Whitfield County Georgia



Comprehensive Annual Financial Report

For The Year Ended December 31, 2009

WHITFIELD COUNTY, GEORGIA

COMPREHENSIVE ANNUAL

FINANCIAL REPORT

FOR THE

YEAR ENDED DECEMBER 31, 2009

W. Michael Babb
Chairman

WHITFIELD COUNTY, GEORGIA
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INTRODUCTORY SECTION

Whitfield County

Board Of Commissioners

Board Members

Mike Babb, Chairman
Mike Cowan
Randy Waskul
Greg Jones
Harold Brooker

June 1, 2010

The Honorable W. Michael Babb, Chairman
Honorable Commissioners Mike Cowan, Harold Brooker, Randy Waskul, and Greg Jones
And Citizens of Whitfield County, Georgia

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year, unless an extension has been approved, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Whitfield County for the fiscal year ended December 31, 2009.

This report consists of management's representations concerning the finances of Whitfield County. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of Whitfield County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Whitfield County financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Whitfield County comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

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

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www.whitfieldcountyga.com

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Whitfield County MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Whitfield County is located in the northwest portion of Georgia. It is considered to be the economic hub of this region. Whitfield County occupies a land area of 290 square miles and serves a population of 93,698. Whitfield County is empowered to levy a property tax on both real and personal properties located within its boundaries.

Whitfield County has been operating under a Board-administrator form of government since 1971. Policy-making and legislative authority are vested in the Board of Commissioners consisting of a Chairman elected at-large and four commissioners from four separate districts also elected at-large on a partisan basis. The Chairman and Commissioners serve four-year staggered terms. The Board of Commissioners is responsible for passing ordinances, adopting the budget, appointing committees, and hiring the government's manager, attorney and auditors in addition to other duties. The County Administrator is responsible for carrying out the policies and ordinances of the Board of Commissioners, for overseeing the day-to-day operations of the government, and for hiring/firing the heads of various departments under the Board of Commissioners.

Whitfield County Government provides a full range of services, including police protection via the Sheriff's Department, maintenance of roads and other infrastructures, inspections and enforcement, court services, jail, information technology services, 911, fire protection, animal control, and parks and recreation.

The annual budget serves as the foundation for Whitfield County's financial planning and control. All departments of the Whitfield County Government are required to submit requests for appropriation to the County Administrator who, in turn, submits a recommended budget for the Board of Commissioners to review by the second Monday in November. The Board of Commissioners may then hold a budget hearing. After holding a public hearing on the proposed budget, the final budget must be adopted no later than December 31st. The appropriated budget is prepared by fund and department. Department heads may make transfers of appropriations within a department with the exception of salaries and benefits. Transfers of appropriations from salaries and benefits, or between departments, however, require the special approval of the governing board. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted.

Factors Affecting Financial Conditions

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Whitfield County operates.

Local Economy. The economic downturn has continued to affect Whitfield County. Because of most of the County relies on the carpet industry, which has continued to suffer, the County has seen some of the highest unemployment rates in Georgia and has continued to be well above the national average with a high point in March at 13.4% and ending the year at 12.5%.

The economy is improving slightly with an overall outlook showing a very gradual growth of the economy of about 2% for 2010.

Both public and private schools in Whitfield County are major contributors to the local economy in the form of employment opportunities and capital investments being made in new and expanded school facilities.

Whitfield County has an employed work force of over 38 ,000. The per capita income of those living in Whitfield County has dropped to $30,335, based on the latest available data.

Long-Term Financial Planning. Whitfield County voters passed a $48,000,000 special purpose local option sales tax (SPLOST) in 2008 to finance roads, streets, and bridges capital outlay projects for the use and benefit of the County and qualified municipalities within the County. These projects are on-going with the County now in the 2nd year of the 3 year SPLOST collections with work that will continue into 2011.

Cash Management. The County effectively utilized several investment vehicles during the report year. All funds, except those immediately required to cover checks, were invested in interest bearing checking and savings accounts, the State of Georgia Local Government Investment Pool (LGIP), and the Georgia Extended Asset Pool (GEAP).

Risk Management. The County maintains a self-insured health insurance program. Funds are budgeted to pay claims, claims reserve, excess insurance coverage and administrative costs of the self-insured health insurance program. The County has joined together with other governments in Georgia as part of the Association County Commissioners of Georgia (ACCG) Inter-local Risk Management Agency (IRMA) property and liability insurance fund and the ACCG Group Self-Insurance Worker's Compensation Fund.

Other Information

Independent Audit. Georgia Code requires an annual audit of the books of account, financial records, and transactions of all administrative departments of the County by independent certified public accountants selected by the County Board of Commissioners. This requirement has been met and the auditor's unqualified opinion has been included in this report.

Awards. The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the fiscal year ended December 31, 2008. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgments.

The preparation of this comprehensive annual financial report could not have been accomplished without the dedication and contributions of the entire Finance Department Staff, the Auditors of the County, and the cooperation of the various elected officials and appointed management.

In closing, we also wish to acknowledge the valuable contribution of the Board of Commissioners. Without their guidance and leadership, preparation of this report would not have been possible.

Respectfully Submitted,



Robert S. McLeod, ICMA-CM
County Administrator

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Whitfield County

Georgia

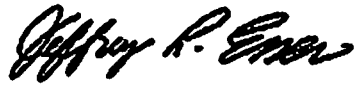
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

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





President



Executive Director

WHITFIELD COUNTY, GEORGIA
GENERAL GOVERNMENT OFFICIALS
December 31, 2009

LEGISLATIVE

BOARD OF COMMISSIONERS

W. Michael Babb, Chairman

Mike Cowan, District 1	Randy Waskul, District 3
Harold Brooker, District 2	Greg L. Jones, District 4

EXECUTIVE

Robert McLeod	County Administrator
Barbara Love	County Clerk

DEPARTMENT HEADS

Ron Hale	Finance
Jackie Carlo	Human Resources
Alex Baker	Public Works
Gary Brown	Buildings and Grounds
Carl Collins	Fire Department
Jeffrey Putnam	E- 911/Emergency Management
George Page	Parks and Recreation
Don Allen Garrett	Animal Control
Gregory L. Williams	Inspections and Enforcement
Tim Miller	Information Technology
Kent Benson	County Engineer
Kevin Herrit	County Planner
Trammell Suddeth	Chief Assessor
Kay Staten	Elections Supervisor
Connie Blaylock	Juvenile Court Judge

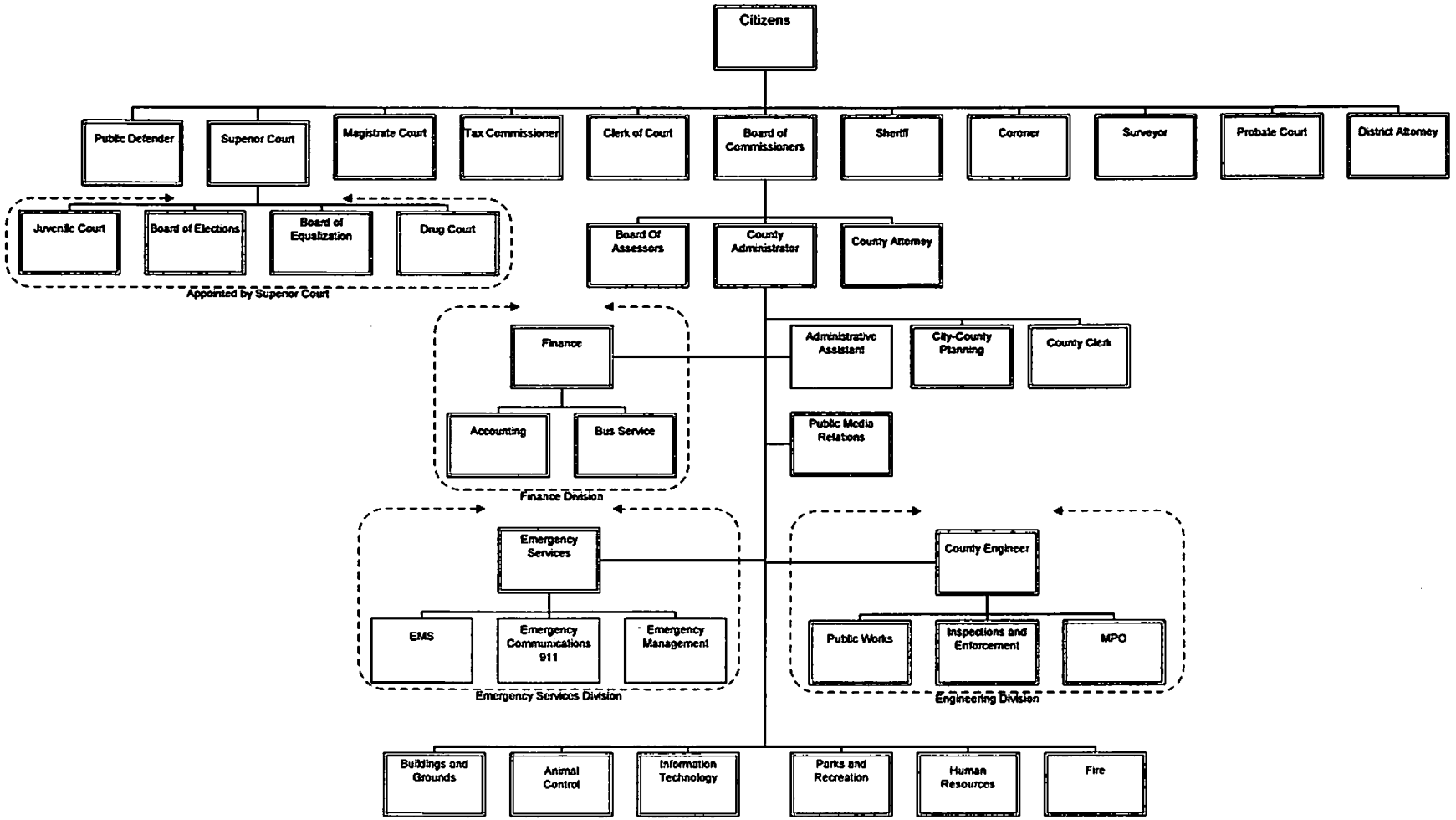
CONSTITUTIONAL OFFICERS

Scott Chitwood	Sheriff
Melica Kendrick	Clerk of Court
Sheri Blevins	Probate Court Judge
Danny W. Sane	Tax Commissioner

OTHER ELECTED OFFICIALS

Haynes Townsend	Chief Magistrate Court Judge
Christopher Griffin	Magistrate Court Judge
Sidney D. Baxter	Magistrate Court Judge
Kaye Cope	Magistrate Court Judge
Bobbie Jean Dixon	Coroner
Kermit McManus	District Attorney
Joseph R. Evans	Surveyor

Whitfield County Government
Organizational Chart



FINANCIAL SECTION

CHRYSAN THOMAS
Certified Public Accountant
Professional Corporation
Member
American Institute of
Certified Public Accountants
Trion, Georgia

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Whitfield County, Georgia

I have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Whitfield County, Georgia, as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Whitfield County, Georgia's management. My responsibility is to express opinions on these financial statements based on my audit. I did not audit the financial statements of the component unit, Whitfield County Department of Public Health. Those financial statements as of June 30, 2009 were audited by other auditors whose report thereon has been furnished to me, and my opinion, insofar as it relates to the amounts included for Whitfield County Department of Public Health, is based on the reports of the other auditors.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit and the report of other auditors provide a reasonable basis for our opinions.

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

P.O. Box 1066 Trion, Georgia 30753 (706) 734-4377 cthomas2@alltel.net

In accordance with *Government Auditing Standards*, I have also issued a report dated May 28, 2010 on my consideration of Whitfield County, Georgia's internal control over financial reporting and my 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 my 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 my audit.

The Management's Discussion and Analysis (pages 10 through 19), and Analysis of Funding Progress (page 63) are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Whitfield County, Georgia's basic financial statements. The introductory section, combining and individual non-major fund financial statements and budgetary comparison schedules, the Schedule of Expenditures for Construction Projects Funded by Special Purpose Local Option Sales and Use Tax, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Whitfield County, Georgia, The combining and individual non-major fund financial statements and budgetary comparison schedules, the Schedule of Expenditures of Federal Awards, and the Schedule of Expenditures for Construction Projects Funded by Special Purpose Local Option Sales and Use Tax have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, I express no opinion on them.

Chrysa Thomas
CHRYSAN THOMAS
Certified Public Accountant

Dalton, Georgia
May 28, 2010

MANAGEMENT'S DISCUSSION AND ANALYSIS

WHITFIELD COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2009

Within this section of the Whitfield County, Georgia (The County) Comprehensive Annual Financial Report (CAFR), the County's management provides narrative discussion and analysis of the financial activities of the County for the 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. Additional information is available in the transmittal letter which precedes Management's Discussion and Analysis. The discussion focuses on the County's primary government and, unless otherwise noted, component units reported separately from the primary government are not included.

Financial Highlights

Key financial highlights for 2009 are as follows:

- The County's combined net assets totaled $394.5 million – a decrease of $20 million from the prior year. Of this amount, unrestricted net assets of $24.5 million may be used to meet the government's ongoing obligations to citizens and creditors.

- Combined revenue including transfers totaled $58 million, of which governmental activities totaled $57 million and business-type activities totaled $1 million. The governmental activities total is a drop of $5.3 million, with the biggest drop coming from tax revenues which fell by $4.5 million from the impact of the economic downturn.

- Overall expenses totaled $78.4 million, of which governmental activities totaled $77.1 million and business-type activities totaled $1.3 million. This represents a small increase from the prior year in business-type activities – governmental activities dropped by $.1 million.

- During 2009, governmental activities expenses exceeded program revenues, resulting in the use of $69 million in general revenues, resulting in a negative change in net assets.

- Whitfield County's total liabilities increased by $7 million. Other post-employment benefits obligation increased $5.5 million. The County issued $3.6 million in bonds for economic development, which is reflected in bonds payable, both current and non-current. Accounts payable and notes payable, both current and non-current reflect a decrease for 2009.

- At December 31, 2009, the County's general fund reported an unreserved fund balance of $22.1 million, a decrease of $1.7 from 2008.

Overall, Whitfield County, Georgia continues to maintain a strong current financial position though continued deficit spending is unsustainable and must be addressed in the near future.

Overview of the Financial Statements

Management's Discussion and Analysis includes 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 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 status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and eliminating and/or reclassifying internal activities.

The first of these government-wide statements is the *Statement of Net Assets*. This is the countywide 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 non-financial 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 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.

Both government-wide financial statements distinguish government activities of the County that are principally supported by taxes and user charges, and from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Government activities include general government, judicial, public safety, health and welfare, housing and development, and culture and recreation. Business-type activities include the Whitfield County Transit System, the County's interest in the Northwest Georgia Trade & Convention Center Authority, and Northwest Georgia Regional Solid Waste Management Authority. The County's fiduciary activities simply hold resources temporarily for others and are not included in the government-wide statements since these assets are not available to fund County programs.

The County's financial reporting includes the funds of the County (primary government) and additionally, organizations for which the County is accountable (component units). Component units operate independently or provide services directly to the citizens, though the County remains accountable for their activities. Component units are governed by a board of directors that the County has the authority to make all or some of the appointments. Whitfield County's only component unit, the County Health Department, is reported separately from the primary government though included in the County's overall reporting entity.

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 non-major 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 essentially 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 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 government 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 statement of revenues, expenditures, and changes in fund balances provide a reconciliation to assist in understanding the differences between these two perspectives.

Budgetary comparison statements are included in the basic financial statements for the general fund. Budgetary comparison schedules for special revenue funds and the capital project funds can be found in a later section of this report. These statements and the schedules demonstrate compliance with the County's adopted and final revised budget.

Proprietary Funds are reported in the fund financial statements and generally report services for which the County charges customers a fee. There are two kinds of proprietary funds. There are enterprise funds and internal service funds. Enterprise funds essentially encompass the same functions reported as business-type activities in the government-wide statements. Services are provided to customers external to the County organization such as the Northwest Georgia Trade & Convention Center Authority, the 5311 Public Transportation System, and the Northwest Georgia Regional Solid Waste Authority. The internal service fund provides services and charges fees to customers (i.e., other funds) within the County organization. The County's sole internal service fund provides the County with workers' compensation. Because the County's internal service fund exclusively serves governmental functions, it is included with in the governmental activities of the government-wide financial statements. Proprietary fund statements and statements for discretely presented component units (reporting is similar to proprietary funds) provide both long-term and short-term financial information consistent with the focus provided by the government-wide financial statement but with more detail for major enterprise funds and individual component units. Individual fund information for the internal service fund and non-major enterprise funds is found in combining and individual fund statements in a later section of this report.

Fiduciary Funds (i.e., the agency funds) are reported in the fiduciary fund financial statements, but are excluded from the government-wide reporting. Fiduciary fund financial statements report resources that

are not available to fund County programs. Fiduciary fund financial statements report similarly to proprietary funds.

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.

Other Information

Major funds and component units are reported in the basic financial statements as discussed. Combining and individual statements and schedules for non-major and the internal service fund are presented in a subsequent section of this report.

Financial Analysis of the County as a Whole

As noted previously, net assets may serve over time as a useful indicator of a government's financial position. The County's combined net assets (government and business-type activities) totaled $394.5 million at December 31, 2009. This is a decrease of $20 million, due in large part to a planned use of assets to cover an operational deficit and capital spending and 2009 revenue losses from economic conditions.

The following table provides a summary of the County's governmental and business-type net assets for the years 2009 and 2008.

WHITFIELD COUNTY, GEORGIA
STATEMENT OF NET ASSETS

	Governmental Activities		Business Activities		Total	
	2009	2008	2009	2008	2009	2008
Assets:						
Current assets	$ 62,736,874	$ 55,590,250	$ 44,821	$ 96,908	$ 62,781,695	$ 55,687,158
Other assets	3,734,313	3,534,925	14,415,214	14,638,780	18,149,527	18,173,705
Capital assets	335,443,861	355,333,747	1,263,143	1,784,917	336,707,004	357,118,664
Total assets	401,915,048	414,458,922	15,723,178	16,520,605	417,638,226	430,979,527
Liabilities:						
Current liabilities	5,027,067	5,618,125	500,787	507,021	5,527,854	6,125,146
Non-current liabilities	17,052,585	8,939,263	482,968	942,009	17,535,553	9,881,272
Total liabilities	22,079,652	14,557,388	983,755	1,449,030	23,063,407	16,006,418
Net assets:						
Invested in capital assets	335,443,861	355,333,747	292,761	396,812	335,736,622	355,730,559
Restricted	34,331,858	24,570,411	-	-	34,331,858	24,570,411
Unrestricted	10,059,677	19,997,376	14,446,662	14,674,763	24,506,339	34,672,139
Total net assets	$379,835,396	$399,901,534	$ 14,739,423	$ 15,071,575	$394,574,819	$414,973,109

The largest portion of the County's net assets (85%) reflects its investment in capital assets such as land, buildings, equipment and infrastructure, less any related debt used to acquire those assets that are still outstanding. The County's investment in capital assets, net of related debt, decreased by $20 million (6%) in 2009 – most of which came from depreciation.

The County uses these capital assets to provide services to its citizens; therefore, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

At the end of the current year, the County is able to report positive balances in all categories of net assets for both governmental and business-type activities.

Changes in Net Assets

Governmental and business-type activities decreased the County's net assets by $20.4 million. The following table indicates the changes in net assets for governmental and business-type activities in 2009 and 2008.

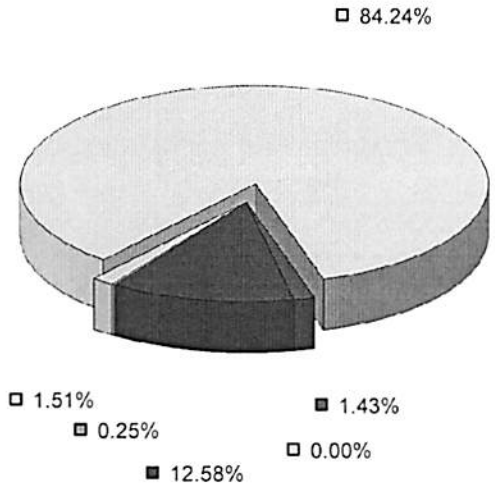
Changes in Net Assets

	Governmental Activities		Business Activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues:						
Program:						
Charges for services	$ 7,236,890	$ 6,851,022	$ 199,598	$ 207,977	$ 7,436,488	$ 7,058,999
Operating grants	822,835	690,138	171,913	161,864	994,748	852,002
Capital grants	-	908,705	95,188	45,309	95,188	954,014
General:						
Property taxes	16,281,253	15,580,219	-	-	16,281,253	15,580,219
Sales taxes	28,542,285	33,293,060	-	-	28,542,285	33,293,060
Insurance premium taxes	2,562,750	2,600,030	-	-	2,562,750	2,600,030
Alcoholic beverage taxes	407,922	433,056	-	-	407,922	433,056
Hotel/Motel taxes	194,050	197,200	-	-	194,050	197,200
Miscellaneous taxes	476,936	485,094	-	-	476,936	485,094
Miscellaneous	866,430	877,665	1,522	-	867,952	877,665
Investment earnings	142,573	938,197	-	-	142,573	938,197
Total revenues	57,533,924	62,854,386	468,221	415,150	58,002,145	63,269,536
Program Expenses:						
General government	8,971,621	10,375,059	-	-	8,971,621	10,375,059
Judicial	6,703,392	6,677,251	-	-	6,703,392	6,677,251
Public safety	21,162,964	22,943,858	-	-	21,162,964	22,943,858
Public works	32,050,773	31,679,829	-	-	32,050,773	31,679,829
Health and welfare	1,839,106	1,857,957	-	-	1,839,106	1,857,957
Culture and recreation	1,390,013	1,436,614	-	-	1,390,013	1,436,614
Housing and development	4,775,999	1,970,716	-	-	4,775,999	1,970,716
Interest on long-term debt	171,446	218,960	-	-	171,446	218,960
Northwest Georgia Trade and Convention Center	-	-	615,772	641,198	615,772	641,198
Other programs	-	-	719,349	283,369	719,349	283,369
Total expenses	77,065,314	77,160,244	1,335,121	924,567	78,400,435	78,084,811
Excess	(19,531,390)	(14,305,858)	(866,900)	(509,417)	(20,398,290)	(14,815,275)
Transfers	(534,748)	(583,358)	534,748	583,358	-	-
Increase (decrease) in net assets	(20,066,138)	(14,889,216)	(332,152)	73,941	(20,398,290)	(14,815,275)
Net assets - beginning of year	399,901,534	414,790,750	15,071,575	14,997,634	414,973,109	429,788,384
Net assets - end of year	$ 379,835,396	$ 399,901,534	$ 14,739,423	$ 15,071,575	$ 394,574,819	$ 414,973,109

Governmental Activities

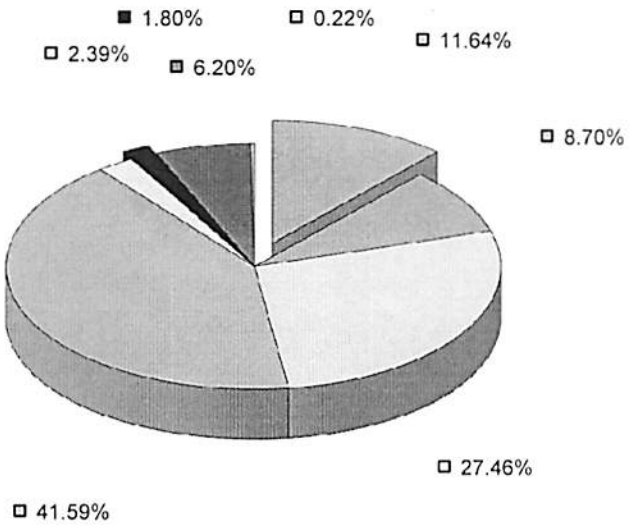
Governmental activities decreased the County's net assets by $20,066,138.

Revenues - Governmental Activities



- TAXES 48,465,196
- OPERATING GRANTS & CONTRIBUTIONS 822,835
- CHARGES FOR SERVICES 7,236,890
- INVESTMENT EARNINGS 142,573
- OTHER 866,430

Expenditures - Governmental Activities



- GENERAL GOVERNMENT 8,971,621
- JUDICIAL 6,703,392
- PUBLIC SAFETY 21,162,964
- PUBLIC WORKS 32,050,773
- HEALTH AND WELFARE 1,839,106
- CULTURE AND RECREATION 1,390,013
- HOUSING AND DEVELOPMENT 4,775,999
- INTEREST ON LONG-TERM DEBT 171,446

Financial Analysis of the County's Funds

Governmental Funds

As discussed, the focus of governmental funds is on current financial resources. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. The general fund is the County's primary operating fund and the largest source of day-to-day service delivery. The general fund reported ending fund balances of $22 million of which 98.8% is undesignated indicating availability for continuing County service requirements. The designated fund balance consists of 1.2% for prepayments.

- Total governmental funds revenues decreased $5.6 million primarily due to the reduction of sales taxes, both (LOST) local option sales taxes, and (SPLOST) special purpose local option sales taxes. Investment earnings also reflect a significant reduction.

- The non-major special revenue funds revenues reflect a slight increase of $259,967 primarily due to intergovernmental revenues from various grants and fees for the 911 Emergency System.

- Total governmental funds expenditures decreased $1 million in the year 2009 due to the conservative spending by many departments throughout the year. Although there was an overall decrease in governmental funds expenditures, the SPLOST capital projects fund increased $1 million.

- The non-major special revenue funds expenditures reflect an overall increase of $129,337 in 2009 primarily due to the addition of the Community HOME Investment Program (CHIP Grant) which is used to assist a special population of seven homeowners with the reconstruction of their homes.

Proprietary Funds

The proprietary fund statements share the same focus as the government-wide statements, reporting both short-term and long-term information about financial status.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget adopted, as well as the final amended budget, anticipated a decrease in its fund balance. Actual expenditures were $1,031,957 less than the final amended budgeted amount. The decrease in expenditures is spread over many departments due to the conservative spending throughout the year.

