

***WHITE COUNTY, GEORGIA***

***Comprehensive Annual Financial Report***

***For the fiscal year ended June 30, 2009***

***Prepared by: Finance Department***

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# Part I

## Introductory Section



**WHITE COUNTY, GEORGIA**  
**FINANCIAL REPORT**  
*For the fiscal year ended June 30, 2009*

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**OFFICIALS OF WHITE COUNTY, GEORGIA**

**BOARD OF COMMISSIONERS**

Travis C. Turner, Chairman  
Joel R. Campbell, Post 1  
Craig Bryant, Post 2

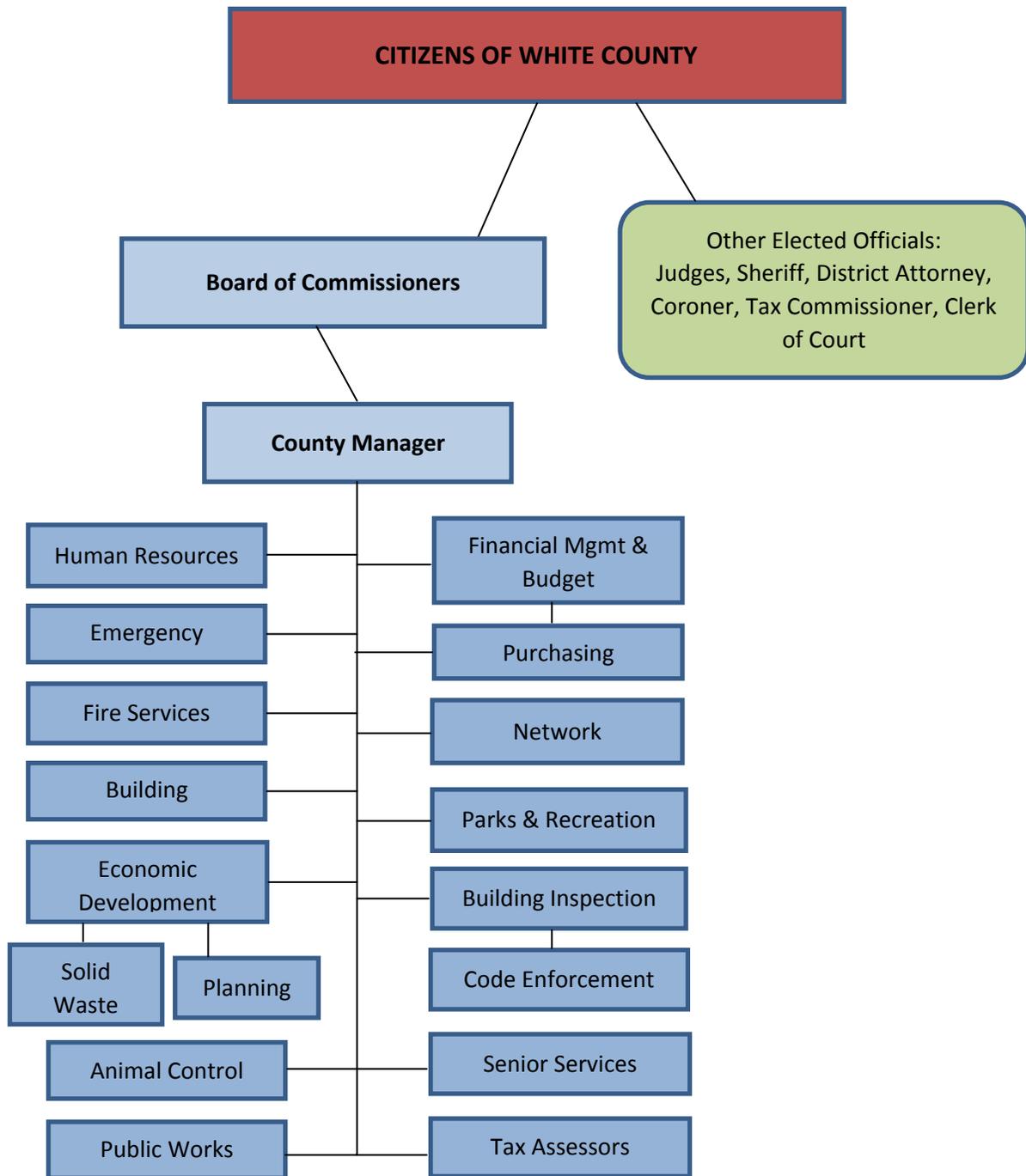
**Commission Staff**

**Carol Jackson, County Manager**  
Shanda Smallwood, Clerk  
R. David Syfan, County Attorney

**Department Directors**

Animal Control	Patricia Cooper
Building Inspection	Ringo McCollum
Building Maintenance/Grounds	Stanley Nix
E-911/EMA	David Murphy
Economic Development	Tom O'Bryant
Finance	Vickie Neikirk
Fire Services	Dickie Howard
Human Resources	Shanda Smallwood
Network	Robert Hamrick
Parks and Recreation	Mike Brown-interim
Planning	Harry Barton
Purchasing	Beverly Long
Senior Center	Bonnie York
Public Works	Doug Dockery
Tax Assessors	Bryan Payne

**WHITE COUNTY, GEORGIA  
ORGANIZATIONAL CHART**





**To the Honorable Chairman, Members of the Board of Commissioners, and Citizens of White County, Georgia:**

**Ladies and Gentlemen:**

State law requires that all general-purpose local governments publish, within six months of the close of each fiscal year, 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 are pleased to present the first Comprehensive Annual Financial Report (CAFR) of White County, Georgia for the fiscal year ended June 30, 2009.

This report is organized into three main sections:

**The Introductory Section** is intended to familiarize the reader with the organizational structure of the County, and the nature and scope of the services it provides.

**The Financial Section** includes the independent auditor's report on the basic financial statements, the management's discussion and analysis, the audited basic financial statements, the notes to the basic financial statements and combining and individual fund statements and schedules.

**The Statistical Section** provides users with additional historical perspective, content, and detail to assist in understanding the information in the financial statements and for assessing the County's economic condition.

This report consists of management's representation concerning the finances of White County and was prepared by the Finance Department. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of this 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 County's financial statements in conformity with GAAP. The County's comprehensive framework of internal controls is designed to provide reasonable, rather than absolute assurance that the financial statements will be free of material misstatements.

We believe the data is presented in a manner which fairly sets forth the financial position and results of operations of the County as measured by the financial activity of its various funds, and that all disclosures necessary to enable the reader to gain a comprehensive understanding of the County's financial activity have been included.

The County's financial statements have been audited by Rushton and Company, LLC, a firm of licensed Certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 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 overall financial statement presentation. The independent auditors concluded, based on the audit that there was a reasonable basis for rendering an unqualified opinion that White County, Georgia's financial statements for the fiscal year ended June, 30, 2009, are fairly presented in conformity with GAAP. The independent auditors report is presented as the first component of the financial section of this report.

As a recipient of federal and state financial assistance, the County is also responsible for ensuring that adequate internal controls are in place to assure compliance with applicable laws and regulations related to those programs. Thus, internal controls are subject to periodic evaluation by management.

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 County's MD&A can be found immediately following the report of the independent auditors.

### **General Information on White County**

White County was officially established on December 22, 1857. It was originally part of Habersham County, organized in 1818. The County was named in honor of Col. David T. White, a Georgia General Assembly member.

The County is known for its beautiful mountain scenes, the most recognizable being majestic Mt. Yonah. A large portion of the county is protected by the US Forest Service with 41,000 acres of the county belonging to the Chattahoochee National Forest. Hundreds travel to the County each year to enjoy the mountains, rivers and scenic attractions that are the main reasons tourism is such an important segment of the local economy.

Growth in White county has been 53 percent in the last ten years and is expected to continue to rise in the next decade. With its close proximity to Atlanta, its citizens enjoy not only the peace and beauty of a rural lifestyle, but the availability of big-city activities.

The County has many opportunities for future growth. In order to protect the county's natural assets, regulations for River Corridor, Groundwater Recharge, Wetlands, Watershed Protection and Mountain and Hillside Protections have been implemented.

White County has many opportunities and challenges for its future. Preserving the County's environment, beauty and history while meeting the growth and needs of the future is the goal of the Board of Commissioners.

### **Government Structure**

White County is governed by a 3 member Board of Commissioners, all elected at large. The Board consists of 2 post commissioners and a chairman. The County has a County manager form of government. The Manager runs the day-to-day operations and oversees that the policies of the Board are implemented.

The citizens also elect other officials, to include the Tax Commissioner, Sheriff, Magistrate Court Judge, Probate Court Judge, Superior Court Judges, Clerk of Court and Coroner.

The County provides a full range of services, including police and fire protection, the construction and maintenance of roads and bridges and recreational activities.

The County maintains budgetary control to ensure compliance with the annual appropriated budget approved by the White County Board of Commissioners and State law. Annual appropriated budgets are adopted on a basis consistent with Generally Accepted Accounting Principles for the General Fund and all Special Revenue Funds. Project-length budgets are adopted for all capital projects funds. Annual operating budgets are not legally required for enterprise funds, but are prepared for use in planning control and evaluation purposes. Budgetary control is essential to good financial management and the County has established a legacy of balanced budgets and good budgetary control. For each fund, financing sources are identified for all expenditures/expenses. The level of budgetary control (the level at which expenditures cannot legally exceed the approved budget) is established at the department level.

The budget process for each fiscal year typically begins in January for the upcoming fiscal year. The County's fiscal year begins July 1st. Revenue and expenditure estimates are prepared by the responsible departments and presented to the Finance Director and County Manager for review. Once reviewed, and any necessary adjustments made, the budgets are presented publicly to the Board of Commissioners and the public discussions begin. After the Board makes their final decisions, the completed budget is made available for the public. The required public hearings are advertised and, following the final hearing, the budget is formally adopted.

Unforeseen situations may arise during the year that might require budget amendments. Department heads may request line-item budget amendments through the Finance Department, provided the amendment does not increase or decrease the overall budget for that department. Any changes in department total required approval at an official meeting by the Board of Commissioners.

### **Economic Condition and Outlook**

White County lies approximately 60 miles north of the perimeter highway (highway 285) that circles Atlanta Georgia. It is bordered by Hall, Union, Lumpkin, Towns and Habersham counties. As the metropolitan Atlanta growth moves northward, White County is now on the fringes of development creating a demand for residential properties. This growth increases the demand for police and fire protection.

The County's economy is based largely on a mix of tourism, agriculture and construction. The County has recently experienced the same downturn in construction as the rest of the nation. But the tourism side of the economy remains relatively steady. We are hopeful that the construction industry will rebound soon and growth will continue at a steady pace.

### **Major Initiatives and Accomplishments**

In fiscal year 2009, the County saw the completion of the water system in the Bean Creek Community. This project was the result of many years of work by the Commission and others in the community who saw the need for this water system. This project provided clean drinking water for citizens who had previously not had this available to them. The funding was provided by a \$500,000 Community Development Block Grant.

Other accomplishments during the year include:

- Resurfaced/paved 6.76 miles of County roads
- Created additional usable work space in the courthouse by enclosing outside areas of the courthouse. This created additional courtroom space and additional space for the judicial branch offices.
- Completed fiscal year 2009 under budget and without tapping into contingency
- Increased the fund balance for the General Fund by approximately \$583,000
- Unlike many other counties and cities, White County did not furlough or layoff employees during the economic downturn of 2009

### **Cash Management**

The Finance Department strives to keep abreast of current trends in cash and investment management. Cash received during the year was invested in demand deposit accounts in various banking institutions in the county. Accounts are collateralized at 110% as required by law.

### **Risk Management**

The County is exposed to a variety of possible accidental losses. To minimize these possible losses the county is insured by ACCG-IRMA (Association County Commissioners of Georgia-Interlocal Risk Management Agency). IRMA is a group self-insurance fund covering general liability, automobile damage and theft, fire damage and employee dishonesty for Georgia County governments. IRMA pays losses up to \$100,000 per individual claim or \$1,000,000 for all claims.

### **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) has a program where counties and municipalities can submit their annual CAFR for review. If the report is found to meet all the required criteria of GAAP and applicable legal requirements, the County will be awarded a Certificate of Achievement for Excellence in Financial Reporting.

This report for fiscal year 2009 will be submitted and we are hopeful we will receive this award sometime in 2010. This award is only good for one year and since this is the first time the County has prepared a CAFR, we have all intentions of continuing this process.

The preparation of this Comprehensive Annual Financial Report could not have been accomplished without the assistance of the entire finance office staff. We would also like to express our appreciation and thanks to the firm of Rushton and Company, LLC. Their firm's dedication to the highest standard of governmental accounting and auditing and strong support of the finance office staff throughout the year has been extremely beneficial.

Sincere appreciation to the various elected officials and county department directors for their assistance and positive attitude throughout the year in matters pertaining to the financial affairs of the County.

Finally, we thank the Board of Commissioners for their support and direction in conducting the financial affairs of the County in a responsible manner.

Respectfully submitted,

A handwritten signature in cursive script that reads "Carol A. Jackson".

Carol A. Jackson  
County Manager

A handwritten signature in cursive script that reads "Vickie L. Neikirk".

Vickie L. Neikirk  
Chief Financial Officer

## Part II

# Financial Section



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## Independent Auditor's Report

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

We 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 White County, Georgia, as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of White County, Georgia's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the White County Health Department, a component unit of White County, Georgia. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for the White County Health Department, is based on the report of the other auditors.

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

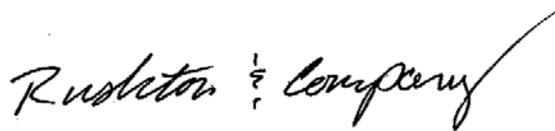
In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of White County, Georgia, as of June 30, 2009, and the respective changes in financial position and cash flows, where applicable, and the budgetary comparisons of the General Fund, Drug Task Force Fund, and Fire Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis on pages 3 through 13 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2009, on our consideration of White County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise White County, Georgia's basic financial statements. The combining and individual fund financial statements and schedules, and the special purpose local option sales tax report are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules, and the special purpose local option sales tax report have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads "Rushton & Company". The signature is written in black ink and is positioned above a horizontal line.

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Certified Public Accountants

Gainesville, Georgia  
December 4, 2009

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Chris R. Nonnemaker, Chairman  
Joe R. Campbell, Post 1  
Craig Bryant, Post 2

Board of Commissioners

Phone: (706) 865-2235  
Fax: (706) 865-1324

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of White County, it is our pleasure to present this narrative discussion and analysis of White County's financial performance, providing an overview of the activities for the fiscal year ended June 30, 2009. The purpose of this narrative is to provide readers of financial statements with information that will help them make timely and meaningful financial decisions or draw conclusions about White County. As required by the Governmental Accounting Standards Board (GASB) Statement No. 34, this discussion and analysis provides comparisons with the previous year.

### Financial Highlights

- White County's assets exceeded its liabilities at June 30, 2009, by \$34,248,555 (reported as *net assets*). Of this amount, \$3,566,199 (reported as *unrestricted net assets*) may be used to meet the County's ongoing obligations.
- As of June 30, 2009, White County's governmental funds reported combined ending fund balances of \$7,526,729. Approximately 92% of this total amount, or \$6,988,966, is available for spending at the Board of Commissioners' discretion (unreserved fund balance).

More detailed information regarding these activities and funds begins on page 14.

### Overview of the Financial Statements

This discussion and analysis narrative is intended to serve as an introduction to White County's basic financial statements. White County's basic financial statements are composed of three elements: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains required supplementary information in addition to our basic financial statements.

**Government-wide Financial Statements (Reporting the County as a whole).** The focus of the government-wide financial statements is on the overall financial position and activities of White County and is designed to provide readers with a broad overview of the County's financial activities in a manner similar to a private business enterprise.

The County's government-wide financial statements include the Statement of Net Assets and the Statement of Activities. These two statements report information about White County using the accrual basis of accounting, which is similar to the accounting used by most private-sector businesses. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The purpose of the **Statement of Net Assets** (pages 14-15) is to attempt to report all of the assets held and liabilities owed by the County. The County

reports all of its assets when it acquires ownership over the assets and reports all of its liabilities when they are incurred. The difference between the total assets and total liabilities is labeled *net assets*. Although the purpose of the County is not to accumulate net assets, in general, as this amount increases it indicates that the financial position of the County is improving over time.

The **Statement of Activities** (page 16), on the other hand, presents the revenues and expenses of the County. Under the accrual basis of accounting mentioned earlier, revenues are recognized when earned and expenses when incurred in this statement. Thus, revenues are reported even when they may not be collected for several weeks after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period. The difference is described as *change in net assets*. The Statement of Activities primary focus is on the *net cost* of various activities provided by the County and identifies the extent to which each function of the County draws from general revenues or is self-financing through fees, grants, or other sources.

In the Statement of Net Assets and the Statement of Activities, we divide White County into three types of activities:

- **Governmental activities** – Most of the County's basic services are reported under this category which includes: judicial, public safety, public works, and general administration. Taxes such as: property, sales, insurance premium and intangible finance most of these services.
- **Business-type activities** – The County charges fees to customers to assist in covering the cost for providing certain services. The County's solid waste tipping fees are reported in this category.
- **Discretely Presented Component Unit** – A component unit is a legally separate organization for which the elected officials of the County are financially accountable. The Health Department, although legally separate, functions for all practical purposes as a department of White County, and therefore has been included as an integral part of the primary government.

The County's government-wide financial statements are presented on pages 14-16.

### **Fund Financial Statements (Reporting the County's Major Funds).**

The focus of fund financial statements is directed to specific activities of the County and its most significant funds, not the County as a whole. A fund is an entity with a self-balancing set of accounts that the County uses to track specific resources and expenditures, either for management purposes or because of legal mandates. In addition to the major funds, individual fund data for the County's non-major funds can be found beginning on page 55. The County's funds are divided into three broad categories – governmental, proprietary, and fiduciary – and use different prescribed accounting methodologies.

- **Governmental Funds** – These funds account for essentially the same functions reported as governmental activities in the government-wide financial statements; however, governmental fund financial statements

focus on the short-term view of the County's general government operations and the basic services it provides. Governmental funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash.

Because the focus of the governmental fund financial statements is narrower than that of the government-wide financial statements and because of the different accounting methods used to prepare them, there are often significant differences between the totals presented in these financial statements. It is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. An analysis of the balance sheet and the statement of revenues, expenditures, and changes in fund balances that reconciles the two statements are provided following each statement.

White County maintains twenty individual governmental funds. Information is presently separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Drug Task Force, Fire, and 2004 SPLOST Funds, which are considered major funds. Data from the other sixteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements on pages 54-57 of this report.

White County adopts an annual appropriated budget for its General, Drug Task Force, and Fire Funds. A budgetary comparison statement has been provided for the General, Drug Task Force, and Fire Funds to demonstrate compliance with this budget.

The County's basic governmental fund financial statements are presented on pages 17-24 of this report.

- **Proprietary Funds** – When the County charges customers for the services it provides – whether to outside customers or to other departments of the County – these services are generally reported in proprietary funds. These proprietary funds are prepared using the same accounting basis as the government-wide financial statements.

Enterprise fund statements report the same functions presented in the business-type activities columns of the government-wide financial statements. White County uses enterprise funds to account for its Solid Waste functions, as well as the Development Authority and the Industrial Building Authority.

The County's proprietary fund financial statements are presented on pages 25-27.

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

Fiduciary funds are presented in the fund financial statements but are not reported in the government-wide financial statements.

The County’s fiduciary fund financial statements are presented on page 28.

### **Notes to the financial statements.**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29-53 of this report.

### **Other Supplementary Information.**

Other supplementary information includes combining financial statements for non-major governmental, proprietary, and fiduciary funds. These funds are added together by fund type and presented in single columns in the basic financial statements but are not reported individually, as with major funds, on the government-wide financial statements.

This report includes two schedules (pages 18 and 20) which reconciles the amounts reported on the governmental fund financial statements (modified accrual basis of accounting) with the governmental activities reported on the government-wide financial statements (accrual basis of accounting). The following summarizes the impact of transitioning from modified accrual to accrual accounting:

- Capital assets used in governmental activities on the government-wide statements are not reported on fund financial statements.
- Certain tax revenues that are earned, but not available, are reported as revenue on the government-wide statement but are reported as deferred revenue on the fund statements.
- Unless due and payable, long-term liabilities, such as lease obligations, compensated absences, bonds and notes payable, and others only appear as liabilities in the government-wide statements.
- Capital outlay spending results in capital assets on the government-wide statements but is reported as expenditures on the governmental fund financial statements.
- Certain other outflows represent either increases or decreases in liabilities on the government-wide statements but are reported as expenditures on the governmental fund financial statements.

## Overview of the County's Financial Position and Operations

The County's overall financial position and operations for this fiscal year is summarized as follows based on the information included in the government-wide financial statements (see pages 14-16):

### White County Net Assets (Financial Position) Fiscal Years 2009 and 2008

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Current and other assets	\$ 8,326,712	\$ 8,105,889	\$ 855,340	\$ 871,096	\$ 9,182,052	\$ 8,976,985
Capital assets	27,146,472	27,392,739	420,262	432,429	27,566,734	27,825,168
<b>Total assets</b>	<b>35,473,184</b>	<b>35,498,628</b>	<b>1,275,602</b>	<b>1,303,525</b>	<b>36,748,786</b>	<b>36,802,153</b>
Current liabilities	1,712,949	2,198,656	1,199	1,449	1,714,148	2,200,105
Noncurrent liabilities	163,465	899,863	622,618	635,463	786,083	1,535,326
<b>Total liabilities</b>	<b>1,876,414</b>	<b>3,098,519</b>	<b>623,817</b>	<b>636,912</b>	<b>2,500,231</b>	<b>3,735,431</b>
<b>Net assets:</b>						
Invested in capital assets, net of related debt	26,365,286	25,284,190	420,262	432,429	26,785,548	25,716,619
Restricted	3,896,808	4,214,653	0	0	3,896,808	4,214,653
Unrestricted	3,334,676	2,901,266	231,523	234,184	3,566,199	3,135,450
<b>Total net assets</b>	<b>\$ 33,596,770</b>	<b>\$ 32,400,109</b>	<b>\$ 651,785</b>	<b>\$ 666,613</b>	<b>\$ 34,248,555</b>	<b>\$ 33,066,722</b>

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. Assets for White County exceeded liabilities by \$34,248,555 at the close of the fiscal year.

Approximately 78% of White County's net assets are reflected in its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt outstanding that was needed to construct or acquire the assets. The County uses capital assets to provide services to citizens; consequently, 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.

Unrestricted net assets is the smallest component, comprising 10%. This amount represents resources that can be used to meet the County's ongoing obligations to citizens and creditors.

The balance of restricted net assets, comprising the remaining 12%, are subject to external restrictions or enabling legislation on how they can be used.

The following condensed financial information was derived from the government-wide Statement of Activities and reflects how White County's net assets changed during the fiscal year.

