

WHITE COUNTY, GEORGIA

Comprehensive Annual Financial Report

For the fiscal year ended June 30, 2020

Prepared by: Finance Department

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Part I

Introductory Section



WHITE COUNTY, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the fiscal year ended June 30, 2020

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Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**White County
Georgia**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2019

Christopher P. Morrill

Executive Director/CEO

OFFICIALS OF WHITE COUNTY, GEORGIA

BOARD OF COMMISSIONERS

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

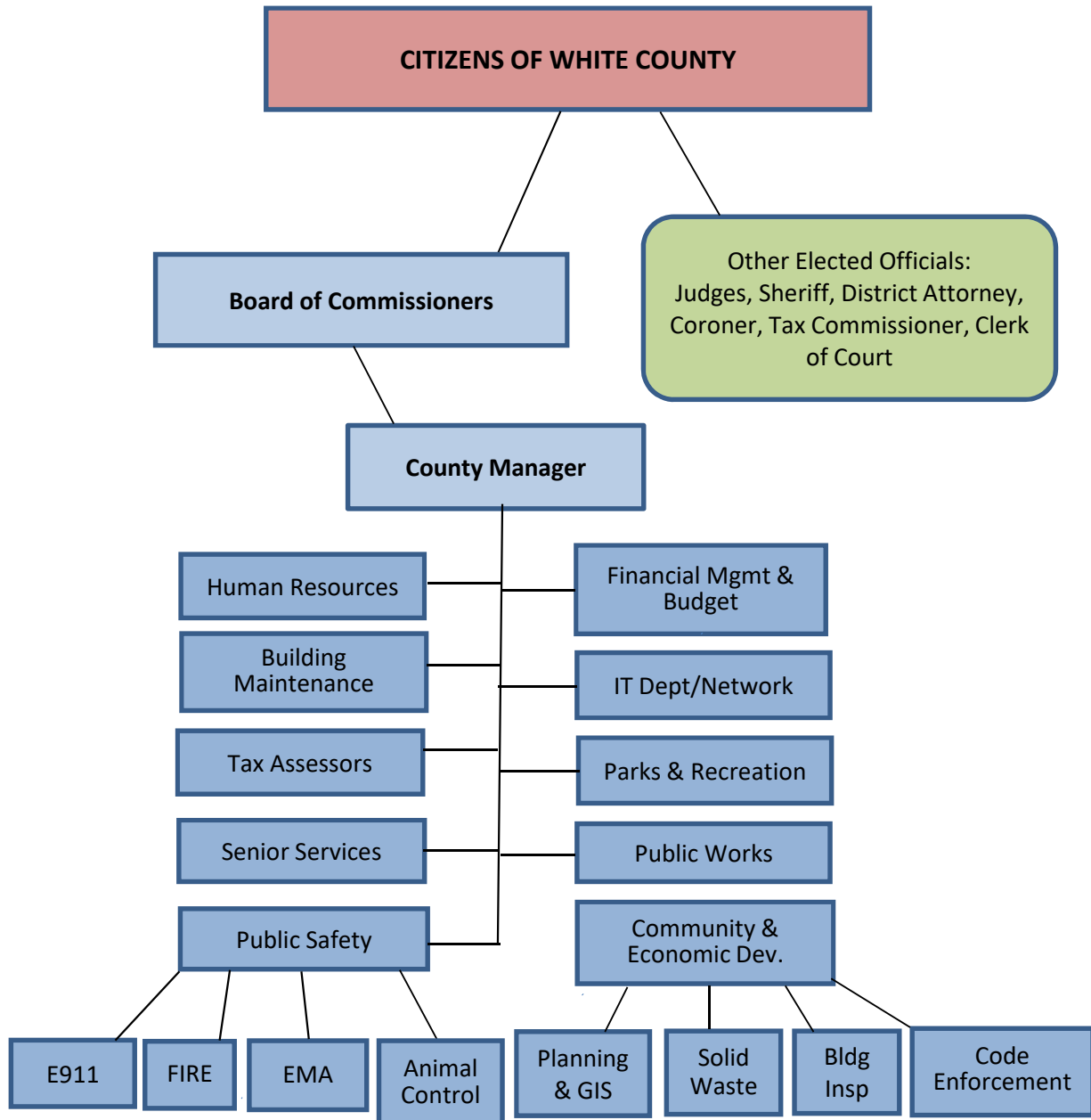
Commission Staff

Jason Cobb, 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	Joe Gailey
Planning	Harry Barton
Senior Center	Barbara Overton
Public Works	David Cangemi
Tax Assessors	Bryan Payne

**WHITE COUNTY, GEORGIA
ORGANIZATIONAL CHART**





October 30, 2020

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 Comprehensive Annual Financial Report (CAFR) of White County, Georgia for the fiscal year ended June 30, 2020.

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

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

The County's financial statements have been audited by Rushton and Company, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2020, 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, 2020, 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 2020, it was approximately 31,000 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. Any increase in departmental totals requires approval of the Board of Commissioners in an official meeting.

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 develop and make improvements to the 1000 acre Yonah Preserve Park. The sports complex was opened to baseball and softball and is hosting district and organizational tournaments.

White County worked through the COVID-19 pandemic using a reduced workforce, adhering to the recommended social distancing guidelines. Staff worked closely with government and private entities to disseminate information about the pandemic.

Other accomplishments during the fiscal year include:

- Completed several road preparation and paving projects
- Served 37,152 home delivered and congregate meals. This is an 8% increase from FY2019
- Renovated work areas for the Voter Registrar and Building/Planning departments
- Processed 725 total building permits, including 111 new residential projects, 23 new commercial projects and 59 mobile home permits
- Hired full-time Code Enforcement Officer that is a post-certified White County Deputy Sheriff
- Added additional firefighters to staff a station 24/7
- Completed installation of new NextGEN 911 call handling equipment
- Added additional water rescue capabilities

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 \$4,772,064, or 24 percent of the 2020 annual expenditures budget. The County maintains these funds to provide cash flow throughout the year and as a buffer against unforeseen events.

Relevant Financial Policies

Management and staff continue to review the draft of the comprehensive financial policy, which will aid management with guidelines and procedures in standard operating procedures. The goal is to approve the formal comprehensive financial policy in the next fiscal year.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) has a program where counties and municipalities can submit their annual CAFR for review. If the report is found to meet all the required criteria of GAAP and applicable legal requirements, a Certificate of Achievement for Excellence in Financial Reporting will be awarded to the County. Having received this award for the last nine fiscal years, this report for fiscal year 2020 will be submitted with hopes of receiving this award in 2021. This is an annual award, and submission needs to be done in order to be received each year.

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

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

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



Jason Cobb
County Manager

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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 Financial Statements

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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of White County Health Department, a 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. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the 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, 2020, 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 Special Revenue Fund, and the Hotel/Motel Tax Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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.

Other 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 introductory section, combining and individual fund financial statements and schedules, the statistical section and the state reporting section with 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 combining and individual fund financial statements and schedules and the schedule of projects financed with special purpose local option sales tax are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 and the schedule of projects financed with special purpose local option sales tax are fairly stated in all material respects in relation to the basic 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.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, White County, Georgia's basic financial statements for the year ended June 30, 2019, which are not presented with the accompanying financial statements. In our report dated October 25, 2019, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise White County's basic financial statements as a whole. The combining and individual fund financial statements and schedules related to the 2019 financial statements are presented for the purposes of additional analysis and are not a required part of the financial statements.

The combining and individual fund financial statements and schedules related to the 2019 financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the 2019 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those 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 2019 combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2020, on our consideration of White County, Georgia's internal control over financial reporting and on 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 & Company, LLC

Certified Public Accountants

Gainesville, Georgia
October 30, 2020

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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, 2020. 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, 2020 by \$54,213,810 (reported as *net position*). Of this amount, \$6,483,556 (reported as *unrestricted net position*) may be used to meet the County's ongoing obligations.
- As of June 30, 2020, White County's governmental funds reported combined ending fund balances of \$12,833,220. The governmental funds reported a combined ending unassigned fund balance of \$4,772,064.

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 64. 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 fifteen 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, 2014 SPLOST Fund, and Yonah Park Preserve Fund, which are considered major funds. Data from the other ten 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 64-67 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, and Hotel/Motel Tax Fund to demonstrate compliance with these budgets.

The County's basic governmental fund financial statements are presented on pages 18-27 of this report.

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

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

The County's proprietary fund financial statements are presented on pages 28-30.

- **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 page 31.

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 32-63 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 2020 and 2019

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Assets						
Current assets	\$ 13,979,398	\$ 12,520,672	\$ 692,082	\$ 607,713	\$ 14,671,480	\$ 13,128,385
Capital assets	46,314,887	46,506,029	500,701	519,881	46,815,588	47,025,910
Total assets	60,294,285	59,026,701	1,192,783	1,127,594	61,487,068	60,154,295
Liabilities						
Current liabilities	2,572,001	3,144,312	29,655	34,664	2,601,656	3,178,976
Noncurrent liabilities	4,219,659	5,185,075	451,943	461,383	4,671,602	5,646,458
Total liabilities	6,791,660	8,329,387	481,598	496,047	7,273,258	8,825,434
Net position						
Net investment in capital assets	41,259,558	39,779,236	500,701	519,881	41,760,259	40,299,117
Restricted	5,969,995	5,535,740	0	0	5,969,995	5,535,740
Unrestricted	6,273,072	5,382,338	210,484	111,666	6,483,556	5,494,004
Total net position	\$ 53,502,625	\$ 50,697,314	\$ 711,185	\$ 631,547	\$ 54,213,810	\$ 51,328,861

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 \$54,213,810 at the close of the fiscal year.

Approximately 77.0% 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 11.0% 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 12.0%, represents resources that can be used to meet the County's ongoing obligations to citizens and creditors.

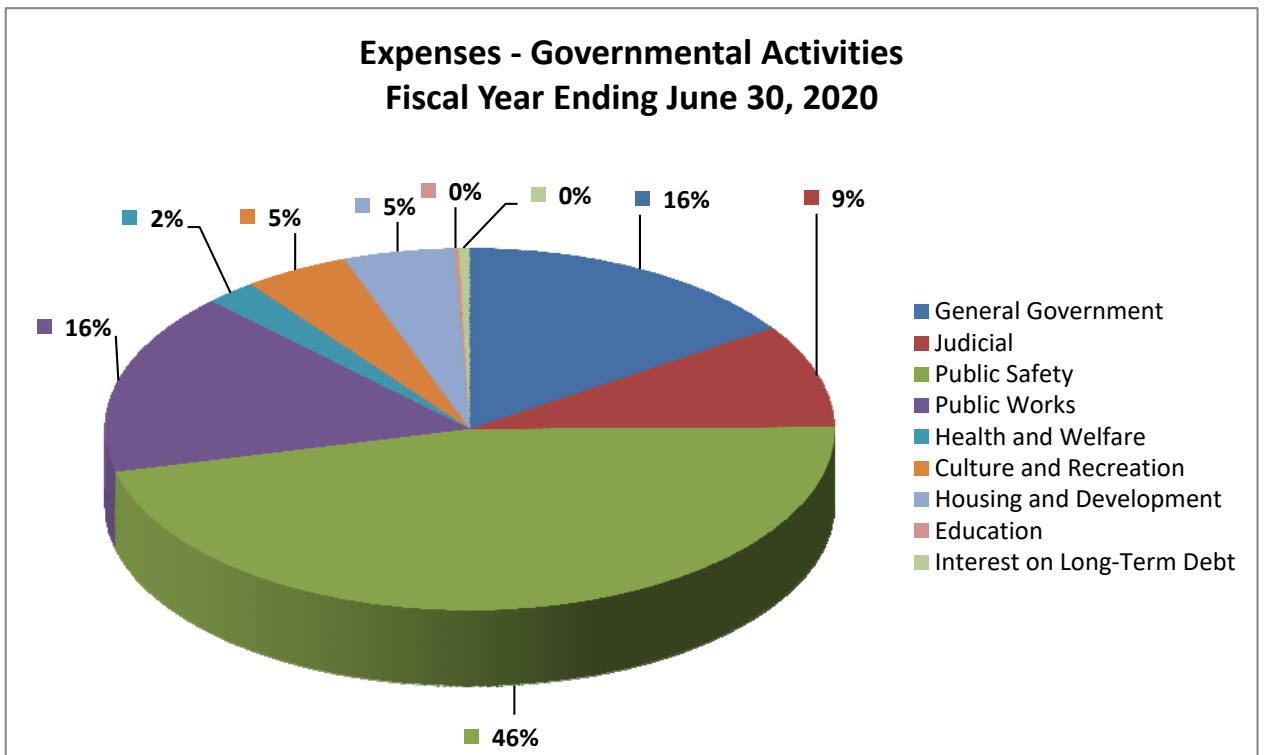
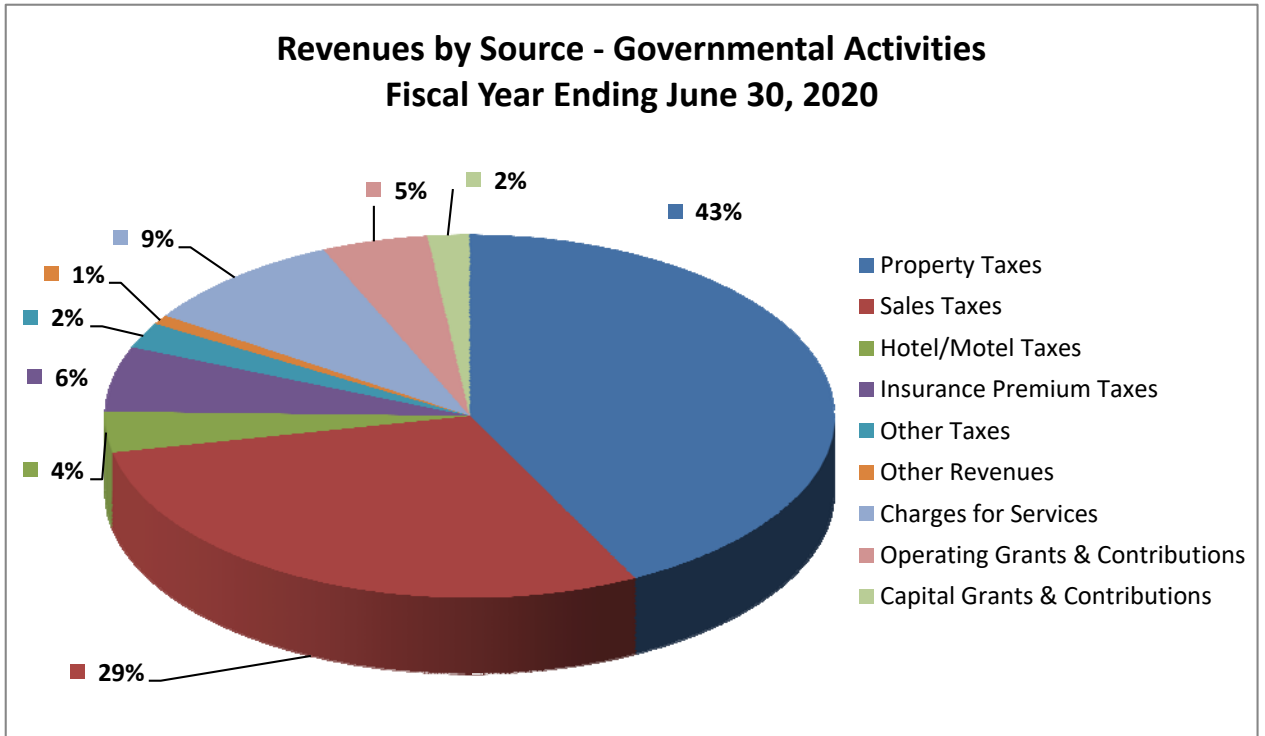
The following condensed financial information was derived from the government-wide Statement of Activities and reflects how White County's net position changed during the fiscal year.

White County
Changes in Net Position
For the Fiscal Years 2020 and 2019

Revenues	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Program revenues:						
Charges for services	\$ 2,524,680	\$ 2,683,751	\$ 158,782	\$ 136,695	\$ 2,683,462	\$ 2,820,446
Operating grants and contributions	1,304,080	1,362,557	22,500	7,500	1,326,580	1,370,057
Capital grants and contributions	511,847	593,465	0	0	511,847	593,465
General revenues:						
Property tax	11,752,568	10,995,793	0	0	11,752,568	10,995,793
Sales tax	8,094,530	7,466,083	0	0	8,094,530	7,466,083
Hotel/Motel tax	997,766	998,309	0	0	997,766	998,309
Insurance premium tax	1,602,658	1,494,568	0	0	1,602,658	1,494,568
Other taxes	631,246	498,546	0	0	631,246	498,546
Other revenues	232,826	250,539	7,790	7,335	240,616	257,874
Total revenues	27,652,201	26,343,611	189,072	151,530	27,841,273	26,495,141
Expenses						
General Government	3,871,802	3,765,039	0	0	3,871,802	3,765,039
Judicial	2,296,863	2,388,930	0	0	2,296,863	2,388,930
Public Safety	11,523,241	11,246,809	0	0	11,523,241	11,246,809
Public Works	4,042,604	3,995,005	0	0	4,042,604	3,995,005
Health and Welfare	561,845	560,353	0	0	561,845	560,353
Culture and Recreation	1,161,047	1,066,249	0	0	1,161,047	1,066,249
Housing and Development	1,219,159	1,218,961	0	0	1,219,159	1,218,961
Education	49,351	60,704	0	0	49,351	60,704
Interest on long-term debt	120,978	142,215	0	0	120,978	142,215
Solid Waste	0	0	107,753	105,538	107,753	105,538
Development Authority	0	0	1,681	3,264	1,681	3,264
Total expenses	24,846,890	24,444,265	109,434	108,802	24,956,324	24,553,067
Increase (decrease) in net position before transfers	2,805,311	1,899,346	79,638	42,728	2,884,949	1,942,074
Transfers in (out)	0	(4,345)	0	4,345	0	0
Increase (decrease) in net position	2,805,311	1,895,001	79,638	47,073	2,884,949	1,942,074
Net position-beginning	50,697,314	48,802,313	631,547	584,474	51,328,861	49,386,787
Net position-ending	\$ 53,502,625	\$ 50,697,314	\$ 711,185	\$ 631,547	\$ 54,213,810	\$ 51,328,861

Governmental Activities –

The following charts illustrate 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 2020. Total revenues of the governmental activities increased more than \$1,300,000. The largest cause of the increase was property tax revenues, which increased more than \$750,000. Sales tax revenues increased more than \$620,000. 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 2020 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 \$400,000 from the prior fiscal year. Public safety expenses show an increase of over \$270,000 from fiscal year 2019 due predominantly to an increase in salaries and wages. General government expenses increased by more than \$100,000 due to an increase in salaries and wages. 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 \$12,833,220. The governmental funds reported a combined unassigned fund balance of \$4,772,064. The remainder of fund balance is nonspendable, restricted, committed, or assigned for projects or for the fiscal year 2021 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 \$4,772,064, while total fund balance reached \$6,076,031. 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 27% of total General Fund expenditures, while total fund balance represents approximately 35% of that same amount.