Actual revenues exceeded the final amended budget by $750,037 due to an increase in commissions collected by the Tax Commissioner's Office. The actual fund balance decreased by $1,733,795.

- General fund revenues fell short of the anticipated projection for 2009 and decreased $7.7 million from the amount collected in 2008.

    - Several revenue sources exceeded the anticipated projection for 2009 with the most significant being $657,616 from charges for services due to the increase of commissions collected by the Tax Commissioner's Office.

- ❖ Overall taxes increased by $172,097, charges for services increased $657,616, and intergovernmental revenues together with other revenues reflected an increase totaling $3,178.

- ➢ The General fund expenditures were $1,031,957 less than the final amended budget. Various departments were under budget, but none reflected a significant difference.

Capital Asset and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation for governmental and business-type activities as of December 31, 2009, was $335,443,861 and $292,761, respectively. The total net investment was decreased by $19.8 million for governmental activities.

- ➢ SPLOST-capital projects revenues decreased $3.2 million in 2009 due to a downturn in the economy.

- ➢ The expenditures in 2009 were primarily for the planning phase of the transportation project listing. However, several projects were started or completed during the year.

Debt Service

Resources in the Debt Service Fund are to pay the future debt service requirements on the water expansion project. Whitfield County guaranteed the interest payments on the debt with Dalton Utilities for the construction of water lines throughout the County. Payments were made in 2009 totaling $1.1 million leaving a fund balance at December 31, 2009 of $3.3 million

The County's investment in capital assets for its governmental and business-type activities as of December 31, 2009 amounts to $335.7 million (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, equipment and infrastructure. Infrastructure assets are items that are normally immovable and of value only to the County.

Whitfield County's Capital Assets
(Net of Depreciation)

	Governmental Activities		Business Activities		Total Primary Government	
	2009	2008	2009	2008	2009	2008
Land	$ 7,038,738	$ 7,038,738	$ 790,300	$ 790,300	$ 7,829,038	$ 7,829,038
Construction in progress	1,326,210	-	-	-	1,326,210	-
Buildings	50,193,115	52,057,997	300,879	846,468	50,493,994	52,904,465
Equipment and fixtures	2,025,161	2,283,312	-	74	2,025,161	2,283,386
Vehicles	1,545,101	2,162,538	171,964	148,075	1,717,065	2,310,613
Infrastructure	273,315,536	291,791,162	-	-	273,315,536	291,791,162
Total	$335,443,861	$355,333,747	$ 1,263,143	$ 1,784,917	$336,707,004	$357,118,664

The total net decrease in the County's investment in capital assets for 2009 was $5.7%.

Additional information on the County's capital assets can be found in Note 4 of the Basic Financial Statements section of this report.

Long-term Debt

As of December 31, 2009, Whitfield County had a net of $8.3 million in outstanding long-term debt. The governmental activities debt balance was $7.3 million and the business-type activities balance was $1 million.

Additional information on Whitfield County's long-term debt can be found in Note 10 of the Basic Financial Statements section of this report.

Economic Factors and Next Year's Budgets

Whitfield County felt the impact of the economic downturn that officially started for the entire country in the last quarter of 2008. However, this really started at the end of 2007 for Dalton/Whitfield when our unemployment rate jumped from just over 4% to 5% in December. The area unemployment rate continued a steady rise throughout 2009 and was at 12.5% at the end of the year. This was 2.5% higher than the national average primarily due to the weighted impact of the downturn in the nation's housing market and the effect on the area's carpet industry.

The major revenue streams that were impacted were:

Sales Tax

Local option sales tax (LOST) revenues decreased significantly in 2009 for the 2nd year in a row. The sales tax revenue for 2009 was down over $2.3 million amounting to a 15% drop making it the lowest year on record for at least 12 years. In the years from 2002 to 2006, sales tax revenue had been growing by almost a million per year and stayed just about the same in 2007.

A special purpose local option sales tax (SPLOST) passed in 2007 and took effect on January 1, 2008. The tax will be used solely for transportation infrastructure. For 2009, much of the SPLOST activity was still in the planning and design or right-of-way acquisition phases and much of the proceeds were invested. The fund was on budget at the end of the year allowing planned projects to go forward.

Property Tax

The property tax digest dropped by about 1% in 2009 because of the decline in property values. This was the first contraction in years. However, the overall decline was less than the 5% planned for in the budget.

Licenses & Permits

The economic downturn continued to depress the building industry and resulted in building inspection fees dropping another 16% overall. However, there was a spike of activity late in the year which may hold out some promise for a 2010 increase.

State Department of Transportation

Whitfield County received the annual Local Assistance Road Program (LARP) contracts very late in the year and the work will be done in 2010. The County had expected the LARP funding along with some additional grants to total $1,300,000 but the actual contracts totaled only about $260,000 – none of which was received in the year because of the lateness of the contracts.

Investment Income

For 2009, interest rates continued to drop. This caused our investment earnings to drop from 1.5% at the end of 2008 to only 0.24% by year end. The County originally budgeted for $390,000, but amended the budget to reflect the projected shortfall. The actual investment earnings were only $116,000.

Economic Development

Even with this drop in revenues, the Whitfield County Board of Commissioners took a strong stance to look beyond the current downturn and invest in the future economic growth of the County. Some of the key projects are:

Commerce Parks

Commerce Park I: The County purchased approximately 40 acres of land off of Highway 41 and Cavender Road for use as a commerce/business park to recruit new business to Whitfield County. The Joint Development Authority was able to recruit IVC US, Inc. to the County to use this site to construct a new $70,000,000 dollar plant and bring about 150 new jobs to the area.

Commerce Park II: With IVC US, Inc. needing basically the entirety of Commerce Park I, the County still needed a site to recruit new business and proceeded to get some options on a much larger site of about 180 acres in the Carbondale area with plans to close on the property in early 2010.

Sewer Project

In another effort to attract new business to the County, the Commissioners approved a partnership plan with Dalton Utilities to expand sewer lines up to the Tunnel Hill exit on I-75 which opens it up to greater development. The line will also open up parts of the City along the line and will improve sanitation in residential areas as well. The County pledged $1 million to the project to Dalton Utilities in exchange for a portion of the connection fees over the next 10 years.

Whitfield County adopted its 2010 budget on December 16, 2009. The 2010 general fund budget reflected revenues of $40,247,600, operational expenditures and transfers of $43,946,323, and capital expenditures of $2,787,000 for a reduction in fund balance of $6,485,723. The Board of Commissioners were presented a five-year plan for capital expenditures of which $6,633,500 is included in the 2010 adopted budget.

The 2010 budget took into account the economic downturn while still attempting to maintain the current service levels. The budget has a planned usage of the fund balance for operations resulting from the projected drop in revenues. Also, the five-year capital budget has had a number of projects delayed into the future.

Even with the downturn, the investments in economic development, and without any major cuts in services, the County was still able to hold the mileage rate flat at the 2008 levels through 2009 and in the 2010 budget. In addition, the 2010 budget includes the first 20% reduction in inventory taxes with the implementation of the Freeport exemption. **The County's tax rate ranks as the 5th lowest in the State even though it ranks as the 25th largest in the economic ranking list out of 159 counties.**

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:

Whitfield County Finance Department
301 West Crawford Street
Dalton, Georgia 30720

Telephone: 706-275-7500
Website: www.whitfieldcountyga.com

BASIC FINANCIAL STATEMENTS

BASIC FINANCIAL STATEMENTS

The basic financial statements include the government-wide statement of net assets and government-wide statement of activities, which include all of the primary government's governmental activities, business-type activities and component units. In addition, the basic financial statements include the fund financial statements and the notes to the financial statements.

WHITFIELD COUNTY, GEORGIA
STATEMENT OF NET ASSETS
December 31, 2009

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Whitfield County Health Department
Assets				
Current Assets				
Cash and cash equivalents	$ 37,819,359	$ 19,280	$ 37,838,639	$ 2,908,747
Investments	12,381,189	-	12,381,189	-
Receivables, net	12,185,549	18,091	12,203,640	179,073
Prepaid items	252,467	-	252,467	-
Internal Balances	98,310	(98,310)	-	-
Due from other governments	-	105,760	105,760	2,252
Inventory	-	-	-	1,438
Total current assets	62,736,874	44,821	62,781,695	3,091,510
Non-Current Assets				
Nondepreciable capital assets	8,364,948	790,300	9,155,248	-
Depreciable capital assets, net	327,078,913	472,843	327,551,756	65,977
Unamortized bond costs	122,641	-	122,641	-
Net pension asset	3,572,458	-	3,572,458	-
Investment in joint venture	39,214	14,415,214	14,454,428	-
Total non-current assets	339,178,174	15,678,357	354,856,531	65,977
Total assets	$ 401,915,048	$ 15,723,178	$ 417,638,226	$ 3,157,487
Liabilities				
Current Liabilities				
Accounts payable	$ 1,915,897	$ 5,814	1,921,711	$ 79,217
Accrued liabilities	1,528,062	7,559	1,535,621	42,859
Unearned revenue	57,300	-	57,300	-
Current portion of capital lease obligation	-	487,414	487,414	-
Due to other governments	-	-	-	69,302
Notes payable - current	754,296	-	754,296	-
Bonds payable	305,000	-	305,000	-
Compensated absences	466,512	-	466,512	-
Total current liabilities	5,027,067	500,787	5,527,854	191,378
Non-Current Liabilities				
Compensated absences	348,196	-	348,196	180,132
Deferred portion of capital lease	-	482,968	482,968	-
Notes payable (net of current portion)	2,135,389	-	2,135,389	-
Bonds payable (net of current portion)	3,320,000	-	3,320,000	-
Net OPEB obligation	11,249,000	-	11,249,000	-
Total non-current liabilities	17,052,585	482,968	17,535,553	180,132
Total liabilities	$ 22,079,652	$ 983,755	$ 23,063,407	$ 371,510
Net Assets				
Invested in capital assets, net of related debt	$ 335,443,861	$ 292,761	$ 335,736,622	$ 65,977
Restricted for-				
Capital projects	28,354,622	-	28,354,622	-
Debt service	3,284,941	-	3,284,941	-
Special Programs	2,692,295	-	2,692,295	-
Unrestricted	10,059,677	14,446,662	24,506,339	2,720,000
Total net assets	$ 379,835,396	$ 14,739,423	$ 394,574,819	$ 2,785,977

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

WHITFIELD COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
Year Ended December 31, 2009

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Unit: Whitfield County Health Department
Primary Government								
Governmental Activities:								
General government	$ 8,971,621	$ 1,930,295	$ 584,867	$ -	$ (6,456,459)	$ -	$ (6,456,459)	$ -
Judicial	6,703,392	2,701,128	135,303	-	(3,866,961)	-	(3,866,961)	-
Public safety	21,162,964	2,189,184	-	-	(18,973,780)	-	(18,973,780)	-
Public works	32,050,773	382,115	-	-	(31,668,658)	-	(31,668,658)	-
Health and welfare	1,839,106	-	-	-	(1,839,106)	-	(1,839,106)	-
Culture and recreation	1,390,013	-	7,000	-	(1,383,013)	-	(1,383,013)	-
Housing and development	4,775,999	34,168	95,665	-	(4,646,166)	-	(4,646,166)	-
Interest on long-term debt	171,446	-	-	-	(171,446)	-	(171,446)	-
Total governmental activities	77,065,314	7,236,890	822,835	-	(69,005,589)	-	(69,005,589)	-
Business-type activities:								
Northwest Georgia Trade & Convention Center	615,772	-	-	-	-	(615,772)	(615,772)	-
Whitfield Transit System	495,783	199,598	171,913	95,188	-	(29,084)	(29,084)	-
Dalton-Whitfield SWM Authority	223,566	-	-	-	-	(223,566)	(223,566)	-
Total business-type activities	1,335,121	199,598	171,913	95,188	-	(868,422)	(868,422)	-
Total primary government	$ 78,400,435	$ 7,436,488	$ 994,748	$ 95,188	$ (69,005,589)	$ (868,422)	$ (69,874,011)	$ -
Component Unit								
Whitfield County Health Department	$ 5,177,725	$ 1,800,840	$ 4,055,550	$ -	$ -	$ -	$ -	$ 678,665
General revenues:								
Property taxes					$ 16,281,253	$ -	$ 16,281,253	$ -
Sales taxes					28,542,285	-	28,542,285	-
Insurance premium tax					2,562,750	-	2,562,750	-
Alcoholic beverage tax					407,922	-	407,922	-
Hotel/Motel tax					194,050	-	194,050	-
Miscellaneous taxes					476,936	-	476,936	-
Miscellaneous					866,430	1,522	867,952	-
Investment earnings					142,573	-	142,573	-
Transfers					(534,748)	534,748	-	-
Total general revenues and transfers					48,939,451	536,270	49,475,721	-
Change in net assets					(20,066,138)	(332,152)	(20,398,290)	678,665
Net assets - beginning of year					399,901,534	15,071,575	414,973,109	2,107,312
Net assets - end of year					$ 379,835,396	$ 14,739,423	$ 394,574,819	$ 2,785,977

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

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WHITFIELD COUNTY, GEORGIA
GOVERNMENTAL FUNDS
BALANCE SHEET
December 31, 2009

	General Fund	Capital Projects SPLOST Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 1,068,673	$ 28,239,575	$ 7,505,728	$ 36,813,976
Investments	12,381,189	-	-	12,381,189
Receivables (net of allowance for uncollectibles) -				
Taxes	8,716,202	-	-	8,716,202
Accounts	197,741	700	256,613	455,054
Due from other funds	2,468,752	-	-	2,468,752
Due from other governments	1,263,055	1,382,437	116,146	2,761,638
Prepaid items	252,655	-	54,193	306,848
TOTAL ASSETS	$ 26,348,267	$ 29,622,712	$ 7,932,680	$ 63,903,659
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 785,063	$ 199,137	$ 610,596	$ 1,594,796
Accrued liabilities	937,305	-	43,359	980,664
Due to other funds	-	2,267,914	102,528	2,370,442
Due to other governments	305,745	-	-	305,745
Deferred revenues -				
Uncollected property taxes	2,175,719	-	-	2,175,719
Alcoholic beverage licenses	57,300	-	-	57,300
Total liabilities	4,261,132	2,467,051	756,483	7,484,666
FUND BALANCES				
Reserved -				
Debt service	-	-	3,284,941	3,284,941
Prepayments	252,655	-	54,193	306,848
Unreserved -				
Designated for capital outlay	-	27,155,661	1,198,961	28,354,622
Undesignated, reported in				
General Fund	21,834,480	-	-	21,834,480
Special Revenue Funds	-	-	2,638,102	2,638,102
TOTAL FUND BALANCE	22,087,135	27,155,661	7,176,197	56,418,993
TOTAL LIABILITIES AND FUND BALANCES	$ 26,348,267	$ 29,622,712	$ 7,932,680	$ 63,903,659

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

WHITFIELD COUNTY, GEORGIA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET ASSETS OF GOVERNMENTAL ACTIVITIES
December 31, 2009

TOTAL GOVERNMENTAL FUND BALANCES			$ 56,418,993
Amounts reported for governmental activities in the statement of net assets are different because:			
Capital assets are not reported in this fund financial statement because they are not current financial resources, but they are reported in the statement of net assets.			335,443,861
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			
Interfund receivables	$ 2,370,442		
Interfund payables	(2,370,442)		
			-
Other long-term assets are not available to pay for current - period expenditures and therefore are deferred in the funds.			
Taxes			2,175,719
Net pension asset			3,572,458
Investment in joint venture			39,214
Internal service funds are used by management to charge the costs of self-insurance. The assets and liabilities of the internal service funds are included in governmental activities columns in the statement of net assets.			640,903
Bond issuance costs are reported as debt service expenditures in the governmental fund financial statements but capitalized on the government-wide statement of net assets			122,641
Certain liabilities (including loan payments) are not reported in this fund financial statement because they are not due and payable, but they are presented as liabilities in the statement of net assets.			
Intergovernmental liability	$ (2,889,685)		
Compensated absences	(814,708)		
Bonds payable	(3,625,000)		
Net OPEB obligation	(11,249,000)		
			(18,578,393)
NET ASSETS OF GOVERNMENTAL ACTIVITIES			$ 379,835,396

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

WHITFIELD COUNTY, GEORGIA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2009

	General Fund	Capital Projects SPLOST Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 32,769,097	$ 15,543,627	$ 194,050	$ 48,506,774
Licenses and permits	232,945	-	-	232,945
Intergovernmental revenues	584,867	-	237,968	822,835
Charges for services	3,288,716	-	1,904,157	5,192,873
Fines, forfeitures and penalties	1,422,865	-	312,040	1,734,905
Investment earnings	116,357	24,730	1,486	142,573
Contributions and donations	54,442	-	-	54,442
Miscellaneous	837,602	-	7,525	845,127
Total revenues	39,306,891	15,568,357	2,657,226	57,532,474
EXPENDITURES				
Current -				
General government	6,825,771	-	-	6,825,771
Judicial	5,531,043	-	340,648	5,871,691
Public safety	16,880,514	-	2,057,129	18,937,643
Public works	7,268,173	-	-	7,268,173
Health and welfare	1,575,662	-	-	1,575,662
Culture and recreation	1,169,575	-	19,716	1,189,291
Housing and development	1,656,548	-	289,715	1,946,263
Capital outlay	-	3,091,582	4,047,445	7,139,027
Intergovernmental	-	841,469	-	841,469
Debt service	122,641	-	1,113,934	1,236,575
Total expenditures	41,029,927	3,933,051	7,868,587	52,831,565
Excess (deficiency) of revenues over expenditures	(1,723,036)	11,635,306	(5,211,361)	4,700,909
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	236,491	-	-	236,491
Bond proceeds	3,625,000	-	-	3,625,000
Transfers in	122,807	-	3,460,780	3,583,587
Transfers out	(3,995,057)	-	(123,278)	(4,118,335)
Total other financing sources (uses)	(10,759)	-	3,337,502	3,326,743
Net change in fund balances	(1,733,795)	11,635,306	(1,873,859)	8,027,652
FUND BALANCES - beginning of year	23,820,930	15,520,355	9,050,056	48,391,341
FUND BALANCES - end of year	$ 22,087,135	$ 27,155,661	$ 7,176,197	$ 56,418,993

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

WHITFIELD COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL ACTIVITIES TO THE STATEMENT OF ACTIVITIES
Year Ended December 31, 2009

NET CHANGES IN FUND BALANCES- TOTAL GOVERNMENTAL FUNDS			$ 8,027,652
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.			
	Depreciation expense	$ (21,812,927)	
	Capital outlay	2,138,229	(19,674,698)
Gain on disposition of assets is not reported in governmental funds.			(194,280)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			
	Taxes	$ (41,578)	
	Deferred revenue	(12,443)	
	Equity investment in joint venture	34,168	(19,853)
The writeoff of capital assets not reported at the fund level			(20,908)
The current years additions to certain assets reduced the net expenses of those functions on the statement of activities.			
	Net pension asset		42,579
Other postemployment expenses are reported in the government-wide statement of activities, but do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.			(5,527,000)
Repayments of long-term principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.			942,488
Amortization of debt issuance costs and debt premiums are not reported at the fund level but are reported in the government wide statement of activities.			122,641
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets.			- (3,625,000)
Some expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.			
	Compensated absences		(9,005)
The internal service funds used by management to charge the costs of workers' compensation to individual funds are not reported in the government-wide statement of activities.			(130,754)
CHANGES IN NET ASSETS OF GOVERNMENTAL ACTIVITIES			$ (20,066,138)

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

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WHITFIELD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

continued

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Taxes -					
Property taxes	$ 16,150,000	$ 16,150,000	$ 15,126,592	$ (1,023,408)	$ 14,512,688
Motor vehicle and mobile home taxes	-	-	1,196,239	1,196,239	1,446,182
Local option sales taxes	15,500,000	13,000,000	12,998,658	(1,342)	15,357,410
Transfer taxes	56,000	36,000	35,514	(486)	49,732
Franchise taxes	328,000	340,000	340,248	248	333,655
Alcoholic beverage taxes	389,000	407,000	407,922	922	433,056
Business license taxes	102,000	102,000	101,174	(826)	101,707
Insurance premium taxes	2,500,000	2,562,000	2,562,750	750	2,600,030
Total taxes	35,025,000	32,597,000	32,769,097	172,097	34,834,460
Licenses and permits	282,800	237,800	232,945	(4,855)	277,399
Intergovernmental revenues	479,000	584,000	584,867	867	523,988
Charges for services	3,433,100	2,631,100	3,288,716	657,616	3,581,443
Fines, forfeitures and penalties	1,078,000	1,420,000	1,422,865	2,865	1,322,264
Investment earnings	390,000	115,000	116,357	1,357	561,180
Contributions and donations	50,000	54,000	54,442	442	55,942
Miscellaneous	764,000	835,100	837,602	2,502	862,289
TOTAL REVENUES	**$ 41,501,900**	**$ 38,474,000**	**$ 39,306,891**	**$ 832,891**	**$ 42,018,965**

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

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

continued

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES					
General Government -					
Adiministration and Human Resources	$ 786,615	$ 742,440	$ 725,215	17,225	$ 1,168,796
Board of Elections	302,168	264,418	254,207	10,211	391,638
Finance	419,745	427,110	416,974	10,136	-
Information Technology	1,078,612	1,107,682	1,095,778	11,904	1,176,646
Tax Commissioner	1,155,442	1,204,977	1,171,447	33,530	1,160,474
Tax Assessor	1,225,010	1,219,670	1,186,905	32,765	1,243,728
Buildings and Grounds	1,460,539	1,384,219	1,357,294	26,925	1,478,051
Public Information	-	22,600	22,168	432	-
Contingency	975,000	-	-	-	-
Attorney Fees	185,000	175,000	172,668	2,332	150,247
Liability Insurance	500,000	460,000	249,107	210,893	320,917
Claims and judgments	-	-	-	-	45,000
Audit Fees	115,000	110,000	108,200	1,800	105,598
Public Information	21,000	-	-	-	27,241
General Administrative Fees	68,500	66,500	65,808	692	64,754
Total General Government	**8,292,631**	**7,184,616**	**6,825,771**	**358,845**	**7,333,090**
Judicial -					
Judicial Administration	628,885	533,105	520,078	13,027	517,636
Judge Morris' Office	60,171	58,371	55,791	2,580	45,795
Judge Boyett's Office	56,971	56,967	54,815	2,152	48,957
Judge Adams' Office	57,521	59,061	57,169	1,892	49,161
Judge Partain's Office	59,371	59,371	57,489	1,882	55,055
Drug Court	69,328	70,873	69,362	1,511	-
Clerk of Superior Court	841,424	818,974	793,991	24,983	843,610
District Attorney	1,128,607	999,007	992,809	6,198	1,118,583
Magistrate Court	912,521	887,121	866,270	20,851	911,716
Probate Court	479,269	478,169	466,779	11,390	493,716
Juvenile Court	965,815	1,014,085	991,259	22,826	977,842
Public Defender	641,590	633,140	605,231	27,909	615,251
Total Judicial	**5,901,473**	**5,668,244**	**5,531,043**	**137,201**	**5,677,322**
Public Safety -					
Sheriff's Department	6,756,709	6,501,939	6,393,646	108,293	6,879,115
Correctional Center	5,107,101	5,180,926	5,075,483	105,443	5,168,613
Fire Department	4,473,491	4,472,041	4,403,934	68,107	4,417,429
Coroner	160,810	130,415	127,263	3,152	120,251

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

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

continued

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES-continued					
Public Safety - continued					
Animal Control	$ 191,096	$ 178,746	$ 171,682	$ 7,064	$ 177,883
Emergency Management	94,357	96,522	91,376	5,146	135,035
American Red Cross	1,000	1,000	1,000	-	1,000
Emergency Medical Services	380,000	700,180	616,130	84,050	694,627
Total Public Safety	**17,164,564**	**17,261,769**	**16,880,514**	**381,255**	**17,593,953**
Public Works -					
Public Works	6,211,807	5,761,507	5,658,961	102,546	6,249,194
Solid Waste Disposal	425,000	431,250	431,212	38	411,020
Intergovernmental Payments	178,000	1,178,000	1,178,000	-	178,000
Total Public Works	**6,814,807**	**7,370,757**	**7,268,173**	**102,584**	**6,838,214**
Health and Welfare -					
Physical and Mental Health	1,200,000	1,200,000	1,200,000	-	1,200,000
Family Support Council	5,400	7,000	7,000	-	5,400
Family and Children Services	148,678	148,678	148,678	-	148,678
Department of Veterans Service	1,000	1,000	984	16	984
Pauper Fund	65,000	69,000	69,000	-	82,000
Senior Citizens Center	150,000	150,000	150,000	-	150,000
Total Health and Welfare	**1,570,078**	**1,575,678**	**1,575,662**	**16**	**1,587,062**
Culture and Recreation -					
Parks and Recreation	976,383	943,923	923,575	20,348	884,273
Dalton Regional Library	226,000	246,000	246,000	-	226,000
Total Culture and Recreation	**1,202,383**	**1,189,923**	**1,169,575**	**20,348**	**1,110,273**
Housing and Development -					
County Extension Service	124,384	122,320	117,950	4,370	131,229
Inspections and Enforcement	517,117	435,077	427,225	7,852	573,858
County Planner	74,608	102,583	100,036	2,547	43,108
Metropolitan Planning Organization	-	15,140	15,084	56	-
County Engineer	235,910	290,470	284,901	5,569	162,130