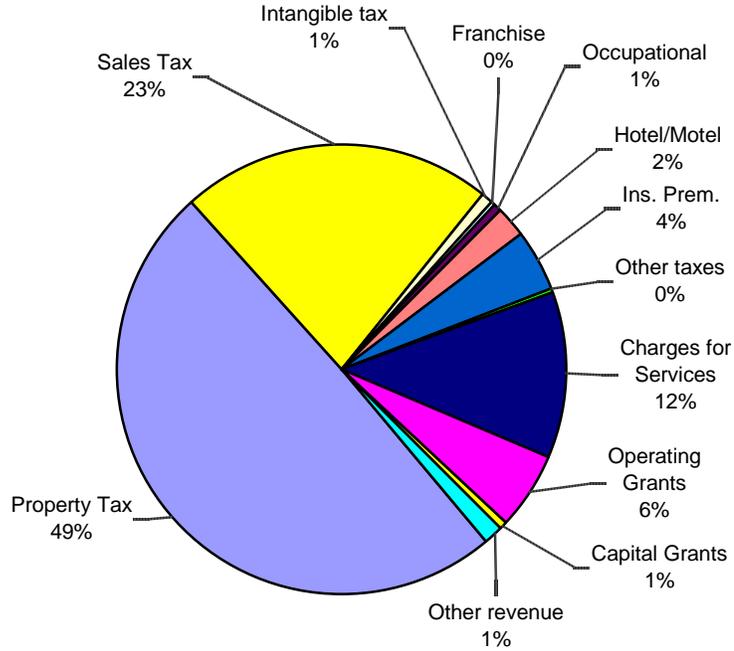
**White County**  
**Changes in Net Assets**  
**For the Fiscal Years 2009 and 2008**

Revenues	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Program revenues:						
Charges for services	\$ 2,348,864	\$ 2,416,565	\$ 36,232	\$ 39,798	\$ 2,385,096	\$ 2,456,363
Operating grants and contributions	1,108,416	1,161,794	0	0	1,108,416	1,161,794
Capital grants and contributions	160,683	477,255	0	0	160,683	477,255
General revenues:						
Property taxes	9,858,879	8,465,067	0	0	9,858,879	8,465,067
Sales tax	4,506,291	5,271,037	0	0	4,506,291	5,271,037
Intangible	162,241	243,962	0	0	162,241	243,962
Franchise	62,451	60,989	0	0	62,451	60,989
Occupational	116,929	133,658	0	0	116,929	133,658
Hotel/Motel	458,710	473,531	0	0	458,710	473,531
Insurance Premium	875,461	854,630	0	0	875,461	854,630
Other taxes	72,561	72,297	0	0	72,561	72,297
Other revenue	249,872	290,173	18,727	31,242	268,599	321,415
<b>Total revenues</b>	<b>19,981,358</b>	<b>19,920,958</b>	<b>54,959</b>	<b>71,040</b>	<b>20,036,317</b>	<b>19,991,998</b>
<b>Expenses</b>						
General Government	3,851,921	4,239,992	0	0	3,851,921	4,239,992
Judicial	1,928,398	1,765,972	0	0	1,928,398	1,765,972
Public Safety	7,511,169	7,297,030	0	0	7,511,169	7,297,030
Public Works	2,375,369	2,628,776	0	0	2,375,369	2,628,776
Health and Welfare	493,283	485,134	0	0	493,283	485,134
Culture and Recreation	1,364,812	1,417,254	0	0	1,364,812	1,417,254
Housing and Development	1,161,085	1,171,853	0	0	1,161,085	1,171,853
Education	26,924	27,242	0	0	26,924	27,242
Interest on long-term debt	71,736	58,333	0	0	71,736	58,333
Industrial Building Authority	0	0	3,357	4,576	3,357	4,576
Development Authority	0	0	7,638	2,325	7,638	2,325
Solid Waste	0	0	58,792	53,451	58,792	53,451
<b>Total expenses</b>	<b>18,784,697</b>	<b>19,091,586</b>	<b>69,787</b>	<b>60,352</b>	<b>18,854,484</b>	<b>19,151,938</b>
<b>Increase (decrease) in net assets</b>	<b>1,196,661</b>	<b>829,372</b>	<b>(14,828)</b>	<b>10,688</b>	<b>1,181,833</b>	<b>840,060</b>
<b>Net assets-beginning (original)</b>	<b>32,400,109</b>	<b>31,697,380</b>	<b>666,613</b>	<b>655,925</b>	<b>33,066,722</b>	<b>32,353,305</b>
<b>Prior Period adjustments</b>	<b>0</b>	<b>(126,643)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(126,643)</b>
<b>Net assets-beginning (restated)</b>	<b>32,400,109</b>	<b>31,570,737</b>	<b>666,613</b>	<b>655,925</b>	<b>33,066,722</b>	<b>32,226,662</b>
<b>Net assets-ending</b>	<b>\$ 33,596,770</b>	<b>\$ 32,400,109</b>	<b>\$ 651,785</b>	<b>\$ 666,613</b>	<b>34,248,555</b>	<b>33,066,722</b>

**Governmental Activities –**

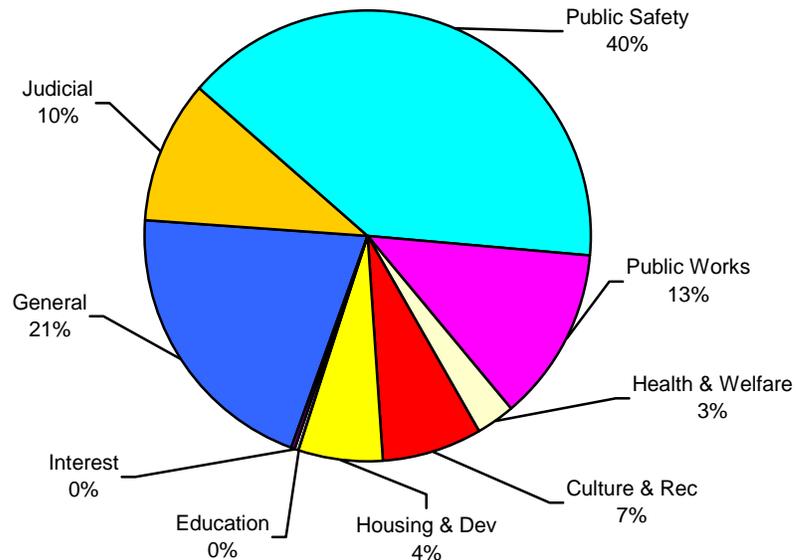
The following chart illustrates revenues of the governmental activities for the fiscal year:

**Revenues by Source – Governmental Activities  
Fiscal Year Ending June 30, 2009**



The following chart illustrates the expenses of the governmental activities for the fiscal year:

**Expenses – Governmental Activities  
Fiscal Year Ending June 30, 2009**



## **Business-Type Activities –**

Business-type activities did not significantly contribute to an increase in White County's net assets.

## **Financial Analysis of the County's Funds**

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

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

- 1) As the County completed this year, its governmental funds reported a combined ending fund balance of \$7,526,729. Of this amount, \$6,988,966 or 92% constitutes unreserved, undesignated fund balance, which is available for appropriation for the general purposes of the funds. The remainder of fund balance is reserved or designated for projects or for the fiscal year 2010 budget, and is not available for spending.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved, undesignated fund balance of the General Fund was \$3,544,281 while total fund balance reached \$3,653,915. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents approximately 28% of total General Fund expenditures, while total fund balance represents approximately 29% of that same amount.

Revenues from the Local Option Sales Tax decreased by approximately 14%, and property taxes increased by 16%. The County ended the fiscal year by increasing the Fund Balance by \$583,176 or approximately 19%. This was achieved by restricted spending on capital items and careful monitoring of operating expenditures. This also reversed the decreasing fund balance trend of the prior year. By comparison, in fiscal year 2008, the Fund Balance was decreased by 13%.

## **General Fund Budget Highlights.**

The original budget for the General Fund was amended by various appropriations approved after the beginning of the fiscal year. However, unlike prior years, Contingency was not tapped to make up budget shortfalls in the General Fund departments.

It is anticipated that the General Fund may experience decreased revenues in the next fiscal year. However, the County will continue to monitor spending and take a proactive stance to help ensure that the fund balance remains positive. The Board of Commissioners took steps during the fiscal year 2010 budget process in order to ensure the continued fiscal health of the General Fund.

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

Unrestricted net assets of the County's three proprietary funds totaled as follows:

- Solid Waste \$ 183,923
- Industrial Building Authority \$ 0
- Development Authority \$ 47,600

The total decrease in net assets for all three funds was \$14,828. Other factors concerning the finances of these funds have already been addressed in the discussion of the County's business-type activities.

### Capital Assets and Debt Administration

**Capital Assets.** White County has invested \$27,566,734 in capital assets (net of accumulated depreciation). Approximately 98% of this investment is related to governmental activities and includes infrastructure, land, buildings, and machinery and equipment.

Capital assets held by the County at the end of the fiscal year are summarized as follows:

**White County**  
**Capital Assets (net of accumulated depreciation)**  
**Fiscal Years 2009 and 2008**

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$ 4,571,510	\$ 4,571,510	\$ 42,922	\$ 42,922	\$ 4,614,432	\$ 4,614,432
Land improvements	2,893,456	2,893,456	8,950	8,950	2,902,406	2,902,406
Buildings	10,026,983	9,692,100	512,551	512,551	10,539,534	10,204,651
Machinery and equipment	2,929,289	2,813,911	65,011	65,011	2,994,300	2,878,922
Furniture and fixtures	745,476	740,975	0	0	745,476	740,975
Vehicles	5,218,460	5,033,397	0	0	5,218,460	5,033,397
Infrastructure	44,682,669	43,843,140	0	0	44,682,669	43,843,140
Construction in progress	714,788	732,529	0	0	714,788	732,529
<b>Total</b>	<b>71,782,631</b>	<b>70,321,018</b>	<b>629,434</b>	<b>629,434</b>	<b>72,412,065</b>	<b>70,950,452</b>
Accumulated Depreciation	(44,636,159)	(42,928,279)	(209,172)	(197,005)	(44,845,331)	(43,125,284)
<b>Net Capital Assets</b>	<b>\$ 27,146,472</b>	<b>\$ 27,392,739</b>	<b>\$ 420,262</b>	<b>\$ 432,429</b>	<b>\$ 27,566,734</b>	<b>\$ 27,825,168</b>

The County elected to implement the general provisions of GASB Statement 34 during fiscal year 2003 and fully implemented the retroactive infrastructure provisions in the fiscal year ending June 30, 2007.

Major capital asset expenditures during the current fiscal year for governmental activities included the following:

- Purchase of vehicles for the Sheriff's Department through capital leases.
- Significant investment in road improvements throughout the county

There were no major capital asset expenses during the current fiscal year for business-type activities.

Additional information on White County's capital assets can be found in Note 9 on pages 45-46 of this report.

**Long-term debt.** On June 30, 2009, White County had total capital lease debt outstanding in the amount of \$996,763. The County's capital lease obligation decreased 52% during the course of the fiscal year. Additional information on the County's long-term debt can be found in Note 11 on page 48 of this report.

#### **Economic Condition and Outlook**

Compared to other counties in the State of Georgia, White County has fared relatively well under the weakened economy that we have experienced over the past few years. Several factors were considered during preparation of the budget for fiscal year 2010 including the following:

- Possible increases/or decreases in revenues, particularly sales and hotel/motel taxes.
- Fluctuations in the price of fuel due to market instability.
- Future capital improvements will be significant for increased space and projects.
- Unforeseen natural disasters, such as tornados, storms, etc.
- Capital outlay requirements for vehicles, equipment and program expansions.

**Contacting the County's Financial Services Department**

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of White County's finances and to demonstrate the County's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed as follows:

White County Board of Commissioners  
ATTN: Finance Department  
59 South Main Street  
Cleveland, GA 30528

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***BASIC FINANCIAL STATEMENTS***

**WHITE COUNTY, GEORGIA**  
**STATEMENT OF NET ASSETS**  
*June 30, 2009*

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
<b>ASSETS</b>				
<b>Current assets</b>				
Cash	\$ 3,398,041	\$ 384,387	\$ 3,782,428	\$ 154,824
Equity in pooled cash	3,060,060	0	3,060,060	0
Certificates of deposit	611,806	467,566	1,079,372	0
Restricted assets				
Cash	239,670	0	239,670	0
Equity in pooled cash	49,492	0	49,492	0
Receivables (net)				
Accounts	89,167	1,286	90,453	7,549
Intergovernmental	60,156	0	60,156	0
Taxes	722,673	0	722,673	0
Interest	9,889	2,318	12,207	0
Prepaid expenses	85,541	0	85,541	0
Internal balances	217	(217)	0	0
	8,326,712	855,340	9,182,052	162,373
<b>Total current assets</b>				
<b>Noncurrent assets</b>				
Capital assets				
Non-depreciable	5,286,298	42,922	5,329,220	0
Depreciable (net)	21,860,174	377,340	22,237,514	0
	27,146,472	420,262	27,566,734	0
<b>Total noncurrent assets</b>				
	35,473,184	1,275,602	36,748,786	162,373
<b>Total assets</b>				
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Accounts payable	97,387	622	98,009	1,898
Intergovernmental payable	389,747	0	389,747	0
Accrued salaries and expenses	171,851	577	172,428	0
Compensated absences	209,712	0	209,712	36,000
Capital lease payable	833,298	0	833,298	0
Other liabilities	10,954	0	10,954	0
	1,712,949	1,199	1,714,148	37,898
<b>Total current liabilities</b>				
<b>Noncurrent liabilities</b>				
Compensated absences	0	0	0	16,359
Capital lease payable	163,465	0	163,465	0
Post-closure care costs	0	622,618	622,618	0
	163,465	622,618	786,083	16,359
<b>Total noncurrent liabilities</b>				
	1,876,414	623,817	2,500,231	54,257
<b>Total liabilities</b>				

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

**WHITE COUNTY, GEORGIA**  
**STATEMENT OF NET ASSETS**  
*June 30, 2009*

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	\$ 26,365,286	\$ 420,262	\$ 26,785,548	\$ 0
Restricted for:				
Judicial	279,949	0	279,949	0
Public Safety	1,651,508	0	1,651,508	0
Health and Welfare	118,431	0	118,431	462
Culture and Recreation	24,093	0	24,093	0
Housing and Development	330,091	0	330,091	0
Education	89,060	0	89,060	0
Capital projects	1,403,676	0	1,403,676	0
Unrestricted	3,334,676	231,523	3,566,199	107,654
<b>Total net assets</b>	<b>\$ 33,596,770</b>	<b>\$ 651,785</b>	<b>\$ 34,248,555</b>	<b>\$ 108,116</b>

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

**WHITE COUNTY, GEORGIA**  
**STATEMENT OF ACTIVITIES**  
For the fiscal year ended June 30, 2009

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Primary government</b>					
Governmental activities					
General Government	\$ 3,851,921	\$ 463,884	\$ 5,000	\$ 0	\$ (3,383,037)
Judicial	1,928,398	235,758	503,395	0	(1,189,245)
Public Safety	7,511,169	1,343,100	427,337	18,790	(5,721,942)
Public Works	2,375,369	5,088	0	132,907	(2,237,374)
Health and Welfare	493,283	0	170,654	8,986	(313,643)
Culture and Recreation	1,364,812	102,890	2,030	0	(1,259,892)
Housing and Development	1,161,085	153,454	0	0	(1,007,631)
Education	26,924	44,690	0	0	17,766
Interest on long-term debt	71,736	0	0	0	(71,736)
Total governmental activities	18,784,697	2,348,864	1,108,416	160,683	(15,166,734)
Business-type activities					
Solid Waste	58,792	36,232	0	0	(22,560)
Industrial Building	3,357	0	0	0	(3,357)
Development Authority	7,638	0	0	0	(7,638)
Total business-type activities	69,787	36,232	0	0	(33,555)
Total primary government	18,854,484	2,385,096	1,108,416	160,683	(15,200,289)
<b>Component Unit</b>					
White County Health Department					
Health and Welfare	571,744	249,235	172,325	0	(150,184)
<b>Primary Government</b>					
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	<b>Component Unit</b>	
<b>Change in net assets</b>					
Net (expense) revenue	\$ (15,166,734)	\$ (33,555)	\$ (15,200,289)	\$ (150,184)	
General revenues					
Taxes					
Property	9,858,879	0	9,858,879	0	
Sales	4,506,291	0	4,506,291	0	
Intangible	162,241	0	162,241	0	
Franchise	62,451	0	62,451	0	
Occupational	116,929	0	116,929	0	
Hotel/Motel	458,710	0	458,710	0	
Insurance premium	875,461	0	875,461	0	
Other	72,561	0	72,561	0	
Interest and investment earnings	152,132	18,727	170,859	0	
Payments from White County	0	0	0	140,000	
Gain on sale of assets	5,152	0	5,152	0	
Miscellaneous	92,588	0	92,588	0	
Total general revenues	16,363,395	18,727	16,382,122	140,000	
Change in net assets	1,196,661	(14,828)	1,181,833	(10,184)	
Net assets - beginning	32,400,109	666,613	33,066,722	118,300	
Net assets - ending	\$ 33,596,770	\$ 651,785	\$ 34,248,555	\$ 108,116	

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

**WHITE COUNTY, GEORGIA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2009**

	<u>General</u>	<u>Drug Task Force</u>	<u>Fire</u>	<u>2004 SPLOST</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
<b>ASSETS</b>						
Cash	\$ 371,328	\$ 402,739	\$ 857,953	\$ 1,138,774	\$ 627,247	\$ 3,398,041
Equity in pooled cash	2,490,982	0	0	0	569,078	3,060,060
Certificates of deposit	611,806	0	0	0	0	611,806
Receivables (net)						
Accounts	20,469	0	0	0	68,698	89,167
Intergovernmental	13,857	34,808	0	0	11,491	60,156
Taxes	405,651	0	0	274,219	42,803	722,673
Interest	9,889	0	0	0	0	9,889
Prepaid expenses	85,541	0	0	0	0	85,541
Due from other funds	12,705	0	0	0	0	12,705
Restricted Assets						
Cash	24,093	0	0	215,577	0	239,670
Equity in pooled cash	0	0	0	0	49,492	49,492
<b>Total assets</b>	<b>\$ 4,046,321</b>	<b>\$ 437,547</b>	<b>\$ 857,953</b>	<b>\$ 1,628,570</b>	<b>\$ 1,368,809</b>	<b>\$ 8,339,200</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts payable	\$ 63,520	\$ 6,844	\$ 6,421	\$ 9,088	\$ 11,514	\$ 97,387
Intergovernmental payable	46,815	21,732	0	214,733	106,467	389,747
Accrued salaries and expenses	145,240	3,153	4,966	2,936	15,556	171,851
Deferred revenue	130,044	0	0	0	0	130,044
Due to other funds	0	2,503	0	0	9,985	12,488
Other liabilities	6,787	4,167	0	0	0	10,954
<b>Total liabilities</b>	<b>392,406</b>	<b>38,399</b>	<b>11,387</b>	<b>226,757</b>	<b>143,522</b>	<b>812,471</b>
<b>Fund balances</b>						
Reserved for prepaids	85,541	0	0	0	0	85,541
Reserved for program expenditures	24,093	0	0	0	49,492	73,585
Reserved for capital assets	0	0	0	215,577	0	215,577
Unreserved, designated for budget	0	0	38,450	0	124,610	163,060
Unreserved, undesignated	3,544,281	399,148	808,116	1,186,236	0	5,937,781
Special Revenue Funds	0	0	0	0	1,049,322	1,049,322
Capital Projects Funds	0	0	0	0	1,863	1,863
<b>Total fund balances</b>	<b>3,653,915</b>	<b>399,148</b>	<b>846,566</b>	<b>1,401,813</b>	<b>1,225,287</b>	<b>7,526,729</b>
<b>Total liabilities and fund balances</b>	<b>\$ 4,046,321</b>	<b>\$ 437,547</b>	<b>\$ 857,953</b>	<b>\$ 1,628,570</b>	<b>\$ 1,368,809</b>	<b>\$ 8,339,200</b>

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

**WHITE COUNTY, GEORGIA**  
**RECONCILIATION OF THE BALANCE SHEET OF**  
**GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF NET ASSETS**  
*June 30, 2009*

<b>Total fund balance - total governmental funds</b>	<b>\$ 7,526,729</b>
 Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets of \$71,782,631, net of accumulated depreciation of (\$44,636,159), are not financial resources and, therefore, are not reported in the funds.	27,146,472
Long-term assets (receivables) are not available to pay current period expenditures and, therefore, are deferred in the fund. These are deferred property taxes.	130,044
Long-term liabilities of are not due and payable in the current period and are not reported in the funds. These are capital leases payable of (\$996,763) and compensated absences of (\$209,712)	<u>(1,206,475)</u>
Net assets of governmental activities	<u><u>\$ 33,596,770</u></u>

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

**WHITE COUNTY, GEORGIA**  
**STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the fiscal year ended June 30, 2009**

	General	Drug Task Force	Fire	2004 SPLOST	Nonmajor Governmental Funds	Totals
<b>REVENUES</b>						
Taxes	\$ 11,930,120	\$ 0	\$ 875,461	\$ 2,814,660	\$ 458,710	\$ 16,078,951
Licenses and permits	130,159	0	0	0	0	130,159
Fines, fees and forfeitures	618,798	44,167	0	0	135,883	798,848
Charges for services	886,085	0	0	0	523,569	1,409,654
Intergovernmental	35,880	289,398	25,675	0	874,588	1,225,541
Interest	97,290	1,575	5,050	42,898	5,319	152,132
Contributions	2,358	0	200	5,000	36,000	43,558
Other	85,783	75	14,587	0	2,346	102,791
<b>Total revenues</b>	<b>13,786,473</b>	<b>335,215</b>	<b>920,973</b>	<b>2,862,558</b>	<b>2,036,415</b>	<b>19,941,634</b>
<b>EXPENDITURES</b>						
Current						
General Government	2,556,181	0	0	0	0	2,556,181
Judicial	1,222,756	0	0	0	693,244	1,916,000
Public Safety	5,394,910	425,647	663,379	0	1,100,372	7,584,308
Public Works	1,063,856	0	0	0	154,271	1,218,127
Health and Welfare	186,000	0	0	0	288,803	474,803
Culture and Recreation	1,289,453	0	0	0	0	1,289,453
Housing and Development	828,909	0	0	0	282,346	1,111,255
Education	0	0	0	0	27,044	27,044
Capital Outlay	0	0	0	3,470,163	122,363	3,592,526
<b>Total expenditures</b>	<b>12,542,065</b>	<b>425,647</b>	<b>663,379</b>	<b>3,470,163</b>	<b>2,668,443</b>	<b>19,769,697</b>
Excess (deficiency) of revenues over expenditures	1,244,408	(90,432)	257,594	(607,605)	(632,028)	171,937
Other financing sources (uses)						
Transfers in	64,500	44,222	0	0	804,132	912,854
Transfers out	(848,354)	0	0	0	(64,500)	(912,854)
Issuance of debt	114,993	0	0	0	0	114,993
Sale of capital assets	7,629	0	0	0	0	7,629
Total other financing sources (uses)	(661,232)	44,222	0	0	739,632	122,622
Net change in fund balance	583,176	(46,210)	257,594	(607,605)	107,604	294,559
Fund balances, July 1	3,070,739	445,358	588,972	2,009,418	1,117,683	7,232,170
<b>Fund balances, June 30</b>	<b>\$ 3,653,915</b>	<b>\$ 399,148</b>	<b>\$ 846,566</b>	<b>\$ 1,401,813</b>	<b>\$ 1,225,287</b>	<b>\$ 7,526,729</b>

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

**WHITE COUNTY, GEORGIA**  
**RECONCILIATION OF THE STATEMENT OF**  
**REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
*For the fiscal year ended June 30, 2009*

<b>Net change in fund balances - total governmental funds</b>	<b>\$</b>	<b>294,559</b>
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 and reported as depreciation expense. This is the amount by which depreciation of (\$1,843,543) exceeded capital outlays of \$1,614,441 in the current period.		(229,102)
In the statement of activities, gains and losses on the sales of assets are reported, whereas in the governmental funds, the proceeds from the sales increase financial resources.		(17,165)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These include recognition of unavailable deferred revenue.		34,572
The proceeds of debt issuance provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which debt repayments of \$1,226,779 exceed proceeds of (\$114,993).		1,111,786
Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds. These include the net decrease in compensated absences.		2,011
Change in net assets of governmental activities	<b>\$</b>	<b>1,196,661</b>

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

**WHITE COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP) AND ACTUAL**  
**For the fiscal year ended June 30, 2009**

	Budget		Actual	Variance with
	Original	Final		Final Budget
<b>REVENUES</b>				
Taxes	\$ 12,314,020	\$ 12,314,020	\$ 11,930,120	\$ (383,900)
Licenses and permits	250,364	270,364	130,159	(140,205)
Fines, fees and forfeitures	466,954	466,954	618,798	151,844
Charges for services	854,461	854,461	886,085	31,624
Intergovernmental	32,735	32,735	35,880	3,145
Interest	155,000	155,000	97,290	(57,710)
Contributions	5,100	5,100	2,358	(2,742)
Other	43,300	43,300	85,783	42,483
<b>Total revenues</b>	<b>14,121,934</b>	<b>14,141,934</b>	<b>13,786,473</b>	<b>(355,461)</b>
<b>EXPENDITURES</b>				
Current				
General Government				
County-Wide	391,674	391,674	387,578	4,096
Building Maintenance	157,281	160,281	160,081	200
Elections	78,543	78,043	66,271	11,772
Commissioner's Office	474,619	472,619	456,916	15,703
Network	236,406	236,406	235,498	908
Purchasing	73,564	70,564	63,194	7,370
Registrars	42,409	42,909	42,888	21
Human Resources	94,457	85,457	65,397	20,060
Tax Commissioner	411,458	411,458	396,511	14,947
Tax Assessor	476,638	476,638	463,108	13,530
Finance	222,265	222,265	218,739	3,526
Judicial				
Clerk of Superior Court	378,523	378,523	364,312	14,211
Clerk of Magistrate Court	45,231	45,231	44,974	257
Clerk of Juvenile Court	6,487	6,487	5,935	552
District Attorney	8,470	8,470	3,860	4,610
Juvenile Court	78,435	78,435	75,535	2,900
Magistrate Court	206,255	215,255	215,041	214
Probate Court	243,324	243,324	240,719	2,605
Public Defender	117,357	117,357	116,475	882
Drug Court	58,910	58,910	41,205	17,705
Superior Court	131,702	131,702	114,700	17,002
Public Safety				
Animal Control	137,137	137,137	128,224	8,913
Coroner	39,468	39,468	35,899	3,569
Emergency Management Agency	10,980	12,180	12,073	107
Sheriff	2,799,117	2,744,537	2,673,095	71,442
Detention Center	1,795,923	1,815,923	1,825,700	(9,777)
Emergency Medical Services	712,419	712,419	712,419	0
Meth Task Force	7,500	7,500	7,500	0
Public Works				
Road Department	1,234,747	1,152,747	1,063,856	88,891

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

**WHITE COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP) AND ACTUAL**  
**For the fiscal year ended June 30, 2009**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Health and Welfare				
DFACS	\$ 46,000	\$ 46,000	\$ 46,000	\$ 0
White County Health Department	140,000	140,000	140,000	0
Culture and Recreation				
Libraries	259,382	259,382	254,820	4,562
Park and Recreation	965,433	1,017,433	1,013,434	3,999
Better Hometown Program	21,199	21,199	21,199	0
Housing and Development				
Extension Service	37,499	37,499	36,167	1,332
Soil Conservation	45,805	46,605	46,563	42
Forestry	3,711	3,711	3,711	0
Economic Development	10,000	13,200	12,755	445
Building Inspection	286,204	284,004	271,056	12,948
Planning	264,438	261,238	258,154	3,084
Soil and Erosion	0	24,580	24,155	425
GIS	114,367	114,367	111,830	2,537
Code Enforcement	62,465	64,665	64,518	147
<b>Total expenditures</b>	<b>12,927,802</b>	<b>12,887,802</b>	<b>12,542,065</b>	<b>345,737</b>
Excess (deficiency) of revenues over expenditures	<u>1,194,132</u>	<u>1,254,132</u>	<u>1,244,408</u>	<u>(9,724)</u>
Other financing sources (uses)				
Transfers in	64,500	64,500	64,500	0
Transfers out	(783,632)	(823,632)	(848,354)	(24,722)
Issuance of capital leases	20,000	0	114,993	114,993
Sale of general capital assets	5,000	5,000	7,629	2,629
Contingency	(500,000)	(500,000)	0	500,000
<b>Total other financing sources (uses)</b>	<b>(1,194,132)</b>	<b>(1,254,132)</b>	<b>(661,232)</b>	<b>592,900</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	0	583,176	583,176
Fund balances, July 1	<u>0</u>	<u>0</u>	<u>3,070,739</u>	<u>3,070,739</u>
<b>Fund balances, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,653,915</b>	<b>\$ 3,653,915</b>

