THOMAS COUNTY, GEORGIA

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2009

Thomas County, Georgia
Annual Financial Report
For The Year Ended December 31, 2009

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INDEPENDENT AUDITOR'S REPORT

Honorable Chairman and Members
of the Board of County Commissioners
Thomas County, 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 Thomas County, Georgia, as of and for the year ended December 31, 2009 which collectively comprise Thomas County, Georgia's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Thomas County, Georgia'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 Thomas County Department of Public Health. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it is related to the amounts included for the Thomas County Department of Public Health, is based solely 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the 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 Thomas County, Georgia, as of December 31, 2009, and the respective changes in financial position, and cash flows, where applicable, thereof 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 July 22, 2010, on our consideration of Thomas 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 important for assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information on pages 3 through 13 and 50 and 51, schedule of funding progress and the schedule of employer contributions on page 52 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Thomas County, Georgia's financial statements as a whole. The combining, individual major and nonmajor fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The combining, individual major and nonmajor fund financial statements and schedules listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Simmons, Mills & Simmons P.C.
Thomasville, Georgia

Simmons, Mills & Simmons P.C.

July 22, 2010

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of Thomas County Georgia (the County) annual financial report, the County's management is pleased to provide this narrative discussion and analysis of the financial activities of the County for the calendar year ended December 31, 2009. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

- The County's assets exceeded its liabilities by $77,071,689 (net assets) for the calendar year reported.
- Total net assets are comprised of the following:
  (1) Capital assets, net of related debt, of $64,642,727 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
  (2) Net assets of $2,725,501 are restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  (3) Unrestricted net assets of $9,703,461 represent the portion available to maintain the County's continuing obligations to citizens and creditors.
- The County's governmental funds reported total ending fund balance of $10,751,066 this year. This compares to the prior year ending fund balance of $11,857,586 showing a decrease of $1,106,520 during the current year. Unreserved fund balance of $7,219,537 at December 31, 2009 shows a $2,795,947 increase from the prior year. This increase is a positive financial indicator.
- At the end of the current calendar year, unreserved fund balance for the general fund was $4,896,782 or 26.4% of total general fund expenditures. This amount is an increase of $1,895,587, which demonstrates the efforts of both the County administration and the County Board of Commissioners in maintaining a strong financial position for the County.
- Overall, the County continues to maintain their financial position, in spite of a somewhat depressed economy.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the County's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The County also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The County's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the County's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Assets.* This is the government-wide statement of position presenting information that includes all of the County's assets and liabilities, with the difference reported as *net assets.* Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County as a whole is improving or deteriorating. Evaluation of the overall health of the County would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of County infrastructure, in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities, which* reports how the County's net assets changed during the current calendar year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

The government-wide financial statements distinguish governmental activities of the County that are principally supported by property and sales taxes and from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, judicial, public safety, public works, health and welfare, culture and housing and development. The business-type activities include the commercial collection of waste, area transit and the group health insurance fund.

The government-wide financial statements are presented on pages14 & 15 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The County uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for nonmajor funds is provided in the form of combining statements in a later section of this report.

The County has three kinds of funds:

Governmental funds are reported in the fund financial statements and encompass the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 16-19 of this report.

Individual fund information for nonmajor governmental funds is found in combining statements in a later section of this report.

The *proprietary funds are* reported in the fund financial statements and include a statement of net assets, an operating statement and a cash flow statement. These statements are presented on pages 20-22 of this report.

The fiduciary funds are reported in the fund financial statements and include a comparative statement of assets for its agency funds. This statement is presented on page 23.

Notes to the Basic Financial Statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 26 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's budget presentations. Budgetary comparison statements are included as "required supplementary information" for the general fund and the emergency services fund. This information is presented on pages 50-53.

Other Supplementary Information

This section includes budgetary comparison schedules for all other governmental funds. These statements and schedules demonstrate compliance with the County's adopted and final revised budget. As discussed, the County reports major funds in the basic financial statements. Combining and individual comparative statements and schedules for some major funds and the nonmajor funds are presented in this section of this report beginning on page 54.

Financial Analysis of the County as a Whole

The County's net assets at calendar year-end are $77,071,689. The following table provides a summary of the County's net assets:

Summary of Net Assets

	Governmental Activities		Business-type Activities		Total		2009 %
	2009	2008	2009	2008	2009	2008	of Total
Assets							
Current assets	$ 16,287,484	$ 17,083,908	$ 440,491	$ 383,406	$ 16,727,975	$ 17,467,314	20%
Noncurrent assets	215,561	187,348	-	-	215,561	187,348	1%
Capital assets	64,609,369	57,452,136	511,137	711,539	65,120,506	58,163,675	79%
Total assets	81,112,414	74,723,392	951,628	1,094,945	82,064,042	75,818,337	100%
Liabilities							
Current liabilities	4,295,965	3,938,945	195,392	125,007	4,491,357	4,063,952	90%
Long-term liabilities	498,471	583,087	2,525	2,675	500,996	585,762	10%
Total liabilities	4,794,436	4,522,032	197,917	127,682	4,992,353	4,649,714	100%
Net assets							
Invested in capital assets,net of debt	64,131,590	56,890,744	511,137	711,539	64,642,727	57,602,283	84%
Restricted	2,725,501	6,636,994	-	-	2,725,501	6,636,994	3%
Unrestricted	9,460,887	6,673,622	242,574	255,724	9,703,461	6,929,346	13%
Total net assets	$ 76,317,978	$ 70,201,360	$ 753,711	$ 967,263	$ 77,071,689	$ 71,168,623	100%

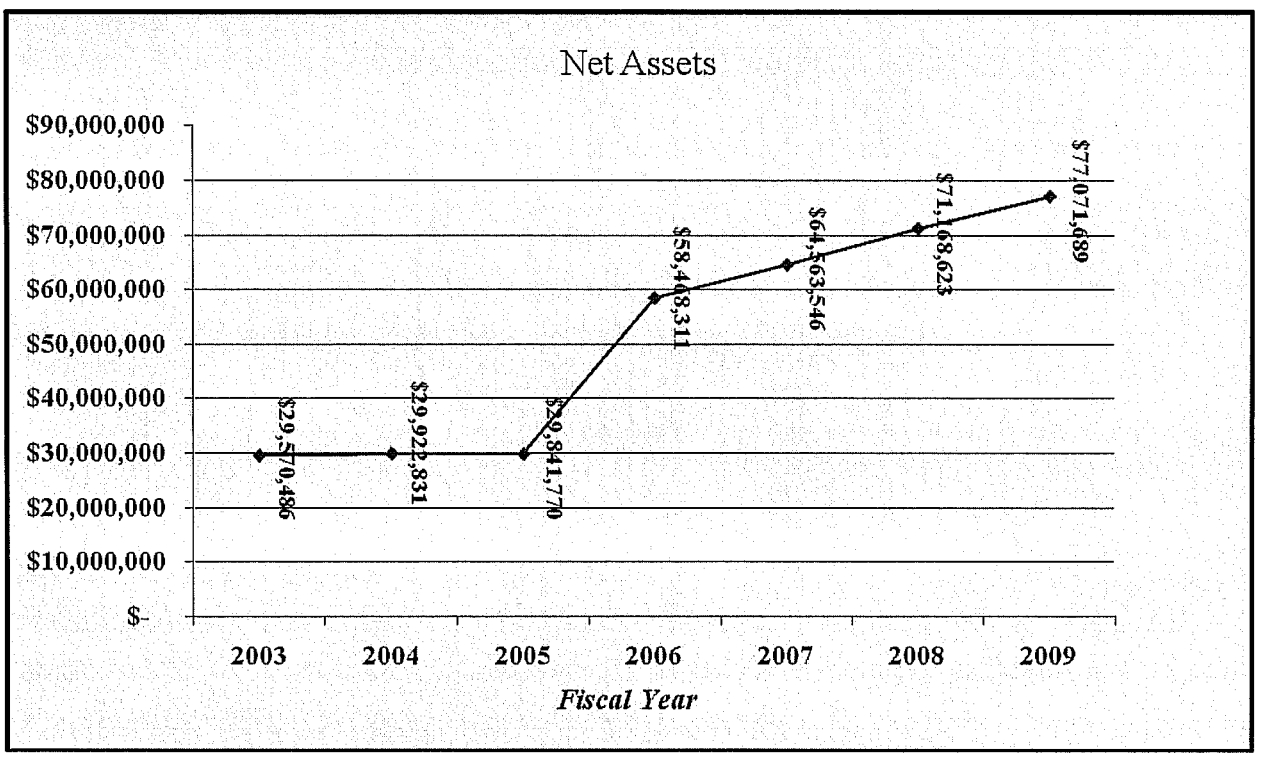
The County maintains a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 3.8 to 1 which compares unfavorably to 4.3 to 1 at December 31, 2008. The business-type activities current ratio is 2.3 to 1 as compared 3.1 to 1 at December 31, 2008. Overall, the total current ratio at December 31, 2009 is 3.7 to 1 as compared to 4.3 to 1 at December 31, 2008.

Note that in the above table, the interfund payable between due from the business-type activities to the governmental activities is not eliminated.

The County reported positive balances in net assets for governmental activities. Net assets increased $6,116,618 in 2009 governmental activities or approximately 8.7% over the 2008 amount. The net assets for business-type activities decreased $213,552 or 22.1%. The County's overall financial position increased during calendar year 2009 by $5,903,066 or 8.3%. These increases are considered positive financial indicators.

Note that 84% of the governmental activities' net assets are tied up in capital assets compared to 81% at December 31, 2008. The County uses these capital assets to provide services to its citizens.

The following chart reports the County's total net asset balances from calendar year 2003 - 2009.



Note that the primary increase in total net assets in 2006 relates to the initial reporting of infrastructure retroactively.

The following table provides a summary of the County's changes in net assets:

Charges for services	$ 6,793,661	$ 6,452,124	$ 921,826	$ 945,202	$ 7,715,487	$ 7,397,326
Operating grants	356,178	398,119	61,829	143,667	418,007	541,786
Capital grants & contributions	762,618	908,575	-	261,600	762,618	1,170,175
General:						
Taxes	26,912,838	27,926,369	-	-	26,912,838	27,926,369
Other	681,776	880,212	3,232	638	685,008	880,850
Total revenues	35,507,071	36,565,399	986,887	1,351,107	36,493,958	37,916,506
Program Expenses:						
General government	3,212,141	3,596,273	-	-	3,212,141	3,596,273
Judicial	2,040,707	2,094,290	-	-	2,040,707	2,094,290
Public safety	13,739,450	13,798,867	-	-	13,739,450	13,798,867
Public works	7,992,615	8,204,162	-	-	7,992,615	8,204,162
Health and welfare	694,944	770,205	-	-	694,944	770,205
Culture and recreation	1,012,957	891,291	-	-	1,012,957	891,291
Housing and development	591,536	599,982	-	-	591,536	599,982
Interest	106,103	118,052	-	-	106,103	118,052
Area transit	-	-	1,168,238	1,199,343	1,168,238	1,199,343
Refuse collection	-	-	32,201	38,964	32,201	38,964
Total expenses	29,390,453	30,073,122	1,200,439	1,238,307	30,590,892	31,311,429
Excess	6,116,618	6,492,277	(213,552)	112,800	5,903,066	6,605,077
Beginning net assets	70,201,360	63,709,083	967,263	854,463	71,168,623	64,563,546
Ending net assets	$ 76,317,978	$ 70,201,360	$ 753,711	$ 967,263	$ 77,071,689	$ 71,168,623

GOVERNMENTAL REVENUES

The County is heavily reliant on property taxes to support governmental operations. Property taxes provided approximately $14.7 million or 41.5% of the County's total governmental revenues as compared to 41.5% in 2008. Sales taxes are the second largest revenue source with over $10.7 million of revenues or 30.2% as compared to 30.8% in 2008.

Because of the County's financial position, we have been able to earn over $143,000 in unrestricted interest earnings to support governmental activities. Also, note that program revenue covers 26.9% of governmental operating expenses compared to the same 25.8% in 2008. This means that the government's taxpayers and the County's other general governmental revenues fund 73.1% of the governmental activities. As a result, the general economy and the County businesses have a major impact on the County's revenue streams.

GOVERNMENTAL FUNCTIONAL EXPENSES

The public safety and the public works functions make up approximately 73.9% of the total governmental activities expenses as compared. General government totals over $3.2 million and the court system costs the County over $2 million annually.

This table presents the cost of each of the County's programs, including the net costs (i.e., total cost less revenues generated by the activities). The net costs illustrate the financial burden that was placed on the County's taxpayers by each of these functions.

Governmental Activities

	2009		2008	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
General government	$ 3,212,141	$ 2,105,265	$ 3,596,273	$ 2,135,764
Judicial	2,040,707	1,986,546	2,094,290	2,000,196
Public safety	13,739,450	8,687,242	13,798,867	8,878,400
Public works	7,992,615	6,856,012	8,204,162	7,300,117
Health and welfare	694,944	342,192	770,205	700,358
Culture and recreation	1,012,957	962,557	891,291	798,637
Housing and development	591,536	432,079	599,982	382,780
Interest	106,103	106,103	118,052	118,052
Total	$ 29,390,453	$ 21,477,996	$ 30,073,122	$ 22,314,304

After reducing gross expenses by program revenues, public safety totals 40.4% of the net cost of services and public works totals only 31.9% of these costs. The primary revenue streams that reduced gross revenues were charges for services, capital contributions and capital grants.

Business-Type Activities

The County operates an area transit fund providing transportation services to the County's residents. In 2009, this fund reporting an operating loss of $217,445 compared to an operating loss of $229,355 in calendar 2008. Charges for services decreased $20,031 or 2.3% primarily due to:

- The number of trips was reduced because of less state funding
- Public fares decreased because the state limited bus usage

Operating expenses decreased $29,431 or 2.6%, primarily because of fewer trips. Purchased services increased $27,846 or 40.1%. $24,000 of this increase relates to the countywide insurance allocation. Supply costs were down $68,450 from 2008 due almost exclusively to less fuel costs.

This fund received an operating grant of $61,829. This grant is provided by the U.S. Department of Transportation, through the Georgia Department of Transportation. The grant provides resources to continue and improve transportation in non-urbanized areas.

The unrestricted net assets report $666,901 as compared to a balance of $906,062 at December 31, 2008 or a $239,161 decrease.

Financial Analysis of the County's Funds

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of $10,751,066.

Of this year-end total, $7,219,537 is unreserved indicating availability for continuing County service requirements. Legally restricted fund balances (i.e., the reserved fund balances) include: $453,276 committed to assets not available for current expenditure, $1,026,729 set aside for specific program purposes and over $2 million committed to capital projects.

The total ending fund balances of governmental funds show a decrease of $1,106,520 or 9.3% from the prior year amount.

Major Governmental Funds

The General Fund - The general fund is the County's primary operating fund and the largest source of day-to-day service delivery. The general fund's fund balance increased $1,934,993 or 55.5%. In 2008, the general fund's fund balance increased $744,220 or 27.1%. In spite of the poor economy, the County has been improving their financial position.

Current property taxes increased $1,178,427 or 14% over calendar year 2008 since deferred revenue decreased $500,700 due to:

- The State of Georgia did not pay the 2008 homeowner's tax relief check until May 2009.
- Property tax appeals on the 2008 tax digest were not settled within 60 days of year-end.

General fund local option sales taxes were decreased $197,576 or 5.0% due to the slowdown of our local economy.

Building and sign permits are down $54,138 or 26% from 2008 due to the above mentioned economy slowdown. Local grants decreased $294,922 mostly due to the late receipt of the County's share of landfill payment.

In total, charges for service decreased $114.934. Charges for public safety increased $129,695 in 2009 over 2008. Most of the increase relates to the number of prisoners housed in the County jail. Court costs decreased $42,392 or 17.7% from 2008 due to fewer fines resulting in fewer court costs.

Fines revenue was down $105,377 or 12.2% from 2008. There were fewer fines in state court due to state furloughs for state troopers, resulting in fewer tickets issued. In magistrate court, less fines due to less bad checks and the local hospital has decreased its filing of garnishments.

Most other revenue streams were similar to the 2008 amounts.

Some of the more notable changes in expenditures from 2009 follow.

The general government function costs were down $437,429 13.4% from 2008. However, this difference relates to various increases and decreases:

- Election costs were down $121,369 or 61.4% due to fewer elections in 2009.

- Total buildings and plant costs were down $160,456 or 13.9% due to lesser salaries ($69,431), a new roof was added in 2008 but not duplicated in 2009 and less maintenance costs in the DFACS building as prisoners started cleaning this building, resulting in lower salary costs.

Total sheriff costs were down $264,315 from 2008. This decrease relates to capital outlay or $255,693 purchased in 2008 that was not duplicated in 2009.

The supply costs for the public works function decreased $120,435 or 13.9% from 2008. This decrease relates to lesser fuel costs. Public works capital outlay increased $194,538 due to the purchase of:

- Three vehicles ($46,172)
- A wheel loader ($68,850)
- Springhill bridge ($137,210)

As indicated, the general fund's ending unreserved fund balance increased $1,895,587 or 63.2% from the prior year. The unreserved fund balance (i.e. the amount available for future spending), and is considered adequate, representing the equivalent of 26.4% of annual expenditures, up from 15.5% at December 31, 2008.

The Emergency Services Fund –The emergency services fund reported net increase in fund balance of $779,943 from the prior year. Property taxes make up 66% of revenues and charges for services are 32.2% of revenues. In 2009, total revenues were up $307,181 or 8.2%, primarily because of property taxes, including interest and penalties ($181,574) and charges for services ($88,888).

This year, the fund transferred $471,000 to the E-911 fund or less than anticipated. The total fund balance at December 31, 2009 is $2,301,717 or approximately 82.4% of annual expenditures.

The 2000 SPLOST Fund – This fund spent $655,750 on roads and bridges during 2009 and reports a fund balance at December 31, 2009 of $880,505, which the County will spend on future capital projects.

County-wide 2006 SPLOST Fund – This fund collected almost $7 million in special purpose local option sales taxes. Of this amount, $4,700,361 was transferred to the County's 2006 SPLOST fund and an additional $2.3 million paid to other County cities. At December 31, 2009, there is no remaining fund balance.

2006 SPLOST Fund – This fund recognized the transfer from the 2006 SPLOST fund referenced above and expended approximately $8.2 million on capital projects. This fund also paid the Thomas County Public Library System $166,655 for capital construction. The fund balance at December 31, 2009 is $1,064,517.

Proprietary Fund

Since the County reports only a single major enterprise fund, the financial analysis is presented above for this fund.

Budgetary Highlights

The General Fund – The County amended the revenue budget by $136,626 or 7/10 of 1%.

Current property taxes were $461,043 over the amended budget. This increase relates to lesser-deferred revenue as explained above.

The local option sales taxes were $203,396 below the final budget due to the slowing economy. Building and sign permits were $75,869 below the final budget due to the poor economy.

Charges for streets and public improvements were $244,239 below budget because local governments have reduced capital projects and repairs and the County did not pave any state roads.

In total, the County realized 101.5% of the estimated revenues.

The expenditure budget was under spent by $810,193 or 4.2%. The total expenditures for buildings and plants were $163,289 below the budget because repairs budgeted for roof repairs ($39,500) and budgeted capital outlay ($62,000) projects were not undertaken in 2009.

Sheriff personnel costs were $88,092 over budget including salaries ($24,766), group insurance ($66,000) and retirement ($10,374).

Public works supplies were $622,532 below the final budget because the economy started slowing; the County delayed all non-essential projects, which included road and bridge materials, street signs, road spraying chemicals and fuel. The fuel costs alone were $186,668 under budget.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2009, was $64,609,369 as compared to an amount of $57,452,136 at December 31, 2008. The business-type activities reported a book value of $511,137. The total increase in the net investment in capital assets was $6,956,831, or 12%. See Note 3-E for additional information about changes in capital assets during the calendar year and outstanding at the end of the year.

The following table provides a summary of capital asset activity.

