

WHITE COUNTY, GEORGIA

Comprehensive Annual Financial Report

For the fiscal year ended June 30, 2021

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, 2021

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Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**White County Board of Commissioners
Georgia**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

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

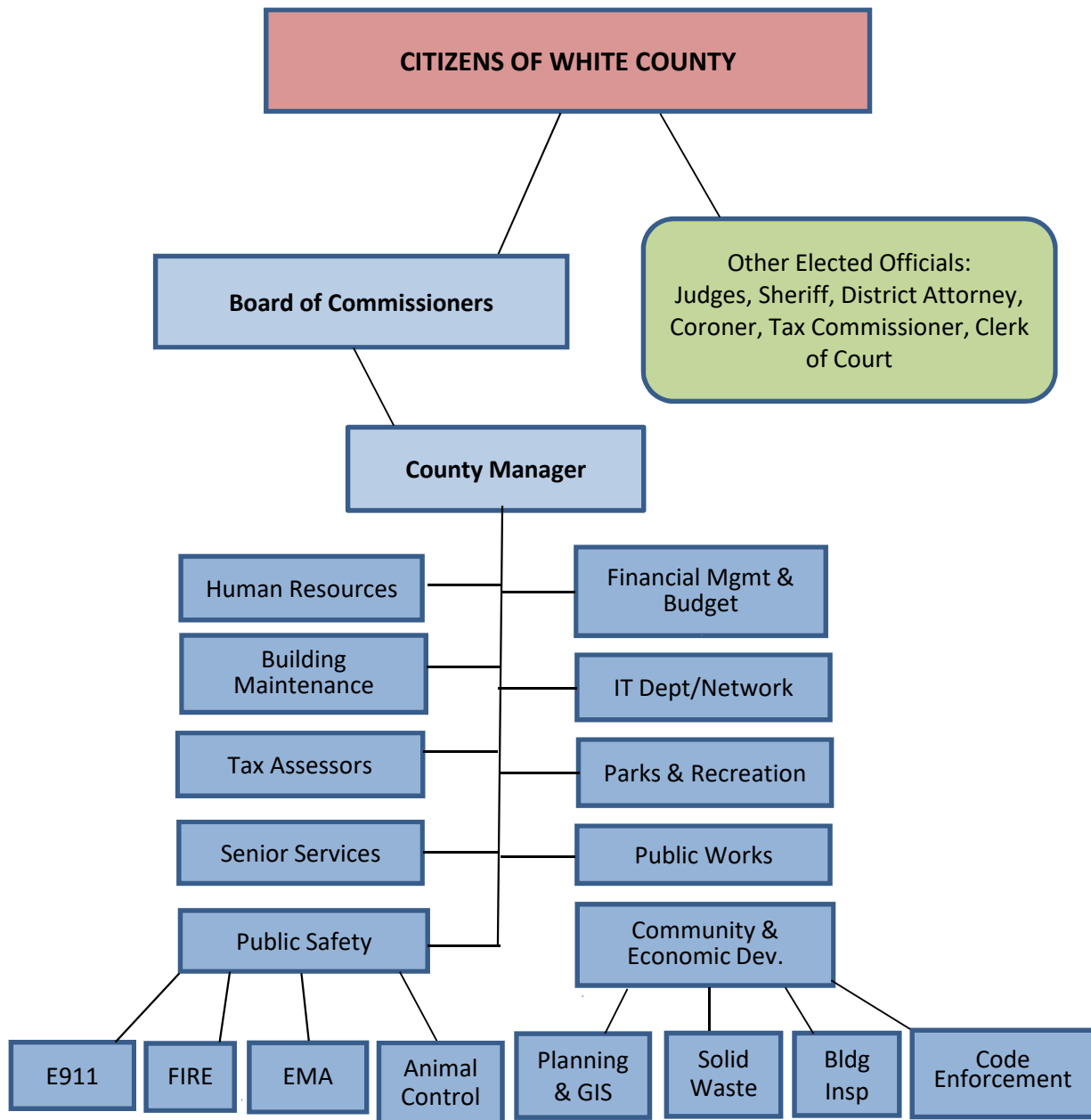
Commission Staff

Joey Cason, 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	Interim - Deena Cowart
Planning	Harry Barton
Senior Center	Barbara Overton
Public Works	Joey Cason
Tax Assessors	Bryan Payne

**WHITE COUNTY, GEORGIA
ORGANIZATIONAL CHART**





November 1, 2021

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, 2021.

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

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

The County's financial statements have been audited by Rushton, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2021, 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, 2021, 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 2021, it was approximately 28,000 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 plan for and develop the 1000 acre Yonah Preserve Park.

White County continued to work through the COVID-19 pandemic adhering to the recommended social distancing guidelines. Staff worked closely with government and private entities to disseminate information about the pandemic and vaccinations.

Other accomplishments during the fiscal year include:

- Completed road preparations and paving projects
- Assigned a mobile communications and incident management unit from GEMA/ Homeland Security
- Received grant from GA Emergency Communications Authority to provide additional training and professional development for E911 communications team
- Processed 805 total building permits, including 153 new residential projects, 10 new commercial projects and 60 mobile home permits
- Completed a county-wide security camera refresh
- Implemented remote management for county network
- Updated 5-year comprehensive plan
- Worked with GMRC and White Co Development Authority to apply for and receive a \$100,000 grant for a strategic economic development plan
- Completed a Broadband Ready application with the Georgia Department of Community Affairs
- Migrated from on premise exchange server to Office 365
- Served 39,178 congregate and homebound meals to seniors. This is an 11% increase from fiscal year 2020.

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 \$6,752,868, or 36 percent of the 2021 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

During the current fiscal year, management and staff adopted a comprehensive financial policy which will aid management with guidelines and procedures in standard operating procedures.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) has a program where counties and municipalities can submit their annual 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 2021 will be submitted with hopes of receiving this award in 2022. 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, 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



Joey Cason
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, 2021, 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, 2021, and the respective changes in the financial position and, where applicable, cash flows thereof, and the budgetary comparisons of the General Fund, Drug Task Force Fund, Hotel/Motel Tax Fund, and American Rescue Plan Fund for the year then ended in conformity 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules, the schedule of projects financed with special purpose local option sales tax, and the schedule of expenditures of federal awards are 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, the schedule of projects financed with special purpose local option sales tax, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the 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, White County, Georgia's basic financial statements for the year ended June 30, 2020, which are not presented with the accompanying financial statements. In our report dated October 30, 2020, 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, Georgia's basic financial statements as a whole.

The combining and individual fund financial statements and schedules related to the 2020 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 2020 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 2020 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 November 1, 2021, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering White County, Georgia's internal control over financial reporting and compliance.

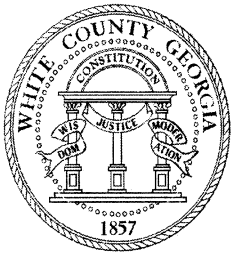
Rushton, LLC

Certified Public Accountants

Gainesville, Georgia

November 1, 2021

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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, 2021. 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, 2021 by \$58,531,121 (reported as *net position*). Of this amount, \$9,757,776 (reported as *unrestricted net position*) may be used to meet the County's ongoing obligations.
- As of June 30, 2021, White County's governmental funds reported combined ending fund balances of \$17,322,292. The governmental funds reported a combined ending unassigned fund balance of \$6,752,868.