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

**WHITE COUNTY, GEORGIA**  
**DRUG TASK FORCE SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP) AND ACTUAL**  
**For the fiscal year ended June 30, 2009**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
<b>REVENUES</b>				
Fines, fees and forfeitures	\$ 260,572	\$ 260,572	\$ 44,167	\$ (216,405)
Intergovernmental	269,209	269,209	289,398	20,189
Interest	1,077	1,077	1,575	498
Other	<u>0</u>	<u>0</u>	<u>75</u>	<u>75</u>
<b>Total revenues</b>	<u>530,858</u>	<u>530,858</u>	<u>335,215</u>	<u>(195,643)</u>
<b>EXPENDITURES</b>				
Current				
Public Safety	<u>576,358</u>	<u>576,358</u>	<u>425,647</u>	<u>150,711</u>
Excess (deficiency) of revenues over expenditures	(45,500)	(45,500)	(90,432)	(44,932)
Other financing sources (uses)				
Transfers in	<u>45,500</u>	<u>45,500</u>	<u>44,222</u>	<u>(1,278)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	0	(46,210)	(46,210)
Fund balance, July 1	<u>0</u>	<u>0</u>	<u>445,358</u>	<u>445,358</u>
<b>Fund balances, June 30</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 399,148</u>	<u>\$ 399,148</u>

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

**WHITE COUNTY, GEORGIA**  
**FIRE SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP) AND ACTUAL**  
**For the fiscal year ended June 30, 2009**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 870,000	\$ 870,000	\$ 875,461	\$ 5,461
Intergovernmental	68,014	68,014	25,675	(42,339)
Interest	0	0	5,050	5,050
Contributions	0	0	200	200
Other	20,500	20,500	14,587	(5,913)
<b>Total revenues</b>	<b>958,514</b>	<b>958,514</b>	<b>920,973</b>	<b>(37,541)</b>
<b>EXPENDITURES</b>				
Current				
Public Safety	1,051,895	1,051,895	663,379	388,516
Excess (deficiency) of revenues over expenditures	(93,381)	(93,381)	257,594	350,975
Fund balance, July 1	93,381	93,381	588,972	495,591
<b>Fund balances, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 846,566</b>	<b>\$ 846,566</b>

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

**WHITE COUNTY, GEORGIA**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
*June 30, 2009*

	<b>Business-Type Activities</b>			<b>Totals</b>
	<b>Solid Waste</b>	<b>Industrial Building</b>	<b>Development Authority</b>	
<b>ASSETS</b>				
<b>Current assets</b>				
Cash	\$ 336,787	\$ 0	\$ 47,600	\$ 384,387
Certificates of deposit	467,566	0	0	467,566
Receivables (net)				
Accounts	1,286	0	0	1,286
Interest	2,318	0	0	2,318
<b>Total current assets</b>	<b>807,957</b>	<b>0</b>	<b>47,600</b>	<b>855,557</b>
<b>Noncurrent assets</b>				
Capital assets				
Non-depreciable	42,922	0	0	42,922
Depreciable (net)	377,340	0	0	377,340
<b>Total noncurrent assets</b>	<b>420,262</b>	<b>0</b>	<b>0</b>	<b>420,262</b>
<b>Total assets</b>	<b>1,228,219</b>	<b>0</b>	<b>47,600</b>	<b>1,275,819</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Accounts payable	622	0	0	622
Accrued salaries	577	0	0	577
Due to other funds	217	0	0	217
<b>Total current liabilities</b>	<b>1,416</b>	<b>0</b>	<b>0</b>	<b>1,416</b>
<b>Noncurrent liabilities</b>				
Post-closure care costs	622,618	0	0	622,618
<b>Total liabilities</b>	<b>624,034</b>	<b>0</b>	<b>0</b>	<b>624,034</b>
<b>NET ASSETS</b>				
Invested in capital assets	420,262	0	0	420,262
Unrestricted	183,923	0	47,600	231,523
<b>Total net assets</b>	<b>\$ 604,185</b>	<b>\$ 0</b>	<b>\$ 47,600</b>	<b>\$ 651,785</b>

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

**WHITE COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
**For the Fiscal Year Ended June 30, 2009**

	<b>Business-Type Activities</b>			<b>Totals</b>
	<b>Solid Waste</b>	<b>Industrial Building</b>	<b>Development Authority</b>	
<b>OPERATING REVENUES</b>				
Charges for sales and services	\$ 36,232	\$ 0	\$ 0	\$ 36,232
<b>Total operating revenues</b>	<b>36,232</b>	<b>0</b>	<b>0</b>	<b>36,232</b>
<b>OPERATING EXPENSES</b>				
Costs of sales and services	21,816	3,357	0	25,173
Personal services	24,809	0	0	24,809
Depreciation	12,167	0	0	12,167
Other	0	0	7,638	7,638
<b>Total operating expenses</b>	<b>58,792</b>	<b>3,357</b>	<b>7,638</b>	<b>69,787</b>
Operating income (loss)	(22,560)	(3,357)	(7,638)	(33,555)
Non-operating revenues (expenses)				
Interest revenue	16,708	16	2,003	18,727
Change in net assets	(5,852)	(3,341)	(5,635)	(14,828)
Net Assets, July 1	610,037	3,341	53,235	666,613
<b>Net Assets, June 30</b>	<b>\$ 604,185</b>	<b>\$ 0</b>	<b>\$ 47,600</b>	<b>\$ 651,785</b>

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

**WHITE COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Fiscal Year Ended June 30, 2009**

	Business-Type Activities			Totals
	Solid Waste	Industrial Building	Development Authority	
<b>Cash flows from operating activities:</b>				
Receipts from customers	\$ 36,322	\$ 0	\$ 0	\$ 36,322
Payments to suppliers	(34,993)	(3,357)	(7,638)	(45,988)
Payments to employees	(24,727)	0	0	(24,727)
Net cash provided (used) by operating activities	(23,398)	(3,357)	(7,638)	(34,393)
<b>Cash flows from non-capital financing activities:</b>				
Payments to other funds	(494)	(6,538)	0	(7,032)
Net cash provided (used) by non-capital and related financing activities	(494)	(6,538)	0	(7,032)
<b>Cash flows from investing activities:</b>				
Interest received	16,778	16	2,003	18,797
Sale of investments	453,046	0	0	453,046
Purchases of investments	(467,566)	0	0	(467,566)
Net cash provided (used) by investing activities	2,258	16	2,003	4,277
Net increase (decrease) in cash and cash equivalents	(21,634)	(9,879)	(5,635)	(37,148)
Cash and cash equivalents, July 1	358,421	9,879	53,235	421,535
<b>Cash and cash equivalents, June 30</b>	<u>\$ 336,787</u>	<u>\$ 0</u>	<u>\$ 47,600</u>	<u>\$ 384,387</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating income (loss)	\$ (22,560)	\$ (3,357)	\$ (7,638)	\$ (33,555)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	12,167	0	0	12,167
(Increase) decrease in accounts receivable	90	0	0	90
Increase (decrease) in accounts payable	(332)	0	0	(332)
Increase (decrease) in accrued salaries	82	0	0	82
Increase (decrease) in accrued liabilities	(12,845)	0	0	(12,845)
Total adjustments	(838)	0	0	(838)
Net cash provided (used) by operating activities	<u>\$ (23,398)</u>	<u>\$ (3,357)</u>	<u>\$ (7,638)</u>	<u>\$ (34,393)</u>

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

**WHITE COUNTY, GEORGIA**  
**Statement of Fiduciary Assets and Liabilities**  
**Fiduciary Funds**  
**June 30, 2009**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash	\$ 268,079
Accounts receivable, net	<u>1,075,479</u>
<b>Total assets</b>	<b>\$ <u>1,343,558</u></b>
<b>LIABILITIES</b>	
Due to other agencies	<u>\$ 1,343,558</u>
<b>Total liabilities</b>	<b>\$ <u>1,343,558</u></b>

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

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2009**

**1. Description of Government Unit**

White County, Georgia (the County) is located in the foothills of the Georgia mountains about seventy-five miles northeast of Atlanta.

The County provides a full range of governmental services, including public safety, health and welfare services, recreational programs, public works, and solid waste services.

The government is governed by an elected Chairman and two Commissioners.

**2. Summary of Significant Accounting Policies**

**A. Basis of Presentation**

The financial statements of White County, Georgia, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies established in GAAP and used by the County are discussed below.

**B. Reporting Entity**

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of White County (the primary government) and material component units. The component units discussed below are included in the County's reporting entity because of the significance of its operational and financial relationship with the County.

In conformity with generally accepted accounting principles, as set forth in Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity*, the financial statements of component units have been included either as blended or discretely presented component units.

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2009**

**2. Summary of Significant Accounting Policies (continued)**

**B. Reporting Entity, continued**

Blended Component Units – Blended component units, although legally separate entities, are, in substance, part of the Government's operations.

Appalachian Drug Task Force – The Task Force covers a four-county area and exists for the purpose of attempting to eliminate illegal drug activity in the member area. A committee consisting of the Sheriffs from White County and the other three member counties govern the Task Force. The Task Force operates primarily through grants administered by White County, and matching funds provided by the member counties. The operations of the Task Force are reported as a special revenue fund. Separate financial statements are not issued.

White County Industrial Building Authority – The Authority exists to acquire and develop land for the promotion of business expansion in White County. White County appoints the majority of the governing board and White County has guaranteed the Authority's debt. The operations of the Authority are reported as the Industrial Building Authority Enterprise Fund. Separate financial statements are not issued.

White County Development Authority – The Authority exists to promote business development in White County. White County appoints the majority of the governing board and the Development Authority receives the majority of its funding from commissions on the sale of lots by the Industrial Building Authority. The operations of the Authority are reported as the Development Authority Enterprise Fund. Separate financial statements are not issued.

Enotah Judicial Circuit – This entity was created by the members of the Enotah Judicial Circuit to centralize the accounting for the expenditures necessary for the operation of the Circuit. Under a joint agreement, White County is responsible for the collection of member fees and the expenditure of the funds for operation of the Circuit. The operations of the Circuit are reported as a special revenue fund. Separately issued financial statements are not issued.

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2009**

**2. Summary of Significant Accounting Policies (continued)**

**B. Reporting Entity, continued**

Discretely Presented Component Units – Discretely presented component units are reported in a separate column in the combined financial statements to emphasize it is legally separate from the government.

White County Health Department – The White County Health Department was established as a legally separate entity and operates pursuant to the Georgia Health Code 88-2, Georgia Laws 1964. The District Health Director is the Executive Officer of the White County Health Department and is responsible for the overall coordination of the local health activities. The White County Health Department is funded by the State and County under the Grant-in-Aid provisions, and operated under the supervision of the local Board of Health. The White County Health Department has a June 30 year-end. A copy of the White County Health Department financial statements can be obtained from District 2, Public Health, 1280 Athens Street, Gainesville, GA 30507. This component unit has not been included as part of the notes to the financial statements.

**C. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. 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 units for which the primary government is financially accountable.

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2009**

**2. Summary of Significant Accounting Policies (continued)**

**C. Government-wide and Fund Financial Statements, continued**

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the fiduciary funds 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.

**D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The County's government-wide financial statements include a Statement of Net Assets and a Statement of Activities. These statements present summaries of Governmental and Business-Type activities for the County. Fiduciary activities of the County are not included in these statements.

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2009**

**2. Summary of Significant Accounting Policies (continued)**

**D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation, continued**

These statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Accordingly, all the County's assets and liabilities, including capital assets, as well as current year infrastructure assets, and long-term liabilities, are included in the accompanying Statement of Net Assets. The Statement of Activities presents changes in assets. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the County are reported in three categories: 1) charges for services to customers who directly benefit from goods, services or privileges provided by a given function, 2) operating grants and contributions that are restricted to meeting the operational needs requirements of a particular function and 3) capital grants and contributions that are restricted to meeting the capital needs requirements of a particular function.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Assets have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal service fund transactions have been eliminated, however, those transactions between governmental and business-type activities have not been eliminated. Governmental activities that 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.

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2009**

**2. Summary of Significant Accounting Policies (continued)**

**D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation, continued**

**Governmental Fund Financial Statements**

Governmental Fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Those revenues susceptible to accrual are property taxes, sales taxes, licenses, interest revenue and charges for services. Sales taxes collected and held by the state at year-end on behalf of the government also are recognized as revenue. The County considers property taxes as available in the period for which they were levied if they are collected within 60 days subsequent to year-end. A 60-day availability period is also used for revenue recognition for all other governmental fund revenue.

The County reports the following major governmental funds:

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

**Drug Task Force Special Revenue Fund** – This fund is used to account for funds legally restricted for the Appalachian Drug Task Force as described in Note 2, B.

**Fire Special Revenue Fund** – This fund is used to account for insurance premium tax revenues that are used to fund fire services in the County.

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2009**

**2. Summary of Significant Accounting Policies (continued)**

**D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation, continued**

**2004 Special Purpose Local Option Sales Tax Capital Projects Fund** – This fund is used to account for financial resources to be used for the acquisition or construction of capital facilities financed by special purpose local option sales taxes.

The County reports the following major proprietary funds:

**Solid Waste Enterprise Fund** – This fund is used to account for activities connected with the disposal of residential and commercial solid waste at the County's solid waste transfer station.

**Industrial Building Enterprise Fund** – This fund is used to account for activities of the White County Industrial Building Authority, which exists to acquire and develop land for the promotion of business expansion in the County.

**Development Authority Enterprise Fund** – This fund is used to account for activities of the White County Development Authority, which exists to promote business development in the County.

Additionally, the County reports the following fund types:

**Governmental Fund Types**

**Special Revenue Funds** - This fund type is used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditure for specified purposes.

**Capital Projects Funds** - Funds are used to account for financial resources to be used for the acquisition or construction of specifically planned projects (other than those financed by proprietary funds).

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2009**

**2. Summary of Significant Accounting Policies (continued)**

**D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation, continued**

**Fiduciary Fund Types**

**Agency Funds** – Agency Funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that are held either for the County or for others.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

Private-sector standards of accounting and financial reporting issued on or before November 30, 1989, are generally followed in the governmental and business type activities and enterprise fund financial statements to the extent that those standards do no conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option for following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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 enterprise funds and internal services funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2009**

**2. Summary of Significant Accounting Policies (continued)**

**D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation, continued**

Certain indirect costs have been included as part of the program expenses reported for the various functional activities.

**E. Budgets and Budgetary Accounting**

The Board of Commissioners adopts an annual budget for all governmental fund types, prior to July 1, except for the Capital Projects Funds. The Capital Projects Funds are budgeted by the Board of Commissioners when capital projects are approved. The operating budget includes proposed expenditures and the means of financing them. The budget is legally enacted at a public meeting. A budget was not adopted for the Jr. Police and Dare Special Revenue Fund for the fiscal year ended June 30, 2009.

Each year in May, a Budget Committee consisting of the Board of Commissioners, the County Manager, and the Financial Director prepare the proposed budget. Budget requests from the various County departments are presented to this committee for consideration. Public hearings are held to discuss the proposed budget and to obtain input from the citizens of White County.

The final proposed budget is presented at a Board of Commissioners meeting for final passage prior to July 1.

The level of legal budgetary control (the level at which expenditures may not exceed appropriations) is the department level. Any changes in total departmental expenditures/expenses, personnel benefits, or capital purchases must be approved by the Board of Commissioners.

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) at the legal level of budgetary control which is the department, sub-department, or project level. Expenditures may not exceed the appropriations within a fund. Budgets, as reported in the financial statements, are as originally passed by ordinance and subsequently amended. During

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2009**

**2. Summary of Significant Accounting Policies (continued)**

**E. Budgets and Budgetary Accounting, continued**

the year, several supplementary appropriations are made as needed. The results are increases and decreases to the appropriations within the funds. All annual appropriations lapse at year end. The County does not use the encumbrance system of accounting.

**F. Cash and Investments**

Cash and equivalents, as reported in the statement of cash flows, includes amounts in demand deposits, amounts with fiscal agents, and investments with an original maturity at three months or less. Investments are reported at fair market value with accrued interest shown under a separate caption on the balance sheet. Reinvested interest on certain debt service and capital projects investments is included in the investment accounts.

**G. Intergovernmental Receivables**

Receivables from state, federal, and local governments are recorded as revenue for the period of the allocation or as earned based on expenditures made for which reimbursement is due.

**H. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond June 30, 2009, are recorded as prepaid items.

**I. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
*June 30, 2009*

**2. Summary of Significant Accounting Policies (continued)**

**I. Capital Assets, continued**

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets ranging as follows:

	<b>Useful Life in Years</b>	<b>Capitalization Threshold</b>
Land	N/A	\$ 1
Land Improvements	15	\$ 1
Buildings	40	\$ 2,000
Machinery and Equipment	5-10	\$ 2,000
Furniture and Fixtures	5	\$ 2,000
Vehicles	5-10	\$ 2,000
Computer Software	3-5	\$ 2,000
Infrastructure	15-50	\$50,000 - \$150,000

The costs of normal maintenance and repairs that do not add value or materiality extend the life of the asset are charged to operations as incurred. Costs of major additions and improvements are capitalized.

**J. Compensation for Future Absences**

It is the County's policy to permit employees to accumulate earned but unused vacation benefits which will be paid to the employees upon separation from County service. Accumulated unpaid vacation pay amounts are accrued when incurred by the County in the government-wide, proprietary, and fiduciary fund financial statements. The liability of the proprietary funds is recorded as an expense and a liability of those funds as the benefits accrue to the employees. In governmental fund types, a liability is recorded only if the benefit has matured and is expected to be liquidated with expendable available financial resources.

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2009**

**2. Summary of Significant Accounting Policies (continued)**

**K. Long-Term Obligations**

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

In the fund financial statements, governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. The face amount of debt issued is reported as an other financing source. Premiums received on debt issuances are reported as other financial sources while discounts on debt issuances are reported as other financing uses. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

**L. Capital Contributions**

Federal, state and local government assistance in the form of grants that are permanent in nature and restricted for the construction or acquisition of specific property and equipment is recorded as an asset and as non-operating revenue.

**M. Reservations and Designations of Fund Balances**

Reservations represent the portions of fund balances, which are not appropriable for expenditure or have been segregated for specific future uses by legal mandate. Designations represent the portions of fund balance for which the government has made tentative plans.

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
*June 30, 2009*

**2. Summary of Significant Accounting Policies (continued)**

**N. Comparative Data and Reclassifications**

Comparative total data of the prior period has been presented in the accompanying individual fund financial statements in order to provide an understanding of changes in the County's financial position and operations. Certain 2008 amounts have been reclassified to conform to the 2009 presentation.

**3. Deposit and Investment Risk**

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned. The County has no formal policy, but follows the State of Georgia requirement that all deposits be federally insured or fully collateralized.

**Interest Rate Risk**

The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Credit Risk**

State of Georgia law limits investments to include certificates of deposit, repurchase agreements, direct and agency obligations of the United States, obligations of any corporation of the United States government, obligations of the State of Georgia or other states, obligations of other political subdivisions of the State of Georgia, and pooled investment programs of the State of Georgia. The County has no investment policy that would further limit its investment choices.

**Concentration of Credit Risk**

The County has no formal policy on the amount the County may invest in any one issuer.

**Foreign currency risk**

The County has no investments denominated in a foreign currency.

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
*June 30, 2009*

**4. Accounts Receivable**

Net accounts receivable at June 30, 2009 consist of the following:

**Primary Government:**

**Major Funds**

General Fund	\$	20,469
Solid Waste Enterprise Fund		1,286

**Nonmajor Funds**

Special Revenue Funds			
Inmate Welfare	\$	7,299	
Senior Services		105	
Juvenile Supervision		528	
Enotah Judicial Circuit		409	
E-911		<u>60,357</u>	<u>68,698</u>

Total primary government			<u><u>\$ 90,453</u></u>
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**Fiduciary Funds**

Agency Funds			
Clerk of Superior Court	\$	1,741,726	
Less: Allowance for Uncollectables		<u>(666,247)</u>	<u>\$ 1,075,479</u>

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
*June 30, 2009*

**5. Intergovernmental Receivables**

Intergovernmental receivables at June 30, 2009 consist of the following:

**Major Funds**

General Fund

State of Georgia	\$ 407	
City of Helen	1,879	
City of Cleveland	4,143	
Northeast Georgia Probation	220	
White County Water Authority	1,443	
White County Health Department	476	
White County Emergency Medical Services	5,289	\$ 13,857

Drug Task Force Special Revenue Fund

Criminal Justice Coordinating Council	34,808
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**Nonmajor Funds**

Senior Services Special Revenue Fund

Legacy Link	7,071
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Drug Education Special Revenue Fund

City of Helen	123
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Grants Special Revenue Fund

State of Georgia	3,533
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Jail Special Revenue Fund

City of Cleveland	764
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Total	\$ 60,156
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**6. Property Taxes**

Property tax rates are set by the Board of Commissioners each year and are limited by statutory or constitutional provision. Property values are assessed as of January 1<sup>st</sup> each year. Property taxes for digest year 2008, based upon the assessments as of January 1, 2008, were levied on July 31, 2008, billed on August 18, 2008, and due on November 15, 2008. Tax liens may be issued 90 days after the due date.

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2009**

**7. Interfund Receivables and Payables**

A summary of interfund receivables and payables as of June 30, 2009 is as follows:

<b>Due to: Major Funds</b>	<b>Due from:</b>			
	<b>Major Funds</b>		<b>Nonmajor Funds</b>	
	<b>Drug Task Force</b>	<b>Solid Waste</b>	<b>Governmental</b>	<b>Total</b>
General	\$ 2,503	\$ 217	\$ 9,985	\$ 12,705

The balances reported as Due to/Due from represent loans between the borrower funds and the General Fund. These balances resulted from the time lag between the dates that transactions are recorded in the accounting system and payments between the funds are made.

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

**8. Interfund Transfers**

A summary of interfund transfers as of June 30, 2009 is as follows:

<b>Transfers in: Major Funds</b>	<b>Transfers out:</b>		
	<b>Major Funds</b>	<b>Nonmajor Funds</b>	
	<b>General</b>	<b>Governmental</b>	<b>Total</b>
General	\$ 0	\$ 64,500	\$ 64,500
Drug Task Force	44,222	0	44,222
<b>Nonmajor Funds</b>			
Governmental	804,132	0	804,132
<b>Total</b>	<b>\$ 848,354</b>	<b>\$ 64,500</b>	<b>\$ 912,854</b>

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2009**

**8. Interfund Transfers (continued)**

Interfund transfers are used to 1) move revenues from the fund that statute or budget requires collecting them to the fund that statute or budget requires to expend them, and 2) use unrestricted revenues collected to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Transfers are eliminated in the government-wide financial statements if the interfund transfer is within the governmental fund group or business-type fund group.