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

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

concluded

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES-continued					
Housing and Development - continued					
Timber Protection	$ 3,600	$ 3,100	$ 3,100	$ -	$ 3,107
D/W Chamber of Commerce	159,250	157,750	157,750	-	157,250
D/W Community Development Corp.	140,873	140,873	138,442	2,431	92,250
Intergovernmental Payments	407,110	412,060	412,060	-	377,110
Total Housing and Development	**1,664,861**	**1,679,373**	**1,656,548**	**22,825**	**1,540,042**
Debt Service -					
Issuance Cost	-	122,645	122,641	4	-
Total Debt Service	**-**	**122,645**	**122,641**	**4**	**-**
TOTAL EXPENDITURES	**42,610,797**	**42,053,005**	**41,029,927**	**1,023,078**	**41,679,956**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**(1,108,897)**	**(3,579,005)**	**(1,723,036)**	**1,855,969**	**339,009**
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	320,000	236,491	(83,509)	6,786
Bond Proceeds	-	3,625,000	3,625,000	-	-
Transfers in	108,000	122,152	122,807	655	8,955,517
Transfers out	(1,544,133)	(4,003,936)	(3,995,057)	8,879	(9,174,650)
Total other financing sources (uses)	**(1,436,133)**	**63,216**	**(10,759)**	**(73,975)**	**(212,347)**
Excess (deficiency) of revenues and other financing sources over budgetary expenditures and other financing uses	(2,545,030)	(3,515,789)	(1,733,795)	1,781,994	126,662
FUND BALANCE - beginning of year	23,820,930	23,820,930	23,820,930	-	23,694,268
FUND BALANCE - end of year	$ 21,275,900	$ 20,305,141	$ 22,087,135	$ 1,781,994	$ 23,820,930

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

WHITFIELD COUNTY, GEORGIA
PROPRIETARY FUNDS
BALANCE SHEET
December 31, 2009

continued

	Business-type Activities - Enterprise Funds				
	Dalton/ Whitfield Solid Waste Management	Northwest Georgia Trade and Convention Center	Total Non-Major Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
ASSETS					
CURRENT ASSETS					
Cash	$ -	$ 19,280	$ -	$ 19,280	$ 1,005,383
Receivables (net of allowance for uncollectibles) -					
Accounts	-	-	18,091	18,091	-
Prepaid items	-	-	-	-	198,274
Due from other governments	-	-	105,760	105,760	-
Total current assets	-	19,280	123,851	143,131	1,203,657
NON-CURRENT ASSETS					
Land	-	790,300	-	790,300	-
Building	-	4,814,700	-	4,814,700	-
Equipment and fixtures	-	-	10,457	10,457	-
Vehicles	-	-	471,011	471,011	-
Total property and equipment	-	5,605,000	481,468	6,086,468	-
Less accumulated depreciation	-	(4,513,822)	(309,503)	(4,823,325)	-
Property and equipment, net	-	1,091,178	171,965	1,263,143	-
Investment in Joint Venture	14,415,214	-	-	14,415,214	-
Total non-current assets	14,415,214	1,091,178	171,965	15,678,357	-
TOTAL ASSETS	$ 14,415,214	$ 1,110,458	$ 295,816	$ 15,821,488	$ 1,203,657

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

WHITFIELD COUNTY, GEORGIA
PROPRIETARY FUNDS
BALANCE SHEET
December 31, 2009

concluded

	Business-type Activities - Enterprise Funds				
	Dalton/ Whitfield Solid Waste Management	Northwest Georgia Trade and Convention Center	Total Non-Major Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
CURRENT LIABILITIES					
Accounts payable	$ -	$ -	$ 5,814	$ 5,814	$ 15,356
Accrued liabilities	-	-	7,559	7,559	547,398
Due to other funds	-	-	98,310	98,310	-
Current portion of capital lease obligation	-	487,414	-	487,414	-
Total current liabilities	-	487,414	111,683	599,097	562,754
Long-term portion of capital lease obligation	-	482,968	-	482,968	-
Total liabilities	-	970,382	111,683	1,082,065	562,754
FUND EQUITY					
Invested in capital assets, net of related debt	-	120,796	171,965	292,761	-
Unrestricted	14,415,214	19,280	12,168	14,446,662	640,903
Total fund equity	14,415,214	140,076	184,133	14,739,423	640,903
TOTAL LIABILITIES AND FUND EQUITY	$ 14,415,214	$ 1,110,458	$ 295,816	$ 15,821,488	$ 1,203,657

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

WHITFIELD COUNTY, GEORGIA
PROPRIETARY FUNDS
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
Year Ended December 31, 2009

	Business-type Activities - Enterprise Funds				
	Dalton/ Whitfield Solid Waste Management	Northwest Georgia Trade and Convention Center	Total Non-Major Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
OPERATING REVENUES					
Charge for services	$ -	$ -	$ 199,598	$ 199,598	$ 310,000
Total operating revenues	-	-	199,598	199,598	310,000
OPERATING EXPENSES					
Personal services and employee benefits	-	-	279,989	279,989	-
Purchased and contracted services	-	-	67,242	67,242	-
Supplies	-	-	77,179	77,179	-
Depreciation	-	545,589	71,373	616,962	-
Self-insured insurance	-	-	-	-	503,460
Total operating expenses	-	545,589	495,783	1,041,372	503,460
Operating income (loss)	-	(545,589)	(296,185)	(841,774)	(193,460)
NONOPERATING REVENUES (EXPENSES)					
Intergovernmental revenues	-	-	267,101	267,101	-
Income on joint venture	(223,566)	-	-	(223,566)	-
Miscellaneous revenue	-	-	1,522	1,522	62,706
Interest expense	-	(70,183)	-	(70,183)	-
Total nonoperating revenues (expenses)	(223,566)	(70,183)	268,623	(25,126)	62,706
Income (loss) before transfers	(223,566)	(615,772)	(27,562)	(866,900)	(130,754)
Transfers in	-	507,186	27,562	534,748	-
Net income (loss)	(223,566)	(108,586)	-	(332,152)	(130,754)
FUND EQUITY - beginning of year	14,638,780	248,662	184,133	15,071,575	771,657
FUND EQUITY - end of year	$ 14,415,214	$ 140,076	$ 184,133	$ 14,739,423	$ 640,903

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

WHITFIELD COUNTY, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
Year Ended December 31, 2009

continued

	Business-type Activities - Enterprise Funds				
	Dalton/ Whitfield Solid Waste Management	Northwest Georgia Trade and Convention Center	Total Non-Major Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers and other revenues	$ -	$ -	$ 183,029	$ 183,029	$ 325,828
Cash payments for personnel services	-	-	(273,906)	(273,906)	-
cash payments for goods and services	-	-	(63,997)	(63,997)	(485,383)
Net cash provided (used) by operating activities	-	-	(154,874)	(154,874)	(159,555)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers in	-	507,186	27,562	534,748	-
Intergovernmental transfers	-	-	116,838	116,838	-
Net cash provided (used) by noncapital financing activities	-	507,186	144,400	651,586	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	-	-	(95,188)	(95,188)	-
Principal paid on debt	-	(417,723)	-	(417,723)	-
Interest paid on debt	-	(70,183)	-	(70,183)	-
Capital contributions from (to) other governments	-	-	90,429	90,429	-
Net cash used by capital and related financing activities	-	(487,906)	(4,759)	(492,665)	-
Net increase (decrease) in cash and cash equivalents	-	19,280	(15,233)	4,047	(159,555)
CASH AND CASH EQUIVALENTS - beginning of year	-	-	15,233	15,233	1,164,938
CASH AND CASH EQUIVALENTS - end of year	$ -	$ 19,280	$ -	$ 19,280	$ 1,005,383

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

WHITFIELD COUNTY, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
Year Ended December 31, 2009

concluded

	Business-type Activities - Enterprise Funds				
	Dalton/ Whitfield Solid Waste Management	Northwest Georgia Trade and Convention Center	Total Non-Major Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	$ -	$ (545,589)	$ (294,663)	$ (840,252)	$ (193,460)
Depreciation	-	545,589	71,373	616,962	-
Miscellaneous income	-	-	-	-	62,706
Changes in operating assets and liabilities -					
Decrease (increase) in -					
Accounts receivable	-	-	(18,091)	(18,091)	151,396
Increase (decrease) in -					
Prepaid items	-	-	7,843	7,843	(198,274)
Accounts payable	-	-	(25,729)	(25,729)	18,077
Accrued liabilities	-	-	6,083	6,083	
Due to other funds	-	-	98,310	98,310	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ -	$ -	$ (154,874)	$ (154,874)	$ (159,555)

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

WHITFIELD COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
December 31, 2009

(with comparative totals for 2008)

	2009	2008
ASSETS		
Cash and cash equivalents	$ 7,705,752	$ 9,598,451
Receivables (net of allowance for uncollectibles) -		
Accounts	32,851	30,297
Taxes	31,548,264	30,991,508
Due from other governments	17,930	107,008
TOTAL ASSETS	$ 39,304,797	$ 40,727,264
LIABILITIES		
LIABILITIES		
Accrued liabilities	$ 3,644,203	$ 5,411,907
Due to other governments	35,660,594	35,315,357
TOTAL LIABILITIES	$ 39,304,797	$ 40,727,264

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

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NOTES TO FINANCIAL STATEMENTS

1. Summary of significant accounting policies

Whitfield County, Georgia (County) was incorporated in 1851 under the provisions of the Constitution of the State of Georgia. The County operates under a Board-Administrator form of government and provides the following services as authorized by its charter: public safety - 911 and fire, public works, sanitation, health and social services, culture-recreation, public improvements, planning and zoning and general administrative services.

The financial statements of the County have been prepared in conformity with generally accepted accounting principles 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 more significant accounting policies of the County are described below.

A. Reporting Entity - As required by generally accepted accounting principles, these financial statements present the government and its component units, entities with which the government has a significant financial or operational relationship. Blended component units, although legally separate entities, are, in substance, part of the government's operations, so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the government.

Joint Ventures

- The County participates with the City of Dalton in the Dalton-Whitfield Regional Solid Waste Management Authority ("DWRSWMA"). The County has fifty percent equity in this entity. Separately issued financial statements of the DWRSWMA can be obtained from their administrative office located at 4350 Gazaway Drive SE, Dalton, Georgia 30720.

- The County participates with the City of Dalton in the Northwest Georgia Trade and Convention Center Authority ("Trade Center"). The Trade Center became a separate authority in 2003. The County and City retained their respective shares of their equity balances as of December 31, 2002. The City and County each now have fifty percent interest in the income or loss of this entity. Separately issued financial statements of the Northwest Georgia Trade and Convention Center Authority can be obtained from their administrative office located at 2211 Dug Gap Battle Road, Dalton, Georgia 30720.

- The County participates with the City of Dalton in the Dalton-Whitfield Joint Development Authority. The County has fifty percent equity in this entity. Separately issued financial statements of the Dalton-Whitfield Joint Development Authority can be obtained from their administrative office located at 890 College Drive, Dalton, Georgia 30720.

1. **Summary of significant accounting policies - continued**

Discretely Presented Component Unit

- **Whitfield County Department of Public Health** - A voting majority of the members of the Board of Health is appointed by the Whitfield County Board of Commissioners. The Whitfield County Board of Commissioners is authorized by state law to approve environmental health service fees. The Board of Commissioners approves the budget of the Board of Health and provides regular operating subsidies. The Whitfield County Department of Public Health issues a separately audited financial statement. A copy of the component unit report can be obtained from the Director of Management, North Georgia Health District, District 1 Unit 2, 100 West Walnut Avenue, Suite 92, Dalton, Georgia 30720.

B. **Government–wide Statements and Fund Financial Statements** - The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from the legally separate component unit for which the primary government is financially accountable.

In the government-wide statement of net assets, both the government and business-type activities columns are presented on a consolidated basis by column, and are reflected on a full accrual, economic resource basis which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net assets are reported in three parts – invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets.

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

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

1. **Summary of significant accounting policies - continued**

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

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

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

Governmental funds are those funds through which most governmental functions are typically financed. The measurement focus of governmental funds is on the sources, uses and balances of current financial resources.

The County has presented the following major governmental funds:

General Fund - The general fund is the principal operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

SPLOST Capital Projects Fund – SPLOST capital projects fund is used to account for financial resources to be used for the construction of roads and bridges financed through a special local option sales tax.

The County has presented the following major business-type funds:

Dalton/Whitfield Solid Waste Management – The Dalton/Whitfield Solid Waste Management fund is used to account for the 50% equity interest in the joint venture with the City of Dalton.

Northwest Georgia Trade and Convention Center – The Northwest Georgia Trade and Convention Center fund is used to account for the County's activity of the trade and convention center.

1. **Summary of significant accounting policies - continued**

Additionally the County reports the following funds:

Internal Service Fund – The internal service fund is to account for the self-insured workers' compensation program.

Fiduciary Funds – The County's fiduciary funds are agency funds used by the County's Constitutional Officers. These agency funds are custodial in nature and do not involve measurement of results of operations. They include the Tax Commissioner, Clerk of Superior Court, Sheriff, Probate Court, Magistrate Court and the Juvenile Court.

C. **Measurement Focus and Basis of Accounting** - The accounting and reporting treatment applied to a fund is determined by its measurement focus. Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements and fund financial statements for proprietary funds and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net assets and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred. Gains or losses resulting from disposals are included in operating income in the year of disposal.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. However, debt service requirements, as well as expenditures related to compensated absences are recorded only when payment is due.

Those revenues susceptible to accrual are property taxes, franchise taxes, special assessments, licenses, interest revenue and charges for services. Sales taxes collected and held by the state at year-end on behalf of the County are recognized as revenue. Property taxes received generally after 60 days are shown as deferred revenues. Fines, permits and forfeitures are not susceptible to accrual because generally they are not measurable until received in cash.

1. **Summary of significant accounting policies – continued**

Deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. On governmental fund financial statements, receivables that will not be collected within the available period have been reported as deferred revenue rather than revenue.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

D. **Budgetary Control** - The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- On or before September 1, the County Administrator submits to the Whitfield County Board of Commissioners a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted which allow for taxpayer comments.
- Budgets are legally adopted by the Board of Commissioners at the first regular meeting in December for the General, Special Revenue, Debt Service and Capital Projects Funds.

Any revisions to the budgets, other than intradepartmental transfers, must be approved by the Board in a regular scheduled meeting. The legal level of budgetary control is the department level.

Intradepartmental transfers, not affecting salaries or benefit accounts, must be requested in writing and approved by the County Administrator.

Formal budgetary integration is employed as a management control device during the year.

The County's budgets are prepared on a basis consistent with generally accepted accounting principles in the United States of America. Budgetary comparisons are presented on this basis.

All unexpended appropriations lapse at the end of the year.

E. **Cash** - The County uses a centralized cash account for a large portion of its operations. The monies deposited and disbursed are reflected in the individual funds. Negative balances incurred in pooled cash at year-end are treated as interfund receivable of the General Fund and interfund payable of the deficit fund. Cash includes demand deposits, certificates of deposit, and money market accounts.

1. **Summary of significant accounting policies – continued**

F. **Investments** – Investments include United States government and government agency securities. Money market investments that have a remaining maturity at the time of purchase of one year or less are reported at amortized cost, which approximates fair value. All other investments are stated at fair value based on quoted market prices.

Georgia law authorizes local governments to invest in the following types of obligations:

- Obligations of the State of Georgia or of any other states;
- Obligations issued by the United States;
- Obligations fully insured or guaranteed by the United States government or governmental agency;
- Obligations of any corporation of the United States government;
- Prime bankers' acceptances;
- Georgia Fund I state investment pool;
- Georgia Extended Asset Pool (GEAP);
- Repurchase agreements; and
- Obligations of other political subdivisions of the State of Georgia.

For purposes of the statement of cash flows, the County's proprietary fund type considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

G. **Inventory** - The cost of inventory is recorded as an expenditure at the time the individual inventory items are purchased. The County does not maintain significant levels of inventory items.

H. **Prepaid Items** - Certain payments to vendors reflect cost applicable to future accounting periods and are recorded as prepaid items.

I. **Interfund Transactions** – On the fund financial statements, receivables and payables resulting from interfund loans are classified as "due to/from other funds." Any residual balances outstanding between the governmental activities and business type activities are reported in the government-wide financial statements as "internal balances."

J. **Capital assets** – Capital assets, which include property, equipment and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Beginning in 2007, general infrastructure assets acquired prior to January 1, 2003 were reported in the basic financial statements.

1. **Summary of significant accounting policies – continued**

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets of the primary government, as well as the component units, are depreciated using the straight line method over the following useful lives:

Assets	Years
Buildings and structures	35
Equipment and fixtures	3 – 7
Vehicles	5
Infrastructure	10 – 40

K. **Compensated Absences** – It is the County's policy to allow employees to accumulate paid time off up to 20 days. Any earned leave in excess is credited to an extended leave bank. There is no liability for unpaid extended leave since the County does not have a policy to pay any amounts when employees separate from service with the government. All paid time off is accrued when incurred in the government-wide, and proprietary financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

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

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

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

1. **Summary of significant accounting policies – continued**

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

O. **Comparative Data** - Comparative total data for the prior year has 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.

P. **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 after the non-operating revenues/expenses section in proprietary funds. Repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them are presented as reductions in internal balances.

Transfers between governmental and business-type activities on the government-wide statement of activities are reported as general revenues. Transfers between funds reported in the governmental activities column are eliminated. Transfers between funds reported in the business type activities column are eliminated.

2. **Cash and investments**

Cash and investments – custodial credit risk

Custodial credit risk for deposits and investments is the risk that, in the event of the failure of a depository financial institution, the County's deposits and investments might not be recovered. The County's policy and state statutes require all deposits and investments to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties or municipalities. As of December 31, 2009, all of the County's deposits were insured or collateralized.

Investments

As of December 31, 2009, the County had the following investments:

Type	Fair Value	Interest Rate Risk
Georgia Fund 1	$ 11,337,505	Weighted Average Maturity-56 days
GEAP	1,043,684	Duration - 1.06
Total investments	$ 12,381,189	

2. **Cash and investments - continued**

The County invests funds throughout the year in a Local Government Investment Pool (Georgia Fund 1). Georgia Fund I, created by OCGA 36-83-8, is a stable net asset value investment pool which follows Standard and Poor's criteria for AAAm rated money market funds and is regulated by the Georgia Office of Treasury and Fiscal Services. However, Georgia Fund I operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the Securities and Exchange Commission (SEC) as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal ($1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on $1.00 per share. Investments in the Georgia Fund I LGIP are rated AAAm. Due to the nature of the accounts, this fund is exempt from disclosure of custodial credit risk.

The Georgia Extended Asset Pool (GEAP) is offered by the State of Georgia to counties, municipalities, public colleges and universities, board of education, special districts, state agencies, and other authorized entities as an alternative to Georgia Fund I. A primary objective of GEAP is the prudent management of public funds on behalf of state and local governments. GEAP was designed for those investors seeking taxable income higher than money market rates and willing to accept price fluctuations. Investments in GEAP are rated AAAf.

Deposit and investment transactions are subject to a variety of risks. The County's adopted investment policies seek to promote the safety of principal, provide adequate liquidity for operation needs, earn market rates of return on investments consistent with liquidity needs and investment quality, and conform with legal requirements.

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The County's investment policy states that the Government will structure its portfolio to meet cash requirements for ongoing operations. The policy also emphasizes the purchase of shorter term or more liquid investment. The County limits its investments to those with maturities of five years or less.

Credit Risk is the risk that an issuer or counterparty to an investment will not fulfill its obligations. The County's investment policy seeks to minimize credit risk through diversification of investments within the choices allowed under state statutes.

3. Property taxes

State law requires that property taxes be based on assessed value, which is 40% of fair market value. With the exception of motor vehicles and the property of public utilities, which are valued by the State Revenue Department, the Board of Tax Assessors of Whitfield County makes all assessments. Upon completion of all assessments and tax returns, the information is turned over to the Whitfield County Tax Commissioner for compilation of the tax digest. The completed tax digest must be submitted to the State Revenue Commissioner for approval. The State Revenue Commissioner must ascertain that real property on the tax digest has been assessed at the state mandated forty percent (40%) of fair market value. If not, the State Revenue Commissioner may issue a consent order to reassess real property. The County Tax Commissioner distributes tax notices and collects tax payments.

The County Tax Commissioner also collects taxes for the Whitfield County Board of Education, the City of Dalton, the City of Dalton Board of Education, the City of Varnell, Dalton Downtown Development Authority, and the State of Georgia. Motor vehicle taxes must be paid by the birth date of the owner of the vehicle. Property taxes are levied each October based on values as of January 1st and are due on December 20th each year. The 2009 property taxes were levied on November 8, 2009 with taxes being due on January 8, 2010. Taxes are considered delinquent after January 8th. Collections of property taxes are made throughout the year. Property taxes are attached as an enforceable lien on the day the taxes become delinquent. The total real and personal tax levy is recorded as revenue in the fiscal year in which such amounts will be available (collected within 60 days of year-end) as net current assets. In the accompanying financial statements, the portion of the property tax levy for the tax year 2009 collected during the current year has been recognized as revenue.

4. **Capital assets**

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activites:				
Capital assets, not being depreciated:				
Land	$ 7,038,738	$ -	$ -	$ 7,038,738
Construction in progress	-	1,326,210	-	1,326,210
Total capital assets, not being depreciated	7,038,738	1,326,210	-	8,364,948
Capital assets, being depreciated:				
Buildings	65,004,676	-	(77,528)	64,927,148
Vehicles	6,502,245	135,300	(957,961)	5,679,584
Equipment and fixtures	15,910,109	676,719	(1,132,451)	15,454,377
Infrastructure	742,203,204	-	-	742,203,204
Total capital assets, being depreciated	829,620,234	812,019	(2,167,940)	828,264,313
Less accumulated depreciation for:				
Buildings	(12,946,679)	(1,813,935)	26,581	(14,734,033)
Vehicles	(4,339,707)	(593,392)	798,616	(4,134,483)
Equipment and fixtures	(13,626,797)	(929,974)	1,127,555	(13,429,216)
Infrastructure	(450,412,042)	(18,475,626)	-	(468,887,668)
Total accumulated depreciation	(481,325,225)	(21,812,927)	1,952,752	(501,185,400)
Total capital assets, being depreciated, net	348,295,009	(21,000,908)	(215,188)	327,078,913
Governmental activities capital assets, net	$ 355,333,747	$ (19,674,698)	$ (215,188)	$ 335,443,861

4. **Capital assets - continued**

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	$ 790,300	$ -	$ -	$ 790,300
Total capital assets, not being depreciated	790,300	-	-	790,300
Capital assets, being depreciated:				
Buildings	4,814,700	-	-	4,814,700
Vehicles	375,823	95,188	-	471,011
Equipment and fixtures	10,457	-	-	10,457
Total capital assets, being depreciated	5,200,980	95,188	-	5,296,168
Less accumulated depreciation for:				
Buildings	(3,968,232)	(545,589)	-	(4,513,821)
Vehicles	(227,748)	(71,299)	-	(299,047)
Equipment and fixtures	(10,383)	(74)	-	(10,457)
Total accumulated depreciation	(4,206,363)	(616,962)	-	(4,823,325)
Total capital assets, being depreciated, net	994,617	(521,774)	-	472,843
Business-type activites capital assets, net	$ 1,784,917	$ (521,774)	$ -	$ 1,263,143

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

Governmental Activities:

General Government	$ 1,102,999
Judicial	36,986
Public Safety	1,469,502
Public Works	18,863,414
Health and Welfare	263,444
Culture and Recreation	46,882
Housing and Development	29,700
Total depreciation expense - governmental activities	$ 21,812,927

5. Defined Benefit Pension Plan

A. Plan Description

The County sponsors the Association County Commissioners of Georgia Restated Pension Plan for Whitfield County Employees (The Plan), which is a defined benefit pension plan.

The Plan provides retirement, disability, and death benefits to plan participants and beneficiaries. The Plan, through execution of the adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (The ACCG Plan), an agent multiple-employer pension plan, administered by GEBCorp. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan document.

The pension plan is audited by an independent auditor and a separate report is issued. A copy can be obtained from GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339.

All full-time County employees are eligible to participate in the Plan after completing three years of service. Benefits vest after five years of service. Participants become eligible to retire at the earlier of: a) age 65 with 5 years vested service or b) age 60 with 10 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. For participants hired after January 1, 2003 the annual benefit is 1% of average annual compensation multiplied by years of service. Compensation is averaged over a five year period prior to retirement or termination. The Plan also provides benefits in the event of death or disability. These benefit provisions were established by an adoption agreement executed by the County Board of Commissioners.

County employees are not required to contribute to the Plan. The County contributes the entire cost of the Plan, using the actuarial basis described in the annual valuation report.

Retirees, beneficiaries, and disables receiving benefits	127
Terminated plan participants entitled to but not yet receiving benefits	270
Active employees participating in the plan	395
Total number of plan participants	792

B. Contributions

The County is required to contribute an actuarially determined amount annually to the Pension Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement.

5. Defined Benefit Pension Plan - continued

The Georgia Constitution enables the governing authority of the County, the Board of Commissioners, to establish, and amend from time to time the contribution rates for the County and its plan participants.

The County's payroll for employees covered by the Plan as of January 1, 2009 (the most recent actuarial valuation date) was $14,981,485, (based on covered earnings for the preceding year).

The required contributions for the plan years 2009, 2008, and 2007 were $1,460,073, $1,141,515, and $1,073,890, respectively. These amounts represent 9.7%, 8.2%, and 8.4% of covered payroll, respectively.

Annual pension cost: The County's annual pension cost and net pension obligation for the pension plan for the current year were determined as follows:

Derivation of Annual Pension Cost	January 1, 2009
Annual required contribution	$ 1,460,073
Interest on net pension obligation	(276,865)
Amortization of net pension obligation	296,240
Annual pension cost	$ 1,479,448

Derivation of Net Pension Obligation	
Annual pension cost for prior year	$ 1,157,070
Actual contributions to plan for prior year	(1,199,649)
Increase in net pension obligation	(42,579)
Net pension obligation as of January 1, 2008	(3,529,879)
Net pension obligation as of January 1, 2009	$ (3,572,458)

The information presented in the required supplementary schedules was determined as part of the actuarial valuation as of January 1, 2008. The following summarizes the actuarial methods and assumptions used in that valuation:

Valuation date:	January 1, 2009
Actuarial cost method:	Projected Unit Credit
Asset valuation method:	Market Value
Actuarial assumptions:	
Assumed rate of return on assets:	7.75% per annum
Expected future salary increases:	5.0% - 7.5% based on age
Expected annual inflation:	3.0% per annum

5. Defined Benefit Pension Plan - continued

Funded status – At December 31, 2009, the actuarial accrued liability for pension benefits was $27,202,762 and actuarial value of assets set aside to fund this liability was $25,904,426. The resulting unfunded accrued actuarial liability was $1,298,336, and the funded ratio was 95.2%. The covered payroll was $14,981,485, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 8.7%

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

The unfunded actuarial accrued liability is being amortized as a level percent of pay on a closed basis. The weighted average remaining amortization period as of January 1, 2009 was 10 years.

