	**0**	**0**	**18**
Crew Leader - CRPA	0	0	0	0	0	0	3
Facilities Custodian	0	0	0	0	0	0	1
Parks/Facility Manager	0	0	0	0	0	0	1
Park Worker I	0	0	0	0	0	0	2
Park Worker II	0	0	0	0	0	0	2
Park Worker III	0	0	0	0	0	0	2
Projects Coodinator	0	0	0	0	0	0	1
Park Services Coordinator	0	0	0	0	0	0	2
Part-Time Parks & Recreation	0	0	0	0	0	0	1
Superintendent - Parks	0	0	0	0	0	0	1
TOTAL CRPA MAINTENANCE	**0**	**0**	**0**	**0**	**0**	**0**	**16**

CHEROKEE COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Human Resources											
	New hires	*	178	202	289	159	230	244	256	286	111
	Terminations	*	137	127	146	223	185	192	202	309	158
	Employees eligible for health insurance plan	*	*	*	986	998	1,010	1,046	1,135	1,191	1,184
	Applications received	*	*	*	*	*	820	1,000	1,000	1,859	1,243
	Training classes conducted	*	*	*	*	6	2	9	2	8	8
	Insurance products offered	*	*	*	6	9	10	10	10	10	10
	% Total turnover	*	13%	12%	12%	19%	16%	16%	15%	12%	1033%
	Exit interviews/COBRA	*	*	*	1,116	125	155	154	152	172	32
	Interviews conducted	*	*	*	*	*	400	500	500	500	**
Tax Commissioner											
Tax Assessor											
	Real property parcels	61,539	64,696	67,529	70,870	75,000	79,960	85,285	93,750	94,979	94,979
	Personal property acct.	11,418	10,635	12,071	16,690	13,193	12,015	11,820	12,050	12,645	11,599
	Mobile homes	3,767	3,765	3,690	3,660	3,618	3,577	3,449	3,134	3,047	3,040
	Real property field reviews	19,000	21,000	20,000	14,400	14,430	20,670	26,000	30,000	33,000	21,856
	Personal property audits	250	280	225	250	306	3,495	250	200	425	504
	Mobile home reviews	3,767	3,765	3,690	3,660	3,618	3,577	3,449	3,134	3,047	3,040
	New construction permits	2,913	2,709	2,210	2,242	2,342	2,880	2,860	2,000	1,000	485
	Assessment notices mailed	64,950	68,100	71,200	74,300	78,700	83,730	88,830	97,700	99,500	99,547
	Appeals processed	1,997	1,017	2,115	1,344	1,455	1,465	1,467	5,000	5,000	3,022
Finance											
	Interest earned (in 1000's)	*	*	*	$832	$627	$771	$2,376	$2,597	$1,287	$361
	Accounts payable checks issued	*	*	*	16,504	19,293	17,179	17,926	18,584	22,225	19,010
	Payroll checks issued	*	*	*	11,222	10,021	9,288	8,782	14,560	8,322	7,370
	Payroll direct deposits issued	*	*	*	23,757	24,883	23,638	27,754	36,400	37,700	28,978
	Budget adjustments/amendments	*	*	*	368	362	197	276	175	429	88
Mapping/GIS											
	Total number of parcels	*	*	*	*	*	*	89,204	93,252	93,968	94,240
	Number of parcels added	*	*	*	*	*	*	*	4,048	746	272
Property Management											
Information Technology											
	File servers maintained	*	*	*	*	*	55	66	70	74	75
	PC's maintained	*	*	*	*	*	1,050	1,232	1,260	1,270	1,270
	Terminals maintained	*	*	*	*	*	1	1	1	1	1
	Peripherals maintained	*	*	*	*	*	900	928	940	920	900
	Help desk calls received	*	*	*	*	*	4,100	4,550	2,150	2,212	2,450
	PC installations	*	*	*	*	*	230	161	90	75	70
	Uptime availability - major application servers	*	*	*	*	*	91%	92%	92%	91%	90%
	Help desk calls handled by in-house staff	*	*	*	*	*	99%	99%	99%	99%	99%
	Help desk calls closed within one hour	*	*	*	*	*	45%	46%	47%	45%	45%
	Help desk calls closed within 24 hours	*	*	*	*	*	45%	47%	50%	48%	47%
Court Administrative Services											
Superior Court											
	Total Criminal Dockets	*	*	*	*	*	2,119	2,020	2,749	*	1,296
	Total Criminal Defendants	*	*	*	*	*	2,311	2,246	3,011	*	145
	Total Felony Dockets	*	*	*	*	*	1,073	1,030	1,447	*	917