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

Overview of the Financial Statements

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

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

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

The purpose of the **Statement of Net Position** (pages 15-16) is to attempt to report all of the assets held and liabilities owed by the County. The County reports all of its assets when it acquires ownership over the assets and reports all of its liabilities when they are incurred. The difference between the total assets and total liabilities is labeled *net position*. Although the purpose of the County is not to accumulate net position, in general, as this amount increases it indicates that the financial position of the County is improving over time.

The **Statement of Activities** (page 17), on the other hand, presents the revenues and expenses of the County. Under the accrual basis of accounting mentioned earlier, revenues are recognized when earned and expenses when incurred in this statement. Thus, revenues are reported even when they may not be collected for several weeks after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period. The difference is described as *change in net position*. The Statement of Activities primary focus is on the *net cost* of various activities provided by the County and identifies the extent to which each function of the County draws from general revenues or is self-financing through fees, grants, or other sources.

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

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

The County’s government-wide financial statements are presented on pages 15-17.

Fund Financial Statements (Reporting the County’s Major Funds).

The focus of fund financial statements is directed to specific activities of the County and its most significant funds, not the County as a whole. A fund is an entity with a self-balancing set of accounts that the County uses to track specific resources and expenditures, either for management purposes or because of legal mandates. In addition to the major funds, individual fund data for the County’s non-major funds can be found beginning on page 67. The County’s funds are divided into three broad categories – governmental, proprietary, and fiduciary – and use different prescribed accounting methodologies.

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

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

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

White County maintains seventeen 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, American Rescue Plan Fund, 2014 SPLOST Fund, and 2020 SPLOST Fund, which are considered major funds. Data from the other eleven governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements on pages 67-70 of this report.

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

The County's basic governmental fund financial statements are presented on pages 18-28 of this report.

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

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

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

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

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

The County’s fiduciary fund financial statements are presented on pages 32-33.

Notes to the Financial Statements.

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 34-66 of this report.

Other Supplementary Information.

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

This report includes two schedules (pages 20 and 23) which reconciles the amounts reported on the governmental fund financial statements (modified accrual basis of accounting) with the governmental activities reported on the government-wide financial statements (accrual basis of accounting). The following summarizes the impact of transitioning from modified accrual to accrual accounting:

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

Overview of the County's Financial Position and Operations

The County's overall financial position and operations for this fiscal year is summarized as follows based on the information included in the government-wide financial statements (see pages 15-17):

White County Net Position (Financial Position) Fiscal Years 2021 and 2020

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Assets						
Current assets	\$ 21,939,847	\$ 13,979,398	\$ 741,834	\$ 692,082	\$ 22,681,681	\$ 14,671,480
Capital assets	45,489,862	46,314,887	481,573	500,701	45,971,435	46,815,588
Total assets	67,429,709	60,294,285	1,223,407	1,192,783	68,653,116	61,487,068
Liabilities						
Current liabilities	5,871,745	2,572,001	36,890	29,655	5,908,635	2,601,656
Noncurrent liabilities	3,778,637	4,219,659	434,723	451,943	4,213,360	4,671,602
Total liabilities	9,650,382	6,791,660	471,613	481,598	10,121,995	7,273,258
Net position						
Net investment in capital assets	41,022,019	41,259,558	481,573	500,701	41,503,592	41,760,259
Restricted	7,269,753	5,969,995	0	0	7,269,753	5,969,995
Unrestricted	9,487,555	6,273,072	270,221	210,484	9,757,776	6,483,556
Total net position	\$ 57,779,327	\$ 53,502,625	\$ 751,794	\$ 711,185	\$ 58,531,121	\$ 54,213,810

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 \$58,531,121 at the close of the fiscal year.

Approximately 70.9% 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 12.4% 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 16.7%, represents resources that can be used to meet the County's ongoing obligations to citizens and creditors.

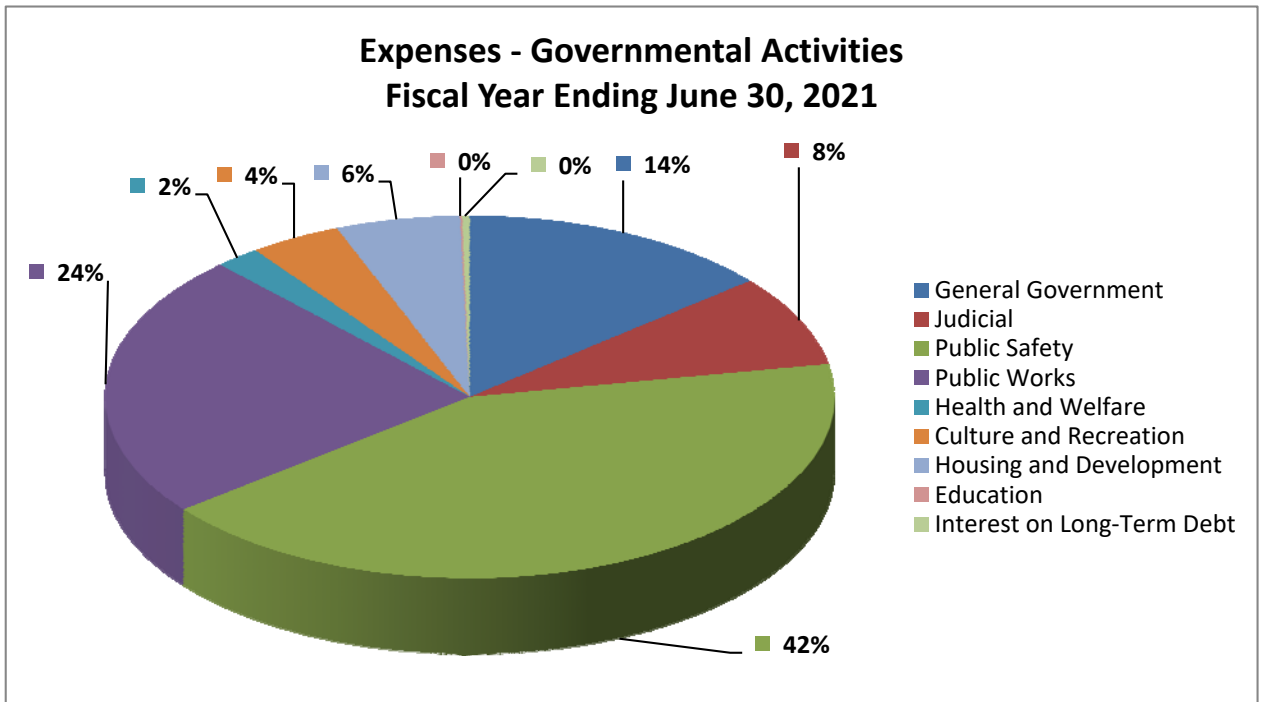
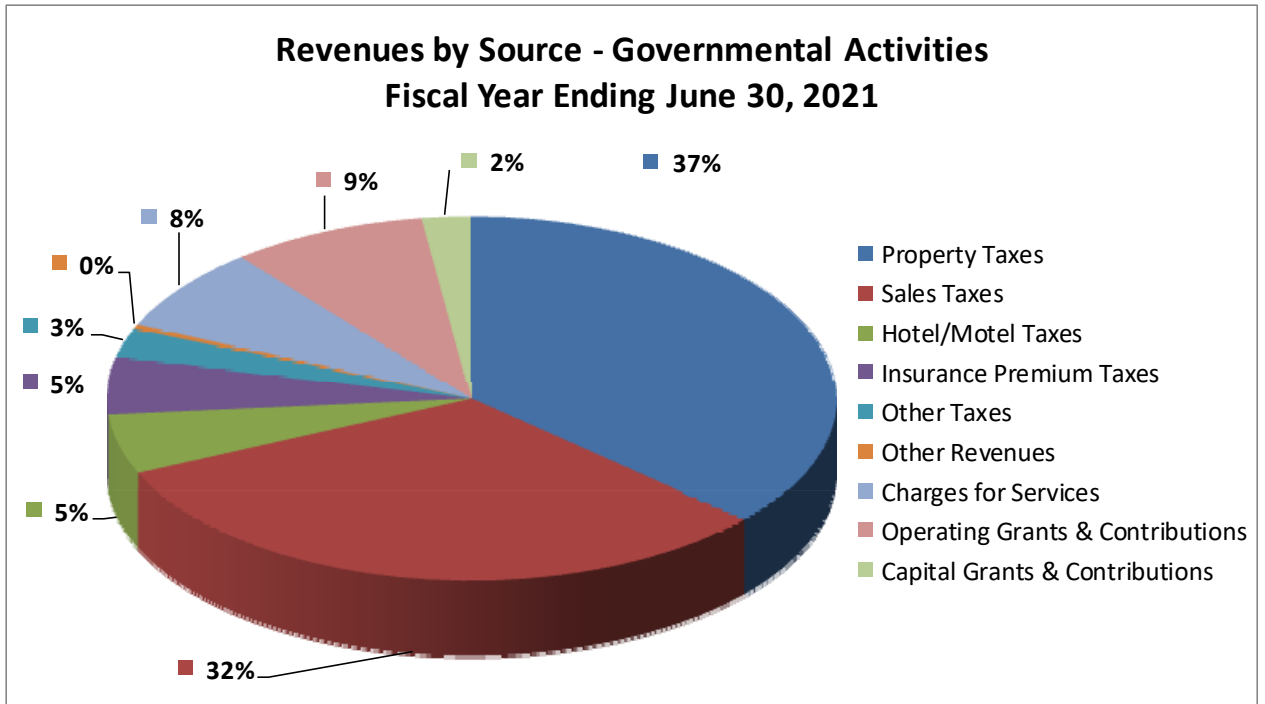
The following condensed financial information was derived from the government-wide Statement of Activities and reflects how White County's net position changed during the fiscal year.

