

WHITE COUNTY, GEORGIA

Annual Comprehensive Financial Report

For the fiscal year ended June 30, 2023

Prepared by: Finance Department

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Part I

Introductory Section



WHITE COUNTY, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the fiscal year ended June 30, 2023

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Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**White County Board of Commissioners
Georgia**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO

OFFICIALS OF WHITE COUNTY, GEORGIA

BOARD OF COMMISSIONERS

Travis C. Turner, Chairman
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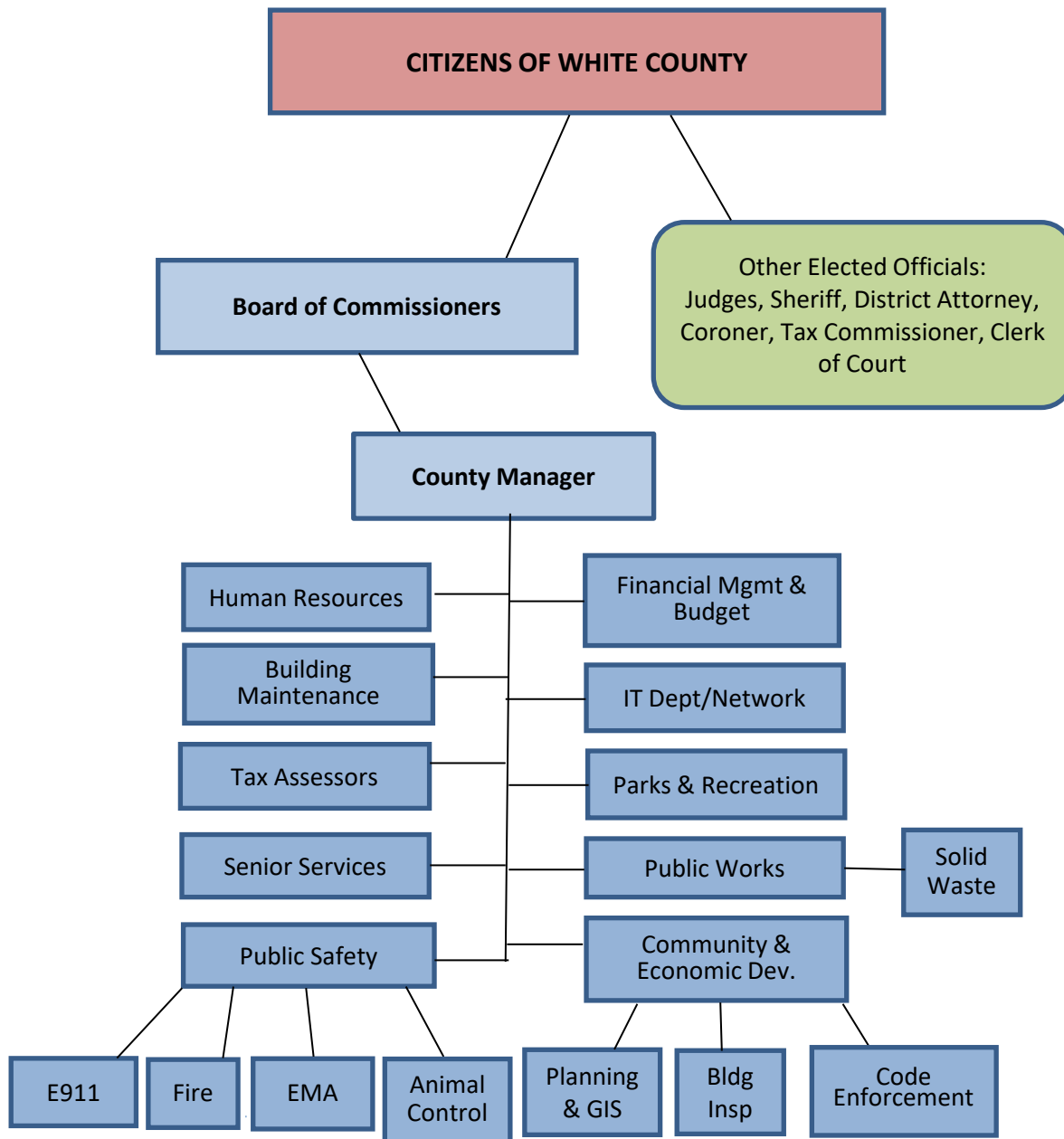
Commission Staff

Billy Pittard, County Manager
Shanda Murphy, County Clerk
Mary Jane Henneke, County Attorney

Department Directors

Building Maintenance/Grounds	Ken Payne
Bldg Insp/Comm Econ & Dev/Planning/GIS	John Sell
Public Safety	David Murphy
Finance	Jodi Ligon
Human Resources	Shanda Murphy
Parks and Recreation	Kimberly McEntire
Planning	Harry Barton
Senior Center	Barbara Overton
Public Works	Derick Canupp
Tax Assessors	Bryan Payne

**WHITE COUNTY, GEORGIA
ORGANIZATIONAL CHART**





November 3, 2023

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 Annual Comprehensive Financial Report (ACFR) of White County, Georgia for the fiscal year ended June 30, 2023.

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, 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, 2023, 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 unmodified opinion that White County, Georgia's financial statements for the fiscal year ended June, 30, 2023, 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, originally organized in 1818 as part of Habersham County, was officially established on December 22, 1857 and named in honor of Col. David T. White, a member of the Georgia General Assembly.

The County is known for its beautiful mountain scenery, the most recognizable being majestic Mt. Yonah. A large portion of the county is protected by the US Forest Service with 42,000 acres of the county belonging to the Chattahoochee National Forest. Thousands of people 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.

The population of White County continues to grow. As of June 2023, it was approximately 28,800 and is expected to continue to rise. With its close proximity to Atlanta, White County residents enjoy not only the peace and beauty of a rural lifestyle, but the availability of big-city activities.

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. The Board of Commissioners' goal is to preserve the County's environment, beauty and history while meeting the growth and needs of the future.

Government Structure

In January 2011, White County went from a three member Board of Commissioners to a five member Board, with the Chairman being elected at large and the four district commissioners elected by their district. The County operates on a County Manager form of government, who runs the day-to-day operations and oversees compliance of the county policies.

White County citizens also elect other officials, including 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, which includes law enforcement and fire protection, animal control services, 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 runs from July 1st to June 30th of each year. 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 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 may require budget amendments. Department heads may request line-item budget amendments be made by the Finance Department, provided the amendment does not increase or decrease the overall budget for that department. The County Manager, holding the title of Budget Officer, may authorize budget transfers between departments within the same fund, and may also authorize amendments in salary related and capital outlay line items as long as the bottom-line total of the fund does not change.

Component Units

The financial statements of the County (the primary government) contain the following blended component units: White County Industrial Building Authority, White County Development Authority, and White County Building Authority. Also included with the financial statements is a discretely presented component unit, the White County Health

Department. For more details on the components units and other related organizations, please refer to Note 2.B. on pages 34-36 of this report.

Economic Condition and Outlook

White County lies approximately 60 miles north of the perimeter highway (highway 285) that circles Atlanta, Georgia. Bordering counties are Hall, Union, Lumpkin, Towns and Habersham. As Atlanta's growth moves northward, White County is on the fringes of development that's creating a demand for residential properties which will increase the demand for emergency services.

The County's economy is based largely on a mix of tourism, agriculture and residential construction. White County continues to see growth in tourism and has worked with several local vendors to open new tourist facilities within the county. Residential and commercial construction continues to grow as seen in the new project permits being issued.

Major Initiatives and Accomplishments

White County continues to plan and develop the Yonah Preserve property. A multi-purpose recreation center and splash-pad were recently approved and construction should begin late 2023. Construction began on the new Tax Commissioner building with an anticipated fall 2023 completion date.

Other accomplishments during the fiscal year include:

- Completed road preparations and paving projects
- First ever in-house EMT class with high performance award from Georgia Department of Public Health
- New computer aided dispatch system for 911 was implemented
- Text to 911 implementation complete
- New rescue/pumper truck for Fire Services was delivered
- Procurement of budget software and short term rental host license software
- Added a solar system to one of the Maintenance facilities
- Processed 739 total building permits, including 180 residential projects, 32 commercial projects and 43 mobile home permits
- Completed Strategic Economic Development Plan in conjunction with the Development Authority of White County
- Completed upgrades of county facility landscaping for various locations
- Project continues for upgrade to LED lighting
- Initiated a Capital Improvement Plan

Long-Term Financial Planning

Long-term financial planning creates awareness regarding financial opportunities and challenges that White County could face and allows to make sound financial and operational decisions for those possibilities. Unassigned fund balance in the General Fund is \$13,614,319, or 58 percent of the 2023 annual expenditures. The County intends to use approximately \$5.9 million of these funds for the Yonah Preserve Recreation Center project. The County maintains these funds to provide cash flow throughout the year and as a buffer against unforeseen events.

Relevant Financial Policies

White County has a comprehensive financial policy which aids management with guidelines and procedures in standard operating procedures.

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 ACFR for review. If the report is found to meet all the required criteria of GAAP and applicable legal requirements, a Certificate of Achievement for Excellence in Financial Reporting will be awarded to the County. Having received this award for the last eleven fiscal years, this report for fiscal year 2023 will be submitted with hopes of receiving this award in 2024. This is an annual award, and submission needs to be done in order to be received each year.

The preparation of this Annual Comprehensive 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, 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.

In closing, we'd like to thank the Board of Commissioners for their support and direction in conducting the financial affairs of the County in a responsible manner.

Respectfully submitted,



Jodi Ligon
Finance Director



Billy Pittard
County Manager

Part II

Financial Section



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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

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, 2023, and the related notes to the financial statements, which collectively comprise White County, Georgia's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of White County, Georgia, as of June 30, 2023, and the respective changes in the financial position and, where applicable, cash flows thereof, and the budgetary comparisons of the General Fund, Drug Task Force Fund, Hotel/Motel Tax Fund, and Opioid Settlement Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of White County Health Department, a discretely presented component unit of White County, Georgia. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for White County Health Department, is based solely on the report of the other auditors.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of White County, Georgia and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about White County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of White County, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about White County, Georgia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 14 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted 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 schedule of projects financed with special purpose local option sales tax, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules, the schedule of projects financed with special purpose local option sales tax, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

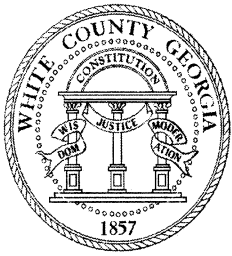
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2023, 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, 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 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* in considering White County, Georgia's internal control over financial reporting and compliance.

Rushton, LLC

Gainesville, Georgia
November 3, 2023

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WHITE COUNTY BOARD OF COMMISSIONERS

59 South Main Street, Suite A Cleveland, GA 30528

Travis C. Turner, Chairman • Terry D. Goodger, District 1 • Lyn Holcomb, District 2 • Edwin Nix, District 3 • Craig Bryant, District 4

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, 2023. 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, 2023 by \$74,269,141 (reported as *net position*). Of this amount, \$19,516,428 (reported as *unrestricted net position*) may be used to meet the County's ongoing obligations.
- As of June 30, 2023, White County's governmental funds reported combined ending fund balances of \$26,074,631. The governmental funds reported a combined ending unassigned fund balance of \$13,614,319.

More detailed information regarding these activities and funds begins on page 15.

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 Position 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 Position** (pages 15-16) 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 position*. Although the purpose of the County is not to accumulate net position, in general, as this amount increases it indicates that the financial position of the County is improving over time.

The **Statement of Activities** (page 17), 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 position*. 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 Position 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 15-17.

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 67. 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 sixteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Drug Task Force Fund, Hotel/Motel Tax Fund, Opioid Settlement Fund, and 2020 SPLOST Fund, which are considered major funds. Data from the other eleven 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 67-70 of this report.

White County adopts an annual appropriated budget for its General Fund and special revenue funds. A budgetary comparison statement has been provided for the General Fund, Drug Task Force Fund, Hotel/Motel Tax Fund, and Opioid Settlement Fund to demonstrate compliance with these budgets.

The County's basic governmental fund financial statements are presented on pages 18-28 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 function and the Development Authority.

The County's proprietary fund financial statements are presented on pages 29-31.

- **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 statements 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 pages 32-33.

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 34-66 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 20 and 23) 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 inflows of resources 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 15-17):

White County Net Position (Financial Position) Fiscal Years 2023 and 2022

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets						
Current assets	\$ 28,550,944	\$ 27,486,228	\$ 752,422	\$ 771,188	\$ 29,303,366	\$ 28,257,416
Capital assets	50,663,943	48,043,926	472,713	462,445	51,136,656	48,506,371
Total assets	79,214,887	75,530,154	1,225,135	1,233,633	80,440,022	76,763,787
Liabilities						
Current liabilities	3,357,223	3,998,508	26,658	45,186	3,383,881	4,043,694
Noncurrent liabilities	2,386,287	3,246,805	400,713	417,718	2,787,000	3,664,523
Total liabilities	5,743,510	7,245,313	427,371	462,904	6,170,881	7,708,217
Net position						
Net investment in capital assets	47,186,125	43,056,640	472,713	462,445	47,658,838	43,519,085
Restricted	7,093,875	6,642,762	0	0	7,093,875	6,642,762
Unrestricted	19,191,377	18,585,439	325,051	308,284	19,516,428	18,893,723
Total net position	\$ 73,471,377	\$ 68,284,841	\$ 797,764	\$ 770,729	\$ 74,269,141	\$ 69,055,570

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Assets for White County exceeded liabilities by \$74,269,141 at the close of the fiscal year.

Approximately 64.2% of White County's net position is 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.

Restricted net position comprises 9.5% of the total net position. This amount represents net position that is subject to external restrictions or enabling legislation on how they can be used.

Unrestricted net position, comprising the remaining 26.3%, represents resources that can be used to meet the County's ongoing obligations to citizens and creditors.

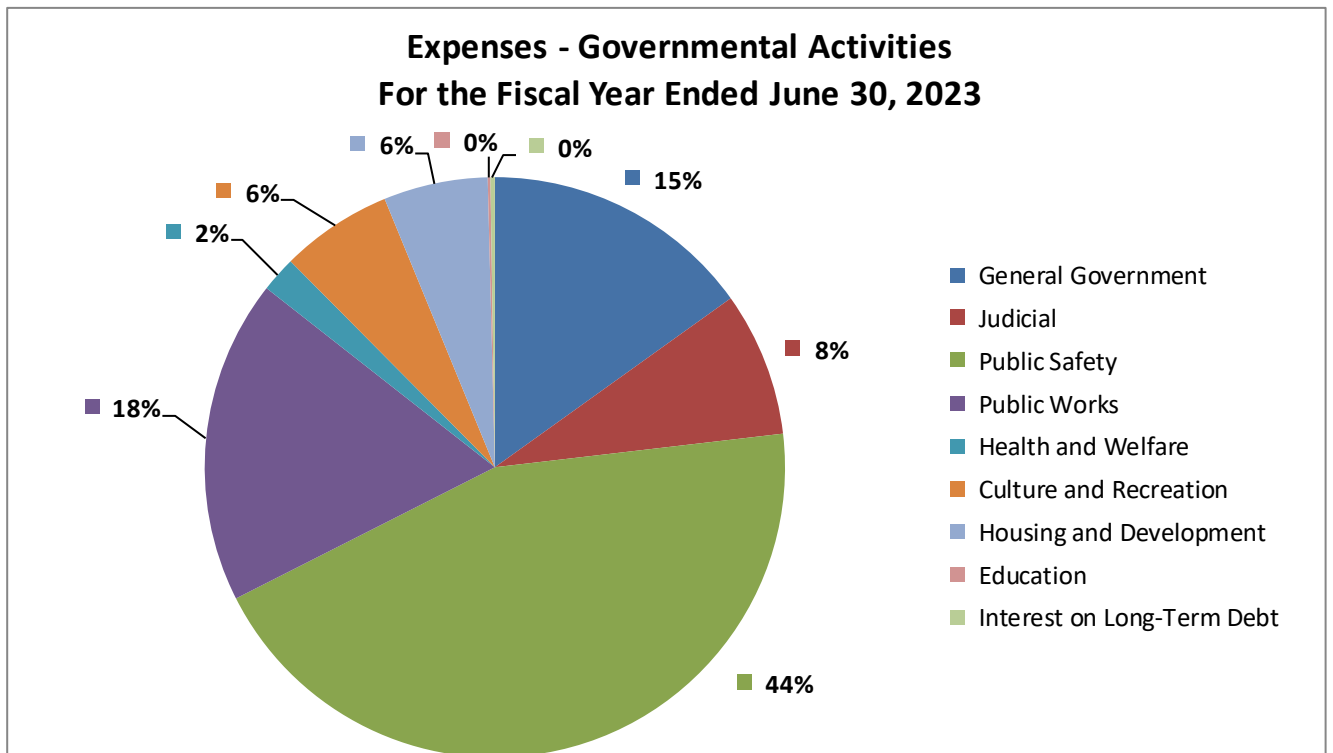
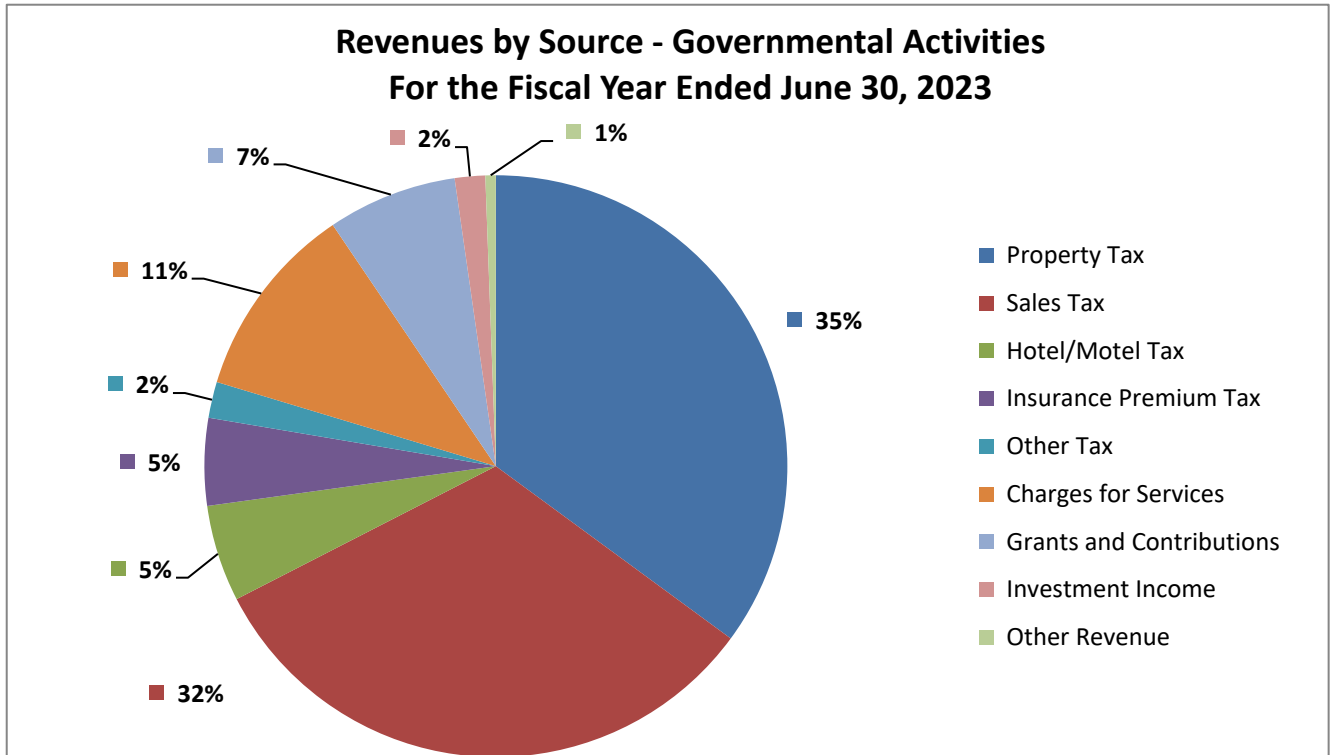
The following condensed financial information was derived from the government-wide Statement of Activities and reflects how White County's net position changed during the fiscal year.