**9. Capital Assets**

Capital asset activity for the primary government for the year ended June 30, 2009 was as follows:

	<b>Balance 6/30/08</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance 6/30/09</b>
<b>Governmental activities</b>				
Nondepreciable assets				
Land	\$ 4,571,510	\$ 0	\$ 0	\$ 4,571,510
Construction in progress	732,529	30,194	(47,935)	714,788
Total non-depreciable assets	<u>5,304,039</u>	<u>30,194</u>	<u>(47,935)</u>	<u>5,286,298</u>
Depreciable assets				
Buildings	9,692,100	334,883	0	10,026,983
Land improvements	2,893,456	0	0	2,893,456
Machinery and equipment	2,813,911	115,378	0	2,929,289
Furniture and fixtures	740,975	4,501	0	745,476
Vehicles	5,033,397	367,239	(182,176)	5,218,460
Infrastructure	43,843,140	839,529	0	44,682,669
Total depreciable assets	<u>65,016,979</u>	<u>1,661,530</u>	<u>(182,176)</u>	<u>66,496,333</u>
Less accumulated depreciation				
Buildings	(3,242,361)	(254,562)	0	(3,496,923)
Land improvements	(894,238)	(61,830)	0	(956,068)
Machinery and equipment	(1,225,164)	(276,479)	0	(1,501,643)
Furniture and fixtures	(567,370)	(45,788)	0	(613,158)
Vehicles	(3,230,618)	(389,022)	135,663	(3,483,977)
Infrastructure	(33,768,528)	(815,862)	0	(34,584,390)
Total accumulated depreciation	<u>(42,928,279)</u>	<u>(1,843,543)</u>	<u>135,663</u>	<u>(44,636,159)</u>
Total depreciable assets, net	<u>22,088,700</u>	<u>(182,013)</u>	<u>(46,513)</u>	<u>21,860,174</u>
Governmental activities capital assets, net	<u>\$ 27,392,739</u>	<u>\$ (151,819)</u>	<u>\$ (94,448)</u>	<u>\$ 27,146,472</u>

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2009**

**9. Capital Assets (continued)**

	<u>Balance 6/30/08</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 6/30/09</u>
<b>Business-type activities</b>				
Nondepreciable assets				
Land	\$ 42,922	\$ 0	\$ 0	42,922
Total non-depreciable assets	<u>42,922</u>	<u>0</u>	<u>0</u>	<u>42,922</u>
Depreciable assets				
Buildings	512,551	0	0	512,551
Land improvements	8,950	0	0	8,950
Machinery and equipment	65,011	0	0	65,011
Total depreciable assets	<u>586,512</u>	<u>0</u>	<u>0</u>	<u>586,512</u>
Less accumulated depreciation				
Buildings	(133,489)	(11,570)	0	(145,059)
Land improvements	(4,178)	(597)	0	(4,775)
Machinery and equipment	(59,338)	0	0	(59,338)
Total accumulated depreciation	<u>(197,005)</u>	<u>(12,167)</u>	<u>0</u>	<u>(209,172)</u>
Total depreciable assets, net	<u>389,507</u>	<u>(12,167)</u>	<u>0</u>	<u>377,340</u>
Business-type activities capital assets, net	<u>\$ 432,429</u>	<u>\$ (12,167)</u>	<u>\$ 0</u>	<u>\$ 420,262</u>

Depreciation expense was charged to functions/programs as follows:

**Primary Government**

**Governmental activities**

General Government	\$ 128,081
Judicial	11,622
Public Safety	544,212
Public Works	994,715
Health and Welfare	16,433
Culture and Recreation	123,806
Housing and Development	<u>24,674</u>

Total depreciation expense for governmental activities \$ 1,843,543

**Business-type activities**

Solid Waste	<u>\$ 12,167</u>
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**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
*June 30, 2009*

**10. Capital and Operating Lease Agreements**

The County has entered into agreements for the lease of certain equipment. The terms of the agreements meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, which defines a capital lease generally as one which transfers benefits and risk of ownership to the lessee. The balances of these leases at June 30, 2009, are \$996,763 for governmental activities. Total assets leased under capital leases are \$4,029,805 for governmental activities, consisting of:

	<b>Governmental Activities</b>
Buildings	\$ 2,819,234
Infrastructure	1,000,000
Vehicles	210,571
Total assets under capital leases	<u>\$ 4,029,805</u>

The following is a schedule of the future minimum lease payments together with the present value of the net minimum lease payments as of June 30, 2009:

<b>Year Ending June 30,</b>	<b>Governmental activities</b>
2010	\$ 858,164
2011	147,094
2012	20,618
Total minimum lease payments	1,025,876
Less amounts representing interest	<u>29,113</u>
Present value of minimum lease payments	<u>\$ 996,763</u>

The County's lease agreements, other than such agreements described above, are relatively minor commitments and are in compliance with state law.

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
*June 30, 2009*

**11. Long-Term Debt**

**Long - Term Debt**

The County has entered into capital lease agreements for the purchase of police, fire, and public works equipment. The capital lease obligations have been recorded in long-term debt.

The following is a summary of changes in long-term debt of the County for the fiscal year ending June 30, 2009:

	<u>Balance 6/30/2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/2009</u>	<u>Due Within One Year</u>
<b>Governmental activities</b>					
Capital lease obligations	\$ 2,108,549	\$ 114,993	\$ 1,226,779	\$ 996,763	\$ 833,298
Compensated absences	211,723	209,712	211,723	209,712	209,712
Total governmental activities	<u>\$ 2,320,272</u>	<u>\$ 324,705</u>	<u>\$ 1,438,502</u>	<u>\$ 1,206,475</u>	<u>\$ 1,043,010</u>
<b>Business-type activities</b>					
Landfill post-closure care costs	<u>\$ 635,463</u>	<u>\$ 0</u>	<u>\$ 12,845</u>	<u>\$ 622,618</u>	<u>\$ 0</u>

In prior years, long-term liabilities, such as compensated absences, of the governmental activities were liquidated in the General Fund. The landfill post-closure care costs are paid for by the Solid Waste Fund.

**12. Landfill Post-Closure Care Costs**

The County closed its solid waste landfill in fiscal year 1999. State and federal laws and regulations require the County to perform certain maintenance and monitoring operations at the landfill site for 30 years after official closure; the County has 21 years remaining. The estimated cost of all post closure care activities is \$622,618, and is reflected as a long-term liability in the Solid Waste Enterprise Fund. Because of future changes in technology, laws, or regulations, these costs may change.

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2009**

**13. Designated Equity Balances**

**A. Special Revenue Funds**

An amount of \$15,000 has been designated in the Confiscated Assets Fund for the fiscal year 2010 budget.

An amount of \$8,700 has been designated in the Drug Education Fund for the fiscal year 2010 budget.

An amount of \$10,910 has been designated in the Clerk Re-Index Fund for the fiscal year 2010 budget.

An amount of \$38,450 has been designated in the Fire Fund for the fiscal year 2010 budget.

An amount of \$90,000 has been designated in the Enotah Judicial Circuit Fund for the fiscal year 2010 budget.

**14. Reserved Equity Balances**

**A. General Fund**

Reserved for prepaid items - An amount of \$85,541 has been reserved for prepaid items since this amount is not legally available for appropriation.

Reserved for program expenditures - The total of \$24,093 has been reserved to reflect amounts that are restricted by revenue source, but are accounted for in the General Fund.

**B. Special Revenue Funds**

Reserved for program expenditures - An amount of \$49,492 has been reserved for program expenditures in the Senior Services Fund since this amount is not legally available for appropriation.

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2009**

**14. Reserved Equity Balances, (continued)**

**C. Capital Projects Funds**

Reserved for capital assets - An amount of \$215,577 has been reserved for capital assets in the 2004 SPLOST Fund since this amount is not legally available for appropriation.

**15. Retirement Plan**

The County provides retirement benefits for its employees through a deferred compensation, defined contribution plan. The Plan was created under Internal Revenue Code Sections 457 and 401(a), and is administered by the Variable Annuity Life Insurance Company (VALIC), an independent third party. Under the terms of the Plan, employees may defer a portion of their salary through voluntary contributions to the Plan. Employees may defer a maximum \$15,500 per year. After completing one year of service, the County will contribute 4% of the employee's salary per year. After the second year of service, the County will begin contributing an additional match of ½% for each 1% voluntarily contributed by the employee.

There is a cap of 3% for this additional match and an overall cap of \$2,200 for County contributions. Funds are vested 100% at the time of contribution. Amounts held in the Plan are not available to the employees until termination, retirement, death, or unforeseeable emergency.

During the year, the County contributed \$298,388 to the Plan, based on covered salaries of \$4,846,999. Total payroll was \$7,371,854. Plan members made voluntary contributions of \$269,177.

The County has no fiduciary relationship with the plan, and plan assets are not available to the County or its general creditors. The Plan assets are held in trust by the administrator for the exclusive benefit of the participants of the Plan. The County Commission provides for the funding policy through a County ordinance and maintains the authority to change the policy.

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2009**

**16. Hotel/Motel Lodging Tax**

The County has levied a 5% lodging tax in accordance with OCGA 48-13-51. A summary of the transactions for the year ending June 30, 2009 follows:

Lodging tax receipts	\$ 458,710	
Disbursements for tourism and trade	\$ 282,346	62%

**17. Joint Ventures**

Under Georgia law, the County, in conjunction with other cities and counties in the northeast Georgia area, is a member of the Georgia Mountains Regional Development Center (GMRDC) and is required to pay annual dues thereto. During the year ended June 30, 2009, the County paid \$23,711 in such dues. Membership in an 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 in 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 an RDC. A copy of the GMRDC financial statements can be obtained from GMRDC, 1310 West Ridge Road, Gainesville, Georgia 30501.

The County is a part of a venture with Lumpkin County for the establishment of a Drug Court to oversee the rehabilitation of minor drug offenders rather than sentencing them to a prison term. During the year ended June 30, 2009, the County paid \$41,205 and another \$17,000 from the Drug Education Special Revenue Fund for participation. Both White and Lumpkin County are liable for any debts or obligations of the Drug Court. A copy of the Drug Court financial statements can be obtained from Lumpkin County Board of Commissioners, 99 Courthouse Hill, Suite A, Dahlonega, Georgia 30533.

**18. Risk Financing Activities**

Material estimates have been made by management about the historical cost of fixed assets and the life of the depreciated fixed assets. Management has used a conservative approach on these estimates.

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2009**

**18. Risk Financing Activities, (continued)**

The County is exposed to various risks of losses related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has joined together with other municipalities in the state as part of the Association of County Commissioners of Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund and the Association of County Commissioners of Georgia Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program 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 agent 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 worker's compensation law of Georgia. The funds are to pay all cost taxed against the 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 past three years have not exceeded the coverages.

Management estimates liabilities for unpaid claims based on the probability of losses exceeding the occurrence limits and the reasonableness of estimating those losses. At June 30, 2009, the County has no losses that are probable or estimable and accordingly has not recognized any liability.

**WHITE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2009**

**19. Contingencies**

White County participates in a number of Revenue Sharing Grants. Expenditures financed by Revenue Sharing Grants are subject to a compliance audit by the grantor or its representative. If expenditures are disallowed due to noncompliance with program regulations, the County may be required to reimburse the grantor government. The County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual funds or the overall financial position of the County.

The County is a defendant in several lawsuits. Management intends to contest these open cases vigorously. The County's legal counsel has stated that the outcome of these lawsuits is not presently determinable.

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# Supplementary Information



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**COMBINING STATEMENTS**  
***Nonmajor Governmental Funds***

**WHITE COUNTY, GEORGIA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2009**

Special Revenue								
	Jr. Police & DARE	Jail	Inmate Welfare	Drug Education	Clerk Re-Index	LLEBG	Senior Services	Juvenile Supervision
<b>ASSETS</b>								
Cash	\$ 1,789	\$ 14,231	\$ 43,556	\$ 87,464	\$ 41,665	\$ 0	\$ 0	\$ 0
Equity in pooled cash	0	160,781	0	0	0	0	65,072	4,254
Receivables (net)								
Accounts	0	0	7,299	0	0	0	105	528
Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	764	0	123	0	0	7,071	0
Restricted assets								
Equity in pooled cash	0	0	0	0	0	0	49,492	0
<b>Total assets</b>	<b>\$ 1,789</b>	<b>\$ 175,776</b>	<b>\$ 50,855</b>	<b>\$ 87,587</b>	<b>\$ 41,665</b>	<b>\$ 0</b>	<b>\$ 121,740</b>	<b>\$ 4,782</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities</b>								
Accounts payable	\$ 0	\$ 575	\$ 0	\$ 316	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental payable	0	0	0	0	0	0	0	0
Accrued salaries	0	0	0	0	0	0	3,309	0
Due to other funds	0	0	0	0	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>575</b>	<b>0</b>	<b>316</b>	<b>0</b>	<b>0</b>	<b>3,309</b>	<b>0</b>
<b>Fund balances</b>								
Reserved for program expenditures	0	0	0	0	0	0	49,492	0
Unreserved, designated for budget	0	0	0	8,700	10,910	0	0	0
Unreserved, undesignated	1,789	175,201	50,855	78,571	30,755	0	68,939	4,782
<b>Total fund balances</b>	<b>1,789</b>	<b>175,201</b>	<b>50,855</b>	<b>87,271</b>	<b>41,665</b>	<b>0</b>	<b>118,431</b>	<b>4,782</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,789</b>	<b>\$ 175,776</b>	<b>\$ 50,855</b>	<b>\$ 87,587</b>	<b>\$ 41,665</b>	<b>\$ 0</b>	<b>\$ 121,740</b>	<b>\$ 4,782</b>

Special Revenue						Capital Projects		Total Nonmajor
Hotel/Motel Tax	Enotah Judicial Circuit	Emergency 911	Confiscated Assets	Law Library	Grants	SPLOST	Capital Improvements	Governmental Funds
\$ 0	\$ 250,136	\$ 118,790	\$ 23,273	\$ 43,807	\$ 918	\$ 1,618	\$ 0	\$ 627,247
338,726	0	0	0	0	0	0	245	569,078
0	409	60,357	0	0	0	0	0	68,698
42,803	0	0	0	0	0	0	0	42,803
0	0	0	0	0	3,533	0	0	11,491
0	0	0	0	0	0	0	0	49,492
<u>\$ 381,529</u>	<u>\$ 250,545</u>	<u>\$ 179,147</u>	<u>\$ 23,273</u>	<u>\$ 43,807</u>	<u>\$ 4,451</u>	<u>\$ 1,618</u>	<u>\$ 245</u>	<u>\$ 1,368,809</u>
\$ 0	\$ 1,004	\$ 5,267	\$ 0	\$ 0	\$ 4,352	\$ 0	\$ 0	\$ 11,514
51,438	55,029	0	0	0	0	0	0	106,467
0	0	12,247	0	0	0	0	0	15,556
0	35	9,950	0	0	0	0	0	9,985
51,438	56,068	27,464	0	0	4,352	0	0	143,522
0	0	0	0	0	0	0	0	49,492
0	90,000	0	15,000	0	0	0	0	124,610
330,091	104,477	151,683	8,273	43,807	99	1,618	245	1,051,185
330,091	194,477	151,683	23,273	43,807	99	1,618	245	1,225,287
<u>\$ 381,529</u>	<u>\$ 250,545</u>	<u>\$ 179,147</u>	<u>\$ 23,273</u>	<u>\$ 43,807</u>	<u>\$ 4,451</u>	<u>\$ 1,618</u>	<u>\$ 245</u>	<u>\$ 1,368,809</u>

**WHITE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2009**

Special Revenue								
	Jr. Police & DARE	Jail	Inmate Welfare	Drug Education	Clerk Re-Index	LLEBG	Senior Services	Juvenile Supervision
<b>REVENUES</b>								
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fines, fees, and forfeitures	0	58,924	0	44,690	0	0	0	1,310
Charges for services	0	0	63,185	0	0	0	0	0
Intergovernmental	0	0	0	0	6,491	0	141,640	0
Interest	0	886	0	256	140	0	486	0
Contributions	0	0	0	0	0	0	36,000	0
Other	0	0	0	0	0	0	0	0
<b>Total revenues</b>	<b>0</b>	<b>59,810</b>	<b>63,185</b>	<b>44,946</b>	<b>6,631</b>	<b>0</b>	<b>178,126</b>	<b>1,310</b>
<b>EXPENDITURES</b>								
Current								
Judicial	0	0	0	0	700	0	0	0
Public safety	0	83,017	46,403	0	0	4,337	0	0
Public works	0	0	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0	288,803	0
Housing and development	0	0	0	0	0	0	0	0
Education	120	0	0	26,924	0	0	0	0
Capital outlay	0	0	0	0	0	0	0	0
<b>Total expenditures</b>	<b>120</b>	<b>83,017</b>	<b>46,403</b>	<b>26,924</b>	<b>700</b>	<b>4,337</b>	<b>288,803</b>	<b>0</b>
Excess (deficiency) of revenues over (under) expenditures	(120)	(23,207)	16,782	18,022	5,931	(4,337)	(110,677)	1,310
Other financing sources (uses)								
Transfers in	0	30,000	0	0	0	0	127,210	0
Transfers out	0	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,210</b>	<b>0</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(120)	6,793	16,782	18,022	5,931	(4,337)	16,533	1,310
Fund balances, July 1	1,909	168,408	34,073	69,249	35,734	4,337	101,898	3,472
<b>Fund balances, June 30</b>	<b>\$ 1,789</b>	<b>\$ 175,201</b>	<b>\$ 50,855</b>	<b>\$ 87,271</b>	<b>\$ 41,665</b>	<b>\$ 0</b>	<b>\$ 118,431</b>	<b>\$ 4,782</b>

Special Revenue						Capital Projects		Total
Hotel/Motel Tax	Enotah Judicial Circuit	Emergency 911	Confiscated Assets	Law Library	Grants	SPLOST	Capital Improvements	Nonmajor Governmental Funds
\$ 458,710	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 458,710
0	0	0	9,918	21,041	0	0	0	135,883
0	0	460,384	0	0	0	0	0	523,569
0	488,031	0	0	0	238,426	0	0	874,588
1,561	670	732	0	81	0	507	0	5,319
0	0	0	0	0	0	0	0	36,000
0	1,970	376	0	0	0	0	0	2,346
<u>460,271</u>	<u>490,671</u>	<u>461,492</u>	<u>9,918</u>	<u>21,122</u>	<u>238,426</u>	<u>507</u>	<u>0</u>	<u>2,036,415</u>
0	675,049	0	0	17,495	0	0	0	693,244
0	0	840,329	5,807	0	120,479	0	0	1,100,372
0	0	0	0	0	154,271	0	0	154,271
0	0	0	0	0	0	0	0	288,803
282,346	0	0	0	0	0	0	0	282,346
0	0	0	0	0	0	0	0	27,044
0	0	0	0	0	0	122,363	0	122,363
<u>282,346</u>	<u>675,049</u>	<u>840,329</u>	<u>5,807</u>	<u>17,495</u>	<u>274,750</u>	<u>122,363</u>	<u>0</u>	<u>2,668,443</u>
<u>177,925</u>	<u>(184,378)</u>	<u>(378,837)</u>	<u>4,111</u>	<u>3,627</u>	<u>(36,324)</u>	<u>(121,856)</u>	<u>0</u>	<u>(632,028)</u>
0	168,094	412,828	0	0	66,000	0	0	804,132
(64,500)	0	0	0	0	0	0	0	(64,500)
<u>(64,500)</u>	<u>168,094</u>	<u>412,828</u>	<u>0</u>	<u>0</u>	<u>66,000</u>	<u>0</u>	<u>0</u>	<u>739,632</u>
113,425	(16,284)	33,991	4,111	3,627	29,676	(121,856)	0	107,604
<u>216,666</u>	<u>210,761</u>	<u>117,692</u>	<u>19,162</u>	<u>40,180</u>	<u>(29,577)</u>	<u>123,474</u>	<u>245</u>	<u>1,117,683</u>
<u>\$ 330,091</u>	<u>\$ 194,477</u>	<u>\$ 151,683</u>	<u>\$ 23,273</u>	<u>\$ 43,807</u>	<u>\$ 99</u>	<u>\$ 1,618</u>	<u>\$ 245</u>	<u>\$ 1,225,287</u>

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***GENERAL FUND***

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

**WHITE COUNTY, GEORGIA  
GENERAL FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2009 and 2008**

	<b>2009</b>	<b>2008</b>
<b>ASSETS</b>		
Cash	\$ 371,328	\$ 363,239
Equity in pooled cash	2,490,982	1,856,091
Certificates of deposit	611,806	583,711
Receivables (net)		
Accounts	20,469	5,650
Intergovernmental	13,857	12,599
Taxes	405,651	476,649
Interest	9,889	13,817
Prepaid expenses	85,541	132,307
Due from other funds	12,705	65,021
Restricted Assets		
Cash	24,093	23,645
<b>Total assets</b>	<b>\$ 4,046,321</b>	<b>\$ 3,532,729</b>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 63,520	\$ 205,393
Intergovernmental payable	46,815	30,476
Accrued salaries and expenses	145,240	123,862
Deferred revenue	130,044	95,472
Other liabilities	6,787	6,787
Total liabilities	392,406	461,990
 <b>Fund balances</b>		
Reserved for prepaids	85,541	132,307
Reserved for program expenditures	24,093	23,645
Unreserved, undesignated	3,544,281	2,914,787
Total fund balances	3,653,915	3,070,739
<b>Total liabilities and fund balances</b>	<b>\$ 4,046,321</b>	<b>\$ 3,532,729</b>

**WHITE COUNTY, GEORGIA**  
**GENERAL FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the fiscal years ended June 30, 2009 and 2008**

	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>		
Taxes	\$ 11,930,120	\$ 10,925,283
Licenses and permits	130,159	206,170
Fines, fees and forfeitures	618,798	624,769
Charges for services	886,085	857,729
Intergovernmental	35,880	19,923
Interest	97,290	139,345
Contributions	2,358	4,172
Other	85,783	56,492
<b>Total revenues</b>	<u>13,786,473</u>	<u>12,833,883</u>
<b>EXPENDITURES</b>		
Current		
General Government	2,556,181	2,737,007
Judicial	1,222,756	1,117,245
Public Safety	5,394,910	5,203,301
Public Works	1,063,856	1,064,564
Health and Welfare	186,000	185,000
Culture and Recreation	1,289,453	1,298,531
Housing and Development	828,909	836,893
<b>Total expenditures</b>	<u>12,542,065</u>	<u>12,442,541</u>
Excess of revenues over expenditures	<u>1,244,408</u>	<u>391,342</u>
Other financing sources (uses)		
Transfers in (out)		
E911 Fund	(412,828)	(379,006)
Hotel/Motel Fund	64,500	64,500
Jail Fund	(30,000)	(59,750)
Senior Services Fund	(127,210)	(120,618)
Drug Task Force Fund	(44,222)	(41,051)
Enotah Judicial Circuit Fund	(168,094)	(168,509)
Fire Fund	0	(264,000)
Grants Fund	(66,000)	0
Issuance of capital leases	114,993	97,700
Sale of capital assets	7,629	14,943
<b>Total other financing sources (uses)</b>	<u>(661,232)</u>	<u>(855,791)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	583,176	(464,449)
Fund balances, July 1	<u>3,070,739</u>	<u>3,535,188</u>
<b>Fund balances, June 30</b>	<u><u>\$ 3,653,915</u></u>	<u><u>\$ 3,070,739</u></u>

**WHITE COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF REVENUES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the fiscal year ended June 30, 2009  
(with comparative actual amounts for the fiscal year ended June 30, 2008)**

	<b>2009</b>			<b>2008</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
<b>Taxes</b>				
General property taxes				
Current year levy	\$ 8,804,933	\$ 8,788,051	\$ (16,882)	\$ 7,553,346
Prior years' levies	60,000	131,063	71,063	67,917
Motor vehicle tax	667,927	627,958	(39,969)	621,097
Mobile home tax	86,835	73,965	(12,870)	73,582
Timber tax	525	148	(377)	279
Cost, penalties, and interest	90,700	203,122	112,422	120,013
Total general property taxes	9,710,920	9,824,307	113,387	8,436,234
Local option sales tax	2,100,000	1,691,631	(408,369)	1,978,143
Intangibles tax	200,000	162,241	(37,759)	243,962
Real estate transfer tax	72,000	24,602	(47,398)	54,502
Franchise tax	82,000	62,451	(19,549)	60,989
Beer and wine tax	18,600	47,959	29,359	17,795
Occupational tax	130,500	116,929	(13,571)	133,658
Total taxes	12,314,020	11,930,120	(383,900)	10,925,283
<b>Licenses and permits</b>				
Building permits	259,864	121,654	(138,210)	193,382
Other permits	10,500	8,505	(1,995)	12,788
Total licenses and permits	270,364	130,159	(140,205)	206,170
<b>Fines, fees and forfeitures</b>				
	466,954	618,798	151,844	624,769
<b>Charges for Services</b>				
Sheriff services	85,018	93,516	8,498	92,848
Prisoner board	40,000	48,884	8,884	36,897
Recreation fees	118,670	102,890	(15,780)	105,248
Real estate recordings	180,000	174,085	(5,915)	186,468
Collection commissions	400,000	437,871	37,871	409,881
Other charges for services	30,773	28,839	(1,934)	26,387
Total charges for services	854,461	886,085	31,624	857,729
<b>Intergovernmental</b>	32,735	35,880	3,145	19,923
<b>Interest</b>	155,000	97,290	(57,710)	139,345

**WHITE COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF REVENUES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the fiscal year ended June 30, 2009  
(with comparative actual amounts for the fiscal year ended June 30, 2008)**

	<u>2009</u>			<u>2008</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>REVENUES</b>				
<b>Contributions</b>	\$ 5,100	\$ 2,358	\$ (2,742)	\$ 4,172
<b>Other</b>				
Rental Income	29,300	53,391	24,091	40,391
Miscellaneous	14,000	32,392	18,392	16,101
Total other	<u>43,300</u>	<u>85,783</u>	<u>42,483</u>	<u>56,492</u>
<b>Total revenues</b>	<u>\$ 14,141,934</u>	<u>\$ 13,786,473</u>	<u>\$ (355,461)</u>	<u>\$ 12,833,883</u>

**WHITE COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the fiscal year ended June 30, 2009  
(with comparative actual amounts for the fiscal year ended June 30, 2008)**

	2009			2008
	Final Budget	Actual	Variance	Actual
<b>EXPENDITURES</b>				
<b>Current</b>				
<b>General Government</b>				
County-Wide				
Personal services	\$ 0	\$ 0	\$ 0	\$ 20,822
Contract services	157,700	138,502	19,198	100,292
Materials and supplies	92,000	84,128	7,872	135,039
Payments to other agencies	30,950	53,924	(22,974)	62,930
Capital outlay	0	0	0	1,222
Debt service	111,024	111,024	0	111,024
	391,674	387,578	4,096	431,329
Building Maintenance				
Personal services	108,781	109,462	(681)	106,125
Contract services	39,950	36,342	3,608	84,266
Materials and supplies	11,550	9,719	1,831	9,683
Capital outlay	0	4,558	(4,558)	0
	160,281	160,081	200	200,074
Elections				
Personal services	14,817	10,788	4,029	13,130
Contract services	37,126	46,873	(9,747)	17,380
Materials and supplies	26,100	8,610	17,490	4,312
	78,043	66,271	11,772	34,822
Commissioners' Office				
Personal services	295,742	298,012	(2,270)	283,298
Contract services	146,577	139,084	7,493	204,418
Materials and supplies	30,300	17,526	12,774	25,320
Capital outlay	0	2,294	(2,294)	20,749
	472,619	456,916	15,703	533,785
Network				
Personal services	136,574	141,945	(5,371)	137,505
Contract services	66,876	64,728	2,148	59,740
Materials and supplies	30,406	28,825	1,581	20,155
Capital outlay	2,550	0	2,550	4,866
	236,406	235,498	908	222,266
Purchasing				
Personal services	65,354	60,143	5,211	59,511
Contract services	3,410	1,728	1,682	5,143
Materials and supplies	1,800	1,323	477	1,406
	70,564	63,194	7,370	66,060
Registrars				
Personal services	32,932	34,770	(1,838)	32,950
Contract services	6,952	4,557	2,395	5,453
Materials and supplies	3,025	3,561	(536)	3,234
	42,909	42,888	21	41,637