Trend Information for the Plan

Beginning	Cost (APC)	Contribution	Contributed	Obligation
01/01/09	$ 1,479,448	N/A	N/A	$ (3,572,458)
01/01/08	1,157,070	1,199,649	N/A	(3,529,879)
01/01/07	1,089,134	1,159,757	106%	(3,459,256)
01/01/06	1,192,830	1,268,206	106%	(3,383,880)
01/01/05	1,164,598	4,284,403	368%	(264,076)
01/01/04	999,190	1,118,295	112%	(144,971)
01/01/03	993,265	1,138,001	115%	(234)
01/01/02	753,645	753,645	100%	(234)
01/01/01	567,812	567,812	100%	(234)

6. Other Postemployment Benefits (OPEB) – Healthcare

Plan Description – The Whitfield County Retiree Health Insurance Plan was established to provide post employment benefits for eligible retirees and beneficiaries. The plan is a single-employer defined benefit health care plan providing coverage for medical and prescription drug benefits. The Board of Commissioners established the benefit provisions and may amend them as necessary. The Plan does not issue separate financial statements.

To be eligible for OPEB benefits, an employee must have been covered under the medical plan as an active member immediately prior to retirement, must be 1) at least age 60 with 10 years of service or 2) at least age 65 with 5 years of service. Participants who are not eligible for retirement at the time of termination are not eligible for benefits from the plan. Retirees may not resume coverage under the plan once coverage has lapsed. For 2009, there were 67 retirees and dependents receiving benefits.

6. **Other Postemployment Benefits (OPEB) – Healthcare – continued**

Funding policy – The funding policy of the County is to contribute to the plan the net claims paid during the year. The County covers the cost of administering the plan. The Board of Commissioners set the monthly contribution rates for active employees and retirees.

Coverage	Retirees Cost
Retiree	229.32
Retiree + spouse	417.48
Retiree + child	370.44
Retiree + family	515.40

Annual OPEB cost and Net OPEB obligation – The County had an actuarial valuation performed for the plan as of January 1, 2008 for the plan year ending December 31, 2009 to determine the employer's annual required contribution (ARC) for the period. The following summarizes the cost, contribution and net OPEB obligation at December 31, 2009.

YEAR ENDED DECEMBER 31	ANNUAL OPEB COST	EMPLOYER CONTRIBUTION	PERCENTAGE CONTRIBUTED
2009	$ 6,320,000	$ 779,000	12.30%
2008	$ 6,320,000	$ 598,000	9.50%
2007	---	---	N/A

Schedule of Funding Progress

FYE	Plan Assets	Accrued Liability	Unfunded Liability (UL)	Funded Ratio	Annual covered Payroll	UL as % of Covered Payroll
12/31/2009	0	62,192,000	62,192,000	0%	18,244,000	340.9%
12/31/2008	0	56,496,000	56,496,000	0%	17,799,000	317.4%

Schedule of Net OPEB Obligation (NOO)

		Annual OPEB Cost					
Fiscal Year	BOY NOO	ARC	Int	Adj	Total	Contribution	EOY NOO
2009	5,722,000	6,320,000	229,000	243,000	6,306,000	779,000	11,249,000
2008	0	6,320,000	0	0	6,320,000	598,000	5,722,000

6. **Other Postemployment Benefits (OPEB) – Healthcare – continued**

Actuarial methods and assumptions – Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the goal to reflect a long-term perspective.

Basis of Valuation

Current valuation date	January 1, 2008
Actuarial cost method	Projected Unit Credit
Amortization method	Level dollar, open, 30 years
Investment rate of return	4.0%
Inflation rate	2.5%
Medical cost trend rate	10% graded to 5% over 10 years

7. **Deferred compensation plan**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, which is available to all full-time County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, and rights (until paid or made available to the employee or other beneficiary) are held in trust for the exclusive benefit of participants and their beneficiaries.

8. **Cafeteria Plan**

Whitfield County offers its employees a cafeteria plan created in accordance with Internal Revenue Code Section 125. The plan, available to all full-time County employees, allows any one or more of the following benefits to be acquired through salary redirection:

- Health Care Reimbursement (expenses not covered by group medical plan)
- Dependent Care Assistance
- Insurance Premium Payments
  (a) Group Medical
  (b) Group Term Life
  (c) Dental
  (d) Vision

8. **Cafeteria Plan - continued**

The amount of salary redirection is determined by each participant prior to the beginning of the plan year end and is irrevocable for such year.

Excess salary redirection amounts resulting from the failure of a participant to incur a qualified expense or to seek reimbursement in a timely manner is forfeited and credited to the benefit plan surplus. Surplus amounts are first used to defray administrative costs and experience losses with the remainder, if any, being distributed to participants on a per capita basis. Any potential charges for the administration of the plan are paid by the County. In 2009, there were no charges incurred.

9. **Risk-management**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Government carries commercial insurance. Only liability coverage is maintained for County vehicles. The County established a limited risk management program for employee health insurance in 1992. Premiums are available to pay claims, claims reserve, excess insurance coverage and administrative costs of the program. During the fiscal year 2009, a total of $3,998,632 was paid in benefits and administrative costs. An excess coverage insurance policy covers individual claims in excess of $75,000. Based upon past claims history, claims incurred but not reported are considered to be immaterial and have not been accrued.

The County has joined together with other governments in the State as part of the Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund and the Association County Commissioners of Georgia (ACCG) Workers' Compensation Self Insurance Fund, public entity risk pools currently operating as common risk management and insurance programs for member local governments. As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's 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 pool's 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 government contract and in accordance with the workers' compensation law of Georgia. The funds are to pay all costs 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.

Settled claims in the current year have not exceeded the coverages.

Claims and Judgments – Description

Significant losses experienced by the County are covered by commercial insurance for all risks except employee health care for which the County retains the risk of loss. For insured risks there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or through prior years.

9. Risk-management - continued

Claims Liabilities

The County records an estimated liability for indemnity health care, torts and other claims against the County. Claim liabilities are based on estimates of the ultimate cost of reportable claims (including future claim adjustment expenses) and an estimate for claims incurred but not reported based on historical experience.

Unpaid Claim Liabilities

The fund establishes a liability for both reported and unreported events, which includes estimates of both future payments of losses and related claims adjustment expenses.

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

	HEALTH CARE
Liability balance December 31, 2006	$ 290,610
Claims and changes in estimates	4,344,320
Claims payments	(4,340,578)
Liability balance December 31, 2007	294,352
Claims and changes in estimates	4,079,553
Claims payments	(4,084,780)
Liability balance December 31, 2008	289,125
Claims and changes in estimates	4,001,843
Claims payments	(3,998,632)
Liability balance December 31, 2009	$ 292,336

10. Long-term debt

Intergovernmental Liability – In 1998, the County entered into a Utility Service Agreement with Dalton Utilities for the construction of water lines in the west side area of the county. In 2003, another agreement was entered into for the construction of water lines in the north side area. In 2007, the final phase of water lines was constructed. Dalton Utilities funded the costs of construction and Whitfield County guaranteed the payment of the interest on the outstanding debt for the projects. The payments on the first debt, beginning in 1999, are due quarterly over a twelve year period. The second agreement has payments beginning in 2003 for a nine year period, and the third agreement, beginning in 2007, has quarterly payments for ten years. Original debt on all phases was $9,742,966. The annual requirements to amortize the intergovernmental liability outstanding at December 31, 2009 are as follows:

10. **Long-term debt - continued**

	Principal	Interest	Total
2010	754,296	131,016	885,312
2011	583,364	97,924	681,288
2012	475,747	70,521	546,268
2013	395,438	47,495	442,933
2014	310,347	28,705	339,052
2015-2017	370,492	19,596	390,088
	$ 2,889,684	$ 395,257	$ 3,284,941

Revenue Bonds

On December 18, 2009, the County issued bonds through the Dalton-Whitfield Joint Development Authority in the amount of $3,625,000. The bonds bear interest of 3.63% with a final maturity of December 15, 2019.

Proceeds from the sale of these bonds were used for the acquisition and development of land, including sewer for the Commerce Park I project. This project is to promote trade, commerce and economic development for the citizens of Whitfield County.

Pursuant to the bond issue, the County entered into an intergovernmental contract with the Dalton-Whitfield Joint Development Authority whereby the County has an unconditional obligation to provide funds for the bond payments. The County will exercise its power of taxation to the extent necessary, up to one mill per dollar of the assessed value of taxable property, to fulfill its obligation.

A summary of annual debt service requirements to the maturity for the bonds follows:

	Principal	Interest	Total
2010	305,000	130,491	435,491
2011	320,000	120,516	440,516
2012	330,000	108,900	438,900
2013	340,000	96,921	436,921
2014	355,000	84,579	439,579
2015-2017	1,975,000	220,522	2,195,522
	$ 3,625,000	$ 761,929	$ 4,386,929

10. **Long-term debt - continued**

Capitalized Lease Obligations

The County leases certain land and buildings under non-cancelable capital leases that expire over the next four years. Included are the following amounts applicable to capital leases:

	Enterprise Funds
Building	$ 5,605,000
Accumulated depreciation	(4,513,822)
Net leased property	$ 1,091,178

The present value of future minimum capital lease payments, as of December 31, 2009 is as follows:

Year Ending	Total Business-Type Activities
2010	516,062
2011	512,200
Total minimum lease payments	1,028,262
Less amount representing interest	(57,882)
Present value of minimum capital lease payments	$ 970,380

Changes in long-term liabilities –

Long-term liability activity for the year ended December 31, 2009 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Intergovernmental Liability	$ 3,832,173	$ -	$ (942,488)	$ 2,889,685	$ 754,296
Revenue Bonds	-	3,625,000	-	3,625,000	305,000
Compensated Absences	805,703	1,224,323	(1,215,318)	814,708	466,512
Total Governmental Activities	$ 4,637,876	$ 4,849,323	$ (2,157,806)	$ 7,329,393	$ 1,525,808

10. Long-term debt - continued

Business–Type Activities:

Capital Lease	$ 1,416,011	$ -	$ (445,628)	$ 970,383	$ 487,414
Total Business-Type Activities	$ 1,416,011	$ -	$ (445,628)	$ 970,383	$ 487,414

Intergovernmental liabilities are liquidated by funds set aside from the special purpose local option sales tax in the debt service fund. The revenue bonds and compensated absences liability is liquidated by the general fund.

11. Interfund receivables/payables and transfers

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 County expects to repay all interfund balances within one year.

Receivable Fund	Payable Fund	Amount
General	SPLOST – Capital Projects	$ 2,267,914
General	Non-major governmental funds	102,528
General	Non-major enterprise fund	98,310
		$ 2,468,752

Transfers out:

Transfers in:	General Fund	Non-major Governmental Funds	Total
General Fund	$ -	$ 122,807	$ 122,807
Non-major Enterprise Funds	27,562	-	27,562
Non-major Governmental Funds	3,460,309	471	3,460,780
NW GA Trade & Convention Center	507,186	-	507,186
	$ 3,995,057	$ 123,278	$ 4,118,335

11. Interfund receivables/payables and transfers – continued

Transfers are primarily used to move funds from the general fund to finance various programs accounted for in other funds. Transfers to the capital projects fund are resources for future capital expenditures. Interfund receivables/payables are due to timing differences and are expected to be reimbursed during the fiscal year ending December 31, 2010.

12. Joint ventures

Dalton-Whitfield Solid Waste Management

The County and the City of Dalton share equally in operations of the Dalton-Whitfield Regional Solid Waste Management which operates solid waste disposal sites within Whitfield County. All budgetary and financial records are maintained by the City of Dalton. Administration is accomplished through a five member board with each government appointing two members and the fifth member being elected by the affirmative vote of the majority of the four appointed. Current expenses are funded through user fees and, if necessary, equal transfers from both governments. The County's equity interest in this joint venture is shown within the proprietary fund. The County's share of the resulting income or loss from the joint venture is shown separately as charge for services on the Statement of Activities.

State and federal laws and regulations require the Dalton-Whitfield Regional Solid Waste Management Authority to place a final cover on its landfill sites when they stop accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the Authority reports a portion of the closure and post-closure care costs as a non-operating expense in each period based on landfill capacity used as of each balance sheet date.

The accrual for closure and post-closure cost is summarized by location as follows:

Landfill sites:	Westside	Old Dixie II, IV & V	Old Dixie VI Sites I & II	Old Dixie VI Site III & IV	Balefill	Total
Estimated future costs:						
Closure	Completed	Completed	$ 3,220,000	$ 2,210,000	$ 1,765,000	$ 7,195,000
Post-closure	$ 875,000	$ 2,155,000	2,160,000	1,490,000	1,240,000	7,920,000
	875,000	2,155,000	5,380,000	3,700,000	3,005,000	15,115,000
Percentage of total landfill capacity used as of 12/31/09	100%	100%	100%	39.5%	45%	-
	875,000	2,155,000	5,380,000	1,463,000	1,352,000	11,225,000
Land acquisition	175,000	-	-	-	-	175,000
Accrual at 12/31/09	$ 1,050,000	$ 2,155,000	$ 5,380,000	$ 1,463,000	$ 1,352,000	$ 11,400,000

12. **Joint ventures - continued**

The Authority will record the remaining estimated cost of closure and post-closure care costs of $3,890,000 as the remaining capacity is filled. Estimated remaining landfill life is approximately 40 years. The above estimates are based on what it would cost to perform all closure and post-closure care in 2009. Actual costs when incurred may be higher due to inflation, changes in technology, or changes in laws and regulations.

The Authority's landfill closure and post-closure requirements are being funded from user fees and interest earned from investments. If these revenues are inadequate or additional post-closure care requirements are determined, these costs may need to be covered by charges to future landfill users.

According to the latest inspection reports issued by the Georgia Department of Natural Resources, dated December 2009, the Dalton-Whitfield Regional Solid Waste Management Authority was in compliance for closure and post-closure care financial assurance requirement as of December 31, 2009.

Condensed audited financial statements for the DWRSWMA at December 31, 2009 are as follows:

Assets	
Current assets	$ 17,952,206
Capital assets-net	23,256,476
Total assets	$ 41,208,682
Liabilities and Net Assets	
Current liabilities	$ 493,573
Non-current liabilities	11,884,679
Net assets	28,830,430
Total liabilities and net assets	$ 41,208,682
Statements of Revenues and Expenses	
Operating revenues	$ 4,848,752
Operating expenses	(4,219,921)
Depreciation	(1,453,054)
Operating loss	(824,223)
Non-operating revenues	377,092
Decrease in net assets	$ (447,131)

Northwest Georgia Trade & Convention Center Authority

The County participates with the City of Dalton in the Northwest Georgia Trade and Convention Center Authority. All budgetary and financial records are maintained by the City of Dalton. The County and City of Dalton share equally in the operations of the NWGTCCA, which operates to promote tourism, conventions, special events, and trade shows. Current expenses are funded through user fees, and, if necessary, equal transfers from both governments.

12. Joint ventures - continued

In 1991, Whitfield County and the City of Dalton entered into a twenty-year lease for the Northwest Georgia Trade & Convention Center facilities from the City of Dalton Building Authority. Lease payments, which correspond with payment on the Building Authority's revenue bonds, are due on January 1, and July 1, of each year. The lease contains a bargain purchase option, which can be exercised at any time after the bonds are retired or in conjunction with the early retirement of the bonds.

In 2003, the contractual authority converted to a legislative authority containing a seven member board composed of two members appointed by the City, two members appointed by the County, and three members, appointed by the four City and County appointees, representing the lodging, restaurant, and tourism industries respectively.

Due to the 2003 legislative act mentioned above and the eventual retirement of the bonds as stated in the first paragraph, the assets will transfer to the Authority. It is on this basis that the County is amortizing its capital investment including land over the remaining life of the bonds. The County's ownership interests ends upon the retirement of the bond.

The City of Dalton and Whitfield County shall each be required to fund one half (1/2) of an agreed-upon annual appropriation as the local government contributions to the Northwest Georgia Trade & Convention Center Authority as well as the debt service of the current 2003 bonds used to refinance the 1993 construction bond.

Condensed audited financial statements for the Northwest Georgia Trade and Convention Center Authority at December 31, 2009 are as follows:

Assets	
Current assets	$ 224,176
Capital assets-net	10,694,645
Total assets	$ 10,918,821
Liabilities and Net Assets	
Current liabilities	$ 296,757
Non-current liabilities	7,380
Net assets	10,614,684
Total liabilities and net assets	$ 10,918,821
Statements of Revenues and Expenses	
Operating revenues	$ 989,722
Operating expenses	(2,064,579)
Depreciation	(440,080)
Operating loss	(1,514,937)
Non-operating revenues	15,818
Transfers in	848,016
Decrease in net assets	$ (651,103)

12. **Joint ventures - continued**

Dalton-Whitfield Joint Development Authority

The County participates with the City of Dalton in the Dalton-Whitfield Joint Development Authority. All budgetary and financial records are maintained by the City of Dalton. The Dalton-Whitfield Joint Development Authority issued separate audited financial statements.

The County and City of Dalton share equally in operations of the Dalton-Whitfield Joint Development Authority, which operates to promote economic development within the City of Dalton and Whitfield County. Current expenditures are funded through equal transfer from both governments. The County's share of the resulting income or loss from the joint venture is shown separately as charge for services on the Statement of Activities.

Condensed unaudited financial statements for the Dalton-Whitfield Joint Development Authority at December 31, 2009 are as follows:

Assets		
Current assets	$	93,180
Capital assets-net		4,168
Total assets	$	97,348
Liabilities and Net Assets		
Current liabilities	$	18,921
Net assets		78,427
Total liabilities and net assets	$	97,348
Statements of Revenues and Expenses		
Operating expenses	$	(291,741)
Operating grants		44,577
Operating loss		(247,164)
Transfers in		315,500
Increase in net assets		68,336
Net assets - beginning		10,091
Net assets - ending	$	78,427

North Georgia Regional Development Center

Under Georgia law, the County, in conjunction with other cities and counties in the five county north Georgia area, is a member of the North Georgia Regional Development Center (RDC) and is required to pay annual dues thereto. During its year ended December 31, 2009, the County paid $56,857 in such dues. Membership in a RDC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RDC in Georgia. The RDC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a RDC. Separate financial statements may be obtained from: North Georgia Regional Development Center, 503 W. Waugh Street, Dalton, Georgia 30720.

13. Component Unit

The Whitfield County Department of Public Health is the only discretely presented component unit in the financial statements of Whitfield County, Georgia at December 31, 2009. The information shown on the component unit is extracted from the June 30, 2009 audited financial statements.

14. Commitments and contingencies

Legal Proceedings - The County is a defendant in various lawsuits. An accrual of $100,000, representing the County's liability insurance deductible, was recorded at December 31, 2009 in the general fund.

Self-insurance programs - The County is self-insured for employee health claims

Grant programs - Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Ambulance and Emergency Rescue Services – On September 14, 2009, the County entered into a new agreement with Hamilton Emergency Medical Services, Inc. The County pays for ambulance and emergency rescue services. The amount expended in 2009 and 2008 was $616,130 and $694,627, respectively. The contract terminates December 31, 2012.

Conduit debt - The Development Authority of Whitfield County issues Industrial Revenue Bonds to companies that locate in Whitfield County. At December 31, 2009, there were two outstanding bond issuances with an aggregate principal outstanding amount of $10.2 million. The bonds do not constitute an indebtedness or pledge of the faith and credit of the Development Authority or the County.

15. Hotel/Motel Tax

Whitfield County, Georgia levies a hotel/motel tax in accordance with the provisions of OCGA 48-13-51. The amount expended for 2009 was $194,050, which represents 100% of the tax receipts.

16. Subsequent Events

On April 6, 2010, the County executed a note to Spring Creek Properties, LLC for the purpose of purchasing real estate for the development of a recreational park in the west side of the County. The principal sum of the note is $949,600 with annual principal payments of $94,960 plus interest at 4.25% until 12/31/2019.

WHITFIELD COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2009

ACTUARIAL VALUATION DATE 12/31	(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 (PRIOR YEAR)	(6) UAAL AS A PERCENTAGE OF COVERED PAYROLL (4)/(5)
2000	11,281,134	11,895,990	94.8%	614,856	8,935,703	6.9%
2001	11,336,553	12,931,578	87.7%	1,595,025	9,669,303	16.5%
2002	11,204,601	14,039,770	79.8%	2,835,169	10,672,061	26.6%
2003	13,251,187	16,729,824	79.2%	3,478,637	10,579,806	32.9%
2004	14,767,459	18,270,347	80.8%	3,502,888	11,068,393	31.7%
2005	19,322,674	20,405,471	94.7%	1,082,797	11,988,947	9.0%
2006	21,839,331	21,088,880	103.6%	(750,451)	11,449,066	-6.6%
2007	23,963,872	23,058,259	103.9%	(905,613)	12,731,373	-7.1%
2008	23,618,963	24,492,734	96.4%	873,771	13,883,788	6.3%
2009	25,904,426	27,202,762	95.2%	1,298,336	14,981,485	8.7%

Analysis of the dollar amounts of actuarial value of assets available for benefits, actuarial accrued liability, and unfunded actuarial accrued liability in isolation can be misleading. Expressing the actuarial value of assets as a percentage of the actuarial accrued liability provides one indication of funded status on a going-concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the Plan.

Trends in unfunded actuarial accrued liability and annual covered payroll are both affected by inflation. Expressing the unfunded actuarial accrued liability as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the Plan's progress in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the Plan.

COMBINING AND INDIVIDUAL FUND STATEMENTS

WHITFIELD COUNTY, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2009

	Non-Major Special Revenue Funds	Non-Major Debt Service Fund	Non-Major Capital Projects Fund	Total Non-Major Governmental Funds
ASSETS				
Cash and cash equivalents	$ 2,476,564	$ 3,284,941	$ 1,744,223	$ 7,505,728
Receivables (net of allowance for uncollectibles) -				
Accounts	256,613	-	-	256,613
Due from other governments	116,146	-	-	116,146
Prepaid items	54,193	-	-	54,193
TOTAL ASSETS	$ 2,903,516	$ 3,284,941	$ 1,744,223	$ 7,932,680
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 65,334	$ -	$ 545,262	$ 610,596
Accrued liabilities	43,359	-	-	43,359
Due to other funds	102,528	-	-	102,528
Total liabilities	211,221	-	545,262	756,483
FUND BALANCES				
Reserved for debt service	-	3,284,941	-	3,284,941
Reserved for prepayments	54,193	-	-	54,193
Unreserved	2,638,102	-	1,198,961	3,837,063
TOTAL FUND BALANCES	2,692,295	3,284,941	1,198,961	7,176,197
TOTAL LIABILITIES AND FUND BALANCES	$ 2,903,516	$ 3,284,941	$ 1,744,223	$ 7,932,680

WHITFIELD COUNTY, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2009

	Non-Major Special Revenue Funds	Non-Major Debt Service Fund	Non-Major Capital Projects Fund	Total Non-Major Governmental Funds
REVENUES				
Taxes	$ 194,050	$ -	$ -	$ 194,050
Intergovernmental revenues	237,968	-	-	237,968
Charges for services	1,904,157	-	-	1,904,157
Fines, forfeitures and penalties	312,040	-	-	312,040
Investment earnings	1,486	-	-	1,486
Miscellaneous	7,525	-	-	7,525
Total revenues	2,657,226	-	-	2,657,226
EXPENDITURES				
Current -				
General government	-	-	-	-
Judicial	340,648	-	-	340,648
Public safety	2,057,129	-	-	2,057,129
Public works	-	-	-	-
Culture and recreation	19,716	-	-	19,716
Housing and development	289,715	-	-	289,715
Capital outlay	-	-	4,047,445	4,047,445
Debt service				
Principal retirement	-	942,487	-	942,487
Interest and fiscal charges	-	171,447	-	171,447
Total expenditures	2,707,208	1,113,934	4,047,445	7,868,587
Excess (deficiency) of revenues over expenditures	(49,982)	(1,113,934)	(4,047,445)	(5,211,361)
OTHER FINANCING SOURCES (USES)				
Transfers in	958,422	-	2,502,358	3,460,780
Transfers out	(123,278)	-	-	(123,278)
Total other financing sources (uses)	835,144	-	2,502,358	3,337,502
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	785,162	(1,113,934)	(1,545,087)	(1,873,859)
FUND BALANCES - beginning of year	1,907,133	4,398,875	2,744,048	9,050,056
FUND BALANCES - end of year	$ 2,692,295	$ 3,284,941	$ 1,198,961	$ 7,176,197

GENERAL FUND

GENERAL FUND
A MAJOR FUND

The General Fund accounts for all sources and uses of financial resources applicable to the general operations of county government which are not properly accounted for in another fund.