Revenues from property taxes increased by approximately \$752,000, or 7%. Local option sales tax increased by approximately \$241,000, or 9%. Insurance premium tax increased by approximately \$108,000, or 7%. The County ended the fiscal year by increasing fund balance of the General Fund by \$954,370, or approximately 15.7%. The increase is largely attributed to the increased revenues noted above and a much smaller increase in expenditures. Transfers to other funds remained similar to the prior fiscal year. A \$258,000 increase in public safety expenditures attributed to most of the increase in expenditures, mostly due to an increase in Fire and Sheriff personal services expenditures. By comparison, in fiscal year 2019, fund balance of the General Fund was decreased by 0.9%.

At the end of the current fiscal year, the Drug Task Force Special Revenue Fund had total fund balance of \$682,294, all of which is restricted for drug task force facilities, equipment, and operations. Fund balance decreased \$20,339 during fiscal year 2020 compared with a \$175,250 increase in the prior fiscal year. Revenues decreased during the current fiscal year due to decreased grant revenues and decreased fines, fees, and forfeitures. Expenditures decreased during the current fiscal year due to decreased capital outlay expenditures and decreased payments to other agencies.

At the end of the current fiscal year, the Hotel/Motel Tax Special Revenue Fund had total fund balance of \$1,052,843, of which \$255,311 is restricted for tourism product development, \$792,807 is assigned to tourism, and \$4,725 is assigned to the subsequent budget. Fund balance increased \$145,906 during fiscal year 2020 compared with a \$292,091 increase in the prior fiscal year due primarily to similar hotel/motel taxes received, with an increase in expenditures, mostly tourism product development capital outlay expenditures.

At the end of the current fiscal year, the 2014 SPLOST Capital Projects Fund had total fund balance of \$4,579,654, all of which is restricted for capital outlay. Fund balance of the 2014 SPLOST Fund decreased \$1,056,963 for fiscal year 2020 due to increased SPLOST revenues and reduced expenditures. Roads and Bridges expenditures decreased \$1,206,853.

At the end of the current fiscal year, the Yonah Preserve Park Capital Projects Fund had total fund balance of \$0. This fund is used to account for financial resources to be used for construction of a multi-purpose recreational facility at the Yonah Preserve site. Capital outlay expenditures for the current year totaled \$10,723.

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 decreased 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 less than amounts appropriated. Overall, the County expended less than revenues received and transferred a similar amount to other funds as the prior fiscal year.

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 \$ 650,245
- Development Authority \$ 60,940

The total increase in net position for both funds was \$79,638 due mostly to operating income for both funds. The Development Authority also had increased intergovernmental revenues in the current fiscal year.

Capital Assets and Debt Administration

Capital Assets. White County has invested \$46,815,588 in capital assets (net of accumulated depreciation). Approximately 98.9% 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 at the end of the fiscal year are summarized as follows:

**White County
Capital Assets (net of accumulated depreciation)
Fiscal Years 2020 and 2019**

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 9,314,696	\$ 9,314,696	\$ 84,361	\$ 84,361	\$ 9,399,057	\$ 9,399,057
Construction in progress	4,980,891	4,744,112	0	0	4,980,891	4,744,112
Buildings	21,882,754	21,657,056	710,404	710,404	22,593,158	22,367,460
Land improvements	4,257,463	4,257,463	0	0	4,257,463	4,257,463
Machinery and equipment	5,520,621	5,344,768	48,517	48,517	5,569,138	5,393,285
Furniture and fixtures	826,547	861,875	0	0	826,547	861,875
Vehicles	7,076,136	6,584,400	0	0	7,076,136	6,584,400
Infrastructure	56,287,054	55,466,419	0	0	56,287,054	55,466,419
Total	<u>110,146,162</u>	<u>108,230,789</u>	<u>843,282</u>	<u>843,282</u>	<u>110,989,444</u>	<u>109,074,071</u>
Accumulated Depreciation	<u>(63,831,275)</u>	<u>(61,724,760)</u>	<u>(342,581)</u>	<u>(323,401)</u>	<u>(64,173,856)</u>	<u>(62,048,161)</u>
Net Capital Assets	<u>\$ 46,314,887</u>	<u>\$ 46,506,029</u>	<u>\$ 500,701</u>	<u>\$ 519,881</u>	<u>\$ 46,815,588</u>	<u>\$ 47,025,910</u>

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

- Continued construction on the Yonah Preserve Park
- Investments in machinery, equipment, and vehicles throughout the County in public safety departments
- Paving and resurfacing of various roads and bridges throughout the County

Additional information on the County’s capital assets can be found in Note 9 to the financial statements on pages 52-53 of this report.

Long-term Debt and Other Liabilities. On June 30, 2020, White County had total capital leases payable in the amount of \$80,329. The County's capital lease balance decreased by \$247,426 during the fiscal year due to regularly scheduled principal payments. On June 30, 2020, White County had revenue bonds payable with a balance outstanding of \$4,965,000. During fiscal year 2020, bonds payable decreased by \$920,000 due to regularly scheduled principal payments. Additional information on the County's long-term debt and other liabilities can be found in Notes 11 and 12 to the financial statements on pages 55-56 of this report.

Economic Condition and Outlook

White County continues to fair well while in the midst of the COVID-19 pandemic. Several factors were considered during preparation of the budget for fiscal year 2021, including the following:

- The unknown surrounding the ongoing COVID-19 pandemic
- 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, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
ASSETS				
Current assets				
Cash and cash equivalents	\$ 11,294,026	\$ 475,577	\$ 11,769,603	\$ 686,786
Certificates of deposit	669,575	209,931	879,506	0
Restricted cash and cash equivalents	536,505	0	536,505	0
Receivables (net)				
Accounts	117,405	6,574	123,979	47,418
Intergovernmental	160,393	0	160,393	0
Taxes	1,165,590	0	1,165,590	0
Prepays	35,904	0	35,904	0
	13,979,398	692,082	14,671,480	734,204
Noncurrent assets				
Capital assets				
Non-depreciable	14,295,587	84,361	14,379,948	0
Depreciable (net)	32,019,300	416,340	32,435,640	5,496
	46,314,887	500,701	46,815,588	5,496
	60,294,285	1,192,783	61,487,068	739,700
DEFERRED OUTFLOWS OF RESOURCES				
Pension deferred outflows of resources	0	0	0	121,890
OPEB deferred outflows of resources	0	0	0	56,557
	0	0	0	178,447
LIABILITIES				
Current liabilities				
Payables				
Accounts	429,427	12,062	441,489	5,500
Intergovernmental	157,207	0	157,207	0
Interest	53,701	0	53,701	0
Accrued salaries and expenses	257,312	803	258,115	0
Compensated absences	433,975	0	433,975	35,800
Capital leases payable	80,329	0	80,329	0
Bonds payable	890,000	0	890,000	0
Other liabilities	270,050	0	270,050	0
Post-closure care costs	0	16,790	16,790	0
	2,572,001	29,655	2,601,656	41,300

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
Noncurrent liabilities				
Compensated absences	\$ 144,659	\$ 0	\$ 144,659	\$ 51,026
Net pension liability	0	0	0	545,486
Net OPEB liability	0	0	0	101,924
Bonds payable	4,075,000	0	4,075,000	0
Post-closure care costs	0	451,943	451,943	0
Total noncurrent liabilities	4,219,659	451,943	4,671,602	698,436
Total liabilities	6,791,660	481,598	7,273,258	739,736
DEFERRED INFLOWS OF RESOURCES				
Pension deferred inflows of resources	0	0	0	19,521
OPEB deferred inflows of resources	0	0	0	202,406
Total deferred inflows of resources	0	0	0	221,927
NET POSITION				
Net investment in capital assets	41,259,558	500,701	41,760,259	5,496
Restricted for:				
Judicial	192,124	0	192,124	0
Public safety	896,508	0	896,508	0
Health and welfare	0	0	0	98,508
Housing and development	255,311	0	255,311	0
Education	9,095	0	9,095	0
Capital outlay	4,611,474	0	4,611,474	0
Grant specifications	5,483	0	5,483	0
Unrestricted	6,273,072	210,484	6,483,556	(147,520)
Total net position	\$ 53,502,625	\$ 711,185	\$ 54,213,810	\$ (43,516)

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WHITE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the fiscal year ended June 30, 2020

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	\$ 3,871,802	\$ 668,460	\$ 89,952	\$ 0	\$ (3,113,390)
Judicial	2,296,863	415,496	542,369	0	(1,338,998)
Public Safety	11,523,241	1,073,895	476,086	3,929	(9,969,331)
Public Works	4,042,604	0	29,606	497,221	(3,515,777)
Health and Welfare	561,845	0	166,067	697	(395,081)
Culture and Recreation	1,161,047	143,978	0	10,000	(1,007,069)
Housing and Development	1,219,159	190,474	0	0	(1,028,685)
Education	49,351	32,377	0	0	(16,974)
Interest on long-term debt	120,978	0	0	0	(120,978)
Total governmental activities	<u>24,846,890</u>	<u>2,524,680</u>	<u>1,304,080</u>	<u>511,847</u>	<u>(20,506,283)</u>
Business-type activities					
Solid Waste	107,753	127,844	0	0	20,091
Development Authority	1,681	30,938	22,500	0	51,757
Total business-type activities	<u>109,434</u>	<u>158,782</u>	<u>22,500</u>	<u>0</u>	<u>71,848</u>
Total primary government	<u>24,956,324</u>	<u>2,683,462</u>	<u>1,326,580</u>	<u>511,847</u>	<u>(20,434,435)</u>
Component Unit					
White County Health Department					
Health and Welfare	711,780	291,952	436,581	0	16,753
Primary Government					
	Governmental Activities	Business-Type Activities	Total	Component Unit	
Change in net position					
Net (expense) revenue	\$ (20,506,283)	\$ 71,848	\$ (20,434,435)	\$ 16,753	
General revenues					
Taxes					
Property	11,752,568	0	11,752,568	0	
Sales	8,094,530	0	8,094,530	0	
Hotel/Motel	997,766	0	997,766	0	
Insurance premium	1,602,658	0	1,602,658	0	
Other	631,246	0	631,246	0	
Interest and investment earnings	68,872	7,790	76,662	0	
Payments from White County	0	0	0	120,000	
Gain on sale of capital assets	7,845	0	7,845	0	
Miscellaneous	156,109	0	156,109	0	
Total general revenues	<u>23,311,594</u>	<u>7,790</u>	<u>23,319,384</u>	<u>120,000</u>	
Change in net position	2,805,311	79,638	2,884,949	136,753	
Net position - beginning	50,697,314	631,547	51,328,861	(180,269)	
Net position - ending	<u>\$ 53,502,625</u>	<u>\$ 711,185</u>	<u>\$ 54,213,810</u>	<u>\$ (43,516)</u>	

WHITE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2020

	General	Drug Task Force
ASSETS		
Cash and cash equivalents	\$ 5,248,062	\$ 872,406
Certificates of deposit	669,575	0
Restricted cash and cash equivalents	74,747	0
Receivables (net)		
Accounts	26,702	275
Intergovernmental	27,348	103,624
Taxes	440,016	0
Prepays	35,904	0
Due from other funds	39,332	0
Total assets	\$ 6,561,686	\$ 976,305
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	\$ 178,773	\$ 15,745
Intergovernmental	0	0
Accrued salaries and expenditures	236,640	1,510
Due to other funds	38,060	6,706
Other liabilities	0	270,050
Total liabilities	453,473	294,011
Deferred inflows of resources		
Unavailable revenue - property taxes	32,182	0
Fund balances		
Nonspendable prepaids	35,904	0
Restricted for:		
Judicial	61,998	0
Public safety	0	682,294
Housing and development	0	0
Education	0	0
Capital outlay	12,749	0
Grant specifications	0	0
Assigned to:		
Public safety	228,594	0
Housing and development	0	0
Subsequent year's budget	964,722	0
Unassigned	4,772,064	0
Total fund balances	6,076,031	682,294
Total liabilities, deferred inflows of resources, and fund balances	\$ 6,561,686	\$ 976,305

<u>Hotel/Motel Tax</u>	<u>2014 SPLOST</u>	<u>Yonah Preserve Park</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
\$ 1,028,619	\$ 3,712,966	\$ 0	\$ 431,973	\$ 11,294,026
0	0	0	0	669,575
0	461,758	0	0	536,505
0	416	0	90,012	117,405
0	0	0	29,421	160,393
120,932	604,642	0	0	1,165,590
0	0	0	0	35,904
5,680	0	0	32,380	77,392
<u>\$ 1,155,231</u>	<u>\$ 4,779,782</u>	<u>\$ 0</u>	<u>\$ 583,786</u>	<u>\$ 14,056,790</u>
\$ 102,388	\$ 42,841	\$ 0	\$ 89,680	\$ 429,427
0	157,207	0	0	157,207
0	0	0	19,162	257,312
0	80	0	32,546	77,392
0	0	0	0	270,050
<u>102,388</u>	<u>200,128</u>	<u>0</u>	<u>141,388</u>	<u>1,191,388</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,182</u>
0	0	0	0	35,904
0	0	0	130,126	192,124
0	0	0	214,214	896,508
255,311	0	0	0	255,311
0	0	0	9,095	9,095
0	4,579,654	0	19,071	4,611,474
0	0	0	5,483	5,483
0	0	0	36,801	265,395
792,807	0	0	0	792,807
4,725	0	0	27,608	997,055
0	0	0	0	4,772,064
<u>1,052,843</u>	<u>4,579,654</u>	<u>0</u>	<u>442,398</u>	<u>12,833,220</u>
<u>\$ 1,155,231</u>	<u>\$ 4,779,782</u>	<u>\$ 0</u>	<u>\$ 583,786</u>	<u>\$ 14,056,790</u>

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WHITE COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
June 30, 2020

Total fund balance - total governmental funds	\$	12,833,220
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets of \$110,146,162, net of accumulated depreciation of (\$63,831,275), are not financial resources and, therefore, are not reported in the funds.		46,314,887
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.		32,182
Long-term liabilities are not due and payable in the current period and are not reported in the funds. These are interest payable of (\$53,701), compensated absences of (\$578,634), capital leases payable of (\$80,329), and bonds payable of (\$4,965,000).		<u>(5,677,664)</u>
Net position of governmental activities	\$	<u>53,502,625</u>

WHITE COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2020

	<u>General</u>	<u>Drug Task Force</u>
REVENUES		
Taxes	\$ 17,011,117	\$ 0
Licenses and permits	252,739	0
Fines, fees and forfeitures	454,167	101,476
Charges for services	1,006,604	0
Intergovernmental	280,279	419,627
Interest	53,367	4,580
Contributions	20,424	0
Other	155,408	0
Total revenues	<u>19,234,105</u>	<u>525,683</u>
EXPENDITURES		
Current		
General Government	3,543,577	0
Judicial	1,492,112	0
Public Safety	9,028,394	560,229
Public Works	1,482,612	0
Health and Welfare	517,536	0
Culture and Recreation	920,158	0
Housing and Development	625,740	0
Education	0	0
Capital Outlay	0	0
Intergovernmental	0	0
Debt Service		
Principal	0	0
Interest	0	0
Total expenditures	<u>17,610,129</u>	<u>560,229</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,623,976</u>	<u>(34,546)</u>
Other financing sources (uses)		
Transfers in	0	0
Transfers out	(691,149)	0
Sale of capital assets	21,543	14,207
Total other financing sources (uses)	<u>(669,606)</u>	<u>14,207</u>
Net change in fund balances	954,370	(20,339)
Fund balances, July 1	<u>5,121,661</u>	<u>702,633</u>
Fund balances, June 30	<u><u>\$ 6,076,031</u></u>	<u><u>\$ 682,294</u></u>

<u>Hotel/Motel Tax</u>	<u>2014 SPLOST</u>	<u>Yonah Preserve Park</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
\$ 997,766	\$ 5,052,804	\$ 0	\$ 0	\$ 23,061,687
0	0	0	0	252,739
271	0	0	146,882	702,796
0	0	0	562,542	1,569,146
0	496,758	0	588,009	1,784,673
9,134	463	0	2,156	69,700
10,000	0	0	0	30,424
0	0	0	701	156,109
<u>1,017,171</u>	<u>5,550,025</u>	<u>0</u>	<u>1,300,290</u>	<u>27,627,274</u>
0	0	0	27,985	3,571,562
0	0	0	783,867	2,275,979
0	0	0	1,218,731	10,807,354
5,410	0	0	934	1,488,956
0	0	0	2,313	519,849
282,308	0	0	2,446	1,204,912
583,547	0	0	1,630	1,210,917
0	0	0	49,351	49,351
0	1,895,968	10,723	206,709	2,113,400
0	1,300,778	0	0	1,300,778
0	1,167,425	0	0	1,167,425
0	128,891	0	0	128,891
<u>871,265</u>	<u>4,493,062</u>	<u>10,723</u>	<u>2,293,966</u>	<u>25,839,374</u>
<u>145,906</u>	<u>1,056,963</u>	<u>(10,723)</u>	<u>(993,676)</u>	<u>1,787,900</u>
0	0	248,086	691,149	939,235
0	0	0	(248,086)	(939,235)
0	0	0	0	35,750
0	0	248,086	443,063	35,750
145,906	1,056,963	237,363	(550,613)	1,823,650
<u>906,937</u>	<u>3,522,691</u>	<u>(237,363)</u>	<u>993,011</u>	<u>11,009,570</u>
<u>\$ 1,052,843</u>	<u>\$ 4,579,654</u>	<u>\$ 0</u>	<u>\$ 442,398</u>	<u>\$ 12,833,220</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, 2020