**White County
Changes in Net Position
For the Fiscal Years 2021 and 2020**

Revenues	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Program revenues:						
Charges for services	\$ 2,532,644	\$ 2,524,680	\$ 141,459	\$ 158,782	\$ 2,674,103	\$ 2,683,462
Operating grants and contributions	2,935,428	1,304,080	22,000	22,500	2,957,428	1,326,580
Capital grants and contributions	728,915	511,847	0	0	728,915	511,847
General revenues:						
Property tax	12,309,134	11,752,568	0	0	12,309,134	11,752,568
Sales tax	10,735,460	8,094,530	0	0	10,735,460	8,094,530
Hotel/Motel tax	1,768,036	997,766	0	0	1,768,036	997,766
Insurance premium tax	1,703,516	1,602,658	0	0	1,703,516	1,602,658
Other taxes	868,198	631,246	0	0	868,198	631,246
Other revenues	130,139	232,826	1,047	7,790	131,186	240,616
Total revenues	33,711,470	27,652,201	164,506	189,072	33,875,976	27,841,273
Expenses						
General Government	4,105,759	3,871,802	0	0	4,105,759	3,871,802
Judicial	2,398,559	2,296,863	0	0	2,398,559	2,296,863
Public Safety	12,433,072	11,523,241	0	0	12,433,072	11,523,241
Public Works	6,966,498	4,042,604	0	0	6,966,498	4,042,604
Health and Welfare	588,474	561,845	0	0	588,474	561,845
Culture and Recreation	1,194,696	1,161,047	0	0	1,194,696	1,161,047
Housing and Development	1,622,347	1,219,159	0	0	1,622,347	1,219,159
Education	25,472	49,351	0	0	25,472	49,351
Interest on long-term debt	99,891	120,978	0	0	99,891	120,978
Solid Waste	0	0	121,354	107,753	121,354	107,753
Development Authority	0	0	2,543	1,681	2,543	1,681
Total expenses	29,434,768	24,846,890	123,897	109,434	29,558,665	24,956,324
Increase (decrease) in net position	4,276,702	2,805,311	40,609	79,638	4,317,311	2,884,949
Net position-beginning	53,502,625	50,697,314	711,185	631,547	54,213,810	51,328,861
Net position-ending	\$ 57,779,327	\$ 53,502,625	\$ 751,794	\$ 711,185	\$ 58,531,121	\$ 54,213,810

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 operating grants and contributions were the three largest sources of revenue for governmental activities for fiscal year 2021. Total revenues of the governmental activities increased more than \$6,059,000. The largest cause of the increase was sales tax revenues, which increased more than \$2,640,000. Operating grants and contributions increased more than \$1,630,000 due predominantly to amounts received from the CARES Act Coronavirus Relief Fund. Hotel/Motel tax revenues increased more than \$770,000 and property tax revenues increased more than \$556,000. 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 2021 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 \$4,587,000 from the prior fiscal year. Public works expenses show an increase of over \$2,923,000 from fiscal year 2020 due increases in health insurance premiums, storm damage repairs, and road maintenance. Public safety expenses increased by more than \$909,000 due to an increase in salaries and wages and health insurance premiums. Housing and development expenses increased by more than \$403,000 due to an increase in payments to others for increased hotel/motel tax collections. 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 \$17,322,292. The governmental funds reported a combined unassigned fund balance of \$6,752,868. The remainder of fund balance is nonspendable, restricted, committed, or assigned for projects or for the fiscal year 2022 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 \$6,752,868, while total fund balance reached \$8,808,505. 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 36% of total General Fund expenditures, while total fund balance represents approximately 47% of that same amount.

Revenues in the General Fund increased by more than \$3,320,000 from the prior year. Intergovernmental revenues increased by more than \$1,397,000 due predominantly to amounts received from the CARES Act Coronavirus Relief Fund. Property tax revenues increased by approximately \$598,000. Local option sales tax increased by more than \$977,000 due to continued increases in sales in the County. The County ended the fiscal year by increasing fund balance of the General Fund by \$2,732,474, or approximately 45%. The increase is largely attributed to the significantly increased revenues noted above and a much smaller increase in expenditures. By comparison, in fiscal year 2020, fund balance of the General Fund increased by 15.7%. A \$496,000 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. Road department expenditures increased by more than \$171,000 due to increased materials and supplies for road maintenance.

At the end of the current fiscal year, the Drug Task Force Special Revenue Fund had total fund balance of \$716,123, all of which is restricted for drug task force facilities, equipment, and operations. Fund balance increased \$33,829 during fiscal year 2021 compared with a \$20,339 decrease in the prior fiscal year. Revenues increased during the current fiscal year due to increased grant revenues from the annual operating grants. Fines, fees, and forfeitures decreased during the current fiscal year due to decreased seizures. Expenditures remained very similar to the prior fiscal year, showing a \$1,884 increase.