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
BALANCE SHEET
December 31, 2009

(with comparative totals for 2008)

	2009	2008
ASSETS		
Cash and cash equivalents	$ 1,068,673	$ 4,588,756
Investments	12,381,189	11,308,337
Receivables (net of allowance for uncollectibles of $50,000) -		
Taxes	8,716,202	8,375,235
Accounts	197,741	267,983
Due from other funds	2,468,752	1,794,514
Due from other governments	1,263,055	2,812,352
Prepaid items	252,655	8,951
TOTAL ASSETS	$ 26,348,267	$ 29,156,128
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	$ 785,063	$ 1,898,354
Accrued liabilities	937,305	874,443
Due to other governments	305,745	297,561
Deferred revenues-		
Uncollected property taxes	2,175,719	2,217,297
Alcoholic beverage licenses	57,300	35,100
Other	-	12,443
Total liabilities	4,261,132	5,335,198
FUND BALANCE		
Reserved for prepayments	252,655	8,951
Unreserved - undesignated	21,834,480	23,811,979
Total fund balance	22,087,135	23,820,930
TOTAL LIABILITIES AND FUND BALANCE	$ 26,348,267	$ 29,156,128

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009	2008
REVENUES		
Taxes	$ 32,769,097	$ 34,834,460
Licenses and permits	232,945	277,399
Intergovernmental revenues	584,867	523,988
Charges for services	3,288,716	3,581,443
Fines, forfeitures and penalties	1,422,865	1,322,264
Investment earnings	116,357	561,180
Contributions and donations	54,442	55,942
Miscellaneous	837,602	862,289
Total revenues	39,306,891	42,018,965
EXPENDITURES		
General government	6,825,771	7,333,090
Judicial	5,531,043	5,677,322
Public safety	16,880,514	17,593,953
Public works	7,268,173	6,838,214
Health and welfare	1,575,662	1,587,062
Culture and recreation	1,169,575	1,110,273
Housing and development	1,656,548	1,540,042
Debt service	122,641	-
Total expenditures	41,029,927	41,679,956
Excess (deficiency) of revenues over expenditures	(1,723,036)	339,009
OTHER FINANCING SOURCES (USES)		
Sale of capital assets	236,491	6,786
Bond proceeds	3,625,000	-
Transfers in	122,807	8,955,517
Transfers out	(3,995,057)	(9,174,650)
Total other financing sources (uses)	(10,759)	(212,347)
Excess (deficiency) of revenues over expenditures and other financing uses	(1,733,795)	126,662
FUND BALANCE - beginning of year	23,820,930	23,694,268
FUND BALANCE - end of year	$ 22,087,135	$ 23,820,930

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

continued

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Taxes -					
Property taxes	$ 16,150,000	$ 16,150,000	$ 15,126,592	$ (1,023,408)	$ 14,512,688
Motor vehicle and mobile home taxes	-	-	1,196,239	1,196,239	1,446,182
Local option sales taxes	15,500,000	13,000,000	12,998,658	(1,342)	15,357,410
Transfer taxes	56,000	36,000	35,514	(486)	49,732
Franchise taxes	328,000	340,000	340,248	248	333,655
Alcoholic beverage taxes	389,000	407,000	407,922	922	433,056
Business license taxes	102,000	102,000	101,174	(826)	101,707
Insurance premium taxes	2,500,000	2,562,000	2,562,750	750	2,600,030
Total taxes	**35,025,000**	**32,597,000**	**32,769,097**	**172,097**	**34,834,460**
Licenses and permits -					
Alcoholic beverage licenses	68,000	63,000	62,950	(50)	68,100
Zoning and business licenses	6,100	6,100	2,700	(3,400)	6,869
Building and mobile home permits	208,200	168,200	166,435	(1,765)	201,870
Other	500	500	860	360	560
Total licenses and permits	**282,800**	**237,800**	**232,945**	**(4,855)**	**277,399**
Intergovernmental revenues -					
United States Government	479,000	584,000	584,867	867	523,988
Total intergovernmental revenues	**479,000**	**584,000**	**584,867**	**867**	**523,988**
Charges for services -					
Clerk of Court	336,500	482,500	493,030	10,530	494,454
Probate Court	112,500	112,500	105,465	(7,035)	136,874
Magistrate Court	220,000	206,000	205,784	(216)	263,037
Sheriff's Department	40,600	70,600	79,557	8,957	73,214
State of Georgia	1,391,000	331,000	352,837	21,837	384,983
City of Dalton, Georgia	65,000	65,000	50,160	(14,840)	71,716
Other cities	10,000	29,000	35,288	6,288	18,218
Jail	198,000	234,000	234,732	732	496,628

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

continued

	2009				2008
REVENUES-continued	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Charges for services - continued					
Tax Commissioner's Office	$ 948,000	$ 1,011,000	$ 1,625,943	$ 614,943	$ 1,535,805
Public Works	31,000	31,000	29,278	(1,722)	33,131
Board of Elections and Registrar	-	-	-	-	30,191
Animal Control	7,500	7,500	5,235	(2,265)	8,164
Parks and Recreation	50,000	28,000	27,098	(902)	-
Other	23,000	23,000	44,309	21,309	35,028
Total charges for services	**3,433,100**	**2,631,100**	**3,288,716**	**657,616**	**3,581,443**
Fines, forfeitures and penalties -					
Clerk of Court	313,000	437,000	442,608	5,608	538,946
Probate Court	708,000	858,000	866,283	8,283	743,950
Magistrate Court	27,000	95,000	98,547	3,547	23,055
Juvenile Court	30,000	30,000	15,427	(14,573)	16,313
Total fines, forfeitures and penalties	**1,078,000**	**1,420,000**	**1,422,865**	**2,865**	**1,322,264**
Investment earnings -					
Interest	390,000	115,000	116,357	1,357	561,180
Contributions & Donations-Private Source -					
Friends of the Greenhouse	50,000	54,000	54,442	442	55,942
Miscellaneous -					
Whitfield County Board of Education	161,000	173,000	173,954	954	150,929
Murray County Board of Commissioners	298,000	303,000	294,924	(8,076)	272,675
State of Georgia	134,500	134,500	129,757	(4,743)	172,214
Other	170,500	224,600	238,967	14,367	266,471
Total miscellaneous	**764,000**	**835,100**	**837,602**	**2,502**	**862,289**
TOTAL REVENUES	**$ 41,501,900**	**$ 38,474,000**	**$ 39,306,891**	**$ 832,891**	**$ 42,018,965**

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

continued

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES					
General Government -					
Administration and Human Resources -					
Personal services and employee benefits	$ 552,753	$ 568,078	$ 553,593	$ 14,485	$ 878,235
Purchased and contracted services	193,362	142,362	140,674	1,688	230,728
Supplies	40,500	32,000	30,948	1,052	59,833
Total Administration and Human Resources	786,615	742,440	725,215	17,225	1,168,796
Board of Elections -					
Personal services and employee benefits	207,118	213,918	205,672	8,246	221,393
Purchased and contracted services	91,000	45,400	44,075	1,325	166,452
Supplies	4,050	5,100	4,460	640	3,793
Total Board of Elections	302,168	264,418	254,207	10,211	391,638
Finance -					
Personal services and employee benefits	363,045	365,795	357,378	8,417	-
Purchased and contracted services	50,500	50,175	48,718	1,457	-
Supplies	6,200	11,140	10,878	262	-
Total Finance	419,745	427,110	416,974	10,136	-
Information Technology -					
Personal services and employee benefits	573,560	617,170	608,442	8,728	544,036
Purchased and contracted services	466,912	444,662	442,076	2,586	519,100
Supplies	38,140	45,850	45,260	590	54,173
Capital outlays	-	-	-	-	59,337
Total Information Technology	1,078,612	1,107,682	1,095,778	11,904	1,176,646
Tax Commissioner -					
Personal services and employee benefits	1,009,452	1,038,987	1,008,556	30,431	1,014,733
Purchased and contracted services	124,950	126,636	124,240	2,396	117,662
Supplies	21,040	39,354	38,651	703	25,102
Capital outlays	-	-	-	-	2,977
Total Tax Commissioner	1,155,442	1,204,977	1,171,447	33,530	1,160,474
Tax Assessor -					
Personal services and employee benefits	1,033,025	1,079,985	1,049,749	30,236	1,080,884
Purchased and contracted services	153,300	114,300	112,531	1,769	132,777
Supplies	38,685	25,385	24,625	760	30,067
Total Tax Assessor	1,225,010	1,219,670	1,186,905	32,765	1,243,728

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

continued

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
General Government - continued					
Buildings and Grounds -					
Personal services and employee benefits	$ 771,939	$ 739,119	$ 717,151	$ 21,968	$ 781,719
Purchased and contracted services	142,600	133,800	130,798	3,002	126,382
Supplies	546,000	511,300	509,345	1,955	546,918
Capital outlays	-	-	-	-	23,032
Total Buildings and Grounds	1,460,539	1,384,219	1,357,294	26,925	1,478,051
Public Information -					
Personal services and employee benefits	-	16,100	15,885	215	-
Purchased and contracted services	-	5,700	5,515	185	-
Supplies	-	800	768	32	-
Total Public Information	-	22,600	22,168	432	-
Non-departmental -					
Contingency	975,000	-	-	-	-
Attorney Fees	185,000	175,000	172,668	2,332	150,247
Liability Insurance	500,000	460,000	249,107	210,893	320,917
Claims and Judgments	-	-	-	-	45,000
Audit Fees	115,000	110,000	108,200	1,800	105,598
Public Information	21,000	-	-	-	27,241
General Administrative Fees	68,500	66,500	65,808	692	64,754
Total Non-departmental	1,864,500	811,500	595,783	215,717	713,757
Total General Government	8,292,631	7,184,616	6,825,771	358,845	7,333,090
Judicial -					
Judicial Administration -					
Personal services and employee benefits	301,235	297,855	290,340	7,515	306,676
Purchased and contracted services	313,450	207,050	203,889	3,161	201,953
Supplies	14,200	28,200	25,849	2,351	9,007
Total Judicial Administration	628,885	533,105	520,078	13,027	517,636
Judge Morris' Office -					
Personal services and employee benefits	22,821	21,021	19,509	1,512	19,377
Purchased and contracted services	30,050	30,115	29,902	213	23,530
Supplies	7,300	7,235	6,380	855	2,888
Total Judge Morris' Office	60,171	58,371	55,791	2,580	45,795

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

continued

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
Judicial - continued					
Judge Boyett's Office -					
Personal services and employee benefits	$ 22,821	$ 21,971	$ 20,337	$ 1,634	$ 20,205
Purchased and contracted services	30,150	31,831	31,591	240	26,023
Supplies	4,000	3,165	2,887	278	2,729
Total Judge Boyett's Office	56,971	56,967	54,815	2,152	48,957
Judge Adams' Office -					
Personal services and employee benefits	22,821	22,956	21,453	1,503	21,321
Purchased and contracted services	30,050	32,315	32,074	241	24,330
Supplies	4,650	3,790	3,642	148	3,510
Total Judge Adams' Office	57,521	59,061	57,169	1,892	49,161
Judge Partain's Office -					
Personal services and employee benefits	22,821	22,971	21,453	1,518	21,321
Purchased and contracted services	32,600	32,750	32,699	51	31,116
Supplies	3,950	3,650	3,337	313	2,618
Total Judge Partain's Office	59,371	59,371	57,489	1,882	55,055
Drug Court -					
Personal services and employee benefits	69,328	70,873	69,362	1,511	-
Total Drug Court	69,328	70,873	69,362	1,511	-
Clerk of Superior Court -					
Personal services and employee benefits	698,724	707,474	687,207	20,267	698,057
Purchased and contracted services	98,000	86,168	82,551	3,617	100,369
Supplies	44,700	25,332	24,233	1,099	45,184
Total Clerk of Superior Court	841,424	818,974	793,991	24,983	843,610
District Attorney -					
Purchased and contracted services	1,078,407	949,014	946,485	2,529	1,075,106
Supplies	50,200	49,993	46,324	3,669	43,477
Total District Attorney	1,128,607	999,007	992,809	6,198	1,118,583

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

continued

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
Judicial - continued					
Magistrate Court -					
Personal services and employee benefits	$ 770,321	$ 780,421	$ 764,815	$ 15,606	$ 796,172
Purchased and contracted services	111,700	83,100	80,083	3,017	93,307
Supplies	30,500	23,600	21,372	2,228	22,237
Total Magistrate Court	912,521	887,121	866,270	20,851	911,716
Probate Court -					
Personal services and employee benefits	427,119	429,679	419,413	10,266	430,314
Purchased and contracted services	39,350	36,240	35,365	875	36,665
Supplies	12,800	12,250	12,001	249	12,608
Capital outlays	-	-	-	-	14,129
Total Probate Court	479,269	478,169	466,779	11,390	493,716
Juvenile Court -					
Personal services and employee benefits	714,548	766,558	745,811	20,747	749,987
Purchased and contracted services	233,864	229,024	227,835	1,189	209,966
Supplies	17,403	18,503	17,613	890	16,271
Capital outlays	-	-	-	-	1,618
Total Juvenile Court	965,815	1,014,085	991,259	22,826	977,842
Public Defender -					
Purchased and contracted services	615,290	614,340	586,785	27,555	597,529
Supplies	26,300	18,800	18,446	354	17,722
Total Public Defender	641,590	633,140	605,231	27,909	615,251
Total Judicial	**5,901,473**	**5,668,244**	**5,531,043**	**137,201**	**5,677,322**
Public Safety -					
Sheriff's Department -					
Personal services and employee benefits	5,829,349	5,715,379	5,612,430	102,949	5,675,571
Purchased and contracted services	322,300	284,412	280,953	3,459	316,607
Supplies	605,060	502,148	500,263	1,885	655,015
Capital outlays	-	-	-	-	231,922
Total Sheriff's Department	6,756,709	6,501,939	6,393,646	108,293	6,879,115

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

continued

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
Public Safety - continued					
Correctional Center -					
Personal services and employee benefits	$ 3,559,776	$ 3,597,476	$ 3,495,975	$ 101,501	$ 3,619,752
Purchased and contracted services	1,118,325	1,101,035	1,098,726	2,309	1,077,043
Supplies	429,000	482,415	480,782	1,633	471,818
Total Correctional Center	5,107,101	5,180,926	5,075,483	105,443	5,168,613
Fire Department -					
Personal services and employee benefits	3,973,967	4,038,217	3,976,435	61,782	3,864,875
Purchased and contracted services	242,134	195,634	192,203	3,431	202,032
Supplies	254,390	238,190	235,296	2,894	349,037
Capital outlays	-	-	-	-	1,485
Other costs	3,000	-	-	-	-
Total Fire Department	4,473,491	4,472,041	4,403,934	68,107	4,417,429
Coroner -					
Personal services and employee benefits	44,750	44,885	43,304	1,581	45,274
Purchased and contracted services	109,500	82,920	81,494	1,426	71,224
Supplies	6,560	2,610	2,465	145	3,753
Total Coroner	160,810	130,415	127,263	3,152	120,251
Animal Control -					
Personal services and employee benefits	146,686	140,946	135,715	5,231	138,272
Purchased and contracted services	12,710	13,700	12,457	1,243	11,351
Supplies	31,700	24,100	23,510	590	28,260
Total Animal Control	191,096	178,746	171,682	7,064	177,883
Emergency Management -					
Personal services and employee benefits	56,512	66,537	62,345	4,192	100,447
Purchased and contracted services	23,095	14,485	13,944	541	13,365
Supplies	14,750	15,500	15,087	413	15,694
Capital outlays	-	-	-	-	5,529
Total Emergency Management	94,357	96,522	91,376	5,146	135,035
American Red Cross	1,000	1,000	1,000	-	1,000
Emergency Medical Services	380,000	700,180	616,130	84,050	694,627
Total Public Safety	17,164,564	17,261,769	16,880,514	381,255	17,593,953

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

continued

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
Public Works -					
Public Works -					
Personal services and employee benefits	$ 3,921,857	$ 3,815,857	$ 3,713,907	$ 101,950	$ 4,078,526
Purchased and contracted services	791,450	510,500	507,367	3,133	669,893
Supplies	1,498,500	1,435,150	1,437,687	(2,537)	1,488,398
Capital outlays	-	-	-	-	12,377
Total Public Works	6,211,807	5,761,507	5,658,961	102,546	6,249,194
Solid Waste Disposal	425,000	431,250	431,212	38	411,020
Intergovernmental Payments	178,000	1,178,000	1,178,000	-	178,000
Total Public Works	**6,814,807**	**7,370,757**	**7,268,173**	**102,584**	**6,838,214**
Health and Welfare -					
Physical and Mental Health	1,200,000	1,200,000	1,200,000	-	1,200,000
Family Support Council	5,400	7,000	7,000	-	5,400
Family and Children Services	148,678	148,678	148,678	-	148,678
Department of Veterans Services	1,000	1,000	984	16	984
Pauper fund	65,000	69,000	69,000	-	82,000
Senior Citizens Center	150,000	150,000	150,000	-	150,000
Total Health and Welfare	**1,570,078**	**1,575,678**	**1,575,662**	**16**	**1,587,062**
Culture and Recreation -					
Parks and Recreation -					
Personal services and employee benefits	420,279	428,819	415,586	13,233	428,067
Purchased and contracted services	211,254	189,304	187,042	2,262	184,490
Supplies	344,850	325,800	320,947	4,853	271,716
Total Parks and Recreation	976,383	943,923	923,575	20,348	884,273
Dalton Regional Library	226,000	246,000	246,000	-	226,000
Total Culture and Recreation	**1,202,383**	**1,189,923**	**1,169,575**	**20,348**	**1,110,273**

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

continued

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
Housing and Development -					
County Extension Service -					
Personal services and employee benefits	$ 94,334	$ 95,494	$ 92,471	$ 3,023	$ 95,532
Purchased and contracted services	18,400	15,701	14,872	829	16,978
Supplies	11,650	11,125	10,607	518	8,706
Capital outlays	-	-	-	-	10,013
Total County Extension Service	124,384	122,320	117,950	4,370	131,229
Inspections and Enforcement -					
Personal services and employee benefits	422,992	368,652	362,258	6,394	466,790
Purchased and contracted services	51,025	44,565	43,870	695	80,192
Supplies	43,100	21,860	21,097	763	26,876
Total Inspections and Enforcement	517,117	435,077	427,225	7,852	573,858
County Planner -					
Personal services and employee benefits	55,573	87,598	85,824	1,774	35,516
Purchased and contracted services	10,885	8,935	8,666	269	5,574
Supplies	5,300	6,050	5,546	504	2,018
Capital	2,850	-	-	-	-
Total County Planner	74,608	102,583	100,036	2,547	43,108
Metropolitan Planning Organization -					
Personal services and employee benefits	-	4,325	4,284	41	-
Supplies	-	10,815	10,800	15	-
Total Metropolitan Planning Organization	-	15,140	15,084	56	-
County Engineer -					
Personal services and employee benefits	207,360	274,320	269,443	4,877	129,830
Purchased and contracted services	13,050	10,650	10,225	425	8,859
Supplies	15,500	5,500	5,233	267	14,155
Capital outlays	-	-	-	-	9,286
Total County Engineer	235,910	290,470	284,901	5,569	162,130

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

concluded

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
Housing and Development - continued					
Non-departmental -					
Timber Protection	$ 3,600	$ 3,100	$ 3,100	$ -	$ 3,107
D/W Chamber of Commerce	159,250	157,750	157,750	-	157,250
D/W Community Development Corp.	140,873	140,873	138,442	2,431	92,250
Intergovernmental Payments	407,110	412,060	412,060	-	377,110
Total non-departmental	710,833	713,783	711,352	2,431	629,717
Total Housing and Development	**1,662,852**	**1,679,373**	**1,656,548**	**22,825**	**1,540,042**
Debt Service -					
Issuance Costs	-	122,645	122,641	4	-
Total Debt Service	-	122,645	122,641	4	-
TOTAL EXPENDITURES	**42,608,788**	**42,053,005**	**41,029,927**	**1,023,078**	**41,679,956**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$ (1,106,888)**	**$ (3,579,005)**	**$ (1,723,036)**	**$ 1,855,969**	**$ 339,009**

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SPECIAL REVENUE FUNDS

NON-MAJOR SPECIAL REVENUE FUNDS

These operating funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or for major capital projects) that are legally restricted as to use by the Federal or State Government and special purpose funds established by the County Board of Commissioners.

Governmental Law Library Fund - accounts for revenues and expenditures associated with maintaining a law library for attorneys practicing in state and county courts.

District Attorney Forfeiture Fund - accounts for revenues and expenditures associated with seized property through court ordered forfeitures for the purpose of enhancing law enforcement.

Sheriff's Forfeiture Fund - accounts for revenues and expenditures associated with seized property through court ordered forfeitures for the purpose of enhancing law enforcement.

911 Emergency System – accounts for revenues and expenditures associated with providing emergency services to telephone subscribers in Whitfield County.

Whitfield County Neighborhood Stabilization Program – accounts for revenues and expenditures associated with the purchase and redevelopment of foreclosed upon homes and residential properties, and can be used to purchase and rehabilitate homes and residential properties that have been abandoned or foreclosed upon in order to sell, rent, or redevelopment.

Tunnel Hill Transportation Enhancement Grant – accounts for revenues and expenditures associated with the construction of sidewalks and multi-use trails in and near the park in Tunnel Hill to link residential neighborhood and main highway to the park. This project will be complimented by picnic tables, kiosks, trash receptacles, and other amenities.

Conasauga A.D.R. Program - accounts for revenues and expenditures used to resolve cases before they reach the main court system by arbitration or mediation.

Divorce Seminar Fund - accounts for revenues and expenditures associated with the mandated course for anyone seeking divorce who has children.

Juvenile Service Fund - accounts for revenues and expenditures associated with juvenile court ordered supervision fees.

Local Victim Assistance Program - accounts for revenues and expenditures associated with a program to assist victims of crimes or abuse.

Drug Abuse Treatment and Education - accounts for revenues and expenditures associated with drug abuse treatment and education programs relating to controlled substances and marijuana.

Community HOME Investment Program (CHIP) - accounts for revenues and expenditures associated with the Community Development Block Grant (CDBG) to assist a special population of seven homeowners with the reconstruction of their homes.

Scenic By-Way Grant – accounts for revenues and expenditures associated with the construction of three trailheads; two in Whitfield County and one in Murray County. The trailheads are funded by a grant via the Federal Highway Administration and the Georgia Department of Transportation.

Crime Victim Assistance Grant - accounts for revenues and expenditures associated with providing approved services directly to victims of child abuse, spousal abuse, sexual assault or previously underserved victims of violent crimes.

Juvenile Court Tutorial Program - accounts for revenues and expenditures associated with grant funds through Children and Youth Coordinating Council (CYCC) to provide prevention programs for high-risk youth and treatment programs for juvenile offenders. This program will reduce factors that lead our youth to make poor decisions and will provide them with positive role models.

Mental Health Screening and Evaluation Services – accounts for revenues and expenditures associated with grant funds through Children and Youth Coordinating Council (CYCC) to support youth prevention programs in Georgia. The grant will reduce teen pregnancy through abstinence education, prevention programs for high-risk youth and treatment programs for juvenile offenders.

Georgia Civil War Heritage Trails – accounts for revenues from other governments and expenditures associated with the State of Georgia Civil War Heritage Trails project.

Hotel/Motel Tax Fund - accounts for revenues and expenditures associated with the county's hotel/motel room tax.