**White County
Changes in Net Position
For the Fiscal Years 2023 and 2022**

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program revenues:						
Charges for services	\$ 4,137,918	\$ 3,099,924	\$ 179,361	\$ 193,903	\$ 4,317,279	\$ 3,293,827
Operating grants and contributions	1,918,606	7,903,600	69,090	0	1,987,696	7,903,600
Capital grants and contributions	814,257	691,288	0	0	814,257	691,288
General revenues:						
Property tax	13,343,854	13,150,720	0	0	13,343,854	13,150,720
Sales tax	12,304,207	11,524,111	0	0	12,304,207	11,524,111
Hotel/Motel tax	2,042,338	2,120,196	0	0	2,042,338	2,120,196
Insurance premium tax	1,844,347	1,770,109	0	0	1,844,347	1,770,109
Other taxes	763,662	862,492	0	0	763,662	862,492
Interest and investment earnings	642,592	23,130	2,423	44	645,015	23,174
Other revenues	219,020	276,395	0	0	219,020	276,395
Total revenues	38,030,801	41,421,965	250,874	193,947	38,281,675	41,615,912
Expenses						
General Government	4,958,965	4,904,455	0	0	4,958,965	4,904,455
Judicial	2,639,743	2,527,111	0	0	2,639,743	2,527,111
Public Safety	14,572,747	13,272,655	0	0	14,572,747	13,272,655
Public Works	5,926,080	6,150,447	0	0	5,926,080	6,150,447
Health and Welfare	651,720	626,346	0	0	651,720	626,346
Culture and Recreation	2,046,156	1,356,265	0	0	2,046,156	1,356,265
Housing and Development	1,904,633	1,920,117	0	0	1,904,633	1,920,117
Education	50,729	50,520	0	0	50,729	50,520
Interest on long-term debt	78,492	93,535	0	0	78,492	93,535
Solid Waste	0	0	180,624	143,708	180,624	143,708
Development Authority	0	0	58,215	46,304	58,215	46,304
Total expenses	32,829,265	30,901,451	238,839	190,012	33,068,104	31,091,463
Increase (decrease) in net position before transfers	5,201,536	10,520,514	12,035	3,935	5,213,571	10,524,449
Transfers in (out)	(15,000)	(15,000)	15,000	15,000	0	0
Increase (decrease) in net position	5,186,536	10,505,514	27,035	18,935	5,213,571	10,524,449
Net position-beginning	68,284,841	57,779,327	770,729	751,794	69,055,570	58,531,121
Net position-ending	\$ 73,471,377	\$ 68,284,841	\$ 797,764	\$ 770,729	\$ 74,269,141	\$ 69,055,570

Governmental Activities –

The following charts illustrate the revenues and expenses of the governmental activities for the fiscal year:



The revenue chart indicates that property tax, followed by sales tax, and charges for services were the three largest sources of revenue for governmental activities for fiscal year 2023. Total revenues of the governmental activities decreased more than \$3,390,000. The largest cause of the decrease was operating grants and contributions, which decreased more than \$5,980,000 due predominantly to prior fiscal year amounts received and expended from the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds. Sales tax revenues increased more than \$780,000 due to continued increases in sales in the County. Charges for services increased by more than \$1,030,000 due to increased inmate boarding and opioid settlement proceeds. Interest and investment earnings increased by more than \$610,000 due to increased interest rates on the County's bank accounts. All other revenues remained relatively similar when comparing to the prior year.

The expense chart indicates that the three most significant governmental activities expenses for White County during fiscal year 2023 were public safety services, such as fire, police protection, and other emergency services followed by public works and general government. Overall, governmental activities expenses increased more than \$1,920,000 from the prior fiscal year. Public safety expenses increased by more than \$1,300,000 due to an increase in salaries and wages and health insurance premiums. Culture and recreation expenses increased by more than \$680,000 due to an increase in salaries and wages, health insurance premiums, and depreciation. Several large recreation projects were placed in service over the past year. All other expenses remained relatively similar when comparing to the prior year.

Business-Type Activities –

Business-type activities did not contribute to a significant increase or decrease in White County's net position.

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, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

- As the County completed this fiscal year, its governmental funds reported a combined ending fund balance of \$26,074,631. The governmental funds reported a combined unassigned fund balance of \$13,614,319. The remainder of fund balance is nonspendable, restricted, committed, or assigned for projects or for the fiscal year 2024 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, unassigned fund balance of the General Fund was \$13,614,319, while total fund balance reached \$16,774,614. As a measure of the

General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents approximately 58% of total General Fund expenditures, while total fund balance represents approximately 72% of that same amount.

Revenues in the General Fund increased by more than \$1,990,000 from the prior fiscal year. Property tax revenues increased by approximately \$124,000 due mostly to timing of collections. While property values continued to rise, the Board rolled back the millage rate. Local option sales tax increased by more than \$291,000 due to continued increases in sales in the County. Intergovernmental revenues increased by more than \$384,000 due increased grant funds received for the Senior Center and road maintenance. Interest revenues increased by more than \$586,000 due to increased interest rates on the County's bank accounts. Total expenditures increased by more than \$2,780,000. Public Safety expenditures increased by more than \$1,690,000 due to increased salaries and wages and health insurance premiums in the Fire, Sheriff, and Detention Center departments. Culture and Recreation expenditures increased by more than \$711,000 due to increased salaries and wages and health insurance premiums and capital outlay in the Park and Recreation department. The County ended the fiscal year by increasing fund balance of the General Fund by \$409,924, or approximately 2.5%. By comparison, in fiscal year 2022, fund balance of the General Fund increased by 86%. The larger increase in the prior fiscal year was largely attributed to the transfers from the American Rescue Plan Fund.

At the end of the current fiscal year, the Drug Task Force Special Revenue Fund had total fund balance of \$945,470, all of which is restricted for drug task force facilities, equipment, and operations. Fund balance increased \$108,400 during fiscal year 2023 compared with a \$120,947 increase in the prior fiscal year. Revenues slightly decreased during the current fiscal year due to decreased seizures. Expenditures remained very similar to the prior fiscal year.

At the end of the current fiscal year, the Hotel/Motel Tax Special Revenue Fund had total fund balance of \$3,603,026, of which \$1,035,301 is restricted and \$2,567,725 is assigned. Fund balance increased \$789,388 during fiscal year 2023. Hotel/motel tax revenues decreased slightly due to less lodging stays in the County. Expenditures increased due to tourism product development expenditures, mostly recreation projects.

During the current fiscal year, the County created a new fund to account for the revenues and expenditures for the national opioid settlement proceeds. Settlement proceeds totaled \$119,082 with expenditures totaling \$2,375 for opioid remediation efforts.

At the end of the current fiscal year, the 2020 SPLOST Capital Projects Fund had total fund balance of \$3,415,996, all of which is restricted for capital outlay. The County continues to expend these funds in accordance with the approved referendum. Further details of the SPLOST expenditures can be found in the Schedule of Projects Financed with Special Purpose Local Option Sales Tax at the end of this report.

General Fund Budget Highlights

The original budget for the General Fund was amended by various appropriations approved after the beginning of the fiscal year. Budgeted expenditures in total increased from original to final budgets. As expected, the County experienced an increase in revenues from the prior fiscal year. The County ended the fiscal year with revenues up from budgeted expectations. Even with increases in salaries and wages expenditures, the County ended the fiscal year with fund balances that remained positive and expenditures in total very similar to amounts appropriated. Overall, the County expended less than revenues received.

Proprietary Funds. White County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position of the County's proprietary funds totaled as follows:

▪ Solid Waste	\$ 702,077
▪ Development Authority	\$ 95,687

The total increase in net position for both funds was \$27,035 due mostly to intergovernmental revenues in the Development Authority.

Capital Assets and Debt Administration

Capital Assets. White County has invested \$51,136,656 in capital assets (net of accumulated depreciation). Approximately 99% of this investment is related to governmental activities and includes land, construction in progress, buildings, land improvements, machinery and equipment, furniture and fixtures, vehicles, and infrastructure.

Capital assets held by the County are summarized as follows:

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 11,261,166	\$ 10,615,886	\$ 84,361	\$ 84,361	\$ 11,345,527	\$ 10,700,247
Construction in progress	1,757,970	1,103,656	0	0	1,757,970	1,103,656
Buildings	27,119,541	26,950,498	740,508	710,404	27,860,049	27,660,902
Land improvements	4,257,463	4,257,463	0	0	4,257,463	4,257,463
Machinery and equipment	5,818,338	5,698,785	48,517	48,517	5,866,855	5,747,302
Furniture and fixtures	1,075,258	891,892	0	0	1,075,258	891,892
Vehicles	8,955,128	7,926,195	0	0	8,955,128	7,926,195
Infrastructure	61,182,050	58,821,448	0	0	61,182,050	58,821,448
Total	121,426,914	116,265,823	873,386	843,282	122,300,300	117,109,105
Accumulated Depreciation	(70,762,971)	(68,221,897)	(400,673)	(380,837)	(71,163,644)	(68,602,734)
Net Capital Assets	\$ 50,663,943	\$ 48,043,926	\$ 472,713	\$ 462,445	\$ 51,136,656	\$ 48,506,371

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

- Purchased land for future government buildings
- Began Yonah Preserve multi-court gymnasium project

- Continued construction of new Tax Commissioner building
- Investments in machinery, equipment, and vehicles throughout the County in public safety departments
- Paving and resurfacing of various roads, bridges, and culverts throughout the County

Additional information on the County's capital assets can be found in Note 9 to the financial statements on pages 54-55 of this report.

Long-term Debt and Other Liabilities. On June 30, 2023, White County had total long-term debt in the amount of \$3,082,565, a decrease of \$824,114 from the prior fiscal year. The decrease is due to regularly scheduled principal payments on notes payable and bonds payable. Additional information on the County's long-term debt and other liabilities can be found in Notes 10 and 11 to the financial statements on pages 56-59 of this report.

Economic Condition and Outlook

White County continues to fair well after recovering from the COVID-19 pandemic. Several factors were considered during preparation of the budget for fiscal year 2024, including the following:

- Possible increases or decreases in revenues, particularly property, sales, and hotel/motel taxes
- Fluctuations in the price of fuel due to market instability.
- Plans for future capital improvements
- Unforeseen natural disasters, such as tornados, storms, etc.
- Capital outlay requirements for vehicles, equipment and program expansions to improve public services to the community

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
 1235 Helen Hwy.
 Cleveland, GA 30528
 706-865-2235

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BASIC FINANCIAL STATEMENTS

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
ASSETS				
Current assets				
Cash and cash equivalents	\$ 25,276,053	\$ 709,110	\$ 25,985,163	\$ 751,274
Certificates of deposit	684,084	35,216	719,300	0
Restricted cash and cash equivalents	144,221	0	144,221	0
Receivables (net)				
Accounts	575,297	8,096	583,393	39,656
Intergovernmental	225,548	0	225,548	0
Taxes	1,613,048	0	1,613,048	0
Prepays	32,693	0	32,693	0
	<u>28,550,944</u>	<u>752,422</u>	<u>29,303,366</u>	<u>790,930</u>
Noncurrent assets				
Net OPEB asset	0	0	0	5,806
Capital assets				
Non-depreciable	13,019,136	84,361	13,103,497	0
Depreciable (net)	37,644,807	388,352	38,033,159	1,458
	<u>50,663,943</u>	<u>472,713</u>	<u>51,136,656</u>	<u>7,264</u>
	<u>79,214,887</u>	<u>1,225,135</u>	<u>80,440,022</u>	<u>798,194</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension deferred outflows of resources	0	0	0	445,345
OPEB deferred outflows of resources	0	0	0	90,584
	<u>0</u>	<u>0</u>	<u>0</u>	<u>535,929</u>
LIABILITIES				
Current liabilities				
Payables				
Accounts	858,177	8,150	866,327	36,989
Retainages	82,955	0	82,955	0
Intergovernmental	336,185	0	336,185	0
Interest	31,414	0	31,414	0
Accrued salaries and expenses	468,099	1,503	469,602	0
Compensated absences	465,411	0	465,411	46,500
Notes payable	181,415	0	181,415	0
Bonds payable	670,000	0	670,000	0
Other liabilities	263,567	0	263,567	0
Post-closure care costs	0	17,005	17,005	0
	<u>3,357,223</u>	<u>26,658</u>	<u>3,383,881</u>	<u>83,489</u>

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
Noncurrent liabilities				
Compensated absences	\$ 155,137	\$ 0	\$ 155,137	\$ 57,193
Net pension liability	0	0	0	1,020,603
Notes payable	121,150	0	121,150	0
Bonds payable	2,110,000	0	2,110,000	0
Post-closure care costs	0	400,713	400,713	0
Total noncurrent liabilities	2,386,287	400,713	2,787,000	1,077,796
Total liabilities	5,743,510	427,371	6,170,881	1,161,285
DEFERRED INFLOWS OF RESOURCES				
Pension deferred inflows of resources	0	0	0	9,257
OPEB deferred inflows of resources	0	0	0	67,301
Total deferred outflows of resources	0	0	0	76,558
NET POSITION				
Net investment in capital assets	47,186,125	472,713	47,658,838	1,458
Restricted for:				
Judicial	374,502	0	374,502	0
Public safety	1,381,873	0	1,381,873	0
Health and welfare	0	0	0	462
Housing and development	1,035,301	0	1,035,301	0
Education	43,233	0	43,233	0
Capital outlay	4,258,966	0	4,258,966	0
Unrestricted	19,191,377	325,051	19,516,428	94,360
Total net position	\$ 73,471,377	\$ 797,764	\$ 74,269,141	\$ 96,280

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WHITE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the fiscal year ended June 30, 2023

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
Governmental activities					
General Government	\$ 4,958,965	\$ 795,442	\$ 106,055	\$ 3,145	\$ (4,054,323)
Judicial	2,639,743	543,451	835,336	0	(1,260,956)
Public Safety	14,572,747	2,212,062	722,362	0	(11,638,323)
Public Works	5,926,080	1,950	51,924	785,987	(5,086,219)
Health and Welfare	651,720	0	202,929	125	(448,666)
Culture and Recreation	2,046,156	240,278	0	2,000	(1,803,878)
Housing and Development	1,904,633	300,177	0	23,000	(1,581,456)
Education	50,729	44,558	0	0	(6,171)
Interest on long-term debt	78,492	0	0	0	(78,492)
Total governmental activities	<u>32,829,265</u>	<u>4,137,918</u>	<u>1,918,606</u>	<u>814,257</u>	<u>(25,958,484)</u>
Business-type activities					
Solid Waste	180,624	179,361	0	0	(1,263)
Development Authority	58,215	0	69,090	0	10,875
Total business-type activities	<u>238,839</u>	<u>179,361</u>	<u>69,090</u>	<u>0</u>	<u>9,612</u>
Total primary government	<u>33,068,104</u>	<u>4,317,279</u>	<u>1,987,696</u>	<u>814,257</u>	<u>(25,948,872)</u>
Component Unit					
White County Health Department					
Health and Welfare	1,137,968	338,561	520,746	0	(278,661)
Primary Government					
	Governmental Activities	Business-Type Activities	Total	Component Unit	
Change in net position					
Net (expense) revenue	\$ (25,958,484)	\$ 9,612	\$ (25,948,872)	\$ (278,661)	
General revenues and transfers					
Taxes					
Property	13,343,854	0	13,343,854	0	
Sales	12,304,207	0	12,304,207	0	
Hotel/Motel	2,042,338	0	2,042,338	0	
Insurance premium	1,844,347	0	1,844,347	0	
Other	763,662	0	763,662	0	
Interest and investment earnings	642,592	2,423	645,015	0	
Payments from White County	0	0	0	120,000	
Gain on sale of capital assets	17,061	0	17,061	0	
Miscellaneous	201,959	0	201,959	0	
Transfers	(15,000)	15,000	0	0	
Total general revenues	<u>31,145,020</u>	<u>17,423</u>	<u>31,162,443</u>	<u>120,000</u>	
Change in net position	5,186,536	27,035	5,213,571	(158,661)	
Net position, July 1	68,284,841	770,729	69,055,570	254,941	
Net position, June 30	<u>\$ 73,471,377</u>	<u>\$ 797,764</u>	<u>\$ 74,269,141</u>	<u>\$ 96,280</u>	