At the end of the current fiscal year, the Hotel/Motel Tax Special Revenue Fund had total fund balance of \$1,823,958, of which \$519,022 is restricted for tourism product development and \$1,304,936 is assigned to tourism. Fund balance increased \$771,115 during fiscal year 2021 due to a significant increase in hotel/motel taxes received. With the COVID-19 pandemic, many area governments noted a significant increase in tourism. While expenditures increased due to payments to others required by the increased tax collections, tourism product development expenditures decreased. Tourism product development expenditures are often for longer term projects.

For the current fiscal year, the American Rescue Plan Special Revenue Fund did not report a significant fund balance, revenues, or expenditures. This new fund will account for significant revenues and expenditures for the American Rescue Plan funding.

At the end of the current fiscal year, the 2014 SPLOST Capital Projects Fund had total fund balance of \$2,849,668, all of which is restricted for capital outlay. Fund balance of the 2014 SPLOST Fund decreased \$1,729,986 for fiscal year 2021 due to decreased SPLOST revenues and similar expenditures to the prior year. Collections for the 2014 referendum ended during fiscal year 2021.

At the end of the current fiscal year, the 2020 SPLOST Capital Projects Fund had total fund balance of \$2,685,925, all of which is restricted for capital outlay. This is a new fund for fiscal year 2021 due to the collections beginning for the 2020 referendum. The County began expending these funds in accordance with the

approved referendums. Further details of the SPLOST expenditures can be found in the Schedule of Projects Financed with Special Purpose Local Option Sales Tax at the end of this report.

General Fund Budget Highlights

The original budget for the General Fund was amended by various appropriations approved after the beginning of the fiscal year. Budgeted expenditures in total 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 very similar to amounts appropriated. Overall, the County expended less than revenues received and transferred a greater amount to other funds.

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 \$ 671,383
- Development Authority \$ 80,411

The total increase in net position for both funds was \$40,609 due mostly to operating income for both funds. The Development Authority also had similar intergovernmental revenues in the current fiscal year.

Capital Assets and Debt Administration

Capital Assets. White County has invested \$45,971,435 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 are summarized as follows:

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 9,314,696	\$ 9,314,696	\$ 84,361	\$ 84,361	\$ 9,399,057	\$ 9,399,057
Construction in progress	4,734,406	4,980,891	0	0	4,734,406	4,980,891
Buildings	22,012,911	21,882,754	710,404	710,404	22,723,315	22,593,158
Land improvements	4,257,463	4,257,463	0	0	4,257,463	4,257,463
Machinery and equipment	5,669,768	5,520,621	48,517	48,517	5,718,285	5,569,138
Furniture and fixtures	826,547	826,547	0	0	826,547	826,547
Vehicles	7,563,633	7,076,136	0	0	7,563,633	7,076,136
Infrastructure	57,234,805	56,287,054	0	0	57,234,805	56,287,054
Total	111,614,229	110,146,162	843,282	843,282	112,457,511	110,989,444
Accumulated Depreciation	(66,124,367)	(63,831,275)	(361,709)	(342,581)	(66,486,076)	(64,173,856)
Net Capital Assets	\$ 45,489,862	\$ 46,314,887	\$ 481,573	\$ 500,701	\$ 45,971,435	\$ 46,815,588

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

- Continued construction on the Yonah Preserve Park
- Started new renovation/expansion projects for the Tax Commissioner and Courthouse
- 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 54-55 of this report.

Long-term Debt and Other Liabilities. On June 30, 2021, White County had total capital leases payable in the amount of \$339,629. The County's capital lease balance increased by \$259,300 during the fiscal year due to two new capital leases for equipment and vehicles. On June 30, 2021, White County had revenue bonds payable with a balance outstanding of \$4,075,000. During fiscal year 2021, bonds payable decreased by \$890,000 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 57-58 of this report.

Economic Condition and Outlook

White County continues to fair well while dealing with the COVID-19 pandemic. Several factors were considered during preparation of the budget for fiscal year 2022, 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, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
ASSETS				
Current assets				
Cash and cash equivalents	\$ 19,173,098	\$ 697,641	\$ 19,870,739	\$ 785,084
Certificates of deposit	674,142	34,704	708,846	0
Restricted cash and cash equivalents	131,199	0	131,199	0
Receivables (net)				
Accounts	95,690	9,489	105,179	45,882
Intergovernmental	179,491	0	179,491	0
Taxes	1,428,528	0	1,428,528	0
Prepays	257,699	0	257,699	0
	21,939,847	741,834	22,681,681	830,966
Noncurrent assets				
Capital assets				
Non-depreciable	14,049,102	84,361	14,133,463	0
Depreciable (net)	31,440,760	397,212	31,837,972	4,150
	45,489,862	481,573	45,971,435	4,150
Total assets	67,429,709	1,223,407	68,653,116	835,116
DEFERRED OUTFLOWS OF RESOURCES				
Pension deferred outflows of resources	0	0	0	122,382
OPEB deferred outflows of resources	0	0	0	67,060
	0	0	0	189,442
LIABILITIES				
Current liabilities				
Payables				
Accounts	581,235	18,762	599,997	11,014
Intergovernmental	299,291	0	299,291	0
Interest	46,048	0	46,048	0
Accrued salaries and expenses	318,840	1,123	319,963	0
Unearned revenue	2,991,075	0	2,991,075	0
Compensated absences	470,611	0	470,611	35,800
Capital leases payable	104,643	0	104,643	0
Bonds payable	640,000	0	640,000	0
Other liabilities	420,002	0	420,002	0
Post-closure care costs	0	17,005	17,005	0
	5,871,745	36,890	5,908,635	46,814

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
Noncurrent liabilities				
Compensated absences	\$ 108,651	\$ 0	\$ 108,651	\$ 60,428
Net pension liability	0	0	0	593,508
Net OPEB liability	0	0	0	87,951
Capital leases payable	234,986	0	234,986	0
Bonds payable	3,435,000	0	3,435,000	0
Post-closure care costs	0	434,723	434,723	0
Total noncurrent liabilities	3,778,637	434,723	4,213,360	741,887
Total liabilities	9,650,382	471,613	10,121,995	788,701
DEFERRED INFLOWS OF RESOURCES				
OPEB deferred inflows of resources	0	0	0	149,577
NET POSITION				
Net investment in capital assets	41,022,019	481,573	41,503,592	4,150
Restricted for:				
Judicial	201,893	0	201,893	0
Public safety	966,430	0	966,430	0
Health and welfare	0	0	0	129,929
Housing and development	519,022	0	519,022	0
Education	7,598	0	7,598	0
Capital outlay	5,574,777	0	5,574,777	0
Grant specifications	33	0	33	0
Unrestricted	9,487,555	270,221	9,757,776	(47,799)
Total net position	\$ 57,779,327	\$ 751,794	\$ 58,531,121	\$ 86,280

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WHITE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the fiscal year ended June 30, 2021