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WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2009

(with comparative totals for 2008)

	Governmental Law Library Fund	District Attorney Forfeiture Fund
ASSETS		
Cash and cash equivalents	$ 35,127	$ 19,362
Receivables (net of allowance for uncollectibles) -		
Accounts	-	-
Due from other funds	-	-
Due from other governments	-	-
Prepaid items	-	-
TOTAL ASSETS	$ 35,127	$ 19,362
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	$ -	$ -
Accrued liabilities	-	-
Due to other funds	-	-
Due to other governments	-	-
Total liabilities	-	-
FUND BALANCES		
Reserved for prepayments	-	-
Unreserved - undesignated	35,127	19,362
Total fund balance	35,127	19,362
TOTAL LIABILITIES AND FUND BALANCES	$ 35,127	$ 19,362

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2009

(with comparative totals for 2008)

continued

Sheriff's Forfeiture Fund	911 Emergency System	Whitfield County Neighborhood Stabilization Program
$ 165,053	$ 1,596,140	$ 100
-	243,727	-
-	-	-
-	-	-
-	54,193	-
$ 165,053	$ 1,894,060	$ 100
$ 4,974	$ 31,490	$ -
-	43,359	-
-	-	100
-	-	-
4,974	74,849	100
-	54,193	-
160,079	1,765,018	-
160,079	1,819,211	-
$ 165,053	$ 1,894,060	$ 100

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2009

(with comparative totals for 2008)

	Tunnel Hill Transportation Enhancement Grant	Conasauga A.D.R. Program
ASSETS		
Cash and cash equivalents	$ -	$ 125,501
Receivables (net of allowance for uncollectibles) -		
Accounts	-	-
Due from other funds	-	-
Due from other governments	7,000	2,037
Prepaid items	-	-
TOTAL ASSETS	$ 7,000	$ 127,538
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	$ -	$ -
Accrued liabilities	-	-
Due to other funds	7,000	-
Due to other governments	-	-
Total liabilities	7,000	-
FUND BALANCES		
Reserved for prepayments	-	-
Unreserved - undesignated	-	127,538
Total fund balance	-	127,538
TOTAL LIABILITIES AND FUND BALANCES	$ 7,000	$ 127,538

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2009

(with comparative totals for 2008)

continued

	Divorce Seminar Fund	Juvenile Service Fund	Local Victim Assistance Program
	$ 9,238	$ 18,279	$ 5,066
	-	-	-
	-	-	-
	-	-	2,762
	-	-	-
	$ 9,238	$ 18,279	$ 7,828
	$ 208	$ -	$ 4,595
	-	-	-
	-	-	3,233
	-	-	-
	208	-	7,828
	-	-	-
	9,030	18,279	-
	9,030	18,279	-
	$ 9,238	$ 18,279	$ 7,828

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2009

(with comparative totals for 2008)

	Drug Abuse Treatment and Education	Community HOME Investment Program (CHIP)
ASSETS		
Cash and cash equivalents	$ 448,455	$ 22
Receivables (net of allowance for uncollectibles) -		
Accounts	-	-
Due from other funds	-	-
Due from other governments	201	36,594
Prepaid items	-	-
TOTAL ASSETS	$ 448,656	$ 36,616
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	$ -	$ 24,067
Accrued liabilities	-	-
Due to other funds	-	12,549
Due to other governments	-	-
Total liabilities	-	36,616
FUND BALANCES		
Reserved for prepayments	-	-
Unreserved - undesignated	448,656	-
Total fund balance	448,656	-
TOTAL LIABILITIES AND FUND BALANCES	$ 448,656	$ 36,616

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2009

(with comparative totals for 2008)

continued

Scenic By-Way Grant	Crime Victim Assistance Grant	Juvenile Court Tutorial Program
$ 8,118	$ -	$ -
-	-	-
-	-	-
792	47,272	9,259
-	-	-
$ 8,910	$ 47,272	$ 9,259
$ -	$ -	$ -
-	-	-
-	47,272	9,259
-	-	-
-	47,272	9,259
-	-	-
8,910	-	-
8,910	-	-
$ 8,910	$ 47,272	$ 9,259

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2009

(with comparative totals for 2008)

	Mental Health Screening and Evaluation Services	Georgia Civil War Heritage Trails
ASSETS		
Cash and cash equivalents	$ -	$ 46,103
Receivables (net of allowance for uncollectibles) - Accounts	-	-
Due from other funds	-	-
Due from other governments	10,229	-
Prepaid items	-	-
TOTAL ASSETS	$ 10,229	$ 46,103
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	$ -	$ -
Accrued liabilities	-	-
Due to other funds	10,229	-
Due to other governments	-	-
Total liabilities	10,229	-
FUND BALANCES		
Reserved for prepayments	-	-
Unreserved - undesignated	-	46,103
Total fund balance	-	46,103
TOTAL LIABILITIES AND FUND BALANCES	$ 10,229	$ 46,103

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2009

(with comparative totals for 2008)

concluded

Hotel/ Motel Tax Fund	Totals 2009	Totals 2008
$ -	$ 2,476,564	$ 1,812,833
12,886	256,613	178,726
-	-	52,207
-	116,146	80,705
-	54,193	54,193
$ 12,886	$ 2,903,516	$ 2,178,664
$ -	$ 65,334	$ 45,784
-	43,359	35,174
12,886	102,528	118,416
-	-	72,157
12,886	211,221	271,531
-	54,193	54,193
-	2,638,102	1,852,940
-	2,692,295	1,907,133
$ 12,886	$ 2,903,516	$ 2,178,664

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2009

(with comparative totals for 2008

	Governmental Law Library Fund	District Attorney Forfeiture Fund
REVENUES		
Taxes	$ -	$ -
Intergovernmental revenues	-	-
Charges for services	-	-
Fines, forfeitures and penalties	40,656	10,369
Investment earnings	625	-
Miscellaneous	-	-
Total revenues	41,281	10,369
EXPENDITURES		
Judicial	48,839	10,585
Public safety	-	-
Culture and recreation	-	-
Housing and development	-	-
Total expenditures	48,839	10,585
Excess (deficiency) of revenues over expenditures	(7,558)	(216)
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers out	-	-
Total other financing sources (uses)	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(7,558)	(216)
FUND BALANCES - beginning of year	42,685	19,578
FUND BALANCES - end of year	$ 35,127	$ 19,362

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2009

(with comparative totals for 2008)

continued

Sheriff's Forfeiture Fund	911 Emergency System	Whitfield County Neighborhood Stabilization Program
$ -	$ -	$ -
-	-	7,400
-	1,784,212	-
89,782	-	-
136	-	-
-	25	-
89,918	1,784,237	7,400
-	-	-
67,918	1,989,211	-
-	-	-
-	-	7,400
67,918	1,989,211	7,400
22,000	(204,974)	-
-	941,933	-
-	-	-
-	941,933	-
22,000	736,959	-
138,079	1,082,252	-
$ 160,079	$ 1,819,211	$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2009

(with comparative totals for 2008)

	Tunnel Hill Transportation Enhancement Grant	Conasauga A.D.R. Program
REVENUES		
Taxes	$ -	$ -
Intergovernmental revenues	7,000	-
Charges for services	-	89,816
Fines, forfeitures and penalties	-	-
Investment earnings	-	715
Miscellaneous	-	-
Total revenues	7,000	90,531
EXPENDITURES		
Judicial	-	109,239
Public safety	-	-
Culture and recreation	19,716	-
Housing and development	-	-
Total expenditures	19,716	109,239
Excess (deficiency) of revenues over expenditures	(12,716)	(18,708)
OTHER FINANCING SOURCES (USES)		
Transfers in	12,716	-
Transfers out	-	-
Total other financing sources (uses)	12,716	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(18,708)
FUND BALANCES - beginning of year	-	146,246
FUND BALANCES - end of year	$ -	$ 127,538

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2009

(with comparative totals for 2008)

continued

Divorce Seminar Fund	Juvenile Service Fund	Local Victim Assistance Program
$ -	$ -	$ -
-	-	-
16,800	13,329	-
-	-	115,979
-	-	-
-	-	-
16,800	13,329	115,979
18,377	12,073	34,823
-	-	-
-	-	-
-	-	-
18,377	12,073	34,823
(1,577)	1,256	81,156
-	-	-
-	(470)	(81,156)
-	(470)	(81,156)
(1,577)	786	-
10,607	17,493	-
$ 9,030	$ 18,279	$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2009

(with comparative totals for 2008)

	Drug Abuse Treatment and Education	Community HOME Investment Program (CHIP)
REVENUES		
Taxes	$ -	$ -
Intergovernmental revenues	-	88,265
Charges for services	-	-
Fines, forfeitures and penalties	55,254	-
Investment earnings	-	-
Miscellaneous	-	-
Total revenues	55,254	88,265
EXPENDITURES		
Judicial	9,288	-
Public safety	-	-
Culture and recreation	-	-
Housing and development	-	88,265
Total expenditures	9,288	88,265
Excess (deficiency) of revenues over expenditures	45,966	-
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers out	-	-
Total other financing sources (uses)	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	45,966	-
FUND BALANCES - beginning of year	402,690	-
FUND BALANCES - end of year	$ 448,656	$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2009

(with comparative totals for 2008)

continued

Scenic By-Way Grant	Crime Victim Assistance Grant	Juvenile Court Tutorial Program
$ -	$ -	$ -
-	79,602	25,979
-	-	-
-	-	-
-	-	-
-	-	-
-	79,602	25,979
-	37,950	26,449
-	-	-
-	-	-
-	-	-
-	37,950	26,449
-	41,652	(470)
-	-	470
-	(41,652)	-
-	(41,652)	470
-	-	-
8,910	-	-
$ 8,910	$ -	$ -

NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2009

(with comparative totals for 2008)

	Mental Health Screening and Evaluation Services	Georgia Civil War Heritage Trails
REVENUES		
Taxes	$ -	$ -
Intergovernmental revenues	29,722	-
Charges for services	-	-
Fines, forfeitures and penalties	-	-
Investment earnings	-	10
Miscellaneous	-	7,500
Total revenues	29,722	7,510
EXPENDITURES		
Judicial	33,025	-
Public Safety	-	-
Culture and recreation	-	-
Housing and development	-	-
Total expenditures	33,025	-
Excess (deficiency) of revenues over expenditures	(3,303)	7,510
OTHER FINANCING SOURCES (USES)		
Transfers in	3,303	-
Transfers out	-	-
Total other financing sources (uses)	3,303	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	7,510
FUND BALANCES - beginning of year	-	38,593
FUND BALANCES - end of year	$ -	$ 46,103

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2009

(with comparative totals for 2008)

concluded

Hotel/ Motel Tax Fund	Totals 2009	Totals 2008
$ 194,050	$ 194,050	$ 197,200
-	237,968	166,150
-	1,904,157	1,617,453
-	312,040	404,750
-	1,486	2,116
-	7,525	9,590
194,050	2,657,226	2,397,259
-	340,648	433,990
-	2,057,129	1,894,431
-	19,716	52,250
194,050	289,715	197,200
194,050	2,707,208	2,577,871
-	(49,982)	(180,612)
-	958,422	1,872,844
-	(123,278)	(1,889,682)
-	835,144	(16,838)
-	785,162	(197,450)
-	1,907,133	2,104,583
$ -	$ 2,692,295	$ 1,907,133

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
GOVERNMENTAL					
LAW LIBRARY FUND					
REVENUES					
Fines, forfeitures and penalties	$ 41,845	$ 40,845	$ 40,656	$ (189)	$ 41,566
Investment earnings	525	525	625	100	894
Total revenues	42,370	41,370	41,281	(89)	42,460
EXPENDITURES					
Judicial	42,370	48,870	48,839	31	47,177
Total expenditures	42,370	48,870	48,839	31	47,177
Excess (deficiency) of revenues over expenditures	-	(7,500)	(7,558)	(58)	(4,717)
FUND BALANCE - beginning of year	42,685	42,685	42,685	-	47,402
FUND BALANCE - end of year	$ 42,685	$ 35,185	$ 35,127	$ (58)	$ 42,685

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
DISTRICT ATTORNEY FORFEITURE FUND					
REVENUES					
Fines, forfeitures and penalties	$ 10,000	$ 10,300	$ 10,369	$ 69	$ 13,235
Investment earnings	-	-	-	-	-
Total revenues	10,000	10,300	10,369	69	13,235
EXPENDITURES					
Judicial	10,000	10,600	10,585	15	5,191
Total expenditures	10,000	10,600	10,585	15	5,191
Excess (deficiency) of revenues over expenditures	-	(300)	(216)	84	8,044
FUND BALANCE - beginning of year	19,578	19,578	19,578	-	11,534
FUND BALANCE - end of year	$ 19,578	$ 19,278	$ 19,362	$ 84	$ 19,578

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
SHERIFF'S FORFEITURE FUND					
REVENUES					
Fines, forfeitures and penalties	$ 100,000	$ 90,000	$ 89,782	$ (218)	$ 163,469
Investment earnings	-	-	136	136	375
Total revenues	100,000	90,000	89,918	(82)	163,844
EXPENDITURES					
Public safety	100,000	69,100	67,918	1,182	129,264
Total expenditures	100,000	69,100	67,918	1,182	129,264
Excess (deficiency) of revenues over expenditures	-	20,900	22,000	1,100	34,580
FUND BALANCE - beginning of year	138,079	138,079	138,079	-	103,499
FUND BALANCE - end of year	$ 138,079	$ 158,979	$ 160,079	$ 1,100	$ 138,079

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
911 EMERGENCY SYSTEM					
REVENUES					
Charges for services	$ 1,280,000	$ 1,785,000	$ 1,784,212	$ (788)	$ 1,031,928
Miscellaneous	5,700	100	25	(75)	46
Total revenues	1,285,700	1,785,100	1,784,237	(863)	1,031,974
EXPENDITURES					
Public safety	2,227,633	2,002,313	1,989,211	13,102	1,721,739
Total expenditures	2,227,633	2,002,313	1,989,211	13,102	1,721,739
Excess (deficiency) of revenues over expenditures	(941,933)	(217,213)	(204,974)	12,239	(689,765)
OTHER FINANCING SOURCES (USES)					
Transfers in	941,933	941,933	941,933	-	1,772,017
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	724,720	736,959	12,239	1,082,252
FUND BALANCE - beginning of year	1,082,252	1,082,252	1,082,252	-	-
FUND BALANCE - end of year	$ 1,082,252	$ 1,806,972	$ 1,819,211	$ 12,239	$ 1,082,252

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
WHITFIELD COUNTY NEIGHBORHOOD STABILIZATION PROGRAM					
REVENUES					
Intergovernmental revenues	$ -	$ 7,400	$ 7,400	$ -	$ -
Total revenues	-	7,400	7,400	-	-
EXPENDITURES					
Housing and development	-	7,400	7,400	-	-
Total expenditures	-	7,400	7,400	-	-
Excess (deficiency) of revenues over expenditures	$ -	$ -	-	$ -	-
FUND BALANCE - beginning of year			-		-
FUND BALANCE - end of year			$ -		$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
TUNNEL HILL TRANSPORTATION ENHANCEMENT GRANT					
REVENUES					
Intergovernmental revenues	$ 300,000	$ 7,000	$ 7,000	$ -	$ -
Total revenues	300,000	7,000	7,000	-	-
EXPENDITURES					
Culture and recreation	830,000	20,000	19,716	284	20,629
Total expenditures	830,000	20,000	19,716	284	20,629
Excess (deficiency) of revenues over expenditures	(530,000)	(13,000)	(12,716)	284	(20,629)
OTHER FINANCING SOURCES (USES)					
Transfers in	530,000	13,000	12,716	(284)	20,629
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ -	-	$ -	-
FUND BALANCE - beginning of year			-		-
FUND BALANCE - end of year			$ -		$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
CONASAUGA A.D.R. PROGRAM					
REVENUES					
Charges for services	$ 80,950	$ 89,450	$ 89,816	$ 366	$ 95,459
Investment earnings	1,000	1,000	715	(285)	832
Miscellaneous	-	-	-	-	2,044
Total revenues	81,950	90,450	90,531	81	98,335
EXPENDITURES					
Judicial	81,950	110,870	109,239	1,631	90,472
Total expenditures	81,950	110,870	109,239	1,631	90,472
Excess (deficiency) of revenues over expenditures	-	(20,420)	(18,708)	1,712	7,863
FUND BALANCE - beginning of year	146,246	146,246	146,246	-	138,383
FUND BALANCE - end of year	$ 146,246	$ 125,826	$ 127,538	$ 1,712	$ 146,246

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
DIVORCE SEMINAR FUND					
REVENUES					
Charges for services	$ 12,000	$ 16,800	$ 16,800	$ -	$ 11,822
Total revenues	12,000	16,800	16,800	-	11,822
EXPENDITURES					
Judicial	22,600	18,442	18,377	65	18,034
Total expenditures	22,600	18,442	18,377	65	18,034
Excess (deficiency) of revenues over expenditures	(10,600)	(1,642)	(1,577)	65	(6,212)
FUND BALANCE - beginning of year	10,607	10,607	10,607	-	16,819
FUND BALANCE - end of year	$ 7	$ 8,965	$ 9,030	$ 65	$ 10,607

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
JUVENILE SERVICE FUND					
REVENUES					
Charges for services	$ 15,000	$ 13,400	$ 13,329	$ (71)	$ 13,539
Total revenues	15,000	13,400	13,329	(71)	13,539
EXPENDITURES					
Judicial	20,000	12,150	12,073	77	18,325
Total expenditures	20,000	12,150	12,073	77	18,325
Excess (deficiency) of revenues over expenditures	(5,000)	1,250	1,256	6	(4,786)
OTHER FINANCING SOURCES (USES)					
Transfers out	-	(470)	(470)	-	(335)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(5,000)	780	786	6	(5,121)
FUND BALANCE - beginning of year	17,493	17,493	17,493	-	22,614
FUND BALANCE - end of year	$ 12,493	$ 18,743	$ 18,279	$ 6	$ 17,493

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
LOCAL VICTIM ASSISTANCE PROGRAM					
REVENUES					
Fines, forfeitures and penalties	$ 115,000	$ 115,000	$ 115,979	$ 979	$ 119,621
Total revenues	115,000	115,000	115,979	979	119,621
EXPENDITURES					
Judicial	34,500	34,500	34,823	(323)	35,886
Total expenditures	34,500	34,500	34,823	(323)	35,886
Excess (deficiency) of revenues over expenditures	80,500	80,500	81,156	656	83,735
OTHER FINANCING SOURCES (USES)					
Transfers out	(80,500)	(80,500)	(81,156)	(656)	(83,735)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ -	-	$ -	-
FUND BALANCE - beginning of year			-		-
FUND BALANCE - end of year			$ -		$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
DRUG ABUSE TREATMENT AND EDUCATION					
REVENUES					
Fines, forfeitures and penalties	$ 52,900	$ 54,900	$ 55,254	$ 354	$ 66,859
Total revenues	52,900	54,900	55,254	354	66,859
EXPENDITURES					
Judicial	45,000	9,300	9,288	12	15,081
Total expenditures	45,000	9,300	9,288	12	15,081
Excess (deficiency) of revenues over expenditures	7,900	45,600	45,966	366	51,778
FUND BALANCE - beginning of year	402,690	402,690	402,690	-	350,912
FUND BALANCE - end of year	$ 410,590	$ 448,290	$ 448,656	$ 366	$ 402,690

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
COMMUNITY HOME INVESTMENT PROGRAM (CHIP)					
REVENUES					
Intergovernmental revenues	$ 150,000	$ 88,300	$ 88,265	$ (35)	$ -
Total revenues	150,000	88,300	88,265	(35)	-
EXPENDITURES					
Housing and development	150,000	88,300	88,265	35	-
Total expenditures	150,000	88,300	88,265	35	-
Excess (deficiency) of revenues over expenditures	$ -	$ -	-	$ -	-
FUND BALANCE - beginning of year			-		-
FUND BALANCE - end of year			$ -		$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
SCENIC BY-WAY GRANT	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Intergovernmental revenues	$ 250,000	$ -	$ -	$ -	$ 792
Miscellaneous revenues	-	-	-	-	-
Total revenues	-	-	-	-	-
EXPENDITURES					
Culture and recreation	250,000	-	-	-	5,771
Total expenditures	250,000	-	-	-	5,771
Excess (deficiency) of revenues over expenditures	(250,000)	-	-	-	(4,979)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	4,979
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(250,000)	-	-	-	-
FUND BALANCE - beginning of year	8,910	8,910	8,910	-	8,910
FUND BALANCE - end of year	$ (241,090)	$ 8,910	$ 8,910	$ -	$ 8,910

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
CRIME VICTIM ASSISTANCE GRANT					
REVENUES					
Intergovernmental revenues	$ 63,490	$ 79,602	$ 79,602	$ -	$ 65,653
Total revenues	63,490	79,602	79,602	-	65,653
EXPENDITURES					
Judicial	36,000	37,950	37,950	-	36,000
Total expenditures	36,000	37,950	37,950	-	36,000
Excess (deficiency) of revenues over expenditures	27,490	41,652	41,652	-	29,653
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	(27,490)	(41,652)	(41,652)	-	(29,653)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ -	-	$ -	-
FUND BALANCE - beginning of year			-		-
FUND BALANCE - end of year			$ -		$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
JUVENILE COURT TUTORIAL PROGRAM					
REVENUES					
Intergovernmental revenues	$ 31,098	$ 26,002	$ 25,979	$ (23)	$ 31,121
Total revenues	31,098	26,002	25,979	(23)	31,121
EXPENDITURES					
Judicial	31,098	26,472	26,449	23	31,456
Total expenditures	31,098	26,472	26,449	23	31,456
Excess (deficiency) of revenues over expenditures	-	(470)	(470)	-	(335)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	470	470	-	335
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ -	-	$ -	-
FUND BALANCE - beginning of year			-		-
FUND BALANCE - end of year			$ -		$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
MENTAL HEALTH SCREENING AND EVALUATION SERVICES					
REVENUES					
Intergovernmental revenues	$ 45,000	$ 29,722	$ 29,722	$ -	$ 41,256
Total revenues	45,000	29,722	29,722	-	41,256
EXPENDITURES					
Judicial	50,000	33,025	33,025	-	46,345
Total expenditures	50,000	33,025	33,025	-	46,345
Excess (deficiency) of revenues over expenditures	(5,000)	(3,303)	(3,303)	-	(5,089)
OTHER FINANCING SOURCES (USES)					
Transfers in	5,000	3,303	3,303	-	5,089
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ -	-	$ -	-
FUND BALANCE - beginning of year			-		-
FUND BALANCE - end of year			$ -		$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
GEORGIA CIVIL WAR HERITAGE TRAILS					
REVENUES					
Investment earnings	$ -	$ -	$ 10	$ 10	$ 15
Miscellaneous revenue	-	7,500	7,500	-	7,500
Total revenues	-	7,500	7,510	10	7,515
EXPENDITURES					
Culture and recreation	25,000	-	-	-	-
Total expenditures	25,000	-	-	-	-
Excess (deficiency) of revenues over expenditures	(25,000)	7,500	7,510	10	7,515
FUND BALANCE - beginning of year	38,593	38,593	38,593	-	31,078
FUND BALANCE - end of year	$ 13,593	$ 46,093	$ 46,103	$ 10	$ 38,593

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
HOTEL/MOTEL TAX FUND					
REVENUES					
Taxes	$ 195,000	$ 195,000	$ 194,050	$ (950)	$ 197,200
Total revenues	195,000	195,000	194,050	(950)	197,200
EXPENDITURES					
Housing and development	195,000	195,000	194,050	950	197,200
Total expenditures	195,000	195,000	194,050	950	197,200
Excess (deficiency) of revenues over expenditures	$ -	$ -	-	$ -	-
FUND BALANCE - beginning of year			-		-
FUND BALANCE - end of year			$ -		$ -

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DEBT SERVICE FUND

NON-MAJOR DEBT SERVICE FUND

The Debt Service Fund accounts for the accumulation of monies for future payments of the water expansion projects funded by special local option sales taxes.

WHITFIELD COUNTY, GEORGIA
DEBT SERVICE FUND
BALANCE SHEET
December 31, 2009

(with comparative totals for 2008)

	2009	2008
ASSETS		
Cash and cash equivalents	$ 3,284,941	$ 4,398,875
Due from other funds	-	-
TOTAL ASSETS	$ 3,284,941	$ 4,398,875
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Reserved for debt service	3,284,941	4,398,875
TOTAL LIABILITIES AND FUND BALANCE	$ 3,284,941	$ 4,398,875

WHITFIELD COUNTY, GEORGIA
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Investment earnings	$ -	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-	-
EXPENDITURES					
Debt service -					
Principal retirement	942,487	942,487	942,487	-	1,121,667
Interest and fiscal charges	146,105	171,447	171,447	-	218,960
Total expenditures	1,088,592	1,113,934	1,113,934	-	1,340,627
Excess (deficiency) of revenues over expenditures	(1,088,592)	(1,113,934)	(1,113,934)	-	(1,340,627)
FUND BALANCE - beginning of year	4,398,875	4,398,875	4,398,875	-	5,739,502
FUND BALANCE - end of year	$ 3,310,283	$ 3,284,941	$ 3,284,941	$ -	$ 4,398,875

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CAPITAL PROJECTS FUNDS

MAJOR CAPITAL PROJECTS FUND

The SPLOST-Capital Projects Fund is used to account for the acquisition and construction of major capital assets. Revenues are derived primarily from the special purpose local option sales taxes and earnings on investments.

WHITFIELD COUNTY, GEORGIA
MAJOR CAPITAL PROJECTS FUND
BALANCE SHEET
December 31, 2009

(with comparative totals for 2008)

	2009	2008
ASSETS		
Cash and cash equivalents	$ 28,239,575	$ 14,412,578
Investments	-	2,050
Accounts receivable	700	-
Due from other governments	1,382,437	3,082,060
TOTAL ASSETS	$ 29,622,712	$ 17,496,688
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	$ 199,137	$ 248,028
Due to other funds	2,267,914	1,728,305
Total liabilities	2,467,051	1,976,333
FUND BALANCE		
Unreserved	27,155,661	15,520,355
TOTAL LIABILITIES AND FUND BALANCE	$ 29,622,712	$ 17,496,688

WHITFIELD COUNTY, GEORGIA
MAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
SPLOST CAPITAL PROJECTS					
REVENUES					
Taxes	$ 19,300,000	$ 15,543,627	$ 15,543,627	$ -	$ 17,935,650
Intergovernmental revenues	-	-	-	-	432,484
Investment earnings	-	24,730	24,730	-	374,901
Total revenues	19,300,000	15,568,357	15,568,357	-	18,743,035
EXPENDITURES					
Capital outlay	22,661,876	3,092,168	3,091,582	586	2,928,305
Intergovernmental	1,000,000	841,469	841,469	-	-
Total expenditures	23,661,876	3,933,637	3,933,051	586	2,928,305
Excess (deficiency) of revenues over expenditures	(4,361,876)	11,634,720	11,635,306	(586)	15,814,730
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	(8,405,704)
Total other financing sources (uses)	-	-	-	-	(8,405,704)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(4,361,876)	11,634,720	11,635,306	(586)	7,409,026
FUND BALANCE - beginning of year	15,520,355	15,520,355	15,520,355	-	8,111,329
FUND BALANCE - end of year	$ 11,158,479	$ 27,155,075	$ 27,155,661	$ (586)	$ 15,520,355

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NON-MAJOR CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for the acquisition of capital expenditures. Revenues are derived from the financing resources transferred from the general fund.

WHITFIELD COUNTY, GEORGIA
NON-MAJOR CAPITAL PROJECTS FUND
BALANCE SHEET
December 31, 2009

(with comparative totals for 2008)

	2009	2008
ASSETS		
Cash and cash equivalents	$ 1,744,223	$ 2,855,447
Due from other governments	-	34,835
TOTAL ASSETS	$ 1,744,223	$ 2,890,282
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	$ 545,262	$ 146,234
Total liabilities	545,262	146,234
FUND BALANCE		
Unreserved	1,198,961	2,744,048
TOTAL LIABILITIES AND FUND BALANCE	$ 1,744,223	$ 2,890,282

WHITFIELD COUNTY, GEORGIA
NON-MAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
CAPITAL PROJECTS ACQUISITION FUND					
EXPENDITURES					
Capital outlay -					
General government	$ 648,000	$ 637,193	$ 637,105	$ 88	$ 1,326,927
Public safety	305,000	-	-	-	828,850
Public works	3,131,300	738,300	738,064	236	2,242,019
Culture and recreation	600,000	47,540	47,535	5	750,071
Housing and development	-	2,624,740	2,624,741	(1)	166,401
Total expenditures	4,684,300	4,047,773	4,047,445	328	5,314,268
Excess (deficiency) of revenues over expenditures	(4,684,300)	(4,047,773)	(4,047,445)	328	(5,314,268)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	2,502,358	2,502,358	-	8,490,800
Transfers out	-	-	-	-	(432,484)
Total other financing sources (uses)	-	2,502,358	2,502,358	-	8,058,316
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(4,684,300)	(1,545,415)	(1,545,087)	328	2,744,048
FUND BALANCE - beginning of year	2,744,048	2,744,048	2,744,048	-	-
FUND BALANCE - end of year	$ (1,940,252)	$ 1,198,633	$ 1,198,961	$ 328	$ 2,744,048

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PROPRIETARY FUNDS

NON-MAJOR ENTERPRISE FUND

This fund is used to account for operations (a) that are financed primarily through user charges or (b) where the governing body has decided that determination of net income is appropriate.

Whitfield Transit System - accounts for revenues, expenses and Operating and Capital Contracts awarded under Section 18 of the Federal Transit Act of 1964 associated with providing public transportation services to the residents of Whitfield County.