Capital Assets

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Non-depreciable assets:						
Land	$ 3,208,420	$ 3,153,420	$ -	$ -	$ 3,208,420	$ 3,153,420
Land under the roads	4,838,958	4,834,851	-	-	4,838,958	4,834,851
Construction in progress	267,736	4,327,942	-	-	267,736	4,327,942
Total non-depreciable	8,315,114	12,316,213	-	-	8,315,114	12,316,213
Depreciable assets:						
Buildings and improvements	26,205,720	14,744,968	33,281	33,281	26,239,001	14,778,249
Machinery and equipment	13,647,653	12,274,869	754,884	972,051	14,402,537	13,246,920
Infrastructure	43,530,397	43,080,277	-	-	43,530,397	43,080,277
Total depreciable assets	83,383,770	70,100,114	788,165	1,005,332	84,171,935	71,105,446
Less accumulated depreciation	27,089,515	24,964,191	277,028	293,793	27,366,543	25,257,984
Book value - depreciable assets	56,294,255	45,135,923	511,137	711,539	56,805,392	45,847,462
Percentage depreciated	32%	36%	35%	29%	33%	36%
Book value - all assets	$ 64,609,369	$ 57,452,136	$ 511,137	$ 711,539	$ 65,120,506	$ 58,163,675

At December 31, 2009, the depreciable capital assets for governmental activities were 32% depreciated, below the 2008 percentage of 36%. This comparison indicates that the County is replacing its assets at about the same rate as they are depreciating which is a positive indicator.

The major increase in the building and improvements of $11,460,752 relates to:

- New judicial center ($10,403,748)
- Jail justice center roof project ($1,057,004)

Long-term Debt

At the end of the calendar year, the County had one note payable due to a local bank totaling $477,779. This note will be retired in 2014. In addition, the County reported a long-term portion of unused vacation totaling $443,682.

The following table presents the balances of the County's long-term debt.

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Notes payable - Commercial Bank	$ 477,779	$ 561,392	$ -	$ -	$ 477,779	$ 561,392
Compensated absences	433,582	422,875	10,100	10,700	443,682	433,575
Total	$ 911,361	$ 984,267	$ 10,100	$ 10,700	$ 921,461	$ 994,967

See Note 3-H for additional information about the County's long-term debt.

Economic Conditions Affecting the County

Thomas County is part of the 14-county Southwest Georgia Regional Commission (SWGRC) and is located approximately 45 miles from Tallahassee (Interstate 10) with its national airport, and 60 miles from Valdosta, Georgia (Interstate 75). Incorporated areas include Thomasville (population 18,000), Barwick, Boston, Coolidge, Meigs, Ochlocknee, and Pavo (with populations ranging from 300 to 1,500 each). The County's population is currently estimated at 46,188.

Thomas County is one of about 3,141 counties and county equivalents in the United States. It has 548.4 sq. miles and a population density of 78 per square miles. In the last three decades of the 1900's its population grew by 23%. 2008 estimates the largest minority population was African-American listed at 36.9%.

The unemployment rate for April 2010 was 9.6%, with about 20% of the population living below the poverty level. Employed civilians totaling 22,608, are classified as follows:

- Goods producing 20.4%
- Service producing 62.4%
- Government 17.1%

Top ten employers in 2008 are listed below:

• Archbold Hospital	1,800
• Southwestern State Hospital	853
• Thomas County Schools	835
• Thomasville City Schools	505
• Thomas County Government	350
• TECT Corporation	330
• Flowers Baking Company	266
• US Filter	239
• City of Thomasville	237
• SWGA Technical College	225

The medium family income in 2008 was $37,581 compared to the state average of $50,834. The Georgia Department of Community Affairs lists the County's total retail sales at $450 million.

As referenced above, the nationwide recession has affected our County as well. In an effort to offset this negative economic impact, in the 2010 budget, the County did not increase employee wages or benefits. Capital outlay purchases have been reduced to about 25% pre-recession levels.

Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances, comply with finance-related laws and regulations, and demonstrate the County's commitment to public accountability. If you have questions about this report or would like to request additional information, contact the County's Manager at Post Office Box 920, Thomasville, Georgia, 31799.

BASIC FINANCIAL STATEMENTS

Thomas County, Georgia
Statement of Net Assets
December 31, 2009

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets				
Current Assets				
Cash and cash equivalents (Note 3A)	$ 10,619,187	$ 265,983	$ 10,885,170	$ 2,335,794
Restricted cash	111,916	-	111,916	-
Receivables:				
Accounts	396,278	3,753	400,031	19,065
Property taxes	1,859,963	-	1,859,963	-
Sales taxes	1,367,978	-	1,367,978	-
Intergovernmental	1,307,811	164,437	1,472,248	778,786
Interfund	171,075	(171,075)	-	-
Inventory	338,100	-	338,100	-
Prepaid items	115,176	6,318	121,494	-
Total Current Assets	16,287,484	269,416	16,556,900	3,133,645
Non-current Assets				
Pension net excess	215,561	-	215,561	-
Capital assets (Note 3E)				
Nondepreciable	8,315,114	-	8,315,114	-
Depreciable, net	56,294,255	511,137	56,805,392	973,645
Total Non-current Assets	64,824,930	511,137	65,336,067	973,645
Total Assets	81,112,414	780,553	81,892,967	4,107,290
Liabilities				
Current Liabilities				
Accounts payable	1,025,574	84	1,025,658	26,079
Accrued expenses	1,082,026	12,169	1,094,195	5,510
Accrued interest	19,270	-	19,270	-
Intergovernmental payable	1,195,939	4,489	1,200,428	-
Unearned revenue	8,799	-	8,799	-
Claims payable	540,000	-	540,000	-
Capital lease obligation	-	-	-	43,017
Notes payable	87,703	-	87,703	329,819
Compensated absences payable	325,187	7,575	332,762	21,526
Other	11,467	-	11,467	-
Total Current Liabilities	4,295,965	24,317	4,320,282	425,951
Long-Term Liabilities (Note 3H) (net of current portion)				
Compensated absences payable	108,395	2,525	110,920	108,784
Capital lease obligation	-	-	-	-
Notes payable	390,076	-	390,076	644,397
Total Long-Term Liabilities	498,471	2,525	500,996	753,181
Total Liabilities	4,794,436	26,842	4,821,278	1,179,132
Net Assets				
Invested in capital assets, net of related debt (Note 3J)	64,131,590	511,137	64,642,727	973,645
Restricted for:				
Capital projects	2,248,178	-	2,248,178	373,677
Specific health program	-	-	-	719,870
Public safety	353,722	-	353,722	-
Law library	19,703	-	19,703	-
Hotel-motel taxes	103,898	-	103,898	-
Unrestricted	9,460,887	242,574	9,703,461	860,966
Total Net Assets	$ 76,317,978	$ 753,711	$ 77,071,689	$ 2,928,158

See accompanying notes to the basic financial statements

Thomas County, Georgia
Statement of Activities
For the Year Ended December 31, 2009

Function/Program	Expenses	Program Revenues: Charges for Services and Fines	Program Revenues: Operating Grants, Contributions and Interest	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Assets: Primary Government: Business-type Activities	Net (Expense) Revenue and Changes in Net Assets: Primary Government: Total	Component Units
Primary Government								
Governmental Activities								
General government	$ 3,212,141	$ 1,106,876	$ -	$ -	$ (2,105,265)	$ -	$ (2,105,265)	$ -
Judicial	2,040,707	54,101	60	-	(1,986,546)	-	(1,986,546)	-
Public safety	13,739,450	4,784,629	85,128	182,451	(8,687,242)	-	(8,687,242)	-
Public works	7,992,615	285,446	270,990	580,167	(6,856,012)	-	(6,856,012)	-
Health and welfare	694,944	352,752	-	-	(342,192)	-	(342,192)	-
Culture and recreation	1,012,957	50,400	-	-	(962,557)	-	(962,557)	-
Housing and development	591,536	159,457	-	-	(432,079)	-	(432,079)	-
Interest	106,103	-	-	-	(106,103)	-	(106,103)	-
Total Governmental Activities	29,390,453	6,793,661	356,178	762,618	(21,477,996)	-	(21,477,996)	-
Business-type Activities								
Commercial collection	32,201	57,538	-	-	-	25,337	25,337	-
Area transit	1,168,238	864,288	61,829	-	-	(242,121)	(242,121)	-
Total Business-type Activities	1,200,439	921,826	61,829	-	-	(216,784)	(216,784)	-
Total Primary Government	$ 30,590,892	$ 7,715,487	$ 418,007	$ 762,618	(21,477,996)	(216,784)	(21,694,780)	-
Component Units								
Department of Public Health	1,791,787	732,240	1,167,263	-	-	-	-	107,716
Emergency Services Agency	34,880	-	395,659	-	-	-	-	360,779
Public Library System	1,105,981	39,358	118,422	166,656	-	-	-	(781,545)
Total - Component Units	$ 2,932,648	$ 771,598	$ 1,681,344	$ 166,656	-	-	-	(313,050)
		General Revenues						
		Property taxes levied for general government purposes			14,721,022	-	14,721,022	-
		Sales taxes			10,709,524	-	10,709,524	-
		Insurance premium tax			989,696	-	989,696	-
		Other taxes			492,596	-	492,596	-
		Allotments from participating governments			-	-	-	853,974
		Gain on disposition of capital assets			40,314	-	40,314	-
		Unrestricted investment earnings			143,029	557	143,586	9,245
		Miscellaneous			498,433	2,675	501,108	96,007
		Total General Revenues			27,594,614	3,232	27,597,846	959,226
		Change in Net Assets			6,116,618	(213,552)	5,903,066	646,176
		Net Assets Beginning of Year -			70,201,360	967,263	71,168,623	2,281,982
		Net Assets End of Year			$ 76,317,978	$ 753,711	$ 77,071,689	$ 2,928,158

See accompanying notes to the basic financial statements

Thomas County, Georgia
Balance Sheet
Governmental Funds
December 31, 2009
(With Comparative Totals at December 31, 2008)

	2009							2008
	General	Emergency Services	2000 SPLOST	2006 SPLOST	County-wide 2006 SPLOST	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Assets								
Cash and cash equivalents	$ 4,749,623	$ 2,346,340	$ 880,505	$ 1,048,807	$ -	$ 1,482,607	$ 10,507,882	$ 11,632,681
Restricted cash	111,916	-	-	-	-	-	111,916	101,080
Receivables:								
Accounts	14,499	119,300	-	-	-	168,272	302,071	256,674
Property taxes	1,267,409	325,914	-	-	-	266,640	1,859,963	2,238,725
Sales taxes	158,931	-	-	-	1,209,047	-	1,367,978	1,919,099
Intergovernmental	1,262,839	25,642	-	1,120	-	18,210	1,307,811	133,336
Interfund	338,408	45,320	-	812,673	-	11,250	1,207,651	1,287,560
Inventory	338,100	-	-	-	-	-	338,100	342,000
Prepaid items	79,822	13,607	-	-	-	21,747	115,176	74,628
Total Assets	$ 8,321,547	$ 2,876,123	$ 880,505	$ 1,862,600	$ 1,209,047	$ 1,968,726	$ 17,118,548	$ 17,985,783
Liabilities and Fund Balances								
Liabilities								
Accounts payable	$ 15,203	$ 7,174	$ -	$ 770,307	$ -	$ 232,890	$ 1,025,574	$ 1,058,652
Accrued expenditures	812,452	151,856	-	-	-	117,718	1,082,026	924,166
Intergovernmental payable	725,089	-	-	27,776	396,374	46,700	1,195,939	1,170,125
Interfund payable	-	226,965	-	-	812,673	331,426	1,371,064	1,247,875
Other	11,467	-	-	-	-	-	11,467	14,242
Deferred revenue	1,336,130	188,411	-	-	-	156,871	1,681,412	1,713,137
Total Liabilities	2,900,341	574,406	-	798,083	1,209,047	885,605	6,367,482	6,128,197
Fund Balances								
Reserved for:								
Inventory	338,100	-	-	-	-	-	338,100	342,000
Prepaid items	79,822	13,607	-	-	-	21,747	115,176	74,628
Capital projects	106,502	-	880,505	1,064,517	-	-	2,051,524	5,989,610
Program purposes	-	-	-	-	-	1,026,729	1,026,729	1,027,758
Unreserved:								
Undesignated, reported in:								
General fund	4,896,782	-	-	-	-	-	4,896,782	3,001,195
Special revenue funds	-	2,288,110	-	-	-	34,645	2,322,755	1,422,395
Total Fund Balances	5,421,206	2,301,717	880,505	1,064,517	-	1,083,121	10,751,066	11,857,586
Total Liabilities and Fund Balances	$ 8,321,547	$ 2,876,123	$ 880,505	$ 1,862,600	$ 1,209,047	$ 1,968,726	$ 17,118,548	$ 17,985,783

See accompanying notes to the basic financial statements

Thomas County, Georgia
Reconciliation of the Balance Sheet of Governmental Funds
to the Government-wide Statement of Net Assets
December 31, 2009

Total Governmental Fund Balances			$ 10,751,066
Amounts reported for governmental activities in the statement of net assets are different because:			
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.			
Cost of capital assets	$	91,698,884	
Less accumulated depreciation		(27,089,515)	64,609,369
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.			
Property taxes	$	1,017,500	
Impact fees		31,371	
Intergovernmental		270,990	
Charges for services		352,752	1,672,613
Pension net assets are not current financial resources and are not recognized at the fund financial reporting level but are reported on the government-wide statement of net assets.			215,561
Interfund receivables and payables between governmental funds are reported on the governmental fund's balance sheet but eliminated on the government-wide statement of net assets.			
Interfund receivables	$	(1,513,837)	
Interfund payables		1,513,837	-
Liabilities not due and payable in the current period and therefore are not reported in the governmental fund balance sheets but are reported on the government-wide statement of net assets.			
Interest payable	$	(19,270)	
Notes payable		(477,779)	
Compensated absences payable		(433,582)	(930,631)
Net Assets of Governmental Activities			$ 76,317,978

See accompanying notes to the basic financial statements

Thomas County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2009
(With Comparative Totals For the Year Ended December31, 2008)

	2009							2008
	General	Emergency Services	2000 SPLOST	2006 SPLOST	County-wide 2006 SPLOST	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Revenues								
Taxes	$ 15,996,226	$ 2,668,961	$ -	$ -	$ 6,992,920	$ 1,948,431	$ 27,606,538	$ 26,890,194
Intergovernmental	307,113	36,462	278,714	-	-	132,631	754,920	743,827
Licenses and permits	220,962	-	-	-	-	-	220,962	276,089
Charges for services	2,794,261	1,304,272	-	-	-	818,707	4,917,240	4,711,728
Impact fees	-	-	-	-	-	134,805	134,805	225,681
Fines and forfeitures	761,629	-	-	-	-	166,900	928,529	1,000,748
Investment earnings	100,550	33,920	8,858	39,047	-	14,869	197,244	272,547
Contributions and donations	-	600	-	-	-	2,800	3,400	500
Miscellaneous	281,463	929	-	85,872	-	2,359	370,623	416,335
Total Revenues	20,462,204	4,045,144	287,572	124,919	6,992,920	3,221,502	35,134,261	34,537,649
Expenditures								
Current:								
General government	2,828,638	-	-	-	-	66,903	2,895,541	3,342,312
Judicial	1,985,320	-	-	-	-	28,873	2,014,193	2,057,253
Public safety	7,304,073	2,561,036	-	-	-	3,186,889	13,051,998	13,238,871
Public works	4,301,400	-	-	-	-	-	4,301,400	4,273,151
Health and welfare	600,004	-	-	-	-	69,369	669,373	759,577
Culture and recreation	846,302	-	-	-	-	-	846,302	891,291
Housing and development	581,552	-	-	-	-	-	581,552	590,409
Intergovernmental	-	-	-	166,655	2,292,559	48,148	2,507,362	2,600,695
Capital Outlay	-	220,123	655,750	8,242,033	-	132,631	9,250,537	4,355,886
Debt Service:								
Principal retirement	-	-	-	-	-	83,613	83,613	79,871
Interest and fiscal charges	71,322	13,042	-	-	-	25,112	109,476	121,274
Total Expenditures	18,518,611	2,794,201	655,750	8,408,688	2,292,559	3,641,538	36,311,347	32,310,590
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,943,593	1,250,943	(368,178)	(8,283,769)	4,700,361	(420,036)	(1,177,086)	2,227,059
Other Financing Sources (Uses)								
Proceeds from capital asset dispositions	45,300	-	-	-	-	29,166	74,466	92,850
Transfers in	-	-	-	4,700,361	-	521,000	5,221,361	5,403,598
Transfers out	(50,000)	(471,000)	-	-	(4,700,361)	-	(5,221,361)	(5,403,598)
Total Other Financing Sources (Uses)	(4,700)	(471,000)	-	4,700,361	(4,700,361)	550,166	74,466	92,850
Net Change in Fund Balances	1,938,893	779,943	(368,178)	(3,583,408)	-	130,130	(1,102,620)	2,319,909
Fund Balances Beginning of Year,	3,486,213	1,521,774	1,248,683	4,647,925	-	952,991	11,857,586	9,532,677
Decrease in Reserve for Inventory	(3,900)	-	-	-	-	-	(3,900)	5,000
Fund Balances End of Year	$ 5,421,206	$ 2,301,717	$ 880,505	$ 1,064,517	$ -	$ 1,083,121	$ 10,751,066	$ 11,857,586

See accompanying notes to the basic financial statements

Thomas County, Georgia
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities
For the Year Ended December 31, 2009

Net Changes In Fund Balances - Total Governmental Funds		$ (1,102,620)
Amounts reported for governmental activities in the statement of activities are different because		
Governmental funds report capital outlays as expenditures on the governmental fund type operating statement. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Depreciation expense	$ (2,215,204)	
Capital outlay	9,383,932	7,168,728
Capital assets contributed are not reported at the fund financial reporting level but are reported on the government-wide financial reporting level.		34,692
The book value of capital assets sold are reported on the government-wide statement of activities but not reported in the governmental fund's operating statement.		(34,152)
To write off the book value of capitalized construction in progress amounts on projects discontinued in 2009.		(12,035)
The increase in pension assets are reported on the government-wide statement of activities but not at the governmental fund's operating statement.		
Balance @ 12/31/09	$ 215,561	
Balance @ 12/31/08	(187,348)	28,213
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues at the fund financial reporting level.		
Property taxes:		
Deferred @ 12/31/09	$ 1,017,500	
Deferred @ 12/31/08	(1,711,200)	(693,700)
Impact fees:		
Deferred @ 12/31/09		31,371
Intergovernmental revenue:		
Deferred @ 12/31/09		270,990
Charges for services		
Deferred @ 12/31/09		352,752
The decrease in fund balances reserve for inventory is subtracted directly from the fund balances at the fund level but expenses are increased at the government-wide level		(3,900)
Transfers between governmental funds are reported in the governmental funds operating statement but are eliminated on the government-wide statement of activities:		
Transfers in	$ (5,221,361)	
Transfers out	5,221,361	-
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.		83,613
Accrued interest is reported in the statement of activities, but does not require the use of financial resources and therefore are not reported as expenditures in governmental funds.		
Liability @ 12/31/09	$ (19,270)	
Liability @ 12/31/08	22,643	3,373
Compensated absences 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.		
Liability @ 12/31/09	$ (433,582)	
Liability @ 12/31/08	422,875	(10,707)
Change In Net Assets of Governmental Activities		$ 6,116,618

See accompanying notes to the basic financial statements

Thomas County, Georgia
Proprietary Funds
Statement of Net Assets
December 31, 2009

	Business-type Activities			Governmental Activities - Internal Service Fund
	Area Transit	Other Enterprise Fund	Total	
Assets				
Current Assets:				
Cash and cash equivalents	$ 182,926	$ 83,057	$ 265,983	$ 111,305
Receivables:				
Accounts	-	3,753	3,753	94,207
Intergovernmental	164,437	-	164,437	-
Interfund	-	-	-	477,261
Prepaid items	6,318	-	6,318	-
Total Current Assets	353,681	86,810	440,491	682,773
Capital Assets				
Depreciable, net	511,137	-	511,137	-
Total Assets	864,818	86,810	951,628	682,773
Liabilities				
Current Liabilities:				
Accounts payable	84	-	84	-
Accrued expenses	12,169	-	12,169	-
Intergovernmental payable	4,489	-	4,489	-
Interfund payable	171,075	-	171,075	142,773
Compensated absences	7,575	-	7,575	-
Claims payable	-	-	-	540,000
Total Current Liabilities	195,392	-	195,392	682,773
Long-term Liabilities:				
Compensated absences	2,525	-	2,525	-
Total Liabilities	197,917	-	197,917	682,773
Net Assets				
Invested in capital assets	511,137	-	511,137	-
Unrestricted	155,764	86,810	242,574	-
Total Net Assets	$ 666,901	$ 86,810	$ 753,711	$ -