Source-Various County Departments noted above

CHEROKEE COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
	Total Felony Defendants	*	*	*	*	*	1,284	1,249	1,707	*	1,056
	Criminal Felony	*	*	*	*	*	1,072	1,030	2,861	*	707
	Criminal Felony Defendants	*	*	*	*	*	1,284	1,249	1,707	*	145
	Criminal Misdeamenor	*	*	*	*	*	389	527	1,189	*	589
	Criminal Misdeamenor Defendants	*	*	*	*	*	526	576	0	*	269
	Criminal Unified Appeals	*	*	*	*	*	1	0	0	*	0
	Criminal Probation Revocation	*	*	*	*	*	832	767	645	*	746
	General Civil Cases Filed	*	*	*	*	*	956	1,298	1,707	2,341	2,284
	Domestic Relations Cases Filed	*	*	*	*	*	2,439	2,294	2,168	2,210	2,129
	Total Civil Cases Filed	*	*	*	*	*	3,395	3,592	3,875	4,551	4,413
Pre-Trial Services/Indigent Defense											
Juvenile Court											
	Filed	*	647	*	615	627	695	780	787	796	929
	Disposed	*	605	*	483	625	815	758	812	790	857
	Open	*	279	*	460	460	338	357	328	335	268
	Unruly	*		*							
	Filed	*	275	*	304	343	312	365	323	278	163
	Disposed	*	226	*	221	339	355	359	346	300	160
	Open	*	103	*	191	196	154	161	142	151	58
	Termination of Parnetal Rights	*		*							
	Filed	*	25	*	15	13	63	29	42	31	25
	Disposed	*	12	*	22	8	72	24	31	39	19
	Open	*	21	*	10	15	25	30	31	22	17
	Traffic	*		*							
	Filed	*	505	*	542	548	444	474	414	307	282
	Disposed	*	490	*	533	536	441	500	380	317	276
	Open	*	139	*	177	188	185	157	192	153	61
	Deprived	*	*	*	*	*	*	*	*	*	369
	Filed	*	*	*	*	*	*	*	*	*	300
	Disposed	*	*	*	*	*	*	*	*	*	186
	Open	*	*	*	*	*	*	*	*	*	0
	Special Proceedings	*	*	*	*	*	*	*	*	*	38
	Filed	*	*	*	*	*	*	*	*	*	30
	Disposed	*	*	*	*	*	*	*	*	*	20
	Open	*	*	*	*	*	*	*	*	*	0
	TOTAL	*	*	*	*	*	*	*	*	*	1,806
	Filed	*	*	*	*	*	*	*	*	*	1,642
	Disposed	*	*	*	*	*	*	*	*	*	610
	Open	*	*	*	*	*	*	*	*	*	0
District Attorney											
	Cases Opened	1,455	1,320	1,501	1,739	1,973	2,123	2,186	1,493	2,323	1,392
	Cases Indicted	1,102	987	1,044	1,109	1,567	1,464	1,264	1,444	859	1,298
	Juvenile Cases	1,771	1,428	1,837	1,460	1,099	1,454	1,619	1,513	2,161	1,779
State Court											
	Landlord Tenant/ Dispossessory	*	*	*	*	*	*	*	10	23	18
	All Other Civil	*	*	*	*	*	*	*	2,709	3,633	3,995
	Serious Traffic	*	*	*	*	*	*	*	630	1,059	1,044
	Non-Traffic Misdemeanors	*	*	*	*	*	*	*	2,304	2,581	1,709