Net change in fund balances - total governmental funds \$ 1,823,650

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation of (\$2,485,704) exceeded capital outlays of \$2,322,467 in the current period. (163,237)

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 (\$407,094), net of related accumulated depreciation of \$379,189. (27,905)

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. 17,081

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 \$1,167,426 exceed proceeds of (\$0). 1,167,426

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 increase in compensated absences of (\$19,616) and decrease in interest payable of \$7,912. (11,704)

Change in net position of governmental activities \$ 2,805,311

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, 2020

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUES				
Taxes	\$ 16,048,330	\$ 16,048,330	\$ 17,011,117	\$ 962,787
Licenses and permits	174,800	174,800	252,739	77,939
Fines, fees and forfeitures	422,870	422,870	454,167	31,297
Charges for services	927,203	927,203	1,006,604	79,401
Intergovernmental	253,656	279,762	280,279	517
Interest	55,003	55,003	53,367	(1,636)
Contributions	18,900	18,900	20,424	1,524
Other	56,450	134,067	155,408	21,341
Total revenues	17,957,212	18,060,935	19,234,105	1,173,170
EXPENDITURES				
Current				
General Government				
County-Wide	382,399	379,799	378,563	1,236
Building Maintenance	732,263	786,143	783,475	2,668
Elections	23,880	25,380	25,235	145
Commissioner's Office	551,885	566,835	562,574	4,261
Network	335,171	370,483	367,337	3,146
Registrars	77,787	83,287	82,083	1,204
Human Resources	109,967	86,767	84,893	1,874
Tax Commissioner	609,569	573,669	571,263	2,406
Tax Assessor	570,250	532,400	529,503	2,897
Finance	164,217	160,117	158,651	1,466
Judicial				
Clerk of Superior Court	535,936	519,436	517,918	1,518
Clerk of Magistrate Court	59,411	48,611	48,025	586
Clerk of Juvenile Court	7,216	6,566	6,554	12
District Attorney	6,400	2,400	2,358	42
Magistrate Court	229,292	206,292	205,404	888
Probate Court	345,377	364,127	363,206	921
Juvenile Court	112,300	128,000	127,888	112
Public Defender	142,897	125,897	125,691	206
Superior Court	124,553	95,353	95,068	285
Public Safety				
Animal Control	374,857	295,957	290,385	5,572
Coroner	56,725	45,125	45,052	73
Emergency Management Agency	205,658	195,983	194,308	1,675
Fire	1,482,098	1,516,098	1,512,841	3,257
Sheriff	3,603,938	3,714,000	3,713,985	15
Detention Center	2,505,152	2,472,000	2,471,823	177
Emergency Medical Services	800,000	800,000	800,000	0
Public Works				
Road Department	1,635,619	1,493,275	1,482,612	10,663
Health and Welfare				
Senior Services	423,643	359,000	358,036	964
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, 2020

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Culture and Recreation				
Libraries	\$ 313,930	\$ 309,980	\$ 309,589	\$ 391
Park and Recreation	701,576	617,376	610,569	6,807
Housing and Development				
Extension Service	46,375	44,675	44,467	208
Forestry	9,540	9,540	9,540	0
Economic Development	145,878	132,378	130,129	2,249
Building Inspection	164,613	188,577	187,199	1,378
Planning	133,007	137,607	136,779	828
Code Enforcement	89,183	19,109	19,104	5
GIS	107,616	99,566	98,522	1,044
Total expenditures	<u>18,079,678</u>	<u>17,671,308</u>	<u>17,610,129</u>	<u>61,179</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(122,466)</u>	<u>389,627</u>	<u>1,623,976</u>	<u>1,234,349</u>
Other financing sources (uses)				
Transfers in	222,893	222,893	0	(222,893)
Transfers out	(711,149)	(711,149)	(691,149)	20,000
Sale of capital assets	0	0	21,543	21,543
Contingency	(400,000)	(300,000)	0	300,000
Total other financing sources (uses)	<u>(888,256)</u>	<u>(788,256)</u>	<u>(669,606)</u>	<u>118,650</u>
Net change in fund balance	(1,010,722)	(398,629)	954,370	1,352,999
Fund balances, July 1	<u>1,010,722</u>	<u>398,629</u>	<u>5,121,661</u>	<u>4,723,032</u>
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,076,031</u>	<u>\$ 6,076,031</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, 2020

	<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	\$ 101,476	\$ 101,476
Intergovernmental	446,121	446,121	419,627	(26,494)
Interest	0	0	4,580	4,580
Total revenues	<u>446,121</u>	<u>446,121</u>	<u>525,683</u>	<u>79,562</u>
EXPENDITURES				
Current				
Public Safety	<u>847,682</u>	<u>847,682</u>	<u>560,229</u>	<u>287,453</u>
Total expenditures	<u>847,682</u>	<u>847,682</u>	<u>560,229</u>	<u>287,453</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(401,561)</u>	<u>(401,561)</u>	<u>(34,546)</u>	<u>367,015</u>
Other financing sources (uses)				
Transfers in	401,561	401,561	0	(401,561)
Sale of capital assets	<u>0</u>	<u>0</u>	<u>14,207</u>	<u>14,207</u>
Total other financing sources (uses)	<u>401,561</u>	<u>401,561</u>	<u>14,207</u>	<u>(387,354)</u>
Net change in fund balance	0	0	(20,339)	(20,339)
Fund balances, July 1	<u>0</u>	<u>0</u>	<u>702,633</u>	<u>702,633</u>
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 682,294</u>	<u>\$ 682,294</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, 2020

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUES				
Taxes	\$ 890,225	\$ 868,225	\$ 997,766	\$ 129,541
Fines, fees and forfeitures	500	500	271	(229)
Interest	175	175	9,134	8,959
Contributions	0	4,100	10,000	5,900
Total revenues	<u>890,900</u>	<u>873,000</u>	<u>1,017,171</u>	<u>144,171</u>
EXPENDITURES				
Current				
Public Works	0	6,000	5,410	590
Culture and Recreation	0	283,000	282,308	692
Housing and Development	526,880	584,000	583,547	453
Total expenditures	<u>526,880</u>	<u>873,000</u>	<u>871,265</u>	<u>1,735</u>
Excess (deficiency) of revenues over (under) expenditures	364,020	0	145,906	145,906
Other financing sources (uses)				
Transfers out	<u>(364,020)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balance	0	0	145,906	145,906
Fund balances, July 1	<u>0</u>	<u>0</u>	<u>906,937</u>	<u>906,937</u>
Fund balances, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 1,052,843</u></u>	<u><u>\$ 1,052,843</u></u>

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2020

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
ASSETS			
Current assets			
Cash and cash equivalents	\$ 414,637	\$ 60,940	\$ 475,577
Certificates of deposit	209,931	0	209,931
Accounts receivable	6,574	0	6,574
Total current assets	<u>631,142</u>	<u>60,940</u>	<u>692,082</u>
Noncurrent assets			
Capital assets			
Non-depreciable	84,361	0	84,361
Depreciable (net)	416,340	0	416,340
Total noncurrent assets	<u>500,701</u>	<u>0</u>	<u>500,701</u>
Total assets	<u>1,131,843</u>	<u>60,940</u>	<u>1,192,783</u>
LIABILITIES			
Current liabilities			
Accounts payable	12,062	0	12,062
Accrued salaries and expenses	803	0	803
Post-closure care costs	16,790	0	16,790
Total current liabilities	<u>29,655</u>	<u>0</u>	<u>29,655</u>
Noncurrent liabilities			
Post-closure care costs	451,943	0	451,943
Total liabilities	<u>481,598</u>	<u>0</u>	<u>481,598</u>
NET POSITION			
Investment in capital assets	500,701	0	500,701
Unrestricted	149,544	60,940	210,484
Total net position	<u>\$ 650,245</u>	<u>\$ 60,940</u>	<u>\$ 711,185</u>

WHITE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the fiscal year ended June 30, 2020

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
OPERATING REVENUES			
Charges for sales and services	\$ 127,844	\$ 30,938	\$ 158,782
Total operating revenues	<u>127,844</u>	<u>30,938</u>	<u>158,782</u>
OPERATING EXPENSES			
Costs of sales and services	56,185	1,681	57,866
Personal services	32,388	0	32,388
Depreciation	<u>19,180</u>	<u>0</u>	<u>19,180</u>
Total operating expenses	<u>107,753</u>	<u>1,681</u>	<u>109,434</u>
Operating income (loss)	<u>20,091</u>	<u>29,257</u>	<u>49,348</u>
Non-operating revenues (expenses)			
Intergovernmental revenue	0	22,500	22,500
Interest revenue	<u>7,782</u>	<u>8</u>	<u>7,790</u>
Total non-operating revenues (expenses)	<u>7,782</u>	<u>22,508</u>	<u>30,290</u>
Change in net position	27,873	51,765	79,638
Net position, July 1	<u>622,372</u>	<u>9,175</u>	<u>631,547</u>
Net position, June 30	<u><u>\$ 650,245</u></u>	<u><u>\$ 60,940</u></u>	<u><u>\$ 711,185</u></u>

WHITE COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the fiscal year ended June 30, 2020

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
Cash flows from operating activities:			
Receipts from customers	\$ 135,462	\$ 30,938	\$ 166,400
Payments to suppliers	(70,864)	(1,681)	(72,545)
Payments to employees	(32,158)	0	(32,158)
Net cash provided (used) by operating activities	<u>32,440</u>	<u>29,257</u>	<u>61,697</u>
Cash flows from non-capital financing activities:			
Receipts from other governments	<u>0</u>	<u>22,500</u>	<u>22,500</u>
Cash flows from investing activities:			
Interest received	7,782	8	7,790
Proceeds from investment maturities	205,821	0	205,821
Purchases of investments	(209,931)	0	(209,931)
Net cash provided (used) by investing activities	<u>3,672</u>	<u>8</u>	<u>3,680</u>
Net increase (decrease) in cash and cash equivalents	36,112	51,765	87,877
Cash and cash equivalents, July 1	<u>378,525</u>	<u>9,175</u>	<u>387,700</u>
Cash and cash equivalents, June 30	<u><u>\$ 414,637</u></u>	<u><u>\$ 60,940</u></u>	<u><u>\$ 475,577</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	<u>\$ 20,091</u>	<u>\$ 29,257</u>	<u>\$ 49,348</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	19,180	0	19,180
(Increase) decrease in accounts receivable	7,618	0	7,618
Increase (decrease) in accounts payable	2,111	0	2,111
Increase (decrease) in accrued salaries and expenses	230	0	230
Increase (decrease) in post-closure care liability	(16,790)	0	(16,790)
Total adjustments	<u>12,349</u>	<u>0</u>	<u>12,349</u>
Net cash provided (used) by operating activities	<u><u>\$ 32,440</u></u>	<u><u>\$ 29,257</u></u>	<u><u>\$ 61,697</u></u>

WHITE COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
June 30, 2020

	<u>Agency Funds</u>
ASSETS	
Cash	\$ <u>845,451</u>
LIABILITIES	
Due to other agencies	\$ <u>845,451</u>

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

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, 2020

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, 2020

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, 2020

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.

2014 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.

Yonah Preserve Park Capital Projects Fund - This fund is used to account for financial resources to be used for construction of a multi-purpose recreational facility at the Yonah Preserve site financed by bond proceeds.

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.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

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

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

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

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, 2020

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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases 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, 2020

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, 2020

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.

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, 2020

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, 2020

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	\$ 2,000
Machinery and Equipment	5-10	\$ 2,000
Furniture and Fixtures	5	\$ 2,000
Vehicles	5-10	\$ 2,000
Computer Software	3-5	\$ 2,000
Infrastructure	15-50	\$ 50,000- \$ 150,000

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

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

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 position 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 position 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, 2020

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, 2020

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, 2020

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, 2020

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 non-operating revenue.

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, 2020

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	\$ 26,702
Drug Task Force Special Revenue Fund	275
2014 SPLOST Capital Projects Fund	416
Solid Waste Enterprise Fund	6,574

Nonmajor Funds

Emergency 911 Special Revenue Fund	90,012
Total primary government	<u>\$ 123,979</u>

Component Unit

White County Health Department	<u>\$ 47,418</u>
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WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

5. Intergovernmental Receivables

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

Primary Government:

Major Funds

General Fund	\$ 27,348
Drug Task Force Special Revenue Fund	103,624

Nonmajor Funds

Jail Special Revenue Fund	442
Grants Special Revenue Fund	<u>28,979</u>
Total primary government	<u><u>\$ 160,393</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 2019, based upon the assessments as of January 1, 2019, were levied on August 5, 2019, billed on August 22, 2019, and due on November 15, 2019. Tax liens may be issued 90 days after the due date.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

7. Interfund Balances

A summary of interfund balances as of 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	\$ 32,380	\$ 38,060
Drug Task Force	6,706	0	0	6,706
2014 SPLOST	80	0	0	80
Nonmajor Funds				
Governmental	32,546	0	0	32,546
Total	\$ 39,332	\$ 5,680	\$ 32,380	\$ 77,392

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, 2020

8. Interfund Transfers

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

	Transfer In Fund:		
	Major Funds	Nonmajor Funds	
	Yonah Preserve Park	Governmental	Total
Transfer Out Fund:			
Major Funds			
General	\$ 0	\$ 691,149	\$ 691,149
Nonmajor Funds			
Governmental	248,086	0	248,086
Total	\$ 248,086	\$ 691,149	\$ 939,235

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.

The transfer from the 2008 SPLOST Capital Projects Fund to the Yonah Preserve Park Capital Projects Fund was for the Yonah Preserve Park project to fund a prior year payable that was previously intended to be paid from a different funding source. The park project is an approved project on the 2008 SPLOST referendum.

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, 2020

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	\$ 9,314,696	\$ 0	\$ 0	\$ 9,314,696
Construction in progress	4,744,112	1,635,509	(1,398,730)	4,980,891
Total non-depreciable assets	<u>14,058,808</u>	<u>1,635,509</u>	<u>(1,398,730)</u>	<u>14,295,587</u>
Depreciable assets				
Buildings	21,657,056	225,698	0	21,882,754
Land improvements	4,257,463	0	0	4,257,463
Machinery and equipment	5,344,768	196,694	(20,841)	5,520,621
Furniture and fixtures	861,875	0	(35,328)	826,547
Vehicles	6,584,400	559,476	(67,740)	7,076,136
Infrastructure	55,466,419	1,103,820	(283,185)	56,287,054
Total depreciable assets	<u>94,171,981</u>	<u>2,085,688</u>	<u>(407,094)</u>	<u>95,850,575</u>
Less accumulated depreciation				
Buildings	(7,750,828)	(505,786)	0	(8,256,614)
Land improvements	(1,895,290)	(137,752)	0	(2,033,042)
Machinery and equipment	(3,816,328)	(348,768)	20,841	(4,144,255)
Furniture and fixtures	(798,449)	(8,211)	35,328	(771,332)
Vehicles	(4,488,387)	(404,642)	49,524	(4,843,505)
Infrastructure	(42,975,478)	(1,080,545)	273,496	(43,782,527)
Total accumulated depreciation	<u>(61,724,760)</u>	<u>(2,485,704)</u>	<u>379,189</u>	<u>(63,831,275)</u>
Total depreciable assets, net	<u>32,447,221</u>	<u>(400,016)</u>	<u>(27,905)</u>	<u>32,019,300</u>
Governmental activities capital assets, net	<u>\$ 46,506,029</u>	<u>\$ 1,235,493</u>	<u>\$ (1,426,635)</u>	<u>\$ 46,314,887</u>

Decreases in construction in progress for the governmental activities consist of projects placed in service in the amount of \$1,398,730.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

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	0	0	710,404
Machinery and equipment	48,517	0	0	48,517
Total depreciable assets	758,921	0	0	758,921
Less accumulated depreciation				
Buildings	(301,883)	(17,809)	0	(319,692)
Machinery and equipment	(21,518)	(1,371)	0	(22,889)
Total accumulated depreciation	(323,401)	(19,180)	0	(342,581)
Total depreciable assets, net	435,520	(19,180)	0	416,340
Business-type activities capital assets, net	<u>\$ 519,881</u>	<u>\$ (19,180)</u>	<u>\$ 0</u>	<u>\$ 500,701</u>

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Component unit				
Machinery and equipment	\$ 0	\$ 6,730	\$ 0	\$ 6,730
Less accumulated depreciation				
Machinery and equipment	0	(1,234)	0	(1,234)
Component unit capital assets, net	<u>\$ 0</u>	<u>\$ 5,496</u>	<u>\$ 0</u>	<u>\$ 5,496</u>

Depreciation expense was charged to functions/programs as follows:

Primary Government

Governmental activities

General Government	\$ 207,908
Judicial	19,941
Public Safety	842,900
Public Works	1,237,143
Health and Welfare	39,119
Culture and Recreation	135,558
Housing and Development	3,135
Total depreciation expense for governmental activities	<u>\$ 2,485,704</u>

Business-type activities

Solid Waste	<u>\$ 19,180</u>
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Component unit

	<u>\$ 1,234</u>
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WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

10. Capital and Operating Lease Agreements

The County has entered into agreements for the lease of certain equipment and vehicles. The terms of the agreements meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, which defines a capital lease generally as one which transfers benefits and risk of ownership to the lessee. The total principal balance of the leases at the end of the current fiscal year is \$80,329 for governmental activities. At the end of the current fiscal year, total assets leased under the capital leases are machinery and equipment in the amount \$817,704, with related accumulated amortization of \$311,506 and vehicles in the amount \$293,015, with related accumulated amortization of \$111,042. The equipment has a ten year estimated useful life and the vehicles have a seven year estimated useful life. \$141,185 was included in depreciation expense for the leased assets for the current fiscal year.