**WHITE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023**

	General	Drug Task Force
ASSETS		
Cash and cash equivalents	\$ 16,062,373	\$ 1,084,935
Certificates of deposit	684,084	0
Restricted cash and cash equivalents	144,221	0
Receivables (net)		
Accounts	16,613	0
Intergovernmental	68,718	148,949
Taxes	541,294	0
Prepays	32,693	0
Due from other funds	73,687	0
	\$ 17,623,683	\$ 1,233,884
	\$ 17,623,683	\$ 1,233,884
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	\$ 359,049	\$ 21,543
Retainages	0	0
Intergovernmental	0	0
Accrued salaries and expenditures	430,623	2,031
Due to other funds	47,792	1,273
Other liabilities	0	263,567
	837,464	288,414
	837,464	288,414
Deferred inflows of resources		
Unavailable revenue - property taxes	11,605	0
Unavailable revenue - fines and forfeitures	0	0
	11,605	0
	11,605	0
Fund balances		
Nonspendable prepaids	32,693	0
Restricted for:		
Judicial	121,488	0
Public safety	0	945,470
Housing and development	0	0
Education	0	0
Capital outlay	257,733	0
Assigned to:		
Public safety	227,960	0
Housing and development	0	0
Capital outlay	37,640	0
Subsequent year's budget	2,482,781	0
Unassigned	13,614,319	0
	16,774,614	945,470
	16,774,614	945,470
Total liabilities, deferred inflows of resources, and fund balances	\$ 17,623,683	\$ 1,233,884

<u>Hotel/Motel Tax</u>	<u>Opioid Settlement</u>	<u>2020 SPLOST</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
\$ 3,567,985	\$ 109,344	\$ 3,168,072	\$ 1,283,344	\$ 25,276,053
0	0	0	0	684,084
0	0	0	0	144,221
0	463,088	0	95,596	575,297
0	0	0	7,881	225,548
222,802	0	848,952	0	1,613,048
0	0	0	0	32,693
5,680	0	0	42,112	121,479
<u>\$ 3,796,467</u>	<u>\$ 572,432</u>	<u>\$ 4,017,024</u>	<u>\$ 1,428,933</u>	<u>\$ 28,672,423</u>
\$ 193,441	\$ 0	\$ 156,898	\$ 127,246	\$ 858,177
0	0	82,955	0	82,955
0	0	336,185	0	336,185
0	0	0	35,445	468,099
0	0	24,990	47,424	121,479
0	0	0	0	263,567
<u>193,441</u>	<u>0</u>	<u>601,028</u>	<u>210,115</u>	<u>2,130,462</u>
0	0	0	0	11,605
0	455,725	0	0	455,725
0	455,725	0	0	467,330
0	0	0	0	32,693
0	0	0	253,014	374,502
0	116,707	0	319,696	1,381,873
1,035,301	0	0	0	1,035,301
0	0	0	43,233	43,233
0	0	3,415,996	585,237	4,258,966
0	0	0	17,638	245,598
2,567,725	0	0	0	2,567,725
0	0	0	0	37,640
0	0	0	0	2,482,781
0	0	0	0	13,614,319
<u>3,603,026</u>	<u>116,707</u>	<u>3,415,996</u>	<u>1,218,818</u>	<u>26,074,631</u>
<u>\$ 3,796,467</u>	<u>\$ 572,432</u>	<u>\$ 4,017,024</u>	<u>\$ 1,428,933</u>	<u>\$ 28,672,423</u>

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WHITE COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
June 30, 2023

Total fund balance - total governmental funds	\$ 26,074,631
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets of \$121,426,914, net of accumulated depreciation of (\$70,762,971), are not financial resources and, therefore, are not reported in the funds.	50,663,943
Long-term assets (receivables) are not available to pay current period expenditures and, therefore, are reported as unavailable revenue in the funds. These are property taxes of \$11,605 and fines and forfeitures of \$455,725.	467,330
Long-term liabilities are not due and payable in the current period and are not reported in the funds. These are interest payable of (\$31,414), compensated absences of (\$620,548), notes payable of (\$302,565), and bonds payable of (\$2,780,000).	(3,734,527)
Net position of governmental activities	<u>\$ 73,471,377</u>

WHITE COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2023

	<u>General</u>	<u>Drug Task Force</u>
REVENUES		
Taxes	\$ 20,562,649	\$ 0
Licenses and permits	422,262	0
Fines, fees and forfeitures	567,311	213,656
Charges for services	1,647,092	0
Intergovernmental	658,213	529,541
Interest	607,364	24,816
Contributions	27,017	0
Other	193,147	6,326
Total revenues	<u>24,685,055</u>	<u>774,339</u>
EXPENDITURES		
Current		
General Government	4,664,795	0
Judicial	1,630,661	0
Public Safety	11,843,965	665,939
Public Works	1,849,293	0
Health and Welfare	610,107	0
Culture and Recreation	1,950,612	0
Housing and Development	803,095	0
Education	0	0
Capital Outlay	0	0
Intergovernmental	0	0
Debt Service		
Principal	0	0
Interest	0	0
Total expenditures	<u>23,352,528</u>	<u>665,939</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,332,527</u>	<u>108,400</u>
Other financing sources (uses)		
Transfers in	72,325	0
Transfers out	(1,020,483)	0
Sale of capital assets	25,555	0
Total other financing sources (uses)	<u>(922,603)</u>	<u>0</u>
Net change in fund balances	409,924	108,400
Fund balances, July 1	<u>16,364,690</u>	<u>837,070</u>
Fund balances, June 30	<u><u>\$ 16,774,614</u></u>	<u><u>\$ 945,470</u></u>

<u>Hotel/Motel Tax</u>	<u>Opioid Settlement</u>	<u>2020 SPLOST</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
\$ 2,042,338	\$ 0	\$ 7,691,531	\$ 0	\$ 30,296,518
0	0	0	0	422,262
5,277	119,082	0	116,742	1,022,068
0	0	0	590,770	2,237,862
0	0	479,373	1,037,606	2,704,733
0	0	1,113	10,412	643,705
0	0	0	0	27,017
0	0	0	2,486	201,959
<u>2,047,615</u>	<u>119,082</u>	<u>8,172,017</u>	<u>1,758,016</u>	<u>37,556,124</u>
0	0	0	9,459	4,674,254
0	0	0	989,267	2,619,928
0	2,375	0	1,361,224	13,873,503
0	0	0	12,716	1,862,009
0	0	0	0	610,107
189,698	0	0	0	2,140,310
1,068,529	0	0	0	1,871,624
0	0	0	50,729	50,729
0	0	4,636,355	48,484	4,684,839
0	0	3,045,846	0	3,045,846
0	0	824,114	0	824,114
0	0	85,894	0	85,894
<u>1,258,227</u>	<u>2,375</u>	<u>8,592,209</u>	<u>2,471,879</u>	<u>36,343,157</u>
<u>789,388</u>	<u>116,707</u>	<u>(420,192)</u>	<u>(713,863)</u>	<u>1,212,967</u>
0	0	0	1,005,483	1,077,808
0	0	0	(72,325)	(1,092,808)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,555</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>933,158</u>	<u>10,555</u>
789,388	116,707	(420,192)	219,295	1,223,522
<u>2,813,638</u>	<u>0</u>	<u>3,836,188</u>	<u>999,523</u>	<u>24,851,109</u>
<u>\$ 3,603,026</u>	<u>\$ 116,707</u>	<u>\$ 3,415,996</u>	<u>\$ 1,218,818</u>	<u>\$ 26,074,631</u>

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, 2023

Net change in fund balances - total governmental funds \$ 1,223,522

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 capital outlays of \$5,337,982 exceeded depreciation of (\$2,709,471) in the current period. 2,628,511

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. The change in net position differs from the change in fund balances by the cost of the assets disposed (\$176,891), net of related accumulated depreciation of \$168,397. (8,494)

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 property taxes of \$1,890 and fines and forfeitures of \$455,725. 457,615

The proceeds of debt issuance provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which repayments of \$824,114 exceed proceeds of (\$0). 824,114

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 of \$53,866 and decrease in interest payable of \$7,402. 61,268

Change in net position of governmental activities \$ 5,186,536

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, 2023

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUES				
Taxes	\$ 21,714,687	\$ 19,927,367	\$ 20,562,649	\$ 635,282
Licenses and permits	247,438	247,438	422,262	174,824
Fines, fees and forfeitures	458,930	467,706	567,311	99,605
Charges for services	1,271,447	1,370,732	1,647,092	276,360
Intergovernmental	287,966	287,966	658,213	370,247
Interest	50,011	50,011	607,364	557,353
Contributions	35,872	35,872	27,017	(8,855)
Other	34,893	34,893	193,147	158,254
Total revenues	24,101,244	22,421,985	24,685,055	2,263,070
EXPENDITURES				
Current				
General Government				
County-Wide	1,838,283	480,956	480,952	4
Building Maintenance	671,874	747,441	747,440	1
Elections	167,771	310,860	310,860	0
Commissioner's Office	777,420	898,288	897,752	536
Network	519,542	493,561	493,561	0
Human Resources	128,700	158,954	158,953	1
Tax Commissioner	712,666	685,395	684,754	641
Tax Assessor	625,429	645,835	644,894	941
Finance	246,110	246,098	245,629	469
Judicial				
Clerk of Superior Court	602,740	568,638	568,612	26
Clerk of Magistrate Court	62,310	49,480	49,415	65
Clerk of Juvenile Court	7,788	8,225	8,089	136
District Attorney	7,400	1,500	1,449	51
Magistrate Court	247,777	252,137	252,083	54
Probate Court	400,361	396,419	396,380	39
Juvenile Court	136,478	174,541	160,609	13,932
Public Defender	133,191	133,191	133,190	1
Superior Court	130,239	117,042	60,834	56,208
Public Safety				
Animal Control	410,803	335,995	335,994	1
Coroner	73,374	76,902	76,871	31
Emergency Management Agency	303,680	338,199	338,233	(34)
Fire	2,150,408	2,622,995	2,622,425	570
Sheriff	4,568,120	4,811,649	4,833,852	(22,203)
Detention Center	2,924,051	2,683,560	2,682,351	1,209
Emergency Medical Services	1,050,000	954,239	954,239	0
Public Works				
Road Department	1,928,877	1,850,894	1,849,293	1,601
Health and Welfare				
Senior Services	516,642	488,582	450,607	37,975
DFACS	39,500	39,500	39,500	0
White County Health Department	120,000	120,000	120,000	0

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, 2023

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Culture and Recreation				
Libraries	\$ 340,762	\$ 364,621	\$ 364,621	\$ 0
Park and Recreation	1,198,178	1,586,000	1,585,991	9
Housing and Development				
Extension Service	63,334	64,561	64,562	(1)
Forestry	9,540	9,540	9,540	0
Economic Development	147,289	142,533	142,446	87
Building Inspection	265,077	254,718	254,253	465
Planning	160,235	180,938	180,937	1
Code Enforcement	7,412	36,492	36,500	(8)
GIS	113,999	115,094	114,857	237
Total expenditures	<u>23,807,360</u>	<u>23,445,573</u>	<u>23,352,528</u>	<u>93,045</u>
Excess (deficiency) of revenues over (under) expenditures	<u>293,884</u>	<u>(1,023,588)</u>	<u>1,332,527</u>	<u>2,356,115</u>
Other financing sources (uses)				
Transfers in	886,488	886,488	72,325	(814,163)
Transfers out	(970,238)	(1,047,288)	(1,020,483)	26,805
Sale of capital assets	0	0	25,555	25,555
Contingency	(400,000)	(250,280)	0	250,280
Total other financing sources (uses)	<u>(483,750)</u>	<u>(411,080)</u>	<u>(922,603)</u>	<u>(511,523)</u>
Net change in fund balance	(189,866)	(1,434,668)	409,924	1,844,592
Fund balances, July 1	<u>189,866</u>	<u>1,434,668</u>	<u>16,364,690</u>	<u>14,930,022</u>
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 16,774,614</u>	<u>\$ 16,774,614</u>

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, 2023

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUES				
Fines, fees and forfeitures	\$ 0	\$ 0	\$ 213,656	\$ 213,656
Intergovernmental	500,000	500,000	529,541	29,541
Interest	0	0	24,816	24,816
Other	0	0	6,326	6,326
Total revenues	<u>500,000</u>	<u>500,000</u>	<u>774,339</u>	<u>274,339</u>
EXPENDITURES				
Current				
Public Safety	837,040	712,635	665,939	46,696
Total expenditures	<u>837,040</u>	<u>712,635</u>	<u>665,939</u>	<u>46,696</u>
Excess (deficiency) of revenues over (under) expenditures	(337,040)	(212,635)	108,400	321,035
Other financing sources (uses)				
Transfers in	337,040	212,635	0	(212,635)
Net change in fund balance	0	0	108,400	108,400
Fund balances, July 1	0	0	837,070	837,070
Fund balances, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 945,470</u></u>	<u><u>\$ 945,470</u></u>

WHITE COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUES				
Taxes	\$ 2,374,000	\$ 2,564,000	\$ 2,042,338	\$ (521,662)
Fines, fees and forfeitures	500	500	5,277	4,777
Interest	10,000	10,000	0	(10,000)
Total revenues	<u>2,384,500</u>	<u>2,574,500</u>	<u>2,047,615</u>	<u>(526,885)</u>
EXPENDITURES				
Current				
Culture and Recreation	0	190,000	189,698	302
Housing and Development	1,085,512	1,085,512	1,068,529	16,983
Total expenditures	<u>1,085,512</u>	<u>1,275,512</u>	<u>1,258,227</u>	<u>17,285</u>
Excess (deficiency) of revenues over (under) expenditures	1,298,988	1,298,988	789,388	(509,600)
Other financing sources (uses)				
Transfers out	<u>(1,298,988)</u>	<u>(1,298,988)</u>	<u>0</u>	<u>1,298,988</u>
Net change in fund balance	0	0	789,388	789,388
Fund balances, July 1	<u>0</u>	<u>0</u>	<u>2,813,638</u>	<u>2,813,638</u>
Fund balances, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 3,603,026</u></u>	<u><u>\$ 3,603,026</u></u>

WHITE COUNTY, GEORGIA
OPIOID SETTLEMENT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fines, fees and forfeitures	\$ 0	\$ 3,000	\$ 119,082	\$ 116,082
Total revenues	<u>0</u>	<u>3,000</u>	<u>119,082</u>	<u>116,082</u>
EXPENDITURES				
Current				
Public Safety	0	3,000	2,375	625
Total expenditures	<u>0</u>	<u>3,000</u>	<u>2,375</u>	<u>625</u>
Excess (deficiency) of revenues over (under) expenditures	0	0	116,707	116,707
Fund balances, July 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 116,707</u>	<u>\$ 116,707</u>

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2023

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
ASSETS			
Current assets			
Cash and cash equivalents	\$ 613,423	\$ 95,687	\$ 709,110
Certificates of deposit	35,216	0	35,216
Accounts receivable	8,096	0	8,096
Total current assets	<u>656,735</u>	<u>95,687</u>	<u>752,422</u>
Noncurrent assets			
Capital assets			
Non-depreciable	84,361	0	84,361
Depreciable (net)	388,352	0	388,352
Total noncurrent assets	<u>472,713</u>	<u>0</u>	<u>472,713</u>
Total assets	<u>1,129,448</u>	<u>95,687</u>	<u>1,225,135</u>
LIABILITIES			
Current liabilities			
Accounts payable	8,150	0	8,150
Accrued salaries and expenses	1,503	0	1,503
Post-closure care costs	17,005	0	17,005
Total current liabilities	26,658	0	26,658
Noncurrent liabilities			
Post-closure care costs	400,713	0	400,713
Total liabilities	<u>427,371</u>	<u>0</u>	<u>427,371</u>
NET POSITION			
Investment in capital assets	472,713	0	472,713
Unrestricted	229,364	95,687	325,051
Total net position	<u>\$ 702,077</u>	<u>\$ 95,687</u>	<u>\$ 797,764</u>

WHITE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the fiscal year ended June 30, 2023

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
OPERATING REVENUES			
Charges for sales and services	\$ 179,361	\$ 0	\$ 179,361
Total operating revenues	<u>179,361</u>	<u>0</u>	<u>179,361</u>
OPERATING EXPENSES			
Costs of sales and services	116,271	58,215	174,486
Personal services	44,517	0	44,517
Depreciation	<u>19,836</u>	<u>0</u>	<u>19,836</u>
Total operating expenses	<u>180,624</u>	<u>58,215</u>	<u>238,839</u>
Operating income (loss)	<u>(1,263)</u>	<u>(58,215)</u>	<u>(59,478)</u>
Non-operating revenues (expenses)			
Intergovernmental revenue	0	69,090	69,090
Interest revenue	<u>486</u>	<u>1,937</u>	<u>2,423</u>
Total non-operating revenues (expenses)	<u>486</u>	<u>71,027</u>	<u>71,513</u>
Net income (loss) before transfers	(777)	12,812	12,035
Transfers in (out)			
Transfers in	<u>0</u>	<u>15,000</u>	<u>15,000</u>
Change in net position	(777)	27,812	27,035
Net position, July 1	<u>702,854</u>	<u>67,875</u>	<u>770,729</u>
Net position, June 30	<u><u>\$ 702,077</u></u>	<u><u>\$ 95,687</u></u>	<u><u>\$ 797,764</u></u>

WHITE COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the fiscal year ended June 30, 2023

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
Cash flows from operating activities:			
Receipts from customers	\$ 188,875	\$ 0	\$ 188,875
Payments to suppliers	(140,925)	(69,300)	(210,225)
Payments to employees	(44,311)	0	(44,311)
Net cash provided (used) by operating activities	<u>3,639</u>	<u>(69,300)</u>	<u>(65,661)</u>
Cash flows from non-capital financing activities:			
Receipts from other governments	0	69,090	69,090
Receipts from other funds	0	15,000	15,000
Net cash provided (used) by non-capital financing activities	<u>0</u>	<u>84,090</u>	<u>84,090</u>
Cash flows from capital and related financing activities:			
Payments for acquisitions of capital assets	<u>(30,104)</u>	<u>0</u>	<u>(30,104)</u>
Cash flows from investing activities:			
Interest received	486	1,937	2,423
Proceeds from investment maturities	34,730	0	34,730
Purchases of investments	<u>(35,216)</u>	<u>0</u>	<u>(35,216)</u>
Net cash provided (used) by investing activities	<u>0</u>	<u>1,937</u>	<u>1,937</u>
Net increase (decrease) in cash and cash equivalents	(26,465)	16,727	(9,738)
Cash and cash equivalents, July 1	<u>639,888</u>	<u>78,960</u>	<u>718,848</u>
Cash and cash equivalents, June 30	<u><u>\$ 613,423</u></u>	<u><u>\$ 95,687</u></u>	<u><u>\$ 709,110</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	<u>\$ (1,263)</u>	<u>\$ (58,215)</u>	<u>\$ (59,478)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	19,836	0	19,836
(Increase) decrease in accounts receivable	9,514	0	9,514
Increase (decrease) in accounts payable	(7,649)	(11,085)	(18,734)
Increase (decrease) in accrued salaries and expenses	206	0	206
Increase (decrease) in post-closure care liability	<u>(17,005)</u>	<u>0</u>	<u>(17,005)</u>
Total adjustments	<u>4,902</u>	<u>(11,085)</u>	<u>(6,183)</u>
Net cash provided (used) by operating activities	<u><u>\$ 3,639</u></u>	<u><u>\$ (69,300)</u></u>	<u><u>\$ (65,661)</u></u>

WHITE COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2023

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 798,825
Taxes receivable	47,761
Total assets	846,586
LIABILITIES	
Due to others	631,150
NET POSITION	
Restricted for individuals, organizations, and other governments	\$ 215,436

WHITE COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the fiscal year ended June 30, 2023

	Custodial Funds
ADDITIONS	
Taxes collected for other agencies	\$ 23,655,371
Court fees collected for other agencies	1,015,160
Court individual cases	292,667
Sheriff fees collected	22,300
Sheriff inmate account deposits	242,951
Total additions	25,228,449
DEDUCTIONS	
Taxes distributed to other agencies	23,655,371
Court fees distributed to other agencies	1,015,160
Payments to others	210,128
Sheriff fees distributed to other agencies	22,300
Payments from inmates to others	242,164
Total deductions	25,145,123
Change in net position	83,326
Net position, July 1	132,110
Net position, June 30	\$ 215,436

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

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 County is governed by a five man board of commissioners, the Chairman being elected at large and the four district commissioners elected by their respective districts.