Source-Various County Departments noted above

CHEROKEE COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
	Probation Revocations	*	*	*	*	*	*	*	292	385	512
	All Other Traffic	*	*	*	*	*	*	*	20,620	13,843	9,636
Probate Court											
	Marriage Licenses Issued	*	*	*	*	1,057	1,664	1,159	1,112	1,081	960
	Firearm Licenses Issued	*	*	*	*	1,186	1,014	1,040	995	2,466	3,064
	Probate Filings	*	*	*	*	1,353	1,379	1,200	1,321	1,417	1,536
	Mental Health Proceedings	*	*	*	*	92	84	62	27	34	37
Magistrate Court											
	Felony arrest	*	*	*	*	2,925	3,074	2,836	2,722	*	2,808
	Misdemeanor arrest	*	*	*	*	2,534	2,852	3,152	3,167	*	3,892
	Search warrants	*	*	*	*	418	541	498	544	*	661
	Warrant application hearings	*	*	*	*	380	337	251	212	*	170
	First appearance bond hearings	*	*	*	*	5,258	6,286	6,107	6,189	*	2,412
	Commitment hearings	*	*	*	*	185	267	142	177	*	147
	Ordinance violations	*	*	*	*	380	672	771	628	*	930
	Claims cases	*	*	*	*	3,089	1,950	2,281	2,158	*	2,917
	Dispossessories	*	*	*	*	2,665	2,825	2,848	2,963	*	2,879
	Garnishments	*	*	*	*	267	277	258	321	*	287
	Foreclosures	*	*	*	*	233	57	45	69	*	68
	Abandoned	*	*	*	*	1,136	917	1,208	941	*	648
Law Enforcement											
	Physical Arrests	3,065	3,044	4,077	3,130	3,312	3,637	5,673	4,640	*	5,958
	Traffic Violations	8,767	11,154	18,454	14,521	14,182	14,278	14,705	16,786	*	10,152
	Sheriff Dispatches	75,019	83,872	98,600	148,400	191,923	207,832	214,000	196,669	*	188,748
Code Enforcement											
	Complaints	*	*	*	5,797	4,987	5,040	13,487	3,172	4,113	4,516
	Warnings	*	*	*	2,855	3,181	2,866	6,070	1,897	2,358	2,649
	Re-Inspections	*	*	*	2,912	3,917	2,485	6,896	1,463	2,250	3,070
	Unfounded	*	*	*	417	348	342	580	385	429	457
	N.A.T.	*	*	*	439	1,020	1,111	3,868	471	653	777
	Corrected	*	*	*	2,745	3,212	1,766	5,868	1,697	2,344	2,811
	Citations	*	*	*	334	281	395	317	302	338	351
Animal Control											
	Complaints	*	*	*	4,404	5,252	4,798	5,036	4,998	3,317	6,218
	Warnings	*	*	*	761	786	1,332	1,095	1,223	1,022	1,269
	Re-Inspections	*	*	*	18	15	4	15	254	268	263
	Unfounded	*	*	*	1,193	1,316	1,248	1,443	740	613	1,090
	N.A.T.	*	*	*	1,069	1,243	610	702	558	413	655
	Corrected	*	*	*	1,819	1,847	1,854	1,700	2,624	2,346	3,337
	Citations	*	*	*	155	168	217	305	424	452	507
	Animals impounded	*	*	*	2,772	2,224	1,837	2,242	2,161	2,231	2,176
Emergency Management Agency											
	EOC activations	*	*	*	12	15	15	15	13	27	9
	Total hours EOC activated	*	*	*	215	308	427	83	103	469	538
	Weather related damage (in millions)	*	*	*	*	5	6	2	1	49	57
Planning and Zoning											
	Rezone cases	*	*	*	*	*	72	102	*	*	19
	Zoning board of appeals cases	*	*	*	*	*	87	56	*	*	16
	Sign permits	*	*	*	*	*	136	256		*	90