WHITFIELD COUNTY, GEORGIA
NON-MAJOR ENTERPRISE FUND
BALANCE SHEET
December 31, 2009

(with comparative totals for 2008)

continued

	Whitfield Transit System	
	2009	2008
ASSETS		
CURRENT ASSETS		
Cash	$ -	$ 15,233
Accounts receivable	18,091	-
Prepaid items	-	7,843
Due from other governments	105,760	45,926
Total current assets	123,851	69,002
PROPERTY AND EQUIPMENT		
Equipment and fixtures	10,457	10,457
Vehicles	471,011	375,823
Total property and equipment	481,468	386,280
Less accumulated depreciation	(309,503)	(238,130)
Property and equipment, net	171,965	148,150
TOTAL ASSETS	$ 295,816	$ 217,152

WHITFIELD COUNTY, GEORGIA
NON- MAJOR ENTERPRISE FUND
BALANCE SHEET
December 31, 2009

(with comparative totals for 2008)

concluded

	Whitfield Transit System	
	2009	2008
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Accounts payable	$ 5,814	$ 31,543
Accrued liabilities	7,559	1,476
Due to other funds	98,310	-
Total liabilities	111,683	33,019
FUND EQUITY		
Invested in capital assets	171,965	148,150
Unrestricted	12,168	35,983
Total fund equity	184,133	184,133
TOTAL LIABILITIES AND FUND EQUITY	$ 295,816	$ 217,152

WHITFIELD COUNTY, GEORGIA
NON-MAJOR ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
Year Ended December 31, 2009

(with comparative totals for 2008)

	Whitfield Transit System	
	2009	2008
OPERATING REVENUES		
User charges	199,598	$ -
Miscellaneous	1,522	-
Total operating revenues	201,120	-
OPERATING EXPENSES		
Personal services and employee benefits	279,989	4,948
Purchased and contracted services	67,242	197,092
Supplies	77,179	2,831
Depreciation	71,373	78,498
Total operating expenses	495,783	283,369
Operating income (loss)	(294,663)	(283,369)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental revenues	267,101	207,173
Total nonoperating revenues (expenses)	267,101	207,173
Income (loss) before transfers	(27,562)	(76,196)
Transfers in	27,562	76,196
Change in net assets	-	-
FUND EQUITY - beginning of year	184,133	184,133
FUND EQUITY - end of year	184,133	$ 184,133

WHITFIELD COUNTY, GEORGIA
NON-MAJOR ENTERPRISE FUND
STATEMENT OF CASH FLOWS
Year Ended December 31, 2009

(with comparative totals for 2008)

continued

	Whitfield Transit System	
	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers and other revenues	$ 183,029	$ -
Cash payments for personnel services	(273,906)	-
Cash payments for goods and services	(63,997)	(221,438)
Net cash provided (used) by operating activities	(154,874)	(221,438)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers in	27,562	76,196
Intergovernmental transfers	116,838	162,860
Net cash provided (used) by noncapital financing activities	144,400	239,056
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(95,188)	(47,694)
Capital contributions from (to) other governments	90,429	45,309
Net cash used by capital and related financing activities	(4,759)	(2,385)
Net increase (decrease) in cash and cash equivalents	(15,233)	15,233
CASH AND CASH EQUIVALENTS - beginning of year	15,233	-
CASH AND CASH EQUIVALENTS - end of year	$ -	$ 15,233

WHITFIELD COUNTY, GEORGIA
NON-MAJOR ENTERPRISE FUND
STATEMENT OF CASH FLOWS
Year Ended December 31, 2009

(with comparative totals for 2008)

concluded

	Whitfield Transit System	
	2009	2008
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating income (loss)	$ (294,663)	$ (283,369)
Depreciation	71,373	78,498
Changes in operating assets and liabilities -		
(Increase) decrease in assets		
Accounts receivable	(18,091)	-
Prepaid items	7,843	(5,393)
Increase (decrease) in liabilities		
Accounts payable	(25,729)	13,714
Accrued liabilities	6,083	1,476
Due to other funds	98,310	(26,364)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ (154,874)	$ (221,438)

WHITFIELD COUNTY, GEORGIA
NON-MAJOR ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
WHITFIELD TRANSIT SYSTEM					
OPERATING REVENUES					
User charges	$ 140,000	$ 178,000	$ 199,598	$ 21,598	$ -
Miscellaneous	-	1,665	1,522	(143)	-
Total operating revenues	-	179,665	201,120	21,455	-
OPERATING EXPENSES					
Personal services and employee benefits	333,532	279,732	279,989	(257)	4,948
Purchased and contracted services	56,550	67,628	67,242	386	197,092
Supplies	84,764	78,425	77,179	1,246	2,831
Depreciation	-	71,373	71,373	-	78,498
Total operating expenses	474,846	497,158	495,783	1,375	283,369
Operating income (loss)	(474,846)	(317,493)	(294,663)	22,830	(283,369)
NONOPERATING REVENUES (EXPENSES)					
Intergovernmental revenues	252,293	258,293	267,101	8,808	207,173
Total nonoperating revenues (expenses)	252,293	258,293	267,101	8,808	207,173
Income (loss) before operating transfers	(222,553)	(59,200)	(27,562)	31,638	(76,196)
Transfers in	90,000	36,142	27,562	(8,580)	76,196
Net income (loss)	$ (132,553)	$ (23,058)	-	$ 23,058	-
FUND EQUITY - beginning of year			184,133		184,133
FUND EQUITY - end of year			$ 184,133		$ 184,133

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INTERNAL SERVICE FUND

The Internal Service fund is used to account for the financing of goods or services provided by one department or agency to other departments of the County on a cost reimbursement basis.

WHITFIELD COUNTY, GEORGIA
INTERNAL SERVICE FUND
STATEMENT OF ASSETS AND LIABILITIES
December 31, 2009

(with comparative totals for 2008)

	2009	2008
ASSETS		
Cash	$ 1,005,383	$ 1,164,938
Accounts receivable	-	151,396
Prepaid items	198,274	-
TOTAL ASSETS	1,203,657	1,316,334
LIABILITIES		
Accounts payable	$ 15,356	$ 5,075
Accrued workers' compensation	547,398	539,602
Total liabilities	562,754	544,677
NET ASSETS		
Unrestricted	$ 640,903	$ 771,657

WHITFIELD COUNTY, GEORGIA
INTERNAL SERVICE FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009	2008
REVENUES		
Charge for services	$ 310,000	$ 648,132
Miscellaneous revenue	62,706	217,364
Total revenues	372,706	865,496
EXPENSES		
Administrative fees	169,957	-
Claims cost	333,503	118,721
Total expenses	503,460	118,721
Net income	(130,754)	746,775
Net assets, beginning of year	771,657	24,882
Net assets, end of year	$ 640,903	$ 771,657

WHITFIELD COUNTY, GEORGIA
INTERNAL SERVICE FUND
STATEMENT OF CASH FLOWS
Year Ended December 31, 2009

(with comparative totals for 2008)

	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from charges	$ 325,828	$ 729,019
Cash paid on claims and costs	(485,383)	(452,405)
Net cash provided (used) by operating activities	(159,555)	276,614
CASH - beginning of year	1,164,938	888,324
CASH - end of year	$ 1,005,383	$ 1,164,938
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Net income	$ (130,754)	$ 746,775
Increase in receivables	151,396	(136,477)
Increase in prepaid items	(198,274)	-
Increase (decrease) in payables	18,077	(333,684)
Net cash provided (used) by operating activities	$ (159,555)	$ 276,614

FIDUCIARY FUNDS

FIDUCIARY FUNDS

The Fiduciary Funds are used to account for assets held by the County in a fiduciary capacity. The County's Fiduciary Agency funds are as follows:

Constitutional Officers' Fund - accounts for funds collected by the County on the behalf of individuals and other governmental entities.

WHITFIELD COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS
Year Ended December 31, 2009

	BALANCE December 31, 2008	ADDITIONS	DEDUCTIONS	BALANCE December 31, 2009
CLERK OF COURT				
Cash	$ 647,414	$ 6,884,167	$ 7,342,293	$ 189,288
Total assets	$ 647,414	$ 6,884,167	$ 7,342,293	$ 189,288
Accrued items and other	$ 576,406	$ 4,498,411	$ 4,962,912	$ 111,905
Due to other funds	-	1,441,197	1,441,197	-
Due to other governments	71,008	944,559	938,184	77,383
Total liabilities	$ 647,414	$ 6,884,167	$ 7,342,293	$ 189,288
PROBATE COURT				
Cash	$ 195,870	$ 1,532,854	$ 1,661,921	$ 66,803
Accounts receivable	20,050	21,433	20,050	21,433
Total assets	$ 215,920	$ 1,554,287	$ 1,681,971	$ 88,236
Accrued items and other	$ 171,907	$ 24,714	$ 149,393	$ 47,228
Due to other funds	-	1,132,749	1,132,749	-
Due to other governments	44,013	396,824	399,829	41,008
Total liabilities	$ 215,920	$ 1,554,287	$ 1,681,971	$ 88,236
MAGISTRATE COURT				
Cash	$ 120,275	$ 2,054,478	$ 2,085,965	$ 88,788
Accounts receivable	4,363	6,590	4,363	6,590
Total assets	$ 124,638	$ 2,061,068	$ 2,090,328	$ 95,378
Accrued items and other	114,686	1,574,545	1,605,118	84,113
Due to other funds	-	355,692	355,692	-
Due to other governments	9,952	130,831	129,518	11,265
Total liabilities	$ 124,638	$ 2,061,068	$ 2,090,328	$ 95,378

WHITFIELD COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS
Year Ended December 31, 2009

	BALANCE December 31, 2008	ADDITIONS	DEDUCTIONS	BALANCE December 31, 2009
SHERIFF'S DEPARTMENT				
Cash	$ 533,813	$ 1,711,385	$ 1,579,303	$ 665,895
Accounts receivable	5,884	4,828	5,884	4,828
Due from other governments	107,008	17,930	107,008	17,930
Total assets	$ 646,705	$ 1,734,143	$ 1,692,195	$ 688,653
Accrued items and other	645,066	962,565	919,679	687,952
Due to other funds	-	768,481	768,481	-
Due to other governments	1,639	3,097	4,035	701
Total liabilities	$ 646,705	$ 1,734,143	$ 1,692,195	$ 688,653
JUVENILE COURT				
Cash	$ 1,653	$ 29,661	$ 29,923	$ 1,391
Total assets	$ 1,653	$ 29,661	$ 29,923	$ 1,391
Accrued items and other	$ 1,514	$ 6,965	$ 7,268	$ 1,211
Due to other funds	-	17,666	17,666	-
Due to other governments	139	5,030	4,989	180
Total liabilities	$ 1,653	$ 29,661	$ 29,923	$ 1,391
TAX COMMISSIONER				
Cash	$ 8,099,426	$ 89,731,540	$ 91,137,379	$ 6,693,587
Taxes receivable	30,991,508	31,548,264	30,991,508	31,548,264
Total assets	$ 39,090,934	$ 121,279,804	$ 122,128,887	$ 38,241,851
Accrued items and other	$ 3,902,328	$ 7,252,517	$ 8,443,051	$ 2,711,794
Due to other funds	-	24,942,146	24,942,146	-
Due to other governments	35,188,606	89,085,141	88,743,690	35,530,057
Total liabilities	$ 39,090,934	$ 121,279,804	$ 122,128,887	$ 38,241,851

WHITFIELD COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS
Year Ended December 31, 2009

	BALANCE December 31, 2008	ADDITIONS	DEDUCTIONS	BALANCE December 31, 2009
TOTAL AGENCY FUNDS				
Cash	$ 9,598,451	$ 101,944,085	$ 103,836,784	$ 7,705,752
Accounts receivable	30,297	32,851	30,297	32,851
Due from other governments	107,008	17,930	107,008	17,930
Taxes receivable	30,991,508	31,548,264	30,991,508	31,548,264
Total assets	$ 40,727,264	$ 133,543,130	$ 134,965,597	$ 39,304,797
Accrued items and other	$ 5,411,907	$ 14,319,717	$ 16,087,421	$ 3,644,203
Due to other funds	-	28,657,931	28,657,931	-
Due to other governments	35,315,357	90,565,482	90,220,245	35,660,594
Total liabilities	$ 40,727,264	$ 133,543,130	$ 134,965,597	$ 39,304,797

STATISTICAL SECTION

STATISTICAL SECTION

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

Financial Trends

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

Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the county's ability to generate its property taxes.

Debt Capacity

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

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place and to help make comparisons over time and with other governments.

Operating Information

These schedules contain information about the county's operations and resources to help the reader understand how the county's financial information relates to the services the county provides and the activities it performs.

WHITFIELD COUNTY, GEORGIA
NET ASSETS BY COMPONENT

continued

	2009	2008
Governmental activities		
Invested in capital assets, net of related debt	$ 335,443,861	$ 355,333,747
Restricted	34,331,858	24,570,411
Unrestricted	10,059,677	19,997,376
Total governmental activities net assets	$ 379,835,396	$ 399,901,534
Business-type activities		
Invested in capital assets, net of related debt	$ 292,761	$ 396,812
Restricted	-	-
Unrestricted	14,446,662	14,674,763
Total business-type activities net assets	$ 14,739,423	$ 15,071,575
Primary government		
Invested in capital assets, net of related debt	$ 335,736,622	$ 355,730,559
Restricted	34,331,858	24,570,411
Unrestricted	24,506,339	34,672,139
Total primary government net assets	$ 394,574,819	$ 414,973,109

Note: Accrual-basis financial information for Whitfield County as a whole is available back to 2003 only, the year GASB 34 was implemented.

WHITFIELD COUNTY, GEORGIA
NET ASSETS BY COMPONENT

	2007	2006	2005	2004	2003
	$ 374,684,055	$ 81,185,089	$ 70,526,451	$ 52,865,951	$ 34,679,421
	15,955,414	15,383,073	23,470,652	19,932,568	20,312,255
	24,151,281	26,101,369	14,273,215	18,040,518	13,552,254
	$ 414,790,750	$ 122,669,531	$ 108,270,318	$ 90,839,037	$ 68,543,930
	$ 561,652	$ 705,872	$ 1,027,950	$ 1,137,796	$ 1,071,125
	-	-	-	-	-
	14,435,982	15,464,455	14,880,107	14,603,307	13,687,261
	$ 14,997,634	$ 16,170,327	$ 15,908,057	$ 15,741,103	$ 14,758,386
	$ 375,245,707	$ 81,890,961	$ 71,554,401	$ 54,003,747	$ 35,750,546
	15,955,414	15,383,073	23,470,652	19,932,568	20,312,255
	38,587,263	41,565,824	29,153,322	32,643,825	27,239,515
	$ 429,788,384	$ 138,839,858	$ 124,178,375	$ 106,580,140	$ 83,302,316

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET ASSETS

continued

	2009	2008	2007
Expenses			
Governmental activities:			
General government	$ 8,971,621	$ 10,375,059	$ 7,732,678
Judicial	6,703,392	6,677,251	5,746,259
Public safety	21,162,964	22,943,858	19,582,532
Public works	32,050,773	31,679,829	28,148,243
Health and welfare	1,839,106	1,857,957	1,847,956
Culture and recreation	1,390,013	1,436,614	1,122,551
Housing and development	4,775,999	1,970,716	1,746,315
Interest on long-term debt	171,446	218,960	209,880
Total governmental activities expenses	$ 77,065,314	$ 77,160,244	$ 66,136,414
Business-type activities:			
Northwest Georgia Trade and Convention Center	$ 615,772	$ 641,198	$ 665,129
Whitfield Transit System	495,783	283,369	280,997
Dalton-Whitfield SWM Authority	223,566	-	1,013,513
Total business-type activities expenses	1,335,121	924,567	1,959,639
Total primary government expenses	$ 78,400,435	$ 78,084,811	$ 68,096,053
Program Revenues			
Governmental activities:			
Charge for services:			
General government	$ 1,930,295	$ 1,878,423	$ 1,442,138
Judicial	2,701,128	2,609,787	2,663,026
Public safety	2,189,184	2,328,042	2,456,831
Public works	382,115	33,131	291,213
Housing and development	34,168	1,639	3,407
Operating grants and contributions	822,835	690,138	2,162,320
Capital grants and contributions	-	908,705	1,151,885
Total governmental activities program revenues	$ 8,059,725	$ 8,449,865	$ 10,170,820
Business-type activities:			
Charge for services:			
Whitfield Transit System	$ 199,598	$ -	$ -
Dalton-Whitfield SWM Authority	-	207,977	-
Operating grants and contributions	171,913	161,864	159,073
Capital grants and contributions	95,188	45,309	86,333
Total business-type activities program revenues	$ 466,699	$ 415,150	$ 245,406
Total primary government program revenues	$ 8,526,424	$ 8,865,015	$ 10,416,226
Net (Expense)/ Revenue			
Governmental activities	$ (69,005,589)	$ (68,710,379)	$ (55,965,594)
Business-type activities	(868,422)	(509,417)	(1,714,233)
Total primary government net (expense)/ revenue	$ (69,874,011)	$ (69,219,796)	$ (57,679,827)

	2009	2008	2007
General revenues and Other Changes in Net Assets			
Governmental activities:			
Property taxes	$ 16,281,253	$ 15,580,219	$ 17,287,720
Sales taxes	28,542,285	33,293,060	16,961,600
Insurance premium tax	2,562,750	2,600,030	2,538,164
Alcoholic beverage tax	407,922	433,056	424,475
Hotel/Motel tax	194,050	197,200	206,475
Miscellaneous taxes	476,936	485,094	548,270
Miscellaneous	866,430	877,665	994,596
Gain or (loss) on sale of capital assets	-	-	-
Investment earnings	142,573	938,197	1,728,927
Lease financing	-	-	-
Transfers	(534,748)	(583,358)	(541,540)
Total governmental activities	$ 48,939,451	$ 53,821,163	$ 40,148,687
Business-type activities:			
Miscellaneous	$ 1,522	$ -	$ -
Transfers	534,748	583,358	541,540
Total business-type activities	$ 536,270	$ 583,358	$ 541,540
Total primary government	$ 49,475,721	$ 54,404,521	$ 40,690,227
Change in Net Assets			
Governmental activities	$ (20,066,138)	$ (14,889,216)	$ (15,816,907)
Business-type activities	(332,152)	73,941	(1,172,693)
Total primary government	$ (20,398,290)	$ (14,815,275)	$ (16,989,600)

Note: Accrual-basis financial information for Whitfield County as a whole is available back to 2003 only, the year GASB 34 was implemented.

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET ASSETS

concluded

	2006	2005	2004	2003
Expenses				
Governmental activities:				
General government	$ 6,935,263	$ 9,462,286	$ 5,799,793	$ 6,456,311
Judicial	5,464,304	5,127,708	4,949,662	4,803,483
Public safety	18,073,679	15,057,399	16,057,207	16,522,290
Public works	8,765,151	9,878,935	9,485,241	7,696,101
Health and welfare	788,822	1,566,688	1,501,564	2,006,387
Culture and recreation	1,142,922	813,660	1,479,458	1,218,541
Housing and development	1,315,405	1,601,086	1,829,084	653,769
Interest on long-term debt	1,271,198	1,281,473	2,144,301	2,286,073
Total governmental activities expenses	$ 43,756,744	$ 44,789,235	$ 43,246,310	$ 41,642,955
Business-type activities:				
Northwest Georgia Trade and Convention Center	$ 687,725	$ 586,985	$ 607,137	$ 822,108
Whitfield Transit System	232,155	260,573	262,452	152,358
Dalton-Whitfield SWM Authority	-	-	-	-
Total business-type activities expenses	919,880	847,558	869,589	974,466
Total primary government expenses	$ 44,676,624	$ 45,636,793	$ 44,115,899	$ 42,617,421
Program Revenues				
Governmental activities:				
Charge for services:				
General government	$ 1,461,182	$ 1,606,482	$ 1,942,953	$ 1,119,634
Judicial	2,601,287	2,576,374	3,035,480	2,980,544
Public safety	2,465,618	2,216,910	2,025,194	1,436,234
Public works	245,505	81,666	84,894	329,859
Housing and development	-	176,161	167,369	147,714
Operating grants and contributions	1,277,541	1,114,065	1,354,360	954,744
Capital grants and contributions	3,454,070	3,351,744	5,731,928	4,868,068
Total governmental activities program revenues	$ 11,505,203	$ 11,123,402	$ 14,342,178	$ 11,836,797
Business-type activities:				
Charge for services:				
Whitfield Transit System	$ -	$ -	$ -	$ -
Dalton-Whitfield SWM Authority	439,969	243,939	918,907	1,027,048
Operating grants and contributions	140,486	130,038	132,432	37,659
Capital grants and contributions	82,654	45,362	89,262	44,631
Total business-type activities program revenues	$ 663,109	$ 419,339	$ 1,140,601	$ 1,109,338
Total primary government program revenues	$ 12,168,312	$ 11,542,741	$ 15,482,779	$ 12,946,135
Net (Expense)/ Revenue				
Governmental activities	$ (32,251,541)	$ (33,665,833)	$ (28,904,132)	$ (29,806,158)
Business-type activities	(256,771)	(428,219)	271,012	134,872
Total primary government net (expense)/ revenue	$ (32,508,312)	$ (34,094,052)	$ (28,633,120)	$ (29,671,286)

	2006	2005	2004	2003
General revenues and Other Changes in Net Assets				
Governmental activities:				
Property taxes	$ 16,471,857	$ 14,150,797	$ 15,760,126	$ 15,170,178
Sales taxes	21,032,749	31,653,434	29,410,329	27,238,232
Insurance premium tax	2,413,822	2,303,331	2,156,925	1,994,950
Alcoholic beverage tax	425,860	471,816	479,609	465,695
Hotel/Motel tax	199,093	195,294	187,104	179,937
Miscellaneous taxes	559,632	574,897	649,593	689,251
Miscellaneous	905,717	820,147	854,815	862,135
Gain or (loss) on sale of capital assets	-	(10,637)	233,864	(376,666)
Investment earnings	1,896,990	1,533,208	1,076,417	1,711,150
Lease financing	-	-	1,102,162	-
Transfers	(519,041)	(595,173)	(711,705)	352,858
Total governmental activities	$ 43,386,679	$ 51,097,114	$ 51,199,239	$ 48,287,720
Business-type activities:				
Miscellaneous	$ -	$ -	$ -	$ -
Transfers	519,041	595,173	711,705	(352,858)
Total business-type activities	$ 519,041	$ 595,173	$ 711,705	$ (352,858)
Total primary government	$ 43,905,720	$ 51,692,287	$ 51,910,944	$ 47,934,862
Change in Net Assets				
Governmental activities	$ 11,135,138	$ 17,431,281	$ 22,295,107	$ 18,481,562
Business-type activities	262,270	166,954	982,717	(217,986)
Total primary government	$ 11,397,408	$ 17,598,235	$ 23,277,824	$ 18,263,576

Note: Accrual-basis financial information for Whitfield County as a whole is available back to 2003 only, the year GASB 34 was implemented.

WHITFIELD COUNTY, GEORGIA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
General fund:										
Unreserved	$22,087,135	$23,820,930	$23,694,268	$22,929,712	$16,025,731	$19,726,296	$14,569,691	$ 12,470,076	$ 8,564,993	$ 6,607,424
Total general fund	$22,087,135	$23,820,930	$23,694,268	$22,929,712	$16,025,731	$19,726,296	$14,569,691	$ 12,470,076	$ 8,564,993	$ 6,607,424
All other governmental funds:										
Reserved for debt service	$ 3,284,941	$ 4,398,875	$ 5,739,502	$ -	$10,874,482	$ 9,994,477	$11,006,638	$ 8,927,339	$ 3,898,893	$ 140,312
Unreserved, reported in:										
Special revenue funds	2,692,295	1,907,133	2,104,583	1,631,524	1,183,722	873,535	670,393	666,520	1,079,668	632,057
Capital projects funds	28,354,622	18,264,403	8,111,329	13,751,549	21,708,552	30,669,350	33,610,033	41,017,056	58,594,404	928,070
Total all other governmental funds	$34,331,858	$24,570,411	$15,955,414	$15,383,073	$33,766,756	$41,537,362	$45,287,064	$ 50,610,915	$63,572,965	$ 1,700,439

Note: This schedule reports using the modified accrual basis of accounting.