The following is a schedule of the future minimum lease payments together with the present value of the net minimum lease payments at the end of the current fiscal year:

Fiscal Year Ending June 30,	Governmental activities
2021	\$ 81,111
Less amounts representing interest	(782)
Present value of minimum lease payments	\$ 80,329

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

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

11. Long-Term Debt

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 \$4,965,000. 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
2021	\$ 890,000	\$ 107,403	\$ 997,403
2022	640,000	92,095	732,095
2023	655,000	77,631	732,631
2024	670,000	62,828	732,828
2025	685,000	47,686	732,686
2026-2027	1,425,000	48,477	1,473,477
Totals	<u>\$ 4,965,000</u>	<u>\$ 436,120</u>	<u>\$ 5,401,120</u>

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

12. 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	\$ 559,018	\$ 438,880	\$ 419,264	\$ 578,634	\$ 433,975
Capital leases payable	327,755	0	247,426	80,329	80,329
Bonds from direct placements	5,885,000	0	920,000	4,965,000	890,000
Total governmental activities	<u>\$ 6,771,773</u>	<u>\$ 438,880</u>	<u>\$ 1,586,690</u>	<u>\$ 5,623,963</u>	<u>\$ 1,404,304</u>
Business-type activities					
Landfill post-closure care costs	<u>\$ 485,523</u>	<u>\$ 0</u>	<u>\$ 16,790</u>	<u>\$ 468,733</u>	<u>\$ 16,790</u>
Component Unit					
Compensated absences	<u>\$ 76,827</u>	<u>\$ 45,797</u>	<u>\$ 35,798</u>	<u>\$ 86,826</u>	<u>\$ 35,800</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 \$120,978 for the governmental activities.

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 11 years remaining. The estimated cost of all post closure care activities of \$468,733 is reported in the Solid Waste Enterprise Fund. Because of future changes in technology, laws, or regulations, these costs may change.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

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>2014 SPLOST</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Restricted for:						
Judicial						
Clerk of Superior Court supplies and equipment	\$ 61,998	\$ 0	\$ 0	\$ 0	\$ 0	\$ 61,998
Enotah Judicial Circuit operations	0	0	0	0	79,691	79,691
Law library operations	0	0	0	0	50,435	50,435
Public Safety						
Drug task force facilities, equipment, and operations	0	682,294	0	0	0	682,294
Sheriff facilities and equipment	0	0	0	0	205,741	205,741
Juvenile programs	0	0	0	0	8,473	8,473
Housing and Development						
Tourism product development	0	0	255,311	0	0	255,311
Education						
Drug education programs	0	0	0	0	9,095	9,095
Capital outlay						
Capital projects	12,749	0	0	4,579,654	19,071	4,611,474
Grant specifications	0	0	0	0	5,483	5,483
	<u>\$ 74,747</u>	<u>\$ 682,294</u>	<u>\$ 255,311</u>	<u>\$ 4,579,654</u>	<u>\$ 377,989</u>	<u>\$ 5,969,995</u>
Assigned to:						
Public Safety						
Sheriff facilities and equipment	\$ 228,594	\$ 0	\$ 0	\$ 0	\$ 0	\$ 228,594
Emergency services operations	0	0	0	0	36,801	36,801
Housing and Development						
Trade and tourism	0	0	792,807	0	0	792,807
Subsequent year's budget	964,722	0	4,725	0	27,608	997,055
	<u>\$ 1,193,316</u>	<u>\$ 0</u>	<u>\$ 797,532</u>	<u>\$ 0</u>	<u>\$ 64,409</u>	<u>\$ 2,055,257</u>

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

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	\$ 110,146,162	\$ 843,282
Accumulated depreciation	(63,831,275)	(342,581)
Book value	46,314,887	500,701
Capital-related accounts payable	(10,000)	0
Capital lease payable	(80,329)	0
Bonds payable	(4,965,000)	0
Net investment in capital assets	<u>\$ 41,259,558</u>	<u>\$ 500,701</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 \$394,417 to the Plan, based on covered payroll of \$8,939,484. Total payroll was \$10,771,410. Plan members made voluntary contributions of \$528,595.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

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 \$79,280. At the end of the current fiscal year, the Department reported a liability in the amount of \$545,486 for its proportionate share (0.013219%) of the net pension liability. The Department recognized pension expense of \$79,280 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, 2020

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 \$63,790. At the end of the current fiscal year, the Department reported a net liability in the amount of \$101,924 for its proportionate share (0.011931% for the State of Georgia OPEB Fund and 0.016331% for the SEAD-OPEB Fund) of the net OPEB liability. The Department recognized OPEB expense of \$18,908 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 \$27,515 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, 2020

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	\$ 997,766	
Disbursements for trade and tourism	\$ 583,547	58% of tax receipts
Disbursements for tourism product development	\$ 287,718	

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, 2020

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.

In January 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a “Public Health Emergency of International Concern,” which continues to spread throughout the world and has adversely impacted global commercial activity and contributed to significant declines and volatility in financial markets. The coronavirus outbreak and government responses are creating disruption in global supply chains and adversely impacting many industries. The outbreak could have a continued material adverse impact on economic and market conditions and trigger a period of global economic slowdown. The rapid development and fluidity of this situation precludes any prediction as to the ultimate material adverse impact of the coronavirus outbreak. Nevertheless, the outbreak presents uncertainty and risk with respect to the County, its performance, and its financial results.

21. 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, 2020

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 \$1,485,000. 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. Subsequent Events

Subsequent to June 30, 2020, the County received \$1,364,861 of funding as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), which was enacted March 27, 2020. These funds were reimbursements to the County for expenditures related to public safety and various items during the COVID-19 pandemic.

COMBINING STATEMENTS

Nonmajor Governmental Funds

**WHITE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2020**

	<u>Special Revenue</u>			
	<u>Jail</u>	<u>Inmate Welfare</u>	<u>Drug Education</u>	<u>Juvenile Supervision</u>
ASSETS				
Cash and cash equivalents	\$ 96,672	\$ 42,333	\$ 16,641	\$ 8,473
Receivables (net)				
Accounts	0	0	0	0
Intergovernmental	442	0	0	0
Due from other funds	0	0	0	0
Total assets	<u>\$ 97,114</u>	<u>\$ 42,333</u>	<u>\$ 16,641</u>	<u>\$ 8,473</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 0	\$ 0	\$ 2,691	\$ 0
Accrued salaries and expenditures	0	0	0	0
Due to other funds	0	0	4,855	0
Total liabilities	<u>0</u>	<u>0</u>	<u>7,546</u>	<u>0</u>
Fund balances				
Restricted for:				
Judicial	0	0	0	0
Public safety	97,114	42,333	0	8,473
Education	0	0	9,095	0
Capital outlay	0	0	0	0
Grant specifications	0	0	0	0
Assigned to:				
Public safety	0	0	0	0
Subsequent year's budget	0	0	0	0
Total fund balances	<u>97,114</u>	<u>42,333</u>	<u>9,095</u>	<u>8,473</u>
Total liabilities and fund balances	<u>\$ 97,114</u>	<u>\$ 42,333</u>	<u>\$ 16,641</u>	<u>\$ 8,473</u>

Enotah Judicial Circuit	Special Revenue				Capital Projects	Total Nonmajor Governmental Funds
	Emergency 911	Confiscated Assets	Law Library	Grants	2008 SPLOST	
\$ 122,054	\$ 0	\$ 66,294	\$ 50,435	\$ 0	\$ 29,071	\$ 431,973
0	90,012	0	0	0	0	90,012
0	0	0	0	28,979	0	29,421
32,380	0	0	0	0	0	32,380
<u>\$ 154,434</u>	<u>\$ 90,012</u>	<u>\$ 66,294</u>	<u>\$ 50,435</u>	<u>\$ 28,979</u>	<u>\$ 29,071</u>	<u>\$ 583,786</u>
\$ 74,050	\$ 750	\$ 0	\$ 0	\$ 2,189	\$ 10,000	\$ 89,680
693	18,469	0	0	0	0	19,162
0	6,384	0	0	21,307	0	32,546
<u>74,743</u>	<u>25,603</u>	<u>0</u>	<u>0</u>	<u>23,496</u>	<u>10,000</u>	<u>141,388</u>
79,691	0	0	50,435	0	0	130,126
0	0	66,294	0	0	0	214,214
0	0	0	0	0	0	9,095
0	0	0	0	0	19,071	19,071
0	0	0	0	5,483	0	5,483
0	36,801	0	0	0	0	36,801
0	27,608	0	0	0	0	27,608
<u>79,691</u>	<u>64,409</u>	<u>66,294</u>	<u>50,435</u>	<u>5,483</u>	<u>19,071</u>	<u>442,398</u>
<u>\$ 154,434</u>	<u>\$ 90,012</u>	<u>\$ 66,294</u>	<u>\$ 50,435</u>	<u>\$ 28,979</u>	<u>\$ 29,071</u>	<u>\$ 583,786</u>

WHITE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2020

	<u>Special Revenue</u>			
	<u>Jail</u>	<u>Inmate Welfare</u>	<u>Drug Education</u>	<u>Juvenile Supervision</u>
REVENUES				
Fines, fees, and forfeitures	\$ 35,888	\$ 0	\$ 32,376	\$ 190
Charges for services	0	18,940	0	0
Intergovernmental	0	0	0	0
Interest	731	0	233	77
Other	0	0	0	0
Total revenues	<u>36,619</u>	<u>18,940</u>	<u>32,609</u>	<u>267</u>
EXPENDITURES				
Current				
General Government	0	0	0	0
Judicial	0	0	0	0
Public Safety	18,736	28,983	0	0
Public Works	0	0	0	0
Health and Welfare	0	0	0	0
Culture and Recreation	0	0	0	0
Housing and Development	0	0	0	0
Education	0	0	49,351	0
Capital outlay	0	0	0	0
Total expenditures	<u>18,736</u>	<u>28,983</u>	<u>49,351</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>17,883</u>	<u>(10,043)</u>	<u>(16,742)</u>	<u>267</u>
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	17,883	(10,043)	(16,742)	267
Fund balances, July 1	<u>79,231</u>	<u>52,376</u>	<u>25,837</u>	<u>8,206</u>
Fund balances, June 30	<u>\$ 97,114</u>	<u>\$ 42,333</u>	<u>\$ 9,095</u>	<u>\$ 8,473</u>

Special Revenue					Capital Projects	Total Nonmajor Governmental Funds
Enotah Judicial Circuit	Emergency 911	Confiscated Assets	Law Library	Grants	2008 SPLOST	
\$ 0	\$ 0	\$ 61,386	\$ 17,042	\$ 0	\$ 0	\$ 146,882
0	543,602	0	0	0	0	562,542
542,369	0	0	0	45,640	0	588,009
110	125	0	391	124	365	2,156
0	701	0	0	0	0	701
<u>542,479</u>	<u>544,428</u>	<u>61,386</u>	<u>17,433</u>	<u>45,764</u>	<u>365</u>	<u>1,300,290</u>
0	0	0	0	27,985	0	27,985
766,668	0	0	17,199	0	0	783,867
0	1,104,670	0	0	66,342	0	1,218,731
0	0	0	0	934	0	934
0	0	0	0	2,313	0	2,313
0	0	0	0	2,446	0	2,446
0	0	0	0	1,630	0	1,630
0	0	0	0	0	0	49,351
0	0	0	0	0	206,709	206,709
<u>766,668</u>	<u>1,104,670</u>	<u>0</u>	<u>17,199</u>	<u>101,650</u>	<u>206,709</u>	<u>2,293,966</u>
<u>(224,189)</u>	<u>(560,242)</u>	<u>61,386</u>	<u>234</u>	<u>(55,886)</u>	<u>(206,344)</u>	<u>(993,676)</u>
180,967	510,182	0	0	0	0	691,149
0	0	0	0	0	(248,086)	(248,086)
<u>180,967</u>	<u>510,182</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(248,086)</u>	<u>443,063</u>
(43,222)	(50,060)	61,386	234	(55,886)	(454,430)	(550,613)
<u>122,913</u>	<u>114,469</u>	<u>4,908</u>	<u>50,201</u>	<u>61,369</u>	<u>473,501</u>	<u>993,011</u>
<u>\$ 79,691</u>	<u>\$ 64,409</u>	<u>\$ 66,294</u>	<u>\$ 50,435</u>	<u>\$ 5,483</u>	<u>\$ 19,071</u>	<u>\$ 442,398</u>

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GENERAL FUND

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

**WHITE COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019**

	2020	2019
ASSETS		
Cash and cash equivalents	\$ 5,248,062	\$ 4,230,932
Certificates of deposit	669,575	657,413
Receivables (net)		
Accounts	26,702	72,151
Intergovernmental	27,348	31,823
Taxes	440,016	376,231
Prepays	35,904	123,883
Due from other funds	39,332	4,935
Restricted cash and cash equivalents	74,747	86,516
Total assets	\$ 6,561,686	\$ 5,583,884
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 178,773	\$ 202,062
Accrued salaries and expenditures	236,640	168,559
Due to other funds	38,060	76,501
Total liabilities	453,473	447,122
 Deferred inflows of resources		
Unavailable revenue - property taxes	32,182	15,101
 Fund balances		
Nonspendable prepaids	35,904	123,883
Restricted for:		
Judicial	61,998	67,677
Capital outlay	12,749	18,839
Assigned to:		
Public Safety	228,594	0
Subsequent year's budget	964,722	964,722
Unassigned	4,772,064	3,946,540
Total fund balances	6,076,031	5,121,661
Total liabilities, deferred inflows of resources, and fund balances	\$ 6,561,686	\$ 5,583,884

WHITE COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Taxes	\$ 17,011,117	\$ 15,776,075
Licenses and permits	252,739	176,031
Fines, fees and forfeitures	454,167	553,369
Charges for services	1,006,604	972,774
Intergovernmental	280,279	262,729
Interest	53,367	54,539
Contributions	20,424	18,966
Other	155,408	149,220
Total revenues	19,234,105	17,963,703
EXPENDITURES		
Current		
General Government	3,543,577	3,504,239
Judicial	1,492,112	1,588,329
Public Safety	9,028,394	8,769,540
Public Works	1,482,612	1,527,232
Health and Welfare	517,536	521,634
Culture and Recreation	920,158	904,460
Housing and Development	625,740	573,427
Total expenditures	17,610,129	17,388,861
Excess (deficiency) of revenues over (under) expenditures	1,623,976	574,842
Other financing sources (uses)		
Transfers in (out)		
Emergency 911 Fund	(510,182)	(502,524)
Enotah Judicial Circuit Fund	(180,967)	(184,574)
Solid Waste Fund	0	(4,345)
Sale of capital assets	21,543	71,345
Total other financing sources (uses)	(669,606)	(620,098)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	954,370	(45,256)
Fund balances, July 1	5,121,661	5,166,917
Fund balances, June 30	\$ 6,076,031	\$ 5,121,661

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(with comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes				
General property taxes				
Property tax	\$ 10,061,387	\$ 10,009,552	\$ (51,835)	\$ 9,683,579
Motor vehicle tax	1,085,450	1,580,137	494,687	1,092,015
Mobile home tax	52,000	75,170	23,170	75,154
Cost, penalties, and interest	216,000	70,628	(145,372)	132,433
Total general property taxes	11,414,837	11,735,487	320,650	10,983,181
Local option sales tax	2,672,575	3,041,726	369,151	2,799,780
Intangibles tax	140,000	251,128	111,128	158,952
Real estate transfer tax	50,000	96,247	46,247	55,349
Franchise tax	55,000	48,242	(6,758)	54,067
Insurance premium tax	1,494,568	1,602,658	108,090	1,494,568
Beer and wine tax	91,350	96,033	4,683	91,604
Occupational tax	130,000	139,596	9,596	138,574
Total taxes	16,048,330	17,011,117	962,787	15,776,075
Licenses and permits				
Alcohol licenses	45,000	45,435	435	43,432
Building permits	121,300	170,670	49,370	119,716
Other permits	8,500	36,634	28,134	12,883
Total licenses and permits	174,800	252,739	77,939	176,031
Fines, fees and forfeitures				
	422,870	454,167	31,297	553,369
Charges for Services				
Sheriff services	144,195	165,853	21,658	170,374
Prisoner board	37,500	28,010	(9,490)	42,020
Real estate recordings	120,000	176,619	56,619	134,151
Collection commissions	360,000	379,400	19,400	342,092
Recreation charges	177,205	143,978	(33,227)	188,636
Other charges for services	88,303	112,744	24,441	95,501
Total charges for services	927,203	1,006,604	79,401	972,774
Intergovernmental	279,762	280,279	517	262,729
Interest	55,003	53,367	(1,636)	54,539

**WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(with comparative actual amounts for the fiscal year ended June 30, 2019)**

	<u>2020</u>			<u>2019</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
REVENUES				
Contributions	\$ 18,900	\$ 20,424	\$ 1,524	\$ 18,966
Other				
Rental Income	29,300	17,145	(12,155)	30,391
Miscellaneous	104,767	138,263	33,496	118,829
Total other	134,067	155,408	21,341	149,220
Total revenues	<u>\$ 18,060,935</u>	<u>\$ 19,234,105</u>	<u>\$ 1,173,170</u>	<u>\$ 17,963,703</u>