Source-Various County Departments noted above

CHEROKEE COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
	Minor subdivision plat	*	*	*	*	*	181	225	184	*	109
	Telecommunications towers	*	*	*	*	*	27	18	26	*	21
	Other/copies	*	*	*	*	*	85	39	*	*	*
	Development plan review	*	*	*	*	*	415	579	412	*	*
Building Inspections											
	Building Inspections Requested	*	*	*	*	*	*	*	14,902	8,627	6,096
	Building Inspections Conducted	*	*	*	*	*	*	*	14,872	8,481	6,096
	Single-Family building permits	2,084	2,022	1,774	1,749	1,953	1,861	1,664	1	520	210
	Miscellaneous permits	*	*	*	*	*	209	701	934	1,220	1,238
	Additions	260	285	275	343	311	153	330	457	457	274
	Accessory structures	256	237	221	234	267	128	171	73	112	57
	Manufactured home permits	*	*	*	*	51	22	24	28	29	10
	Commercial plan reviews	*	*	*	*	62	202	288	337	376	218
	Commercial building permits	*	*	*	*	55	126	207	126	101	189
Business License											
	New business licenses	*	*	*	*	*	1,627	1,924	1,589	1,358	1,262
	Business license renewals	*	*	*	*	*	5,277	5,379	6,041	5,748	5,812
	Other licenses	*	*	*	*	*	39	25	27	21	*
	Solicitors	*	*	*	*	*	33	29	20	7	6
Development Center											
	Residential certificates of occupancy	*	*	*	*	*	1,606	1,810	1,449	979	537
	Commercial certificates of occupancy	*	*	*	*	*	85	88	153	284	291
	Customers assisted at counter	*	*	*	*	*		7,819	6,001	3,886	***
	Erosion control permits issued	*	*	*	*	2,211	2,328	2,425	1,745	86	65
	Erosion control re-inspection fees	*	8,750	*	11,600	3,575	11,050	12,079	6,864	2,375	**1,950
	Land disturbance permits issued	*	*	*	*	133	129	158	108	66	38
	NPDES fees collected	*	*	*	*	73,258	56,272	46,782	19,094	13,251	5,171
Engineering											
	Erosion control non-compliance issued	*	*	*	*	516	1,768	2,059	870	399	240
	Erosion control stop work order issued	*	*	*	*	75	512	407	130	87	72
	Erosion control complaints	*	*	*	*	*	161	169	165	251	316
	County maintained traffic signals	*	*	*	*	39	42	45	49	51	53
	School flashers maintained	*	*	*	*	15	15	15	15	16	16
Roads and Bridges											
	Standard-width roads resurfaced	*	*	*	32	29	25	9	15	*	75
	As-is roads resurfaced	*	*	*	6	5	6	4	14	*	0
	DOT LARP resurfaced	*	22	22	41	35	41	37	14	*	57
	Unpaved roads paved	*	*	*	*	*	5	3	3	*	4
	Roads widened w/asphalt	*	*	*	*	*	24	17	15	*	10
	Number of work orders recorded	*	*	*	*	*	1,630	1,244	1,221	*	1,525
	Number of work orders completed	*	*	*	*	*	1,384	987	1,093	*	1,296
	Percentage of work orders completed	*	*	*	*	*	1	1	1	*	1
Community Services											
	Home Rehabilitation Program:										
	Number of Applications	*	*	*	7	20	6	9	14	6	22
	Homes Rehabilitated	*	*	*	7	10	3	7	7	1	1