2. Summary of Significant Accounting Policies

A. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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*, as amended by Statement No. 61, 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, 2023

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.

White County Industrial Building Authority – The Authority exists to acquire, develop land and provide debt issuance for the promotion of business expansion in White County. The activities of the authority have been to provide for a conduit for the sale of land in an industrial park, issue debt and all services have benefited White County. The major assets and liabilities were a debt issuance and receivable from the County for a capital project of the County. The bonds were refunded in the current fiscal year. There is no other current year activity. The operations of the Authority are reported as the Industrial Building Authority Enterprise Fund since all services benefit White County. White County Industrial Building Authority had no financial activity for the current fiscal year. 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 activities of the Authority have been to promote and market the sale of lots in an industrial park of the county for the above mentioned White County Industrial Building Authority. However, there has been no significant activity since 2004. The operations of the Authority are reported as the Development Authority Enterprise Fund since all services benefit White County. Separate financial statements are not issued.

White County Building Authority – The Authority exists to acquire, develop land and provide debt issuance for the promotion of business expansion in White County. The Authority has had no activity prior to serving as the conduit for the issuance of the Series 2016 Revenue Bonds. There is no other current year activity. White County appoints the majority of the governing board and all services benefit White County. Any funding would come from White County or from bond issuances. Separate financial statements are not issued.

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, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

2. Summary of Significant Accounting Policies (continued)

B. Reporting Entity, continued

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. White County appoints members to the White County Health Department Board. 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. A copy of the White County Health Department financial statements can be obtained from District 2, Public Health, 1280 Athens Street, Gainesville, GA 30507.

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As discussed earlier, the government has three discretely presented component units. While they are not considered to be major component units, they are nevertheless aggregated and shown in a separate column in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

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 local and federal monies restricted for the Appalachian Regional Drug Enforcement Office.

Hotel/Motel Tax Special Revenue Fund - This fund is used to account for hotel/motel tax collections that are restricted for tourism in White County.

Opioid Settlement Special Revenue Fund - This fund is used to account for the County's share of opioid settlement payment funds that are restricted for opioid remediation efforts.

2020 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.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

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.

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).

Fiduciary Fund Types

Custodial Funds - Custodial Funds are custodial in nature and are accounted for using the accrual basis of accounting. These funds are used to account for assets that are held for others.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

2. Summary of Significant Accounting Policies (continued)

E. Measurement Focus and Basis of Accounting, continued

The government-wide financial statements are reported using the economic resources measurement focus and 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. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases and subscription-based information technology arrangements are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

2. Summary of Significant Accounting Policies (continued)

E. Measurement Focus and Basis of Accounting, continued

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

F. Revenues and Expenditures/Expenses

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. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Solid Waste, Industrial Building, and Development Authority Enterprise Funds are charges to customers for sales and services. 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, 2023

2. Summary of Significant Accounting Policies (continued)

G. Budgetary Information

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.

Each year in January, the County Manager and the Finance Director begin preparation of the proposed budget for the upcoming fiscal year. Using budget worksheets sent to the departments, the department managers complete the sheets and return to Finance in March. After the proposed budget is prepared, it is presented to the Board of Commissioners for consideration. Public hearings are held to discuss the proposed budget and to obtain input from the citizens of White County.

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. Departments with actual expenditures in excess of appropriations by 3.00% and \$25,000 are considered material variances.

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 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.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

2. Summary of Significant Accounting Policies (continued)

H. 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 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.

I. 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.

J. Inventories

Inventories are valued at cost on the first-in, first-out method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

K. Prepaids

Payments made to vendors for services that will benefit periods beyond the current fiscal year are recorded as prepaids. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

L. 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, 2023

2. Summary of Significant Accounting Policies (continued)

L. Capital Assets, continued

GASB Statement No. 34 required the County to report and depreciate new infrastructure assets effective with the fiscal year ended June 30, 2003. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are among the largest asset classes of the County. Neither their historical costs nor related depreciation has historically been reported in the financial statements. For the fiscal year ended June 30, 2007, the County implemented the requirements for retroactive reporting of major general infrastructure assets.

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are reported at acquisition value.

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

	Useful Life in Years	Capitalization Threshold
Land	N/A	\$ 1
Land Improvements	15	\$ 1
Buildings	40	\$ 5,000
Machinery and Equipment	5-10	\$ 5,000
Furniture and Fixtures	5	\$ 5,000
Vehicles	5-10	\$ 5,000
Computer Software	3-5	\$ 5,000
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.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

2. Summary of Significant Accounting Policies (continued)

M. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

N. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

2. Summary of Significant Accounting Policies (continued)

O. Fund Balance Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

P. Restricted Assets and Restricted Net Position

Restricted assets represent certain resources restricted by funding source or required to be set aside for the repayment of debt. They are maintained in a separate bank account and their use is limited.

Restricted net position is equal to the excess of the restricted assets funded from operations over the liabilities to be paid with restricted assets which are due in one year or less. Restricted assets exclude bond proceeds for calculation of restricted net position.

Q. Fund Balances – Governmental Funds

White County implemented GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in fiscal year 2011. In the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable – includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. All amounts reported as nonspendable at the end of the current fiscal year by the County are nonspendable in form. The County has not reported any amounts that are legally or contractually required to be maintained intact.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

2. Summary of Significant Accounting Policies (continued)

Q. Fund Balances – Governmental Funds, continued

Restricted – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.

Committed – includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to resolutions passed by the Board of Commissioners, the County's highest level of decision making authority, which include the language "committed for the purpose of". Commitments may be modified or rescinded only through adoption of a subsequent resolution, which shall refer to the original resolution by its number.

Assigned - consists of amounts that are intended to be used by the County for a specific purpose, but do not meet the definition of restricted or committed fund balance. Intent can only be expressed by the Board of Commissioners or their designee. Assigned Fund Balance differs from Committed Fund Balance in that assignments do not require a resolution. An assignment of fund balance requires the majority vote of the Board; however, the Board has authorized the County Manager or the Chief Financial Officer to automatically assign fund balance in the following situations:

- a. If upon passage of a budget resolution, any fund balance used to balance a future budget, the amount used will be automatically recorded as Assigned Fund Balance.
- b. If any unspent funds for an ongoing capital project or donations for a specific purpose remain at fiscal year-end, these funds will be automatically recorded as Assigned Fund Balance until the project is complete or the donation has been spent for its intended purpose.
- c. Equity amounts reported in special revenue funds, capital project funds, debt service funds, or permanent funds not otherwise classified as nonspendable, restricted, or committed shall constitute assignments of fund balance.

The County Manager has determined that all equity amounts reported in special revenue funds, capital project funds, debt service funds, or permanent funds not otherwise classified as nonspendable, restricted, or committed shall constitute assignments of fund balance.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

2. Summary of Significant Accounting Policies (continued)

Q. Fund Balances – Governmental Funds, continued

Unassigned – includes amounts that do not fall into one of the above four categories. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The General Fund is the only fund that should report this category of fund balance.

For the purposes of fund balance classification, the County considers restricted amounts spent first when an expenditure is incurred for which both restricted and unrestricted fund balance is available. Furthermore, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance can be used, then committed amounts are spent first, followed by assigned amounts, and then unassigned amounts.

R. Compensation for Future Absences

It is the County's policy to permit employees to accumulate earned but unused leave benefits which will be paid to the employees upon separation from County service. Accumulated unpaid leave 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.

S. 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 position. Bond premiums and discounts 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 expenses when incurred.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

2. Summary of Significant Accounting Policies (continued)

S. Long-Term Obligations, continued

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 financing 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.

T. 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 a capital contribution.

U. 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 prior fiscal year amounts have been reclassified to conform to the current fiscal year 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.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

3. Deposit and Investment Risk (continued)

Credit Risk

The County's policy is to adhere to State statutes as it relates to credit risk for investments. 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.

4. Accounts Receivable

Net accounts receivable at the end of the current fiscal year consist of the following:

Primary Government:

Major Funds

General Fund	\$ 16,613
Opioid Settlement Special Revenue Fund	463,088
Solid Waste Enterprise Fund	8,096

Nonmajor Funds

Emergency 911 Special Revenue Fund	95,596
Total primary government	<u>\$ 583,393</u>

Component Unit

White County Health Department	<u>\$ 39,656</u>
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WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

5. Intergovernmental Receivables

Intergovernmental receivables at the end of the current fiscal year consist of the following:

Primary Government:

Major Funds

General Fund	\$ 68,718
Drug Task Force Special Revenue Fund	148,949

Nonmajor Funds

Jail Special Revenue Fund	1,657
Enotah Judicial Circuit Special Revenue Fund	<u>6,224</u>
Total primary government	<u><u>\$ 225,548</u></u>

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 1st each year. Property taxes for digest year 2022, based upon the assessments as of January 1, 2022, were levied on August 4, 2022, billed on September 1, 2022, and due on November 15, 2022. Tax liens may be issued 90 days after the due date.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

7. Interfund Balances

A summary of interfund balances at the end of the current fiscal year is as follows:

	Receivable Fund:			
	Major Funds		Nonmajor Funds	
	General	Hotel/Motel Tax	Governmental	Total
Payable Fund:				
Major Funds				
General	\$ 0	\$ 5,680	\$ 42,112	\$ 47,792
Drug Task Force	1,273	0	0	1,273
2020 SPLOST	24,990	0	0	24,990
Nonmajor Funds				
Governmental	47,424	0	0	47,424
Total	\$ 73,687	\$ 5,680	\$ 42,112	\$ 121,479

The balances reported as Due to/Due from 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".

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

8. Interfund Transfers

A summary of interfund transfers for the current fiscal year is as follows:

	Transfer In Fund:			
	Major Funds		Nonmajor Funds	
	General	Development Authority	Governmental	Total
Transfer Out Fund:				
Major Funds				
General	\$ 0	\$ 15,000	\$ 1,005,483	\$ 1,020,483
Nonmajor Funds				
Governmental	72,325	0	0	72,325
Total	\$ 72,325	\$ 15,000	\$ 1,005,483	\$ 1,092,808

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.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

9. Capital Assets

Capital asset activity for the current fiscal year was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Nondepreciable assets				
Land	\$ 10,615,886	\$ 645,280	\$ 0	\$ 11,261,166
Construction in progress	1,103,656	3,014,916	(2,360,602)	1,757,970
Total non-depreciable assets	<u>11,719,542</u>	<u>3,660,196</u>	<u>(2,360,602)</u>	<u>13,019,136</u>
Depreciable assets				
Buildings	26,950,498	169,043	0	27,119,541
Land improvements	4,257,463	0	0	4,257,463
Machinery and equipment	5,698,785	122,653	(3,100)	5,818,338
Furniture and fixtures	891,892	183,366	0	1,075,258
Vehicles	7,926,195	1,202,724	(173,791)	8,955,128
Infrastructure	58,821,448	2,360,602	0	61,182,050
Total depreciable assets	<u>104,546,281</u>	<u>4,038,388</u>	<u>(176,891)</u>	<u>108,407,778</u>
Less accumulated depreciation				
Buildings	(9,445,016)	(793,317)	0	(10,238,333)
Land improvements	(2,290,024)	(123,165)	0	(2,413,189)
Machinery and equipment	(4,343,017)	(248,301)	3,100	(4,588,218)
Furniture and fixtures	(803,650)	(18,269)	0	(821,919)
Vehicles	(5,264,706)	(611,590)	165,297	(5,710,999)
Infrastructure	(46,075,484)	(914,829)	0	(46,990,313)
Total accumulated depreciation	<u>(68,221,897)</u>	<u>(2,709,471)</u>	<u>168,397</u>	<u>(70,762,971)</u>
Total depreciable assets, net	<u>36,324,384</u>	<u>1,328,917</u>	<u>(8,494)</u>	<u>37,644,807</u>
Governmental activities capital assets, net	<u>\$ 48,043,926</u>	<u>\$ 4,989,113</u>	<u>\$ (2,369,096)</u>	<u>\$ 50,663,943</u>

Decreases in construction in progress for the governmental activities consist of projects placed in service in the amount of \$2,360,602.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

9. Capital Assets (continued)

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type activities				
Nondepreciable assets				
Land	\$ 84,361	\$ 0	\$ 0	\$ 84,361
Depreciable assets				
Buildings	710,404	30,104	0	740,508
Machinery and equipment	48,517	0	0	48,517
Total depreciable assets	758,921	30,104	0	789,025
Less accumulated depreciation				
Buildings	(355,212)	(18,468)	0	(373,680)
Machinery and equipment	(25,625)	(1,368)	0	(26,993)
Total accumulated depreciation	(380,837)	(19,836)	0	(400,673)
Total depreciable assets, net	378,084	10,268	0	388,352
Business-type activities capital assets, net	<u>\$ 462,445</u>	<u>\$ 10,268</u>	<u>\$ 0</u>	<u>\$ 472,713</u>

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Component unit				
Machinery and equipment	\$ 6,730	\$ 0	\$ 0	\$ 6,730
Less accumulated depreciation				
Machinery and equipment	(3,926)	(1,346)	0	(5,272)
Component unit capital assets, net	<u>\$ 2,804</u>	<u>\$ (1,346)</u>	<u>\$ 0</u>	<u>\$ 1,458</u>

Depreciation expense was charged to functions/programs as follows:

Primary Government

Governmental activities

General Government	\$ 211,711
Judicial	17,616
Public Safety	1,037,885
Public Works	1,004,379
Health and Welfare	39,949
Culture and Recreation	387,903
Housing and Development	10,028
Total depreciation expense for governmental activities	<u>\$ 2,709,471</u>

Business-type activities

Solid Waste	<u>\$ 19,836</u>
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Component unit

	<u>\$ 1,346</u>
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WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

10. Long-Term Debt

Notes from Direct Borrowings

In 2021, the County entered into an agreement with a financial institution to finance the purchase of vehicles. The note is secured by the vehicles. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable. The note bears interest at a rate of 1.81% and requires quarterly payments of \$22,173 through June 2024. The remaining principal balance at the end of the current fiscal year is \$87,699 for the governmental activities.

In 2021, the County entered into an agreement with a financial institution to finance the purchase of equipment. The note is secured by the equipment. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable. The note bears interest at a rate of 2.27% and requires monthly payments of \$1,809 through June 2025. The remaining principal balance at the end of the current fiscal year is \$40,643 for the governmental activities.

In 2021, the County entered into an agreement with a financial institution to finance the purchase of equipment. The note is secured by the equipment. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable. The note bears interest at a rate of 2.27% and requires monthly payments of \$1,335 through September 2025. The remaining principal balance at the end of the current fiscal year is \$35,045 for the governmental activities.

In 2021, the County entered into an agreement with a financial institution to finance the purchase of equipment. The note is secured by the equipment. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable. The note bears interest at a rate of 2.27% and requires monthly payments of \$4,633 through December 2025. The remaining principal balance at the end of the current fiscal year is \$139,178 for the governmental activities.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

10. Long-Term Debt (continued)

Notes from Direct Borrowings, continued

Annual debt service requirements to maturity for notes from direct borrowings are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	\$ 181,415	\$ 5,228	\$ 186,643
2025	89,594	1,915	91,509
2026	31,556	248	31,804
Totals	<u>\$ 302,565</u>	<u>\$ 7,391</u>	<u>\$ 309,956</u>

Bonds from Direct Placements

Revenue bonds have been issued and are comprised of the following issues:

- \$7,690,000 - Building Authority Revenue Bonds Series 2016A and Series 2016B - bonds due in annual principal payments on January 1 with semi-annual interest payments (1.72% - 2.26%) due on January 1 and July 1. The proceeds of the Series 2016A bonds were used for the purpose of redeeming all of the outstanding principal amount of the Series 2010 Bonds and, as a result of such redemption, the acquisition of the 2010 project, and paying part of the costs of issuance of the bonds. The proceeds of the Series 2016B bonds were used for the purpose of financing the costs of a multi-purpose recreational facility at the Yonah Preserve site (2016 improvements) and paying part of the costs of issuance of the bonds. Upon event of default, the issuer, or the bondholders as provided in the indenture, may (a) seek the appointment of a receiver for the 2010 project and the 2016 improvements, (b) require the County to furnish copies of all books and records of the County pertaining to the 2010 project and the 2016 improvements, (c) take whatever action at law or in equity may appear necessary to collect the amounts payable, or (d) exercise any remedies provided for in the indenture or under revenue bond law. The principal balance of the bonds at the end of the current fiscal year is \$2,780,000.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

10. Long-Term Debt (continued)

Bonds from Direct Placements, continued

Through an installment sale agreement between the County and the Building Authority, the bonds are being secured by all rights, title, and interest in the installment sale agreement (including the underlying detention center and multi-purpose recreational facility) and by a 1% special purpose local sales tax approved by the voters.