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(with comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
EXPENDITURES				
Current				
General Government				
County-Wide				
Personal services	\$ 46,500	\$ 46,401	\$ 99	\$ 53,156
Contract services	134,259	133,296	963	144,507
Materials and supplies	150,000	149,852	148	149,708
Payments to other agencies	49,040	49,014	26	53,484
	<u>379,799</u>	<u>378,563</u>	<u>1,236</u>	<u>400,855</u>
Building Maintenance				
Personal services	605,991	515,792	90,199	503,568
Contract services	137,580	217,578	(79,998)	160,869
Materials and supplies	42,572	50,105	(7,533)	53,911
	<u>786,143</u>	<u>783,475</u>	<u>2,668</u>	<u>718,348</u>
Elections				
Personal services	9,080	11,177	(2,097)	20,274
Contract services	10,700	5,831	4,869	14,141
Materials and supplies	5,600	8,227	(2,627)	3,103
	<u>25,380</u>	<u>25,235</u>	<u>145</u>	<u>37,518</u>
Commissioners' Office				
Personal services	451,487	450,836	651	432,159
Contract services	94,100	91,880	2,220	130,321
Materials and supplies	19,248	19,858	(610)	16,391
Capital outlay	2,000	0	2,000	0
	<u>566,835</u>	<u>562,574</u>	<u>4,261</u>	<u>578,871</u>
Network				
Personal services	238,118	195,658	42,460	183,988
Contract services	97,636	122,136	(24,500)	99,676
Materials and supplies	34,729	49,543	(14,814)	43,813
	<u>370,483</u>	<u>367,337</u>	<u>3,146</u>	<u>327,477</u>
Registrars				
Personal services	72,962	72,605	357	63,745
Contract services	4,425	4,000	425	3,996
Materials and supplies	5,900	5,478	422	6,072
	<u>83,287</u>	<u>82,083</u>	<u>1,204</u>	<u>73,813</u>
Human Resources				
Personal services	45,115	68,346	(23,231)	69,628
Contract services	39,102	15,334	23,768	27,612
Materials and supplies	2,550	1,213	1,337	1,459
	<u>86,767</u>	<u>84,893</u>	<u>1,874</u>	<u>98,699</u>
Tax Commissioner				
Personal services	448,262	483,360	(35,098)	484,433
Contract services	44,577	20,655	23,922	24,638
Materials and supplies	80,830	67,248	13,582	69,814
	<u>573,669</u>	<u>571,263</u>	<u>2,406</u>	<u>578,885</u>

**WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020**

(with comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
General Government (continued)				
Tax Assessor & Board of Equalization				
Personal services	\$ 455,968	\$ 478,474	\$ (22,506)	\$ 476,346
Contract services	43,512	23,917	19,595	28,073
Materials and supplies	32,920	27,112	5,808	28,210
	<u>532,400</u>	<u>529,503</u>	<u>2,897</u>	<u>532,629</u>
Finance				
Personal services	135,617	137,190	(1,573)	135,931
Contract services	17,900	15,204	2,696	14,360
Materials and supplies	6,600	6,257	343	6,853
	<u>160,117</u>	<u>158,651</u>	<u>1,466</u>	<u>157,144</u>
Total General Government	<u>3,564,880</u>	<u>3,543,577</u>	<u>21,303</u>	<u>3,504,239</u>
Judicial				
Clerk of Superior Court				
Personal services	455,241	459,223	(3,982)	449,159
Contract services	21,520	30,720	(9,200)	10,594
Materials and supplies	41,675	27,975	13,700	41,862
Capital outlay	1,000	0	1,000	0
	<u>519,436</u>	<u>517,918</u>	<u>1,518</u>	<u>501,615</u>
Clerk of Magistrate Court				
Personal services	44,991	44,816	175	42,522
Contract services	1,070	730	340	339
Materials and supplies	2,550	2,479	71	2,455
	<u>48,611</u>	<u>48,025</u>	<u>586</u>	<u>45,316</u>
Clerk of Juvenile Court				
Personal services	5,926	6,554	(628)	6,793
Contract services	640	0	640	0
	<u>6,566</u>	<u>6,554</u>	<u>12</u>	<u>6,793</u>
District Attorney				
Personal services	0	13	(13)	14
Contract services	200	1,610	(1,410)	1,814
Materials and supplies	2,200	735	1,465	713
	<u>2,400</u>	<u>2,358</u>	<u>42</u>	<u>2,541</u>
Magistrate Court				
Personal services	179,743	190,817	(11,074)	200,388
Contract services	15,619	9,408	6,211	15,134
Materials and supplies	10,930	5,179	5,751	5,500
	<u>206,292</u>	<u>205,404</u>	<u>888</u>	<u>221,022</u>
Probate Court				
Personal services	323,027	314,472	8,555	307,516
Contract services	26,600	41,038	(14,438)	39,695
Materials and supplies	14,500	7,696	6,804	7,337
	<u>364,127</u>	<u>363,206</u>	<u>921</u>	<u>354,548</u>
Juvenile Court				
Contract services	128,000	127,888	112	169,211

**WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(with comparative actual amounts for the fiscal year ended June 30, 2019)**

	2020			2019
	Final Budget	Actual	Variance	Actual
Judicial (continued)				
Public Defender				
Materials and supplies	\$ 0	\$ (5)	\$ 5	\$ 22
Payments to other agencies	125,897	125,696	201	142,768
	<u>125,897</u>	<u>125,691</u>	<u>206</u>	<u>142,790</u>
Superior Court				
Personal services	4,553	4,391	162	6,678
Contract services	90,200	90,288	(88)	137,352
Materials and supplies	600	389	211	463
	<u>95,353</u>	<u>95,068</u>	<u>285</u>	<u>144,493</u>
Total Judicial	<u>1,496,682</u>	<u>1,492,112</u>	<u>4,570</u>	<u>1,588,329</u>
Public Safety				
Animal Control				
Personal services	193,948	237,703	(43,755)	252,275
Contract services	46,600	23,021	23,579	30,625
Materials and supplies	55,409	29,661	25,748	51,680
	<u>295,957</u>	<u>290,385</u>	<u>5,572</u>	<u>334,580</u>
Coroner				
Personal services	21,054	33,606	(12,552)	33,515
Contract services	17,921	8,329	9,592	7,350
Materials and supplies	6,150	3,117	3,033	5,190
	<u>45,125</u>	<u>45,052</u>	<u>73</u>	<u>46,055</u>
Emergency Management Agency				
Personal services	142,673	149,777	(7,104)	150,371
Contract services	28,415	25,296	3,119	20,224
Materials and supplies	24,895	19,235	5,660	24,749
	<u>195,983</u>	<u>194,308</u>	<u>1,675</u>	<u>195,344</u>
Fire				
Personal services	1,197,393	1,186,955	10,438	1,072,532
Contract services	129,475	119,485	9,990	119,266
Materials and supplies	177,730	188,293	(10,563)	198,756
Capital outlay	0	6,608	(6,608)	4,045
Payments to other agencies	11,500	11,500	0	11,500
	<u>1,516,098</u>	<u>1,512,841</u>	<u>3,257</u>	<u>1,406,099</u>
Sheriff				
Personal services	3,108,670	3,147,087	(38,417)	3,040,230
Contract services	266,820	257,598	9,222	249,109
Materials and supplies	244,510	249,190	(4,680)	235,081
Capital outlay	94,000	60,110	33,890	16,045
	<u>3,714,000</u>	<u>3,713,985</u>	<u>15</u>	<u>3,540,465</u>

**WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020**

(with comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
Public Safety (continued)				
Detention Center				
Personal services	\$ 1,746,500	\$ 1,759,037	\$ (12,537)	\$ 1,743,041
Contract services	540,700	538,557	2,143	537,660
Materials and supplies	184,800	174,229	10,571	166,296
	<u>2,472,000</u>	<u>2,471,823</u>	<u>177</u>	<u>2,446,997</u>
Emergency Medical Services				
Payments to other agencies	800,000	800,000	0	800,000
	<u>800,000</u>	<u>800,000</u>	<u>0</u>	<u>800,000</u>
Total Public Safety	<u>9,039,163</u>	<u>9,028,394</u>	<u>10,769</u>	<u>8,769,540</u>
Public Works				
Road Department				
Personal services	948,519	1,054,059	(105,540)	1,031,328
Contract services	152,400	103,842	48,558	107,296
Materials and supplies	333,356	265,711	67,645	388,608
Capital outlay	59,000	59,000	0	0
	<u>1,493,275</u>	<u>1,482,612</u>	<u>10,663</u>	<u>1,527,232</u>
Total Public Works	<u>1,493,275</u>	<u>1,482,612</u>	<u>10,663</u>	<u>1,527,232</u>
Health and Welfare				
Senior Services				
Personal services	217,542	269,655	(52,113)	262,385
Contract services	18,517	13,052	5,465	13,525
Materials and supplies	122,941	75,329	47,612	86,224
	<u>359,000</u>	<u>358,036</u>	<u>964</u>	<u>362,134</u>
DFACS				
Payments to other agencies	39,500	39,500	0	39,500
	<u>39,500</u>	<u>39,500</u>	<u>0</u>	<u>39,500</u>
White County Health Department				
Payments to other agencies	120,000	120,000	0	120,000
	<u>120,000</u>	<u>120,000</u>	<u>0</u>	<u>120,000</u>
Total Health and Welfare	<u>518,500</u>	<u>517,536</u>	<u>964</u>	<u>521,634</u>
Culture & Recreation				
Libraries				
Personal services	222,624	222,873	(249)	227,276
Contract services	1,578	1,512	66	1,410
Materials and supplies	1,876	1,302	574	1,207
Payments to other agencies	83,902	83,902	0	80,961
	<u>309,980</u>	<u>309,589</u>	<u>391</u>	<u>310,854</u>
Park & Recreation				
Personal services	287,831	308,500	(20,669)	279,809
Contract services	219,455	178,078	41,377	211,224
Materials and supplies	110,090	123,991	(13,901)	102,573
	<u>617,376</u>	<u>610,569</u>	<u>6,807</u>	<u>593,606</u>
Total Culture & Recreation	<u>927,356</u>	<u>920,158</u>	<u>7,198</u>	<u>904,460</u>

**WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020**

(with comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
Housing & Development				
Extension Service				
Contract services	\$ 40,953	\$ 40,913	\$ 40	\$ 42,222
Materials and supplies	3,722	3,554	168	3,627
	<u>44,675</u>	<u>44,467</u>	<u>208</u>	<u>45,849</u>
Forestry				
Payments to other agencies	9,540	9,540	0	9,540
Economic Development				
Personal services	90,868	105,051	(14,183)	104,024
Contract services	7,860	3,523	4,337	5,376
Materials and supplies	3,650	2,066	1,584	861
Payments to other agencies	30,000	19,489	10,511	25,365
	<u>132,378</u>	<u>130,129</u>	<u>2,249</u>	<u>135,626</u>
Building Inspection				
Personal services	172,027	174,987	(2,960)	145,657
Contract services	11,350	7,975	3,375	8,692
Materials and supplies	5,200	4,237	963	4,087
	<u>188,577</u>	<u>187,199</u>	<u>1,378</u>	<u>158,436</u>
Planning				
Personal services	129,297	114,179	15,118	81,438
Contract services	6,160	8,394	(2,234)	4,612
Materials and supplies	2,150	14,206	(12,056)	2,812
	<u>137,607</u>	<u>136,779</u>	<u>828</u>	<u>88,862</u>
Code Enforcement				
Personal services	14,379	10,180	4,199	29,008
Contract services	2,960	2,676	284	1,925
Materials and supplies	1,770	6,248	(4,478)	1,541
	<u>19,109</u>	<u>19,104</u>	<u>5</u>	<u>32,474</u>
GIS				
Personal services	71,546	79,023	(7,477)	81,149
Contract services	22,950	18,915	4,035	18,565
Materials and supplies	5,070	584	4,486	2,926
	<u>99,566</u>	<u>98,522</u>	<u>1,044</u>	<u>102,640</u>
Total Housing & Development	<u>631,452</u>	<u>625,740</u>	<u>5,712</u>	<u>573,427</u>
Total Expenditures	<u>\$ 17,671,308</u>	<u>\$ 17,610,129</u>	<u>\$ 61,179</u>	<u>\$ 17,388,861</u>

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.

Drug Task Force Fund – This fund is used to account for local and federal monies restricted for the Appalachian Regional Drug Enforcement Office.

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

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

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.

**WHITE COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019**

	2020	2019
ASSETS		
Cash and cash equivalents	\$ 96,672	\$ 78,662
Intergovernmental receivable	442	569
	\$ 97,114	\$ 79,231
Total assets	\$ 97,114	\$ 79,231
 LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for public safety	\$ 97,114	\$ 79,231
	\$ 97,114	\$ 79,231
Total liabilities and fund balances	\$ 97,114	\$ 79,231

**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, 2020**

(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	\$ 19,000	\$ 35,888	\$ 16,888	\$ 44,317
Interest	0	731	731	757
Total revenues	19,000	36,619	17,619	45,074
EXPENDITURES				
Current				
Public Safety				
Contract services	0	0	0	763
Materials and supplies	19,000	18,736	264	20,185
Total expenditures	19,000	18,736	264	20,948
Excess (deficiency) of revenues over (under) expenditures	0	17,883	17,883	24,126
Fund balances, July 1	0	79,231	79,231	55,105
Fund balances, June 30	\$ 0	\$ 97,114	\$ 97,114	\$ 79,231

WHITE COUNTY, GEORGIA
INMATE WELFARE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and cash equivalents	\$ 42,333	\$ 52,376
Total assets	\$ 42,333	\$ 52,376
 LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for public safety	\$ 42,333	\$ 52,376
Total liabilities and fund balances	\$ 42,333	\$ 52,376

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, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	<u>2020</u>			<u>2019</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
REVENUES				
Charges for services	\$ 19,000	\$ 18,940	\$ (60)	\$ 18,571
Total revenues	<u>19,000</u>	<u>18,940</u>	<u>(60)</u>	<u>18,571</u>
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	29,000	28,983	17	5,847
Total expenditures	<u>29,000</u>	<u>28,983</u>	<u>17</u>	<u>5,847</u>
Excess (deficiency) of revenues over (under) expenditures	(10,000)	(10,043)	(43)	12,724
Fund balances, July 1	10,000	52,376	42,376	39,652
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 42,333</u>	<u>\$ 42,333</u>	<u>\$ 52,376</u>

WHITE COUNTY, GEORGIA
DRUG EDUCATION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and cash equivalents	\$ 16,641	\$ 30,734
Intergovernmental receivable	0	221
Total assets	\$ 16,641	\$ 30,955
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 2,691	\$ 263
Due to other funds	4,855	4,855
Total liabilities	7,546	5,118
 Fund balances		
Restricted for education	9,095	25,837
Total liabilities and fund balances	\$ 16,641	\$ 30,955

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, 2020

(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	\$ 32,000	\$ 32,376	\$ 376	\$ 38,069
Interest	700	233	(467)	625
Total revenues	<u>32,700</u>	<u>32,609</u>	<u>(91)</u>	<u>38,694</u>
EXPENDITURES				
Current				
Education				
Drug education	10,000	9,351	649	10,704
Drug court	40,000	40,000	0	50,000
Total expenditures	<u>50,000</u>	<u>49,351</u>	<u>649</u>	<u>60,704</u>
Excess (deficiency) of revenues over (under) expenditures	(17,300)	(16,742)	558	(22,010)
Fund balance, July 1	17,300	25,837	8,537	47,847
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 9,095</u>	<u>\$ 9,095</u>	<u>\$ 25,837</u>

WHITE COUNTY, GEORGIA
DRUG TASK FORCE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and cash equivalents	\$ 872,406	\$ 811,881
Accounts receivable	275	1,016
Intergovernmental receivable	103,624	157,062
Due from other funds	0	7,924
Total assets	\$ 976,305	\$ 977,883
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 15,745	\$ 29,719
Accrued salaries and expenditures	1,510	1,078
Due to other funds	6,706	0
Due to others	270,050	244,453
Total liabilities	294,011	275,250
 Fund balances		
Restricted for public safety	682,294	702,633
Total liabilities and fund balances	\$ 976,305	\$ 977,883

WHITE COUNTY, GEORGIA
DRUG TASK FORCE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020

(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees & forfeitures	\$ 0	\$ 101,476	\$ 101,476	\$ 275,415
Intergovernmental	446,121	419,627	(26,494)	501,444
Interest	0	4,580	4,580	4,340
Other	0	0	0	1,405
Total revenues	<u>446,121</u>	<u>525,683</u>	<u>79,562</u>	<u>782,604</u>
EXPENDITURES				
Current				
Public Safety				
Personal services	91,972	87,210	4,762	78,662
Contract services	115,500	41,352	74,148	49,987
Materials and supplies	189,500	122,492	67,008	141,297
Capital outlay	135,000	61,048	73,952	80,053
Payments to other agencies	315,710	248,127	67,583	272,034
Total expenditures	<u>847,682</u>	<u>560,229</u>	<u>287,453</u>	<u>622,033</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(401,561)</u>	<u>(34,546)</u>	<u>367,015</u>	<u>160,571</u>
Other financing sources (uses)				
Transfers in (out)				
General Fund	401,561	0	(401,561)	0
Sale of capital assets	0	14,207	14,207	14,679
Total other financing sources (uses)	<u>401,561</u>	<u>14,207</u>	<u>(387,354)</u>	<u>14,679</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(20,339)	(20,339)	175,250
Fund balance, July 1	0	702,633	702,633	527,383
Fund balances, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 682,294</u></u>	<u><u>\$ 682,294</u></u>	<u><u>\$ 702,633</u></u>

WHITE COUNTY, GEORGIA
JUVENILE SUPERVISION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and cash equivalents	\$ 8,473	\$ 8,206
Total assets	\$ 8,473	\$ 8,206
 LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for public safety	\$ 8,473	\$ 8,206
Total liabilities and fund balances	\$ 8,473	\$ 8,206

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, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	\$ 0	\$ 190	\$ 190	\$ 110
Interest	0	77	77	110
Total revenues	<u>0</u>	<u>267</u>	<u>267</u>	<u>220</u>
EXPENDITURES				
Current				
Public Safety				
Contract services	0	0	0	0
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	0	267	267	220
Fund balance, July 1	0	8,206	8,206	7,986
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 8,473</u>	<u>\$ 8,473</u>	<u>\$ 8,206</u>

WHITE COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and cash equivalents	\$ 1,028,619	\$ 942,245
Taxes receivable	120,932	104,881
Due from other funds	5,680	0
Total assets	\$ 1,155,231	\$ 1,047,126
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 102,388	\$ 140,189
Fund balances		
Restricted for housing and development	255,311	375,905
Assigned to housing and development	792,807	526,307
Assigned to subsequent year's budget	4,725	4,725
Total fund balances	1,052,843	906,937
Total liabilities and fund balances	\$ 1,155,231	\$ 1,047,126