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
Governmental activities					
General Government	\$ 4,105,759	\$ 734,276	\$ 97,718	\$ 0	\$ (3,273,765)
Judicial	2,398,559	426,890	542,369	0	(1,429,300)
Public Safety	12,433,072	1,005,627	2,060,238	213,046	(9,154,161)
Public Works	6,966,498	0	28,405	515,669	(6,422,424)
Health and Welfare	588,474	0	206,698	200	(381,576)
Culture and Recreation	1,194,696	158,328	0	0	(1,036,368)
Housing and Development	1,622,347	183,563	0	0	(1,438,784)
Education	25,472	23,960	0	0	(1,512)
Interest on long-term debt	99,891	0	0	0	(99,891)
Total governmental activities	<u>29,434,768</u>	<u>2,532,644</u>	<u>2,935,428</u>	<u>728,915</u>	<u>(23,237,781)</u>
Business-type activities					
Solid Waste	121,354	141,459	0	0	20,105
Development Authority	2,543	0	22,000	0	19,457
Total business-type activities	<u>123,897</u>	<u>141,459</u>	<u>22,000</u>	<u>0</u>	<u>39,562</u>
Total primary government	<u>29,558,665</u>	<u>2,674,103</u>	<u>2,957,428</u>	<u>728,915</u>	<u>(23,198,219)</u>
Component Unit					
White County Health Department					
Health and Welfare	759,888	279,875	489,809	0	9,796
Primary Government					
	Governmental Activities	Business-Type Activities	Total	Component Unit	
Change in net position					
Net (expense) revenue	\$ (23,237,781)	\$ 39,562	\$ (23,198,219)	\$ 9,796	
General revenues					
Taxes					
Property	12,309,134	0	12,309,134	0	
Sales	10,735,460	0	10,735,460	0	
Hotel/Motel	1,768,036	0	1,768,036	0	
Insurance premium	1,703,516	0	1,703,516	0	
Other	868,198	0	868,198	0	
Interest and investment earnings	15,485	1,047	16,532	0	
Payments from White County	0	0	0	120,000	
Gain on sale of capital assets	40,917	0	40,917	0	
Miscellaneous	73,737	0	73,737	0	
Total general revenues	<u>27,514,483</u>	<u>1,047</u>	<u>27,515,530</u>	<u>120,000</u>	
Change in net position	4,276,702	40,609	4,317,311	129,796	
Net position, July 1	<u>53,502,625</u>	<u>711,185</u>	<u>54,213,810</u>	<u>(43,516)</u>	
Net position, June 30	<u>\$ 57,779,327</u>	<u>\$ 751,794</u>	<u>\$ 58,531,121</u>	<u>\$ 86,280</u>	

WHITE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2021

	General	Drug Task Force
ASSETS		
Cash and cash equivalents	\$ 7,839,620	\$ 1,032,644
Certificates of deposit	674,142	0
Restricted cash and cash equivalents	131,199	0
Receivables (net)		
Accounts	2,685	0
Intergovernmental	42,392	135,946
Taxes	485,255	0
Prepays	257,699	0
Due from other funds	8,179	0
Total assets	\$ 9,441,171	\$ 1,168,590
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	\$ 281,050	\$ 27,270
Intergovernmental	0	0
Accrued salaries and expenditures	294,450	1,951
Due to other funds	50,054	3,244
Unearned revenue	0	0
Other liabilities	0	420,002
Total liabilities	625,554	452,467
Deferred inflows of resources		
Unavailable revenue - property taxes	7,112	0
Fund balances		
Nonspendable prepaids	257,699	0
Restricted for:		
Judicial	107,879	0
Public safety	0	716,123
Housing and development	0	0
Education	0	0
Capital outlay	23,320	0
Grant specifications	0	0
Assigned to:		
Public safety	224,119	0
Housing and development	0	0
Subsequent year's budget	1,442,620	0
Unassigned	6,752,868	0
Total fund balances	8,808,505	716,123
Total liabilities, deferred inflows of resources, and fund balances	\$ 9,441,171	\$ 1,168,590

<u>Hotel/Motel Tax</u>	<u>American Rescue Plan</u>	<u>2014 SPLOST</u>	<u>2020 SPLOST</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
\$ 1,797,364	\$ 2,991,108	\$ 2,870,527	\$ 2,254,000	\$ 387,835	\$ 19,173,098
0	0	0	0	0	674,142
0	0	0	0	0	131,199
0	0	0	0	93,005	95,690
0	0	0	0	1,153	179,491
187,487	0	0	755,786	0	1,428,528
0	0	0	0	0	257,699
5,680	0	0	0	44,374	58,233
<u>\$ 1,990,531</u>	<u>\$ 2,991,108</u>	<u>\$ 2,870,527</u>	<u>\$ 3,009,786</u>	<u>\$ 526,367</u>	<u>\$ 21,998,080</u>
\$ 166,573	\$ 0	\$ 20,779	\$ 24,570	\$ 60,993	\$ 581,235
0	0	0	299,291	0	299,291
0	0	0	0	22,439	318,840
0	0	80	0	4,855	58,233
0	2,991,075	0	0	0	2,991,075
0	0	0	0	0	420,002
<u>166,573</u>	<u>2,991,075</u>	<u>20,859</u>	<u>323,861</u>	<u>88,287</u>	<u>4,668,676</u>
0	0	0	0	0	7,112
0	0	0	0	0	257,699
0	0	0	0	94,014	201,893
0	0	0	0	250,307	966,430
519,022	0	0	0	0	519,022
0	0	0	0	7,598	7,598
0	0	2,849,668	2,685,925	15,864	5,574,777
0	33	0	0	0	33
0	0	0	0	70,297	294,416
1,304,936	0	0	0	0	1,304,936
0	0	0	0	0	1,442,620
0	0	0	0	0	6,752,868
<u>1,823,958</u>	<u>33</u>	<u>2,849,668</u>	<u>2,685,925</u>	<u>438,080</u>	<u>17,322,292</u>
<u>\$ 1,990,531</u>	<u>\$ 2,991,108</u>	<u>\$ 2,870,527</u>	<u>\$ 3,009,786</u>	<u>\$ 526,367</u>	<u>\$ 21,998,080</u>

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WHITE COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
June 30, 2021

Total fund balance - total governmental funds	\$ 17,322,292
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets of \$111,614,229, net of accumulated depreciation of (\$66,124,367), are not financial resources and, therefore, are not reported in the funds.	45,489,862
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.	7,112
Long-term liabilities are not due and payable in the current period and are not reported in the funds. These are interest payable of (\$46,048), compensated absences of (\$579,262), capital leases payable of (\$339,629), and bonds payable of (\$4,075,000).	<u>(5,039,939)</u>
Net position of governmental activities	<u><u>\$ 57,779,327</u></u>

WHITE COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2021

	<u>General</u>	<u>Drug Task Force</u>
REVENUES		
Taxes	\$ 18,925,437	\$ 0
Licenses and permits	239,057	0
Fines, fees and forfeitures	463,617	25,642
Charges for services	1,135,948	0
Intergovernmental	1,684,155	561,164
Interest	14,735	621
Contributions	22,857	0
Other	68,651	4,300
Total revenues	<u>22,554,457</u>	<u>591,727</u>
EXPENDITURES		
Current		
General Government	3,669,125	0
Judicial	1,599,368	0
Public Safety	9,525,182	562,113
Public Works	1,653,995	0
Health and Welfare	563,318	0
Culture and Recreation	1,056,777	0
Housing and Development	625,029	0
Education	0	0
Capital Outlay	0	0
Intergovernmental	0	0
Debt Service		
Principal	0	0
Interest	0	0
Total expenditures	<u>18,692,794</u>	<u>562,113</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,861,663</u>	<u>29,614</u>
Other financing sources (uses)		
Transfers in	0	4,215
Transfers out	(1,176,512)	0
Sale of capital assets	47,323	0
Issuance of capital leases	0	0
Total other financing sources (uses)	<u>(1,129,189)</u>	<u>4,215</u>
Net change in fund balances	2,732,474	33,829
Fund balances, July 1	<u>6,076,031</u>	<u>682,294</u>
Fund balances, June 30	<u><u>\$ 8,808,505</u></u>	<u><u>\$ 716,123</u></u>