Annual debt service requirements to maturity for bonds from direct placements are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	\$ 670,000	\$ 62,828	\$ 732,828
2025	685,000	47,686	732,686
2026	705,000	32,205	737,205
2027	720,000	16,272	736,272
Totals	<u>\$ 2,780,000</u>	<u>\$ 158,991</u>	<u>\$ 2,938,991</u>

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

11. Long-Term Liabilities

Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the current fiscal year:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities					
Compensated absences	\$ 674,414	\$ 451,945	\$ 505,811	\$ 620,548	\$ 465,411
Notes from direct borrowings	471,679	0	169,114	302,565	181,415
Bonds from direct placements	3,435,000	0	655,000	2,780,000	670,000
Total governmental activities	<u>\$ 4,581,093</u>	<u>\$ 451,945</u>	<u>\$ 1,329,925</u>	<u>\$ 3,703,113</u>	<u>\$ 1,316,826</u>
Business-type activities					
Landfill post-closure care costs	<u>\$ 434,723</u>	<u>\$ 0</u>	<u>\$ 17,005</u>	<u>\$ 417,718</u>	<u>\$ 17,005</u>
Component Unit					
Compensated absences	<u>\$ 90,568</u>	<u>\$ 59,601</u>	<u>\$ 46,476</u>	<u>\$ 103,693</u>	<u>\$ 46,500</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. The total interest incurred and charged to expense for the current fiscal year was \$78,492 for the governmental activities.

12. Conduit Debt

The Development Authority of White County has issued revenue bonds to provide financial assistance to two nonprofit organizations for the refinancing of existing debt, purchase of real property, and construction improvements. The bonds are secured by the property financed and are payable solely from the payments received on the underlying loan agreements. Upon repayment of the bonds, ownership of the acquired facilities transfers to the exempt organizations served by the bond issuance. The Development Authority is not obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The original and outstanding amounts of conduit debt revenue bond obligations at the end of the current fiscal year were \$39,750,000 and \$38,292,000, respectively.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

13. 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 8 years remaining. The estimated cost of all post closure care activities of \$417,718 is reported in the Solid Waste Enterprise Fund. Because of future changes in technology, laws, or regulations, these costs may change.

14. Restricted, Committed, and Assigned Fund Balances

The following is a summary of restricted, committed, and assigned fund balances of the governmental funds at the end of the current fiscal year:

	<u>General</u>	<u>Drug Task Force</u>	<u>Hotel/Motel Tax</u>	<u>Opioid Settlement</u>	<u>2020 SPLOST</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Restricted for:							
Judicial							
Clerk of Superior Court supplies and equipment	\$ 121,488	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 121,488
Enotah Judicial Circuit operations	0	0	0	0	0	204,399	204,399
Law library operations	0	0	0	0	0	48,615	48,615
Public Safety							
Drug task force facilities, equipment, and operations	0	945,470	0	0	0	0	945,470
Sheriff facilities and equipment	0	0	0	0	0	308,855	308,855
Juvenile programs	0	0	0	0	0	10,841	10,841
Opioid remediation efforts	0	0	0	116,707	0	0	116,707
Housing and Development							
Trade and tourism	0	0	10,403	0	0	0	10,403
Tourism product development	0	0	1,024,898	0	0	0	1,024,898
Education							
Drug education programs	0	0	0	0	0	43,233	43,233
Capital outlay	257,733	0	0	0	3,415,996	585,237	4,258,966
	<u>\$ 379,221</u>	<u>\$ 945,470</u>	<u>\$ 1,035,301</u>	<u>\$ 116,707</u>	<u>\$ 3,415,996</u>	<u>\$ 1,201,180</u>	<u>\$ 7,093,875</u>
Assigned to:							
Public Safety							
Sheriff facilities and equipment	\$ 227,960	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 227,960
Emergency services operations	0	0	0	0	0	17,638	17,638
Housing and Development							
Trade and tourism	0	0	2,567,725	0	0	0	2,567,725
Capital outlay	37,640	0	0	0	0	0	37,640
Subsequent year's budget	2,482,781	0	0	0	0	0	2,482,781
	<u>\$ 2,748,381</u>	<u>\$ 0</u>	<u>\$ 2,567,725</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 17,638</u>	<u>\$ 5,333,744</u>

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

15. Net Investment in Capital Assets

The net investment in capital assets reported on the government-wide statement of net position is calculated as follows at the end of the current fiscal year:

	Governmental Activities	Business-Type Activities
Cost of capital assets	\$ 121,426,914	\$ 873,386
Accumulated depreciation	<u>(70,762,971)</u>	<u>(400,673)</u>
Book value	50,663,943	472,713
Capital-related accounts payable	(312,298)	0
Retainages payable	(82,955)	0
Notes payable	(302,565)	0
Bonds payable	<u>(2,780,000)</u>	<u>0</u>
Net investment in capital assets	<u>\$ 47,186,125</u>	<u>\$ 472,713</u>

16. Retirement Plans

County Defined Contribution 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 of \$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 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 current fiscal year, the County contributed \$613,526 to the Plan, based on covered payroll of \$10,821,342. Total payroll was \$13,152,155. Plan members made voluntary contributions of \$746,901.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

16. Retirement Plans (continued)

County Defined Contribution Plan, continued

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. Separate financial statements are not issued for the Plan.

Other County Plans

In addition to the plan above, various County employees are covered under the following plans: Georgia Firefighters' Pension Fund, Georgia State Employees' Retirement System (ERS), Magistrates' Retirement Fund of Georgia, Peace Officers' Annuity and Benefit Fund of Georgia, Probate Judges' Retirement Fund of Georgia, Sheriffs' Retirement Fund of Georgia, and Superior Court Clerks' Retirement Fund of Georgia. Further information regarding these plans can be obtained from the plans' annual reports. These plans are immaterial to the financial statements.

White County Health Department Retirement Plan

Eligible employees of the White County Health Department participate in the Georgia State Employees' Retirement System (ERS), a statewide cost-sharing multiple-employer public employee retirement system. During the current fiscal year, the Department contributed \$138,830. At the end of the current fiscal year, the Department reported a liability in the amount of \$1,020,603 for its proportionate share (0.015282%) of the net pension liability. The Department recognized pension expense of \$131,885 for the current fiscal year. Further information regarding the plan can be obtained from Department's annual audit report by contacting District 2 Public Health, 1280 Athens Street, Gainesville, Georgia 30507.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

17. Other Post-Employment Benefits

White County Health Department

Eligible employees of the White County Health Department are provided OPEB through the State of Georgia OPEB Fund, a cost-sharing multiple-employer defined benefit post-employment healthcare plan and life insurance through the SEAD-OPEB Fund, a cost-sharing multiple-employer defined benefit other post-employment benefit plan. During the current fiscal year, the Department contributed \$27,643. At the end of the current fiscal year, the Department reported a net asset in the amount of \$5,806 for its proportionate share (0.013545% for the State of Georgia OPEB Fund and 0.018136% for the SEAD-OPEB Fund) of the net OPEB asset. The Department recognized OPEB expense of (\$78,851) for the current fiscal year. Further information regarding the plans can be obtained from Department's annual audit report by contacting District 2 Public Health, 1280 Athens Street, Gainesville, Georgia 30507.

18. 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 Commission (GMRC) and is required to pay annual dues thereto. During the current fiscal year, the County paid \$32,960 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organizational structure of the RC in Georgia. The RC 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 RC. A copy of the GMRC financial statements can be obtained from GMRC, 1310 West Ridge Road, Gainesville, Georgia 30501.

The County is a part of a venture with the Counties in the Enotah Judicial Circuit 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 current fiscal year, the County paid \$40,000 to Union County from the Drug Education Special Revenue Fund for participation. The Counties in the Enotah Judicial Circuit are liable for any debts or obligations of the Drug Court. A copy of the Drug Court financial statements can be obtained from Union County Commissioner, 65 Courthouse Street, Blairsville, Georgia 30512.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

19. Hotel/Motel Lodging Tax

The County has levied an 8% lodging tax in accordance with OCGA 48-13-51. A summary of the transactions for the current fiscal year follows:

Lodging Tax Receipts	\$2,042,338	
Disbursements for trade and tourism	\$1,068,529	52% of tax receipts
Disbursements for tourism product development	\$ 189,698	

20. Risk Management

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 coverage. Management estimates liabilities for unpaid claims based on the probability of losses exceeding the occurrence limits and the reasonableness of estimating those losses.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

20. Risk Management (continued)

At the end of the current fiscal year, the County has no losses that are probable or estimable and accordingly has not recognized any liability.

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

21. Commitments and Contingencies

Commitments

At the end of the current fiscal year, contractual commitments on uncompleted contracts totaled \$117,600.

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

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

22. Nonexchange Financial Guarantee

The County entered into an environmental facilities agreement with the White County Water and Sewerage Authority dated April 5, 2011. The agreement stated if the Authority is unable to pay the principal and interest on its promissory note payable to the Georgia Environmental Facilities Authority, the County will pay to the Authority the amount of such insufficiency. The note requires monthly payments of principal through December 1, 2036, with interest at 0.00%. At the end of the current fiscal year, the outstanding principal balance of the note payable is \$1,215,000. The agreement will remain in effect until such time as the note has been paid in full, but in no event shall the term exceed fifty years. The County has not made any payments on the note and does not anticipate future payments on the note.

23. New Accounting Pronouncements

The County implemented GASB Statement No. 91, *Conduit Debt*, effective for the County's current fiscal year. The requirements of this statement are effective for periods beginning after December 15, 2021. The implementation of this new standard had no impact on the County's net position.

The County implemented GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, effective for the County's current fiscal year. The requirements of this statement are effective for periods beginning after June 15, 2022. The implementation of this new standard had no impact on the County's net position.

The County implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective for the County's current fiscal year. The requirements of this statement are effective for periods beginning after June 15, 2022. The implementation of this new standard had no impact on the County's net position.

The County implemented GASB Statement No. 99, *Omnibus 2022*, effective for the County's current fiscal year. The requirements of this statement are effective for periods beginning after June 15, 2022. The implementation of this new standard had no impact on the County's net position.

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COMBINING STATEMENTS

Nonmajor Governmental Funds

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NONMAJOR GOVERNMENTAL FUNDS

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.

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 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.

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

Enotah Judicial Circuit Fund – This fund is used to account for local, state, and federal monies restricted for the operations of the Enotah Judicial Circuit.

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

Confiscated Assets Fund – This fund is used to account for the cash or property received from drug confiscations restricted for law enforcement.

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

Grants Fund – This fund is used to account for grants received restricted for special purposes.

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).

2008 Special Purpose Local Option Sales Tax Fund – This fund is used to account for long-term projects financed by the passage of the 2008 special purpose local option sales tax.

2014 Special Purpose Local Option Sales Tax Fund – This fund is used to account for long-term projects financed by the passage of the 2014 special purpose local option sales tax.

**WHITE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023**

	Special Revenue				
	Jail	Inmate Welfare	Drug Education	Juvenile Supervision	Enotah Judicial Circuit
ASSETS					
Cash and cash equivalents	\$ 148,572	\$ 79,587	\$ 48,088	\$ 10,841	\$ 277,709
Receivables (net)					
Accounts	0	0	0	0	0
Intergovernmental	1,657	0	0	0	6,224
Due from other funds	0	0	0	0	42,112
Total assets	\$ 150,229	\$ 79,587	\$ 48,088	\$ 10,841	\$ 326,045
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 117,873
Accrued salaries and expenditures	0	0	0	0	3,773
Due to other funds	0	0	4,855	0	0
Total liabilities	0	0	4,855	0	121,646
Fund balances					
Restricted for:					
Judicial	0	0	0	0	204,399
Public safety	150,229	79,587	0	10,841	0
Education	0	0	43,233	0	0
Capital outlay	0	0	0	0	0
Assigned to public safety	0	0	0	0	0
Total fund balances	150,229	79,587	43,233	10,841	204,399
Total liabilities and fund balances	\$ 150,229	\$ 79,587	\$ 48,088	\$ 10,841	\$ 326,045

Special Revenue				Capital Projects		Total
Emergency 911	Confiscated Assets	Law Library	Grants	2008 SPLOST	2014 SPLOST	Nonmajor Governmental Funds
\$ 0	\$ 79,039	\$ 48,615	\$ 5,576	\$ 0	\$ 585,317	\$ 1,283,344
95,596	0	0	0	0	0	95,596
0	0	0	0	0	0	7,881
0	0	0	0	0	0	42,112
<u>\$ 95,596</u>	<u>\$ 79,039</u>	<u>\$ 48,615</u>	<u>\$ 5,576</u>	<u>\$ 0</u>	<u>\$ 585,317</u>	<u>\$ 1,428,933</u>
\$ 3,797	\$ 0	\$ 0	\$ 5,576	\$ 0	\$ 0	\$ 127,246
31,672	0	0	0	0	0	35,445
42,489	0	0	0	0	80	47,424
<u>77,958</u>	<u>0</u>	<u>0</u>	<u>5,576</u>	<u>0</u>	<u>80</u>	<u>210,115</u>
0	0	48,615	0	0	0	253,014
0	79,039	0	0	0	0	319,696
0	0	0	0	0	0	43,233
0	0	0	0	0	585,237	585,237
17,638	0	0	0	0	0	17,638
<u>17,638</u>	<u>79,039</u>	<u>48,615</u>	<u>0</u>	<u>0</u>	<u>585,237</u>	<u>1,218,818</u>
<u>\$ 95,596</u>	<u>\$ 79,039</u>	<u>\$ 48,615</u>	<u>\$ 5,576</u>	<u>\$ 0</u>	<u>\$ 585,317</u>	<u>\$ 1,428,933</u>

WHITE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2023

	Special Revenue				
	Jail	Inmate Welfare	Drug Education	Juvenile Supervision	Enotah Judicial Circuit
REVENUES					
Fines, fees, and forfeitures	\$ 46,147	\$ 0	\$ 44,557	\$ 1,546	\$ 0
Charges for services	0	21,520	0	0	0
Intergovernmental	0	0	0	0	829,271
Interest	0	0	1,095	0	6,893
Other	0	0	0	0	0
Total revenues	<u>46,147</u>	<u>21,520</u>	<u>45,652</u>	<u>1,546</u>	<u>836,164</u>
EXPENDITURES					
Current					
General Government	0	0	0	0	0
Judicial	0	0	0	0	972,682
Public Safety	25,403	4,224	0	130	0
Public Works	0	0	0	0	0
Education	0	0	50,729	0	0
Capital outlay	0	0	0	0	0
Total expenditures	<u>25,403</u>	<u>4,224</u>	<u>50,729</u>	<u>130</u>	<u>972,682</u>
Excess (deficiency) of revenues over (under) expenditures	<u>20,744</u>	<u>17,296</u>	<u>(5,077)</u>	<u>1,416</u>	<u>(136,518)</u>
Other financing sources (uses)					
Transfers in	0	0	30,000	0	275,483
Transfers out	0	0	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>0</u>	<u>275,483</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	20,744	17,296	24,923	1,416	138,965
Fund balances, July 1	<u>129,485</u>	<u>62,291</u>	<u>18,310</u>	<u>9,425</u>	<u>65,434</u>
Fund balances, June 30	<u>\$ 150,229</u>	<u>\$ 79,587</u>	<u>\$ 43,233</u>	<u>\$ 10,841</u>	<u>\$ 204,399</u>

<u>Special Revenue</u>				<u>Capital Projects</u>		<u>Total</u>
<u>Emergency</u>	<u>Confiscated</u>	<u>Law</u>		<u>2008</u>	<u>2014</u>	<u>Nonmajor</u>
<u>911</u>	<u>Assets</u>	<u>Library</u>	<u>Grants</u>	<u>SPLOST</u>	<u>SPLOST</u>	<u>Governmental</u>
						<u>Funds</u>
\$ 0	\$ 5,719	\$ 18,773	\$ 0	\$ 0	\$ 0	\$ 116,742
569,250	0	0	0	0	0	590,770
0	0	0	112,835	0	95,500	1,037,606
0	1,195	1,229	0	0	0	10,412
2,486	0	0	0	0	0	2,486
<u>571,736</u>	<u>6,914</u>	<u>20,002</u>	<u>112,835</u>	<u>0</u>	<u>95,500</u>	<u>1,758,016</u>
0	0	0	9,459	0	0	9,459
0	0	16,585	0	0	0	989,267
1,312,419	713	0	18,335	0	0	1,361,224
0	0	0	12,716	0	0	12,716
0	0	0	0	0	0	50,729
0	0	0	0	535	47,949	48,484
<u>1,312,419</u>	<u>713</u>	<u>16,585</u>	<u>40,510</u>	<u>535</u>	<u>47,949</u>	<u>2,471,879</u>
<u>(740,683)</u>	<u>6,201</u>	<u>3,417</u>	<u>72,325</u>	<u>(535)</u>	<u>47,551</u>	<u>(713,863)</u>
700,000	0	0	0	0	0	1,005,483
0	0	0	(72,325)	0	0	(72,325)
<u>700,000</u>	<u>0</u>	<u>0</u>	<u>(72,325)</u>	<u>0</u>	<u>0</u>	<u>933,158</u>
(40,683)	6,201	3,417	0	(535)	47,551	219,295
<u>58,321</u>	<u>72,838</u>	<u>45,198</u>	<u>0</u>	<u>535</u>	<u>537,686</u>	<u>999,523</u>
<u>\$ 17,638</u>	<u>\$ 79,039</u>	<u>\$ 48,615</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 585,237</u>	<u>\$ 1,218,818</u>

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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines, fees and forfeitures	\$ 25,400	\$ 46,147	\$ 20,747
Total revenues	<u>25,400</u>	<u>46,147</u>	<u>20,747</u>
EXPENDITURES			
Current			
Public Safety			
Contract services	1,400	0	1,400
Materials and supplies	24,000	25,403	(1,403)
Total expenditures	<u>25,400</u>	<u>25,403</u>	<u>(3)</u>
Excess (deficiency) of revenues over (under) expenditures	0	20,744	20,744
Fund balances, July 1	<u>0</u>	<u>129,485</u>	<u>129,485</u>
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 150,229</u>	<u>\$ 150,229</u>