See accompanying notes to the basic financial statements

Thomas County, Georgia
Proprietary Funds
Statement of Revenues,
Expenses and Changes in Fund Net Assets
For the Year Ended December 31, 2009

	Business-type Activities			Governmental Activities - Internal Service Fund
	Area Transit	Other Enterprise Fund	Total	
Operating Revenues				
Charges for services	$ 864,288	$ 57,538	$ 921,826	$ 2,768,715
Miscellaneous	2,581	94	2,675	335,812
Total Operating Revenues	866,869	57,632	924,501	3,104,527
Operating Expenses				
Personal services	654,946	7,375	662,321	-
Purchased services	97,308	-	97,308	-
Supplies	215,582	-	215,582	-
Landfill fees	-	15,627	15,627	-
Cost of services	-	-	-	3,105,106
Depreciation	116,478	-	116,478	-
Other	-	9,199	9,199	-
Total Operating Expenses	1,084,314	32,201	1,116,515	3,105,106
Operating Income (Loss)	(217,445)	25,431	(192,014)	(579)
Non-operating Revenue (Expenses)				
Operating grants	61,829	-	61,829	-
Investment earnings	379	178	557	579
Loss on disposal of capital assets	(83,924)	-	(83,924)	-
Total Non-operating Revenue (Expenses)	(21,716)	178	(21,538)	579
Change in Net Assets	(239,161)	25,609	(213,552)	-
Net Assets Beginning of Year	906,062	61,201	967,263	-
Net Assets End of Year	$ 666,901	$ 86,810	$ 753,711	$ -

See accompanying notes to the basic financial statements

Thomas County, Georgia
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2009

Increase (Decrease) in Cash and Cash Equivalents	Business-type Activities - Area Transit	Business-type Activities - Other Enterprise Fund	Business-type Activities - Total	Governmental Activities - Internal Service Fund
Cash Flows from Operating Activities				
Cash received from customers	$ 968,044	$ 59,394	$ 1,027,438	$ -
Cash received from interfund services provided	-	-	-	3,131,129
Cash payments for personal services	(653,667)	(7,375)	(661,042)	-
Cash payments for goods and services	(309,956)	(24,826)	(334,782)	-
Cash payments for claims	-	-	-	(2,911,106)
Net Cash Provided by (Used in) Operating Activities	4,421	27,193	31,614	220,023
Cash Flows from Noncapital Financing Activities				
Operating grants	61,829	-	61,829	-
Increase (decrease) in interfund loan payable	64,467	-	64,467	(89,396)
Increase in interfund loan receivable	-	-	-	(178,169)
Net Cash Flows from Noncapital Financing Activities	126,296	-	126,296	(267,565)
Cash Flows from Investing Activities				
Investment earnings	379	178	557	579
Net Increase (Decrease) in Cash and Cash Equivalents	131,096	27,371	158,467	(46,963)
Cash and Cash Equivalents Beginning of Year	51,830	55,686	107,516	158,268
Cash and Cash Equivalents End of Year	$ 182,926	$ 83,057	$ 265,983	$ 111,305
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	$ (217,445)	$ 25,431	$ (192,014)	$ (579)
Adjustments:				
Depreciation	116,478	-	116,478	-
(Increase) Decrease in Assets:				
Accounts receivable	-	1,762	1,762	26,602
Intergovernmental receivables	101,175	-	101,175	
Prepaid items	(1,555)	-	(1,555)	-
Increase (Decrease) in Liabilities:				
Wages payable	1,879	-	1,879	-
Intergovernmental payable	4,489	-	4,489	-
Compensated absences	(600)	-	(600)	-
Claims payable	-	-	-	194,000
Net Cash Provided by (Used in) Operating Activities	$ 4,421	$ 27,193	$ 31,614	$ 220,023

See accompanying notes to the basic financial statements

Thomas County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds - Agency Funds
December 31, 2009 and 2008

	2009	2008
Assets		
Cash and cash equivalents	$ 281,246	$ 244,515
Due from others	1,741	1,376
Total Assets	$ 282,987	$ 245,891
Liabilities		
Due to others	$ 282,987	$ 245,891

See accompanying notes to the basic financial statements

Thomas County, Georgia
Combining Statement of Net Assets
Component Units
June 30, 2009 and December 31, 2009

	Department of Public Health June 30, 2009	Emergency Service Agency December 31, 2009	Public Library System June 30, 2009	Total
Assets				
Current:				
Cash and cash equivalents	$ 1,345,829	$ 3,859	$ 986,106	$ 2,335,794
Receivables:				
Accounts	18,885	-	180	19,065
Intergovernmental	7,719	24,156	746,911	778,786
Capital Assets:				
Depreciable capital assets, net	9,361	-	964,284	973,645
Total Assets	1,381,794	28,015	2,697,481	4,107,290
Liabilities				
Current Liabilities:				
Accounts payable	21,028	-	5,051	26,079
Accrued expenses	-	1,321	4,189	5,510
Compensated absences	11,724	-	9,802	21,526
Notes payable	-	329,819	-	329,819
Capital lease obligation	-	43,017	-	43,017
Long-term Liabilities: (net of current portion)				
Notes payable	-	644,397	-	644,397
Compensated absences	105,517	-	3,267	108,784
Total Liabilities	138,269	1,018,554	22,309	1,179,132
Net Assets				
Invested in capital assets	9,361	-	964,284	973,645
Restricted for:				
Specific health program	719,870	-	-	719,870
Capital projects	-	-	373,677	373,677
Unrestricted	514,294	(990,539)	1,337,211	860,966
Total Net Assets	$ 1,243,525	$ (990,539)	$ 2,675,172	$ 2,928,158

See accompanying notes to the basic financial statements

Thomas County, Georgia
Combining Statement of Activities
Component Units
For the Years Ended June 30, 2009 and December 31, 2009

	Department of Public Health June 30, 2009	Emergency Service Agency December 31, 2009	Public Library System June 30, 2009	Total
Expenses				
Health and welfare	$ 1,791,787	$ -	$ -	$ 1,791,787
Public safety	-	34,880	-	34,880
Culture and recreation	-	-	1,105,981	1,105,981
Total Expenses	1,791,787	34,880	1,105,981	2,932,648
Revenues				
Program revenues:				
Charges for services	732,240	-	39,358	771,598
Operating grants and contributions	1,167,263	395,659	118,422	1,681,344
Capital grants and contributions	-	-	166,656	166,656
Total Program Revenues	1,899,503	395,659	324,436	2,619,598
Net Program Revenue	107,716	360,779	(781,545)	(313,050)
General Revenues				
Allotments from participating governments	-	-	853,974	853,974
Investment earnings	-	68	9,177	9,245
Miscellaneous	-	-	96,007	96,007
Total General Revenues	-	68	959,158	959,226
Change in Net Assets	107,716	360,847	177,613	646,176
Net Assets Beginning of Year	1,135,809	(1,351,386)	2,497,559	2,281,982
Net Assets End of Year	$ 1,243,525	$ (990,539)	$ 2,675,172	$ 2,928,158

See accompanying notes to the basic financial statements

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Thomas County, Georgia (the County) is a political subdivision of the State of Georgia and was formed in 1825. The County operates under a Commission-Manager form of government and is governed by an eight member elected board of county commissioners, which is governed, by state statutes and regulations. There are certain elected officials whose operations are wholly included within the financial records and financial statements of the County. These elected officials include the Sheriff, Tax Commissioner, Probate Court Judge, Magistrate Court Judge and Clerk of the Superior Court. The County's major services include general government, courts, public safety, public works, health and welfare, culture and recreation and housing and development.

Note 1 - Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental activities at the government-wide financial reporting level and to its enterprise funds, provided they do not conflict with or contradict GASB pronouncements. The County does not follow subsequent private-sector guidance.

The most significant of the County's accounting policies are described below.

1-A. Reporting Entity

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For the County, this entity includes the constitutionally elected officers.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the County in that the County approves the budget, levies their taxes or issues their debt.

The component unit columns included on the government-wide financial statements identify the financial data of the County's discretely presented component units. They are reported separately to emphasize that they are legally separate from the County.

Brief descriptions of the discretely presented component units follow:

Thomas County Health Department (the Health Department) – The Health Department works to promote and preserve the health of the citizens of the County. The Health Department's Board consists of seven members, four of these members are appointed by the County Commission. Although the County does not have the authority to approve or modify the Health Department's budgets, it does have the ability to control the amount of funding it provides to the Health Department and such funding is significant to the overall operations of the Health Department. The Health Department is reported on a June 30, 2009 fiscal year. Complete financial statements for the Health Department may be obtained from its administrative office by calling 229/226-4241.

Emergency Services Agency (ESA) – The ESA is a separate entity created by the General Assembly when they passed local legislation, which the Governor signed on April 19, 1999. Its organizational structure prior to April 19, 1999 was an interlocal governmental pact between Thomas County, Georgia and the City of Thomasville, Georgia dated July 14, 1998. The ESA provides fire, ambulance and E911 services to the general citizenry of Thomasville and the County.

The ESA's Board has two members appointed by the County, two appointed by the City and these four appointed a fifth member. The City of Thomasville, Georgia transferred its emergency equipment to the ESA in 2000. Emergency equipment owned by the County was transferred to the ESA in 1999. The ESA is funded from property taxes levied by the County,

Note 1 - Summary of Significant Accounting Policies (Continued)

E911 telephone surcharges imposed by the County and service fees. Because the ESA is fiscally dependant on the County, provides services almost exclusively to citizens of the County and it would be misleading to exclude the ESA, the County has included the ESA as a discretely presented component unit in its financial statements. A copy of its audit report may be obtained from their office by calling the Thomas County Board of Commissioners at 229/225-4100 or the City of Thomasville at 229/225-1057.

In August 2002 the County Board of Commissioners initiated discussions with the City of Thomasville regarding the management structure of the ESA. Those discussions continued through October 2002. On October 17, 2002, at a work session, the Thomasville City Council concluded it could not agree to the management changes proposed by the County Board of Commissioners and recommended that the ESA be disbanded. The Board of Commissioners voted on October 21, 2002 to disband the ESA within 10 months as provided by the local legislation signed by the Governor on April 19, 1999. On January 1, 2003, the City assumed fire protection in Fire Districts 1 & 2 and the County assumed fire protection in Fire District 3. The County also assumed county-wide Emergency Medical Service and 911 services. On March 18, 2003 the Board of Commissioners and the City Council finalized the disbandment process with a joint agreement. It was also agreed that the ESA's Board would continue to function and resolve certain personnel and financial issues carried over.

Thomas County Public Library System (the Library System) – The Library System operates pursuant to Official Code of Georgia Annotated Sections 20-5-40 through 20-5-59. The Library System provides public library services with its costs shared by participation local governmental agencies and grants from the State of Georgia.

The Library System is governed by a nine member board, four members appointed by the Thomas County Board of Commissioners, three members appointed by the City of Thomasville and two members appointed by smaller towns located in the County. The Library Board is without authority to determine the amount of funding, except by submission of budget requests to local governmental units from which the Library System receives support and to the State of Georgia for state and federal flow through funding. Membership in the Library and participation in the library services is at the discretion of each participating governmental agency. The Library Board has the power to designate management, the power to retain unreserved fund balances of local and other funds for continued operations and is the lowest level of oversight responsibility in the Library System operations.

The Thomas County Board of Commissioners provides a substantial majority of funding for the operations of the Library System, consequently, the Library System is deemed to have a financial benefit/burden relationship with the County. Accordingly the Library System is considered to be a discretely presented component unit of the County. The Library System is reported on a June 30, 2009 fiscal year. Complete financial statements for the Health Department may be obtained from its administrative office by calling 229-225-5252.

Related Organizations – The following are related organizations for which the County appoints one or more of the Board of Directors but they do not meet any other of the reporting entity criteria:

- Southwest Georgia Regional Commission
- Board of Family and Children's Service
- Board of Tax Assessors and Board of Equalization
- Southwest Georgia Regional Board for Mental Health, Mental Retardation and Substance Abuse
- Georgia Pines Community Service Board
- City of Thomasville Recreational Advisory Board

Note 1 - Summary of Significant Accounting Policies (Continued)

Joint Ventures – The County participates in the following two joint ventures.

Southwest Georgia Regional Commission (SWGRC) - The County, in conjunction with fourteen counties in the Southwest Georgia area are members of the SWGRC. Membership in an SWGRC is automatic for each municipality and county in the state. The Official Code of Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the SWGRCs. Each county and municipality in the state is required by law to pay minimum annual dues to the SWGRC. The SWGRC Board membership includes the chief elected official of each county and the chief elected official of each municipality. The county board members and municipal board members from the same county elect one member of the Board who is a resident (but not an elected or appointed official or employee of the county or municipality) to serve as the non-public Board member from a county. Separately issued financial statements are available at the SWGRC's administrative office, P.O. Box 364, Camilla, Ga. 31730, or by calling 229/522-3552.

The Georgia Planning Act of 1989 (O.C.G.A. 50-8-34) defines SWGRCs as "public agencies and instrumentalities of their members. Georgia laws also provide that the member governments are liable for any debts or obligations of an SWGRC beyond its resources (O.C.G.A. 50-8-39.1).

Solid Waste - The County and the City of Thomasville joined together to operate a solid waste disposal and recycling facility for the mutual benefits of both governments. The initial agreement was dated 1973 but was amended by both parties on January 1, 1997 and March 25, 2002. The City of Thomasville holds all regulatory permits and is responsible for the construction and daily operations of the facility. The County owns the 485 acres of land on which these facilities are located. The City of Thomasville is required to maintain a separate fund for the landfill and recycling facility. All money generated by the solid waste and recycling facility shall be maintained in a separate bank account by the City of Thomasville.

At the conclusion of the City of Thomasville's annual audit, a determination will be made of excess cash and cash equivalents on hand. Excess cash and cash equivalents are defined as cash in excess of the amount needed for two months of next year's operating budget, one half of next year's capital budget, accrued closure and post closure care cost and reserves for future landfill expansion. After the determination of the excess cash and cash equivalents is made, the City's Mayor and the County Commission's Chairman shall meet and determine how the excess cash and cash equivalents are to be distributed. Should the determination of excess cash and cash equivalents indicate a shortfall of cash, the short fall will be funded through loans to be repaid by the landfill's revenue.

Complete financial statements for the City of Thomasville, Georgia may be obtained at their administrative offices by calling 229/227-7027.

Related Agency – The Thomas County Narcotics Division is 50% funded by the City of Thomasville. The County's Board of Commissioners approve and fund its budget within the general fund. Most of the employees are County employees and report directly to the Sheriff. The Narcotic Task Force monitors the narcotics division and shares information with the division commander. This task force is made up of the following members:

- Board of Commissioners Chairman
- County Manager
- Sheriff
- Mayor of Thomasville
- Thomasville City Manager
- Thomasville Police Chief
- District Attorney

1-B. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

Note 1 - Summary of Significant Accounting Policies (Continued)

Government-wide Financial Statements - The government-wide financial statements include the statement of net assets and the statement of activities. These statements report financial information for the County as a whole. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. Fiduciary funds are not presented in the government-wide financial statements.

The statement of net assets presents the financial position of the governmental activities of the County and it's discretely presented component units at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for each identifiable activity of the business-type activities of the County. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The County does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which function the revenues are *restricted*.

Other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements - During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. Fund financial statements are provided for governmental, proprietary and fiduciary funds.

Major individual governmental funds are reported in separate columns.

Fund Accounting - The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses three categories of funds: governmental, proprietary and fiduciary.

> ***Governmental Funds*** - Government funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The County reports the difference between governmental fund assets and liabilities as fund balance. The following are the County's major governmental funds:
>
> > ***The General Fund*** – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of the State of Georgia.
> >
> > ***Emergency Services Fund*** – This fund accounts for revenues and expenditures related to providing certain county-wide emergency services. These services include emergency medical services, emergency rescue, emergency management, emergency services administration and also funds operating deficits in the E-911 fund.

Note 1 - Summary of Significant Accounting Policies (Continued)

2000 SPLOST Fund – This fund accounts for the special purpose local option sales tax, as authorized in 2000, that is to be used for road projects. Although this fund does not meet the major fund criteria, the County has chosen to report this fund as a major fund.

2006 SPLOST Fund – This fund accounts for the special purpose local option sales tax that is transferred in from the county-wide 2006 SPLOST fund to be used primarily for the construction of a new judicial building, the remodeling of the courthouse, and a new roof for the jail justice center and road projects.

County-wide 2006 SPLOST Fund - This fund accounts for the 2006 special purpose local option sales tax collections and then the County's share is transferred to the County's 2006 SPLOST fund and the remaining balance is transferred to cities located within the County, for their share.

Proprietary Funds – The proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Two of the proprietary funds are classified as enterprise funds and the other proprietary fund is an internal service fund, which accounts for the County's group health plan. The major enterprise fund is defined as follows:

Area Transit Fund - This fund provides transit services to the County residents. Although this fund does not meet the major fund criteria, the County has chosen to report this fund as a major fund.

Fiduciary Funds – Fiduciary fund reporting focuses on assets and liabilities. The County's fiduciary funds are all agency funds.

1-C. Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net assets. The statement of activities reports revenues and expenses.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared.

Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, the proprietary fund type is accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net assets. The statements of changes in fund net assets present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

1-D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting. The proprietary fund uses the accrual basis of accounting at both reporting levels. Fiduciary funds are reported on the accrual basis at the fund reporting level. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Note 1 - Summary of Significant Accounting Policies (Continued)

Revenues – Exchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, the phrase "available for exchange transactions" means expected to be received within 60 days of year-end.

Revenues - Non-exchange Transactions - Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (Note 3-D). Revenue from grants and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes, franchise taxes, charges for services and federal and state grants.

Deferred/Unearned Revenue - Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

On governmental fund financial statements (i.e., on the modified accrual basis), receivables that will not be collected within the available period have been reported as deferred revenue (i.e., they are measurable but not available) rather than as revenue.

Grants and entitlements received before the eligibility requirements are met (e.g., cash advances) also are recorded as deferred revenue.

Deferred revenue is reclassified as "*unearned revenue*" on the government-wide statement of net assets.

Expenses/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

1-E. Assets, Liabilities and Fund Equity

1-E-1 Cash, Cash Equivalents, and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County. Time deposits are classified as cash and cash equivalent without regard to maturity date.

Investments are stated at fair value based on quoted market prices.

Georgia law authorizes the County to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the United States Government or Government agency
- Obligations of any corporation of the United States Government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)

Note 1 - Summary of Significant Accounting Policies (Continued)

- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

1-E-2 Receivables

All trade and property tax receivables are reported net of an allowance for uncollectibles, where applicable.

1-E-3 Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/interfund payables." These amounts are eliminated in the governmental activities column of the statement of net assets.

1-E-4 Consumable Inventories

On the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used (i.e., the consumption method).

On the fund financial statements, inventories of governmental funds are stated at cost. Cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as an expenditure in the governmental fund types when purchased (i.e., the purchases method). At year-end, fund balance is reserved for a like amount of inventory on hand.

1-E-5 Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2009, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reserved, as this amount is not available for general appropriation.

1-E-6 Restricted Assets

Certain items are classified as restricted in the general fund because their use has been restricted by the Board of Commissioners or grant contracts.

1-E-7 Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net assets but does not report these assets in the government fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars. The County's infrastructure consists of roads and bridges. The County's infrastructure has been reported retroactively in 2007. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement.

Note 1 - Summary of Significant Accounting Policies (Continued)

Depreciation is computed using the straight-line method over the following useful lives:

Asset Class	Governmental Activities Estimated Lives	Capitalization Threshold
Primary Government:		
Buildings and improvements	70 - 75 Years	$50,000
Machinery and equipment	3 - 12 Years	$5,000
Infrastructure	20 - 50 Years	$250,000
Component Unit:		
Machinery and equipment	5 - 7 Years	$5,000

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing source" of an equal amount are reported at the net present value of future minimum lease payments.