Source-Various County Departments noted above

CHEROKEE COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

			2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
		Funds Expended	*	*	*	172,326	180,000	78,840	120,000	161,015	23,525	25,120
	5311	Number of Vehicles	*	*	*	*	11	11	12	12	12	12
		Average Contract Passengers	*	*	*	*	34,518	35,002	36,000	37,200	37,742	36,900
		Point of Service Revenue	*	*	*	*	*	161,565	177,721	489,076	316,800	152,630
		Average # Trips	*	*	*	*	*	70,000	72,100	74,400	52,000	58,600
	5307	Number of Vehicles	*	*	*	*	9	13	16	14	14	14
		Avg # Annual Passengers	*	*	*	*	*	155	185	182	51,000	305
	5307A	Number of Vehicles	*	*	*	*	*	*	4	4	2	2
		Average # of Trips	*	*	*	*	*	*	*	*	7,800	20,030
Voter Registration/Elections												
		Precinct locations	*	*	*	45	45	45	45	45	45	45
		Advance voting locations	*	*	*	0	1	2	4	1	5	1
		Voting units	*	*	*	556	607	607	607	607	607	607
		Express poll	*	*	*	0	0	96	96	96	104	104
		Elections conducted	*	*	*	2	6	2	4	1	5	2
		Total registered voters	*	*	*	92,447	103,028	102,604	115,464	112,000	119,024	129,056
		Campaign disclosures	*	*	*	87	143	71	151	73	203	78
		Poll worker training sessions	*	*	*	1	30	2	43	2	30	10
		Poll workers trained	*	*	*	18	721	20	738	10	1,120	9
		Voter awareness sessions	*	*	*	0	0	0	2	0	3	1
		Voter turnout (avg %)	*	*	*	15.79%	41.18%	18.00%	45.00%	6.45%	79.70%	6.82%
Recycling Center												
		Recycling revenue	*	*	*	75,824	91,298	116,150	123,262	201,351	205,185	57,150
		Recycled materials in tons	*	*	*		1,889	1,956	1,400	2,087	*	122
Emergency 911												
		All calls	*	*	*	321,884	379,747	382,627	385,627	388,659	388,659	408,715
		Inbound calls	*	*	*	227,827	271,412	278,444	278,129	286,016	286,016	331,091
		Outbound calls	*	*	*	94,057	108,335	104,183	107,498	102,643	102,643	77,624
		Dispatched calls for police	*	*	*	162,301	176,682	194,734	215,548	211,710	211,710	213,911
		Dispatched calls for fire	*	*	*	14,683	16,826	19,518	21,461	18,989	18,989	19,397
		Average time to answer - E911 calls (in sec)	*	*	*	*	*	*	6	5	5	5
		Average time to answer - other calls (in sec)	*	*	*	*	*	*	6	5	5	5
		Call volume 0700hrs - 1900hrs	*	*	*	*	*	*	32%	34%	66%	65%
		Call volume 1900hrs - 0700hrs	*	*	*	*	*	*	68%	66%	34%	35%
Senior Services												
		Home Delivered Meals	*	*	*	*	*	*	36,121	31,082	31,615	50,241
		Alzheimer respite	*	*	*	*	*	*	628	570	536	775
		Congregate meals	*	*	*	*	*	*	9,750	11,052	11,194	10,295
		Homemaker	*	*	*	*	*	*	3,088	3,442	3,660	3,353
		Transportation - regular	*	*	*	*	*	*	8,784	8,138	9,406	9,727
		Transportation - voucher	*	*	*	*	*	*	382	1,287	3,557	3,341
		Caregiver program - group	*	*	*	*	*	*	12	22	14	20
		Volunteer services and training	*	*	*	*	*	*	10,500	10,025	10,650	12,000
		Case management	*	*	*	*	*	*	2,596	4,260	4,054	3,031
		Information and referral	*	*	*	*	*	*	8,087	8,708	8,322	2,516
		Volunteer aging council referrals	*	*	*	*	*	*	25	28	36	32
Animal Services												
		Received	*	*	*	6,275	6,064	5,703	5,886	6,541	6,248	6,414