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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for services	\$ 4,285	\$ 21,520	\$ 17,235
Total revenues	<u>4,285</u>	<u>21,520</u>	<u>17,235</u>
EXPENDITURES			
Current			
Public Safety			
Materials and supplies	4,285	4,224	61
Total expenditures	<u>4,285</u>	<u>4,224</u>	<u>61</u>
Excess (deficiency) of revenues over (under) expenditures	0	17,296	17,296
Fund balances, July 1	0	62,291	62,291
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 79,587</u>	<u>\$ 79,587</u>

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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines, fees and forfeitures	\$ 20,955	\$ 44,557	\$ 23,602
Interest	45	1,095	1,050
Total revenues	<u>21,000</u>	<u>45,652</u>	<u>24,652</u>
EXPENDITURES			
Current			
Education			
Drug education	11,000	10,729	271
Drug court	40,000	40,000	0
Total expenditures	<u>51,000</u>	<u>50,729</u>	<u>271</u>
Excess (deficiency) of revenues over (under) expenditures	(30,000)	(5,077)	24,923
Other financing sources (uses)			
Transfers in (out)			
General Fund	30,000	30,000	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	24,923	24,923
Fund balance, July 1	0	18,310	18,310
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 43,233</u>	<u>\$ 43,233</u>

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, 2023

	Final Budget	Actual	Variance
REVENUES			
Fines, fees and forfeitures	\$ 130	\$ 1,546	\$ 1,416
Total revenues	130	1,546	1,416
EXPENDITURES			
Current			
Public Safety			
Contract services	130	130	0
Total expenditures	130	130	0
Excess (deficiency) of revenues over (under) expenditures	0	1,416	1,416
Fund balance, July 1	0	9,425	9,425
Fund balances, June 30	\$ 0	\$ 10,841	\$ 10,841

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, 2023

	Final Budget	Actual	Variance
REVENUES			
Intergovernmental	\$ 721,423	\$ 829,271	\$ 107,848
Interest	100	6,893	6,793
Other	100	0	(100)
Total revenues	721,623	836,164	114,541
EXPENDITURES			
Current			
Judicial			
Personal service	670,239	682,389	(12,150)
Contract services	262,317	263,344	(1,027)
Materials and supplies	29,100	26,949	2,151
Total expenditures	961,656	972,682	(11,026)
Excess (deficiency) of revenues over (under) expenditures	(240,033)	(136,518)	103,515
Other financing sources (uses)			
Transfers in (out)			
General Fund	240,033	275,483	35,450
Excess (deficiency) of revenues and other financing sources over (under) expenditures other financing uses	0	138,965	138,965
Fund balance, July 1	0	65,434	65,434
Fund balances, June 30	\$ 0	\$ 204,399	\$ 204,399

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, 2023

	Final Budget	Actual	Variance
REVENUES			
Charges for services	\$ 544,323	\$ 569,250	\$ 24,927
Other	560	2,486	1,926
Total revenues	544,883	571,736	26,853
EXPENDITURES			
Current			
Public Safety			
Personal services	1,050,904	1,058,631	(7,727)
Contract services	94,545	94,382	163
Materials and supplies	91,608	147,336	(55,728)
Capital outlay	67,500	12,070	55,430
Total expenditures	1,304,557	1,312,419	(7,862)
Excess (deficiency) of revenues over (under) expenditures	(759,674)	(740,683)	18,991
Other financing sources (uses)			
Transfers in (out)			
General Fund	759,674	700,000	(59,674)
Excess (deficiency) of revenues and other financing sources over (under) expenditures other financing uses	0	(40,683)	(40,683)
Fund balance, July 1	0	58,321	58,321
Fund balances, June 30	\$ 0	\$ 17,638	\$ 17,638

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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines, fees and forfeitures	\$ 715	\$ 5,719	\$ 5,004
Interest	0	1,195	1,195
Total revenues	<u>715</u>	<u>6,914</u>	<u>6,199</u>
EXPENDITURES			
Current			
Public Safety			
Materials and supplies	715	713	2
Total expenditures	<u>715</u>	<u>713</u>	<u>2</u>
Excess (deficiency) of revenues over (under) expenditures	0	6,201	6,201
Fund balance, July 1	0	72,838	72,838
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 79,039</u>	<u>\$ 79,039</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, 2023

REVENUES	Final Budget	Actual	Variance
Fines and forfeitures	\$ 16,570	\$ 18,773	\$ 2,203
Interest	30	1,229	1,199
Total revenues	16,600	20,002	3,402
 EXPENDITURES			
Current			
Judicial			
Materials and supplies	16,600	16,585	15
Total expenditures	16,600	16,585	15
Excess (deficiency) of revenues over (under) expenditures	0	3,417	3,417
Fund balance, July 1	0	45,198	45,198
Fund balances, June 30	\$ 0	\$ 48,615	\$ 48,615

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, 2023

	Final Budget	Actual	Variance
REVENUES			
Intergovernmental	\$ 26,500	\$ 112,835	\$ 86,335
Total revenues	26,500	112,835	86,335
EXPENDITURES			
Current			
General Government			
Materials and supplies	9,400	9,459	(59)
Public Safety			
Materials and supplies	21,800	11,360	10,440
Capital outlay	0	6,975	(6,975)
Public Works			
Materials and supplies	13,000	12,716	284
Total expenditures	44,200	40,510	3,690
Excess (deficiency) of revenues over (under) expenditures	(17,700)	72,325	90,025
Other financing sources (uses)			
Transfers in (out)			
General Fund	17,700	(72,325)	(90,025)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	0	0
Fund balance, July 1	0	0	0
Fund balances, June 30	\$ 0	\$ 0	\$ 0

CUSTODIAL FUNDS

These funds are used to account for assets held by the County as a custodian to be expended in accordance with the conditions of its custodial 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
CUSTODIAL FUNDS
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2023**

	<u>Tax Commissioner</u>	<u>Magistrate Court</u>	<u>Probate Court</u>	<u>Clerk of Superior Court</u>	<u>Sheriff Department</u>	<u>Total Custodial Funds</u>
ASSETS						
Cash and cash equivalents	\$ 481,700	\$ 8,019	\$ 11,892	\$ 248,706	\$ 48,508	\$ 798,825
Taxes receivable	47,761	0	0	0	0	47,761
Total assets	<u>529,461</u>	<u>8,019</u>	<u>11,892</u>	<u>248,706</u>	<u>48,508</u>	<u>846,586</u>
LIABILITIES						
Due to others	<u>529,461</u>	<u>8,019</u>	<u>8,512</u>	<u>45,704</u>	<u>39,454</u>	<u>631,150</u>
NET POSITION						
Restricted for individuals, organizations, and other governments	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,380</u>	<u>\$ 203,002</u>	<u>\$ 9,054</u>	<u>\$ 215,436</u>

**WHITE COUNTY, GEORGIA
CUSTODIAL FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the fiscal year ended June 30, 2023**

	Tax Commissioner	Magistrate Court	Probate Court	Clerk of Superior Court	Sheriff Department	Total Custodial Funds
ADDITIONS						
Taxes collected for other agencies	\$ 23,655,371	\$ 0	\$ 0	\$ 0	\$ 0	\$ 23,655,371
Court fees collected for other agencies	0	68,407	212,854	733,899	0	1,015,160
Court individual cases	0	0	10,084	282,583	0	292,667
Sheriff fees collected	0	0	0	0	22,300	22,300
Sheriff inmate account deposits	0	0	0	0	242,951	242,951
Total additions	23,655,371	68,407	222,938	1,016,482	265,251	25,228,449
DEDUCTIONS						
Taxes distributed to other agencies	23,655,371	0	0	0	0	23,655,371
Court fees distributed to other agencies	0	68,407	212,854	733,899	0	1,015,160
Payments to others	0	0	9,736	200,392	0	210,128
Sheriff fees distributed to other agencies	0	0	0	0	22,300	22,300
Payments from inmates to others	0	0	0	0	242,164	242,164
Total deductions	23,655,371	68,407	222,590	934,291	264,464	25,145,123
Change in net position	0	0	348	82,191	787	83,326
Net position, July 1	0	0	3,032	120,811	8,267	132,110
Net position, June 30	\$ 0	\$ 0	\$ 3,380	\$ 203,002	\$ 9,054	\$ 215,436

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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 annual comprehensive 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>
Net Position by Component	D-1
Changes in Net Position	D-2
Governmental Activities Tax Revenues by Source	D-3
Fund Balances of Governmental Funds	D-4
Changes in Fund Balances of Governmental Funds	D-5
General Government Tax Revenues by Source	D-6

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	D-7
Property Tax Rates (Direct and Overlapping Governments)	D-8
Principal Taxpayers	D-9
Property Tax Levies and Collections	D-10

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	D-11
Direct and Overlapping Governmental Activities Debt	D-12
Legal Debt Margin Information	D-13
Pledged-Revenue Coverage	D-14

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	D-15
Principal Employers	D-16

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	D-17
Operating Indicators by Function	D-18
Capital Asset Statistics by Function	D-19

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

	Fiscal Year			
	2014	2015	2016	2017
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 36,503	\$ 35,650	\$ 35,661	\$ 32,954
Restricted	791	3,030	2,708	4,335
Unrestricted	3,334	1,185	2,312	4,907
Total governmental activities net position	<u>\$ 40,628</u>	<u>\$ 39,865</u>	<u>\$ 40,681</u>	<u>\$ 42,196</u>
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 596	\$ 571	\$ 553	\$ 528
Unrestricted	(62)	(44)	(23)	26
Total business-type activities net position	<u>\$ 534</u>	<u>\$ 527</u>	<u>\$ 530</u>	<u>\$ 554</u>
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 37,099	\$ 36,221	\$ 36,214	\$ 33,482
Restricted	791	3,030	2,708	4,335
Unrestricted	3,272	1,141	2,289	4,933
Total primary government net position	<u>\$ 41,162</u>	<u>\$ 40,392</u>	<u>\$ 41,211</u>	<u>\$ 42,750</u>

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 38,393	\$ 39,779	\$ 41,260	\$ 41,022	\$ 43,057	\$ 47,186
4,977	5,536	5,970	7,269	6,643	7,094
5,432	5,382	6,273	9,488	18,585	19,191
<u>\$ 48,802</u>	<u>\$ 50,697</u>	<u>\$ 53,503</u>	<u>\$ 57,779</u>	<u>\$ 68,285</u>	<u>\$ 73,471</u>
\$ 511	\$ 520	\$ 501	\$ 482	\$ 462	\$ 473
74	112	210	270	309	325
<u>\$ 585</u>	<u>\$ 632</u>	<u>\$ 711</u>	<u>\$ 752</u>	<u>\$ 771</u>	<u>\$ 798</u>
\$ 38,904	\$ 40,299	\$ 41,761	\$ 41,504	\$ 43,519	\$ 47,659
4,977	5,536	5,970	7,269	6,643	7,094
5,506	5,494	6,483	9,758	18,894	19,516
<u>\$ 49,387</u>	<u>\$ 51,329</u>	<u>\$ 54,214</u>	<u>\$ 58,531</u>	<u>\$ 69,056</u>	<u>\$ 74,269</u>

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

Expenses	Fiscal Year			
	2014	2015	2016	2017
Governmental activities:				
General Government	\$ 2,707	\$ 3,043	\$ 3,037	\$ 3,143
Judicial	2,055	1,972	2,025	2,084
Public Safety	8,934	9,459	9,472	9,836
Public Works	3,181	3,330	3,225	3,356
Health and Welfare	534	524	543	505
Culture and Recreation	1,013	1,031	1,005	1,213
Housing and Development	978	979	986	1,017
Education	58	62	58	61
Interest on long-term debt	185	163	138	144
Total governmental activities expenses	<u>19,645</u>	<u>20,563</u>	<u>20,489</u>	<u>21,359</u>
Business-type activities:				
Solid Waste	61	73	73	91
Industrial Building	182	162	137	65
Development Authority	7	6	4	4
Total business-type activities expenses	<u>250</u>	<u>241</u>	<u>214</u>	<u>160</u>
Total primary government expenses	<u>\$ 19,895</u>	<u>\$ 20,804</u>	<u>\$ 20,703</u>	<u>\$ 21,519</u>
Program revenues				
Governmental activities:				
Charges for services:				
General Government	\$ 472	\$ 470	\$ 481	\$ 523
Judicial	172	163	170	380
Public Safety	1,275	1,403	1,608	1,284
Public Works	0	0	0	0
Culture and Recreation	0	0	0	197
Housing and Development	104	138	118	124
Education	40	53	61	50
Operating grants and contributions	1,132	1,404	1,186	1,140
Capital grants and contributions	827	396	442	471
Total governmental activities program revenues	<u>4,022</u>	<u>4,027</u>	<u>4,066</u>	<u>4,169</u>
Business-type activities:				
Charges for services:				
Solid Waste	52	67	73	102
Development Authority	0	0	0	0
Operating grants and contributions	3	0	0	0
Total business-type activities program revenues	<u>55</u>	<u>67</u>	<u>73</u>	<u>102</u>
Total primary government program revenues	<u>\$ 4,077</u>	<u>\$ 4,094</u>	<u>\$ 4,139</u>	<u>\$ 4,271</u>

Fiscal Year						
2018	2019	2020	2021	2022	2023	
\$ 3,381	\$ 3,765	\$ 3,872	\$ 4,106	\$ 4,904	\$ 4,959	
2,276	2,389	2,297	2,399	2,527	2,640	
10,578	11,247	11,523	12,433	13,273	14,573	
3,609	3,995	4,043	6,967	6,150	5,926	
533	560	562	588	626	652	
977	1,066	1,161	1,195	1,356	2,046	
1,118	1,219	1,219	1,622	1,920	1,904	
61	61	49	25	51	51	
160	142	121	100	94	78	
<u>22,693</u>	<u>24,444</u>	<u>24,847</u>	<u>29,435</u>	<u>30,901</u>	<u>32,829</u>	
85	106	108	121	144	181	
0	0	0	0	0	0	
3	3	1	3	46	58	
<u>88</u>	<u>109</u>	<u>109</u>	<u>124</u>	<u>190</u>	<u>239</u>	
<u>\$ 22,781</u>	<u>\$ 24,553</u>	<u>\$ 24,956</u>	<u>\$ 29,559</u>	<u>\$ 31,091</u>	<u>\$ 33,068</u>	
\$ 565	\$ 561	\$ 668	\$ 734	\$ 737	\$ 795	
430	499	416	427	419	544	
1,254	1,267	1,074	1,006	1,439	2,212	
0	0	0	0	0	2	
181	189	144	158	247	240	
131	129	191	184	227	300	
39	38	32	24	31	45	
1,446	1,363	1,304	2,935	7,904	1,919	
5,623	593	512	729	691	814	
<u>9,669</u>	<u>4,639</u>	<u>4,341</u>	<u>6,197</u>	<u>11,695</u>	<u>6,871</u>	
117	137	128	142	175	180	
0	0	31	0	19	0	
0	8	22	22	0	69	
<u>117</u>	<u>145</u>	<u>181</u>	<u>164</u>	<u>194</u>	<u>249</u>	
<u>\$ 9,786</u>	<u>\$ 4,784</u>	<u>\$ 4,522</u>	<u>\$ 6,361</u>	<u>\$ 11,889</u>	<u>\$ 7,120</u>	

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

	Fiscal Year			
	2014	2015	2016	2017
Net (expense)/revenue				
Governmental activities	\$ (15,623)	\$ (16,536)	\$ (16,423)	\$ (17,190)
Business-type activities	(195)	(174)	(141)	(58)
Total primary government net expense	<u>(15,818)</u>	<u>(16,710)</u>	<u>(16,564)</u>	<u>(17,248)</u>
General revenues and other changes in net position				
Governmental activities:				
Property taxes	\$ 8,308	\$ 8,322	\$ 8,699	\$ 9,460
Sales taxes	5,410	5,711	6,029	6,457
Insurance premium taxes	1,079	1,136	1,216	1,294
Hotel/Motel taxes	628	678	759	825
Other taxes	382	430	450	489
Investment earnings	65	47	34	11
Miscellaneous	84	96	42	118
Gain on sale of capital assets	23	1	10	50
Transfers	0	0	0	0
Special items	0	(648)	0	0
Total governmental activities	<u>15,979</u>	<u>15,773</u>	<u>17,239</u>	<u>18,704</u>
Business-type activities:				
Investment earnings	189	168	143	83
Transfers	0	0	0	0
Total business-type activities	<u>189</u>	<u>168</u>	<u>143</u>	<u>83</u>
Total primary government	<u>16,168</u>	<u>15,941</u>	<u>17,382</u>	<u>18,787</u>
Change in net position				
Governmental activities	356	(763)	816	1,514
Business-type activities	(6)	(6)	2	25
Total primary government	<u>\$ 350</u>	<u>\$ (769)</u>	<u>\$ 818</u>	<u>\$ 1,539</u>

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ (13,024)	\$ (19,805)	\$ (20,506)	\$ (23,238)	\$ (19,206)	\$ (25,958)
29	36	72	40	4	10
<u>(12,995)</u>	<u>(19,769)</u>	<u>(20,434)</u>	<u>(23,198)</u>	<u>(19,202)</u>	<u>(25,948)</u>
\$ 9,781	\$ 10,996	\$ 11,752	\$ 12,309	\$ 13,151	\$ 13,344
6,931	7,466	8,094	10,735	11,524	12,304
1,386	1,495	1,603	1,704	1,770	1,844
897	998	998	1,768	2,120	2,042
490	499	631	868	863	764
14	85	69	16	23	643
86	151	156	74	149	202
46	14	8	41	127	17
0	(4)	0	0	(15)	(15)
0	0	0	0	0	0
<u>19,631</u>	<u>21,700</u>	<u>23,311</u>	<u>27,515</u>	<u>29,712</u>	<u>31,145</u>
1	7	8	1	0	2
0	4	0	0	15	15
1	11	8	1	15	17
<u>19,632</u>	<u>21,711</u>	<u>23,319</u>	<u>27,516</u>	<u>29,727</u>	<u>31,162</u>
6,607	1,895	2,805	4,277	10,506	5,187
30	47	80	41	19	27
<u>\$ 6,637</u>	<u>\$ 1,942</u>	<u>\$ 2,885</u>	<u>\$ 4,318</u>	<u>\$ 10,525</u>	<u>\$ 5,214</u>