**WHITE COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the fiscal year ended June 30, 2009**

*(with comparative actual amounts for the fiscal year ended June 30, 2008)*

	2009			2008
	Final Budget	Actual	Variance	Actual
<b>General Government (continued)</b>				
Human Resources				
Personal services	\$ 61,167	\$ 57,075	\$ 4,092	\$ 58,850
Contract services	22,990	7,546	15,444	15,381
Materials and supplies	1,300	776	524	838
	<u>85,457</u>	<u>65,397</u>	<u>20,060</u>	<u>75,069</u>
Tax Commissioner				
Personal services	352,506	343,392	9,114	328,527
Contract services	11,190	6,637	4,553	9,247
Materials and supplies	47,762	46,482	1,280	46,807
Capital outlay	0	0	0	3,900
	<u>411,458</u>	<u>396,511</u>	<u>14,947</u>	<u>388,481</u>
Tax Assessor & Board of Equalization				
Personal services	408,793	410,531	(1,738)	369,208
Contract services	44,708	28,382	16,326	84,969
Materials and supplies	19,837	15,468	4,369	19,069
Capital outlay	3,300	8,727	(5,427)	53,707
	<u>476,638</u>	<u>463,108</u>	<u>13,530</u>	<u>526,953</u>
Finance				
Personal services	202,061	201,186	875	194,888
Contract services	6,004	3,643	2,361	7,293
Materials and supplies	14,200	13,910	290	14,350
	<u>222,265</u>	<u>218,739</u>	<u>3,526</u>	<u>216,531</u>
 Total General Government	 <u>2,648,314</u>	 <u>2,556,181</u>	 <u>92,133</u>	 <u>2,737,007</u>
<b>Judicial</b>				
Clerk of Superior Court				
Personal services	312,478	303,660	8,818	281,669
Contract services	12,745	10,150	2,595	11,815
Materials and supplies	53,300	50,502	2,798	35,223
	<u>378,523</u>	<u>364,312</u>	<u>14,211</u>	<u>328,707</u>
Clerk of Magistrate Court				
Personal services	40,101	40,647	(546)	37,617
Contract services	680	171	509	77
Materials and supplies	4,450	4,156	294	3,551
	<u>45,231</u>	<u>44,974</u>	<u>257</u>	<u>41,245</u>
Clerk of Juvenile Court				
Personal services	5,147	5,306	(159)	5,144
Contract services	690	0	690	0
Materials and supplies	650	629	21	583
	<u>6,487</u>	<u>5,935</u>	<u>552</u>	<u>5,727</u>
District Attorney				
Contract services	7,945	3,854	4,091	4,444
Materials and supplies	525	6	519	0
	<u>8,470</u>	<u>3,860</u>	<u>4,610</u>	<u>4,444</u>

**WHITE COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the fiscal year ended June 30, 2009**

*(with comparative actual amounts for the fiscal year ended June 30, 2008)*

	2009			2008
	Final Budget	Actual	Variance	Actual
<b>Judicial (continued)</b>				
Juvenile Court				
Contract services	\$ 73,435	\$ 57,535	\$ 15,900	\$ 45,076
Payments to other agencies	5,000	18,000	(13,000)	5,000
	<u>78,435</u>	<u>75,535</u>	<u>2,900</u>	<u>50,076</u>
Magistrate Court				
Personal services	191,384	189,684	1,700	180,504
Contract services	10,127	10,142	(15)	10,088
Materials and supplies	13,744	15,215	(1,471)	9,271
	<u>215,255</u>	<u>215,041</u>	<u>214</u>	<u>199,863</u>
Probate Court				
Personal services	207,524	204,927	2,597	192,417
Contract services	26,800	27,325	(525)	22,812
Materials and supplies	9,000	8,467	533	8,623
	<u>243,324</u>	<u>240,719</u>	<u>2,605</u>	<u>223,852</u>
Public Defender				
Materials and supplies	5,700	3,830	1,870	3,915
Payments to other agencies	111,657	112,645	(988)	108,109
	<u>117,357</u>	<u>116,475</u>	<u>882</u>	<u>112,024</u>
Drug Court				
Payments to other agencies	58,910	41,205	17,705	40,500
Superior Court				
Personal services	15,752	9,284	6,468	8,529
Contract services	115,300	105,256	10,044	102,267
Materials and supplies	650	160	490	11
	<u>131,702</u>	<u>114,700</u>	<u>17,002</u>	<u>110,807</u>
Total Judicial	<u>1,283,694</u>	<u>1,222,756</u>	<u>60,938</u>	<u>1,117,245</u>
<b>Public Safety</b>				
Animal Control				
Personal services	90,917	88,872	2,045	84,219
Contract services	25,480	27,734	(2,254)	24,650
Materials and supplies	20,740	11,618	9,122	16,751
	<u>137,137</u>	<u>128,224</u>	<u>8,913</u>	<u>125,620</u>
Coroner				
Personal services	23,527	22,792	735	21,563
Contract services	12,250	10,597	1,653	11,489
Materials and supplies	3,691	2,510	1,181	1,797
	<u>39,468</u>	<u>35,899</u>	<u>3,569</u>	<u>34,849</u>
Emergency Management Agency				
Contract services	11,030	10,720	310	10,723
Materials and supplies	1,150	1,353	(203)	1,663
	<u>12,180</u>	<u>12,073</u>	<u>107</u>	<u>12,386</u>

**WHITE COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the fiscal year ended June 30, 2009**

*(with comparative actual amounts for the fiscal year ended June 30, 2008)*

	2009			2008
	Final Budget	Actual	Variance	Actual
<b>Public Safety (continued)</b>				
Sheriff				
Personal services	\$ 2,213,491	\$ 2,129,512	\$ 83,979	\$ 1,987,708
Contract services	135,387	137,622	(2,235)	125,578
Materials and supplies	198,140	169,857	28,283	176,096
Capital outlay	144,560	162,930	(18,370)	150,581
Debt service	52,959	73,174	(20,215)	62,671
	<u>2,744,537</u>	<u>2,673,095</u>	<u>71,442</u>	<u>2,502,634</u>
Detention Center				
Personal services	1,001,710	991,143	10,567	957,450
Contract services	703,763	732,390	(28,627)	779,376
Materials and supplies	105,950	97,667	8,283	114,200
Capital outlay	4,500	4,500	0	0
	<u>1,815,923</u>	<u>1,825,700</u>	<u>(9,777)</u>	<u>1,851,026</u>
Emergency Medical Services				
Payments to other agencies	712,419	712,419	0	655,953
Animal Shelter				
Payments to other agencies	0	0	0	13,333
Meth Task Force				
Payments to other agencies	7,500	7,500	0	7,500
Total Public Safety	<u>5,469,164</u>	<u>5,394,910</u>	<u>74,254</u>	<u>5,203,301</u>
<b>Public Works</b>				
Road Department				
Personal services	780,209	702,201	78,008	670,455
Contract services	136,688	135,631	1,057	118,375
Materials and supplies	235,850	204,497	31,353	196,505
Capital outlay	0	21,527	(21,527)	79,229
Debt service	0	0	0	0
	<u>1,152,747</u>	<u>1,063,856</u>	<u>88,891</u>	<u>1,064,564</u>
<b>Health and Welfare</b>				
DFACS				
Payments to other agencies	46,000	46,000	0	45,000
White County Health Department				
Payments to other agencies	140,000	140,000	0	140,000
Total Health and Welfare	<u>186,000</u>	<u>186,000</u>	<u>0</u>	<u>185,000</u>

**WHITE COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the fiscal year ended June 30, 2009**

*(with comparative actual amounts for the fiscal year ended June 30, 2008)*

	2009			2008
	Final Budget	Actual	Variance	Actual
<b>Culture &amp; Recreation</b>				
Libraries				
Personal services	\$ 181,612	\$ 180,464	\$ 1,148	\$ 170,698
Contract services	4,600	1,161	3,439	1,762
Materials and supplies	0	25	(25)	0
Payments to other agencies	73,170	73,170	0	70,988
	<u>259,382</u>	<u>254,820</u>	<u>4,562</u>	<u>243,448</u>
Park & Recreation				
Personal services	499,673	492,872	6,801	487,109
Contract services	386,260	359,635	26,625	394,241
Materials and supplies	131,500	126,604	4,896	136,344
Capital outlay	0	34,323	(34,323)	16,190
	<u>1,017,433</u>	<u>1,013,434</u>	<u>3,999</u>	<u>1,033,884</u>
Agency allocations				
Better Hometown Program	21,199	21,199	0	21,199
	<u>21,199</u>	<u>21,199</u>	<u>0</u>	<u>21,199</u>
Total Culture & Recreation	<u>1,298,014</u>	<u>1,289,453</u>	<u>8,561</u>	<u>1,298,531</u>
<b>Housing &amp; Development</b>				
Extension Service				
Personal services	17,512	17,512	0	17,012
Contract services	15,387	14,863	524	4,870
Materials and supplies	4,600	3,792	808	3,826
	<u>37,499</u>	<u>36,167</u>	<u>1,332</u>	<u>25,708</u>
Soil Conservation				
Personal services	45,280	45,562	(282)	44,460
Contract services	500	312	188	473
Materials and supplies	825	689	136	731
	<u>46,605</u>	<u>46,563</u>	<u>42</u>	<u>45,664</u>
Forestry				
Payments to other agencies	3,711	3,711	0	3,711
	<u>3,711</u>	<u>3,711</u>	<u>0</u>	<u>3,711</u>
Economic Development				
Payments to other agencies	13,200	12,755	445	10,181
	<u>13,200</u>	<u>12,755</u>	<u>445</u>	<u>10,181</u>
Building Inspection				
Personal services	243,055	242,266	789	251,209
Contract services	25,049	16,033	9,016	17,559
Materials and supplies	15,900	12,757	3,143	22,502
	<u>284,004</u>	<u>271,056</u>	<u>12,948</u>	<u>291,270</u>
Planning				
Personal services	235,148	236,057	(909)	230,816
Contract services	19,190	17,646	1,544	19,288
Materials and supplies	6,900	4,451	2,449	8,467
	<u>261,238</u>	<u>258,154</u>	<u>3,084</u>	<u>258,571</u>

**WHITE COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the fiscal year ended June 30, 2009**

*(with comparative actual amounts for the fiscal year ended June 30, 2008)*

	2009			2008
	Final Budget	Actual	Variance	Actual
<b>Housing &amp; Development (continued)</b>				
Soil and Erosion				
Personal services	\$ 20,142	\$ 19,726	\$ 416	\$ 18,967
Contract services	3,309	3,302	7	774
Materials and supplies	1,129	1,127	2	140
	<u>24,580</u>	<u>24,155</u>	<u>425</u>	<u>19,881</u>
GIS				
Personal services	97,432	99,668	(2,236)	74,629
Contract services	4,875	2,194	2,681	5,146
Materials and supplies	12,060	9,968	2,092	25,181
Capital outlay	0	0	0	15,815
	<u>114,367</u>	<u>111,830</u>	<u>2,537</u>	<u>120,771</u>
Code Enforcement				
Personal services	54,903	54,755	148	52,261
Contract services	4,482	5,740	(1,258)	3,436
Materials and supplies	5,280	4,023	1,257	5,439
	<u>64,665</u>	<u>64,518</u>	<u>147</u>	<u>61,136</u>
Total Housing & Development	<u>849,869</u>	<u>828,909</u>	<u>20,960</u>	<u>836,893</u>
Total Expenditures	<u>\$ 12,887,802</u>	<u>\$ 12,542,065</u>	<u>\$ 345,737</u>	<u>\$ 12,442,541</u>

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## ***SPECIAL REVENUE FUNDS***

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditure for specified purposes.

Jr. Police & DARE Fund – This fund is used to account for donations received by the Sheriff's Department restricted for training, education, and activities for the youth of White County.

Jail Fund – This fund is used to account for fines and fees received restricted for the maintenance of the County Jail.

Inmate Welfare Fund – This fund is used to account for receipts from telephone commissions and commissary sales restricted for use of the benefit of inmates in the County Jail.

Drug Education Fund – This fund is used to account for fines and fees received restricted for drug education programs in the County.

Drug Task Force Fund – This fund is used to account for funds legally restricted for law enforcement activity.

Clerk Re-Index Fund – This fund is used to account for grant monies received from the Georgia Superior Court Clerks' Cooperative Authority for the historical re-indexing of County records.

LLEBG Fund – This fund is used to account for Local Law Enforcement Block Grants.

Senior Services Fund – This fund is used to account for local, state and federal grants and donations restricted for projects for senior citizens of White County.

Family Connections Fund – The fund is used to account for local, state, and federal grants restricted for community service projects.

Juvenile Supervision Fund – This fund is used to account for fines and fees received restricted for juvenile programs in the justice system.

Hotel/Motel Tax Fund – This fund is used to account for Hotel/Motel tax collections which are used to support tourism in White County.

Enotah Judicial Circuit Fund – This fund is used to account for the centralized operations of the Enotah Judicial Circuit.

Emergency 911 Fund – This fund is used to account for the County's share of telephone fees for the operation of their 911 emergency system.

Confiscated Assets Fund – This fund is used to account for the cash or property received from a drug confiscation.

Law Library Fund – This fund is used to account for the fines and forfeitures received that are reserved for providing a County Law Library.

Grants Fund – This fund is used to account for grants received for a special purpose.

Fire Fund – This fund is used to account for insurance premium tax revenues that are used to fund fire services in the County.

**WHITE COUNTY, GEORGIA**  
**JR. POLICE AND DARE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
*June 30, 2009 and 2008*

	2009	2008
<b>ASSETS</b>		
Cash	\$ 1,789	\$ 1,909
<b>Total assets</b>	\$ 1,789	\$ 1,909
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
<b>Fund balances</b>		
Unreserved	\$ 1,789	\$ 1,909
Total fund balances	1,789	1,909
<b>Total liabilities and fund balances</b>	\$ 1,789	\$ 1,909

**WHITE COUNTY, GEORGIA**  
**JR. POLICE AND DARE SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
*For the fiscal years ended June 30, 2009 and 2008*

	<b>2009</b>	<b>2008</b>
<b>REVENUES</b>		
Contributions	\$ 0	\$ 925
<b>Total revenues</b>	0	925
<b>EXPENDITURES</b>		
Current		
Education		
Contract services	120	0
<b>Total expenditures</b>	120	0
Excess (deficiency) of revenues over (under) expenditures	(120)	925
Fund balances, July 1	1,909	984
<b>Fund balances, June 30</b>	\$ 1,789	\$ 1,909

**WHITE COUNTY, GEORGIA  
JAIL SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2009 and 2008**

	<b>2009</b>	<b>2008</b>
<b>ASSETS</b>		
Cash	\$ 14,231	\$ 9,421
Equity in pooled cash	160,781	160,446
Intergovernmental receivable	764	1,192
<b>Total assets</b>	<b>\$ 175,776</b>	<b>\$ 171,059</b>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 575	\$ 2,651
 <b>Fund balances</b>		
Unreserved	175,201	168,408
<b>Total liabilities and fund balances</b>	<b>\$ 175,776</b>	<b>\$ 171,059</b>

**WHITE COUNTY, GEORGIA**  
**JAIL SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2009**

*(With comparative actual amounts for the fiscal year ended June 30, 2008)*

	2009			2008
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Fines, fees and forfeitures	\$ 45,000	\$ 58,924	\$ 13,924	\$ 62,379
Interest	300	886	586	3,652
<b>Total revenues</b>	<u>45,300</u>	<u>59,810</u>	<u>14,510</u>	<u>66,031</u>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Contract services	60,000	59,430	570	68,136
Materials and supplies	25,300	23,587	1,713	25,744
Capital outlay	0	0	0	18,615
<b>Total expenditures</b>	<u>85,300</u>	<u>83,017</u>	<u>2,283</u>	<u>112,495</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(40,000)</u>	<u>(23,207)</u>	<u>16,793</u>	<u>(46,464)</u>
Other financing sources (uses)				
Transfers in (out)				
General Fund	30,000	30,000	0	59,750
<b>Total other financing sources (uses)</b>	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>59,750</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(10,000)</u>	<u>6,793</u>	<u>16,793</u>	<u>13,286</u>
Fund balances, July 1	<u>10,000</u>	<u>168,408</u>	<u>158,408</u>	<u>155,122</u>
<b>Fund balances, June 30</b>	<u><u>\$ 0</u></u>	<u><u>\$ 175,201</u></u>	<u><u>\$ 175,201</u></u>	<u><u>\$ 168,408</u></u>

**WHITE COUNTY, GEORGIA**  
**INMATE WELFARE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
*June 30, 2009 and 2008*

	2009	2008
<b>ASSETS</b>		
Cash	\$ 43,556	\$ 31,262
Accounts receivable	7,299	2,811
<b>Total assets</b>	<b>\$ 50,855</b>	<b>\$ 34,073</b>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
<b>Fund balances</b>		
Unreserved	\$ 50,855	\$ 34,073
<b>Total liabilities and fund balances</b>	<b>\$ 50,855</b>	<b>\$ 34,073</b>

**WHITE COUNTY, GEORGIA**  
**INMATE WELFARE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2009**  
*(With comparative actual amounts for the fiscal year ended June 30, 2008)*

	<u>2009</u>			<u>2008</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>REVENUES</b>				
Charges for services	\$ 46,770	\$ 63,185	\$ 16,415	\$ 49,592
<b>Total revenues</b>	<u>46,770</u>	<u>63,185</u>	<u>16,415</u>	<u>49,592</u>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Materials and supplies	46,770	46,403	367	35,705
Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,975</u>
<b>Total expenditures</b>	<u>46,770</u>	<u>46,403</u>	<u>367</u>	<u>59,680</u>
Excess (deficiency) of revenues over (under) expenditures	0	16,782	16,782	(10,088)
Fund balances, July 1	<u>0</u>	<u>34,073</u>	<u>34,073</u>	<u>44,161</u>
<b>Fund balances, June 30</b>	<u>\$ 0</u>	<u>\$ 50,855</u>	<u>\$ 50,855</u>	<u>\$ 34,073</u>

**WHITE COUNTY, GEORGIA**  
**DRUG EDUCATION SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
*June 30, 2009 and 2008*

	<b>2009</b>	<b>2008</b>
<b>ASSETS</b>		
Cash	\$ 87,464	\$ 69,144
Intergovernmental receivable	123	105
	<b>\$ 87,587</b>	<b>\$ 69,249</b>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 316	\$ 0
 <b>Fund balances</b>		
Unreserved, designated for budget	8,700	0
Unreserved, undesignated	78,571	69,249
	<b>87,271</b>	<b>69,249</b>
Total fund balances	<b>87,271</b>	<b>69,249</b>
	<b>\$ 87,587</b>	<b>\$ 69,249</b>
 <b>Total liabilities and fund balances</b>		

**WHITE COUNTY, GEORGIA**  
**DRUG EDUCATION SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2009**  
*(With comparative actual amounts for the fiscal year ended June 30, 2008)*

	2009			2008
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Fines, fees and forfeitures	\$ 25,000	\$ 44,690	\$ 19,690	\$ 36,137
Interest	300	256	(44)	211
<b>Total revenues</b>	25,300	44,946	19,646	36,348
<b>EXPENDITURES</b>				
Current				
Education				
Drug education	15,000	9,924	5,076	10,242
Drug court	19,000	17,000	2,000	17,000
<b>Total expenditures</b>	34,000	26,924	7,076	27,242
Excess (deficiency) of revenues over (under) expenditures	(8,700)	18,022	26,722	9,106
Fund balance, July 1	8,700	69,249	60,549	60,143
<b>Fund balances, June 30</b>	\$ 0	\$ 87,271	\$ 87,271	\$ 69,249

**WHITE COUNTY, GEORGIA  
 DRUG TASK FORCE SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2009 and 2008**

	<b>2009</b>	<b>2008</b>
<b>ASSETS</b>		
Cash	\$ 402,739	\$ 467,172
Intergovernmental receivable	34,808	11,444
<b>Total assets</b>	<b>\$ 437,547</b>	<b>\$ 478,616</b>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 6,844	\$ 4,052
Intergovernmental payable	21,732	13,178
Accrued salaries	3,153	1,928
Due to others	4,167	4,728
Due to other funds	2,503	9,372
<b>Total liabilities</b>	38,399	33,258
 <b>Fund balances</b>		
Unreserved	399,148	445,358
<b>Total liabilities and fund balances</b>	<b>\$ 437,547</b>	<b>\$ 478,616</b>

**WHITE COUNTY, GEORGIA**  
**DRUG TASK FORCE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2009**  
*(With comparative actual amounts for the fiscal year ended June 30, 2008)*

	<b>2009</b>			<b>2008</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Fines, fees & forfeitures	\$ 260,572	\$ 44,167	\$ (216,405)	\$ 68,780
Intergovernmental	269,209	289,398	20,189	298,947
Interest	1,077	1,575	498	1,697
Other	0	75	75	3,872
<b>Total revenues</b>	<u>530,858</u>	<u>335,215</u>	<u>(195,643)</u>	<u>373,296</u>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Personal services	319,542	218,132	101,410	246,629
Contract services	64,767	36,468	28,299	52,465
Materials and supplies	160,049	92,715	67,334	77,999
Capital outlay	32,000	78,332	(46,332)	46,526
<b>Total expenditures</b>	<u>576,358</u>	<u>425,647</u>	<u>150,711</u>	<u>423,619</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(45,500)</u>	<u>(90,432)</u>	<u>(44,932)</u>	<u>(50,323)</u>
Other financing sources (uses)				
Transfers in (out)				
General Fund	45,500	44,222	(1,278)	41,051
Total other financing sources (uses)	<u>45,500</u>	<u>44,222</u>	<u>(1,278)</u>	<u>41,051</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(46,210)	(46,210)	(9,272)
Fund balance, July 1	0	445,358	445,358	454,630
<b>Fund balances, June 30</b>	<u>\$ 0</u>	<u>\$ 399,148</u>	<u>\$ 399,148</u>	<u>\$ 445,358</u>

**WHITE COUNTY, GEORGIA**  
**CLERK RE-INDEX SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
*June 30, 2009 and 2008*

	2009	2008
<b>ASSETS</b>		
Cash	\$ 41,665	\$ 35,734
<b>Total assets</b>	\$ 41,665	\$ 35,734
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
<b>Fund balances</b>		
Unreserved, designated for budget	\$ 10,910	\$ 0
Unreserved, undesignated	30,755	35,734
Total fund balances	41,665	35,734
<b>Total liabilities and fund balances</b>	\$ 41,665	\$ 35,734

**WHITE COUNTY, GEORGIA  
CLERK RE-INDEX SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL**

**For the fiscal year ended June 30, 2009**

**(With comparative actual amounts for the fiscal year ended June 30, 2008)**

	<u>2009</u>			<u>2008</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>REVENUES</b>				
Intergovernmental	\$ 7,000	\$ 6,491	\$ (509)	\$ 7,491
Interest	90	140	50	160
<b>Total revenues</b>	<u>7,090</u>	<u>6,631</u>	<u>(459)</u>	<u>7,651</u>
<b>EXPENDITURES</b>				
Current				
Judicial				
Contract services	15,000	700	14,300	0
Materials and supplies	3,000	0	3,000	0
Capital outlay	0	0	0	14,535
<b>Total expenditures</b>	<u>18,000</u>	<u>700</u>	<u>17,300</u>	<u>14,535</u>
Excess of revenues over expenditures	(10,910)	5,931	16,841	(6,884)
Fund balance, July 1	10,910	35,734	24,824	42,618
<b>Fund balances, June 30</b>	<u>\$ 0</u>	<u>\$ 41,665</u>	<u>\$ 41,665</u>	<u>\$ 35,734</u>

**WHITE COUNTY, GEORGIA  
LLEBG SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2009 and 2008**

	2009	2008
<b>ASSETS</b>		
Equity in pooled cash	\$ 0	\$ 4,337
<b>Total assets</b>	\$ 0	\$ 4,337
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
<b>Fund balances</b>		
Unreserved	\$ 0	\$ 4,337
<b>Total liabilities and fund balances</b>	\$ 0	\$ 4,337

**WHITE COUNTY, GEORGIA  
LLEBG SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL**

**For the fiscal year ended June 30, 2009  
(With comparative actual amounts for the fiscal year ended June 30, 2008)**

	2009			2008
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 0
Interest	0	0	0	120
<b>Total revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>120</u>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Materials and supplies	4,337	4,337	0	0
<b>Total expenditures</b>	<u>4,337</u>	<u>4,337</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	(4,337)	(4,337)	0	120
Fund balance, July 1	4,337	4,337	0	4,217
<b>Fund balances, June 30</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,337</u>

**WHITE COUNTY, GEORGIA**  
**SENIOR SERVICES SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
*June 30, 2009 and 2008*

	<b>2009</b>	<b>2008</b>
<b>ASSETS</b>		
Equity in pooled cash	\$ 65,072	\$ 32,117
Accounts receivable	105	1,578
Intergovernmental receivable	7,071	31,144
Restricted assets		
Equity in pooled cash	49,492	41,756
<b>Total assets</b>	<b>\$ 121,740</b>	<b>\$ 106,595</b>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 0	\$ 1,685
Intergovernmental payable	0	120
Accrued salaries	3,309	2,892
<b>Total liabilities</b>	3,309	4,697
 <b>Fund balances</b>		
Reserved for program expenditures	49,492	41,756
Unreserved	68,939	60,142
<b>Total fund balances</b>	118,431	101,898
<b>Total liabilities and fund balances</b>	<b>\$ 121,740</b>	<b>\$ 106,595</b>