1-E-8 Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County's past experience of making termination payments.

All compensated absence liabilities include salary-related payments, where applicable.

The total compensated absence liability is reported on the government-wide financial statements. Governmental funds report the compensated absence liability at the fund reporting level only "*when due.*"

1-E-9 Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year. Notes are recognized as a liability in the governmental fund financial statements when due.

1-E-10 Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net assets."

Note 1 - Summary of Significant Accounting Policies (Continued)

Fund Balance – Generally, fund balance represents the difference between the current assets and current liabilities. The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund balance that is available for appropriation in future periods. Designations are management's intent to set aside these resources for specific services.

Net Assets - Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net asset amount also is adjusted by any bond issuance deferral amounts. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net assets are reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

1-E-11 Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise and internal service funds. For the County, these revenues are charges for services for waste collection, transit services and health insurance program. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of each fund. Nonoperating revenues are investment earnings and operating grants. Nonoperating expenses include the loss on the disposition of capital assets.

1-E-12 Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and the after non-operating revenues/expenses section in the proprietary fund. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements (i.e., they are netted).

Transfers between funds reported in the governmental activities column are eliminated.

1-E-13 Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

1-E-14 Comparative Data

Comparative total data for the prior year have been presented only for individual funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified to be consistent with the current year's presentation.

Note 2 – Stewardship, Compliance and Accountability

2-A. Budgetary Information – The County adopts an annual operating budget for all governmental funds except the capital projects funds, which have an adopted project budget. The budget resolution reflects the total of each department's appropriation in each fund.

Budgets are adopted on a basis consistent with GAAP with the exception of the capital projects funds, which have project length budgets, rather than annual budgets.

Note 2 – Stewardship, Compliance and Accountability (Continued)

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the department level within each individual fund. Any change in total to a fund or departmental appropriation within a fund requires approval of the Board of County Commissioners. The Board of County Commissioners also must approve budget transfers within departments.

The original 2009 budget was amended during the year. All unexpended annual appropriations lapse at year-end.

2-B. Excess of Expenditures over Appropriations

The following departments overspent the final 2009 annual budget:

General fund:	
Tax commissioner	$ 2,066
Superior court	2,830
Clerk of the superior court	6,399
State court	157
Probate court	3,139
Jail maintenance	32,644
Maintenance and shop	5,849
Libraries	28,302
Code enforcement	400
Fire district 1 & 2 fund:	
Public safety	$ 449
Fire district 3 fund:	
Public safety	$ 2,997
Drug abuse fund:	
Public safety	$18,369
Sheriff's drug forfeiture fund	
Public safety	$ 9,680
Airport fund:	
General government	$ 4,318

2-C. Deficit Fund Balance

The enhanced 911 fund reports a total fund deficit at December 31, 2009 of $124,635.

Note 3 - Detailed Notes on All Funds

3-A. Deposits

Deposits – The County's cash and investment policy limits deposits to demand and money market accounts, and time deposits at local banks. The County's deposits shall be secured by Federal Depositary Insurance Corporation (FDIC) coverage and/or bank pledges. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held.

Custodial Credit Risk – Deposits – The custodial credit risk for deposits is the risk that, in the event of a bank failure, the County's deposits may not be recovered.

Note 3 - Detailed Notes on All Funds (Continued)

As of December 31, 2009, all of the County's deposits were covered either by FDIC coverage or collateralized with securities held by the County's agent in the County's name.

Also, the Thomas County Emergency Services Agency's deposits, the Thomas County Health Department's deposits and the Thomas County Public Library System's deposits were covered either by FDIC coverage or were entirely insured or collateralized with securities held by the component unit's agent in the component unit's name.

Primary government cash and cash equivalents reconciliation:

	Cash and Cash Equivalents
Primary Government - Fund Reporting Level:	
Governmental Funds - Balance Sheet	$ 10,507,882
Governmental Funds - Balance Sheet - Restricted	111,916
Proprietary Fund Type Statement of Net Assets	377,288
Statement of Fiduciary Assets and Liablilities	281,246
Total	$ 11,278,332

3-B. Receivables

Receivables at December 31, 2009, consisted of taxes, accounts (billings for user charges) and intergovernmental receivables arising from grants.

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectibility.

The allowances for uncollectibles are as follows:

- General fund - $115,597
- Emergency services fund - $5,500
- Fire district 1 & 2 fund - $2,900
- Fire district 3 fund - $2,600
- Commercial collection fund - $1,734

3-C. Restricted Assets

Restricted assets reported in the general fund are comprised of the following:

Prison store account – ($5,303) – these monies belong to the inmates who use it to make purchases in the prison store.

Bryne grant – ($111) – this grant balance will be used for the purchase of public safety equipment.

Capital improvements – ($106,502) – these resources will be used for maintenance and improvements on County buildings.

3-D. Property Taxes

The Board of Commissioners levy property taxes by or about September of each year. Property taxes attach as an enforceable lien on property as of January 1. The property taxes were levied on July 31, 2009. Property taxes were billed on August 31, 2009 and are due upon receipt, however, the actual due date was November 15, 2009.

Note 3 - Detailed Notes on All Funds (Continued)

The County bills and collects its own property taxes and also collects property taxes for the County Board of Education and the State of Georgia. The County also collects vehicle and mobile home taxes for the cities in located in Thomas County and the State of Georgia. Collection of the County's taxes and for the other governmental agencies is the responsibility of the Tax Commissioner's Office, which is accounted for in an agency fund.

3-E. Capital Assets

Capital asset activity for the primary government for the year ended December 31, 2009, was as follows:

	Balance 1/1/2009	Additions	Deductions	Balance 12/31/2009
Governmental activities:				
Nondepeciable capital assets:				
Land	$ 3,153,420	$ 55,000	$ -	$ 3,208,420
Land under the roads	4,834,851	4,107	-	4,838,958
Construction in progress	4,327,942	8,569,245	12,629,451	267,736
Total nondepreciable capital assets	12,316,213	8,628,352	12,629,451	8,315,114
Depreciable capital assets:				
Buildings and improvements	14,744,968	11,460,752	-	26,205,720
Machinery and equipment	12,274,869	1,496,816	124,032	13,647,653
Infrastructure	43,080,277	450,120	-	43,530,397
Total depreciable capital assets	70,100,114	13,407,688	124,032	83,383,770
Total capital assets	82,416,327	22,036,040	12,753,483	91,698,884
Accumulated depreciation:				
Buildings	4,107,223	329,024	-	4,436,247
Machinery and equipment	7,825,447	1,002,956	89,880	8,738,523
Infrastructure	13,031,521	883,224	-	13,914,745
Total accumulated depreciation	24,964,191	2,215,204	89,880	27,089,515
Governmental activities capital assets, net	$ 57,452,136	$ 19,820,836	$ 12,663,603	$ 64,609,369

Governmental activities depreciation expense	
General government	$ 278,602
Judicial	6,202
Public safety	733,285
Public works	1,188,969
Health and welfare	8,146
Total governmental activities depreciation expense	$ 2,215,204

Note 3 - Detailed Notes on All Funds (Continued)

	Balance 1/1/2009	Additions	Deductions	Balance 12/31/2009
Business-type activities:				
Depreciable capital assets:				
Buildings and improvements	$ 33,281	$ -	$ -	$ 33,281
Machinery and equipment	972,051	-	217,167	754,884
Total capital assets	1,005,332	-	217,167	788,165
Less accumulated depreciation:				
Buildings and improvements	3,693	3,328	-	7,021
Machinery and equipment	290,100	113,150	133,243	270,007
Total accumulated depreciation	293,793	116,478	133,243	277,028
Business-type activities capital assets, net	$ 711,539	$ (116,478)	$ 83,924	$ 511,137

The depreciation expense for the business-type activities relates to the transit fund.

Capital asset activity for the component units for the year ended June 30, 2009, was as follows:

	Balance 7/1/2008	Additions	Deductions	Balance 6/30/2009
Thomas County Public Library System				
Depreciable capital assets:				
Buildings and improvements	$ 123,009	$ -	$ -	$ 123,009
Equipment	290,855	6,736	30,271	267,320
Library collections	2,397,751	125,279	65,981	2,457,049
Total capital assets	2,811,615	132,015	96,252	2,847,378
Less accumulated depreciation:				
Buildings and improvements	11,370	4,581	-	15,951
Equipment	208,039	12,123	30,271	189,891
Library collections	1,692,051	51,182	65,981	1,677,252
Total accumulated depreciation	1,911,460	67,886	96,252	1,883,094
Thomas County Public Library System				
Capital assets - net	$ 900,155	$ 64,129	$ -	$ 964,284

Note 3 - Detailed Notes on All Funds (Continued)

	Balance 7/1/2008	Additions	Deductions	Balance 6/30/2009
Thomas County Health Department:				
Capital assets being depreciated:				
Machinery and equipment	$ 227,973	$ -	$ -	$ 227,973
Less accumulated depreciation	214,190	4,422	-	218,612
Thomas County Health Department - Capital assets, net	$ 13,783	$ (4,422)	$ -	$ 9,361

3-F. Interfund Balances and Transfers

Interfund Balances - Interfund balances at December 31, 2009, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made.

The following table includes the interfund receivables and payables at December 31, 2009:

	Payable from:					
Payable to:	Emergency services fund	County-wide 2006 SPLOST fund	Nonmajor governmental funds	Area transit fund	Internal service fund	Total
General fund	$ 14,424	$ -	$ 76,211	$ 105,000	$ 142,773	$ 338,408
Emergency services fund	-	-	45,320	-	-	45,320
2006 SPLOST fund	-	812,673	-	-	-	812,673
Nonmajor governmental fund	11,250	-	-	-	-	11,250
Internal service fund	201,291	-	209,895	66,075	-	477,261
Total	$ 226,965	$ 812,673	$ 331,426	$ 171,075	$ 142,773	$ 1,684,912

The County expects to repay all interfund balances within one year with the exception of the amounts due to the health group fund ($477,261) as County management does not anticipate repaying the cash during 2010. Also, the fire district 1 & 2 fund will not have available cash to repay the amount owed to the emergency services fund ($45,320) during 2010 and fire district 3 fund will not have available cash to repay the amount owed to the general fund ($13,864) during 2010.

The following table includes $147,640 collected by agency funds and due to various governmental funds that have been eliminated at both financial reporting levels.

Fund	Amount
General	$ 139,970
Emergency services	1,726
Fire district 3	2,631
Law library	2,381
Drug abuse	932
Total	$ 147,640

Note 3 - Detailed Notes on All Funds (Continued)

Interfund Transfers - Interfund transfers for the year ended December 31, 2009, consisted of the following:

	Transfers From			
Transfers to	General fund	Emergency services fund	County-wide 2006 SPLOST fund	Total
2006 SPLOST fund	$ -	$ -	$ 4,700,361	$ 4,700,361
Nonmajor governmental funds	50,000	471,000	-	521,000
Total	$ 50,000	$ 471,000	$ 4,700,361	$ 5,221,361

The transfer from the county-wide 2006 SPLOST fund to the 2006 SPLOST fund is the County's share of the special purpose local option sales taxes, as authorized in 2006. The transfer from the emergency services fund to the E-911 fund is to cover the E-911 fund deficit as the telephone surcharge is not adequate to balance this fund. The general fund transferred $50,000 from their 2008 landfill payment to the Fire Districts 1 & 2 fund for operations.

3-G. Short-Term Debt

On February 10, 2009 the County Board of Commissioners voted to borrow $3,500,000 (for the general fund) and $640,000 (for the emergency services fund) on tax anticipation notes at an interest rate of 2.62%, both due December 31, 2009. The notes were issued for cash flow purposes. The notes were retired on November 24, 2009, with interest costs totaling $71,322 and $13,042 respectively.

On January 15, 2009 the County Board of Commissioners voted to establish a line of credit at Thomasville National Bank to finance the roof replacement at the Justice Center. The total loan was $996,000 at 2.8%. The loan was repaid on December 30, 2009 with interest costs totaling $23,500.

Changes in the short-term obligations consisted of the following for the year ended December 31, 2009:

	Outstanding 1/1/2009	Additions	Reductions	Outstanding 12/31/2009
Tax anticipation notes payable:				
General fund	$ -	$ 3,500,000	$ 3,500,000	$ -
Emergency services fund	-	640,000	640,000	-
Line of credit - 2006 SPLOST fund	-	996,000	996,000	-
Total short-term debt	$ -	$ 5,136,000	$ 5,136,000	$ -

3-H. Long-Term Debt

Governmental Activities Notes Payable - The County has one outstanding notes payable at December 31, 2009.

Note Payable – Commercial Bank – This note was issued in the original amount of $863,000 to purchase emergency 911 equipment at an interest rate of 4.4% with annual payments of $108,725 beginning February 1, 2005. The note matures February 1, 2014. The equipment acquired by this lease is included in governmental activities general capital assets of the County in the amount of $277,373 (cost of $877,435 less accumulated depreciation of $600,062).

Note 3 - Detailed Notes on All Funds (Continued)

Annual debt service requirements to this note payable as of December 31, 2009 follow:

Year	Principal	Interest	Total
2010	$ 87,703	$ 21,022	$ 108,725
2011	91,562	17,163	108,725
2012	95,591	13,135	108,726
2013	99,797	8,929	108,726
2014	103,126	4,537	107,663
Total	$ 477,779	$ 64,786	$ 542,565

Business-type Activities – The County's component unit, the Emergency Services Agency, has a capital lease payable outstanding and a note payable outstanding at December 31, 2009 for its business-type activities.

Capital Lease Payable – Component Unit – Emergency Services Agency – This lease was financed by Commercial Capital Corporation, secured by two fire trucks, with interest at 6.14%, with annual payments of $45,659 which includes interest. The lease matures June 22, 2010. The ownership of the two fire trucks were transferred to the County, however, the legal title remains with the Agency. The equipment acquired by the leases is included in governmental activities general capital assets of the County is zero (cost of $264,702 less accumulated depreciation of $264,702).

Annual debt service requirements to this note payable as of December 31, 2009 follow:

Year	Principal	Interest	Total
2010	$ 43,017	$ 2,641	$ 45,658

Note Payable – Ameris (Bank of Thomas County)

The Agency refinanced the short-term debt on December 28, 2005. The original note was used for operating capital. The note carries a 2.45% interest rate and is due in monthly installments $29,167 with a final payment of $18,396 due on November 28, 2012.

Annual debt service requirements to this note payable as of December 31, 2009 follow:

Year	Principal	Interest	Total
2010	$ 329,819	$ 20,181	$ 350,000
2011	337,991	12,009	350,000
2012	306,406	3,657	310,063
Total	$ 974,216	$ 35,847	$1,010,063

Note 3 - Detailed Notes on All Funds (Continued)

Changes in Long-term Debt - Changes in the County's long-term obligations consisted of the following for the year ended December 31, 2009:

	Outstanding 1/1/2009	Additions	Reductions	Outstanding 12/31/2009	Amounts Due in One Year
Governmental Activities					
Note payable - Commercial Bank	$ 561,392	$ -	$ 83,613	$ 477,779	$ 87,703
Compensated absences	422,875	500,326	489,619	433,582	325,187
Total Governmental Activities	$ 984,267	$ 500,326	$ 573,232	$ 911,361	$ 412,890
Business-type Activities					
Compensated absences	$ 10,700	$ 14,724	$ 15,324	$ 10,100	$ 7,575
Component Units:					
Emergency Services Agency:					
Capital lease payable	$ 83,546	$ -	$ 40,529	$ 43,017	$ 43,017
Notes payable	1,295,681	-	321,465	974,216	329,819
Total Emergency Services Agency	$ 1,379,227	$ -	$ 361,994	$ 1,017,233	$ 372,836

	Outstanding 7/1/2008	Additions	Reductions	Outstanding 6/30/2009	Amounts Due in One Year
Thomas County Health Department					
Compensated absences	$ 127,615	$ -	$ 10,374	$ 117,241	$ 11,724
Public Library System					
Compensated absences	$ -	$ 13,069	$ -	$ 13,069	$ 9,802
Total Component Units	$ 1,506,842	$ 13,069	$ 372,368	$ 1,147,543	$ 394,362

The note payable, Commercial Bank is being repaid from the E-911 fund. The governmental activities compensated absences liability will be paid from the fund from which the employees' salaries are paid, the general fund, the emergency services fund, the fire district 1 & 2 fund, fire district 3 fund and the E-911 fund. The compensated absences liability for business-type activities is paid by the transit fund.

3-I. Pension

Plan Description – The County participates in the Association of Government Commissioners of Georgia Pension Plan (ACCG Plan), an agent multiple-employer defined benefit pension plan, which covers all employees. The County Board of County Commissioners authorizes amendments, participation in the pension plan, establishes the pension benefits and sets the contribution rates. All full-time eligible employees participate in the ACCG Plan ("Plan") after completing three years of service.

Participants become eligible to retire at age 65 with three years of participation in the Plan. Benefits vest after five years of service. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 1.0% of average annual compensation up to $6,600 plus 1.5% of average annual compensation in excess of $6,600 plus $36 for each year of service payable as a life annuity. Compensation is averaged over a five year period prior to retirement or termination.

Note 3 - Detailed Notes on All Funds (Continued)

The County sponsors, the "Plan". The Plan provides retirement, disability, and death benefits to plan participants. The plan assets shall be used only for the payment of benefits to the members of the plan, in accordance with the terms of the plan.

The following is the plan membership at January 1, 2009

Membership	
Active plan participants	160
Retirees and beneficiaries currently receiving benefits	32
Active plan participants or terminated plan participants entitled to, but not yet receiving benefits	41
Total	233

A copy of the plan's financial report may be obtained from:

Government Employee Benefits Corporation of Georgia
400 Galleria Parkway, Suite 1250
Atlanta, Georgia 30339

Funding Policy – The County is required to contribute an actuarially determined amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the Board of Trustees, and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. County employees contribute 3% of gross wages.

Annual Pension Cost – The County's annual pension costs for the last three years are as follows:

Fiscal Year Beginning January 1,	Annual Pension Cost	Annual Pension Contribution	Percentage Contributed	Net Pension Obligation
2007	$ 422,959	$ 451,728	106.8%	$ (158,579)
2008	466,865	495,078	106.0%	(187,348)
2009	562,381	608,596	108.2%	(215,561)

Note 3 - Detailed Notes on All Funds (Continued)

Net Pension Assets – The County's derivation of the annual required contribution, the annual pension cost and net pension obligation (asset) at January 1, 2009 and 2008, the two most recent actuarial valuations, are as follows:

	January 1, 2009	January 1, 2008
Derivation of the Annual Required Contribution:		
Normal cost	$ 420,511	$ 378,651
Amortization of unfunded accrued actuarial liability (UAAL)	259,773	199,137
Pre-retirement death benefit expense	36,629	31,779
Administrative expenses	32,182	30,034
Less estimated employee contributions	(187,883)	(173,561)
Annual required contribution (ARC)	$ 561,212	$ 466,040
Derivation of the Annual Pension Cost:		
Annual required contribution (ARC)	$ 561,212	$ 466,040
Interest on prior year net pension obligation	(16,706)	(14,988)
Adjustment to ARC	17,875	15,813
Annual pension cost	$ 562,381	$ 466,865
Derivation of the Net Pension Obligation (Assets):		
Annual pension cost for prior year	$ 466,865	$ 422,959
Annual contributions made for prior year	495,078	451,728
Increase (decrease) in net pension obligation (assets)	(28,213)	(28,769)
Net pension obligation (assets), beginning of year	(187,348)	(158,579)
Net pension obligation (assets), end of year	$ (215,561)	$ (187,348)

Plan Funded Status – The County's funding status based upon the most recent actuarial valuation follows:

Schedule of Funding Progress

Measurement Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL)	(3) Funded Ratio (1)/(2)	(4) Unfunded AAL/(UAAL) (2)-(1)	(5) Annual Covered Payroll	(6) UAAL as a Percentage of Covered Payroll
12/31/2007	$ 6,008,942	$ 7,516,656	79.9%	$ 1,507,714	$ 5,520,832	27.3%
12/31/2008	6,344,555	8,535,830	74.3%	2,191,275	5,785,359	37.9%
12/31/2009	7,245,410	9,727,305	74.5%	2,481,895	6,262,758	39.6%

Note 3 - Detailed Notes on All Funds (Continued)

Actuarial Valuation Information – The County's actuarial valuation information is as follows:

Current Valuation Date	January 1, 2009	January 1, 2008
Actuarial Cost Method	Projected Unit Credit	Projected Unit Credit
Amortization Method	Level Percentage of Pay, Closed	Level Percentage of Pay, Closed
Asset Valuation Method	Smoothed Market Value with Five-year Smoothing Period	Market Value
Amortization Period	Weighted Average Period - 13 Years	Weighted Average Period - 14 Years
Actuarial Assumptions:		
Investment Rate of Return	8%	8%
Projected Salary Increases	5% - 7.5% Based on Age	6%
Expected Annual Inflation	3%	3%
Actuarial Value of Assets	Market Value	Market Value

3-J. Invested in Capital Assets, Net of Related Debt

The "invested in capital assets, net of related debt" reported on the government-wide statement of net assets as of December 31, 2009 are as follows:

Investments in capital assets, net of related debt:	Governmental Activities	Business-type Activities
Cost of capital assets	$ 91,698,884	$ 788,165
Less accumulated depreciation	27,089,515	277,028
Book value	64,609,369	511,137
Less capital related debt	477,779	-
Invested in capital assets, net of related debt	$ 64,131,590	$ 511,137

3-K. Operating Leases

The County has entered into three operating leases as lessee.