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WHITFIELD COUNTY, GEORGIA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS

continued

	2009	2008	2007	2006
REVENUES				
Taxes	$ 48,506,774	$ 52,967,310	$ 37,006,206	$ 40,667,619
Licenses and permits	232,945	277,399	450,723	358,616
Intergovernmental revenues	822,835	1,122,622	2,391,548	1,229,745
Charges for services	5,192,873	5,198,896	4,247,030	4,437,763
Fines, forfeitures and penalties	1,734,905	1,727,014	1,868,031	1,973,065
Investment earnings	142,573	938,197	1,728,927	1,896,990
Contributions and donations	54,442	55,942	49,902	47,749
Miscellaneous	845,127	871,879	1,003,959	872,344
Total revenues	57,532,474	63,159,259	48,746,326	51,483,891
EXPENDITURES				
Current -				
General government	6,825,771	8,660,017	6,953,314	6,630,577
Judicial	5,871,691	6,111,312	5,709,188	5,447,685
Public safety	18,937,643	20,317,234	19,027,576	18,058,636
Public works	7,268,173	9,080,233	9,507,728	8,378,292
Health and welfare	1,575,662	1,587,062	1,565,362	559,323
Culture and recreation	1,189,291	1,912,594	1,108,681	1,129,392
Housing and development	1,946,263	1,903,643	1,753,598	1,309,529
Capital outlay	7,139,027	2,928,305	1,283,902	5,804,141
Intergovernmental	841,469	-	-	-
Debt service				
Principal retirement	942,487	1,121,667	-	14,179,377
Interest and fiscal charges	294,088	218,960	-	947,645
Total expenditures	52,831,565	53,841,027	46,909,349	62,444,597
Excess (deficiency) of revenues over expenditures	4,700,909	9,318,232	1,836,977	(10,960,706)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	236,491	6,786	41,461	-
Lease financing	-	-	-	-
Revenue bond proceeds	3,625,000	-	-	-
Transfers in	3,583,587	19,319,161	7,803,866	16,153,969
Transfers out	(4,118,335)	(19,902,520)	(8,345,407)	(16,672,965)
Total other financing sources (uses)	3,326,743	(576,573)	(500,080)	(518,996)
Net change in fund balances	$ 8,027,652	$ 8,741,659	$ 1,336,897	$ (11,479,702)
Debt service as a percentage of noncapital expenditures	2.71%	2.94%	0.00%	27.27%

WHITFIELD COUNTY, GEORGIA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS

2005	2004	2003	2002	2001	2000
$ 51,033,066	$ 49,750,247	$ 44,557,291	$ 44,587,492	$ 39,160,409	$ 24,325,431
245,634	253,099	219,124	205,696	144,791	165,637
1,601,950	2,341,474	1,980,521	2,971,175	3,749,423	3,917,536
4,241,790	4,354,741	3,349,944	4,026,392	3,251,419	2,219,010
1,682,284	2,144,936	2,026,015	1,737,863	2,075,750	1,992,263
1,533,208	1,076,417	1,711,150	2,513,145	1,671,094	327,919
-	-	-	-	-	-
820,147	854,815	862,134	542,922	178,797	249,721
61,158,079	60,775,729	54,706,179	56,584,685	50,231,683	33,197,517
24,054,519	10,471,696	8,966,097	9,645,980	8,346,474	7,202,232
5,044,048	4,913,688	4,674,315	4,535,244	3,639,901	3,636,105
16,281,068	16,228,950	19,432,536	28,360,127	16,202,481	11,468,828
9,124,953	10,407,125	8,282,694	8,246,125	8,078,250	6,737,545
1,387,073	1,368,343	2,041,513	1,576,285	2,598,634	3,078,759
1,001,401	1,520,093	1,358,027	1,797,665	1,625,274	2,575,217
1,383,043	1,844,219	644,021	1,147,231	-	-
-	-	-	-	-	-
-	-	-	-	-	-
12,150,369	11,562,416	11,135,973	6,851,384	105,000	95,000
1,607,603	2,215,201	2,286,073	2,730,696	16,231	22,926
72,034,077	60,531,731	58,821,249	64,890,737	40,612,245	34,816,612
(10,875,998)	243,998	(4,115,070)	(8,306,052)	9,619,438	(1,619,095)
-	772,450	537,974	-	-	-
-	1,102,162	-	-	-	-
-	-	-	-	55,548,981	-
19,099,230	13,893,965	17,863,019	15,412,239	6,868,041	817,671
(19,694,403)	(14,605,672)	(17,510,159)	(16,163,154)	(8,206,365)	(1,791,679)
(595,173)	1,162,905	890,834	(750,915)	54,210,657	(974,008)
$ (11,471,171)	$ 1,406,903	$ (3,224,236)	$ (9,056,967)	$ 63,830,095	$ (2,593,103)
24.81%	26.45%	26.82%	14.77%	0.30%	0.34%

WHITFIELD COUNTY, GEORGIA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
TEN YEAR SUMMARY
December 31, 2009

CALENDAR YEAR	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITIES
2000	$ 1,198,212,477	$ 807,765,071	$ 56,835,702
2001	$ 1,277,011,440	$ 862,889,886	$ 56,707,005
2002	$ 1,337,869,230	$ 791,630,056	$ 56,183,745
2003	$ 1,746,475,721	$ 813,200,411	$ 71,831,176
2004	$ 1,785,770,253	$ 837,231,743	$ 68,346,420
2005	$ 1,864,237,664	$ 872,814,247	$ 68,017,550
2006	$ 1,966,264,328	$ 958,643,306	$ 68,648,143
2007	$ 2,167,302,808	$ 969,766,460	$ 84,191,456
2008	$ 2,310,806,508	$ 968,270,147	$ 71,526,468
2009	$ 2,302,872,888	$ 925,763,433	$ 74,319,939

NOTES:

1. Real property includes commercial and residential property.
2. All property is assessed at 40% of the estimated actual value.
3. Tax rate is per $1,000 of assessed value

WHITFIELD COUNTY, GEORGIA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
TEN YEAR SUMMARY
December 31, 2009

LESS TAX-EXEMPT PROPERTY	TOTAL		ASSESSED TO TOTAL ESTIMATED ACTUAL VALUE	TOTAL DIRECT TAX RATE
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE		
$ (286,613,432)	$ 1,776,199,818	$ 4,440,499,545	40%	2.000
$ (298,595,625)	$ 1,898,012,706	$ 4,745,031,765	40%	6.688
$ (317,245,390)	$ 1,868,437,641	$ 4,671,094,103	40%	6.663
$ (363,517,463)	$ 2,267,989,845	$ 5,669,974,613	40%	5.616
$ (373,650,552)	$ 2,317,697,864	$ 5,794,244,660	40%	5.538
$ (388,371,128)	$ 2,416,698,333	$ 6,041,745,833	40%	5.466
$ (399,078,293)	$ 2,594,477,484	$ 6,486,193,710	40%	5.466
$ (409,758,972)	$ 2,811,501,752	$ 7,028,754,380	40%	5.242
$ (418,061,017)	$ 2,932,542,106	$ 7,152,537,875	40%	5.061
$ (422,796,466)	$ 2,880,159,794	$ 7,014,599,638	40%	5.061

WHITFIELD COUNTY, GEORGIA
PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
TEN YEAR SUMMARY
December 31, 2009

CALENDAR YEAR	INSIDE DALTON	INSIDE OTHER MUNICIPALITIES	OUTSIDE ALL MUNICIPALITIES
2000	3.290	2.000	2.000
2001	6.688	6.688	6.688
2002	6.663	6.663	6.663
2003	5.616	5.616	5.616
2004	5.538	5.538	5.538
2005	5.466	5.466	5.466
2006	5.466	5.466	5.466
2007	5.242	5.242	5.242
2008	5.061	5.061	5.061
2009	5.061	5.061	5.061

Notes:

1. Tax rates are shown in dollars per $1,000 of assessed value.

WHITFIELD COUNTY, GEORGIA
PRINCIPAL TAXPAYERS
December 31, 2009

2009			2000		
TAXPAYER	TAXES LEVIED	PERCENT OF TOTAL ASSESSED VALUATION	TAXPAYER	TAXES LEVIED	PERCENT OF TOTAL ASSESSED VALUATION
Shaw Industries, Inc.	$ 8,142,960	24.35%	Shaw Industries, Inc.	$ 6,283,006	29.80%
Mohawk Industries, Inc.	$ 2,565,301	8.65%	Mohawk Industries, Inc.	$ 3,869,093	22.67%
Beaulieu Group, LLC	$ 2,192,310	6.93%	Beaulieu Group, LLC	$ 2,608,835	13.04%
Collins & Aikman Corp.	$ 873,173	2.54%	Alltel GA Communications	$ 751,325	4.21%
J&J Industries, Inc.	$ 851,961	2.29%	J&J Industries, Inc.	$ 667,299	2.84%
Windstream Georgia	$ 630,385	2.09%	Oriental Weavers	$ 516,250	3.06%
Oriental Weavers	$ 511,177	2.20%	Synthetic Industries	$ 446,262	1.90%
CBL & Associates	$ 435,395	1.17%	Dow Chemical Company	$ 355,456	2.45%
North Georgia EMC	$ 374,833	1.62%	C B L & Associates	$ 302,790	1.29%
Norfolk	$ 309,312	1.22%	Mattel Carpet Rug, Inc.	$ 225,379	0.96%

Source: Whitfield County Tax Commissioner's Office

WHITFIELD COUNTY, GEORGIA
PROPERTY TAX LEVIES AND COLLECTIONS
TEN YEAR SUMMARY
December 31, 2009

DIGEST YEAR	TAXES LEVIED	ADJUSTMENTS	TOTAL ADJUSTED LEVY	COLLECTED WITHIN THE YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
				AMOUNT	PERCENTAGE OF ORIGINAL LEVY		AMOUNT	PERCENTAGE OF ADJUSTED LEVY
2000	$ 3,552,400	*	$ 3,552,400	*	*	*	$ 3,550,828	99.96%
2001	$ 12,693,909	$ (462,012)	$ 12,231,897	$ 10,765,533	84.81%	$ 1,464,711	$ 12,230,244	99.99%
2002	$ 12,449,400	$ (579,539)	$ 11,869,861	$ 10,017,888	80.47%	$ 1,848,755	$ 11,866,643	99.97%
2003	$ 12,737,031	$ (723,744)	$ 12,013,287	$ 1,219,756	9.58%	$ 10,778,610	$ 11,998,366	99.88%
2004	$ 12,835,411	$ (716,648)	$ 12,118,763	$ 10,230,122	79.70%	$ 1,877,189	$ 12,107,311	99.91%
2005	$ 13,209,673	$ (753,696)	$ 12,455,977	$ 11,322,196	85.71%	$ 1,123,493	$ 12,445,689	99.92%
2006	$ 14,181,413	$ (1,584,049)	$ 12,597,364	$ 11,336,394	79.94%	$ 1,238,502	$ 12,574,896	99.82%
2007	$ 14,147,204	$ (125,320)	$ 14,021,884	$ 12,527,244	88.55%	$ 1,414,992	$ 13,942,236	99.43%
2008	$ 14,248,407	$ (170,766)	$ 14,077,641	$ 12,376,592	86.86%	$ 1,398,952	$ 13,775,544	97.85%
2009	$ 14,677,303	$ (32,041)	$ 14,645,262	$ 12,899,701	87.89%	$ -	$ 12,899,701	88.08%

Source: Whitfield County Tax Commissioner's Office
* Information is unavailable

WHITFIELD COUNTY, GEORGIA
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

	GOVERNMENTAL ACTIVITIES				BUSINESS-TYPE ACTIVITIES				
CALENDAR YEAR	GENERAL OBLIGATION BONDS	REVENUE BONDS	INTER-GOVERNMENTAL LIABILITY	CAPITAL LEASES	CAPITAL LEASES	GEFA LOAN	TOTAL PRIMARY GOVERNMENT	PERCENT OF PERSONAL INCOME	PER CAPITA
2000	215,000	-	2,855,790	707,631	3,728,564	504,312	8,011,297	0.35	96
2001	110,000	53,760,000	2,270,688	462,475	3,628,445	481,324	60,712,932	2.60	712
2002	-	47,475,000	1,764,363	-	3,531,004	-	52,770,367	2.21	606
2003	-	36,790,000	2,837,251	-	3,227,409	-	42,854,660	1.78	488
2004	-	25,555,000	2,215,166	-	2,900,435	-	30,670,601	1.27	343
2005	-	13,810,000	1,570,988	369,377	2,553,956	-	18,304,321	0.71	201
2006	-	-	1,261,453	-	2,186,066	-	3,447,519	0.12	37
2007	-	-	4,953,840	-	1,799,657	-	6,753,497	0.24	72
2008	-	-	3,832,173	-	1,416,011	-	5,248,184	0.17	56
2009	-	3,625,000	2,889,685	-	970,383	-	7,485,068	0.26	80

WHITFIELD COUNTY, GEORGIA
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
TEN YEAR SUMMARY
December 31, 2008

CALENDAR YEAR	POPULATION	ASSESSED VALUE	GROSS BONDED DEBT	DEBT SERVICE AVAILABLE	NET BONDED DEBT	RATIO OF NET BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
2000	83,525	$ 1,034,502,501	$ 215,000	$ 140,312	$ 74,688	0.00%	$ 0.89
2001	(EST) 85,248	$ 1,060,709,250	$ 110,000	$ 110,000	$ -	0.00%	$ -
2002	(EST) 87,037	$ 1,059,328,776	$ -	$ -	$ -	0.00%	$ -
2003	(EST) 87,833	$ 2,573,376,809	$ -	$ -	$ -	0.00%	$ -
2004	(EST) 89,461	$ 2,566,769,612	$ -	$ -	$ -	0.00%	$ -
2005	(EST) 90,889	$ 2,601,334,232	$ -	$ -	$ -	0.00%	$ -
2006	(EST) 92,999	$ 2,836,671,624	$ -	$ -	$ -	0.00%	$ -
2007	(EST) 93,379	$ 3,053,703,034	$ -	$ -	$ -	0.00%	$ -
2008	(EST) 93,835	$ 3,217,510,131	$ -	$ -	$ -	0.00%	$ -
2009	(EST) 93,698	$ 3,172,435,681	$ -	$ -	$ -	0.00%	$ -

Note:

Gross bonded debt includes all long-term general obligation bonds.

WHITFIELD COUNTY, GEORGIA
LEGAL DEBT MARGIN INFORMATION
LAST TEN YEARS

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Debt limit	$317,243,568	$321,751,013	$305,370,303	$283,667,162	$280,506,946	$269,134,842	$263,150,731	$218,568,303	$219,660,833	$206,281,325
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	74,688
Legal debt margin	$317,243,568	$321,751,013	$305,370,303	$283,667,162	$280,506,946	$269,134,842	$263,150,731	$218,568,303	$219,660,833	$206,206,637
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%	0%	0%	0%	0.00%	0.04%

Legal debt margin calculation for 2009

Assessed value of taxable property	$3,172,435,681
Debt limit (10%) of total assessed value	317,243,568
Debt applicable to limit	-
Legal debt margin	$ 317,243,568

WHITFIELD COUNTY, GEORGIA
DEMOGRAPHIC STATISTICS
TEN YEAR SUMMARY
December 31, 2009

CALENDAR YEAR	POPULATION	PERSONAL INCOME	PER CAPITA INCOME	UNEMPLOYMENT RATE
2000	83,525	$ 2,302,450,150	$ 27,566	3.5%
2001	(EST) 85,248	$ 2,335,113,216	$ 27,392	4.2%
2002	(EST) 87,037	$ 2,384,117,504	$ 27,392	3.7%
2003	(EST) 87,833	$ 2,405,921,536	$ 27,392	3.2%
2004	(EST) 89,461	$ 2,421,888,192	$ 27,072	4.3%
2005	(EST) 90,889	$ 2,590,427,389	$ 28,501	4.2%
2006	(EST) 92,999	$ 2,766,661,253	$ 29,747	4.5%
2007	(EST) 93,379	$ 2,786,242,602	$ 29,838	4.5%
2008	(EST) 93,835	$ 2,939,193,705	$ 31,323	7.7%
2009	(EST) 93,698	$ 2,842,328,830	$ 30,335	12.5%

WHITFIELD COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
December 31, 2009

2009*			2000		
EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT	EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT
Shaw Industries, Inc.	8,996	19.05%	Shaw Industries, Inc.	*	*
Mohawk Industries	5,934	12.57%	World Carpets, Inc.	*	*
Beaulieu Group, LLC	3,112	6.59%	Beaulieu Group, LLC	*	*
Hamilton Medical Center	1,686	3.57%	Queen Carpet	*	*
Whitfield Co. School System	1,632	3.46%	Aladdin Manufacturing	*	*
Dalton City Schools	838	1.77%	J&J Industries, Inc.	*	*
J&J Industries, Inc.	798	1.69%	Hamilton Medical Center	*	*
Collins & Aikman Corp	794	1.68%	Durkin Pattern	*	*
Windstream	715	1.51%	Whitfield Co. School System	*	*
Conagra Poultry Co.	615	1.30%	Dalton State College	*	*

Source: Georgia Department of Labor
2006 is latest available information
* Information not available

WHITFIELD COUNTY, GEORGIA
FULL-TIME EQUIVALENT WHITFIELD COUNTY EMPLOYEES BY FUNCTION

Function/Program	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
General government	91	87	84	81	86	86	84	91	*	*
Judicial	60	60	64	78	82	84	82	82	*	*
Public safety	282	295	271	266	260	260	254	213	*	*
Public works	78	87	89	92	97	97	97	94	*	*
Culture and recreation	8	8	10	10	10	10	10	10	*	*
Housing and development	23	11	12	11	13	13	12	14	*	*
Total	542	548	530	538	548	550	539	504	*	*

Source: Whitfield County Human Resources Department
* Information not available

WHITFIELD COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION

Function/Program	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
General government										
Vehicle tags issued	98,117	94,835	103,173	103,580	100,997	100,453	95,508	98,034	96,627	97,606
Public safety										
E-911 calls	182,626	266,528	218,211	221,472	261,129	191,214	*	*	*	*
Fire/EMS service calls	4,985	4,962	5,158	5,051	4,911	4,710	4,732	4,550	4,306	4,114
Fire/EMS average response time (minutes)	6.5	5.9	6.0	5.9	5.8	5.2	4.9	4.7	5.2	5.0
Public works										
Miles of road resurfacing	26.3	54.2	46.5	43.7	71.3	54.4	52.8	94.3	58.1	43.8
Culture and recreation										
Number of program participants	3,196	3,042	3,668	3,901	3,743	3,722	3,865	4,188	4,397	4,634
Housing and development										
Building permits issued	298	372	530	665	671	626	594	556	588	603

Source: Department managers within each function
* Information not available

WHITFIELD COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION

Function/Program	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
General government										
County facilities	14	14	14	14	14	14	14	13	12	12
Public safety										
Fire stations	10	10	10	10	9	9	9	9	9	9
Public works										
Miles of roads	787	787	787	747	744	740	735	735	735	735
Culture and recreation										
County owned ball fields	14	14	14	14	14	14	14	14	14	14

Source: Department managers within each function

SPECIAL REPORTS

CHRYSAN THOMAS
Certified Public Accountant
Professional Corporation
Member
American Institute of
Certified Public Accountants
Trion, Georgia

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*

To the Board of Commissioners
Whitfield County, Georgia

I have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Whitfield County, Georgia, as of and for the year ended December 31, 2009, which collectively comprise Whitfield County, Georgia's basic financial statements and have issued my report thereon dated May 28, 2010. I conducted my 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. I did not audit the financial statements of the component unit, Whitfield County Department of Public Health. Those financial statements as of June 30, 2009, were audited by other auditors whose report thereon has been furnished to me, and my opinion, insofar as it relates to the amounts included for Whitfield County Department of Public Health, is based on the report of the other auditors.

Internal Control Over Financial Reporting

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

My consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, I identified certain deficiencies in internal control over financial reporting that I consider to be significant deficiencies.

A control deficiency 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 to detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Whitfield County, Georgia's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such

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that there is more than a remote likelihood that a misstatement of Whitfield County, Georgia's financial statements that is more than inconsequential will not be prevented or detected by Whitfield County, Georgia's internal control. I consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting. They include items FS09-01 through FS09-02.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Whitfield County, Georgia's internal control.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, I believe that the significant deficiencies described above are not material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Whitfield County, Georgia's financial statements are free of material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

I noted certain matters that I reported to management of Whitfield County, Georgia, in a separate letter dated May 28, 2010.

Whitfield County, Georgia's response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. I did not audit Whitfield County, Georgia's response and, accordingly, I express no opinion on it.

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

Chrysan Thomas
CHRYSAN THOMAS
Certified Public Accountant

Dalton, Georgia
May 28, 2010

CHRYSAN THOMAS
Certified Public Accountant
Professional Corporation
Member
American Institute of
Certified Public Accountants
Trion, Georgia

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Commissioners
Whitfield County, Georgia

I have audited the compliance of Whitfield County, Georgia with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. Whitfield County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Whitfield County, Georgia's management. My responsibility is to express an opinion on Whitfield County, Georgia's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Whitfield County, Georgia's compliance with those requirements and performing such other procedures, as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of Whitfield County, Georgia's compliance with those requirements.

In my opinion, Whitfield County, Georgia complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of Whitfield County, Georgia is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered Whitfield County, Georgia's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Whitfield County, Georgia's internal control over compliance.

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A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

Whitfield County, Georgia's response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. I did not audit Whitfield County, Georgia's response and, accordingly, I express no opinion on it.

This report is intended solely for the information and use of management, Board of Commissioners, and others within the entity, and federal awarding agencies and pass-through entities, is not intended to be, and should not be used by anyone other than these specified parties.

Chrysan Thomas
CHRYSAN THOMAS
Certified Public Accountant

Dalton, Georgia
May 28, 2010

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2009

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: **Unqualified**

Internal control over financial reporting:
- Material weakness(es) identified? **No**
- Significant deficiencies identified that are not considered to be material weakness(es)? **Yes**

Noncompliance material to the financial statements note? **No**

Federal Awards

Internal control over major programs:
- Material weakness(es) identified: **No**
- Significant deficiencies identified that are not considered to be material weakness(es)? **None reported**

Type of Auditor's report issued on compliance for major programs: **Unqualified**

Any audit findings which are required to be reported under Section .510(a) of OMB Circular A-133: **No**

Major programs:

(a) **U.S. Department of Housing and Urban Development**
Community Home Investment Program
CFDA #14.239

(b) **U.S. Department of Transportation**
Capital Improvement Assistance Grant
Transit Operating Assistance Grant
CFDA #20.509

Dollar threshold used to distinguish between Type A and Type B programs: **$300,000**

Auditee qualified as a low-risk auditee under Section .530 of OMB Circular A-133: **No**

Findings Relating to the Financial Statements
Reported in Accordance with *Government Auditing Standards*

There were no findings related to the financial statements reported in accordance with Government Auditing Standards for the year ended December 31, 2009.

Findings and Questioned Costs Relating to Federal Awards

There were no findings relating to Federal awards for the year ended December 31, 2009.

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2009

Financial Statement Findings

FS09-01 **Criteria:** Agency funds are used to account for resources held by the County, primarily the elected officials, in a purely custodial capacity, which means that all funds held are owed to other governments, organizations, or individuals. Due to the nature of these funds, it is important that adequate records be maintained to account for receipts, disbursements, and any residual funds that are held to be paid at a later date. Such listings should be reconciled to the respective cash balances maintained.

Condition: During my audit of the Sheriff's Office, the comprehensive detail listing provided did not reconcile to the balance of funds being held in the commissary cash account at December 31, 2009.

Cause: This unknown amount is due to the lack of maintenance of proper subsidiary listings and tracking of receipts and disbursements. Neither were there procedures in place for routine reviews of the reconciling balances on a monthly or annual basis.

Effect: Accounting data could be misstated.

Recommendation: I recommend procedures be implemented to require reports be prepared and reconciled on a weekly, monthly, and annual basis. Reviews and monitoring of these procedures on a timely basis should also be implemented.

Management Response: We agree with the finding. We are working on reconciling the detail listing to the cash balance at December 31, 2009.

FS09-02 **Criteria:** Internal controls should be in place which provides reasonable assurance that proper revenue is received and recorded.

Condition: Internal controls were not designed to detect the incorrect revenue received and recorded in the Emergency 911 fund. During my audit of this fund I noted instances where the amount remitted by the telephone providers was not the state determined per line amount collected by them.

Cause: There was no review of the receipts from the telephone providers by anyone who would have detected the wrong per line charge during the normal course of business.

Effect: This deficiency caused revenue not to be collected that should have been.

Recommendation: Internal controls should be implemented that would detect when the correct amount of revenue is not received. Oversight should be provided and data reviewed by someone in the Emergency 911 department that would assure that the proper revenue is being received.

Management response: We agree with this finding. We are working on trying to determine if the amounts not received will be corrected and remitted to us. We are also working on implementing procedures that would detect this in the future in a timely manner. This would include implementing reviews by an official in this department.

Federal Awards Findings and Questioned Costs

None noted.

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURE
U.S.Department of Agriculture			
Forest Services	10.665		$ 9,449
Total U.S. Department of Agriculture			9,449
U.S.Department of Housing and Urban Development			
Passed through Georgia Department of Community Affairs			
Community HOME Investment Program	14.239	07M-Y-155-1-2954	88,265
Neighborhood Stabilization Grant	14.256	08-NS-5071	7,400
Total U.S. Department of Housing and Urban Development			95,665
U.S.Department of the Interior			
Payments in Lieu of Taxes	15.226	N/A	21,708
Total U.S. Department of the Interior			21,708
U.S.Department of Justice			
Passed through Georgia Children and Youth Coordinating Council			
Juvenile Accountability	16.523	08S-15-07-1	16,720
Juvenile Accountability	16.523	09S-15-07-5	9,259
Mental Health Screenings	16.523	06B-CM-0006	29,723
Subtotal			55,702
Passed through Georgia Criminal Justice Coordinating Council			
Crime Victim Assistance	16.575	C08-8-141	49,659
Crime Victim Assistance	16.575	C09-8-144	16,865
Subtotal			66,524
Edward Byrne Memorial Justice Assistance Grant	16.803	B82-8-027	13,078
Total U.S. Department of Justice			135,304
U.S.Department of Transportation			
Passed through Georgia Department of Transportation			
Transportation Enhancement	20.205		7,000
Capital Improvement Assistance Grant	20.509	MTG00-0143-00-037	76,150
Transit Operating Assistance Grant	20.509	MTG00-0143-00-136	176,672
Subtotal			252,822
Total U.S. Department of Transportation			259,822
Department of Homeland Security			
Passed Through Georgia Emergency Management Agency -			
Performance Partnership Agreement	97.042	P09-9-157	25,058
Total Department of Homeland Security			25,058
Total Federal Awards			$ 547,006

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES FOR CONSTRUCTION PROJECTS FUNDED BY SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX
Year Ended December 31, 2009

CONSTRUCTION PROJECTS	ESTIMATED COST	REVISED ESTIMATED COST	EXPENDITURES			ESTIMATED PERCENTAGE OF COMPLETION
			PRIOR YEARS	CURRENT YEAR	TOTAL	
2002 SPLOST:						
Water Project	$ 19,500,000	$ 10,680,000	$ 6,280,691	$ 1,113,934	$ 7,394,625	69%
2008 SPLOST:						
Road Improvement Program	$ 36,289,785	$ 36,289,785	$ 1,929,498	$ 3,091,582	$ 5,021,080	14%
City of Dalton Road Projects	11,710,215	11,710,215	566,323	841,469	1,407,792	12%
Total	$ 48,000,000	$ 48,000,000	$ 2,495,821	$ 3,933,051	$ 6,428,872	

Whitfield County, Georgia imposed special purpose 1% local option sales and use taxes with the proceeds limited to funding expenditures for specified construction projects.

BASIS OF PRESENTATION - The schedule above presents only expenditures for construction projects funded by the special purpose local option sales and use tax as required by The Official Code of Georgia Annotated and is not intended to be a complete presentation of the expenditures of Whitfield County, Georgia or any of its funds.

These expenditures are recorded at the time liabilities are incurred.