**WHITE COUNTY, GEORGIA**  
**SENIOR SERVICES SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2009**  
*(With comparative actual amounts for the fiscal year ended June 30, 2008)*

	<b>2009</b>			<b>2008</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Intergovernmental	\$ 156,945	\$ 141,640	\$ (15,305)	\$ 139,092
Interest	2,500	486	(2,014)	1,232
Contributions	24,700	36,000	11,300	80,522
<b>Total revenues</b>	<u>184,145</u>	<u>178,126</u>	<u>(6,019)</u>	<u>220,846</u>
<b>EXPENDITURES</b>				
Current				
Health & Welfare				
Personal services	170,902	172,600	(1,698)	164,940
Contract services	10,740	7,646	3,094	6,697
Delivered Meals	106,013	90,783	15,230	73,120
Materials and supplies	23,700	17,774	5,926	37,147
<b>Total expenditures</b>	<u>311,355</u>	<u>288,803</u>	<u>22,552</u>	<u>281,904</u>
Excess (deficiency) of revenues over (under) expenditures	(127,210)	(110,677)	16,533	(61,058)
Other financing sources (uses)				
Transfers in (out)				
General Fund	127,210	127,210	0	120,618
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	16,533	16,533	59,560
Fund balance, July 1	0	101,898	101,898	42,338
<b>Fund balances, June 30</b>	<u>\$ 0</u>	<u>\$ 118,431</u>	<u>\$ 118,431</u>	<u>\$ 101,898</u>

**WHITE COUNTY, GEORGIA**  
**JUVENILE SUPERVISION SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
*June 30, 2009 and 2008*

	2009	2008
<b>ASSETS</b>		
Equity in pooled cash	\$ 4,254	\$ 2,872
Accounts receivable	528	600
<b>Total assets</b>	<b>\$ 4,782</b>	<b>\$ 3,472</b>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
<b>Fund balances</b>		
Unreserved	\$ 4,782	\$ 3,472
<b>Total liabilities and fund balances</b>	<b>\$ 4,782</b>	<b>\$ 3,472</b>

**WHITE COUNTY, GEORGIA**  
**JUVENILE SUPERVISION SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2009**  
*(With comparative actual amounts for the fiscal year ended June 30, 2008)*

	<u>2009</u>			<u>2008</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>REVENUES</b>				
Fines, fees and forfeitures	\$ 1,865	\$ 1,310	\$ (555)	\$ 1,862
Interest	65	0	(65)	64
<b>Total revenues</b>	<u>1,930</u>	<u>1,310</u>	<u>(620)</u>	<u>1,926</u>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Contract services	<u>1,930</u>	<u>0</u>	<u>1,930</u>	<u>0</u>
<b>Total expenditures</b>	<u>1,930</u>	<u>0</u>	<u>1,930</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	0	1,310	1,310	1,926
Fund balance, July 1	<u>0</u>	<u>3,472</u>	<u>3,472</u>	<u>1,546</u>
<b>Fund balances, June 30</b>	<u>\$ 0</u>	<u>\$ 4,782</u>	<u>\$ 4,782</u>	<u>\$ 3,472</u>

**WHITE COUNTY, GEORGIA**  
**HOTEL/MOTEL TAX SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
*June 30, 2009 and 2008*

	2009	2008
<b>ASSETS</b>		
Equity in pooled cash	\$ 338,726	\$ 213,296
Taxes receivable	42,803	55,896
<b>Total assets</b>	<b>\$ 381,529</b>	<b>\$ 269,192</b>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Intergovernmental payable	\$ 51,438	\$ 52,526
<b>Fund balances</b>		
Unreserved	330,091	216,666
<b>Total liabilities and fund balances</b>	<b>\$ 381,529</b>	<b>\$ 269,192</b>

**WHITE COUNTY, GEORGIA**  
**HOTEL/MOTEL TAX SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2009**  
*(With comparative actual amounts for the fiscal year ended June 30, 2008)*

	<u>2009</u>			<u>2008</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>REVENUES</b>				
Hotel/motel taxes	\$ 348,500	\$ 458,710	\$ 110,210	\$ 473,531
Interest	0	1,561	1,561	8,360
<b>Total revenues</b>	<u>348,500</u>	<u>460,271</u>	<u>111,771</u>	<u>481,891</u>
<b>EXPENDITURES</b>				
Current				
Housing and Development				
Tourism				
Convention and Visitors Bureau	108,000	107,385	615	107,645
DNR reimbursement	51,000	50,985	15	59,306
White County Chamber of Commerce	103,000	102,386	614	102,645
Santee Nacoochee Center	11,000	10,795	205	10,882
Historical Society	11,000	10,795	205	10,882
<b>Total expenditures</b>	<u>284,000</u>	<u>282,346</u>	<u>1,654</u>	<u>291,360</u>
Excess (deficiency) of revenues over (under) expenditures	<u>64,500</u>	<u>177,925</u>	<u>113,425</u>	<u>190,531</u>
Other financing sources (uses)				
Transfers in (out)				
General Fund	<u>(64,500)</u>	<u>(64,500)</u>	<u>0</u>	<u>(64,500)</u>
Total other financing sources (uses)	<u>(64,500)</u>	<u>(64,500)</u>	<u>0</u>	<u>(64,500)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	113,425	113,425	126,031
Fund balances, July 1	<u>0</u>	<u>216,666</u>	<u>216,666</u>	<u>90,635</u>
<b>Fund balances, June 30</b>	<u>\$ 0</u>	<u>\$ 330,091</u>	<u>\$ 330,091</u>	<u>\$ 216,666</u>

**WHITE COUNTY, GEORGIA**  
**ENOTAH JUDICIAL CIRCUIT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2009 and 2008**

	<b>2009</b>	<b>2008</b>
<b>ASSETS</b>		
Cash	\$ 250,136	\$ 259,611
Accounts receivable	409	0
Intergovernmental receivable	0	102
<b>Total assets</b>	<b>\$ 250,545</b>	<b>\$ 259,713</b>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 1,004	\$ 1,414
Intergovernmental payable	55,029	47,141
Due to other funds	35	397
<b>Total liabilities</b>	56,068	48,952
<b>Fund balances</b>		
Unreserved, designated for budget	90,000	0
Unreserved, undesignated	104,477	210,761
Total fund balances	194,477	210,761
<b>Total liabilities and fund balances</b>	<b>\$ 250,545</b>	<b>\$ 259,713</b>

**WHITE COUNTY, GEORGIA**  
**ENOTAH JUDICIAL CIRCUIT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2009**  
*(With comparative actual amounts for the fiscal year ended June 30, 2008)*

	<b>2009</b>			<b>2008</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Intergovernmental	\$ 488,100	\$ 488,031	\$ (69)	\$ 489,020
Interest	500	670	170	668
Other	4,000	1,970	(2,030)	913
<b>Total revenues</b>	<u>492,600</u>	<u>490,671</u>	<u>(1,929)</u>	<u>490,601</u>
<b>EXPENDITURES</b>				
Current				
Judicial				
Personal service	598,901	580,751	18,150	500,571
Contract services	77,253	52,319	24,934	81,997
Materials and supplies	59,540	41,979	17,561	46,766
<b>Total expenditures</b>	<u>735,694</u>	<u>675,049</u>	<u>60,645</u>	<u>629,334</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(243,094)</u>	<u>(184,378)</u>	<u>58,716</u>	<u>(138,733)</u>
Other financing sources (uses)				
Transfers in (out)				
General Fund	168,094	168,094	0	168,509
Total other financing sources (uses)	<u>168,094</u>	<u>168,094</u>	<u>0</u>	<u>168,509</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(75,000)</u>	<u>(16,284)</u>	<u>58,716</u>	<u>29,776</u>
Fund balance, July 1	75,000	210,761	135,761	180,985
<b>Fund balances, June 30</b>	<u><u>\$ 0</u></u>	<u><u>\$ 194,477</u></u>	<u><u>\$ 194,477</u></u>	<u><u>\$ 210,761</u></u>

**WHITE COUNTY, GEORGIA**  
**EMERGENCY 911 SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
*June 30, 2009 and 2008*

	2009	2008
<b>ASSETS</b>		
Cash	\$ 118,790	\$ 83,342
Accounts receivable	60,357	61,175
<b>Total assets</b>	<b>\$ 179,147</b>	<b>\$ 144,517</b>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 5,267	\$ 7,802
Accrued salaries	12,247	11,277
Due to other funds	9,950	7,746
<b>Total liabilities</b>	27,464	26,825
 <b>Fund balances</b>		
Unreserved	151,683	117,692
<b>Total liabilities and fund balances</b>	<b>\$ 179,147</b>	<b>\$ 144,517</b>

**WHITE COUNTY, GEORGIA**  
**EMERGENCY 911 SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2009**  
*(With comparative actual amounts for the fiscal year ended June 30, 2008)*

	<b>2009</b>			<b>2008</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Charges for services	\$ 424,672	\$ 460,384	\$ 35,712	\$ 461,381
Interest	3,500	732	(2,768)	2,482
Other	0	376	376	202
<b>Total revenues</b>	<u>428,172</u>	<u>461,492</u>	<u>33,320</u>	<u>464,065</u>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Personal services	597,499	600,717	(3,218)	590,090
Contract services	44,818	39,867	4,951	53,298
Materials and supplies	109,800	110,862	(1,062)	98,895
Debt service	88,883	88,883	0	88,882
<b>Total expenditures</b>	<u>841,000</u>	<u>840,329</u>	<u>671</u>	<u>831,165</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(412,828)</u>	<u>(378,837)</u>	<u>33,991</u>	<u>(367,100)</u>
Other financing sources (uses)				
Transfers in (out)				
General Fund	<u>412,828</u>	<u>412,828</u>	<u>0</u>	<u>379,006</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	33,991	33,991	11,906
Fund balance, July 1	<u>0</u>	<u>117,692</u>	<u>117,692</u>	<u>105,786</u>
<b>Fund balances, June 30</b>	<u><u>\$ 0</u></u>	<u><u>\$ 151,683</u></u>	<u><u>\$ 151,683</u></u>	<u><u>\$ 117,692</u></u>

**WHITE COUNTY, GEORGIA**  
**CONFISCATED ASSETS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
*June 30, 2009 and 2008*

	2009	2008
<b>ASSETS</b>		
Cash	\$ 23,273	\$ 19,162
<b>Total assets</b>	\$ 23,273	\$ 19,162
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
<b>Fund balances</b>		
Unreserved, designated for budget	\$ 15,000	\$ 0
Unreserved, undesignated	8,273	19,162
Total fund balances	23,273	19,162
<b>Total liabilities and fund balances</b>	\$ 23,273	\$ 19,162

**WHITE COUNTY, GEORGIA**  
**CONFISCATED ASSETS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2009**  
*(With comparative actual amounts for the fiscal year ended June 30, 2008)*

	<u>2009</u>			<u>2008</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>REVENUES</b>				
Fines, fees and forfeitures	\$ 5,000	\$ 9,918	\$ 4,918	\$ 18,447
<b>Total revenues</b>	<u>5,000</u>	<u>9,918</u>	<u>4,918</u>	<u>18,447</u>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Materials and supplies	20,000	5,807	14,193	3,979
Capital outlay	0	0	0	13,525
<b>Total expenditures</b>	<u>20,000</u>	<u>5,807</u>	<u>14,193</u>	<u>17,504</u>
Excess (deficiency) of revenues over (under) expenditures	(15,000)	4,111	19,111	943
Fund balance, July 1	<u>15,000</u>	<u>19,162</u>	<u>(4,162)</u>	<u>18,219</u>
<b>Fund balances, June 30</b>	<u><u>\$ 0</u></u>	<u><u>\$ 23,273</u></u>	<u><u>\$ 23,273</u></u>	<u><u>\$ 19,162</u></u>

**WHITE COUNTY, GEORGIA**  
**LAW LIBRARY SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
*June 30, 2009 and 2008*

<b>ASSETS</b>	<u>2009</u>	<u>2008</u>
Cash	\$ 43,807	\$ 40,180
<b>Total assets</b>	<u>\$ 43,807</u>	<u>\$ 40,180</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
<b>Fund balances</b>		
Unreserved	\$ 43,807	\$ 40,180
<b>Total liabilities and fund balances</b>	<u>\$ 43,807</u>	<u>\$ 40,180</u>

**WHITE COUNTY, GEORGIA  
LAW LIBRARY SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the fiscal year ended June 30, 2009**

*(With comparative actual amounts for the fiscal year ended June 30, 2008)*

	<u>2009</u>			<u>2008</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>REVENUES</b>				
Fines and forfeitures	\$ 17,600	\$ 21,041	\$ 3,441	\$ 23,633
Interest	100	81	(19)	76
<b>Total revenues</b>	<u>17,700</u>	<u>21,122</u>	<u>3,422</u>	<u>23,709</u>
<b>EXPENDITURES</b>				
Current				
Judicial				
Materials and supplies	<u>17,700</u>	<u>17,495</u>	<u>205</u>	<u>16,681</u>
<b>Total expenditures</b>	<u>17,700</u>	<u>17,495</u>	<u>205</u>	<u>16,681</u>
Excess (deficiency) of revenues over (under) expenditures	0	3,627	3,627	7,028
Fund balance, July 1	<u>0</u>	<u>40,180</u>	<u>40,180</u>	<u>33,152</u>
<b>Fund balances, June 30</b>	<u><u>\$ 0</u></u>	<u><u>\$ 43,807</u></u>	<u><u>\$ 43,807</u></u>	<u><u>\$ 40,180</u></u>

**WHITE COUNTY, GEORGIA**  
**GRANTS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
*June 30, 2009 and 2008*

	2009	2008
<b>ASSETS</b>		
Cash	\$ 918	\$ 0
Intergovernmental receivable	3,533	0
<b>Total assets</b>	\$ 4,451	\$ 0
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 4,352	\$ 1,500
Due to other funds	0	28,077
<b>Total liabilities</b>	4,352	29,577
 <b>Fund balances</b>		
Unreserved	99	(29,577)
<b>Total liabilities and fund balances</b>	\$ 4,451	\$ 0

**WHITE COUNTY, GEORGIA  
GRANTS SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the fiscal year ended June 30, 2009  
(With comparative actual amounts for the fiscal year ended June 30, 2008)**

	2009			2008
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Intergovernmental	\$ 238,500	\$ 238,426	\$ (74)	\$ 496,506
Interest	0	0	0	23
<b>Total revenues</b>	<u>238,500</u>	<u>238,426</u>	<u>(74)</u>	<u>496,529</u>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Personal services	90,000	81,783	8,217	82,678
Materials and supplies	39,500	6,373	33,127	1,500
Capital outlay	0	32,323	(32,323)	2,021
Public Works				
Payments to other agencies	175,000	154,271	20,729	356,677
<b>Total expenditures</b>	<u>304,500</u>	<u>274,750</u>	<u>29,750</u>	<u>442,876</u>
Excess (deficiency) of revenues over (under) expenditures	(66,000)	(36,324)	29,676	53,653
Other financing sources (uses)				
Transfers in (out)				
General Fund	66,000	66,000	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	29,676	29,676	53,653
Fund balance, July 1	0	(29,577)	(29,577)	(83,230)
<b>Fund balances, June 30</b>	<u>\$ 0</u>	<u>\$ 99</u>	<u>\$ 99</u>	<u>\$ (29,577)</u>

**WHITE COUNTY, GEORGIA  
FIRE SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2009 and 2008**

	<b>2009</b>	<b>2008</b>
<b>ASSETS</b>		
Cash	\$ 857,953	\$ 591,874
Intergovernmental receivable	0	8,927
<b>Total assets</b>	<b>\$ 857,953</b>	<b>\$ 600,801</b>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 6,421	\$ 8,111
Intergovernmental payable	0	155
Accrued salaries	4,966	3,563
<b>Total liabilities</b>	11,387	11,829
 <b>Fund balances</b>		
Unreserved, designated for budget	38,450	0
Unreserved	808,116	588,972
Total fund balances	846,566	588,972
<b>Total liabilities and fund balances</b>	<b>\$ 857,953</b>	<b>\$ 600,801</b>

**WHITE COUNTY, GEORGIA  
FIRE SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL**

**For the fiscal year ended June 30, 2009**

**(With comparative actual amounts for the fiscal year ended June 30, 2008)**

	2009			2008
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Taxes	\$ 870,000	\$ 875,461	\$ 5,461	\$ 854,630
Intergovernmental	68,014	25,675	(42,339)	42,508
Interest	0	5,050	5,050	21,039
Contributions	0	200	200	0
Other	20,500	14,587	(5,913)	7,475
<b>Total revenues</b>	<u>958,514</u>	<u>920,973</u>	<u>(37,541)</u>	<u>925,652</u>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Personal services	256,200	229,089	27,111	199,052
Contract services	271,543	150,317	121,226	125,490
Materials and supplies	163,739	101,995	61,744	109,761
Capital outlay	292,400	113,965	178,435	477,053
Debt service	68,013	68,013	0	68,012
<b>Total expenditures</b>	<u>1,051,895</u>	<u>663,379</u>	<u>388,516</u>	<u>979,368</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(93,381)</u>	<u>257,594</u>	<u>350,975</u>	<u>(53,716)</u>
Other financing sources (uses)				
Transfers in (out)				
General Fund	0	0	0	264,000
Sale of capital assets	0	0	0	5,756
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>269,756</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(93,381)</u>	<u>257,594</u>	<u>350,975</u>	<u>216,040</u>
Fund balance, July 1	<u>93,381</u>	<u>588,972</u>	<u>495,591</u>	<u>372,932</u>
<b>Fund balances, June 30</b>	<u><u>\$ 0</u></u>	<u><u>\$ 846,566</u></u>	<u><u>\$ 846,566</u></u>	<u><u>\$ 588,972</u></u>

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## ***CAPITAL PROJECTS FUNDS***

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of specifically planned projects (other than those financed by proprietary funds).

Special Purpose Local Option Sales Tax Fund – This fund is used to account for long-term projects financed by the passage of the 1999 special purpose local option sales tax.

2004 Special Purpose Local Option Sales Tax Fund – This fund is used to account for long-term projects financed by the passage of the 2004 special purpose local option sales tax.

Capital Improvements Fund – This fund is used to account for long-term projects designated by the Board of Commissioners.

**WHITE COUNTY, GEORGIA  
SPECIAL PURPOSE LOCAL OPTION SALES TAX  
CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2009 and 2008**

	<u>2009</u>	<u>2008</u>
<b>ASSETS</b>		
Cash	\$ 1,618	\$ 135,654
<b>Total assets</b>	<u>\$ 1,618</u>	<u>\$ 135,654</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Due to other funds	\$ 0	\$ 12,180
<b>Fund balances</b>		
Unreserved	<u>1,618</u>	<u>123,474</u>
<b>Total liabilities and fund balances</b>	<u>\$ 1,618</u>	<u>\$ 135,654</u>

**WHITE COUNTY, GEORGIA**  
**SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
*For the fiscal years ended June 30, 2009 and 2008*

	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>		
Interest	\$ 507	\$ 9,502
<b>Total revenues</b>	<u>507</u>	<u>9,502</u>
<b>EXPENDITURES</b>		
Capital Outlay		
Public Works		
Roads and Bridges	<u>122,363</u>	<u>447,510</u>
<b>Total expenditures</b>	<u>122,363</u>	<u>447,510</u>
Excess (deficiency) of revenues over (under) expenditures	(121,856)	(438,008)
Fund balances, July 1	<u>123,474</u>	<u>561,482</u>
<b>Fund balances, June 30</b>	<u><u>\$ 1,618</u></u>	<u><u>\$ 123,474</u></u>

**WHITE COUNTY, GEORGIA**  
**2004 SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2009 and 2008**

<b>ASSETS</b>	<u>2009</u>	<u>2008</u>
Cash	\$ 1,138,774	\$ 752,077
Taxes receivable	274,219	526,064
Restricted cash	<u>215,577</u>	<u>978,283</u>
<b>Total assets</b>	<u><u>\$ 1,628,570</u></u>	<u><u>\$ 2,256,424</u></u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 9,088	\$ 1,177
Intergovernmental payable	214,733	241,976
Accrued salaries	<u>2,936</u>	<u>3,853</u>
<b>Total liabilities</b>	<u>226,757</u>	<u>247,006</u>
<b>Fund balances</b>		
Reserved for capital assets	215,577	978,283
Unreserved	<u>1,186,236</u>	<u>1,031,135</u>
<b>Total fund balances</b>	<u>1,401,813</u>	<u>2,009,418</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 1,628,570</u></u>	<u><u>\$ 2,256,424</u></u>

**WHITE COUNTY, GEORGIA**  
**2004 SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the fiscal years ended June 30, 2009 and 2008**

<b>REVENUES</b>	<b>2009</b>	<b>2008</b>
Taxes	\$ 2,814,660	\$ 3,292,894
Intergovernmental	0	59,942
Interest	42,898	38,091
Contributions	5,000	0
	<hr/>	<hr/>
<b>Total revenues</b>	<b>2,862,558</b>	<b>3,390,927</b>
	<hr/>	<hr/>
<b>EXPENDITURES</b>		
Capital Outlay		
General Government		
Commissioners' Office	364	0
Judicial	326,325	0
Public Safety		
Sheriff	0	8,968
Public Works		
Roads and Bridges	1,381,053	1,547,562
Culture and Recreation		
Park and Recreation	467,664	460,399
Intergovernmental allocations to other agencies	1,294,757	1,514,718
	<hr/>	<hr/>
<b>Total expenditures</b>	<b>3,470,163</b>	<b>3,531,647</b>
	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(607,605)	(140,720)
Other financing sources (uses)		
Proceeds from debt issuance, net	0	1,000,000
	<hr/>	<hr/>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(607,605)	859,280
Fund balances, July 1	2,009,418	1,150,138
	<hr/>	<hr/>
<b>Fund balances, June 30</b>	<b>\$ 1,401,813</b>	<b>\$ 2,009,418</b>
	<hr/> <hr/>	<hr/> <hr/>

**WHITE COUNTY, GEORGIA**  
**CAPITAL IMPROVEMENTS CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
*June 30, 2009 and 2008*

<b>ASSETS</b>	<u>2009</u>	<u>2008</u>
Equity in pooled cash	\$ 245	\$ 245
<b>Total assets</b>	<u>\$ 245</u>	<u>\$ 245</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
<b>Fund balances</b>		
Unreserved	\$ 245	\$ 245
<b>Total liabilities and fund balances</b>	<u>\$ 245</u>	<u>\$ 245</u>

**WHITE COUNTY, GEORGIA**  
**CAPITAL IMPROVEMENTS CAPITAL PROJECTS FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
*For the fiscal years ended June 30, 2009 and 2008*

<b>REVENUES</b>	<u>2009</u>	<u>2008</u>
Interest	\$ 0	\$ 182
 <b>EXPENDITURES</b>		
General Government		
Capital outlay	<u>0</u>	<u>8,400</u>
<b>Total expenditures</b>	<u>0</u>	<u>8,400</u>
Excess (deficiency) of revenues over (under) expenditures	0	(8,218)
Fund balances, July 1	<u>245</u>	<u>8,463</u>
<b>Fund balances, June 30</b>	<u><u>\$ 245</u></u>	<u><u>\$ 245</u></u>

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## ***ENTERPRISE FUNDS***

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

Solid Waste Fund – This fund is used to account for activities connected with the disposal of residential and commercial solid waste at the County’s solid waste transfer station.

Industrial Building Fund – This fund is used to account for the activities of the White County Industrial Building Authority, which exists to acquire and develop land for the promotion of business expansion in the County.

Development Authority Fund – This fund is used to account for the activities of the White County Development Authority, which exists to promote business development in the County.