Lessee - Office Space Lease – In January 2006, the County entered into an operating lease with MacIntyre & Edwards and L.B. Edwards, Jr., for the use of office space. The lease term is January 1, 2006 – December 1, 2010 beginning with $5,000 monthly payments and progressively increased over the life of the lease.

The future minimum lease payment follows:

Year	Annual Payments
2010	$ 67,500

Note 3 - Detailed Notes on All Funds (Continued)

Lessee – Solid Waste Collection Facility Lease - In July 2006, the County entered into an operating lease with Thomas B. Johnson, for the use of forty acres, as a solid waste collection facility. The lease term is January 1, 2006 – July 31, 2016 with $500 annual payments. The future minimum lease payments follow:

Year	Annual Payments
2010	$ 500
2011	500
2012	500
2013	500
2014	500
2015	500
2016	500
Total	$ 3,500

Sand Site Lease - In May 2006, the County entered into an operating lease with W. Marcus Collior, for the purpose of prospecting, exploring, drilling, removing and mining for sand. The initial lease term is May 1, 2006 – April 30, 2007. The lease amount is one-dollar plus royalty payments of fifty cents per cubic yard removed. The initial site includes approximately 1633 cubic yards.

The County exercised an option in 2006 by paying $60,000 to extend the contract to August 20, 2021. The option includes the use of approximately 15 acres for the same purpose as above. The lease option includes royalty payments of fifty cents per cubic yard of sand removed.

Note 4 - Other Notes

4-A. Risk Management

Interlocal Risk Management Agency - The County is exposed to various risks of losses related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has joined together with other counties in the state as part of the Interlocal Risk Management Agency (IRMA) for property and liability insurance and the ACCG-Group Self-Insurance Workers' Compensation Fund (WCSIF), public entity risk pools currently operating as common risk management and insurance programs for member local governments. The Association County Commissioners of Georgia (ACCG) administers both risk pools.

As part of these risks pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pools' agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pools' agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member governments' contracts and in accordance with the workers' compensation laws of Georgia. The funds are to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

Note 4 - Other Notes (Continued)

The County has not compiled a record of the claims paid up to the applicable deductible for the prior or current fiscal year. The County is not aware of any claims, which the County is liable for (up to the applicable deductible) which were outstanding and unpaid at December 31, 2009. No provision has been made in the financial statements for the year ended December 31, 2009, for any estimate of potential unpaid claims.

The County carries a combined property, casualty, and crime coverage with the Association County Commissioners of Georgia - Interlocal Risk Management Agency (IRMA).

Coverages are as follows:

Property Coverage Description	Building & Contents - Section IA Per Schedule on File Automobile Physical - Damage - Section IB Per Schedule on File
Casualty Coverage Description	General Liability - Section II $1,000,000 Law Enforcement Liability – Section III $1,000,000 Automobile Liability – Section IV $1,000,000 Errors & Omissions Liability - Section V $1,000,000
Crime Coverage	Money & Securities: Within Premises - Section VIA $150,000 Outside Premises - Section VIB $150,000 Blanket Employee Dishonesty - Section VIC $ 50,000 Statutory Bonds – Section VID As required Forgery and Alteration - Section VI $150,000 Computer Theft and Funds Transfer Fraud – Section VIF $150,000 Money Orders and Counterfeit Currency - Section VIG $150,000
Deductible	All coverages are subject to a per occurrence deductible of $10,000

Coverage is subject to all terms, conditions, and internal limits as specified in ACCG-IRMA Coverage Agreement.

Self-insurance Program - Effective September 1, 1995 the County began a self-insurance program for medical claims. The purpose of the program is to pay medical claims for County employees and their covered dependents and to minimize the total cost of medical insurance to the County. The County purchases stop loss insurance in order to limit their risk management cost.

The self-insurance program was accounted for in the General Fund until January 1, 2000. At that time the County began accounting for the self-insurance program in an internal service fund on the cost reimbursement method.

The following represents the changes in approximate liabilities for the County from January 1, 2007 to December 31, 2009:

December 31,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
2007	$ 377,000	$ 2,028,259	$ 2,097,259	$ 308,000
2008	308,000	2,279,941	2,241,941	346,000
2009	346,000	2,519,482	2,325,482	540,000

There were no significant reductions in insurance coverage from prior year, and there have been no settlements that exceed the County's insurance coverage during the past three years.

Note 4 - Detailed Notes on All Funds (Continued)

4-B. Contingent Liabilities

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement to the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the County believes such disallowances, if any, will be immaterial.

The County was a defendant in several lawsuits at December 31, 2009. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

4-C. Subsequent Events

On February 8, 2010, the County Board of Commissioners voted to borrow $2,700,000 for the general fund via tax anticipation notes from Ameris Bank at an interest rate of 2.1%, due December 31, 2010.

4-D. Hotel/Motel Lodging Tax

Pursuant to an ordinance approved on June 27, 2005, January 1, 2006 the County began levying a 5% lodging tax in accordance with O.C.G.A. 48-13-51 and expends 50% of the hotel/motel tax collections for the purpose of promoting tourism.

A summary of the transactions for the year ended December 31, 2009 follows:

Lodging tax receipts	$ 79,502
Disbursements to:	
Destination Thomasville Tourism Authority	$ 39,751

REQUIRED SUPPLEMENTARY INFORMATION

Thomas County, Georgia
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 15,686,246	$ 15,686,246	$ 15,996,226	$ 309,980
Licenses and permits	294,300	294,300	220,962	(73,338)
Intergovernmental	46,000	182,626	307,113	124,487
Charges for services	2,783,639	2,783,639	2,794,261	10,622
Fines and forfeitures	820,000	820,000	761,629	(58,371)
Investment earnings	100,000	100,000	100,550	550
Miscellaneous	287,500	287,500	281,463	(6,037)
Total Revenues	20,017,685	20,154,311	20,462,204	307,893
Expenditures				
Current:				
General government	3,019,268	3,030,943	2,828,638	202,305
Judicial	1,943,280	1,978,708	1,985,320	(6,612)
Public safety	7,076,090	7,365,766	7,304,073	61,693
Public works	4,662,581	4,808,332	4,301,400	506,932
Health and welfare	599,275	600,875	600,004	871
Culture	818,000	818,000	846,302	(28,302)
Housing and development	626,180	626,180	581,552	44,628
Debt Service:				
Interest and fiscal charges	100,000	100,000	71,322	28,678
Total Expenditures	18,844,674	19,328,804	18,518,611	810,193
Excess of Revenues Over Expenditures	1,173,011	825,507	1,943,593	1,118,086
Other Financing Sources (Uses)				
Proceeds from the sale of capital assets	-	-	45,300	45,300
Transfers out	-	-	(50,000)	(50,000)
Carryover of funds	(1,173,011)	(825,507)	-	825,507
Total Other Financing Sources (Uses)	(1,173,011)	(825,507)	(4,700)	820,807
Net Change in Fund Balances	$ -	$ -	1,938,893	$ 1,938,893
Decrease in Reserve for Inventory			(3,900)	
Fund Balances Beginning of Year			3,486,213	
Fund Balances End of Year			$ 5,421,206	

Thomas County, Georgia
Emergency Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 2,532,157	$ 2,532,157	$ 2,651,298	$ 119,141	$ 2,479,586
Penalties and interest on delinquent taxes	9,000	9,000	17,663	8,663	7,801
Intergovernmental	-	17,350	36,462	19,112	9,506
Charges for services	953,000	1,064,437	1,304,272	239,835	1,215,384
Investment earnings	25,000	25,000	33,920	8,920	25,686
Contributions and donations	-	-	600	600	-
Miscellaneous	4,000	4,000	929	(3,071)	-
Total Revenues	3,523,157	3,651,944	4,045,144	393,200	3,737,963
Expenditures					
Current:					
Public safety	2,647,149	2,755,841	2,561,036	194,805	2,603,529
Capital Outlay	117,125	203,135	220,123	(16,988)	-
Debt Service:					
Interest and fiscal charges	20,000	20,000	13,042	6,958	16,197
Total Expenditures	2,784,274	2,978,976	2,794,201	184,775	2,619,726
Excess of Revenues Over Expenditures	738,883	672,968	1,250,943	577,975	1,118,237
Other Financing Sources (Uses)					
Sale of capital assets	-	-	-	-	51,000
Transfers out	(583,747)	(583,747)	(471,000)	112,747	(463,500)
Capital reserve	(155,136)	(89,221)	-	89,221	-
Total Other Financing Sources	(738,883)	(672,968)	(471,000)	201,968	(412,500)
Net Change in Fund Balances	$ -	$ -	779,943	$ 779,943	705,737
Fund Balances Beginning of Year			1,521,774		816,037
Fund Balances End of Year			$ 2,301,717		$ 1,521,774

Thomas County, Georgia

Schedule of Funding Progress and the Schedule of Employer Contributions

ACCG Plan

For the Year Ended December 31, 2009

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value Assets (a)	Entry Age Normal Actuarial Accrued Liability (AAL) (b)	Unfunded Actuarial Accrued Liability (UAAL) (c) (b - a)	Funded Ratio (a/b)	Covered Payroll (d)	UAAL as a Percentage of Covered Payroll [(b - a)(d)]
December 31, 2004	$ 3,755,172	$ 5,540,772	$ 1,785,600	67.8%	$ 4,732,732	37.7%
December 31, 2005	4,491,441	6,369,109	1,877,668	70.5%	5,438,443	34.5%
December 31, 2006	5,231,686	6,761,797	1,530,111	77.4%	5,580,620	27.4%
December 31, 2007	6,008,942	7,516,656	1,507,714	79.9%	5,520,832	27.3%
December 31, 2008	6,344,555	8,535,830	2,191,275	74.3%	5,785,359	37.9%
December 31, 2009	7,245,410	9,727,305	2,481,895	74.5%	6,262,758	39.6%

Schedule of Employer Contributions

Fiscal Year Ended	Annual Required Cost (APC)	Annual County Contribution	Percentage Contributed	Net Pension Obligation (Assets)
December 31, 2004	$ 313,897	$ 367,418	117.1%	$ (11,169)
December 31, 2005	397,397	452,174	113.8%	(64,420)
December 31, 2006	405,497	444,879	109.7%	(119,197)
December 31, 2007	422,959	454,728	107.5%	(158,579)
December 31, 2008	466,865	495,078	106.0%	(187,348)
December 31, 2009	562,381	608,596	108.2%	(215,561)

See notes to the basic financial statements for actuarial assumptions used in the above calculations.

Note 1 – Budgetary Information

Budgets for the general fund and the emergency services fund are adopted on a basis that is consistent with accounting principles generally accepted in the United States as applied to governments.

The following departments overspent the final general fund 2009 annual budget:

General fund:

Tax commissioner	$ 2,066
Superior court	2,830
Clerk of the superior court	6,399
State court	157
Probate court	3,139
Jail maintenance	32,644
Maintenance and shop	5,849
Libraries	28,302
Code enforcement	400

SUPPLEMENTARY INFORMATION

COMBINING & INDIVIDUAL FUND STATEMENTS

AND SCHEDULES

Thomas County, Georgia
General Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	2009	2008
Assets		
Cash and cash equivalents	$ 4,749,623	$ 3,047,048
Restricted cash	111,916	101,080
Receivables:		
Accounts	14,499	34,673
Property taxes	1,267,409	1,537,530
Sales taxes	158,931	667,259
Intergovernmental	1,262,839	20,434
Interfund	338,408	339,554
Inventory	338,100	342,000
Prepaid items	79,822	50,016
Total Assets	$ 8,321,547	$ 6,139,594
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 15,203	$ 11,288
Accrued expenditures	812,452	707,063
Intergovernmental payable	725,089	707,751
Deferred revenue	1,336,130	1,213,037
Other	11,467	14,242
Total Liabilities	2,900,341	2,653,381
Fund Balances		
Reserved for:		
Inventory	338,100	342,000
Prepaid items	79,822	50,016
Capital projects	106,502	93,002
Unreserved	4,896,782	3,001,195
Total Fund Balances	5,421,206	3,486,213
Total Liabilities and Fund Balances	$ 8,321,547	$ 6,139,594

Thomas County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2009 and 2008

	2009	2008
Revenues		
Taxes	$ 15,996,226	$ 15,246,908
Intergovernmental	307,113	552,303
Licenses and permits	220,962	276,089
Charges for services	2,794,261	2,679,327
Fines and forfeitures	761,629	867,006
Investment earnings	100,550	108,979
Miscellaneous	281,463	339,856
Total Revenues	20,462,204	20,070,468
Expenditures		
Current:		
General government	2,828,638	3,266,067
Judicial	1,985,320	2,026,844
Public safety	7,304,073	7,554,706
Public works	4,301,400	4,273,151
Health and welfare	600,004	691,008
Culture and recreation	846,302	891,291
Housing and development	581,552	590,409
Debt Service:		
Interest and fiscal charges	71,322	76,222
Total Expenditures	18,518,611	19,369,698
Excess of Revenues Over Expenditures	1,943,593	700,770
Other Financing Sources (Uses)		
Proceeds from the sale of capital assets	45,300	38,450
Transfer out	(50,000)	-
Other Financing Sources (Uses)	(4,700)	38,450
Net Change in Fund Balances	1,938,893	739,220
Fund Balances Beginning of Year	3,486,213	2,741,993
Increase (Decrease) in Reserve for Inventory	(3,900)	5,000
Fund Balances End of Year	$ 5,421,206	$ 3,486,213

Thomas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes					
Real property					
Current	$ 9,149,246	$ 9,149,246	$ 9,610,289	$ 461,043	$ 8,431,862
Timber	29,000	29,000	25,449	(3,551)	27,834
Motor vehicle tax	700,000	700,000	606,805	(93,195)	822,754
Mobile home	100,000	100,000	84,146	(15,854)	110,155
Intangibles	200,000	200,000	195,750	(4,250)	210,846
Railroad	18,000	18,000	21,955	3,955	17,400
Property not on digest	18,000	18,000	10,410	(7,590)	13,072
Real estate transfer tax	80,000	80,000	49,114	(30,886)	74,099
Franchise taxes	85,000	85,000	118,339	33,339	115,977
Local option sales and use tax	3,920,000	3,920,000	3,716,604	(203,396)	3,914,180
Alcoholic beverage excise tax	150,000	150,000	152,267	2,267	153,047
Business and occupation tax	12,000	12,000	6,040	(5,960)	11,880
Insurance premium tax	900,000	900,000	989,696	89,696	1,004,093
Financial institution tax	137,000	137,000	136,448	(552)	136,587
FIFA	38,000	38,000	43,229	5,229	36,983
Interest and penalties	150,000	150,000	229,685	79,685	166,139
Total Taxes	15,686,246	15,686,246	15,996,226	309,980	15,246,908
Licenses and Permits					
Business licenses - alcoholic beverages	7,000	7,000	9,910	2,910	8,910
Non-business licenses and permits					
Building and signs	230,000	230,000	154,131	(75,869)	208,269
Marriage licenses	16,000	16,000	13,692	(2,308)	14,964
Other	11,300	11,300	8,271	(3,029)	10,223
Late tag penalty	30,000	30,000	34,958	4,958	33,723
Total Licenses and Permits	294,300	294,300	220,962	(73,338)	276,089
Intergovernmental					
Local	20,000	20,000	11,637	(8,363)	306,559
Federal	-	128,626	246,108	117,482	186,443
State	26,000	34,000	49,368	15,368	59,301
Total Intergovernmental	46,000	182,626	307,113	124,487	552,303
Totals carried forward	16,026,546	16,163,172	16,524,301	361,129	16,075,300

(continued)

Thomas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

(continued)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Brought forward	$ 16,026,546	$ 16,163,172	$ 16,524,301	$ 361,129	$ 16,075,300
Revenues					
Charges for Services					
General government					
Court costs, fees and charges	230,000	230,000	196,842	(33,158)	239,234
Recording of legal instruments	110,000	110,000	118,886	8,886	111,205
Printing and duplicating services	12,000	12,000	12,744	744	11,571
Data processing	500	500	74	(426)	20
Motor vehicle tag collection fees	75,000	75,000	69,943	(5,057)	70,446
Other:					
Commissions on tax collections	240,000	240,000	333,948	93,948	305,999
Other charges	9,000	9,000	1,504	(7,496)	10,848
Public safety	1,306,700	1,306,700	1,395,696	88,996	1,266,001
Streets and public improvements	290,000	290,000	45,761	(244,239)	83,515
Utilities/enterprise-sanitation	1,000	1,000	562	(438)	13,722
Other fees	18,000	18,000	14,835	(3,165)	18,764
Other charges for services					
Reimbursements	491,439	491,439	603,466	112,027	548,002
Total Charges for Services	2,783,639	2,783,639	2,794,261	10,622	2,679,327
Fines and Forfeitures					
Court	820,000	820,000	761,629	(58,371)	867,006
Investment Earnings	100,000	100,000	100,550	550	108,979
Contributions and Donations	1,000	1,000	-	(1,000)	-
Miscellaneous					
Rents and royalties	196,500	196,500	208,002	11,502	237,878
Other	90,000	90,000	73,461	(16,539)	101,978
Total Miscellaneous	286,500	286,500	281,463	(5,037)	339,856
Total Revenues	20,017,685	20,154,311	20,462,204	307,893	20,070,468
Other Financing Sources:					
Proceeds from the sale of capital assets	-	-	45,300	45,300	38,450
Carryover of funds	-	-	-	-	-
Total Other Financing Sources	-	-	45,300	45,300	38,450
Total Revenues and Other Financing Sources	$ 20,017,685	$ 20,154,311	$ 20,507,504	$ 353,193	$ 20,108,918

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
General Government					
Elections					
Personal services	$ 67,975	$ 67,975	$ 60,871	$ 7,104	$ 75,655
Purchased/contracted services	25,690	25,690	13,022	12,668	113,395
Supplies	5,600	5,600	2,487	3,113	8,699
Total Elections	99,265	99,265	76,380	22,885	197,749
General Administration					
Personal services	517,760	517,760	534,113	(16,353)	563,199
Purchased/contracted services	327,016	332,016	307,773	24,243	331,621
Supplies	18,600	18,600	13,142	5,458	34,595
Total Administration	863,376	868,376	855,028	13,348	929,415
Tax Commissioner					
Personal services	351,732	351,732	365,059	(13,327)	363,687
Purchased/contracted services	88,206	88,206	80,285	7,921	75,053
Supplies	8,775	8,775	5,435	3,340	4,247
Total Tax Commissioner	448,713	448,713	450,779	(2,066)	442,987
Tax Assessor					
Personal services	369,473	369,473	378,625	(9,152)	390,292
Purchased/contracted services	51,383	51,383	49,102	2,281	122,235
Supplies	18,600	18,600	11,466	7,134	21,482
Capital outlay	-	-	-	-	9,833
Total Tax Assessor	439,456	439,456	439,193	263	543,842
Totals carried forward	1,850,810	1,855,810	1,821,380	34,430	2,113,993