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WHITE COUNTY, GEORGIA
GOVERNMENTAL ACTIVITIES 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 (1)	Total
		LOST	SPLOST				
2014	\$ 8,308	\$ 2,029	\$ 3,381	\$ 1,079	\$ 628	\$ 382	\$ 15,807
2015	8,322	2,142	3,569	1,136	678	430	16,277
2016	8,699	2,261	3,768	1,216	759	450	17,153
2017	9,460	2,421	4,036	1,294	825	489	18,525
2018	9,781	2,599	4,332	1,386	897	490	19,485
2019	10,996	2,800	4,666	1,495	998	499	21,454
2020	11,752	3,041	5,053	1,603	998	631	23,078
2021	12,309	4,019	6,716	1,704	1,768	868	27,384
2022	13,151	4,322	7,202	170	2,120	863	27,828
2023	13,344	4,613	7,691	1,844	2,042	764	30,298

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		
	2014	2015	2016
General fund			
Nonspendable	\$ 24	\$ 26	\$ 25
Restricted	88	88	89
Assigned	2,010	1,375	592
Unassigned	4,295	4,012	4,346
Total general fund	<u>6,417</u>	<u>5,501</u>	<u>5,052</u>
All other governmental funds:			
Nonspendable	6	6	0
Restricted	703	2,943	2,620
Assigned	127	206	67
Unassigned	(3,592)	(4,366)	(2,460)
Total all other governmental funds	<u>(2,756)</u>	<u>(1,211)</u>	<u>227</u>
Total governmental funds	<u>\$ 3,661</u>	<u>\$ 4,290</u>	<u>\$ 5,279</u>

Fiscal Year						
2017	2018	2019	2020	2021	2022	2023
\$ 27	\$ 25	\$ 124	\$ 36	\$ 258	\$ 296	\$ 33
85	83	86	75	131	135	379
1,066	1,187	965	1,193	1,667	414	2,749
4,046	3,872	3,947	4,772	6,753	15,520	13,614
<u>5,224</u>	<u>5,167</u>	<u>5,122</u>	<u>6,076</u>	<u>8,809</u>	<u>16,365</u>	<u>16,775</u>
0	0	0	0	0	0	0
8,262	8,534	5,480	5,895	7,138	6,508	6,715
193	382	645	862	1,375	1,978	2,585
0	0	(237)	0	0	0	0
<u>8,455</u>	<u>8,916</u>	<u>5,888</u>	<u>6,757</u>	<u>8,513</u>	<u>8,486</u>	<u>9,300</u>
<u>\$ 13,679</u>	<u>\$ 14,083</u>	<u>\$ 11,010</u>	<u>\$ 12,833</u>	<u>\$ 17,322</u>	<u>\$ 24,851</u>	<u>\$ 26,075</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		
	2014	2015	2016
Revenues			
Taxes	\$ 15,868	\$ 16,288	\$ 17,145
Licenses and permits	125	166	153
Fines, fees and forfeitures	654	713	864
Charges for services	1,284	1,348	1,421
Intergovernmental	1,929	1,767	1,508
Interest	68	51	36
Contributions	27	29	21
Other	84	96	42
Total Revenues	<u>20,039</u>	<u>20,458</u>	<u>21,190</u>
Expenditures			
General government	2,670	2,840	2,821
Judicial	2,053	1,954	2,002
Public safety	9,797	8,615	8,876
Public works	1,304	1,290	1,593
Health and welfare	511	486	506
Culture and recreation	1,462	952	951
Housing and development	973	964	998
Education	58	62	58
Capital outlay	1,461	1,715	1,408
Intergovernmental	879	923	970
Debt service:			
Principal	28	28	29
Interest	2	2	1
Total expenditures	<u>21,198</u>	<u>19,831</u>	<u>20,213</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,159)</u>	<u>627</u>	<u>977</u>
Other financing sources (uses)			
Transfers in	736	6,547	722
Transfers out	(736)	(6,547)	(722)
Issuance of debt	0	0	0
Sale of capital assets	46	2	12
Total other financing sources (uses)	<u>46</u>	<u>2</u>	<u>12</u>
Net change in fund balance	(1,113)	629	989
Fund balances, July 1	<u>4,774</u>	<u>3,661</u>	<u>4,290</u>
Fund balances, June 30	<u>\$ 3,661</u>	<u>\$ 4,290</u>	<u>\$ 5,279</u>
Debt service as a percentage of non-capital expenditures	0.17%	0.17%	0.16%

Fiscal Year						
2017	2018	2019	2020	2021	2022	2023
\$ 18,516	\$ 19,509	\$ 21,441	\$ 23,061	\$ 27,409	\$ 29,425	\$ 30,297
158	168	176	253	238	283	422
788	888	932	703	585	829	1,022
1,613	1,544	1,576	1,569	1,709	1,988	2,238
1,567	2,501	1,925	70	3,429	8,572	2,705
15	15	87	1,785	16	24	644
40	18	19	30	23	22	27
118	86	151	156	74	149	202
<u>22,815</u>	<u>24,729</u>	<u>26,307</u>	<u>27,627</u>	<u>33,483</u>	<u>41,292</u>	<u>37,557</u>
3,004	3,102	3,504	3,572	3,737	4,496	4,674
2,080	2,249	2,363	2,276	2,387	2,466	2,620
9,235	10,518	10,498	10,807	11,597	12,302	13,874
1,248	1,796	1,562	1,489	1,768	1,729	1,862
474	502	522	520	566	587	610
1,065	989	998	1,205	1,073	1,243	2,140
1,014	1,114	1,205	1,211	1,609	1,911	1,872
61	61	61	49	25	51	51
3,203	2,330	6,245	2,113	3,213	5,873	4,685
1,039	1,115	1,201	1,301	2,328	2,852	3,046
19	1,103	1,152	1,167	972	781	824
144	90	150	129	108	101	86
<u>22,586</u>	<u>24,969</u>	<u>29,461</u>	<u>25,839</u>	<u>29,383</u>	<u>34,392</u>	<u>36,344</u>
<u>229</u>	<u>(240)</u>	<u>(3,154)</u>	<u>1,788</u>	<u>4,100</u>	<u>6,900</u>	<u>1,213</u>
685	4,613	713	939	1,177	7,333	1,078
(685)	(4,613)	(718)	(939)	(1,177)	(7,348)	(1,093)
7,822	561	0	0	341	370	0
349	83	86	35	48	274	26
<u>8,171</u>	<u>644</u>	<u>81</u>	<u>35</u>	<u>389</u>	<u>629</u>	<u>11</u>
8,400	404	(3,073)	1,823	4,489	7,529	1,224
5,279	13,679	14,083	11,010	12,833	17,322	24,851
<u>\$ 13,679</u>	<u>\$ 14,083</u>	<u>\$ 11,010</u>	<u>\$ 12,833</u>	<u>\$ 17,322</u>	<u>\$ 24,851</u>	<u>\$ 26,075</u>
0.85%	5.60%	5.63%	5.51%	3.88%	3.07%	2.93%

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WHITE COUNTY, GEORGIA
GENERAL GOVERNMENT TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(MODIFIED 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				
2014	\$ 8,369	\$ 2,029	\$ 3,381	\$ 1,079	\$ 628	\$ 382	\$ 15,868
2015	8,333	2,142	3,569	1,136	678	430	16,288
2016	8,691	2,261	3,768	1,216	759	450	17,145
2017	9,451	2,421	4,036	1,294	825	489	18,516
2018	9,805	2,599	4,332	1,386	897	490	19,509
2019	10,983	2,800	4,666	1,495	998	499	21,441
2020	11,735	3,041	5,053	1,603	998	631	23,061
2021	12,334	4,019	6,716	1,704	1,768	868	27,409
2022	13,148	4,322	7,202	1,770	2,120	863	29,425
2023	13,342	4,613	7,691	1,844	2,042	764	30,296

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

Fiscal Year Ended June 30	Real Property	Personal Property			Utilities
		Inventory / Business Property	Mobile Homes	Motor Vehicles	
2014	\$ 829,645,749	\$ 41,174,275	\$ 5,785,220	\$ 69,322,610	\$ 24,608,396
2015	839,202,133	43,433,270	5,879,044	58,665,640	23,177,756
2016	886,131,317	44,164,572	6,217,064	45,627,480	23,096,712
2017	903,594,492	44,903,033	6,131,908	36,157,490	22,722,500
2018	918,551,964	45,471,788	5,849,084	28,372,660	23,490,036
2019	974,277,704	47,790,545	5,920,836	23,926,300	24,182,440
2020	1,003,123,714	52,443,835	6,853,588	21,093,910	26,150,400
2021	1,020,922,106	53,198,493	6,941,592	18,948,140	27,998,720
2022	1,116,477,387	54,227,861	7,352,128	16,501,110	28,647,004
2023	1,339,488,774	54,767,908	8,016,392	15,931,740	29,717,004

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⁽¹⁾</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Assessed Value as a Percentage of Actual Value</u>
\$ 27,642	\$ (134,617,898)	\$ 835,945,994	9.190	\$ 334,378,398	40%
21,872	(136,993,856)	833,385,859	9.170	333,354,344	40%
62,440	(146,543,728)	858,755,857	9.170	343,502,343	40%
36,730	(149,922,607)	863,623,546	9.990	345,449,418	40%
111,239	(151,614,689)	870,232,082	9.990	348,092,833	40%
77,563	(164,458,894)	911,716,494	10.750	364,686,598	40%
108,573	(166,633,017)	943,141,003	10.750	377,256,401	40%
98,822	(166,867,482)	961,240,391	10.750	384,496,156	40%
13,444	(196,120,884)	1,027,098,050	10.750	410,839,220	40%
147,172	(272,986,276)	1,175,082,714	9.505	470,033,086	40%

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

Fiscal Year	<u>2014</u>	<u>2015</u>	<u>2016</u>
Tax Year	<u>2013</u>	<u>2014</u>	<u>2015</u>
<u>White County Rates:</u>			
County Operations	9.190	9.168	9.168
Board of Education			
Maintenance and Operations	17.523	17.482	17.482
School Bond	N/A	N/A	N/A
<u>Municipal Rates:</u>			
City of Helen	6.739	6.686	6.575
City of Cleveland	4.500	4.500	5.000
<u>State of Georgia:</u>	0.150	0.100	0.050

Source: Georgia Department of Revenue

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
9.998	9.998	10.750	10.750	10.750	10.750	9.505
17.982	17.978	17.481	17.481	17.394	16.060	14.222
N/A	N/A	N/A	N/A	N/A	N/A	N/A
6.570	6.564	6.118	5.768	5.934	5.509	4.796
5.000	5.000	6.000	6.000	5.728	5.918	5.056
N/A	N/A	N/A	N/A	N/A	N/A	N/A

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

<u>Taxpayer</u>	<u>2023</u>			<u>2014</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>
Habersham EMC	\$ 14,020,276	1	1.1931%	\$ 6,969,922	2	0.8338%
Freudenberg NOK	13,259,910	2	1.1284%	12,745,655	1	1.5247%
Georgia Power	8,811,928	3	0.7499%	4,726,766	5	0.5654%
North Georgia Hardwoods	5,832,379	4	0.4963%	2,372,163	9	0.2838%
Walmart	5,790,074	5	0.4927%	5,485,347	4	0.6562%
Georgia Transmission	4,413,740	6	0.3756%	3,312,366	6	0.3962%
Windstream	4,146,564	7	0.3529%	5,924,879	3	0.7088%
1031CD Portfolio 3 DST	3,900,648	8	0.3319%			
Ingles	3,716,229	9	0.3163%	2,706,535	7	0.3238%
Original Appalachian Artworks	2,668,068	10	0.2271%	2,534,888	8	0.3032%
WhiteHall Manor / Apts.				2,040,102	10	0.2440%
	<u>\$ 66,559,816</u>		<u>5.6643%</u>	<u>\$ 48,818,623</u>		<u>5.8399%</u>

Source: White County Tax Commissioner

WHITE COUNTY, GEORGIA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN 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>
2014	2013	\$ 7,682,345	\$ (474,881)	\$ 7,207,464
2015	2014	7,640,482	(413,210)	7,227,272
2016	2015	7,873,074	(320,171)	7,552,903
2017	2016	8,634,508	(320,927)	8,313,581
2018	2017	8,700,580	(217,134)	8,483,446
2019	2018	9,800,952	(201,780)	9,599,172
2020	2019	10,138,766	(183,012)	9,955,754
2021	2020	10,333,334	(18,562)	10,314,772
2022	2021	11,041,304	(32,359)	11,008,945
2023	2022	11,169,161	(25,464)	11,143,697

Source: White County Tax Commissioner

Collections Within the Fiscal Year of the Levy		Collections in Subsequent Years		Total Collections to Date	
Amount	Percentage of Original Levy	Amount	Amount	Amount	Percentage of Adjusted Levy
\$ 7,133,922	92.86%	\$ 73,542	\$ 7,207,464	100.00%	
7,158,621	93.69%	67,477	7,226,098	99.98%	
7,500,949	95.27%	50,030	7,550,979	99.97%	
8,266,951	95.74%	44,537	8,311,488	99.97%	
8,436,811	96.97%	44,595	8,481,406	99.98%	
9,541,369	97.35%	57,361	9,598,730	100.00%	
9,869,634	97.35%	83,514	9,953,148	99.97%	
10,292,397	99.60%	21,053	10,313,450	99.99%	
11,007,241	99.69%	12,914	11,007,241	99.98%	
11,130,650	99.66%	N/A	11,130,650	99.88%	

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

Governmental Activities					
Fiscal Year	Notes Payable	Revenue Bonds	Total	Percentage of Personal Income (1)	Per Capita
2014	\$ 68,200	\$ 0	\$ 68,200	0.01%	\$ 2.38
2015	39,592	0	39,592	0.01%	1.37
2016	10,058	0	10,058	0.00%	0.34
2017	216,651	7,690,000	7,906,651	0.90%	268.20
2018	569,596	6,795,000	7,364,596	0.81%	247.35
2019	327,755	5,885,000	6,212,755	0.62%	205.58
2020	80,329	4,965,000	5,045,329	0.47%	162.75
2021	339,629	4,075,000	4,414,629	0.41%	157.65
2022	471,679	3,435,000	3,906,679	0.32%	137.36
2023	302,565	2,780,000	3,082,565	0.23%	107.01

Fiscal Year	Business-Type Activities	Primary Government		
	Revenue Bonds	Total	Percentage of Personal Income (1)	Per Capita
2014	\$ 5,898,739	\$ 5,966,939	0.79%	\$ 208.58
2015	4,978,514	5,018,106	0.64%	173.67
2016	4,038,289	4,048,347	0.50%	138.70
2017	0	7,906,651	0.90%	268.20
2018	0	7,364,596	0.81%	247.35
2019	0	6,212,755	0.62%	205.58
2020	0	5,045,329	0.47%	162.75
2021	0	4,414,629	0.41%	157.65
2022	0	3,906,679	0.32%	137.36
2023	0	3,082,565	0.23%	107.01

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, 2023

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to Government</u>	<u>Amount Applicable to Government</u>
Overlapping:			
City of Helen	\$ 5,925,648	100%	\$ 5,925,648
City of Cleveland	1,614,374	100%	1,614,374
White County Board of Education	<u>20,000,000</u>	100%	<u>20,000,000</u>
Total overlapping debt	27,540,022		27,540,022
White County Direct Debt	<u>3,082,565</u>	100%	<u>3,082,565</u>
Total direct and overlapping debt	<u>\$ 30,622,587</u>		<u>\$ 30,622,587</u>

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

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the County. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, burden borne by the residents and businesses should be taken into account.

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the County's taxable assessed value that is within the government's boundaries and dividing it by the County's total taxable assessed value.

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

	Fiscal Year			
	2014	2015	2016	2017
Taxable assessed value of property	\$ 835,946	\$ 833,386	\$ 858,756	\$ 863,624
Add back: exemptions	134,618	136,994	146,544	149,923
Total assessed value	<u>970,564</u>	<u>970,380</u>	<u>1,005,300</u>	<u>1,013,547</u>
Debt limit (10% total assessed value)	97,056	97,038	100,530	101,355
Amount of debt applicable to limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Legal debt margin	<u>\$ 97,056</u>	<u>\$ 97,038</u>	<u>\$ 100,530</u>	<u>\$ 101,355</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					
2018	2019	2020	2021	2022	2023
\$ 870,232	\$ 911,716	\$ 943,141	\$ 961,240	\$ 1,027,098	\$ 1,175,083
151,615	164,459	166,633	166,867	196,121	272,986
<u>1,021,847</u>	<u>1,076,175</u>	<u>1,109,774</u>	<u>1,128,107</u>	<u>1,223,219</u>	<u>1,448,069</u>
102,185	107,618	110,977	112,811	122,322	144,807
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 102,185</u>	<u>\$ 107,618</u>	<u>\$ 110,977</u>	<u>\$ 112,811</u>	<u>\$ 122,322</u>	<u>\$ 144,807</u>
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**WHITE COUNTY, GEORGIA
 PLEDGED-REVENUE COVERAGE
 LAST TEN FISCAL YEARS**

Fiscal Year	Sales Tax Collections	Revenue Bonds Debt Service			Coverage
		Principal	Interest	Total	
2014	\$ 3,381,276	\$ 895,000	\$ 182,038	\$ 1,077,038	\$ 3.14
2015	3,569,641	915,000	161,650	1,076,650	3.32
2016	3,767,844	935,000	137,356	1,072,356	3.51
2017 *	4,035,631	0	142,636	142,636	28.29
2018	4,332,136	895,000	77,137	972,137	4.46
2019	4,666,303	910,000	138,793	1,048,793	4.45
2020	5,052,804	920,000	123,227	1,043,227	4.84
2021	6,715,941	890,000	107,531	997,531	6.73
2022	7,202,572	640,000	92,095	732,095	9.84
2023	7,691,531	655,000	77,631	732,631	10.50

* Series 2010 Bonds were paid in full using proceeds from Series 2016 Bonds during fiscal year 2017. No principal payments were made from SPLOST proceeds.