<u>Hotel/Motel Tax</u>	<u>American Rescue Plan</u>	<u>2014 SPLOST</u>	<u>2020 SPLOST</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
\$ 1,768,036	\$ 0	\$ 2,379,133	\$ 4,336,808	\$ 0	\$ 27,409,414
0	0	0	0	0	239,057
809	0	0	0	94,469	584,537
0	0	0	0	573,108	1,709,056
0	0	404,606	111,000	668,424	3,429,349
0	33	41	25	139	15,594
0	0	0	0	0	22,857
0	0	0	0	786	73,737
<u>1,768,845</u>	<u>33</u>	<u>2,783,780</u>	<u>4,447,833</u>	<u>1,336,926</u>	<u>33,483,601</u>
0	0	0	0	67,520	3,736,645
0	0	0	0	787,973	2,387,341
0	0	0	0	1,509,723	11,597,018
0	0	0	0	114,326	1,768,321
0	0	0	0	2,711	566,029
14,513	0	0	0	1,396	1,072,686
983,217	0	0	0	1,170	1,609,416
0	0	0	0	25,472	25,472
0	0	2,825,180	384,056	3,250	3,212,486
0	0	610,816	1,717,376	0	2,328,192
0	0	970,330	1,704	0	972,034
0	0	107,440	105	0	107,545
<u>997,730</u>	<u>0</u>	<u>4,513,766</u>	<u>2,103,241</u>	<u>2,513,541</u>	<u>29,383,185</u>
<u>771,115</u>	<u>33</u>	<u>(1,729,986)</u>	<u>2,344,592</u>	<u>(1,176,615)</u>	<u>4,100,416</u>
0	0	0	0	1,172,297	1,176,512
0	0	0	0	0	(1,176,512)
0	0	0	0	0	47,323
0	0	0	341,333	0	341,333
<u>0</u>	<u>0</u>	<u>0</u>	<u>341,333</u>	<u>1,172,297</u>	<u>388,656</u>
771,115	33	(1,729,986)	2,685,925	(4,318)	4,489,072
<u>1,052,843</u>	<u>0</u>	<u>4,579,654</u>	<u>0</u>	<u>442,398</u>	<u>12,833,220</u>
<u>\$ 1,823,958</u>	<u>\$ 33</u>	<u>\$ 2,849,668</u>	<u>\$ 2,685,925</u>	<u>\$ 438,080</u>	<u>\$ 17,322,292</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, 2021

Net change in fund balances - total governmental funds \$ 4,489,072

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 (\$2,545,300) exceeded capital outlays of \$1,514,651 in the current period. (1,030,649)

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 (\$258,615), net of related accumulated depreciation of \$252,208. (6,407)

Contributions of capital assets increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources. The change in net position differs from the change in fund balances by the cost of the assets contributed \$212,031, net of related accumulated depreciation of (\$0). 212,031

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. (25,070)

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 \$972,033 exceed proceeds of (\$341,333). 630,700

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 (\$628) and decrease in interest payable of \$7,653. 7,025

Change in net position of governmental activities \$ 4,276,702

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, 2021

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUES				
Taxes	\$ 16,635,999	\$ 16,635,999	\$ 18,925,437	\$ 2,289,438
Licenses and permits	174,800	174,800	239,057	64,257
Fines, fees and forfeitures	422,870	422,870	463,617	40,747
Charges for services	960,203	960,203	1,135,948	175,745
Intergovernmental	253,656	253,656	1,684,155	1,430,499
Interest	55,003	55,003	14,735	(40,268)
Contributions	18,900	18,900	22,857	3,957
Other	56,450	56,450	68,651	12,201
Total revenues	18,577,881	18,577,881	22,554,457	3,976,576
EXPENDITURES				
Current				
General Government				
County-Wide	1,115,894	402,391	402,388	3
Building Maintenance	732,263	757,583	755,942	1,641
Elections	23,880	89,798	89,716	82
Commissioner's Office	551,885	535,803	535,661	142
Network	335,171	369,372	369,336	36
Registrars	77,787	67,964	67,964	0
Human Resources	109,967	102,477	102,461	16
Tax Commissioner	609,569	632,365	632,037	328
Tax Assessor	570,250	542,412	541,807	605
Finance	164,217	171,836	171,813	23
Judicial				
Clerk of Superior Court	535,936	543,479	543,469	10
Clerk of Magistrate Court	59,411	53,585	53,575	10
Clerk of Juvenile Court	7,216	6,531	6,528	3
District Attorney	6,400	1,270	1,254	16
Magistrate Court	229,292	218,758	218,748	10
Probate Court	345,377	422,085	422,259	(174)
Juvenile Court	112,300	131,076	131,075	1
Public Defender	142,897	142,897	142,902	(5)
Superior Court	124,553	79,563	79,558	5
Public Safety				
Animal Control	374,857	318,150	317,741	409
Coroner	56,725	59,206	58,523	683
Emergency Management Agency	205,658	217,354	217,308	46
Fire	1,482,098	1,679,862	1,681,514	(1,652)
Sheriff	3,636,938	3,938,106	3,941,613	(3,507)
Detention Center	2,505,152	2,506,860	2,508,483	(1,623)
Emergency Medical Services	800,000	800,000	800,000	0
Public Works				
Road Department	1,635,619	1,652,801	1,653,995	(1,194)
Health and Welfare				
Senior Services	423,643	403,960	403,818	142
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, 2021

	<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	\$ 330,763	\$ 330,745	\$ 18
Park and Recreation	701,576	726,130	726,032	98
Housing and Development				
Extension Service	46,375	44,435	44,426	9
Forestry	9,540	9,540	9,540	0
Economic Development	145,878	141,877	141,814	63
Building Inspection	197,077	170,417	170,404	13
Planning	133,007	145,713	145,696	17
Code Enforcement	56,719	6,195	6,193	2
GIS	107,616	106,978	106,956	22
Total expenditures	<u>18,846,173</u>	<u>18,689,092</u>	<u>18,692,794</u>	<u>(3,702)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(268,292)</u>	<u>(111,211)</u>	<u>3,861,663</u>	<u>3,972,874</u>
Other financing sources (uses)				
Transfers in	222,893	222,893	0	(222,893)
Transfers out	(711,149)	(789,564)	(1,176,512)	(386,948)
Sale of capital assets	0	0	47,323	47,323
Contingency	(254,174)	(645,492)	0	645,492
Total other financing sources (uses)	<u>(742,430)</u>	<u>(1,212,163)</u>	<u>(1,129,189)</u>	<u>82,974</u>
Net change in fund balance	(1,010,722)	(1,323,374)	2,732,474	4,055,848
Fund balances, July 1	<u>1,010,722</u>	<u>1,323,374</u>	<u>6,076,031</u>	<u>4,752,657</u>
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,808,505</u>	<u>\$ 8,808,505</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, 2021