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 1,850,810	$ 1,855,810	$ 1,821,380	$ 34,430	$ 2,113,993
General Government (Continued)					
Board of Equalization					
Purchased/contracted services	20,226	20,226	15,577	4,649	-
Supplies	-	-	63	(63)	-
Total Board of Equalization	20,226	20,226	15,640	4,586	-
Buildings and Plant					
Personal services	448,057	448,057	461,240	(13,183)	525,179
Purchased/contracted services	86,825	93,500	44,385	49,115	86,441
Supplies	551,350	551,350	485,993	65,357	521,924
Capital outlay	62,000	62,000	-	62,000	18,530
Total Buildings and Plant	1,148,232	1,154,907	991,618	163,289	1,152,074
Total General Government	3,019,268	3,030,943	2,828,638	202,305	3,266,067
Judicial					
Superior Court					
Personal services	120,028	141,028	143,361	(2,333)	129,081
Purchased/contracted services	39,100	40,700	41,019	(319)	29,547
Supplies	2,200	2,200	2,378	(178)	1,324
Total Superior Court	161,328	183,928	186,758	(2,830)	159,952
Clerk of the Superior Court					
Personal services	380,307	380,307	389,150	(8,843)	423,137
Purchased/contracted services	55,650	55,650	53,505	2,145	47,438
Supplies	8,078	8,078	7,779	299	12,166
Total Clerk of the Superior Court	444,035	444,035	450,434	(6,399)	482,741
District Attorney					
Purchased/contracted services	187,456	188,984	188,856	128	202,658
Supplies	18,253	18,253	18,297	(44)	19,733
Total District Attorney	205,709	207,237	207,153	84	222,391
Totals carried forward	3,830,340	3,866,143	3,672,983	193,160	4,131,151

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 3,830,340	$ 3,866,143	$ 3,672,983	$ 193,160	$ 4,131,151
Judicial (Continued)					
State Court					
Personal services	112,889	112,889	112,351	538	112,202
Purchased/contracted services	22,150	22,150	22,945	(795)	25,957
Supplies	13,300	13,300	13,200	100	4,000
Total State Court	148,339	148,339	148,496	(157)	142,159
Magistrate Court					
Personal services	351,286	351,286	358,905	(7,619)	341,353
Purchased/contracted services	35,900	35,900	29,538	6,362	27,902
Supplies	17,250	17,250	12,940	4,310	14,768
Total Magistrate Court	404,436	404,436	401,383	3,053	384,023
Probate Court					
Personal services	198,522	201,822	206,937	(5,115)	202,718
Purchased/contracted services	20,260	20,260	18,604	1,656	21,244
Supplies	5,500	5,500	5,180	320	5,031
Capital outlay	-	-	-	-	5,937
Total Probate Court	224,282	227,582	230,721	(3,139)	234,930
Juvenile Court					
Personal services	46,579	46,579	48,013	(1,434)	47,219
Purchased/contracted services	31,950	31,950	29,784	2,166	41,950
Supplies	1,900	9,900	9,087	813	15,959
Total Juvenile Court	80,429	88,429	86,884	1,545	105,128
Public Defender	274,722	274,722	273,491	1,231	295,520
Total Judicial	1,943,280	1,978,708	1,985,320	(6,612)	2,026,844
Totals carried forward	4,962,548	5,009,651	4,813,958	195,693	5,292,911

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 4,962,548	$ 5,009,651	$ 4,813,958	$ 195,693	$ 5,292,911
Public Safety					
Sheriff					
Personal services	1,988,400	2,023,748	2,111,840	(88,092)	2,072,546
Purchased/contracted services	226,140	226,140	168,786	57,354	169,139
Supplies	360,900	389,526	330,439	59,087	378,002
Capital outlay	-	100,000	100,021	(21)	355,714
Total Sheriff	2,575,440	2,739,414	2,711,086	28,328	2,975,401
Courthouse Security					
Personal services	144,047	144,047	143,772	275	156,544
Purchased/contracted services	3,500	3,500	-	3,500	-
Supplies	2,200	2,200	1,200	1,000	5,314
Total Courthouse Security	149,747	149,747	144,972	4,775	161,858
Criminal Investigation					
Personal services	282,176	282,176	239,975	42,201	241,785
Purchased/contracted services	41,300	41,300	43,488	(2,188)	40,550
Supplies	46,200	46,200	30,442	15,758	38,513
Capital outlay	-	-	-	-	25,704
Total Criminal Investigation	369,676	369,676	313,905	55,771	346,552
Jail Operations					
Personal services	1,184,760	1,184,760	1,229,654	(44,894)	1,246,433
Purchased/contracted services	195,200	219,200	228,177	(8,977)	205,562
Supplies	421,300	456,300	435,073	21,227	420,477
Total Jail Operations	1,801,260	1,860,260	1,892,904	(32,644)	1,872,472
Corrections					
Personal services	1,080,788	1,112,365	1,182,284	(69,919)	1,147,000
Purchased/contracted services	281,900	282,190	263,245	18,945	260,525
Supplies	509,400	536,100	492,447	43,653	464,574
Capital outlay	-	8,135	-	8,135	-
Total Corrections	1,872,088	1,938,790	1,937,976	814	1,872,099
Totals carried forward	11,730,759	12,067,538	11,814,801	252,737	12,521,293

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 11,730,759	$ 12,067,538	$ 11,814,801	$ 252,737	$ 12,521,293
Public Safety (Continued)					
Coroner/Medical Examiner					
Personal services	29,754	29,754	29,805	(51)	30,048
Purchased/contracted services	30,250	30,250	25,469	4,781	27,941
Supplies	900	900	981	(81)	1,335
Total Coroner/Medical Examiner	60,904	60,904	56,255	4,649	59,324
Other Protection					
Animal control	246,975	246,975	246,975	-	267,000
Total Public Safety	7,076,090	7,365,766	7,304,073	61,693	7,554,706
Public Works					
Administration					
Personal services	1,714,426	1,714,426	1,778,841	(64,415)	1,829,318
Purchased/contracted services	329,980	403,980	309,589	94,391	259,890
Supplies	1,367,000	1,367,000	744,468	622,532	864,903
Capital outlay	-	46,151	252,232	(206,081)	57,694
Other	-	-	379	(379)	784
Total Administration	3,411,406	3,531,557	3,085,509	446,048	3,012,589
Sanitation					
Personal services	238,748	238,748	269,498	(30,750)	260,288
Purchased/contracted services	408,970	411,470	312,746	98,724	282,221
Supplies	178,950	178,950	125,191	53,759	178,092
Capital outlay	-	-	55,000	(55,000)	-
Total Sanitation	826,668	829,168	762,435	66,733	720,601
Totals carried forward	16,276,712	16,736,142	15,965,975	770,167	16,580,807

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 16,276,712	$ 16,736,142	$ 15,965,975	$ 770,167	$ 16,580,807
Public Works (Continued)					
Maintenance and Shop					
Personal services	333,907	345,907	370,738	(24,831)	408,733
Purchased/contracted services	13,000	13,000	8,266	4,734	9,068
Supplies	77,600	88,700	74,452	14,248	103,630
Capital outlay	-	-	-	-	18,530
Total Maintenance and Shop	424,507	447,607	453,456	(5,849)	539,961
Total Public Works	4,662,581	4,808,332	4,301,400	506,932	4,273,151
Health and Welfare					
Health - public health administration	533,625	533,625	532,836	789	576,400
Welfare - community service	65,650	65,750	65,762	(12)	91,543
Welfare - capital outlay	-	1,500	1,406	94	23,065
Total Health and Welfare	599,275	600,875	600,004	871	691,008
Culture					
Libraries	818,000	818,000	846,302	(28,302)	891,291
Housing and Development					
Agricultural Resources					
Personal services	122,572	122,572	117,892	4,680	130,291
Purchased/contracted services	11,655	11,655	11,051	604	9,683
Supplies	21,627	21,627	14,892	6,735	20,096
Total Agricultural Resources	155,854	155,854	143,835	12,019	160,070
Forest Resources	8,335	8,335	8,172	163	8,335
Protective Inspection Administration					
Personal services	333,498	333,498	336,469	(2,971)	327,538
Purchased/contracted services	14,870	14,870	16,521	(1,651)	13,558
Supplies	14,150	14,150	8,793	5,357	24,301
Total Protective Inspection Administration	362,518	362,518	361,783	735	365,397
Totals carried forward	18,645,201	19,129,331	18,379,527	749,804	19,236,869

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 18,645,201	$ 19,129,331	$ 18,379,527	$ 749,804	$ 19,236,869
Housing and Development (Continued)					
Planning and Zoning					
Personal services	3,768	3,768	186	3,582	692
Purchased/contracted services	15,400	15,400	12,071	3,329	18,217
Supplies	600	600	400	200	392
Total Planning and Zoning	19,768	19,768	12,657	7,111	19,301
Code Enforcement					
Personal services	42,390	42,390	44,861	(2,471)	27,945
Purchased/contracted services	3,915	3,915	2,258	1,657	3,363
Supplies	8,400	8,400	7,986	414	5,998
Total Code Enforcement	54,705	54,705	55,105	(400)	37,306
Economic Development	25,000	25,000	-	25,000	-
Total Housing and Development	626,180	626,180	581,552	44,628	590,409
Debt Service					
Interest	100,000	100,000	71,322	28,678	76,222
Total Expenditures	18,844,674	19,328,804	18,518,611	810,193	19,369,698
Other Financing Uses					
Transfer out	-	-	50,000	(50,000)	-
Carryover of funds	1,173,011	825,507	-	825,507	-
Total Other Financing Uses	1,173,011	825,507	50,000	775,507	-
Total Expenditures and Other Financing Uses	$ 20,017,685	$ 20,154,311	$ 18,568,611	$ 1,585,700	$ 19,369,698

Thomas County, Georgia
Emergency Services Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	2009	2008
Assets		
Cash and cash equivalents	$ 2,346,340	$ 1,494,566
Receivables:		
Accounts	119,300	103,700
Property taxes	325,914	392,874
Intergovernmental	25,642	-
Interfund	45,320	95,320
Prepaid items	13,607	9,527
Total Assets	$ 2,876,123	$ 2,095,987
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 7,174	$ 2,285
Accrued expenditures	151,856	120,340
Interfund	226,965	159,588
Deferred revenue	188,411	292,000
Total Liabilities	574,406	574,213
Fund Balances		
Reserved for prepaid items	13,607	9,527
Unreserved	2,288,110	1,512,247
Total Fund Balances	2,301,717	1,521,774
Total Liabilities and Fund Balances	$ 2,876,123	$ 2,095,987

Thomas County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds - By Fund Type
December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets			
Cash and cash equivalents	$ 1,482,607	$ -	$ 1,482,607
Receivables:			
Accounts	168,272	-	168,272
Taxes	266,640	-	266,640
Intergovernmental	-	18,210	18,210
Interfund	11,250	-	11,250
Prepaid items	21,747	-	21,747
Total Assets	$ 1,950,516	$ 18,210	$ 1,968,726
Liabilities and Fund Balances			
Liabilities			
Accounts payable	$ 216,680	$ 16,210	$ 232,890
Accrued expenditures	117,718	-	117,718
Intergovernmental payable	46,700	-	46,700
Interfund payable	331,426	-	331,426
Deferred revenue	154,871	2,000	156,871
Total Liabilities	867,395	18,210	885,605
Fund Balances			
Reserved for:			
Prepaid items	21,747	-	21,747
Program purposes	1,026,729	-	1,026,729
Unreserved	34,645	-	34,645
Total Fund Balances	1,083,121	-	1,083,121
Total Liabilities and Fund Balances	$ 1,950,516	$ 18,210	$ 1,968,726

Thomas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - By Fund Type
For the Year Ended December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues			
Taxes	$ 1,948,431	$ -	$ 1,948,431
Intergovernmental	-	132,631	132,631
Charges for services	818,707	-	818,707
Impact fees	134,805	-	134,805
Fines and forfeitures	166,900	-	166,900
Investment earnings	14,869	-	14,869
Contributions and donations	2,800	-	2,800
Miscellaneous	2,359	-	2,359
Total Revenues	3,088,871	132,631	3,221,502
Expenditures			
Current:			
General government	66,903	-	66,903
Judicial	28,873	-	28,873
Public safety	3,186,889	-	3,186,889
Health and welfare	69,369	-	69,369
Intergovernmental	48,148	-	48,148
Capital Outlay	-	132,631	132,631
Debt Service			
Principal	83,613	-	83,613
Interest and fiscal charges	25,112	-	25,112
Total Expenditures	3,508,907	132,631	3,641,538
(Deficiency) of Revenues (Under) Expenditures	(420,036)	-	(420,036)
Other Financing Sources			
Proceeds from capital asset dispositions	29,166	-	29,166
Transfers in	521,000	-	521,000
Total Other Financing Sources	550,166	-	550,166
Net Change in Fund Balances	130,130	-	130,130
Fund Balances Beginning of Year	952,991	-	952,991
Fund Balances End of Year	$ 1,083,121	$ -	$ 1,083,121

Thomas County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009
(With Comparative Totals At December 31, 2008)

	2009													2008
	Law Library	Hotel Motel Tax	Old Emergency Services	Fire Districts 1 & 2	Fire District 3	Drug Abuse	Sheriff's Drug Forfeiture	Federal Drug Forfeiture	Sheriff's Social Security	Enhanced 911	Impact Fees	Airport	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
Assets														
Cash and cash equivalents	$ 22,123	$ 109,216	$ -	$ 83,339	$ 362,889	$ 78,283	$ 83,276	$ 29,109	$ 26,857	$ 16,198	$ 391,032	$ 280,285	$ 1,482,607	$ 1,143,850
Receivables:														
Accounts	-	5,849	-	-	2,873	-	-	-	-	128,179	31,371	-	168,272	118,301
Taxes	-	-	24,156	131,824	110,660	-	-	-	-	-	-	-	266,640	308,321
Interfund	-	-	-	-	11,250	-	-	-	-	-	-	-	11,250	11,249
Prepaid items	-	-	-	4,495	12,392	-	-	-	-	4,860	-	-	21,747	15,085
Total Assets	$ 22,123	$ 115,065	$ 24,156	$ 219,658	$ 500,064	$ 78,283	$ 83,276	$ 29,109	$ 26,857	$ 149,237	$ 422,403	$ 280,285	$ 1,950,516	$ 1,596,806
Liabilities and Fund Balances														
Liabilities														
Accounts payable	$ 2,420	$ 11,167	$ -	$ 323	$ 15,458	$ -	$ -	$ -	$ -	$ 110,459	$ 76,853	$ -	$ 216,680	$ 69,507
Accrued expenditures	-	-	-	22,584	34,678	-	-	-	-	60,456	-	-	117,718	96,763
Intergovernmental payable	-	-	24,156	-	-	22,544	-	-	-	-	-	-	46,700	24,195
Interfund payable	-	-	-	95,611	70,511	46,824	-	-	-	102,957	11,023	4,500	331,426	246,850
Deferred revenue	-	-	-	62,000	61,500	-	-	-	-	-	31,371	-	154,871	206,500
Total Liabilities	2,420	11,167	24,156	180,518	182,147	69,368	-	-	-	273,872	119,247	4,500	867,395	643,815
Fund Balances														
Reserved for:														
Prepaid items	-	-	-	4,495	12,392	-	-	-	-	4,860	-	-	21,747	15,085
Program purposes	19,703	103,898	-	-	305,525	8,915	83,276	29,109	26,857	(129,495)	303,156	275,785	1,026,729	1,027,758
Unreserved	-	-	-	34,645	-	-	-	-	-	-	-	-	34,645	(89,852)
Total Fund Balances	19,703	103,898	-	39,140	317,917	8,915	83,276	29,109	26,857	(124,635)	303,156	275,785	1,083,121	952,991
Total Liabilities and Fund Balances	$ 22,123	$ 115,065	$ 24,156	$ 219,658	$ 500,064	$ 78,283	$ 83,276	$ 29,109	$ 26,857	$ 149,237	$ 422,403	$ 280,285	$ 1,950,516	$ 1,596,806

Thomas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009
(With Comparative Totals For the Year Ended December31, 2008)

	2009													2008
	Law Library	Hotel Motel Tax	Old Emergency Services	Fire Districts 1 & 2	Fire District 3	Drug Abuse	Sheriff's Drug Forfeiture	Federal Drug Forfeiture	Sheriff's Social Security	Enhanced 911	Impact Fees	Airport	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
Revenues														
Taxes	$ -	$ 79,502	$ 12	$ 924,643	$ 944,274	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,948,431	$ 1,806,313
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-	16,000
Charges for services	-	-	-	-	-	-	-	-	4,600	814,107	-	-	818,707	817,017
Impact fees	-	-	-	-	-	-	-	-	-	-	134,805	-	134,805	225,681
Fines and forfeitures	29,605	-	-	-	-	35,202	102,093	-	-	-	-	-	166,900	133,742
Investment earnings	104	749	-	34	80	539	491	73	-	170	6,719	5,910	14,869	17,134
Contributions and donations	-	-	-	-	2,800	-	-	-	-	-	-	-	2,800	500
Miscellaneous	-	-	-	329	2,030	-	-	-	-	-	-	-	2,359	5,327
Total Revenues	29,709	80,251	12	925,006	949,184	35,741	102,584	73	4,600	814,277	141,524	5,910	3,088,871	3,021,714
Expenditures														
Current:														
General government	-	56,659	-	-	-	-	-	-	-	-	3,926	6,318	66,903	76,245
Judicial	28,873	-	-	-	-	-	-	-	-	-	-	-	28,873	30,409
Public safety	-	-	-	849,190	929,743	-	21,544	-	831	1,308,728	76,853	-	3,186,889	3,080,636
Health and welfare	-	-	-	-	-	69,369	-	-	-	-	-	-	69,369	68,569
Intergovernmental	-	-	12	-	-	-	48,136	-	-	-	-	-	48,148	24,551
Debt Service:														
Principal	-	-	-	-	-	-	-	-	-	83,613	-	-	83,613	79,871
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	25,112	-		25,112	28,855
Total Expenditures	28,873	56,659	12	849,190	929,743	69,369	69,680	-	831	1,417,453	80,779	6,318	3,508,907	3,389,136
Excess (Deficiency) of Revenues Over (Under) Expenditures	836	23,592	-	75,816	19,441	(33,628)	32,904	73	3,769	(603,176)	60,745	(408)	(420,036)	(367,422)
Other Financing Sources														
Proceeds from capital asset dispositions	-	-	-	-	29,166	-	-	-	-	-	-	-	29,166	3,400
Transfers in	-	-	-	50,000	-	-	-	-	-	471,000	-	-	521,000	463,500
Total Other Financing Sources	-	-	-	50,000	29,166	-	-	-	-	471,000	-	-	550,166	466,900
Net Change in Fund Balances	836	23,592	-	125,816	48,607	(33,628)	32,904	73	3,769	(132,176)	60,745	(408)	130,130	99,478
Fund Balances Beginning of Year	18,867	80,306	-	(86,676)	269,310	42,543	50,372	29,036	23,088	7,541	242,411	276,193	952,991	853,513
Fund Balances End of Year	$ 19,703	$ 103,898	$ -	$ 39,140	$ 317,917	$ 8,915	$ 83,276	$ 29,109	$ 26,857	$ (124,635)	$ 303,156	$ 275,785	$ 1,083,121	$ 952,991

Thomas County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	2009	2008
Assets		
Cash and cash equivalents	$ 22,123	$ 21,624
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 2,420	$ 2,757
Fund Balances		
Reserved for program purposes	19,703	18,867
Total Liabilities and Fund Balances	$ 22,123	$ 21,624

Thomas County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 40,000	$ 40,000	$ 29,605	$ (10,395)	$ 32,113
Investment earnings	-	-	104	104	156
Total Revenues	40,000	40,000	29,709	(10,291)	32,269
Expenditures					
Current:					
Judicial	40,000	40,000	28,873	11,127	30,409
Excess of Revenues Over Expenditures	$ -	$ -	836	$ 836	1,860
Fund Balances Beginning of Year			18,867		17,007
Fund Balances End of Year			$ 19,703		$ 18,867