WHITE COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes	\$ 868,225	\$ 997,766	\$ 129,541	\$ 998,311
Fines, fees, and forfeitures	500	271	(229)	512
Interest	175	9,134	8,959	10,559
Contributions	4,100	10,000	5,900	0
Total revenues	873,000	1,017,171	144,171	1,009,382
EXPENDITURES				
Current				
Public Works				
Capital outlay	6,000	5,410	590	1,162
Culture and Recreation				
Contract services	0	5,000	(5,000)	23,479
Materials and supplies	0	7,497	(7,497)	0
Capital outlay	283,000	269,811	13,189	60,596
Housing and Development				
Payments to other agencies	584,000	583,547	453	632,054
Total expenditures	873,000	871,265	1,735	717,291
Excess (deficiency) of revenues over (under) expenditures	0	145,906	145,906	292,091
Fund balances, July 1	0	906,937	906,937	614,846
Fund balances, June 30	\$ 0	\$ 1,052,843	\$ 1,052,843	\$ 906,937

WHITE COUNTY, GEORGIA
ENOTAH JUDICIAL CIRCUIT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and cash equivalents	\$ 122,054	\$ 111,707
Intergovernmental receivable	0	19,118
Due from other funds	32,380	35,802
Total assets	\$ 154,434	\$ 166,627
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 74,050	\$ 43,219
Accrued salaries and expenditures	693	495
Total liabilities	74,743	43,714
 Fund balances		
Restricted for judicial	79,691	122,913
Total liabilities and fund balances	\$ 154,434	\$ 166,627

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, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	\$ 0	\$ 0	\$ 0	\$ 100
Intergovernmental	542,369	542,369	0	550,564
Interest	425	110	(315)	467
Other	100	0	(100)	0
Total revenues	<u>542,894</u>	<u>542,479</u>	<u>(415)</u>	<u>551,131</u>
EXPENDITURES				
Current				
Judicial				
Personal service	668,082	672,621	(4,539)	642,939
Contract services	70,068	68,576	1,492	79,704
Materials and supplies	32,300	25,471	6,829	32,138
Total expenditures	<u>770,450</u>	<u>766,668</u>	<u>3,782</u>	<u>754,781</u>
Excess (deficiency) of revenues over (under) expenditures	(227,556)	(224,189)	3,367	(203,650)
Other financing sources (uses)				
Transfers in (out)				
General Fund	180,967	180,967	0	184,574
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(46,589)	(43,222)	3,367	(19,076)
Fund balance, July 1	46,589	122,913	76,324	141,989
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 79,691</u>	<u>\$ 79,691</u>	<u>\$ 122,913</u>

WHITE COUNTY, GEORGIA
EMERGENCY 911 SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and cash equivalents	\$ 0	\$ 38,309
Accounts receivable	90,012	90,002
Total assets	\$ 90,012	\$ 128,311
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 750	\$ 2,346
Accrued salaries and expenditures	18,469	11,496
Due to other funds	6,384	0
Total liabilities	25,603	13,842
 Fund balances		
Assigned to public safety	36,801	86,861
Assigned to subsequent year's budget	27,608	27,608
Total fund balances	64,409	114,469
Total liabilities and fund balances	\$ 90,012	\$ 128,311

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, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	\$ 560,510	\$ 543,602	\$ (16,908)	\$ 584,262
Interest	100	125	25	183
Other	400	701	301	824
Total revenues	<u>561,010</u>	<u>544,428</u>	<u>(16,582)</u>	<u>585,269</u>
EXPENDITURES				
Current				
Public Safety				
Personal services	822,190	876,041	(53,851)	810,772
Contract services	93,196	91,958	1,238	76,527
Materials and supplies	92,904	113,091	(20,187)	128,152
Capital outlay	100,510	23,580	76,930	29,330
Total expenditures	<u>1,108,800</u>	<u>1,104,670</u>	<u>4,130</u>	<u>1,044,781</u>
Excess (deficiency) of revenues over (under) expenditures	(547,790)	(560,242)	(12,452)	(459,512)
Other financing sources (uses)				
Transfers in (out)				
General Fund	510,182	510,182	0	502,524
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(37,608)	(50,060)	(12,452)	43,012
Fund balance, July 1	37,608	114,469	76,861	71,457
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 64,409</u>	<u>\$ 64,409</u>	<u>\$ 114,469</u>

WHITE COUNTY, GEORGIA
CONFISCATED ASSETS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and cash equivalents	\$ 66,294	\$ 4,908
Total assets	\$ 66,294	\$ 4,908
 LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for public safety	\$ 66,294	\$ 4,908
Total liabilities and fund balances	\$ 66,294	\$ 4,908

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, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	\$ 0	\$ 61,386	\$ 61,386	\$ 0
Total revenues	<u>0</u>	<u>61,386</u>	<u>61,386</u>	<u>0</u>
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	0	0	0	550
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>550</u>
Excess (deficiency) of revenues over (under) expenditures	0	61,386	61,386	(550)
Fund balance, July 1	0	4,908	(4,908)	5,458
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 66,294</u>	<u>\$ 66,294</u>	<u>\$ 4,908</u>

WHITE COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

ASSETS	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	<u>\$ 50,435</u>	<u>\$ 50,201</u>
Total assets	<u><u>\$ 50,435</u></u>	<u><u>\$ 50,201</u></u>
LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for judicial	<u>\$ 50,435</u>	<u>\$ 50,201</u>
Total liabilities and fund balances	<u><u>\$ 50,435</u></u>	<u><u>\$ 50,201</u></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, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	\$ 17,000	\$ 17,042	\$ 42	\$ 20,225
Interest	200	391	191	401
Total revenues	<u>17,200</u>	<u>17,433</u>	<u>233</u>	<u>20,626</u>
EXPENDITURES				
Current				
Judicial				
Materials and supplies	17,200	17,199	1	19,572
Total expenditures	<u>17,200</u>	<u>17,199</u>	<u>1</u>	<u>19,572</u>
Excess (deficiency) of revenues over (under) expenditures	0	234	234	1,054
Fund balance, July 1	0	50,201	50,201	49,147
Fund balances, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 50,435</u></u>	<u><u>\$ 50,435</u></u>	<u><u>\$ 50,201</u></u>

**WHITE COUNTY, GEORGIA
GRANTS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019**

	2020	2019
ASSETS		
Cash and cash equivalents	\$ 0	\$ 26,656
Intergovernmental receivable	28,979	2,000
Due from other funds	0	32,775
Total assets	\$ 28,979	\$ 61,431
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 2,189	\$ 62
Due to other funds	21,307	0
Total liabilities	23,496	62
 Fund balances		
Restricted for grant specifications	5,483	61,369
Total liabilities and fund balances	\$ 28,979	\$ 61,431

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, 2020

(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	\$ 93,438	\$ 45,640	\$ (47,798)	\$ 89,705
Interest	0	124	124	182
Total revenues	<u>93,438</u>	<u>45,764</u>	<u>(47,674)</u>	<u>89,887</u>
EXPENDITURES				
Current				
General Government				
Materials and supplies	27,986	27,985	1	0
Public Safety				
Personal services	25,327	25,327	0	0
Materials and supplies	39,602	41,015	(1,413)	12,240
Capital outlay	3,200	0	3,200	21,675
Public Works				
Materials and supplies	934	934	0	0
Capital outlay	0	0	0	34,151
Health and Welfare				
Materials and supplies	2,313	2,313	0	0
Culture and Recreation				
Materials and supplies	2,446	2,446	0	0
Capital outlay	0	0	0	10,000
Housing and Development				
Materials and supplies	1,630	1,630	0	0
Total expenditures	<u>103,438</u>	<u>101,650</u>	<u>1,788</u>	<u>78,066</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,000)</u>	<u>(55,886)</u>	<u>(45,886)</u>	<u>11,821</u>
Other financing sources (uses)				
Transfers in (out)				
General Fund	10,000	0	(10,000)	0
2014 SPLOST Fund	0	0	0	(26,268)
Total other financing sources (uses)	<u>10,000</u>	<u>0</u>	<u>(10,000)</u>	<u>(26,268)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(55,886)	(55,886)	(14,447)
Fund balance, July 1	0	61,369	61,369	75,816
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 5,483</u>	<u>\$ 5,483</u>	<u>\$ 61,369</u>

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CAPITAL PROJECTS FUNDS

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

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.

Yonah Preserve Park Fund – This fund is used to account for financial resources to be used for construction of a multi-purpose recreational facility at the Yonah Preserve site.

WHITE COUNTY, GEORGIA
2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and cash equivalents	\$ 29,071	\$ 587,001
Total assets	\$ 29,071	\$ 587,001
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 10,000	\$ 113,500
Fund balances		
Restricted for capital outlay	19,071	473,501
Total liabilities and fund balances	\$ 29,071	\$ 587,001

WHITE COUNTY, GEORGIA
2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2020 and 2019

REVENUES	2020	2019
Interest	\$ 365	\$ 879
Total revenues	<u>365</u>	<u>879</u>
 EXPENDITURES		
Capital Outlay		
Culture and Recreation		
Park & Recreation	206,709	114,699
Total expenditures	<u>206,709</u>	<u>114,699</u>
Excess (deficiency) of revenues over (under) expenditures	(206,344)	(113,820)
Other financing sources (uses)		
Transfers in (out)		
Yonah Preserve Park Fund	<u>(248,086)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(454,430)	(113,820)
Fund balances, July 1	<u>473,501</u>	<u>587,321</u>
Fund balances, June 30	<u><u>\$ 19,071</u></u>	<u><u>\$ 473,501</u></u>

WHITE COUNTY, GEORGIA
2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and cash equivalents	\$ 3,712,966	\$ 3,279,907
Restricted cash and cash equivalents	461,758	0
Accounts receivable	416	0
Taxes receivable	604,642	533,338
Total assets	\$ 4,779,782	\$ 3,813,245
 LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	\$ 42,841	\$ 147,761
Intergovernmental	157,207	138,668
Retainage	0	4,045
Due to other funds	80	80
Total liabilities	200,128	290,554
 Fund balances		
Restricted for capital outlay	4,579,654	3,522,691
Total liabilities and fund balances	\$ 4,779,782	\$ 3,813,245

WHITE COUNTY, GEORGIA
2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2020 and 2019

REVENUES	2020	2019
Taxes	\$ 5,052,804	\$ 4,666,303
Intergovernmental	496,758	520,022
Interest	463	1,510
Total revenues	5,550,025	5,187,835
EXPENDITURES		
Capital Outlay		
General Government		
County-Wide	30,000	26,000
Building Maintenance	127,425	0
Elections	39,177	0
Commissioners' Office	40,074	66,574
Network	0	20,029
Public Safety		
Coroner	12,094	0
Fire	0	34,664
Sheriff	311,478	34,333
Detention Center	1,500	1,500
Emergency 911	22,075	178,621
Public Works		
Roads and Bridges	1,163,338	2,370,191
Culture and Recreation		
Park & Recreation	93,488	80
Housing and Development		
Building Inspection	55,319	0
GIS	0	8,253
Intergovernmental	1,300,778	1,201,216
Debt Service		
Principal	1,167,425	1,151,841
Interest	128,891	150,041
Total expenditures	4,493,062	5,243,343
Excess (deficiency) of revenues over (under) expenditures	1,056,963	(55,508)
Other financing sources (uses)		
Transfers in (out)		
Grants Fund	0	26,268
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,056,963	(29,240)
Fund balances, July 1	3,522,691	3,551,931
Fund balances, June 30	\$ 4,579,654	\$ 3,522,691

**WHITE COUNTY, GEORGIA
YONAH PRESERVE PARK
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2020 and 2019**

	2020	2019
ASSETS		
Restricted cash and cash equivalents	\$ 0	\$ 10,723
Total assets	\$ 0	\$ 10,723
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 0	\$ 248,086
Fund balances		
Unassigned	0	(237,363)
Total liabilities and fund balances	\$ 0	\$ 10,723

**WHITE COUNTY, GEORGIA
YONAH PRESERVE PARK
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2020 and 2019**

REVENUES	2020	2019
Interest	\$ 0	\$ 12,714
Total revenues	<u>0</u>	<u>12,714</u>
 EXPENDITURES		
Capital Outlay		
Culture and Recreation		
Park & Recreation	<u>10,723</u>	<u>3,389,775</u>
Total expenditures	<u>10,723</u>	<u>3,389,775</u>
Excess (deficiency) of revenues over (under) expenditures	(10,723)	(3,377,061)
Other financing sources (uses)		
Transfers in (out)		
2008 SPLOST Fund	<u>248,086</u>	<u>0</u>
Excess (deficiency of revenues and other financing sources over (under) expenditures and other financing uses	237,363	(3,377,061)
Fund balances, July 1	<u>(237,363)</u>	<u>3,139,698</u>
Fund balances, June 30	<u><u>\$ 0</u></u>	<u><u>\$ (237,363)</u></u>

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ENTERPRISE FUNDS

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

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

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

WHITE COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
June 30, 2020 and 2019

	2020	2019
ASSETS		
Current assets		
Cash and cash equivalents	\$ 414,637	\$ 378,525
Certificates of deposit	209,931	205,821
Accounts receivable	6,574	14,192
Total current assets	631,142	598,538
Capital assets		
Land	84,361	84,361
Buildings	710,404	710,404
Equipment	48,517	48,517
Accumulated depreciation	(342,581)	(323,401)
Total capital assets (net of accumulated depreciation)	500,701	519,881
Total assets	1,131,843	1,118,419
LIABILITIES		
Current liabilities		
Accounts payable	12,062	9,951
Accrued salaries and expenses	803	573
Post-closure care	16,790	24,140
Total current liabilities	29,655	34,664
Noncurrent liabilities		
Post-closure care	451,943	461,383
Total liabilities	481,598	496,047
NET POSITION		
Investment in capital assets	500,701	519,881
Unrestricted	149,544	102,491
Total net position	\$ 650,245	\$ 622,372

WHITE COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
For the fiscal years ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES		
Charges for sales and services		
Sanitation fees	\$ 127,844	\$ 136,695
Total operating revenues	<u>127,844</u>	<u>136,695</u>
OPERATING EXPENSES		
Costs of sales and services	56,185	54,972
Personal services	32,388	32,454
Depreciation	<u>19,180</u>	<u>18,112</u>
Total operating expenses	<u>107,753</u>	<u>105,538</u>
Operating income (loss)	20,091	31,157
Non-operating revenues (expenses)		
Interest revenue	<u>7,782</u>	<u>7,333</u>
Net income (loss) before transfers	27,873	38,490
Transfers in (out)		
General Fund	<u>0</u>	<u>4,345</u>
Change in net position	27,873	42,835
Net position, July 1	<u>622,372</u>	<u>579,537</u>
Net position, June 30	<u><u>\$ 650,245</u></u>	<u><u>\$ 622,372</u></u>

WHITE COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2020 and 2019

	2020	2019
Cash flows from operating activities:		
Receipts from customers	\$ 135,462	\$ 137,043
Payments to suppliers	(70,864)	(72,241)
Payments to employees	(32,158)	(32,357)
	32,440	32,445
Cash flows from non-capital financing activities:		
Receipts from other funds	0	4,345
	0	(27,351)
Cash flows from capital and related financing activities:		
Payments for acquisitions of capital assets	0	(27,351)
	0	(27,351)
Cash flows from investing activities:		
Interest received	7,782	7,333
Proceeds from investment maturities	205,821	203,547
Purchases of investments	(209,931)	(205,821)
	3,672	5,059
Net increase (decrease) in cash and cash equivalents	36,112	14,498
Cash and cash equivalents, July 1	378,525	364,027
Cash and cash equivalents, June 30	\$ 414,637	\$ 378,525
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ 20,091	\$ 31,157
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	19,180	18,112
(Increase) decrease in accounts receivable	7,618	348
Increase (decrease) in accounts payable	2,111	6,871
Increase (decrease) in accrued salaries and expenses	230	97
Increase (decrease) in post-closure care liability	(16,790)	(24,140)
	12,349	1,288
Total adjustments	12,349	1,288
Net cash provided (used) by operating activities	\$ 32,440	\$ 32,445

**WHITE COUNTY, GEORGIA
DEVELOPMENT AUTHORITY
COMPARATIVE STATEMENTS OF NET POSITION
June 30, 2020 and 2019**

	2020	2019
ASSETS		
Current assets		
Cash and cash equivalents	\$ 60,940	\$ 9,175
Total assets	60,940	9,175
NET POSITION		
Unrestricted	60,940	9,175
Total net position	\$ 60,940	\$ 9,175

**WHITE COUNTY, GEORGIA
DEVELOPMENT AUTHORITY
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
For the fiscal years ended June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES		
Charges for services	\$ 30,938	\$ 0
Total operating revenues	<u>30,938</u>	<u>0</u>
OPERATING EXPENSES		
Contract services	1,681	3,114
Materials and supplies	0	150
Total operating expenses	<u>1,681</u>	<u>3,264</u>
Operating income (loss)	<u>29,257</u>	<u>(3,264)</u>
Non-operating revenues (expenses)		
Intergovernmental revenue	22,500	7,500
Interest revenue	8	2
Total non-operating revenues (expenses)	<u>22,508</u>	<u>7,502</u>
Change in net position	51,765	4,238
Net position, July 1	<u>9,175</u>	<u>4,937</u>
Net position, June 30	<u><u>\$ 60,940</u></u>	<u><u>\$ 9,175</u></u>

**WHITE COUNTY, GEORGIA
DEVELOPMENT AUTHORITY
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities:		
Receipts from customers	\$ 30,938	\$ 0
Payments to suppliers	<u>(1,681)</u>	<u>(3,264)</u>
Net cash provided (used) by operating activities	<u>29,257</u>	<u>(3,264)</u>
Cash flows from non-capital financing activities:		
Receipts from other governments	<u>22,500</u>	<u>7,500</u>
Cash flows from investing activities:		
Interest received	<u>8</u>	<u>2</u>
Net increase (decrease) in cash and cash equivalents	51,765	4,238
Cash and cash equivalents, July 1	<u>9,175</u>	<u>4,937</u>
Cash and cash equivalents, June 30	<u><u>\$ 60,940</u></u>	<u><u>\$ 9,175</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	<u><u>\$ 29,257</u></u>	<u><u>\$ (3,264)</u></u>