**WHITE COUNTY, GEORGIA**  
**SOLID WASTE ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF NET ASSETS**  
**June 30, 2009 and 2008**

	<b>2009</b>	<b>2008</b>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash	\$ 336,787	\$ 358,421
Certificates of deposit	467,566	453,046
Accounts receivable	1,286	1,376
Interest receivable	2,318	2,388
Total current assets	807,957	815,231
<b>Capital assets</b>		
Land	42,922	42,922
Land improvements	8,950	8,950
Buildings	512,552	512,552
Equipment	65,011	65,011
Accumulated depreciation	(209,173)	(197,006)
Total capital assets (net of accumulated depreciation)	420,262	432,429
<b>Total assets</b>	<b>1,228,219</b>	<b>1,247,660</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Accounts payable	622	954
Accrued salaries	577	495
Due to other funds	217	711
Total current liabilities	1,416	2,160
<b>Long-term liabilities</b>		
Post-closure care	622,618	635,463
Total long-term liabilities	622,618	635,463
<b>Total liabilities</b>	<b>624,034</b>	<b>637,623</b>
<b>NET ASSETS</b>		
Invested in capital assets	420,262	432,429
Unreserved	183,923	177,608
<b>Total net assets</b>	<b>\$ 604,185</b>	<b>\$ 610,037</b>

**WHITE COUNTY, GEORGIA**  
**SOLID WASTE ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND**  
**CHANGES IN NET ASSETS**  
**For the fiscal years ended June 30, 2009 and 2008**

	<u>2009</u>	<u>2008</u>
<b>OPERATING REVENUES</b>		
Charges for sales and services		
Sanitation fees	\$ 35,674	\$ 39,036
Recycling fees	558	762
	<u>36,232</u>	<u>39,798</u>
<b>Total operating revenues</b>		
<b>OPERATING EXPENSES</b>		
Costs of sales and services	21,816	18,023
Personal services	24,809	23,261
Depreciation	12,167	12,167
	<u>58,792</u>	<u>53,451</u>
<b>Total operating expenses</b>		
Operating income (loss)	(22,560)	(13,653)
Non-operating revenues (expenses)		
Interest revenue	16,708	28,902
	<u>16,708</u>	<u>28,902</u>
Change in net assets	(5,852)	15,249
Net Assets, July 1	<u>610,037</u>	<u>594,788</u>
<b>Net Assets, June 30</b>	<u><u>\$ 604,185</u></u>	<u><u>\$ 610,037</u></u>

**WHITE COUNTY, GEORGIA**  
**SOLID WASTE ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the fiscal years ended June 30, 2009 and 2008**

	<u>2009</u>	<u>2008</u>
<b>Cash flows from operating activities:</b>		
Receipts from customers	\$ 36,322	\$ 38,678
Payments to suppliers	(34,993)	(32,191)
Payments to employees	<u>(24,727)</u>	<u>(23,129)</u>
Net cash provided (used) by operating activities	<u>(23,398)</u>	<u>(16,642)</u>
<b>Cash flows from non-capital financing activities:</b>		
Payments to other funds	<u>(494)</u>	<u>(1,456)</u>
<b>Cash flows from investing activities:</b>		
Interest received	16,778	29,529
Proceeds from investment maturities	453,046	433,056
Purchases of investments	<u>(467,566)</u>	<u>(453,046)</u>
Net cash provided (used) by investing activities	<u>2,258</u>	<u>9,539</u>
Net increase (decrease) in cash and cash equivalents	(21,634)	(8,559)
Cash and cash equivalents, July 1	<u>358,421</u>	<u>366,980</u>
<b>Cash and cash equivalents, June 30</b>	<u><u>\$ 336,787</u></u>	<u><u>\$ 358,421</u></u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>		
Operating income (loss)	<u>\$ (22,560)</u>	<u>\$ (13,653)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	12,167	12,167
(Increase) decrease in accounts receivable	90	(1,120)
Increase (decrease) in accounts payable	(332)	(90)
Increase (decrease) in intergovernmental payable	0	(18)
Increase (decrease) in accrued salaries	82	132
Increase (decrease) in accrued liabilities	<u>(12,845)</u>	<u>(14,060)</u>
Total adjustments	<u>(838)</u>	<u>(2,989)</u>
Net cash provided (used) by operating activities	<u><u>\$ (23,398)</u></u>	<u><u>\$ (16,642)</u></u>

**WHITE COUNTY, GEORGIA**  
**INDUSTRIAL BUILDING ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF NET ASSETS**  
*June 30, 2009 and 2008*

	2009	2008
<b>ASSETS</b>		
<b>Current assets</b>		
Cash	\$ 0	\$ 9,879
<b>Total assets</b>	0	9,879
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Due to other funds	0	6,538
<b>Total current liabilities</b>	0	6,538
<b>NET ASSETS</b>		
Unrestricted	0	3,341
<b>Total net assets</b>	\$ 0	\$ 3,341

**WHITE COUNTY, GEORGIA**  
**INDUSTRIAL BUILDING ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND**  
**CHANGES IN NET ASSETS**  
**For the fiscal years ended June 30, 2009 and 2008**

	<u>2009</u>	<u>2008</u>
<b>OPERATING EXPENSES</b>		
Costs of sales and services	\$ 3,357	\$ 4,576
<b>Total operating expenses</b>	<u>3,357</u>	<u>4,576</u>
Operating income (loss)	(3,357)	(4,576)
Non-operating revenues (expenses)		
Interest revenue	<u>16</u>	<u>38</u>
Change in net assets	(3,341)	(4,538)
Net assets, July 1	<u>3,341</u>	<u>7,879</u>
<b>Net assets, June 30</b>	<u><u>\$ 0</u></u>	<u><u>\$ 3,341</u></u>

**WHITE COUNTY, GEORGIA**  
**INDUSTRIAL BUILDING ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
*For the fiscal years ended June 30, 2009 and 2008*

	<u>2009</u>	<u>2008</u>
<b>Cash flows from operating activities:</b>		
Payments to suppliers	\$ (3,357)	\$ (4,576)
<b>Cash flows from non-capital financing activities:</b>		
Payments to other funds	(6,538)	0
<b>Cash flows from investing activities</b>		
Interest received	16	38
Net increase (decrease) in cash and cash equivalents	(9,879)	(4,538)
Cash and cash equivalents, July 1	9,879	14,417
<b>Cash and cash equivalents, June 30</b>	<u>\$ 0</u>	<u>\$ 9,879</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>		
Operating income (loss)	<u>\$ (3,357)</u>	<u>\$ (4,576)</u>

**WHITE COUNTY, GEORGIA  
DEVELOPMENT AUTHORITY  
COMPARATIVE STATEMENTS OF NET ASSETS  
June 30, 2009 and 2008**

	<u>2009</u>	<u>2008</u>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash	\$ 47,600	\$ 53,235
<b>Total assets</b>	<u>47,600</u>	<u>53,235</u>
 <b>NET ASSETS</b>		
Unrestricted	<u>47,600</u>	<u>53,235</u>
<b>Total net assets</b>	<u><u>\$ 47,600</u></u>	<u><u>\$ 53,235</u></u>

**WHITE COUNTY, GEORGIA  
DEVELOPMENT AUTHORITY  
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND  
CHANGES IN NET ASSETS  
For the fiscal years ended June 30, 2009 and 2008**

	<u>2009</u>	<u>2008</u>
<b>OPERATING EXPENSES</b>		
Contract services	\$ 7,413	\$ 2,104
Materials and supplies	<u>225</u>	<u>221</u>
<b>Total operating expenses</b>	<u>7,638</u>	<u>2,325</u>
Operating income (loss)	(7,638)	(2,325)
Non-operating revenues (expenses)		
Interest revenue	<u>2,003</u>	<u>2,302</u>
Change in net assets	(5,635)	(23)
Net assets, July 1	<u>53,235</u>	<u>53,258</u>
<b>Net assets, June 30</b>	<u><u>\$ 47,600</u></u>	<u><u>\$ 53,235</u></u>

**WHITE COUNTY, GEORGIA  
DEVELOPMENT AUTHORITY  
COMPARATIVE STATEMENTS OF CASH FLOWS  
For the fiscal years ended June 30, 2009 and 2008**

	<u>2009</u>	<u>2008</u>
<b>Cash flows from operating activities:</b>		
Payments to suppliers	\$ (7,638)	\$ (2,325)
<b>Cash flows from investing activities:</b>		
Interest received	<u>2,003</u>	<u>3,152</u>
Net increase (decrease) in cash and cash equivalents	(5,635)	827
Cash and cash equivalents, July 1	<u>53,235</u>	<u>52,408</u>
<b>Cash and cash equivalents, June 30</b>	<u><u>\$ 47,600</u></u>	<u><u>\$ 53,235</u></u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>		
Operating income (loss)	<u><u>\$ (7,638)</u></u>	<u><u>\$ (2,325)</u></u>

## ***AGENCY FUNDS***

These funds are used to account for assets held by the County as an agent to be expended in accordance with the conditions of its agency capacity.

Tax Commissioner - This fund accounts for assets and related liabilities for the collection of taxes and tag and title fees.

Magistrate Court, Probate Court, and Clerk of Superior Court - These funds account for assets and related liabilities for the collection of court related fees.

Sheriff Department - This fund accounts for deposits held for incarcerated inmates.

**WHITE COUNTY, GEORGIA  
 AGENCY FUNDS  
 COMBINING BALANCE SHEET  
 June 30, 2009**

	<u>Tax Commissioner</u>	<u>Magistrate Court</u>
<b>ASSETS</b>		
Cash	\$ 81,718	\$ 14,807
Accounts receivable, net	<u>0</u>	<u>0</u>
Total assets	<u>\$ 81,718</u>	<u>\$ 14,807</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Due to other agencies	<u>\$ 81,718</u>	<u>\$ 14,807</u>

<u>Probate Court</u>	<u>Clerk of Superior Court</u>	<u>Sheriff Department</u>	<u>Totals</u>
\$ 9,876	\$ 142,475	\$ 19,203	\$ 268,079
<u>0</u>	<u>1,075,479</u>	<u>0</u>	<u>1,075,479</u>
<u>\$ 9,876</u>	<u>\$ 1,217,954</u>	<u>\$ 19,203</u>	<u>\$ 1,343,558</u>
<u>\$ 9,876</u>	<u>\$ 1,217,954</u>	<u>\$ 19,203</u>	<u>\$ 1,343,558</u>

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**WHITE COUNTY, GEORGIA**  
**AGENCY FUNDS**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**For the fiscal year ended June 30, 2009**

	<u>Balance July 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30</u>
<b>TAX COMMISSIONER</b>				
<b>ASSETS</b>				
Cash	\$ 152,587	\$ 28,055,342	\$ 28,126,211	\$ 81,718
<b>LIABILITIES</b>				
Due to others	\$ 152,587	\$ 28,055,342	\$ 28,126,211	\$ 81,718
<b>MAGISTRATE COURT</b>				
<b>ASSETS</b>				
Cash	\$ 18,784	\$ 177,294	\$ 181,271	\$ 14,807
<b>LIABILITIES</b>				
Due to others	\$ 18,784	\$ 177,294	\$ 181,271	\$ 14,807
<b>PROBATE COURT</b>				
<b>ASSETS</b>				
Cash	\$ 5,590	\$ 398,681	\$ 394,395	\$ 9,876
<b>LIABILITIES</b>				
Due to others	\$ 5,590	\$ 398,681	\$ 394,395	\$ 9,876
<b>CLERK OF SUPERIOR COURT</b>				
<b>ASSETS</b>				
Cash	\$ 160,919	\$ 1,329,242	\$ 1,347,686	\$ 142,475
Accounts receivable, net	950,460	125,019	0	1,075,479
Total	\$ 1,111,379	\$ 1,454,261	\$ 1,347,686	\$ 1,217,954
<b>LIABILITIES</b>				
Due to others	\$ 1,111,379	\$ 1,454,261	\$ 1,347,686	\$ 1,217,954
<b>SHERIFF DEPARTMENT</b>				
<b>ASSETS</b>				
Cash	\$ 6,112	\$ 177,023	\$ 163,932	\$ 19,203
<b>LIABILITIES</b>				
Due to others	\$ 6,112	\$ 177,023	\$ 163,932	\$ 19,203
<b>TOTALS</b>				
<b>ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash	\$ 343,992	\$ 30,137,582	\$ 30,213,495	\$ 268,079
Accounts receivable, net	950,460	125,019	0	1,075,479
Total	\$ 1,294,452	\$ 30,262,601	\$ 30,213,495	\$ 1,343,558
<b>LIABILITIES</b>				
Due to others	\$ 1,294,452	\$ 30,262,601	\$ 30,213,495	\$ 1,343,558

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# Part III

## Statistical Section



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**WHITE COUNTY, GEORGIA**  
**INTRODUCTION TO THE STATISTICAL SECTION**  
**(UNAUDITED)**

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

**Financial Trends**

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

	<u>Exhibit</u>	<u>Page(s)</u>
Net Assets by Component	H-1	118-119
Changes in Net Assets	H-2	120-123
Governmental Activities Tax Revenues by Source	H-3	124
Fund Balances of Governmental Funds	H-4	125-126
Changes in Fund Balances of Governmental Funds	H-5	127-128
General Governmental Tax Revenues by Source	H-6	129

**Revenue Capacity**

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

Assessed Value and Estimated Actual Value of Taxable Property	H-7	130-131
Property Tax Rates (Direct and Overlapping Governments)	H-8	132-133
Principal Taxpayers	H-9	134
Property Tax Levies and Collections	H-10	135-136

**Debt Capacity**

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

Ratios of Outstanding Debt by Type	H-11	137
Direct and Overlapping Governmental Activities Debt	H-12	138
Legal Debt Margin Information	H-13	139-140

**Demographic and Economic Information**

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

Demographic and Economic Statistics	H-14	141
Principal Employers	H-15	142

**Operating Information**

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

Full-Time Equivalent County Government Employees by Function	H-16	143-144
Operating Indicators by Function	H-17	145-146
Capital Asset Statistics by Function	H-18	147

**WHITE COUNTY, GEORGIA**  
**NET ASSETS BY COMPONENT**  
**LAST SEVEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**  
**(amounts expressed in thousands)**

	Fiscal Year	
	2003	2004
<b>GOVERNMENTAL ACTIVITIES</b>		
Invested in capital assets, net of related debt	\$ 9,309	\$ 9,801
Restricted	3,052	3,642
Unrestricted	2,190	3,928
Total governmental activities net assets	<u>\$ 14,551</u>	<u>\$ 17,371</u>
<b>BUSINESS-TYPE ACTIVITIES</b>		
Invested in capital assets, net of related debt	\$ 883	\$ 487
Restricted	0	0
Unrestricted	65	150
Total business-type activities net assets	<u>\$ 948</u>	<u>\$ 637</u>
<b>PRIMARY GOVERNMENT</b>		
Invested in capital assets, net of related debt	\$ 10,192	\$ 10,288
Restricted	3,052	3,642
Unrestricted	2,256	4,078
Total primary government net assets	<u>\$ 15,500</u>	<u>\$ 18,008</u>

Note: The County adopted GASB 34 in 2003. Therefore, data for years prior are not available.

Fiscal Year				
2005	2006	2007	2008	2009
\$ 10,184	\$ 12,197	\$ 24,915	\$ 25,284	\$ 26,365
3,923	4,423	2,893	4,215	3,897
4,646	4,714	3,889	2,901	3,335
<u>\$ 18,753</u>	<u>\$ 21,334</u>	<u>\$ 31,697</u>	<u>\$ 32,400</u>	<u>\$ 33,597</u>
\$ 471	\$ 457	\$ 445	\$ 433	\$ 420
0	0	0	0	0
167	194	211	234	232
<u>\$ 638</u>	<u>\$ 651</u>	<u>\$ 656</u>	<u>\$ 667</u>	<u>\$ 652</u>
\$ 10,655	\$ 12,654	\$ 25,360	\$ 25,717	\$ 26,785
3,923	4,423	2,893	4,215	3,897
4,813	4,908	4,100	3,135	3,567
<u>\$ 19,391</u>	<u>\$ 21,985</u>	<u>\$ 32,353</u>	<u>\$ 33,067</u>	<u>\$ 34,249</u>

**WHITE COUNTY, GEORGIA**  
**CHANGES IN NET ASSETS**  
**LAST SEVEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**  
**(amounts expressed in thousands)**

<b>Expenses</b>	<b>Fiscal Year</b>	
	<b>2003</b>	<b>2004</b>
Governmental activities:		
General Government	\$ 1,596	\$ 1,676
Judicial	1,160	1,206
Public Safety	4,602	4,891
Public Works	2,462	3,389
Health and Welfare	494	324
Culture and Recreation	731	840
Housing and Development	485	595
Education	21	23
Interest on Long term debt	58	57
Total governmental activities expenses	<u>11,609</u>	<u>13,001</u>
Business-type activities:		
Solid Waste	549	47
Industrial Building	5	2
Development Authority	5	18
Total business-type activities expenses	<u>559</u>	<u>67</u>
Total primary government expenses	<u>\$ 12,168</u>	<u>\$ 13,068</u>
<b>Program revenues</b>		
Governmental activities:		
Charges for services:		
General Government	\$ 333	\$ 425
Judicial	275	281
Public Safety	871	1,141
Public Works	3	0
Culture and Recreation	89	83
Housing and Development	138	215
Education	23	25
Operating grants and contributions	784	857
Capital grants and contributions	585	266
Total governmental activities program revenues	<u>3,101</u>	<u>3,293</u>
Business-type activities:		
Charges for services:		
Solid Waste	586	24
Development Authority	1	57
Operating grants and contributions	0	20
Total business-type activities program revenues	<u>587</u>	<u>101</u>
Total primary government program revenues	<u>\$ 3,688</u>	<u>\$ 3,394</u>

Note: The County adopted GASB 34 in 2003. Therefore, data for years prior are not available.

Fiscal Year				
2005	2006	2007	2008	2009
\$ 3,279	\$ 3,779	\$ 3,962	\$ 4,239	\$ 3,852
1,471	1,521	1,585	1,766	1,928
5,729	6,031	6,555	7,297	7,511
2,146	1,644	2,108	2,629	2,375
358	393	471	485	493
1,076	1,087	1,263	1,417	1,365
807	929	1,098	1,172	1,161
25	28	28	27	27
46	32	28	58	72
<u>14,937</u>	<u>15,444</u>	<u>17,098</u>	<u>19,090</u>	<u>18,784</u>
51	50	57	54	59
5	0	5	5	3
4	2	7	2	8
<u>60</u>	<u>52</u>	<u>69</u>	<u>61</u>	<u>70</u>
<u>\$ 14,997</u>	<u>\$ 15,496</u>	<u>\$ 17,167</u>	<u>\$ 19,151</u>	<u>\$ 18,854</u>
\$ 470	\$ 492	\$ 381	\$ 436	\$ 464
244	267	263	241	236
1,175	1,442	1,167	1,387	1,343
0	0	0	1	5
100	106	107	105	103
257	307	263	210	154
17	18	23	36	45
1,011	1,007	1,033	1,162	1,108
1,038	910	121	477	161
<u>4,312</u>	<u>4,549</u>	<u>3,358</u>	<u>4,055</u>	<u>3,619</u>
33	36	39	40	36
0	0	0	0	0
4	0	0	0	0
<u>37</u>	<u>36</u>	<u>39</u>	<u>40</u>	<u>36</u>
<u>\$ 4,349</u>	<u>\$ 4,585</u>	<u>\$ 3,397</u>	<u>\$ 4,095</u>	<u>\$ 3,655</u>

**WHITE COUNTY, GEORGIA**  
**CHANGES IN NET ASSETS**  
**LAST SEVEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**  
**(amounts expressed in thousands)**

	Fiscal Year	
	2003	2004
Net (expense)/revenue		
Governmental activities	\$ (8,508)	\$ (9,708)
Business-type activities	28	34
Total primary government net expense	<u>(8,480)</u>	<u>(9,674)</u>
<b>General revenues and other changes in net assets</b>		
Governmental activities:		
Property taxes	\$ 4,480	\$ 6,059
Sales taxes	4,048	4,346
Insurance premium taxes	626	671
Hotel/Motel taxes	258	293
Other taxes	339	382
Investment earnings	77	96
Miscellaneous	77	42
Gain on sale of capital assets	11	129
Transfers	0	540
Total governmental activities	<u>9,916</u>	<u>12,558</u>
Business-type activities:		
Investment earnings	17	14
Gain on sale of capital assets	51	182
Transfers	0	(540)
Total business-type activities	<u>68</u>	<u>(344)</u>
Total primary government	<u>9,984</u>	<u>12,214</u>
<b>Change in net assets</b>		
Governmental activities	1,408	2,850
Business-type activities	96	(310)
Total primary government	<u>1,504</u>	<u>2,540</u>
<b>Net assets - beginning</b>		
Governmental activities	13,144	14,552
Business-type activities	852	948
Total primary government	<u>13,996</u>	<u>15,500</u>
<b>Prior period adjustment</b>		
Governmental activities	0	(31)
Business-type activities	0	0
Total primary government	<u>0</u>	<u>(31)</u>
<b>Net assets - ending</b>		
Governmental activities	14,552	17,371
Business-type activities	948	638
Total primary government	<u>\$ 15,500</u>	<u>\$ 18,008</u>

Note: The County adopted GASB 34 in 2003. Therefore, data for years prior are not available.

Note (1): Retroactive portion of GASB 34 in 2007 increased net assets significantly.

Fiscal Year				
2005	2006	2007	2008	2009
\$ (10,625)	\$ (10,895)	\$ (13,740)	\$ (15,035)	\$ (15,165)
(23)	(16)	(30)	(21)	(34)
<u>(10,648)</u>	<u>(10,911)</u>	<u>(13,770)</u>	<u>(15,056)</u>	<u>(15,199)</u>
\$ 6,308	\$ 6,892	\$ 7,368	\$ 8,465	\$ 9,859
4,534	5,127	5,272	5,271	4,506
0	0	813	855	875
326	352	442	473	459
348	431	574	511	414
192	380	332	227	152
34	224	77	63	93
142	176	0	0	5
0	0	0	0	0
<u>11,884</u>	<u>13,582</u>	<u>14,878</u>	<u>15,865</u>	<u>16,363</u>
24	29	34	31	19
0	0	0	0	0
0	0	0	0	0
<u>24</u>	<u>29</u>	<u>34</u>	<u>31</u>	<u>19</u>
<u>11,908</u>	<u>13,611</u>	<u>14,912</u>	<u>15,896</u>	<u>16,382</u>
1,259	2,687	1,138	830	1,198
1	13	4	10	(15)
<u>1,260</u>	<u>2,700</u>	<u>1,142</u>	<u>840</u>	<u>1,183</u>
17,371	18,751	21,333	31,697	32,400
638	639	652	656	666
<u>18,009</u>	<u>19,390</u>	<u>21,985</u>	<u>32,353</u>	<u>33,066</u>
121	(105)	9,226 (1)	(127)	0
0	0	0	0	0
<u>121</u>	<u>(105)</u>	<u>9,226</u>	<u>(127)</u>	<u>0</u>
18,751	21,333	31,697	32,400	33,598
639	652	656	666	651
<u>\$ 19,391</u>	<u>\$ 21,985</u>	<u>\$ 32,353</u>	<u>\$ 33,067</u>	<u>\$ 34,249</u>

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**WHITE COUNTY, GEORGIA**  
**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**  
**LAST SEVEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**  
**(amounts expressed in thousands)**

Fiscal Year	Property Taxes	Sales Tax		Ins. Prem Tax	Hotel/Motel Tax	Other Taxes (1)	Total
		LOST	SPLOST				
2003	4,480	1,524	2,524	626	259	339	9,752
2004	6,059	1,632	2,714	671	293	382	11,751
2005	6,308	1,716	2,818	726	326	349	12,243
2006	6,892	1,927	3,200	776	352	432	13,579
2007	7,368	1,983	3,289	813	442	574	14,469
2008	8,465	1,978	3,293	855	473	511	15,575
2009	9,859	1,691	2,815	875	459	414	16,113

Note: Comparative information prior to fiscal year 2003 is not available.

Note (1): Other taxes include real estate transfer, intangible, occupational, alcoholic beverage, and franchise taxes.