Thomas County, Georgia
Hotel Motel Tax Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	2009	2008
Assets		
Cash and cash equivalents	$ 109,216	$ 85,529
Accounts receivable	5,849	5,590
Total Assets	$ 115,065	$ 91,119
Liabilities and Fund Balance		
Liabilities		
Accounts payable	$ 11,167	$ 10,813
Fund Balances		
Reserved for program purposes	103,898	80,306
Total Liabilities and Fund Balance	$ 115,065	$ 91,119

Thomas County, Georgia
Hotel Motel Tax Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Hotel motel taxes	$ 80,000	$ 80,000	$ 79,502	$ (498)	$ 89,498
Investment earnings	900	900	749	(151)	1,037
Total Revenues	80,900	80,900	80,251	(649)	90,535
Expenditures					
Current:					
General government	80,900	80,900	56,659	24,241	66,672
Excess of Revenues Over Expenditures	$ -	$ -	23,592	$ 23,592	23,863
Fund Balances Beginning of Year			80,306		56,443
Fund Balances End of Year			$ 103,898		$ 80,306

Thomas County, Georgia
Old Emergency Services Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	2009	2008
Assets		
Taxes receivable	$ 24,156	$ 24,195
Liabilities		
Intergovernmental payable	$ 24,156	$ 24,195

Thomas County, Georgia
Old Emergency Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes	$ 300	$ 300	$ 12	$ (288)	$ 260
Expenditures					
Intergovernmental	300	300	12	288	260
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Fund Balances Beginning of Year	-	-	-	-	-
Fund Balances End of Year	$ -	$ -	$ -	$ -	$ -

Thomas County, Georgia
Fire District 1 & 2 Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	2009	2008
Assets		
Cash and cash equivalents	$ 83,339	$ 13,750
Property taxes receivable	131,824	149,035
Prepaid items	4,495	3,176
Total Assets	$ 219,658	$ 165,961
Liabilities and Fund Balances (Deficits)		
Liabilities		
Accounts payable	$ 323	$ 5,481
Accrued expenditures	22,584	20,974
Interfund payable	95,611	118,682
Deferred revenue	62,000	107,500
Total Liabilities	180,518	252,637
Fund Balances (Deficits)		
Reserved for prepaid items	4,495	3,176
Unreserved	34,645	(89,852)
Total Fund Balances (Deficits)	39,140	(86,676)
Total Liabilities and Fund Balances (Deficits)	$ 219,658	$ 165,961

Thomas County, Georgia
Fire District 1 & 2 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 848,741	$ 848,741	$ 924,643	$ 75,902	$ 820,926
Investment earnings	-	-	34	34	4
Miscellaneous	-	-	329	329	-
Total Revenues	848,741	848,741	925,006	76,265	820,930
Expenditures					
Current:					
Public safety	848,741	848,741	849,190	(449)	820,887
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	75,816	75,816	43
Other Financing Sources					
Transfers in	-	-	50,000	50,000	-
Net Change in Fund Balances	$ -	$ -	125,816	$ 125,816	43
Fund Balances Beginning of Year			(86,676)		(86,719)
Fund Balances End of Year			$ 39,140		$ (86,676)

Thomas County, Georgia
Fire District 3
Comparative Balance Sheet
December 31, 2009 and 2008

	2009	2008
Assets		
Cash and cash equivalents	$ 362,889	$ 341,615
Receivables:		
Accounts	2,873	-
Property taxes	110,660	135,091
Interfund	11,250	11,249
Prepaid items	12,392	8,733
Total Assets	$ 500,064	$ 496,688
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 15,458	$ 50,456
Accrued expenditures	34,678	26,866
Interfund payable	70,511	51,056
Deferred revenue	61,500	99,000
Total Liabilities	182,147	227,378
Fund Balances		
Reserved for prepaid items	12,392	8,733
Unreserved	305,525	260,577
Total Fund Balances	317,917	269,310
Total Liabilities and Fund Balances	$ 500,064	$ 496,688

Thomas County, Georgia
Fire District 3 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 926,746	$ 926,746	$ 944,274	$ 17,528	$ 895,629
Intergovernmental	-	-	-	-	16,000
Investment earnings	-	-	80	80	60
Contributions and donations	-	-	2,800	2,800	500
Miscellaneous	-	-	2,030	2,030	5,327
Total Revenues	926,746	926,746	949,184	22,438	917,516
Expenditures					
Current:					
Public safety	926,746	926,746	929,743	(2,997)	1,032,442
(Deficiency) of Revenues (Under) Expenditures	-	-	19,441	19,441	(114,926)
Other Financing Sources					
Sale of capital assets	-	-	29,166	29,166	3,400
Net Change in Fund Balances	$ -	$ -	48,607	$ 48,607	(111,526)
Fund Balances Beginning of Year			269,310		380,836
Fund Balances End of Year			$ 317,917		$ 269,310

Thomas County, Georgia
Drug Abuse Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	2009	2008
Assets		
Cash and cash equivalents	$ 78,283	$ 42,543
Liabilities and Fund Balances		
Liabilities		
Intergovernmental payable	$ 22,544	$ -
Interfund payable	46,824	-
Total Liabilities	69,368	-
Fund Balances		
Reserved for program purposes	8,915	42,543
Total Liabilities and Fund Balances	$ 78,283	$ 42,543

Thomas County, Georgia
Drug Abuse Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 50,000	$ 50,000	$ 35,202	$ (14,798)	$ 57,621
Investment earnings	1,000	1,000	539	(461)	1,256
Total Revenues	51,000	51,000	35,741	(15,259)	58,877
Expenditures					
Current:					
Health and welfare	51,000	51,000	69,369	(18,369)	68,569
(Deficiency) of Revenues (Under) Expenditures	$ -	$ -	(33,628)	$ (33,628)	(9,692)
Fund Balances Beginning of Year			42,543		52,235
Fund Balances End of Year			$ 8,915		$ 42,543

Thomas County, Georgia
Sheriff's Drug Forfeiture Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	2009	2008
Assets		
Cash and cash equivalents	$ 83,276	$ 50,372
Fund Balances		
Reserved for program purposes	$ 83,276	$ 50,372

Thomas County, Georgia
Sheriff's Drug Forfeiture Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 60,000	$ 60,000	$ 102,093	$ 42,093	$ 43,844
Investment earnings	-	-	491	491	891
Total Revenues	60,000	60,000	102,584	42,584	44,735
Expenditures					
Current:					
Public safety	30,000	30,000	21,544	8,456	24,705
Intergovernmental	30,000	30,000	48,136	(18,136)	24,291
Total Expenditures	60,000	60,000	69,680	(9,680)	48,996
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	32,904	$ 32,904	(4,261)
Fund Balances Beginning of Year			50,372		54,633
Fund Balances End of Year			$ 83,276		$ 50,372

Thomas County, Georgia
Federal Drug Forfeiture Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	2009	2008
Assets		
Cash and equivalents	$ 29,109	$ 29,036
Fund Balances		
Reserved for program purposes	$ 29,109	$ 29,036

Thomas County, Georgia
Federal Drug Forfeiture Fund
Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 30,000	$ 30,000	$ -	$ (30,000)	$ 164
Investment earnings	-	-	73	73	-
Total Revenues	30,000	30,000	73	(29,927)	164
Expenditures					
Current:					
Public Safety	30,000	30,000	-	30,000	-
Excess of Revenues Over Expenditures	$ -	$ -	73	$ 73	164
Fund Balances Beginning of Year			29,036		28,872
Fund Balances End of Year			$ 29,109		$ 29,036

Thomas County, Georgia
Sheriff's Social Security Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	2009	2008
Assets		
Cash and cash equivalents	$ 26,857	$ 23,088
Fund Balances		
Reserved for program purposes	$ 26,857	$ 23,088

Thomas County, Georgia
Sheriff's Social Security Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 8,000	$ 8,000	$ 4,600	$ (3,400)	$ 6,400
Expenditures					
Current:					
Public safety	8,000	8,000	831	7,169	2,452
Excess of Revenues Over Expenditures	$ -	$ -	3,769	$ 3,769	3,948
Fund Balances Beginning of Year			23,088		19,140
Fund Balances End of Year			$ 26,857		$ 23,088

Thomas County, Georgia
Emergency 911 Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	2009	2008
Assets		
Cash and cash equivalents	$ 16,198	$ 7,592
Accounts receivable	128,179	112,711
Prepaid items	4,860	3,176
Total Assets	$ 149,237	$ 123,479
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 110,459	$ -
Accrued expenditures	60,456	48,923
Interfund payable	102,957	67,015
Total Liabilities	273,872	115,938
Fund Balances		
Reserved for:		
Prepaid items	4,860	3,176
Program purposes	(129,495)	4,365
Total Fund Balances	(124,635)	7,541
Total Liabilities and Fund Balances	$ 149,237	$ 123,479

Thomas County, Georgia
Emergency 911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 780,000	$ 890,460	$ 814,107	$ (76,353)	$ 810,617
Investment earnings	-	-	170	170	219
Total Revenues	780,000	890,460	814,277	(76,183)	810,836
Expenditures					
Current:					
Public safety	1,255,021	1,365,481	1,308,728	56,753	1,200,150
Debt Service:					
Principal	83,613	83,613	83,613	-	79,871
Interest	25,113	25,113	25,112	1	28,855
Total Expenditures	1,363,747	1,474,207	1,417,453	56,754	1,308,876
(Deficiency) of Revenue (Under) Expenditures	(583,747)	(583,747)	(603,176)	(19,429)	(498,040)
Other Financing Sources					
Transfers in	583,747	583,747	471,000	(112,747)	463,500
Net Change in Fund Balances	$ -	$ -	(132,176)	$ (132,176)	(34,540)
Fund Balances Beginning of Year			7,541		42,081
Fund Balances End of Year			$ (124,635)		$ 7,541

Thomas County, Georgia
Impact Fees Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	2009	2008
Assets		
Cash and cash equivalents	$ 391,032	$ 249,508
Accounts receivable	31,371	-
Total Assets	$ 422,403	$ 249,508
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 76,853	$ -
Interfund payable	11,023	7,097
Deferred revenue	31,371	-
Total Liabilities	119,247	7,097
Fund Balances		
Reserved for program purposes	303,156	242,411
Total Liabilities and Fund Balances	$ 422,403	$ 249,508

Thomas County, Georgia
Impact Fees Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Impact fees	$ 221,300	$ 221,300	$ 134,805	$ (86,495)	$ 225,681
Investment earnings	-	-	6,719	6,719	4,451
Total Revenues	221,300	221,300	141,524	(79,776)	230,132
Expenditures					
Current:					
General government	221,300	221,300	3,926	217,374	6,573
Public safety	-	-	76,853	(76,853)	-
Total Expenditures	221,300	221,300	80,779	140,521	6,573
Excess of Revenues Over Expenditures	$ -	$ -	60,745	$ (220,297)	223,559
Fund Balances Beginning of Year			242,411		18,852
Fund Balances End of Year			$ 303,156		$ 242,411

Thomas County, Georgia
Airport Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	2009	2008
Assets		
Cash and cash equivalents	$ 280,285	$ 279,193
Liabilities and Fund Balances		
Liabilities		
Interfund payable	$ 4,500	$ 3,000
Fund Balances		
Reserved for program purposes	275,785	276,193
Total Liabilities and Fund Balances	$ 280,285	$ 279,193

Thomas County, Georgia
Airport Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Investment earnings	$ 1,000	$ 1,000	$ 5,910	$ 4,910	$ 9,060
Miscellaneous	1,000	1,000	-	(1,000)	-
Total Revenues	2,000	2,000	5,910	3,910	9,060
Expenditures					
Current:					
General government	2,000	2,000	6,318	(4,318)	3,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	(408)	$ (408)	6,060
Fund Balances Beginning of Year			276,193		270,133
Fund Balances End of Year			$ 275,785		$ 276,193

Thomas County, Georgia
2000 SPLOST Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	2009	2008
Assets		
Cash and cash equivalents	$ 880,505	$ 1,248,683
Fund Balances		
Reserved for program purposes	$ 880,505	$ 1,248,683

Thomas County, Georgia
2000 SPLOST Fund - Thomas County Fund
Project Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2009

	Project Length Budget	2009	2008	2007	2006	2005	2004	2003	2002	2001	Project Length Total	Variance With Project Budget
Revenues												
Intergovernmental	$ 1,225,000	$ 278,714	$ -	$ 195,364	$ 39,545	$ 102,622	$ 165,468	$ 225,083	$ 220,328	$ 75,904	$ 1,303,028	$ 78,028
Investment earnings	20,000	8,858	30,381	82,256	84,098	71,951	33,289	23,847	14,260	6,763	355,703	335,703
Contributions	20,000	-	-	-	1,260	-	-	-	30,000	20,000	51,260	31,260
Total Revenues	1,265,000	287,572	30,381	277,620	124,903	174,573	198,757	248,930	264,588	102,667	1,709,991	444,991
Expenditures												
Capital Outlay												
Equipment	718,000	-	121,950	-	-	-	-	42,625	112,893	533,338	810,806	(92,806)
Roads and bridges	4,347,000	655,750	192,045	635,264	322,487	490,044	501,263	403,004	511,145	402,658	4,113,660	233,340
Debt Service											-	
Principal	-	-	-	-	-	-	-	-	227,203	96,797	324,000	(324,000)
Interest	-	-	-	-	-	-	-	-	3,198	4,085	7,283	(7,283)
Total Expenditures	5,065,000	655,750	313,995	635,264	322,487	490,044	501,263	445,629	854,439	1,036,878	5,255,749	(190,749)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,800,000)	(368,178)	(283,614)	(357,644)	(197,584)	(315,471)	(302,506)	(196,699)	(589,851)	(934,211)	(3,545,758)	254,242
Other Financing Sources												
Transfers in	3,800,000	-	-	-	46,523	30,982	50,870	869,907	1,627,169	1,476,812	4,102,263	302,263
General obligation bonds	-	-	-	-	-	-	-	-	-	324,000	324,000	324,000
Total Other Financing Sources	3,800,000	-	-	-	46,523	30,982	50,870	869,907	1,627,169	1,800,812	4,426,263	626,263
Net Change in Fund Balances	$ -	(368,178)	(283,614)	(357,644)	(151,061)	(284,489)	(251,636)	673,208	1,037,318	866,601	$ 880,505	$ 880,505
Fund Balances Beginning of Year		1,248,683	1,532,297	1,889,941	2,041,002	2,325,491	2,577,127	1,903,919	866,601	-		
Fund Balances End of Year		$ 880,505	$ 1,248,683	$ 1,532,297	$ 1,889,941	$ 2,041,002	$ 2,325,491	$ 2,577,127	$ 1,903,919	$ 866,601		

Thomas County, Georgia
2006 SPLOST Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	2009	2008
Assets		
Cash and cash equivalents	$ 1,048,807	$ 4,696,934
Receivables:		
Intergovernmental	1,120	71,153
Interfund	812,673	841,437
Total Assets	$ 1,862,600	$ 5,609,524
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 770,307	$ 933,823
Intergovernmental payable	27,776	27,776
Total Liabilities	798,083	961,599
Fund Balances		
Reserved for program purposes	1,064,517	4,647,925
Total Liabilities and Fund Balances	$ 1,862,600	$ 5,609,524

Thomas County, Georgia
2006 SPLOST Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2009

	Project Length Budget	2009	2008	2007	Project Length Total	Variance With Project Budget
Revenues						
Investment earnings	$ 127,839	$ 39,047	$ 90,367	$ 55,764	$ 185,178	$ 57,339
Miscellaneous	-	85,872	71,152	-	157,024	157,024
Total Revenues	127,839	124,919	161,519	55,764	342,202	214,363
Expenditures						
Intergovernmental	1,000,000	166,655	166,656	166,656	499,967	500,033
Capital Outlay	23,325,599	8,242,033	3,875,873	1,288,292	13,406,198	9,919,401
Total Expenditures	24,325,599	8,408,688	4,042,529	1,454,948	13,906,165	10,419,434
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,197,760)	(8,283,769)	(3,881,010)	(1,399,184)	(13,563,963)	10,633,797
Other Financing Sources						
Transfers in	24,197,760	4,700,361	4,940,098	4,988,021	14,628,480	(9,569,280)
Net Change in Fund Balances	$ -	(3,583,408)	1,059,088	3,588,837	$ 1,064,517	$ 1,064,517
Fund Balances Beginning of Year		4,647,925	3,588,837	-		
Fund Balances End of Year		$ 1,064,517	$ 4,647,925	$ 3,588,837		

Thomas County, Georgia
County-wide 2006 SPLOST Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	2009	2008
Assets		
Sales tax receivable	$ 1,209,047	$ 1,251,840
Liabilities		
Intergovernmental payable	$ 396,374	$ 410,403
Interfund payable	812,673	841,437
Total Liabilities	$ 1,209,047	$ 1,251,840

Thomas County, Georgia
County-wide 2006 SPLOST Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2009

	Project Length Budget	2009	2008	2007	Project Length Total	Variance With Project Budget
Revenues						
Sales taxes	$ 36,000,000	$ 6,992,920	$ 7,349,586	$ 7,420,884	$ 21,763,390	$ (14,236,610)
Expenditures						
Intergovernmental	11,802,240	2,292,559	2,409,488	2,432,863	7,134,910	4,667,330
Excess of Revenues Over Expenditures	24,197,760	4,700,361	4,940,098	4,988,021	14,628,480	(9,569,280)
Other Financing Uses						
Transfers out	(24,197,760)	(4,700,361)	(4,940,098)	(4,988,021)	(14,628,480)	9,569,280
Net Change in Fund Balances	$ -	-	-	-	$ -	$ -
Fund Balances Beginning of Year		-	-	-		
Fund Balances End of Year		$ -	$ -	$ -		

Thomas County, Georgia
Nonmajor Capital Projects Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 2009

	CDBG 2007	CDBG 2009	Total
Revenues			
Intergovernmental	$ 116,421	$ 16,210	$ 132,631
Expenditures			
Capital Outlay	116,421	16,210	132,631
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
Fund Balances Beginning of Year	-	-	-
Fund Balances End of Year	$ -	$ -	$ -

Thomas County, Georgia
CDBG 2007 Fund
Balance Sheet
December 31, 2009 and 2008

	2009	2008
Assets		
Cash and cash equivalents	$ -	$ 1,600
Intergovernmental receivable	-	41,749
Total Assets	$ -	$ 43,349
Liabilities		
Accounts payable	$ -	$ 41,749
Deferred revenue	-	1,600
Total Liabilities	$ -	$ 43,349

Thomas County, Georgia
CDBG 2007 Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2009

	Project Length Budget	2009	2008	2007	Project Length Total	Variance With Project Budget
Revenues						
Intergovernmental	$ 290,547	$ 116,421	$ 166,018	$ 6,000	$ 288,439	$ (2,108)
Expenditures						
Capital Outlay:						
Public works:						
Administration	17,425	3,425	8,000	6,000	17,425	-
Street improvements	199,124	92,650	108,018	-	200,668	(1,544)
Flood and drainage	61,300	20,346	50,000	-	70,346	(9,046)
Contingency	12,698	-	-	-	-	12,698
Total Expenditures	290,547	116,421	166,018	6,000	288,439	2,108
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	-	-	-	$ -	$ -
Fund Balances Beginning of Year		-	-	-		
Fund Balances End of Year		$ -	$ -	$ -		

Thomas County, Georgia
CDBG 2009 Fund
Balance Sheet
December 31, 2009

	CDBG 2009
Assets	
Intergovernmental receivable	$ 18,210
Liabilities	
Accounts payable	$ 16,210
Deferred revenue	2,000
Total Liabilities	$ 18,210

Thomas County, Georgia
CDBG 2009 Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2009

	Project Length Budget	Actual 2009	Variance With Project Budget
Revenues			
Intergovernmental	$ 294,463	$ 16,210	$ (278,253)
Expenditures			
Capital Outlay:			
Public works:			
Administration	17,660	4,000	13,660
Engineering - street improvements floor and drainage	21,600	12,210	9,390
Street improvements	196,321	-	196,321
Flood and drainage	35,141	-	35,141
Contingency	23,741	-	23,741
Total Expenditures	294,463	16,210	278,253
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	-	$ -
Fund Balances Beginning of Year		-	
Fund Balances End of Year		$ -	