Source-Various County Departments noted above

CHEROKEE COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
	Adopted	*	*	*	1,802	1,690	1,419	1,337	1,546	1,257	1,246
	Returned to owner	*	*	*	580	486	557	594	563	514	479
	Sent to rescue	*	*	*	557	647	676	1,043	889	841	869
	Escaped	*	*	*	30	21	0	10	4	4	3
	Euthanized	*	*	*	3,213	3,120	2,959	2,644	2,998	3,601	3,701
	Died in Shelter/DOA	*	*	*	30	26	31	122	107	125	41
	Stolen	*	*	*	4	2	0	0	0	0	0
	Emergency Clinic	*	*	*	59	72	40	0	0	0	0
	Foster	*	*	*	*	*	*	3	11	2	0
	Owner Authorized Euthanized	*	*	*	*	*	21	3	13	3	0
DUI Court											
	Persons Screened	*	*	*	*	*	323	997	835	761	737
	Persons Eligible from Initial Screening	*	*	*	*	*	78	208	160	127	124
	Persons Entered Into Treatment Court	*	*	*	*	*	26	96	82	86	60
	Persons Graduated From Treatment Court	*	*	*	*	*	*	57	60	70	47
Fire											
	Emergency Responses	8,034	8,246	7,894	11,511	15,227	15,800	16,310	17,141	16,537	16,281
	Fires Extinguished	670	649	504	458	570	584	740	744	560	466
	Rescue	148	142	109	82	36	33	20	11	26	43
	Hazardous Condition	575	647	646	668	876	821	899	1,138	1,092	934
	Service Call	598	701	589	678	653	587	667	668	600	627
	Good Intent/False Call	2,032	2,059	1,902	1,791	1,987	2,144	2,330	2,401	2,372	2,265
	Other	120	129	146	182	262	318	298	423	390	340
	Fire Investigations	*	*	*	99	117	120	121	91	112	97
	Inspections	*	*	*	*	*	*	1,389	1,492	1,371	1,322
	Plans Reviews	*	*	*	*	*	*	900	1,057	754	763
	Fire Prevention/No. 5th grade students	*	*	1,660	1,681	1,694	1,783	2,126	2,780	2,803	1,280
	Fire Prevention/No. Kindergarden students	*	*	2,048	2,081	2,162	2,434	2,838	3,054	2,908	2,853
Emergency Medical Services											
	EMS Dispatches	3,531	3,856	3,902	7,554	10,782	11,243	11,252	11,756	11,497	11,606
Fleet Maintenance											
	Repair orders processed	*	*	*	4,552	5,556	5,844	5,796	4,896	5,575	4,718
	Preventative maintenance services (all)	*	*	*	1,150	1,550	1,612	2,028	2,773	2,546	*
	Cars/light duty trucks maintained	*	*	*	*	*	1,212	1,560	1,377	2,201	2,159
	Medium duty vans/squads maintained	*	*	*	*	*	200	260	445	507	1,233
	Heavy duty truck/equipment maintained	*	*	*	*	*	200	208	301	321	1,326

* Information not readily available
**2009 indicates this now is collected/reported by DSC and the amount is for the E&S permit as there are no re-inspection fees.
*** No longer measured

Source-Various County Departments noted above

CHEROKEE COUNTY, GEORGIA

CAPITAL ASSETS BY FUNCTION
LAST SEVEN FISCAL YEARS

Function/Program		2003	2004	2005	2006	2007	2008	2009
Governmental								
	Buildings/Land	7	7	7	11	18	19	23
	Vehicles	21	21	21	21	27	29	30
Judicial								
	Buildings/Land	1	1	1	1	1	1	1
	Vehicles	15	17	18	17	18	20	19
Sheriff/Law Inforcement								
	Buildings/Land	7	9	9	9	10	10	11
	Vehicles	220	221	227	227	261	258	274
Fire/EMA								
	Fire Stations/Land	18	19	19	19	19	19	20
	Vehicles	55	56	58	56	58	60	58
	Pumpers/Tankers	35	36	37	36	37	38	40
Animal Shelter/Animal Control								
	Building/Land	2	2	2	2	2	2	2
	Vehicles	8	8	9	10	8	8	8
Public Works								
	Buildings/Land	8	9	9	9	9	9	9
	Street Miles	1,077	1,123	1,172	1,190	1,193	1,226	1,257
	Traffic Signals	34	37	43	48	47	51	52
	Bridges/Culverts	68	68	68	69	69	69	70
	Vehicles	54	56	60	65	71	70	64
	Machinery & Equipment	54	58	60	61	65	63	60
Health Welfare								
	Buildings/Land	3	3	3	3	3	3	3
	Vehicles	0	1	1	1	19	18	18
Culture/Recreation								
	Buildings/Land	10	13	13	13	13	23	33
Code Enforcement								
	Buildings/Land	3	4	4	4	5	5	3
	Vehicles	18	18	18	20	21	21	19
Environmental Health								
	Vehicles	0	0	2	4	2	2	2
		1,718	**1,787**	**1,861**	**1,896**	**1,976**	**2,024**	**2,076**

Information is not available prior to 2003

Source: Cherokee County Finance Department