	<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	\$ 25,642	\$ 25,642
Intergovernmental	446,121	446,121	561,164	115,043
Interest	0	0	621	621
Other	0	0	4,300	4,300
Total revenues	<u>446,121</u>	<u>446,121</u>	<u>591,727</u>	<u>145,606</u>
EXPENDITURES				
Current				
Public Safety	847,682	562,113	562,113	0
Total expenditures	<u>847,682</u>	<u>562,113</u>	<u>562,113</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(401,561)</u>	<u>(115,992)</u>	<u>29,614</u>	<u>145,606</u>
Other financing sources (uses)				
Transfers in	401,561	115,992	4,215	(111,777)
Sale of capital assets	0	0	0	0
Total other financing sources (uses)	<u>401,561</u>	<u>115,992</u>	<u>4,215</u>	<u>(111,777)</u>
Net change in fund balance	0	0	33,829	33,829
Fund balances, July 1	0	0	682,294	682,294
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 716,123</u>	<u>\$ 716,123</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, 2021

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUES				
Taxes	\$ 885,500	\$ 1,357,133	\$ 1,768,036	\$ 410,903
Fines, fees and forfeitures	500	500	809	309
Interest	175	175	0	(175)
Total revenues	<u>886,175</u>	<u>1,357,808</u>	<u>1,768,845</u>	<u>411,037</u>
EXPENDITURES				
Current				
Culture and Recreation	0	14,513	14,513	0
Housing and Development	526,880	984,000	983,217	783
Total expenditures	<u>526,880</u>	<u>998,513</u>	<u>997,730</u>	<u>783</u>
Excess (deficiency) of revenues over (under) expenditures	359,295	359,295	771,115	411,820
Other financing sources (uses)				
Transfers out	(364,020)	(364,020)	0	364,020
Net change in fund balance	(4,725)	(4,725)	771,115	775,840
Fund balances, July 1	4,725	4,725	1,052,843	1,048,118
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,823,958</u>	<u>\$ 1,823,958</u>

WHITE COUNTY, GEORGIA
AMERICAN RESCUE PLAN SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended June 30, 2021

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Interest	\$ 0	\$ 0	\$ 33	\$ 33
Total revenues	<u>0</u>	<u>0</u>	<u>33</u>	<u>33</u>
EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	0	0	33	33
Fund balances, July 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 33</u></u>	<u><u>\$ 33</u></u>

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2021

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
ASSETS			
Current assets			
Cash and cash equivalents	\$ 617,230	\$ 80,411	\$ 697,641
Certificates of deposit	34,704	0	34,704
Accounts receivable	9,489	0	9,489
Total current assets	<u>661,423</u>	<u>80,411</u>	<u>741,834</u>
Noncurrent assets			
Capital assets			
Non-depreciable	84,361	0	84,361
Depreciable (net)	397,212	0	397,212
Total noncurrent assets	<u>481,573</u>	<u>0</u>	<u>481,573</u>
Total assets	<u>1,142,996</u>	<u>80,411</u>	<u>1,223,407</u>
LIABILITIES			
Current liabilities			
Accounts payable	18,762	0	18,762
Accrued salaries and expenses	1,123	0	1,123
Post-closure care costs	17,005	0	17,005
Total current liabilities	<u>36,890</u>	<u>0</u>	<u>36,890</u>
Noncurrent liabilities			
Post-closure care costs	434,723	0	434,723
Total liabilities	<u>471,613</u>	<u>0</u>	<u>471,613</u>
NET POSITION			
Investment in capital assets	481,573	0	481,573
Unrestricted	189,810	80,411	270,221
Total net position	<u>\$ 671,383</u>	<u>\$ 80,411</u>	<u>\$ 751,794</u>

WHITE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the fiscal year ended June 30, 2021

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
OPERATING REVENUES			
Charges for sales and services	\$ 141,459	\$ 0	\$ 141,459
Total operating revenues	141,459	0	141,459
OPERATING EXPENSES			
Costs of sales and services	67,899	2,543	70,442
Personal services	34,327	0	34,327
Depreciation	19,128	0	19,128
Total operating expenses	121,354	2,543	123,897
Operating income (loss)	20,105	(2,543)	17,562
Non-operating revenues (expenses)			
Intergovernmental revenue	0	22,000	22,000
Interest revenue	1,033	14	1,047
Total non-operating revenues (expenses)	1,033	22,014	23,047
Change in net position	21,138	19,471	40,609
Net position, July 1	650,245	60,940	711,185
Net position, June 30	\$ 671,383	\$ 80,411	\$ 751,794

WHITE COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the fiscal year ended June 30, 2021

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
Cash flows from operating activities:			
Receipts from customers	\$ 138,544	\$ 0	\$ 138,544
Payments to suppliers	(78,204)	(2,543)	(80,747)
Payments to employees	(34,007)	0	(34,007)
Net cash provided (used) by operating activities	<u>26,333</u>	<u>(2,543)</u>	<u>23,790</u>
Cash flows from non-capital financing activities:			
Receipts from other governments	<u>0</u>	<u>22,000</u>	<u>22,000</u>
Cash flows from investing activities:			
Interest received	1,033	14	1,047
Proceeds from investment maturities	209,931	0	209,931
Purchases of investments	(34,704)	0	(34,704)
Net cash provided (used) by investing activities	<u>176,260</u>	<u>14</u>	<u>176,274</u>
Net increase (decrease) in cash and cash equivalents	202,593	19,471	222,064
Cash and cash equivalents, July 1	<u>414,637</u>	<u>60,940</u>	<u>475,577</u>
Cash and cash equivalents, June 30	<u><u>\$ 617,230</u></u>	<u><u>\$ 80,411</u></u>	<u><u>\$ 697,641</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	<u>\$ 20,105</u>	<u>\$ (2,543)</u>	<u>\$ 17,562</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	19,128	0	19,128
(Increase) decrease in accounts receivable	(2,915)	0	(2,915)
Increase (decrease) in accounts payable	6,700	0	6,700
Increase (decrease) in accrued salaries and expenses	320	0	320
Increase (decrease) in post-closure care liability	(17,005)	0	(17,005)
Total adjustments	<u>6,228</u>	<u>0</u>	<u>6,228</u>
Net cash provided (used) by operating activities	<u><u>\$ 26,333</u></u>	<u><u>\$ (2,543)</u></u>	<u><u>\$ 23,790</u></u>

WHITE COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2021

	<u>Custodial Funds</u>
ASSETS	
Cash and cash equivalents	\$ 806,521
Taxes receivable	<u>66,417</u>
Total assets	<u>872,938</u>
LIABILITIES	
Due to others	<u>640,791</u>
NET POSITION	
Restricted for individuals, organizations, and other governments	<u>\$ 232,147</u>

WHITE COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the fiscal year ended June 30, 2021

	Custodial Funds
ADDITIONS	
Taxes collected for other agencies	\$ 22,428,889
Court fees collected for other agencies	1,110,498
Court individual cases	166,201
Sheriff fees collected	16,229
Sheriff inmate account deposits	225,806
Total additions	23,947,623
DEDUCTIONS	
Taxes distributed to other agencies	22,428,889
Court fees distributed to other agencies	1,110,498
Payments to others	219,141
Sheriff fees distributed to other agencies	16,229
Payments from inmates to others	227,073
Total deductions	24,001,830
Change in net position	(54,207)
Net position, July 1 (original)	0
Prior period adjustments	286,354
Net position, July 1 (restated)	286,354
Net position, June 30	\$ 232,147

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

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, 2021

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, 2021

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, 2021

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.