**WHITE COUNTY, GEORGIA**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**  
*(amounts expressed in thousands)*

	Fiscal Year		
	2000	2001	2002
<b>General fund</b>			
Reserved	\$ 0	\$ 0	\$ 98
Unreserved	2,048	1,106	1,818
<b>Total general fund</b>	<u>2,048</u>	<u>1,106</u>	<u>1,916</u>
<b>All other governmental funds:</b>			
Reserved	179	615	0
Unreserved, reported in:			
Special revenue funds	216	224	525
Capital projects funds	701	0	1,354
<b>Total all other governmental funds</b>	<u>1,096</u>	<u>839</u>	<u>1,879</u>
<b>Total governmental funds</b>	<u><u>\$ 3,144</u></u>	<u><u>\$ 1,945</u></u>	<u><u>\$ 3,795</u></u>

Fiscal Year						
2003	2004	2005	2006	2007	2008	2009
\$ 115	\$ 75	\$ 127	\$ 139	\$ 154	\$ 156	\$ 110
<u>2,259</u>	<u>4,080</u>	<u>4,326</u>	<u>4,674</u>	<u>3,508</u>	<u>2,915</u>	<u>3,544</u>
<u>2,374</u>	<u>4,155</u>	<u>4,453</u>	<u>4,813</u>	<u>3,662</u>	<u>3,071</u>	<u>3,654</u>
0	3,398	4,140	0	0	1,020	265
453	0	0	1,183	1,524	1,987	2,420
<u>2,128</u>	<u>0</u>	<u>40</u>	<u>3,241</u>	<u>1,720</u>	<u>1,154</u>	<u>1,188</u>
<u>2,581</u>	<u>3,398</u>	<u>4,180</u>	<u>4,424</u>	<u>3,244</u>	<u>4,161</u>	<u>3,873</u>
<u>\$ 4,955</u>	<u>\$ 7,553</u>	<u>\$ 8,633</u>	<u>\$ 9,237</u>	<u>\$ 6,906</u>	<u>\$ 7,232</u>	<u>\$ 7,527</u>

**WHITE COUNTY, GEORGIA**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**  
**(amounts expressed in thousands)**

	Fiscal Year		
	2000	2001	2002
<b>Revenues</b>			
Taxes	\$ 6,997	\$ 7,257	\$ 9,482
Licenses and permits	127	95	128
Fines, fees and forfeitures	323	465	537
Charges for services	225	328	1,017
Interest income	140	158	118
Intergovernmental	911	1,274	1,633
Contributions	0	0	11
Other	633	489	51
Total Revenues	<u>9,356</u>	<u>10,066</u>	<u>12,977</u>
<b>Expenditures</b>			
General government	2,006	1,836	2,012
Judicial	831	939	1,125
Public safety	2,343	3,113	4,991
Public Works	2,323	3,635	2,988
Health and welfare	573	417	393
Culture and recreation	452	490	573
Housing and development	161	486	481
Education	0	0	0
Capital outlay	930	513	0
Principal on long term-debt	186	337	0
Interest on long-term debt	14	32	0
Total expenditures	<u>9,819</u>	<u>11,798</u>	<u>12,563</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(463)</u>	<u>(1,732)</u>	<u>414</u>
Other financing sources (uses)			
Transfers in	2,233	504	467
Transfers out	(2,334)	(594)	(543)
Issuance of debt	535	501	751
Sale of capital assets	0	122	5
Total other financing sources (uses)	<u>434</u>	<u>533</u>	<u>680</u>
Net change in fund balance	(29)	(1,199)	1,094
Fund balances, July 1 (original)	3,157	3,144	1,945
Prior period adjustments	<u>16</u>	<u>0</u>	<u>756</u>
Fund balances, June 30	<u>\$ 3,144</u>	<u>\$ 1,945</u>	<u>\$ 3,795</u>
Debt service as a percentage of non-capital expenditures	2.26%	3.27%	1.83%

Fiscal Year						
2003	2004	2005	2006	2007	2008	2009
\$ 9,738	\$ 11,731	\$ 12,249	\$ 13,575	\$ 14,459	\$ 15,546	\$ 16,079
172	314	363	438	255	206	130
487	757	708	935	689	836	799
1,070	1,090	1,183	1,240	1,252	1,369	1,410
77	96	192	380	333	227	152
1,352	1,094	1,293	1,107	1,076	1,553	1,226
13	24	26	35	80	86	44
83	56	41	58	83	69	102
<u>12,992</u>	<u>15,162</u>	<u>16,055</u>	<u>17,768</u>	<u>18,227</u>	<u>19,892</u>	<u>19,942</u>
1,544	2,394	2,210	2,607	3,200	2,737	2,556
1,159	1,209	1,442	1,519	2,078	1,778	1,916
4,853	5,199	5,900	6,174	7,743	7,713	7,584
2,748	882	1,035	1,151	2,504	1,421	1,218
400	306	365	374	454	467	475
678	945	947	1,011	1,721	1,299	1,290
478	671	804	894	1,052	1,128	1,111
22	24	0	0	0	27	27
0	2,840	2,865	5,794	2,134	3,988	3,593
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>11,882</u>	<u>14,470</u>	<u>15,568</u>	<u>19,524</u>	<u>20,886</u>	<u>20,558</u>	<u>19,770</u>
<u>1,110</u>	<u>692</u>	<u>487</u>	<u>(1,756)</u>	<u>(2,659)</u>	<u>(666)</u>	<u>172</u>
495	1,164	556	609	1,241	1,097	913
(571)	(624)	(556)	(609)	(1,241)	(1,097)	(913)
78	1,397	95	2,143	316	1,097	115
34	0	477	180	12	21	8
<u>36</u>	<u>1,937</u>	<u>572</u>	<u>2,323</u>	<u>328</u>	<u>1,118</u>	<u>123</u>
1,146	2,629	1,059	567	(2,331)	452	295
3,795	4,955	7,553	8,633	9,237	6,906	7,232
14	(31)	21	37	0	(126)	0
<u>\$ 4,955</u>	<u>\$ 7,553</u>	<u>\$ 8,633</u>	<u>\$ 9,237</u>	<u>\$ 6,906</u>	<u>\$ 7,232</u>	<u>\$ 7,527</u>
2.59%	3.78%	3.58%	3.24%	2.29%	2.12%	2.17%

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**WHITE COUNTY, GEORGIA**  
**GENERAL GOVERNMENT TAX REVENUES BY SOURCE**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**  
**(amounts expressed in thousands)**

Fiscal Year	Property Taxes	Sales Tax		Ins. Prem Tax	Hotel/Motel Tax	Other Taxes	Total
		LOST	SPLOST				
2000	\$ 2,287	\$ 1,389	\$ 2,088	\$ 409	\$ 253	\$ 151	\$ 6,577
2001	2,291	1,401	2,321	431	288	217	6,949
2002	4,241	1,573	2,584	567	274	249	9,488
2003	4,465	1,524	2,524	626	259	339	9,737
2004	6,039	1,632	2,714	671	293	382	11,731
2005	6,314	1,716	2,818	726	326	349	12,249
2006	6,889	1,927	3,200	776	352	432	13,576
2007	7,359	1,983	3,289	813	442	574	14,460
2008	8,436	1,978	3,293	855	473	511	15,546
2009	9,824	1,691	2,815	875	459	414	16,078

Note: Other taxes include real estate transfer, intangible, occupational, alcoholic beverage, and franchise taxes.

**WHITE COUNTY, GEORGIA**  
**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**

<b>Fiscal Year Ended June 30</b>	<b>Real Property</b>	<b>Personal Property</b>			<b>Utilities</b>
		<b>Inventory / Business Property</b>	<b>Mobile Homes</b>	<b>Motor Vehicles</b>	
2000	\$ 438,309,443	\$ 32,539,258	\$ 6,032,788	\$ 54,747,318	\$ 18,407,204
2001	524,223,103	41,857,662	8,989,088	59,314,250	18,781,169
2002	557,560,252	40,849,766	8,397,944	63,032,330	19,178,312
2003	679,555,681	34,389,678	10,711,804	66,538,590	19,178,312
2004	706,388,971	34,424,883	10,492,552	67,237,930	19,178,064
2005	805,375,285	34,489,694	11,276,612	67,003,360	21,128,068
2006	848,464,373	38,122,824	9,126,452	64,480,370	23,780,609
2007	1,027,208,752	40,545,569	9,775,404	71,090,220	21,127,844
2008	1,056,982,989	41,171,286	9,448,848	72,679,790	21,127,844
2009	1,074,558,197	37,657,702	9,148,573	75,182,540	23,907,140

Source: White County Tax Commissioner

Note (1): The total assessed value amounts are based on the original tax digest prior to additions, deletions and corrections to accounts. The adjusted assessed value is used to calculate the tax levy amount on the Property Tax Levies and Collections (See Exhibit H-10) in order to indicate a more fair presentation of taxes billed and collected. All property is assessed as of January 1st of each year.

<u>Timber</u>	<u>Exemption Adjustments</u>	<u>Total Taxable Assessed Value<sup>(1)</sup></u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Assessed Value as a Percentage of Actual Value</u>
\$ 76,535	\$ (50,643,289)	\$ 499,469,257	4.48	\$ 199,787,703	40%
232,367	(54,479,114)	598,918,525	6.86	239,567,410	40%
155,946	(53,259,746)	635,914,804	6.80	254,365,922	40%
346,856	(91,866,018)	718,854,903	8.24	287,541,961	40%
85,175	(92,439,376)	745,368,199	8.19	298,147,280	40%
84,382	(118,446,967)	820,910,434	8.19	328,364,174	40%
161,331	(120,614,834)	863,521,125	8.19	345,408,450	40%
54,630	(169,156,775)	1,000,645,644	8.19	400,258,258	40%
57,121	(163,467,865)	1,038,000,013	9.19	415,200,005	40%
17,901	(177,299,388)	1,043,172,665	9.19	417,269,066	40%

**WHITE COUNTY, GEORGIA  
PROPERTY TAX RATES (MILLS)  
DIRECT AND OVERLAPPING GOVERNMENTS  
(Per \$1000 of Assessed Value)  
LAST TEN FISCAL YEARS**

Fiscal Year Tax Year	<u>2000</u> <u>1999</u>	<u>2001</u> <u>2000</u>	<u>2002</u> <u>2001</u>
<b><u>White County Rates:</u></b>			
County	4.490	4.480	6.860
Board of Education			
Maintenance and Operations	14.500	14.470	14.470
School Bond	0.489	0.488	0.452
<b><u>Municipal Rates:</u></b>			
City of Helen	4.980	4.980	4.600
City of Cleveland	4.300	4.298	3.994
<b><u>State of Georgia:</u></b>	0.250	0.250	0.250

Source: Georgia Department of Revenue

<u>2003</u> <u>2002</u>	<u>2004</u> <u>2003</u>	<u>2005</u> <u>2004</u>	<u>2006</u> <u>2005</u>	<u>2007</u> <u>2006</u>	<u>2008</u> <u>2007</u>	<u>2009</u> <u>2008</u>
6.800	8.240	8.190	8.190	8.190	8.190	9.190
14.415 0.450	13.800 0.400	14.500 0.399	13.215 0.364	13.431 0.363	13.900 0.340	14.650 0.339
4.595 3.992	4.389 3.749	4.389 3.741	4.640 3.480	4.630 3.457	4.500 3.457	4.500 3.456
0.250	0.250	0.250	0.250	0.250	0.250	0.250

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**WHITE COUNTY, GEORGIA  
PRINCIPAL TAXPAYERS  
CURRENT AND NINE YEARS PRIOR**

<u>Taxpayer</u>	<u>2009</u>			<u>2000</u>		
	<u>Taxable</u>	<u>Rank</u>	<u>Percentage</u>	<u>Taxable</u>	<u>Rank</u>	<u>Percentage</u>
	<u>Assessed</u>		<u>of Total</u>	<u>Assessed</u>		<u>of Total</u>
	<u>Value</u>		<u>Value</u>	<u>Value</u>		<u>Value</u>
Windstream Standard	\$ 9,431,504	1	0.90%	\$ 7,970,766	1	1.61%
Habersham EMC	8,213,168	2	0.78%	5,538,102	2	1.09%
Freudenberg-NOK	6,702,244	3	0.64%	1,964,428	7	
Georgia Power	3,244,472	4	0.31%	2,754,206	5	0.59%
Hardwoods Inc. of N. Ga	3,150,169	5	0.20%	2,910,992	4	0.35%
Georgia Transmission	2,983,508	6	0.28%	2,332,368	6	0.52%
Ingles	2,898,613	7	0.15%	1,800,206	8	
Original Appalachian Artworks	2,881,304	8	0.27%	1,666,256	9	
Jerry Nicholson	1,880,992	9	0.18%			
Wal-Mart Real Estate	1,690,684	10	0.16%			
Mountain Lakes Club, Inc.				4,307,333	3	0.39%
Innsbruck				1,451,661	10	0.23%
	<u><b>\$ 43,076,658</b></u>		<u><b>3.87%</b></u>	<u><b>\$ 32,696,318</b></u>		<u><b>4.78%</b></u>

Source: White County Tax Commissioner

**WHITE COUNTY, GEORGIA**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST EIGHT FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

<u>Fiscal Year</u>	<u>Tax Year</u>	<u>Total Tax Levy</u>	<u>Adjustments</u>	<u>Total Adjusted Tax Levy</u>
2002	2001	\$ 4,108,581	\$ (44,040)	\$ 4,064,541
2003	2002	4,324,221	(79,232)	4,244,989
2004	2003	5,923,364	327	5,923,692
2005	2004	6,104,566	24,165	6,128,731
2006	2005	6,723,256	18,730	6,741,986
2007	2006	7,072,238	4,702	7,076,940
2008	2007	8,195,288	46,703	8,241,990
2009	2008	9,539,220	9,917	9,549,137

Source: White County Tax Commissioner

Note: Comparative information prior to Tax Year 2001 not available

<b>Collections Within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years</b>	<b>Total Collections to Date</b>	
<u>Amount</u>	<u>Percentage of Original Levy</u>	<u>Amount</u>	<u>Amount</u>	<u>Percentage of Adjusted Levy</u>
\$ 4,076,141	99.21%	\$ 75,334	\$ 4,151,475	102.14%
4,232,236	97.87%	83,550	4,315,786	101.67%
5,819,124	98.24%	120,305	5,939,430	100.27%
6,029,038	98.76%	100,993	6,130,031	100.02%
6,612,686	98.36%	158,586	6,771,272	100.43%
7,039,330	99.53%	104,496	7,143,827	100.95%
8,075,063	98.53%	169,893	8,244,957	100.04%
8,904,773	93.35%	N/A	8,904,773	93.25%

**WHITE COUNTY, GEORGIA**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Governmental Activities Capital Leases</u>	<u>Total Primary Government</u>	<u>Percentage of Personal Income (1)</u>	<u>Per Capita</u>
2000	\$ 764,294	\$ 764,294	0.17%	\$ 38.32
2001	835,459	835,459	0.17%	39.92
2002	1,300,353	1,300,353	0.27%	59.30
2003	1,036,154	1,036,154	0.21%	45.79
2004	1,773,958	1,773,958	0.33%	76.18
2005	1,343,450	1,343,450	0.24%	56.53
2006	2,564,200	2,564,200	0.43%	104.83
2007	2,053,190	2,053,190	0.32%	82.34
2008	2,108,549	2,108,549	N/A	83.35
2009	996,763	996,763	N/A	N/A

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

Note (1): See the Schedule of Demographic and Economic Statistics within this section for personal income and population data.

**WHITE COUNTY, GEORGIA**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**AS OF JUNE 30, 2009**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to Government</u>	<u>Amount Applicable to Government</u>
Overlapping:			
City of Helen	\$ 854,426	100%	\$ 854,426
City of Cleveland	0	0%	0
White County Board of Education	0	0%	0
White County Direct debt	<u>0</u>	0%	<u>0</u>
 Total direct and overlapping debt	 <u><u>\$ 854,426</u></u>		 <u><u>\$ 854,426</u></u>

Source: Debt outstanding data provided by the Cities of Helen and Cleveland and the White County School Board

**WHITE COUNTY, GEORGIA**  
**LEGAL DEBT MARGIN INFORMATION**  
**LAST TEN FISCAL YEARS**  
*(amounts expressed in thousands)*

	Fiscal Year			
	2000	2001	2002	2003
Taxable assessed value of property	\$ 499,469	\$ 598,918	\$ 635,915	\$ 718,855
Add back: exemptions	50,643	54,479	53,260	91,866
Total assessed value	<u>550,112</u>	<u>653,397</u>	<u>689,175</u>	<u>810,721</u>
Debt limit (10% total assessed value)	55,011	65,340	68,918	81,072
Amount of debt applicable to limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Legal debt margin	<u>\$ 55,011</u>	<u>\$ 65,340</u>	<u>\$ 68,918</u>	<u>\$ 81,072</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

Note (1): Under state finance law, White County's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

Fiscal Year					
2004	2005	2006	2007	2008	2009
\$ 745,368	\$ 820,910	\$ 863,521	\$ 1,000,646	\$ 1,038,000	\$ 1,043,173
92,439	118,447	120,615	169,157	163,467	177,299
<u>837,807</u>	<u>939,357</u>	<u>984,136</u>	<u>1,169,803</u>	<u>1,201,467</u>	<u>1,220,472</u>
83,781	93,936	98,414	116,980	120,147	122,047
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 83,781</u>	<u>\$ 93,936</u>	<u>\$ 98,414</u>	<u>\$ 116,980</u>	<u>\$ 120,147</u>	<u>\$ 122,047</u>
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**WHITE COUNTY, GEORGIA  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>Population</b>	<b>(1) Personal Income (in thousands)</b>	<b>(1) Per Capita Personal Income</b>	<b>Unemployment Rate (2)</b>	<b>School Enrollment</b>
2000	19,944	\$ 459,021	\$ 22,807	3.50%	3,316
2001	20,930	482,906	23,072	3.50%	3,522
2002	21,927	480,366	21,908	4.00%	3,626
2003	22,628	488,781	21,601	3.80%	3,707
2004	23,285	543,609	23,346	4.00%	3,700
2005	23,766	570,853	24,030	4.40%	3,713
2006	24,461	595,442	24,343	3.70%	3,789
2007	24,936	632,947	25,383	3.50%	3,816
2008	25,299	N/A	N/A	5.40%	3,798
2009	25,600 *	N/A	N/A	N/A	N/A

Source (1): Georgia Department of Labor

Source (2): White County Chamber of Commerce

\* Estimated by White County Office of Economic Development

**WHITE COUNTY, GEORGIA  
PRINCIPAL EMPLOYERS**

	2008		
	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Labor Force</u>
White County Board of Education	572	1	4.50%
State of Georgia	409	2	3.22%
Original Appalachian Artworks	302	3	2.38%
Freundenberg NOK	300	4	2.36%
White County Board of Commissioners	220	5	1.73%
Truett-McConnell College	136	6	1.07%
Ingles Supermarkets	100	7	0.79%
Hardwoods, Inc.	86	8	0.68%
Friendship Health and Rehab	82	9	0.65%
Cobb Vantress	80	10	0.63%
	2,287		17.99%
<b>Total County Labor Force</b>	12,711		

Source: White County Office of Economic Development

Note: 2009 numbers are not yet available and comparative information prior to 2008 is not available.

**WHITE COUNTY, GEORGIA**  
**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION**  
**LAST NINE FISCAL YEARS**

<u>Function</u>	<u>Full -time Equivalent Employees as of June 30</u>		
	<u>2001</u>	<u>2002</u>	<u>2003</u>
<b>General Government</b>	23.50	23.26	22.87
<b>Public Safety</b>			
Sheriff			
Officers	46.84	49.33	51.28
Civilians	3.00	3.00	3.00
Fire Protection			
Firefighters	1.63	1.02	1.08
Civilians	0.00	1.00	1.00
Other public safety	16.03	16.79	17.21
<b>Judicial</b>	11.96	12.20	12.09
<b>Public Works</b>	22.11	22.46	20.16
<b>Health and Welfare</b>	3.91	6.29	5.35
<b>Recreation and culture</b>	11.24	12.89	12.73
<b>Housing and Development</b>	6.04	5.43	5.32
<b>Total employees</b>	<b><u>146.26</u></b>	<b><u>153.67</u></b>	<b><u>152.09</u></b>

Note: Full-time equivalency (FTE) is calculated by taking total labor hours worked and dividing by 2,080. A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave).

Note: Comparative information prior to fiscal year 2001 is not available.

Source: White County Finance Department

**Full-time Equivalent Employees as of June 30**

<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
23.49	26.51	29.40	30.52	31.63	32.09
55.43	62.04	60.89	65.46	67.90	69.05
3.00	3.00	3.00	3.00	3.00	3.00
1.69	3.08	2.91	3.06	3.15	3.92
1.00	1.00	1.00	1.00	1.00	1.00
16.59	16.67	16.43	17.71	21.22	20.26
12.11	13.50	12.41	12.66	12.64	12.49
16.36	15.46	15.29	15.17	17.30	17.37
4.42	4.53	4.37	4.54	4.39	4.39
12.41	15.13	15.50	16.76	19.11	19.14
5.80	7.42	8.43	9.14	10.31	9.48
<b>152.30</b>	<b>168.34</b>	<b>169.63</b>	<b>179.02</b>	<b>191.65</b>	<b>192.19</b>

**WHITE COUNTY, GEORGIA  
OPERATING INDICATORS BY FUNCTION  
LAST NINE FISCAL YEARS**

<u>Function</u>	Fiscal Year		
	<b>2001</b>	<b>2002</b>	<b>2003</b>
<b>Sheriff</b>			
Traffic citations	648	1,128	1,120
<b>Fire</b>			
Number of calls answered	1,353	1,362	1,504
Inspections conducted	0	0	0
<b>Highways and streets</b>			
Street resurfacing (miles)	6.59	13.93	8.57
<b>Sanitation</b>			
Refuse collected (tons/day)	29.01	33.00	40.24
Recyclables collected (tons/year)	309.32	62.86	74.55

Source: Various County Departments

Note: Indicators are not available for the general government function.

Note: Comparative information prior to fiscal year 2001 is not available.

Note (1): A fire inspector was hired in fiscal year 2004. Therefore, no fire inspections were conducted prior to fiscal year 2004.

Fiscal Year

<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
901	1,242	1,221	1,937	2,321	1,729
1,202	1,111	1,230	1,444	1,140	1,243
140 (1)	130	158	128	130	90
5.40	11.76	8.93	17.29	8.32	16.22
57.39	74.62	78.85	77.65	72.65	61.46
17.75	9.39	23.93	8.50	8.00	8.72

**WHITE COUNTY, GEORGIA**  
**CAPITAL ASSET STATISTICS BY FUNCTION**  
**LAST SIX FISCAL YEARS**

Function	Fiscal Year					
	2004	2005	2006	2007	2008	2009
<b>General Government</b>						
Buildings	9	9	10	11	11	11
Vehicles	9	15	16	19	23	29
Equipment	7	9	10	12	13	23
<b>Public Safety</b>						
Sheriff						
Office & Detention Center	1	1	1	1	1	1
Vehicles (1)	38	39	41	44	44	46
Fire Department						
Fire stations	6	6	6	6	6	6
Aerial truck	1	1	1	1	1	1
Pumper trucks	1	1	1	1	5	5
Vehicles	17	21	21	21	24	26
EMA						
Vehicles	1	1	1	3	5	5
Other public safety equipment	92	102	106	110	111	116
<b>Housing &amp; Development</b>						
Building Inspection / Soil Erosion						
Vehicles	1	4	6	6	6	6
Code Enforcement						
Vehicles	1	1	1	1	1	1
Planning						
Vehicles	4	2	1	1	1	1
<b>Culture &amp; Recreation</b>						
Buildings	6	6	7	7	7	7
Vehicles	2	3	3	4	6	7
Equipment	5	8	11	16	16	17
Parks	2	2	2	2	2	2
<b>Public Works</b>						
Buildings	3	3	3	3	3	3
Vehicles	19	19	22	24	24	25
Heavy equipment	7	10	11	12	17	19
Small equipment	36	37	41	41	45	47
<b>Solid Waste</b>						
Buildings						
Compactor Site / Convention Center	1	1	1	1	1	1
Transfer Station	2	2	2	2	2	2
Equipment	3	3	3	3	3	3

Sources: Various County Departments and Capital Assets Reports

Note (1): Not all Sheriff vehicles are purchased through the General Fund. Some are seized / confiscated vehicles put into service by the Sheriff's department.

Note: Comparative information prior to fiscal year 2004 is not available.

# Part IV

## Other Reporting Section



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**Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed In Accordance with *Government Auditing Standards***

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

We 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 White County, Georgia, as of and for the year ended June 30, 2009, which collectively comprise White County, Georgia's basic financial statements and have issued our report thereon dated December 4, 2009. We did not audit the financial statements of the White County Health Department, a component unit of White County, Georgia. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the basic financial statements, insofar as it relates to the amounts included for the White County Health Department, is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

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

Our 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, we identified certain deficiencies in internal control over financial reporting that we 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 detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects White County, Georgia's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of White County, Georgia's financial statements that is more than inconsequential will not be prevented or detected by White County, Georgia's internal control. We noted the following significant deficiency in the internal control over financial reporting:

**Comment 09-1**

*Condition:* During audit procedures on building permits, we noted multiple instances where deposits were not made timely. Deposits were held for more than one week in 20 instances of 40 total permits tested. This is a repeat comment from the prior year.

*Criteria:* Proper internal controls require that cash receipts be deposited and transactions recorded in a timely manner.

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### **Comment 09-1, continued**

*Effect:* Failure to deposit cash receipts in a timely manner exposes the County to a greater risk of loss due to fraud.

*Recommendation:* At a minimum, deposits should be made weekly.

*Management Response:* Management concurs with this finding. Management will advise the Department Head to implement the recommendation and will offer assistance, if needed, from our Finance Department to ensure that deposits are made timely. This action was taken immediately upon receipt of the comment from our auditors.

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

Our 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, we believe that the significant deficiencies listed above are not material weaknesses.

### **Compliance and Other Matters**

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

### **Comment 09-2**

*Condition:* The County did not adopt an annual budget for the Jr. Police and DARE Special Revenue Fund.

*Criteria:* State law requires the annual adoption of a budget for the General Fund and all Special Revenue Funds.

*Effect:* Failure to adopt an annual budget will place the County in violation of state law.

*Recommendation:* To ensure that the County remains in compliance with state law, an annual budget should be adopted for the General Fund and all Special Revenue Funds.

*Management Response:* Management concurs with this finding. Steps have been taken by the Finance Director to insure that all Special Revenue Funds have adopted budgets. This action was taken immediately upon receipt of the comment from our auditors.

We noted certain matters involving the internal control over financial reporting that we have reported to management of White County, Georgia in a separate letter dated December 4, 2009.

White County, Georgia's responses to the findings identified in our audit are described above. We did not audit White County, Georgia's responses and, accordingly, we express no opinion on them.

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

*Rushton & Company*

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Certified Public Accountants

Gainesville, Georgia  
December 4, 2009

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***STATE REPORTING SECTION***

This section contains additional reports required by the State of Georgia.

**WHITE COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS FINANCED WITH SPECIAL**  
**PURPOSE LOCAL OPTION SALES TAX**  
**For the fiscal year ended June 30, 2009**

<u>Project</u>	<u>Estimated Cost *</u>		<u>Expenditures</u>		
	<u>Original</u>	<u>Current</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>
<b><u>1999 Referendum</u></b>					
White County					
Construction and improvements of roads	\$ 8,400,000	\$ 8,400,000	\$ 9,557,077	\$ 122,363	\$ 9,679,440
City of Cleveland	2,800,000	2,800,000	2,458,693	0	2,458,693
City of Helen	2,800,000	2,800,000	2,458,693	0	2,458,693
Total	<u>\$ 14,000,000</u>	<u>\$ 14,000,000</u>	<u>\$ 14,474,463</u>	<u>\$ 122,363</u>	<u>\$ 14,596,826</u>
<b><u>2004 Referendum</u></b>					
White County					
Roads, Streets and Bridges	\$ 6,500,000	\$ 5,616,000	\$ 2,010,082	\$ 1,381,053	\$ 3,391,135
Public Safety Facilities	1,000,000	864,000	443,496	0	443,496
Park and Recreation Facilities	2,000,000	1,728,000	1,481,355	467,664	1,949,019
County Courthouse and Administrative Facilities	500,000	432,000	667,311	326,689	994,000
City of Cleveland	3,000,000	3,680,000	2,720,796	647,379	3,368,175
City of Helen	3,000,000	3,680,000	2,720,796	647,379	3,368,175
Total	<u>\$ 16,000,000</u>	<u>\$ 16,000,000</u>	<u>\$ 10,043,836</u>	<u>\$ 3,470,164</u>	<u>\$ 13,514,000</u>

\* Estimated cost represents the portion of these projects to be financed with Special Purpose Local Option Sales Tax. Actual costs that are in excess of these amounts have been financed through alternative funds.