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

Fiscal Year	Population	(1) Personal Income (in thousands)	(1) Per Capita Personal Income	Unemployment Rate (2)	(3) School Enrollment
2014	28,608	\$ 752,625	\$ 26,308	7.30%	3,894
2015	28,895	778,458	26,941	4.80%	3,839
2016	29,188	817,619	28,012	4.50%	3,914
2017	29,480	874,239	29,655	4.60%	3,819
2018	29,774	905,668	30,418	2.80%	3,801
2019	30,220	1,005,178	33,262	2.70%	3,857
2020	31,000	1,083,791	34,961	2.90%	3,731
2021	28,003	1,085,269	38,755	2.00%	3,756
2022	28,442	1,208,256	38,858	2.50%	3,834
2023	28,806 *	1,350,972 ***	46,899	2.90%	** 3,808

Source (1): United States Bureau of Economic Analysis

Source (2): Georgia Department of Labor

Source (3): White County Board of Education

* United States Census Bureau July 1, 2022 numbers

** 2022 Unemployment Rate of 2.90% is as of August 2023

*** United States Bureau of Economic Analysis - November 2022

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

<u>Taxpayer</u>	<u>2023</u>			<u>2014</u>		
	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Labor Force</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Labor Force</u>
White County Board of Education	571	1	3.27%	520	2	4.15%
Truett-McConnell College	428	2	2.45%	145	7	1.16%
Freudenberg NOK	389	3	2.23%	672	1	5.36%
Wal-Mart	323	4	1.85%	305	3	2.43%
White County Government	309	5	1.77%	185	5	1.48%
Ingles Supermarkets	200	6	1.15%	100	9	0.80%
Black Bear	136	7	0.78%			
Mountain Education Charter	129	8	0.74%			
Cobb Vantress	128	9	0.73%	90	10	0.72%
Unicoi State Park	121	10	0.69%			
Reliable Rehab (Gateway and Friendship)				165	6	1.32%
State of Georgia				297	4	2.37%
Tribe Transportation				130	8	1.04%
	2,734		15.66%	2,609		20.83%
Total County Labor Force	17,460			12,534		

Source (1): White County Office of Economic Development

Source (2): State of Georgia Website

Source (3): Individual Businesses

Note: State of Georgia does not track total employees; only by individual department

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

<u>Function</u>	Full-time Equivalent Employees as of June 30			
	2014	2015	2016	2017
General Government	30.12	33.60	33.05	34.17
Public Safety				
Sheriff				
Officers	80.77	86.35	86.06	86.49
Civilians	4.00	2.00	2.00	1.00
Fire Protection				
Firefighters	9.40	13.89	15.86	16.35
Civilians	2.00	2.00	2.00	0.00
Other public safety	22.85	24.37	21.14	23.67
Judicial	12.60	11.43	11.29	12.47
Public Works	17.35	18.74	18.02	18.32
Health and Welfare	4.67	5.65	4.80	5.17
Recreation and culture	4.93	5.31	5.12	15.23
Housing and Development	5.28	4.53	4.69	4.99
Total employees	193.97	207.87	204.03	217.86

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).

Source: White County Finance Department

Full-time Equivalent Employees as of June 30

2018	2019	2020	2021	2022	2023
35.01	43.40	40.43	46.48	38.66	40.79
86.61	86.71	84.85	84.26	83.54	84.43
1.00	1.00	4.00	4.00	4.00	4.00
17.03	20.77	26.75	33.88	35.18	43.48
0.00	0.00	0.00	0.00	0.00	0.00
24.03	25.80	27.01	26.47	30.46	27.99
13.79	14.04	14.42	13.76	15.36	15.20
18.84	19.98	20.12	19.88	19.73	19.23
5.38	5.54	5.57	5.62	5.47	5.49
11.91	7.18	12.33	12.99	14.82	19.66
6.50	6.59	6.05	5.44	6.98	6.63
220.10	231.01	241.53	252.78	254.20	266.90

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

<u>Function</u>	Fiscal Year			
	2014	2015	2016	2017
Sheriff				
Traffic citations	1,891	1,195	1,584	1,333
Fire				
Number of calls answered	1,155	1,137	1,504	1,755
Inspections conducted	10	10	28	6
Highways and streets				
Street resurfacing (miles)	8.06	5.92	5.28	3.43
Sanitation				
Refuse collected (tons/day)	60.06	62.36	65.57	79.60
Recyclables collected (tons/year)	11.64	9.80	7.50	6.86

Source: Various County Departments

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

Fiscal Year					
2018	2019	2020	2021	2022	2023
1,241	2,040	1,480	714	595	471
1,815	1,824	2,050	2,154	2,015	2,666
14	8	6	8	5	22
-	5.00	4.00	8.21	3.91	7.31
86.70	86.22	85.53	97.78	105.30	103.10
7.30	7.45	8.80	10.40	12.60	13.20

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

Function	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
Buildings	10	12	12	12	12	11	11	11	11	11
Vehicles	16	16	20	20	18	19	19	19	20	23
Equipment	17	17	17	22	40	43	43	47	47	47
Public Safety										
Sheriff										
Office & Detention Ctr.	1	1	1	1	1	1	1	1	1	1
Vehicles (1)	50	70	73	71	61	59	69	66	71	77
Fire Department										
Fire stations	6	6	6	6	6	6	6	6	6	6
Aerial truck	0	0	0	0	0	0	0	0	0	0
Pumper trucks	6	7	7	7	7	7	6	6	6	7
Vehicles	22	20	20	38	24	24	24	25	24	27
EMA										
Vehicles	3	4	4	4	5	5	4	6	6	5
Animal Shelter										
Buildings	2	2	2	2	2	2	2	2	2	2
Vehicles	3	3	4	4	3	3	3	3	3	3
Other public safety										
Equipment	172	265	265	236	216	220	213	215	215	217
Housing & Development										
Building Inspection / Soil Erosion										
Vehicles	1	1	1	1	2	2	3	3	3	2
Code Enforcement										
Vehicles	1	1	1	1	1	1	1	1	1	1
Planning										
Vehicles	3	2	2	2	2	2	3	3	3	3
Culture & Recreation										
Buildings	7	7	7	7	7	9	10	10	10	10
Vehicles	2	2	2	2	2	2	2	2	3	4
Equipment	19	19	18	38	39	39	39	40	40	41
Parks	2	2	2	2	3	3	3	3	3	3
Public Works										
Buildings	2	3	2	2	2	2	2	2	2	2
Vehicles	29	31	32	30	32	34	35	35	35	35
Heavy equipment	14	15	15	13	13	11	11	12	12	12
Small equipment	57	65	65	68	68	65	65	65	65	65
Solid Waste										
Buildings										
Conven. Ctr.	1	1	1	1	1	1	1	1	1	1
Transfer Station	2	1	1	1	1	1	1	1	1	1
Equipment	3	3	3	3	3	3	3	3	3	3

Source: 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.

Part IV

Other Reporting Section



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SINGLE AUDIT SECTION

This section contains reports required by the Uniform Guidance and grantor agencies.

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

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

We have audited, in accordance with the 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, 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, 2023, and the related notes to the financial statements, which collectively comprise White County, Georgia's basic financial statements and have issued our report thereon dated November 3, 2023. Our report includes a reference to other auditors who audited the financial statements of the White County Health Department, as described in our report on White County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that were reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered White County, Georgia's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of White County, Georgia's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 through 2023-002 that we consider to be significant deficiencies.

Report on 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 grants 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

White County, Georgia's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on White County, Georgia's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. White County, Georgia's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of White County, Georgia's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rushton, LLC

Gainesville, Georgia
November 3, 2023

Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited White County, Georgia’s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of White County, Georgia’s major federal programs for the year ended June 30, 2023. White County, Georgia’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, White County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of White County, Georgia and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of White County, Georgia’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to White County, Georgia’s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on White County, Georgia's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about White County, Georgia's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding White County, Georgia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of White County, Georgia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of White County, Georgia's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Rushton, LLC

Gainesville, Georgia
November 3, 2023

WHITE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2023

<u>Federal Grant/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass- Through Number</u>	<u>Expenditures</u>
<u>Department of Agriculture</u>			
Forest Service Schools and Roads Cluster Schools and Roads - Grants to States	10.665	N/A	\$ 24,888
<u>Department of the Interior</u>			
Payments in Lieu of Taxes	15.226	N/A	100,168
<u>Department of Justice</u>			
Bulletproof Vest Partnership Program	16.607	N/A	1,956
Passed through the Criminal Justice Coordinating Council: Edward Byrne Memorial Justice Assistance Grant Program	16.738	B21-8-007 B22-8-007	251,699 277,842 <u>529,541</u>
Total Department of Justice			<u>531,497</u>
<u>Department of the Treasury</u>			
COVID-19 Local Assistance and Tribal Consistency Fund	21.032	N/A	101,428
<u>Appalachian Regional Commission</u>			
Appalachian Area Development	23.002	N/A	69,090
<u>Department of Health and Human Services</u>			
<u>Aging Cluster</u>			
Passed through T&T Transportation: Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers	93.044	FY2023	14,647
Passed through Legacy Link, Inc.: Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers	93.044	FY2023	7,443
COVID-19 Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers	93.044	FY2023	11,737
			<u>33,827</u>

WHITE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2023

<u>Federal Grant/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass- Through Number</u>	<u>Expenditures</u>
Department of Health and Human Services, continued			
<u>Aging Cluster, continued</u>			
Passed through Legacy Link, Inc.: Special Programs for the Aging_ Title III, Part C_ Nutrition Services	93.045	FY2023	\$ 61,535
COVID-19 Special Programs for the Aging_ Title III, Part C_ Nutrition Services	93.045	FY2023	<u>33,859</u>
			<u>95,394</u>
Total Aging Cluster			<u>129,221</u>
Passed through T&T Transportation: Social Services Block Grant	93.667	FY2023	6,277
Passed through Legacy Link, Inc.: Social Services Block Grant	93.667	FY2023	<u>7,486</u>
			<u>13,763</u>
Total Department of Health and Human Services			<u>142,984</u>
Department of Homeland Security			
Passed through the Georgia Emergency Management Agency: Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4579-DR-GA FEMA-4600-DR-GA	8,731 <u>5,589</u>
			14,320
Emergency Management Performance Grants	97.042	OEM22	7,509
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2018-FH-00479	<u>50,263</u>
Total Department of Homeland Security			<u>72,092</u>
Total Federal Awards			<u><u>\$ 1,042,147</u></u>

See accompanying notes to the schedule of expenditures of federal awards and the schedule of findings and questioned costs.

WHITE COUNTY, GEORGIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2023

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of White County, Georgia, under programs for the federal government for the fiscal year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. De Minimis Indirect Cost Rate

White County, Georgia has elected not to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance.

4. Payments to Subrecipients

For the current fiscal year, White County, Georgia did not pass federal funds through to subrecipients.

WHITE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2023

1. Summary of the Auditor's Results

A. Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	None reported
Significant deficiencies identified not considered material weaknesses?	Yes
Noncompliance material to financial statements noted?	None reported

B. Federal Awards

Internal control over major programs:	
Material weaknesses identified?	None reported
Significant deficiencies identified not considered material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	None reported
Identification of major programs:	
16.738 Edward Byrne Memorial Justice Assistance Grant Program	
Dollar threshold used to distinguish Between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

WHITE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2023

2. Financial Statement Findings and Responses

A. Current Year Audit Findings

2023-001

Condition: County personnel may require additional training in the application of generally accepted accounting principles and the preparation of financial statements. Currently, the County relies on the external auditors for technical assistance in applying generally accepted accounting principles and the preparation of the financial statements. This is common for governments of similar size and structure to the County. Under current auditing standards, providing technical assistance does not impair the independence of the external auditor. However, future changes to auditing standards by standards setting boards could state that providing technical assistance would impair the independence of the external auditor. This does not indicate that the Finance Director is not trained to perform the daily accounting functions, but that the County has elected as a cost benefit to outsource this expertise to their auditors.

Criteria: Effective internal control requires that the County accept responsibility and understanding of the audited financial report.

Effect: Failure to understand the financial statements may lead to material misstatements.

Cause: County personnel do not have the necessary training in the application of generally accepted accounting principles and the preparation of financial statements.

Recommendation: County personnel should continue to receive training in the identification and application of generally accepted accounting principles and the preparation of the County's financial statements.

Management Response: Management concurs with this finding. Finance staff will continue classes to obtain/renew certifications. Additional educational classes are recommended by the County Manager on GASB Statement No. 34, the preparation of the government-wide financial statements, and the reconciling items for full accrual statements.

2023-002

Condition: Appropriate segregation of duties does not exist among recording, distribution, and reconciliation of cash accounts and other operational functions in the various funds maintained by the County. This is especially prominent in the offices of the Magistrate Court and Clerk of Superior Court.

Criteria: Segregation of employees' duties is a common practice in an effective internal control structure. Segregation of duties is when specific employee functions related to important accounting areas (such as cash receipting and cash disbursements) are separated among different individuals to significantly reduce the risk that any one individual could intentionally or unintentionally misappropriate assets.

Effect: Failure to maintain adequate segregation of duties exposes the assets of the County to greater risk of misappropriation.

Cause: There are several departments and constitutional offices of the County in which the segregation of duties could be improved.

WHITE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2023

2. Financial Statement Findings and Responses (continued)

A. Current Year Audit Findings (continued)

2023-002, continued

Recommendation: We recommend that each County office review its policies and procedures to determine where it can adequately segregate duties to alleviate the segregation of duties issues.

Management Response: Management has provided a copy of this finding to the appropriate Elected Officials and Department Heads and they concur with this finding. Action was taken immediately upon receipt of this comment from our auditors.

B. Prior Year Audit Findings Follow-Ups

2022-001

Condition: County personnel may require additional training in the application of generally accepted accounting principles and the preparation of financial statements. Currently, the County relies on the external auditors for technical assistance in applying generally accepted accounting principles and the preparation of the financial statements. This is common for governments of similar size and structure to the County. Under current auditing standards, providing technical assistance does not impair the independence of the external auditor. However, future changes to auditing standards by standards setting boards could state that providing technical assistance would impair the independence of the external auditor. This does not indicate that the Finance Officer is not trained to perform the daily accounting functions, but that the County has elected as a cost benefit to outsource this expertise to their auditors.

Not Corrected

2022-002

Condition: Appropriate segregation of duties does not exist among recording, distribution, and reconciliation of cash accounts and other operational functions in the various funds maintained by the County. This is especially prominent in the offices of the Magistrate Court, Probate Court, and Clerk of Superior Court.

Not Corrected

3. Federal Award Findings and Questioned Costs

The audit of our basic financial statements and schedule of expenditures of federal awards disclosed no audit findings or questioned costs which are required to be reported under Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

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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, 2023

<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>
<u>2008 Referendum</u>					
White County					
Roads, Streets and Bridges	\$ 6,216,000	\$ 5,746,303	\$ 5,746,303	\$ 0	\$ 5,746,303
Public facilities and infrastructure including, but not limited to: Administrative, Cultural, Parks and Recreation, and Public Safety	13,024,000	13,891,702			
Commissioners' Office			181,022	535	181,557
Finance			140,068	0	140,068
Public Defender			13,074	0	13,074
Animal Shelter			102,127	0	102,127
Coroner			29,807	0	29,807
Fire			4,740	0	4,740
Sheriff			156,995	0	156,995
Detention Center			11,684,049	0	11,684,049
Convenience Center			17,178	0	17,178
Senior Center			427,832	0	427,832
Public Health			88,298	0	88,298
Park and Recreation			1,046,002	0	1,046,002
City of Cleveland	3,380,000	2,200,654	2,200,654	0	2,200,654
City of Helen	3,380,000	2,200,654	2,200,654	0	2,200,654
Total	<u>\$ 26,000,000</u>	<u>\$ 24,039,313</u>	<u>\$ 24,038,803</u>	<u>\$ 535</u>	<u>\$ 24,039,338</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.

WHITE COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX
For the fiscal year ended June 30, 2023

<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>
<u>2014 Referendum</u>					
White County					
Detention Center Installment					
Sale Agreement Payments	\$ 6,799,416	\$ 4,135,736	\$ 4,135,736	\$ 0	\$ 4,135,736
Administration Equipment, Facilities, and Vehicles	700,188	905,126	2,200,314	30,575	2,230,889
Historical Facilities Renovations/Additions	99,826	99,826	84,358	0	84,358
Economic Development Authority Equipment, Facilities, and Vehicles	50,616	50,616	18,566	0	18,566
E911 Communication System Infrastructure and Upgrades	260,110	260,696	200,696	0	200,696
Fire-EMS Equipment, Facilities, and Vehicles	25,308	444,699	480,862	0	480,862
Library Facilities, Equipment, and Materials	99,826	99,826	8,000	0	8,000
Computer and Communications Information Technology Equipment and System Infrastructure and Upgrades	174,344	174,344	151,065	0	151,065
Roads and Bridges Equipment, Vehicles, Resurfacing, and Improvements	5,500,272	7,528,486	8,509,118	17,374	8,526,492
Parks and Recreation Equipment, Facilities, and Vehicles	25,308	494,226	494,226	0	494,226
Senior Center Facilities and Vehicles	99,826	99,826	20,500	0	20,500
Sheriff's Department Equipment, Facilities, and Vehicles	199,652	1,010,002	1,010,002	0	1,010,002
Solid Waste Facilities	25,308	25,308	0	0	0
City of Cleveland	2,470,000	3,425,643	3,425,643	0	3,425,643
City of Helen	2,470,000	3,425,643	3,425,643	0	3,425,643
Total	<u>\$ 19,000,000</u>	<u>\$ 22,180,003</u>	<u>\$ 24,164,729</u>	<u>\$ 47,949</u>	<u>\$ 24,212,678</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.

WHITE COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX
For the fiscal year ended June 30, 2023

<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>
<u>2020 Referendum</u>					
White County					
Yonah Preserve Park Installment					
Sale Agreement Payments	\$ 4,800,000	\$ 4,800,000	\$ 732,095	\$ 732,631	\$ 1,464,726
Courthouse Renovations / Addition	5,000,000	5,000,000	0	0	0
Administration Equipment, Facilities, and Vehicles	1,000,000	1,000,000	323,427	2,095,941	2,419,368
E911, Fire-EMS Equipment, Facilities, and Vehicles	1,500,000	1,500,000	138,413	580,013	718,426
Roads and Bridges Equipment, Vehicles, Resurfacing, and Improvements	3,000,000	4,226,885	2,427,845	1,580,509	4,008,354
Parks and Recreation Equipment, Facilities, and Vehicles	1,000,000	1,000,000	88,645	46,218	134,863
Sheriff's Department Equipment, Facilities, and Vehicles	500,000	758,418	914,733	511,051	1,425,784
City of Cleveland	5,600,000	5,600,000	2,284,798	1,522,923	3,807,721
City of Helen	5,600,000	5,600,000	2,284,798	1,522,923	3,807,721
Total	<u>\$ 28,000,000</u>	<u>\$ 29,485,303</u>	<u>\$ 9,194,754</u>	<u>\$ 8,592,209</u>	<u>\$ 17,786,963</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.