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AGENCY FUNDS

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

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

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

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

**WHITE COUNTY, GEORGIA
 AGENCY FUNDS
 COMBINING BALANCE SHEET
 June 30, 2020**

	<u>Tax Commissioner</u>	<u>Magistrate Court</u>
ASSETS		
Cash	\$ 447,488	\$ 14,256
	<u>447,488</u>	<u>14,256</u>
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other agencies	\$ 447,488	\$ 14,256
	<u>447,488</u>	<u>14,256</u>

<u>Probate Court</u>	<u>Clerk of Superior Court</u>	<u>Sheriff Department</u>	<u>Totals</u>
<u>\$ 13,111</u>	<u>\$ 337,667</u>	<u>\$ 32,929</u>	<u>\$ 845,451</u>
<u>\$ 13,111</u>	<u>\$ 337,667</u>	<u>\$ 32,929</u>	<u>\$ 845,451</u>

WHITE COUNTY, GEORGIA
AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the fiscal year ended June 30, 2020

	<u>Balance July 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30</u>
TAX COMMISSIONER				
ASSETS				
Cash	\$ 409,856	\$ 32,712,265	\$ 32,674,633	\$ 447,488
LIABILITIES				
Due to others	\$ 409,856	\$ 32,712,265	\$ 32,674,633	\$ 447,488
MAGISTRATE COURT				
ASSETS				
Cash	\$ 10,976	\$ 129,133	\$ 125,853	\$ 14,256
LIABILITIES				
Due to others	\$ 10,976	\$ 129,133	\$ 125,853	\$ 14,256
PROBATE COURT				
ASSETS				
Cash	\$ 9,553	\$ 368,718	\$ 365,160	\$ 13,111
LIABILITIES				
Due to others	\$ 9,553	\$ 368,718	\$ 365,160	\$ 13,111
CLERK OF SUPERIOR COURT				
ASSETS				
Cash	\$ 311,979	\$ 1,449,357	\$ 1,423,669	\$ 337,667
LIABILITIES				
Due to others	\$ 311,979	\$ 1,449,357	\$ 1,423,669	\$ 337,667
SHERIFF DEPARTMENT				
ASSETS				
Cash	\$ 49,790	\$ 309,139	\$ 326,000	\$ 32,929
LIABILITIES				
Due to others	\$ 49,790	\$ 309,139	\$ 326,000	\$ 32,929
TOTALS ALL AGENCY FUNDS				
ASSETS				
Cash	\$ 792,154	\$ 34,968,612	\$ 34,915,315	\$ 845,451
LIABILITIES				
Due to others	\$ 792,154	\$ 34,968,612	\$ 34,915,315	\$ 845,451

Part III

Statistical Section



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

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

Financial Trends

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

	<u>Exhibit</u>
Net Position by Component	H-1
Changes in Net Position	H-2
Governmental Activities Tax Revenues by Source	H-3
Fund Balances of Governmental Funds	H-4
Changes in Fund Balances of Governmental Funds	H-5
General Government Tax Revenues by Source	H-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	H-7
Property Tax Rates (Direct and Overlapping Governments)	H-8
Principal Taxpayers	H-9
Property Tax Levies and Collections	H-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	H-11
Direct and Overlapping Governmental Activities Debt	H-12
Legal Debt Margin Information	H-13
Pledged-Revenue Coverage	H-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	H-15
Principal Employers	H-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	H-17
Operating Indicators by Function	H-18
Capital Asset Statistics by Function	H-19

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

	Fiscal Year			
	2011	2012	2013	2014
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 29,977	\$ 34,571	\$ 35,615	\$ 36,503
Restricted	2,353	1,164	1,203	791
Unrestricted	4,402	2,949	3,454	3,334
Total governmental activities net position	<u>\$ 36,732</u>	<u>\$ 38,684</u>	<u>\$ 40,272</u>	<u>\$ 40,628</u>
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 462	\$ 631	\$ 613	\$ 596
Restricted	0	0	0	0
Unrestricted	212	23	(73)	(62)
Total business-type activities net position	<u>\$ 674</u>	<u>\$ 654</u>	<u>\$ 540</u>	<u>\$ 534</u>
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 30,439	\$ 35,202	\$ 36,228	\$ 37,099
Restricted	2,353	1,164	1,203	791
Unrestricted	4,614	2,972	3,381	3,272
Total primary government net position	<u>\$ 37,406</u>	<u>\$ 39,338</u>	<u>\$ 40,812</u>	<u>\$ 41,162</u>

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 35,650	\$ 35,661	\$ 32,954	\$ 38,393	\$ 39,779	\$ 41,260
3,030	2,708	4,335	4,977	5,536	5,970
1,185	2,312	4,907	5,432	5,382	6,273
<u>\$ 39,865</u>	<u>\$ 40,681</u>	<u>\$ 42,196</u>	<u>\$ 48,802</u>	<u>\$ 50,697</u>	<u>\$ 53,503</u>
\$ 571	\$ 553	\$ 528	\$ 511	\$ 520	\$ 501
0	0	0	0	0	0
(44)	(23)	26	74	112	210
<u>\$ 527</u>	<u>\$ 530</u>	<u>\$ 554</u>	<u>\$ 585</u>	<u>\$ 632</u>	<u>\$ 711</u>
\$ 36,221	\$ 36,214	\$ 33,482	\$ 38,904	\$ 40,299	\$ 41,761
3,030	2,708	4,335	4,977	5,536	5,970
1,141	2,289	4,933	5,506	5,494	6,483
<u>\$ 40,392</u>	<u>\$ 41,211</u>	<u>\$ 42,750</u>	<u>\$ 49,387</u>	<u>\$ 51,329</u>	<u>\$ 54,214</u>

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

Expenses	Fiscal Year			
	2011	2012	2013	2014
Governmental activities:				
General Government	\$ 2,687	\$ 2,469	\$ 2,629	\$ 2,707
Judicial	1,944	1,850	1,830	2,055
Public Safety	8,013	8,433	8,120	8,934
Public Works	3,767	3,509	3,354	3,181
Health and Welfare	475	484	471	534
Culture and Recreation	1,224	1,106	1,060	1,013
Housing and Development	1,087	972	965	978
Education	27	24	55	58
Interest on long-term debt	235	220	203	185
Total governmental activities expenses	<u>19,459</u>	<u>19,067</u>	<u>18,687</u>	<u>19,645</u>
Business-type activities:				
Solid Waste	50	50	63	61
Industrial Building	245	231	200	182
Development Authority	13	20	15	7
Total business-type activities expenses	<u>308</u>	<u>301</u>	<u>278</u>	<u>250</u>
Total primary government expenses	<u>\$ 19,767</u>	<u>\$ 19,368</u>	<u>\$ 18,965</u>	<u>\$ 19,895</u>
Program revenues				
Governmental activities:				
Charges for services:				
General Government	\$ 505	\$ 504	\$ 486	\$ 472
Judicial	202	193	205	172
Public Safety	1,330	1,440	1,262	1,275
Public Works	7	7	1	0
Culture and Recreation	0	0	0	0
Housing and Development	70	83	77	104
Education	49	32	28	40
Operating grants and contributions	1,149	1,311	1,325	1,132
Capital grants and contributions	208	273	720	827
Total governmental activities program revenues	<u>3,520</u>	<u>3,843</u>	<u>4,104</u>	<u>4,022</u>
Business-type activities:				
Charges for services:				
Solid Waste	25	29	47	52
Development Authority	0	0	0	0
Operating grants and contributions	9	15	11	3
Total business-type activities program revenues	<u>34</u>	<u>44</u>	<u>58</u>	<u>55</u>
Total primary government program revenues	<u>\$ 3,554</u>	<u>\$ 3,887</u>	<u>\$ 4,162</u>	<u>\$ 4,077</u>

Fiscal Year						
2015	2016	2017	2018	2019	2020	
\$ 3,043	\$ 3,037	\$ 3,143	\$ 3,381	\$ 3,765	\$ 3,872	
1,972	2,025	2,084	2,276	2,389	2,297	
9,459	9,472	9,836	10,578	11,247	11,523	
3,330	3,225	3,356	3,609	3,995	4,043	
524	543	505	533	560	562	
1,031	1,005	1,213	977	1,066	1,161	
979	986	1,017	1,118	1,219	1,219	
62	58	61	61	61	49	
163	138	144	160	142	121	
<u>20,563</u>	<u>20,489</u>	<u>21,359</u>	<u>22,693</u>	<u>24,444</u>	<u>24,847</u>	
73	73	91	85	106	108	
162	137	65	0	0	0	
6	4	4	3	3	1	
<u>241</u>	<u>214</u>	<u>160</u>	<u>88</u>	<u>109</u>	<u>109</u>	
<u>\$ 20,804</u>	<u>\$ 20,703</u>	<u>\$ 21,519</u>	<u>\$ 22,781</u>	<u>\$ 24,553</u>	<u>\$ 24,956</u>	
\$ 470	\$ 481	\$ 523	\$ 565	\$ 561	\$ 668	
163	170	380	430	499	416	
1,403	1,608	1,284	1,254	1,267	1,074	
0	0	0	0	0	0	
0	0	197	181	189	144	
138	118	124	131	129	191	
53	61	50	39	38	32	
1,404	1,186	1,140	1,446	1,363	1,304	
396	442	471	5,623	593	512	
<u>4,027</u>	<u>4,066</u>	<u>4,169</u>	<u>9,669</u>	<u>4,639</u>	<u>4,341</u>	
67	73	102	117	137	128	
0	0	0	0	0	31	
0	0	0	0	8	22	
<u>67</u>	<u>73</u>	<u>102</u>	<u>117</u>	<u>145</u>	<u>181</u>	
<u>\$ 4,094</u>	<u>\$ 4,139</u>	<u>\$ 4,271</u>	<u>\$ 9,786</u>	<u>\$ 4,784</u>	<u>\$ 4,522</u>	

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

	Fiscal Year			
	2011	2012	2013	2014
Net (expense)/revenue				
Governmental activities	\$ (15,939)	\$ (15,224)	\$ (14,583)	\$ (15,623)
Business-type activities	(274)	(257)	(220)	(195)
Total primary government net expense	<u>(16,213)</u>	<u>(15,481)</u>	<u>(14,803)</u>	<u>(15,818)</u>
General revenues and other changes in net position				
Governmental activities:				
Property taxes	\$ 9,588	\$ 9,096	\$ 8,439	\$ 8,308
Sales taxes	5,386	5,533	5,420	5,410
Insurance premium taxes	839	971	1,038	1,079
Hotel/Motel taxes	702	682	669	628
Other taxes	467	435	449	382
Investment earnings	82	70	82	65
Miscellaneous	155	108	72	84
Gain on sale of capital assets	78	293	1	23
Transfers	0	(12)	0	0
Special items	0	0	0	0
Total governmental activities	<u>17,297</u>	<u>17,176</u>	<u>16,170</u>	<u>15,979</u>
Business-type activities:				
Investment earnings	239	225	207	189
Transfers	0	12	0	0
Total business-type activities	<u>239</u>	<u>237</u>	<u>207</u>	<u>189</u>
Total primary government	<u>17,536</u>	<u>17,413</u>	<u>16,377</u>	<u>16,168</u>
Change in net position				
Governmental activities	1,358	1,952	1,587	356
Business-type activities	(35)	(20)	(13)	(6)
Total primary government	<u>\$ 1,323</u>	<u>\$ 1,932</u>	<u>\$ 1,574</u>	<u>\$ 350</u>

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ (16,536)	\$ (16,423)	\$ (17,190)	\$ (13,024)	\$ (19,805)	\$ (20,506)
(174)	(141)	(58)	29	36	72
<u>(16,710)</u>	<u>(16,564)</u>	<u>(17,248)</u>	<u>(12,995)</u>	<u>(19,769)</u>	<u>(20,434)</u>
\$ 8,322	\$ 8,699	\$ 9,460	\$ 9,781	\$ 10,996	\$ 11,752
5,711	6,029	6,457	6,931	7,466	8,094
1,136	1,216	1,294	1,386	1,495	1,603
678	759	825	897	998	998
430	450	489	490	499	631
47	34	11	14	85	69
96	42	118	86	151	156
1	10	50	46	14	8
0	0	0	0	(4)	0
(648)	0	0	0	0	0
<u>15,773</u>	<u>17,239</u>	<u>18,704</u>	<u>19,631</u>	<u>21,700</u>	<u>23,311</u>
168	143	83	1	7	8
0	0	0	0	4	0
<u>168</u>	<u>143</u>	<u>83</u>	<u>1</u>	<u>11</u>	<u>8</u>
<u>15,941</u>	<u>17,382</u>	<u>18,787</u>	<u>19,632</u>	<u>21,711</u>	<u>23,319</u>
(763)	816	1,514	6,607	1,895	2,805
(6)	2	25	30	47	80
<u>\$ (769)</u>	<u>\$ 818</u>	<u>\$ 1,539</u>	<u>\$ 6,637</u>	<u>\$ 1,942</u>	<u>\$ 2,885</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				
2011	\$ 9,588	\$ 2,020	\$ 3,366	\$ 839	\$ 702	\$ 467	\$ 16,982
2012	9,096	2,075	3,458	971	682	435	16,717
2013	8,439	2,033	3,387	1,038	669	449	16,015
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

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		
	2011	2012	2013
General fund			
Nonspendable	\$ 79	\$ 81	\$ 88
Restricted	55	57	90
Assigned	0	900	2,376
Unassigned	5,243	5,504	6,110
Total general fund	<u>5,377</u>	<u>6,542</u>	<u>8,664</u>
All other governmental funds:			
Nonspendable	100	0	0
Restricted	958	1,107	1,113
Committed	1,240	1,490	0
Assigned	624	542	162
Unassigned	(1,426)	(5,873)	(5,165)
Total all other governmental funds	<u>1,496</u>	<u>(2,734)</u>	<u>(3,890)</u>
Total governmental funds	<u>\$ 6,873</u>	<u>\$ 3,808</u>	<u>\$ 4,774</u>

Fiscal Year						
2014	2015	2016	2017	2018	2019	2020
\$ 24	\$ 26	\$ 25	\$ 27	\$ 25	\$ 124	\$ 36
88	88	89	85	83	86	75
2,010	1,375	592	1,066	1,187	965	1,193
4,295	4,012	4,346	4,046	3,872	3,947	4,772
<u>6,417</u>	<u>5,501</u>	<u>5,052</u>	<u>5,224</u>	<u>5,167</u>	<u>5,122</u>	<u>6,076</u>
6	6	0	0	0	0	0
703	2,943	2,620	8,262	8,534	5,480	5,895
0	0	0	0	0	0	0
127	206	67	193	382	645	862
(3,592)	(4,366)	(2,460)	0	0	(237)	0
<u>(2,756)</u>	<u>(1,211)</u>	<u>227</u>	<u>8,455</u>	<u>8,916</u>	<u>5,888</u>	<u>6,757</u>
<u>\$ 3,661</u>	<u>\$ 4,290</u>	<u>\$ 5,279</u>	<u>\$ 13,679</u>	<u>\$ 14,083</u>	<u>\$ 11,010</u>	<u>\$ 12,833</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		
	2011	2012	2013
Revenues			
Taxes	\$ 16,985	\$ 16,722	\$ 16,006
Licenses and permits	93	104	100
Fines, fees and forfeitures	698	787	642
Charges for services	1,361	1,354	1,314
Interest	125	84	86
Intergovernmental	1,289	1,305	1,705
Contributions	24	22	23
Other	167	122	74
Total Revenues	<u>20,742</u>	<u>20,500</u>	<u>19,950</u>
Expenditures			
General government	2,876	2,357	2,445
Judicial	1,887	1,830	1,810
Public safety	7,619	7,553	8,002
Public works	1,364	1,378	1,363
Health and welfare	462	448	738
Culture and recreation	1,123	996	953
Housing and development	1,121	958	964
Education	27	24	55
Capital outlay	4,886	7,516	1,757
Intergovernmental	802	972	885
Debt service:			
Principal	143	20	27
Interest	4	1	3
Total expenditures	<u>22,314</u>	<u>24,053</u>	<u>19,002</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,572)</u>	<u>(3,553)</u>	<u>948</u>
Other financing sources (uses)			
Transfers in	824	709	2,288
Transfers out	(824)	(721)	(2,288)
Issuance of debt and issue costs	0	140	0
Sale of capital assets	319	360	18
Total other financing sources (uses)	<u>319</u>	<u>488</u>	<u>18</u>
Net change in fund balance	(1,253)	(3,065)	966
Fund balances, July 1	<u>8,126</u>	<u>6,873</u>	<u>3,808</u>
Fund balances, June 30	<u>\$ 6,873</u>	<u>\$ 3,808</u>	<u>\$ 4,774</u>
Debt service as a percentage of non-capital expenditures	0.83%	0.12%	0.18%

Note: Prior to 2010, debt service expenditures were reported by function.