Thomas County, Georgia
Area Transit Fund
Comparative Statement of Net Assets
December 31, 2009 and 2008

	2009	2008
Assets		
Current Assets:		
Cash and cash equivalents	$ 182,926	$ 51,830
Intergovernmental receivable	164,437	265,612
Prepaid items	6,318	4,763
Total Current Assets	353,681	322,205
Capital Assets - Depreciable, Net	511,137	711,539
Total Assets	864,818	1,033,744
Liabilities		
Current Liabilities:		
Accounts payable	84	84
Accrued expenses	12,169	10,290
Intergovernmental payable	4,489	-
Interfund payable	171,075	106,608
Compensated absences payable	7,575	8,025
Total Current Liabilities	195,392	125,007
Long-term Liabilities:		
Compensated absences payable (net of current portion)	2,525	2,675
Total Liabilities	197,917	127,682
Net Assets		
Invested in capital assets	511,137	711,539
Unrestricted	155,764	194,523
Total Net Assets	$ 666,901	$ 906,062

Thomas County, Georgia
Area Transit Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Assets
For the Years Ended December 31, 2009 and 2008

	2009	2008
Operating Revenues		
Charges for services	$ 864,288	$ 884,319
Miscellaneous	2,581	71
Total Operating Revenues	866,869	884,390
Operating Expenses		
Personal services	654,946	650,498
Purchased services	97,308	69,462
Supplies	215,582	284,032
Depreciation	116,478	109,753
Total Operating Expenses	1,084,314	1,113,745
Operating (Loss)	(217,445)	(229,355)
Non-operating Revenues (Expenses)		
Operating grants	61,829	143,667
Investment earnings	379	338
Loss on disposal of capital assets	(83,924)	(85,598)
Total Non-operating Revenues (Expenses)	(21,716)	58,407
Income Before Capital Contributions	(239,161)	(170,948)
Capital Contributions	-	261,600
Change in Net Assets	(239,161)	90,652
Net Assets Beginning of Year	906,062	815,410
Net Assets End of Year	$ 666,901	$ 906,062

Thomas County, Georgia
Area Transit Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2009 and 2008

	2009	2008
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 968,044	$ 932,470
Cash payments for personal services	(653,667)	(642,367)
Cash payments for goods and services	(309,956)	(349,382)
Net Cash Provided by (Used in) Operating Activities	4,421	(59,279)
Cash Flows from Noncapital Financing Activities		
Operating grants	61,829	143,667
Increase (decrease) in interfund loan payable	64,467	(93,487)
Total Cash Flows from Noncapital Financing Activities	126,296	50,180
Cash Flows from Capital Financing Activities		
Acquisition of capital assets	-	(13,080)
Capital grants	-	13,080
Total Cash Flows from Capital Financing Activities	-	-
Cash Flows from Investing Activities		
Investment earnings	379	338
Net Increase (Decrease) in Cash and Cash Equivalents	131,096	(8,761)
Cash and Cash Equivalents Beginning of Year	51,830	60,591
Cash and Cash Equivalents End of Year	$ 182,926	$ 51,830
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating (Loss)	$ (217,445)	$ (229,355)
Adjustments:		
Depreciation	116,478	109,753
(Increase) Decrease in Assets:		
Intergovernmental receivables	101,175	48,080
Prepaid items	(1,555)	4,028
Increase (Decrease) in Liabilities:		
Wages payable	1,879	84
Intergovernmental payable	4,489	5,691
Compensated absences	(600)	2,440
Net Cash Provided by (Used in) Operating Activities	$ 4,421	$ (59,279)
Non-cash Capital Activities:		
Contributions of capital assets from capital grant	$ -	$ 248,520

Thomas County, Georgia
Commercial Collection Fund
Comparative Statement of Net Assets
December 31, 2009 and 2008

	2009	2008
Assets		
Current Assets:		
Cash and cash equivalents	$ 83,057	$ 55,686
Accounts receivable	3,753	5,515
Total Assets	86,810	61,201
Net Assets		
Unrestricted	$ 86,810	$ 61,201

Thomas County, Georgia
Commercial Collection Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Assets
For the Years Ended December 31, 2009 and 2008

	2009	2008
Operating Revenues		
Charges for services	$ 57,538	$ 60,883
Miscellaneous	94	-
Total Operating Revenues	57,632	60,883
Operating Expenses		
Personal services	7,375	6,872
Landfill fees	15,627	12,779
Other	9,199	19,313
Total Operating Expenses	32,201	38,964
Operating Income	25,431	21,919
Non-operating Revenues		
Investment earnings	178	229
Change in Net Assets	25,609	22,148
Net Assets Beginning of Year	61,201	39,053
Net Assets End of Year	$ 86,810	$ 61,201

Thomas County, Georgia
Commercial Collection Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2009 and 2008

	2009	2008
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 59,394	$ 64,381
Cash payments for personal services	(7,375)	(6,872)
Cash payments for goods and services	(24,826)	(32,092)
Net Cash Provided by (Used in) Operating Activities	27,193	25,417
Cash Flows from Investing Activities		
Investment earnings	178	229
Net Increase (Decrease) in Cash and Cash Equivalents	27,371	25,646
Cash and Cash Equivalents Beginning of Year	55,686	30,040
Cash and Cash Equivalents End of Year	$ 83,057	$ 55,686
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities		
Operating Income	$ 25,431	$ 21,919
(Increase) Decrease in Assets:		
Accounts receivables	1,762	3,498
Net Cash Provided by (Used in) Operating Activities	$ 27,193	$ 25,417

Thomas County, Georgia
Group Health Fund
Comparative Statement of Net Assets
December 31, 2009 and 2008

	2009	2008
Assets		
Current Assets:		
Cash and cash equivalents	$ 111,305	$ 158,268
Receivables:		
Accounts	94,207	120,809
Interfund	477,261	299,092
Total Assets	682,773	578,169
Liabilities		
Current Liabilities:		
Claims payable	$ 540,000	$ 346,000
Interfund payable	142,773	232,169
Total Liabilities	$ 682,773	$ 578,169

Thomas County, Georgia
Group Health Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Assets
For the Years Ended December 31, 2009 and 2008

	2009	2008
Operating Revenues		
Charges for services	$ 2,768,715	$ 2,497,076
Miscellaneous	335,812	401,567
Total Operating Revenues	3,104,527	2,898,643
Operating Expenses		
Costs of services	3,105,106	2,898,956
Operating (Loss)	(579)	(313)
Non-operating Revenues		
Investment earnings	579	313
Change in Net Assets	-	-
Net Assets Beginning of Year	-	-
Net Assets End of Year	$ -	$ -

Thomas County, Georgia
Group Health Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2009 and 2008

	2009	2008
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from interfund services provided	$ 3,131,129	$ 2,777,834
Cash payments for claims	(2,911,106)	(2,860,956)
Net Cash Provided by (Used in) Operating Activities	220,023	(83,122)
Cash Flows from Noncapital Financing Activities		
Increase (decrease) in interfund loan payable	(89,396)	232,169
Increase in interfund loan receivable	(178,169)	(20,483)
Net Cash Flows from Noncapital Financing Activities	(267,565)	211,686
Cash Flows from Investing Activities		
Investment earnings	579	313
Net Increase (Decrease) in Cash and Cash Equivalents	(46,963)	128,877
Cash and Cash Equivalents Beginning of Year	158,268	29,391
Cash and Cash Equivalents End of Year	$ 111,305	$ 158,268
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating (Loss)	$ (579)	$ (313)
(Increase) Decrease in Assets:		
Accounts receivables	26,602	(120,809)
Increase (Decrease) in Liabilities:		
Claims payable	194,000	38,000
Net Cash Provided by (Used in) Operating Activities	$ 220,023	$ (83,122)

Thomas County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

Tax Commissioner	Balance January 1, 2009	Additions	Deductions	Eliminations	Balance December 31, 2009
Assets					
Cash and cash equivalents	$ 24,288	$ 29,320,467	$ 29,326,715	$ 16,544	$ 1,496
Liabilities					
Interfund payable	$ -	$ 15,220,277	$ 15,203,733	$ 16,544	$ -
Due to others	24,288	14,100,190	14,122,982	-	1,496
Total Liabilities	$ 24,288	$ 29,320,467	$ 29,326,715	$ 16,544	$ 1,496

Probate Court	Balance January 1, 2009	Additions	Deductions	Eliminations	Balance December 31, 2009
Assets					
Cash and cash equivalents	$ 1,726	$ 140,782	$ 130,461	$ 9,803	$ 2,244
Liabilities					
Interfund payable	$ -	$ 86,655	$ 76,852	$ 9,803	$ -
Due to others	1,726	54,014	53,496	-	2,244
Total Liabilities	$ 1,726	$ 140,669	$ 130,348	$ 9,803	$ 2,244

Clerk of Superior Court	Balance January 1, 2009	Additions	Deductions	Eliminations	Balance December 31, 2009
Assets					
Cash and cash equivalents	$ 82,393	$ 4,056,140	$ 3,912,630	$ 89,886	$ 136,017
Due from others	1,030	-	-	-	1,030
Total Assets	$ 83,423	$ 4,056,140	$ 3,912,630	$ 89,886	$ 137,047
Liabilities					
Interfund payable	$ -	$ 1,225,497	$ 1,135,611	$ 89,886	$ -
Due to others	83,423	2,833,529	2,779,905	-	137,047
Total Liabilities	$ 83,423	$ 4,059,026	$ 3,915,516	$ 89,886	$ 137,047

(continued)

Thomas County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

(continued)

Magistrate Court	Balance January 1, 2009	Additions	Deductions	Eliminations	Balance December 31, 2009
Assets					
Cash and cash equivalents	$ 87,545	$ 1,103,395	$ 1,107,286	$ 13,256	$ 70,398
Liabilities					
Interfund payable	$ -	$ 165,690	$ 152,434	$ 13,256	$ -
Due to others	87,545	937,705	954,852	-	70,398
Total Liabilities	$ 87,545	$ 1,103,395	$ 1,107,286	$ 13,256	$ 70,398

Sheriff	Balance January 1, 2009	Additions	Deductions	Eliminations	Balance December 31, 2009
Assets					
Cash and cash equivalents	$ 48,563	$ 769,522	$ 728,843	$ 18,151	$ 71,091
Due from others	346	10,757	10,392	-	711
Total Assets	$ 48,909	$ 780,279	$ 739,235	$ 18,151	$ 71,802
Liabilities					
Interfund payable	$ -	$ 306,538	$ 288,387	$ 18,151	$ -
Due to others	48,909	529,288	506,395	-	71,802
Total Liabilities	$ 48,909	$ 835,826	$ 794,782	$ 18,151	$ 71,802

Totals	Balance January 1, 2009	Additions	Deductions	Eliminations	Balance December 31, 2009
Assets					
Cash and cash equivalents	$ 244,515	$ 35,390,306	$ 35,205,935	$ 147,640	$ 281,246
Due from others	1,376	10,757	10,392	-	1,741
Total Assets	$ 245,891	$ 35,401,063	$ 35,216,327	$ 147,640	$ 282,987
Liabilities					
Interfund payable	$ -	$ 17,004,657	$ 16,857,017	$ 147,640	$ -
Due to others	245,891	18,454,726	18,417,630	-	282,987
Total Liabilities	$ 245,891	$ 35,459,383	$ 35,274,647	$ 147,640	$ 282,987

ADDITIONAL SUPPLEMENTARY INFORMATION

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Chairman and Members
of the Board of County Commissioners
Thomas County, Georgia

We have audited the 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 Thomas County, Georgia, as of and for the year ended December 31, 2009, which collectively comprise Thomas County, Georgia's basic financial statements and have issued our report thereon dated July 22, 2010. Our report was modified to include a reference to 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. Other auditors audited the financial statements of Thomas County Department of Public Health, as described in our report on Thomas County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Thomas County, Georgia's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Thomas County, Georgia's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Thomas County, Georgia's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Thomas County, Georgia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our test disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2009-1.

Thomas County, Georgia's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, Board of County Commissioners, others within the entity and is not intended to be and should not be used by anyone other than these specified parties.

Simmons, Mills & Simmons P.C.
Thomasville, Georgia

Simmons, Mills & Simmons P.C.

July 22, 2010

CURRENT YEAR FINDINGS AND RESPONSES:

2009-1

Condition – The County's expenditures exceeded appropriations, as amended, at the legal level of control in several funds.

Criteria – Official Code of Georgia Annotated (O.C.G.A.) Section 36-81-3: Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. Nothing contained in this code section shall preclude a local government from amending its budget so as to adapt to changing governmental needs during the budget period.

Effect – Noncompliance with above statute.

Views of Responsible Officers and Planned Corrective Action – The County's management concurs with the finding. The County will monitor expenditures and appropriations and amend the budgets as needed.

SIMMONS, MILLS & SIMMONS P.C.

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INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX

Honorable Chairman and Members
of the Board of County Commissioners
Thomas County, Georgia

We have audited the accompanying Schedules of Special Purpose Local Option Sales Tax for Thomas County, Georgia for the year ended December 31, 2009. These schedules are the responsibility of Thomas County, Georgia's management. Our responsibility is to express an opinion on the Schedules of Special Purpose Local Option Sales Tax based on our audit.

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 Schedules of Special Purpose Local Option Sales Tax are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules of Special Purpose Local Option Sales Tax. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedules of Special Purpose Local Option Sales Tax. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedules of Special Purpose Local Option Sales Tax are prepared for the purpose of complying with the Official Code of Georgia Annotated, 48-8-121 on the modified accrual basis of accounting as described in Note 1 and are not intended to be a complete presentation of Thomas County, Georgia's revenues and expenditures.

In our opinion, the Schedules of Special Purpose Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, the current estimated cost, and the current and prior year expenditures for each project of Thomas County, Georgia for the year ended December 31, 2009, in conformity with accounting principles generally accepted in the United States of America.

Simmons, Mills & Simmons P.C.
Thomasville, Georgia

Simmons, Mills & Simmons P.C.

July 22, 2010

Thomas County, Georgia
Schedule of 2000 Special Purpose
Local Option Sales Tax
For the Year Ended December 31, 2009

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures Prior Years	Expenditures Current Years	Expenditures Total
Thomas County road projects:					
Road construction equipment	$ 210,000	$ 210,000	$ 364,856	$ -	$ 364,856
Debt service on road construction equipment	334,000	334,000	331,283	-	331,283
Road construction	3,456,000	3,456,000	2,505,548	377,036	2,882,584
Road projects-pass through to:					
City of Thomasville	3,200,000	3,200,000	3,284,304	-	3,284,304
City of Barwick	44,000	44,000	45,081	-	45,081
City of Boston	252,000	252,000	258,614	-	258,614
City of Coolidge	112,000	112,000	115,174	-	115,174
City of Meigs	196,000	196,000	200,950	-	200,950
Town of Ochlocknee	108,000	108,000	110,857	-	110,857
City of Pavo	88,000	88,000	90,518	-	90,518
Emergency services equipment and buildings:					
Emergency Services Agency	6,000,000	6,000,000	5,040,487	-	5,040,487
Emergency services equipment and buildings	-	-	1,145,691	-	1,145,691
Totals	$ 14,000,000	$ 14,000,000	$ 13,493,363	$ 377,036	$ 13,870,399

Note: Expenditures also include interest income spent on projects or passed through to other cities and the Thomas County Emergency Services Agency.

Thomas County, Georgia
Schedule of 2006 Special Purpose
Local Option Sales Tax
For the Year Ended December 31, 2009

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures Prior Years	Expenditures Current Years	Expenditures Total
Judicial building	$ 10,000,000	$ 11,868,768	$ 4,685,685	$ 7,654,020	$ 12,339,705
Rehab. court house	6,000,000	4,131,232	4,124	3,364	7,488
Justice Center Roof Replacement	-	-	403,202	498,777	901,979
Road construction	7,325,599	7,325,599	-	-	-
Capital outlay - pass through to:					
City of Thomasville	10,231,200	10,231,200	4,197,767	1,987,388	6,185,155
City of Barwick	122,040	122,040	50,072	23,706	73,778
City of Boston	503,280	503,280	206,491	97,761	304,252
City of Coolidge	198,360	198,360	81,385	38,531	119,916
City of Meigs	381,240	381,240	156,419	74,055	230,474
Town of Ochlocknee	213,480	213,480	87,589	41,468	129,057
City of Pavo	152,640	152,640	62,627	29,650	92,277
Capital outlay - pass through to Thomas County Library	1,000,000	1,000,000	333,312	166,656	499,968
Totals	$ 36,127,839	$ 36,127,839	$ 10,268,673	$ 10,615,376	$ 20,884,049

Note: Expenditures also include interest income spent on projects or passed through to other entities.

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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF SOURCE AND APPLICATION OF FUNDS AND SCHEDULE OF PROJECT COST APPLICABLE TO COMMUNITY DEVELOPMENT BLOCK GRANTS

We have audited the accompanying Schedules of Source and Application of Funds and Schedules of Project Costs as of December 31, 2009 and for the year then ended. These financial statements are the responsibility of Thomas County, Georgia's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Our audit was in accordance with auditing standards generally accepted in the United States of America and *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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly the disposition and status of Thomas County, Georgia's Community Development Block Grant funds at December 31, 2009 for the year then ended in conformity with applicable financial reporting provisions of governmental regulations and accounting principles generally accepted in the United States of America.

This report covers Community Development Block Grant numbered 07p-y-136-1-3300 and 09p-y-136-1-5115.

Simmons, Mills & Simmons P.C.
Thomasville, Georgia

Simmons, Mills & Simmons P.C.

July 22, 2010

Thomas County, Georgia
Community Development Block Grant
Source & Application of Funds Schedule
07p-y-136-1-3300
For the Year Ended December 31, 2009

Total program year 2007 funds allocated to recipient	$	290,547
Less: Total program year 2007 funds drawn by recipient		(288,440)
Funds still available from program year 2007 resources	$	2,107
Total program year 2007 funds drawn and received by recipient in 2007	$	156,571
Cash on hand, January 1, 2009		1,600
Less: Funds applied and expended to program year 2007 costs		(158,171)
Total program year 2007 funds held by recipient	$	-

Thomas County, Georgia
Community Development Block Grant
Project Cost Schedule
07p-y-136-1-3300
For the Year Ended December 31, 2009

Program Activity	Activity Number	Latest Approved Budget CDBG Funds	Accumulative Expenditures To Date CDBG Funds	Accumulative Expenditures To Date Other Funds	Grant Total Expenditures To Date	Questioned Costs
Street improvements	03K-01	$ 199,124	$ 200,669	$ 24,471	$ 225,140	$ -
Flood and drainage facilities	03K-02	61,300	70,346	-	70,346	-
Administration	21A-00	17,425	17,425	-	17,425	-
Contingencies	022-00	12,698	-	-	-	-
Total		$ 290,547	$ 288,440	$ 24,471	$ 312,911	$ -

Thomas County, Georgia
Community Development Block Grant
Source & Application of Funds Schedule
09p-y-136-1-5115
For the Year Ended December 31, 2009

Total program year 2009 funds allocated to recipient	$	294,463
Less: Total program year 2009 funds drawn by recipient		-
Funds still available from program year 2009 resources	$	294,463
Total program year 2009 funds drawn and received by recipient in 2009	$	-
Cash on hand, January 1, 2009		-
Less: Funds applied and expended to program year 2009 costs		-
Total program year 2009 funds held by recipient	$	-

Thomas County, Georgia
Community Development Block Grant
Project Cost Schedule
09p-y-136-1-5115
For the Year Ended December 31, 2009

Program Activity	Activity Number	Latest Approved Budget CDBG Funds	Accumulative Expenditures To Date CDBG Funds	Accumulative Expenditures To Date Other Funds	Grant Total Expenditures To Date	Questioned Costs
Contingencies	C-022-00	$ 23,741	$ -	$ -	$ -	$ -
Engineering-street improvements/flood & drainage	T-03K-00	21,600	12,210	-	12,210	-
Street improvements	P-03K-01	196,321	-	-	-	-
Flood and drainage facilities	P-03K-02	35,141	-	-	-	-
Administration	A-21A-00	17,660	4,000	-	4,000	-
Total		$ 294,463	$ 16,210	$ -	$ 16,210	$ -

Note: Expenditures include the December 31, 2009 accounts payable of $16,210.