Fiscal Year						
2014	2015	2016	2017	2018	2019	2020
\$ 15,868	\$ 16,288	\$ 17,145	\$ 18,516	\$ 19,509	\$ 21,441	\$ 23,061
125	166	153	158	168	176	253
654	713	864	788	888	932	703
1,284	1,348	1,421	1,613	1,544	1,576	1,569
68	51	36	15	15	87	1,785
1,929	1,767	1,508	1,567	2,501	1,925	70
27	29	21	40	18	19	30
84	96	42	118	86	151	156
<u>20,039</u>	<u>20,458</u>	<u>21,190</u>	<u>22,815</u>	<u>24,729</u>	<u>26,307</u>	<u>27,627</u>
2,670	2,840	2,821	3,004	3,102	3,504	3,572
2,053	1,954	2,002	2,080	2,249	2,363	2,276
9,797	8,615	8,876	9,235	10,518	10,498	10,807
1,304	1,290	1,593	1,248	1,796	1,562	1,489
511	486	506	474	502	522	520
1,462	952	951	1,065	989	998	1,205
973	964	998	1,014	1,114	1,205	1,211
58	62	58	61	61	61	49
1,461	1,715	1,408	3,203	2,330	6,245	2,113
879	923	970	1,039	1,115	1,201	1,301
28	28	29	19	1,103	1,152	1,167
2	2	1	144	90	150	129
<u>21,198</u>	<u>19,831</u>	<u>20,213</u>	<u>22,586</u>	<u>24,969</u>	<u>29,461</u>	<u>25,839</u>
<u>(1,159)</u>	<u>627</u>	<u>977</u>	<u>229</u>	<u>(240)</u>	<u>(3,154)</u>	<u>1,788</u>
736	6,547	722	685	4,613	713	939
(736)	(6,547)	(722)	(685)	(4,613)	(718)	(939)
0	0	0	7,822	561	0	0
46	2	12	349	83	86	35
<u>46</u>	<u>2</u>	<u>12</u>	<u>8,171</u>	<u>644</u>	<u>81</u>	<u>35</u>
(1,113)	629	989	8,400	404	(3,073)	1,823
4,774	3,661	4,290	5,279	13,679	14,083	11,010
<u>\$ 3,661</u>	<u>\$ 4,290</u>	<u>\$ 5,279</u>	<u>\$ 13,679</u>	<u>\$ 14,083</u>	<u>\$ 11,010</u>	<u>\$ 12,833</u>
0.17%	0.17%	0.16%	0.85%	5.60%	5.63%	5.51%

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

Fiscal Year	Property Taxes	Sales Tax		Ins. Prem Tax	Hotel/Motel Tax	Other Taxes	Total
		LOST	SPLOST				
2011	\$ 9,591	\$ 2,020	\$ 3,366	\$ 839	\$ 702	\$ 467	\$ 16,985
2012	9,101	2,075	3,458	971	682	435	16,722
2013	8,430	2,033	3,387	1,038	669	449	16,006
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

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	
2011	\$ 1,074,787,788	\$ 37,587,209	\$ 8,773,389	\$ 65,118,850	\$ 21,796,872
2012	1,006,462,959	37,796,203	7,583,597	64,311,540	23,907,160
2013	886,172,517	38,119,217	6,544,189	65,922,000	24,311,376
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	1,003,132,650	52,434,899	6,853,588	21,093,910	26,150,400
2020	1,020,979,641	53,140,958	6,941,592	18,948,140	27,998,720

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>
\$ 16,526	\$ (183,561,778)	\$ 1,024,518,856	9.19	\$ 409,807,542	40%
6,248	(168,903,466)	971,164,241	9.19	388,465,696	40%
90,647	(141,627,308)	879,532,638	9.19	351,813,055	40%
27,642	(134,617,898)	835,945,994	9.19	334,378,398	40%
21,872	(136,993,856)	833,385,859	9.17	333,354,344	40%
62,440	(146,543,728)	858,755,857	9.17	343,502,343	40%
36,730	(149,922,607)	863,623,546	9.99	345,449,418	40%
111,239	(151,614,689)	870,232,082	9.99	348,092,833	40%
108,573	(166,633,017)	943,141,003	10.75	377,256,401	40%
98,822	(166,867,482)	961,240,391	10.75	384,496,156	40%

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

Fiscal Year Tax Year	<u>2011</u> <u>2010</u>	<u>2012</u> <u>2011</u>	<u>2013</u> <u>2012</u>
<u>White County Rates:</u>			
County Operations	9.190	9.190	9.190
Board of Education			
Maintenance and Operations	14.650	15.591	16.591
School Bond	0.339	0.339	0.339
<u>Municipal Rates:</u>			
City of Helen	4.900	5.200	6.450
City of Cleveland	3.475	3.637	4.011
<u>State of Georgia:</u>	0.250	0.250	0.200

Source: Georgia Department of Revenue

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
9.190	9.168	9.168	9.998	9.998	10.750	10.750
17.523 N/A	17.482 N/A	17.482 N/A	17.982 N/A	17.978 N/A	17.481 N/A	17.481 N/A
6.739 4.500	6.686 4.500	6.575 5.000	6.570 5.000	6.564 5.000	5.768 6.000	5.768 6.000
0.150	0.100	0.050	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>2020</u>			<u>2011</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>
Freudenberg-NOK	\$ 14,288,252	1	1.4864%	\$ 7,556,885	2	0.7376%
Habersham EMC	10,681,564	2	1.1112%	8,284,466	1	0.8086%
Georgia Power	7,436,208	3	0.7736%	4,700,680	5	0.4588%
Wal-Mart	5,204,489	4	0.5414%	5,975,302	4	0.5832%
Windstream Standard	4,746,140	5	0.4938%	6,759,594	3	0.6598%
Georgia Transmission	4,560,024	6	0.4744%	3,436,076	6	0.3354%
North Georgia Hardwoods	3,479,566	7	0.3620%			
Original Appalachian Artworks	3,250,044	8	0.3381%	3,427,616	7	0.3346%
Ingles	2,823,573	9	0.2937%	2,859,376	9	0.2791%
Black Bear Treatment	2,549,668	10	0.2652%			
SCBT				2,773,516	10	0.2707%
White Hall Apartment/Manor				2,980,096	8	0.2909%
	<u>\$ 59,019,528</u>		<u>6.1399%</u>	<u>\$ 48,753,607</u>		<u>4.7587%</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>
2011	2010	\$ 9,415,328	\$ (368,842)	\$ 9,046,486
2012	2011	8,924,999	(398,945)	8,526,054
2013	2012	8,082,905	(344,141)	7,738,764
2014	2013	7,682,345	(472,121)	7,210,224
2015	2014	7,640,482	(413,114)	7,227,368
2016	2015	7,873,074	(323,463)	7,549,611
2017	2016	8,634,508	(324,836)	8,309,672
2018	2017	8,700,580	(220,967)	8,479,613
2019	2018	9,800,952	(206,486)	9,594,466
2020	2019	10,138,766	(192,562)	9,946,204

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	Percentage of Adjusted Levy
\$ 8,865,741	94.16%	\$ 179,395	\$ 9,045,136	99.99%
8,330,099	93.33%	194,031	8,524,130	99.98%
7,586,716	93.86%	149,197	7,735,913	99.96%
7,133,922	92.86%	73,436	7,207,358	99.96%
7,158,621	93.69%	65,795	7,224,416	99.96%
7,500,949	95.27%	45,139	7,546,088	99.95%
8,266,951	95.74%	38,401	8,305,352	99.95%
8,436,811	96.97%	38,360	8,475,171	99.95%
9,541,369	97.35%	47,222	9,588,591	99.94%
9,869,634	97.35%	N/A	9,869,634	99.23%

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

Governmental Activities					
Fiscal Year	Capital Leases	Revenue Bonds	Total	Percentage of Personal Income (1)	Per Capita
2011	\$ 20,270	\$ 0	\$ 20,270	0.00%	\$ 0.73
2012	122,753	0	122,753	0.02%	4.39
2013	95,911	0	95,911	0.01%	3.39
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

Fiscal Year	Business-Type Activities	Primary Government		
	Revenue Bonds	Total	Percentage of Personal Income (1)	Per Capita
2011	\$ 8,544,415	\$ 8,564,685	1.21%	\$ 309.03
2012	7,679,190	7,801,943	1.11%	278.73
2013	6,798,964	6,894,875	0.95%	243.64
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

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, 2020

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to Government</u>	<u>Amount Applicable to Government</u>
Overlapping:			
City of Helen	\$ 1,251,285	100%	\$ 1,251,285
City of Cleveland	1,565,794	100%	1,565,794
White County Board of Education	<u>8,510,000</u>	100%	<u>8,510,000</u>
Total overlapping debt	11,327,079		11,327,079
White County Direct Debt	<u>5,045,329</u>	100%	<u>5,045,329</u>
Total direct and overlapping debt	<u>\$ 16,372,408</u>		<u>\$ 16,372,408</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			
	2011	2012	2013	2014
Taxable assessed value of property	\$ 1,024,519	\$ 971,164	\$ 879,533	\$ 835,946
Add back: exemptions	183,562	168,903	141,627	134,618
Total assessed value	<u>1,208,081</u>	<u>1,140,067</u>	<u>1,021,160</u>	<u>970,564</u>
Debt limit (10% total assessed value)	120,808	114,007	102,116	97,056
Amount of debt applicable to limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Legal debt margin	<u>\$ 120,808</u>	<u>\$ 114,007</u>	<u>\$ 102,116</u>	<u>\$ 97,056</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					
2015	2016	2017	2018	2019	2020
\$ 833,386	\$ 858,756	\$ 863,624	\$ 870,232	\$ 943,141	\$ 961,240
136,994	146,544	149,923	151,615	166,633	166,867
970,380	1,005,300	1,013,547	1,021,847	1,109,774	1,128,108
97,038	100,530	101,355	102,185	110,977	112,811
0	0	0	0	0	0
\$ 97,038	\$ 100,530	\$ 101,355	\$ 102,185	\$ 110,977	\$ 112,811
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	
2011	\$ 3,366,002	\$ 585,000	\$ 231,538	\$ 816,538	\$ 4.12
2012	3,458,346	860,000	217,088	1,077,088	3.21
2013	3,387,467	875,000	199,737	1,074,737	3.15
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

* 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
2011	27,715	\$ 709,655	\$ 25,605	9.80%	3,850
2012	27,991	702,559	25,099	8.80%	3,818
2013	28,299	728,898	25,757	7.40%	3,889
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

Source (1): United States Bureau of Economic Analysis

Source (2): Georgia Department of Labor

Source (3): White County Board of Education

* Estimated by White County Office of Economic Development

** 2020 Unemployment Rate of 2.90% is as of August 2020

** United States Bureau of Economic Analysis - October 2020

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

<u>Taxpayer</u>	<u>2020</u>			<u>2011</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	557	1	3.50%	622	1	5.10%
Freudenberg NOK	480	2	3.01%	473	2	3.88%
Wal-Mart	416	3	2.61%	252	5	2.07%
Truett-McConnell College	395	4	2.48%	195	7	1.60%
White County Government	293	5	1.84%	192	8	1.58%
Ingles Supermarkets	205	6	1.29%	200	6	1.64%
Reliable Rehab (Gateway and Friendship)	159	7	1.00%	94	9	0.77%
Cobb Vantress	134	8	0.84%			
Black Bear	130	9	0.82%			
Mountain Education Charter	125	10	0.79%			
State of Georgia				351	3	2.88%
Original Appalachian Artworks				302	4	2.48%
Hardwoods, Inc.				86	10	0.71%
	2,894		18.18%	2,767		22.71%
Total County Labor Force	15,922			12,185		

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			
	2011	2012	2013	2014
General Government	32.27	28.14	30.26	30.12
Public Safety				
Sheriff				
Officers	68.80	73.17	80.94	80.77
Civilians	4.00	2.00	2.00	4.00
Fire Protection				
Firefighters	4.49	2.00	4.55	9.40
Civilians	1.00	1.00	0.00	2.00
Other public safety	21.73	27.23	22.60	22.85
Judicial	12.07	11.36	12.30	12.60
Public Works	18.69	16.48	17.67	17.35
Health and Welfare	4.67	4.27	4.27	4.67
Recreation and culture	5.66	5.00	4.98	4.93
Housing and Development	6.63	4.52	5.07	5.28
Total employees	180.01	175.17	184.64	193.97

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

2015	2016	2017	2018	2019	2020
33.60	33.05	34.17	35.01	43.40	40.43
86.35	86.06	86.49	86.61	86.71	84.85
2.00	2.00	1.00	1.00	1.00	4.00
13.89	15.86	16.35	17.03	20.77	26.75
2.00	2.00	0.00	0.00	0.00	0.00
24.37	21.14	23.67	24.03	25.80	27.01
11.43	11.29	12.47	13.79	14.04	14.42
18.74	18.02	18.32	18.84	19.98	20.12
5.65	4.80	5.17	5.38	5.54	5.57
5.31	5.12	15.23	11.91	7.18	12.33
4.53	4.69	4.99	6.50	6.59	6.05
207.87	204.03	217.86	220.10	231.01	241.53

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

<u>Function</u>	Fiscal Year			
	2011	2012	2013	2014
Sheriff				
Traffic citations	1,033	1,262	2,031	1,891
Fire				
Number of calls answered	1,417	1,014	962	1,155
Inspections conducted	83	85	2	10
Highways and streets				
Street resurfacing (miles)	9.58	12.49	10.57	8.06
Sanitation				
Refuse collected (tons/day)	51.19	52.41	59.16	60.06
Recyclables collected (tons/year)	5.66	6.99 (1)	14.55	11.64

Source: Various County Departments

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

Note (1): Convenience center was closed for the first part of fiscal year 2012 due to moving and construction.

Fiscal Year					
2015	2016	2017	2018	2019	2020
1,195	1,584	1,333	1,241	2,040	1,480
1,137	1,504	1,755	1,815	1,824	2,050
10	28	6	14	8	6
5.92	5.28	3.43	0	5	4
62.36	65.57	79.60	86.70	86.22	85.53
9.80	7.50	6.86	7.30	7.45	8.80

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

Function	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
Buildings	10	10	10	10	12	12	12	12	11	11
Vehicles	28	28	14	16	16	20	20	18	19	19
Equipment	33	31	19	17	17	17	22	40	43	43
Public Safety										
Sheriff										
Office & Detention Ctr.	1	1	1	1	1	1	1	1	1	1
Vehicles (1)	48	50	49	50	70	73	71	61	59	69
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	5	6	7	6	7	7	7	7	7	6
Vehicles	23	23	23	22	20	20	38	24	24	24
EMA										
Vehicles	6	3	3	3	4	4	4	5	5	4
Animal Shelter										
Buildings	1	1	1	2	2	2	2	2	2	2
Vehicles	0	2	2	3	3	4	4	3	3	3
Other public safety										
Equipment	132	141	195	172	265	265	236	216	220	213
Housing & Development										
Building Inspection / Soil Erosion										
Vehicles	3	1	1	1	1	1	1	2	2	3
Code Enforcement										
Vehicles	0	0	0	1	1	1	1	1	1	1
Planning										
Vehicles	2	2	2	3	2	2	2	2	2	3
Culture & Recreation										
Buildings	7	7	7	7	7	7	7	7	9	10
Vehicles	3	2	2	2	2	2	2	2	2	2
Equipment	20	19	19	19	19	18	38	39	39	39
Parks	2	2	2	2	2	2	2	3	3	3
Public Works										
Buildings	3	2	2	2	3	2	2	2	2	2
Vehicles	26	27	28	29	31	32	30	32	34	35
Heavy equipment	19	16	14	14	15	15	13	13	11	11
Small equipment	54	56	56	57	65	65	68	68	65	65
Solid Waste										
Buildings										
Conven. Ctr.	0	1	1	1	1	1	1	1	1	1
Transfer Station	2	2	2	2	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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**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, 2020, 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 October 30, 2020. 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.

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 have not been 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 that we consider to be significant deficiencies and which are described below:

2020-001

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.

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 34, the preparation of the government-wide financial statements, and the reconciling items for full accrual statements.

2020-002

Condition: While performing audit procedures on building permit receipts, we noted instances where deposits were not made timely. We noted 5 of 40 (13%) receipts tested were held for more than seven days before depositing.

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

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

Cause: Building department personnel are not depositing receipts at a minimum once per week.

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

Management Response: Management concurs with this finding. Management has provided a copy of this finding to the appropriate Department Head and they concur with this finding. This action was taken immediately upon receipt of the comment from our auditors.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether White County, Georgia's financial statements are free from 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 financial statements. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described below:

2020-003

Condition: While performing audit procedures at the Clerk of Court's office, we noted that the payouts were not made in a timely manner.

Criteria: State of Georgia Code requires that all courts pay-out monies due to others in a timely manner.

Effect: Failure to make required pay-outs of monies being held by the Court will place the County in violation of state law.

Cause: Clerk of Court personnel are not performing payouts timely.

Recommendation: As required by the State of Georgia, payouts to agencies should be made on a monthly basis.

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

White County, Georgia's Responses to Findings

White County, Georgia's responses to the findings identified in our audit are described above. White County Georgia's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 & Company, LLC

Certified Public Accountants

Gainesville, Georgia
October 30, 2020

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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, 2020

<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	\$ 6,216,000	\$ 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	13,024,000			
Commissioners' Office			165,668	0	165,668
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			587,957	454,795	1,042,752
City of Cleveland	3,380,000	3,380,000	2,200,654	0	2,200,654
City of Helen	3,380,000	3,380,000	2,200,654	0	2,200,654
Total	<u>\$ 26,000,000</u>	<u>\$ 26,000,000</u>	<u>\$ 23,565,404</u>	<u>\$ 454,795</u>	<u>\$ 24,020,199</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, 2020

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
2014 Referendum					
White County					
Detention Center Installment					
Sale Agreement Payments	\$ 6,799,416	\$ 6,476,572	\$ 2,279,168	\$ 951,132	\$ 3,230,300
Administration Equipment, Facilities, and Vehicles	700,188	700,188	383,010	264,912	647,922
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	260,110	178,621	22,075	200,696
Fire-EMS Equipment, Facilities, and Vehicles	25,308	25,308	187,029	87,065	274,094
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	60,079	39,177	99,256
Roads and Bridges Equipment, Vehicles, Resurfacing, and Improvements	5,500,272	5,500,272	4,908,004	1,187,382	6,095,386
Parks and Recreation Equipment, Facilities, and Vehicles	25,308	348,152	184,782	185,583	370,365
Senior Center Facilities and Vehicles	99,826	99,826	20,500	0	20,500
Sheriff's Department Equipment, Facilities, and Vehicles	199,652	199,652	495,473	419,958	915,431
Solid Waste Facilities	25,308	25,308	0	0	0
City of Cleveland	2,470,000	2,470,000	2,469,846	650,389	3,120,235
City of Helen	2,470,000	2,470,000	2,469,846	650,389	3,120,235
Total	\$ 19,000,000	\$ 19,000,000	\$ 13,747,282	\$ 4,458,062	\$ 18,205,344
Roads and Bridges Equipment, Vehicles, Resurfacing, and Improvements Expenditures Financed by Intergovernmental Revenues				<u>35,000</u>	
Total Expenditures of the 2014 SPLOST Capital Projects Fund				<u>\$ 4,493,062</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.

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