American Rescue Plan Special Revenue Fund - This fund is used to account for revenues and expenditures of the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Fund.

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.

2020 Special Purpose Local Option Sales Tax Capital Projects Fund - This fund is used to account for financial resources to be used for the acquisition or construction of capital facilities financed by special purpose local option sales taxes.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

The County reports the following major proprietary funds:

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

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

Additionally, the County reports the following fund types:

Governmental Fund Types

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

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

Fiduciary Fund Types

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

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

2. Summary of Significant Accounting Policies (continued)

L. Capital Assets, continued

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

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

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

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

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

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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	\$ 2,685
Solid Waste Enterprise Fund	9,489

Nonmajor Funds

Emergency 911 Special Revenue Fund	<u>93,005</u>
Total primary government	<u><u>\$ 105,179</u></u>

Component Unit

White County Health Department	<u><u>\$ 45,882</u></u>
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WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

5. Intergovernmental Receivables

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

Primary Government:

Major Funds

General Fund	\$ 42,392
Drug Task Force Special Revenue Fund	135,946

Nonmajor Funds

Jail Special Revenue Fund	965
Drug Education Special Revenue Fund	<u>188</u>
Total primary government	<u><u>\$ 179,491</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 2020, based upon the assessments as of January 1, 2020, were levied on August 3, 2020, billed on August 17, 2020, and due on November 15, 2020. Tax liens may be issued 90 days after the due date.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

7. Interfund Balances

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

	Receivable Fund:			
	Major Funds		Nonmajor Funds	
	General	Hotel/Motel	Governmental	Total
		Tax		
Payable Fund:				
Major Funds				
General	\$ 0	\$ 5,680	\$ 44,374	\$ 50,054
Drug Task Force	3,244	0	0	3,244
2014 SPLOST	80	0	0	80
Nonmajor Funds				
Governmental	4,855	0	0	4,855
Total	\$ 8,179	\$ 5,680	\$ 44,374	\$ 58,233

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, 2021

8. Interfund Transfers

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

		Transfer In Fund:	
		Major Funds	Nonmajor Funds
		Drug Task Force	Governmental
		Force	Total
Transfer Out Fund:			
Major Funds			
General	\$	4,215	\$ 1,172,297
			\$ 1,176,512

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

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

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

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	4,980,891	701,266	(947,751)	4,734,406
Total non-depreciable assets	<u>14,295,587</u>	<u>701,266</u>	<u>(947,751)</u>	<u>14,049,102</u>
Depreciable assets				
Buildings	21,882,754	130,157	0	22,012,911
Land improvements	4,257,463	0	0	4,257,463
Machinery and equipment	5,520,621	152,707	(3,560)	5,669,768
Furniture and fixtures	826,547	0	0	826,547
Vehicles	7,076,136	742,552	(255,055)	7,563,633
Infrastructure	56,287,054	947,751	0	57,234,805
Total depreciable assets	<u>95,850,575</u>	<u>1,973,167</u>	<u>(258,615)</u>	<u>97,565,127</u>
Less accumulated depreciation				
Buildings	(8,256,614)	(527,582)	0	(8,784,196)
Land improvements	(2,033,042)	(132,900)	0	(2,165,942)
Machinery and equipment	(4,144,255)	(332,633)	2,390	(4,474,498)
Furniture and fixtures	(771,332)	(7,619)	0	(778,951)
Vehicles	(4,843,505)	(430,040)	249,818	(5,023,727)
Infrastructure	(43,782,527)	(1,114,526)	0	(44,897,053)
Total accumulated depreciation	<u>(63,831,275)</u>	<u>(2,545,300)</u>	<u>252,208</u>	<u>(66,124,367)</u>
Total depreciable assets, net	<u>32,019,300</u>	<u>(572,133)</u>	<u>(6,407)</u>	<u>31,440,760</u>
Governmental activities capital assets, net	<u>\$ 46,314,887</u>	<u>\$ 129,133</u>	<u>\$ (954,158)</u>	<u>\$ 45,489,862</u>

Decreases in construction in progress for the governmental activities consist of projects placed in service in the amount of \$947,751.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

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	(319,692)	(17,760)	0	(337,452)
Machinery and equipment	(22,889)	(1,368)	0	(24,257)
Total accumulated depreciation	(342,581)	(19,128)	0	(361,709)
Total depreciable assets, net	416,340	(19,128)	0	397,212
Business-type activities capital assets, net	<u>\$ 500,701</u>	<u>\$ (19,128)</u>	<u>\$ 0</u>	<u>\$ 481,573</u>

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Component unit				
Machinery and equipment	\$ 6,730	\$ 0	\$ 0	\$ 6,730
Less accumulated depreciation				
Machinery and equipment	(1,234)	(1,346)	0	(2,580)
Component unit capital assets, net	<u>\$ 5,496</u>	<u>\$ (1,346)</u>	<u>\$ 0</u>	<u>\$ 4,150</u>

Depreciation expense was charged to functions/programs as follows:

Primary Government

Governmental activities

General Government	\$ 238,665
Judicial	19,535
Public Safety	866,263
Public Works	1,243,169
Health and Welfare	36,738
Culture and Recreation	132,907
Housing and Development	8,023
Total depreciation expense for governmental activities	<u>\$ 2,545,300</u>

Business-type activities

Solid Waste	<u>\$ 19,128</u>
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Component unit

	<u>\$ 1,346</u>
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WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

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 \$339,629 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 \$82,915, with related accumulated amortization of \$1,431 and vehicles in the amount \$258,596, with related accumulated amortization of \$4,322. The equipment has a ten year estimated useful life and the vehicles have a seven year estimated useful life. \$5,753 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
2022	\$ 110,397
2023	110,397
2024	110,397
2025	19,897
Less amounts representing interest	(11,459)
Present value of minimum lease payments	\$ 339,629

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, 2021

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 \$4,075,000. 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
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	705,000	32,205	737,205
2027	720,000	16,272	736,272
Totals	<u>\$ 4,075,000</u>	<u>\$ 328,717</u>	<u>\$ 4,403,717</u>

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

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	\$ 578,634	\$ 434,603	\$ 433,975	\$ 579,262	\$ 470,611
Capital leases payable	80,329	341,333	82,033	339,629	104,643
Bonds from direct placements	4,965,000	0	890,000	4,075,000	640,000
Total governmental activities	<u>\$ 5,623,963</u>	<u>\$ 775,936</u>	<u>\$ 1,406,008</u>	<u>\$ 4,993,891</u>	<u>\$ 1,215,254</u>
Business-type activities					
Landfill post-closure care costs	<u>\$ 468,733</u>	<u>\$ 0</u>	<u>\$ 17,005</u>	<u>\$ 451,728</u>	<u>\$ 17,005</u>
Component Unit					
Compensated absences	<u>\$ 86,826</u>	<u>\$ 45,190</u>	<u>\$ 35,788</u>	<u>\$ 96,228</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 \$99,891 for the governmental activities.

13. Conduit Debt

The Development Authority of White County has issued revenue bonds to provide financial assistance to a nonprofit corporation and an exempt organization for the refinancing of existing debt, purchase of real property, and construction improvements. The bonds are secured by the property financed and are payable solely from the payments received on the underlying loan agreement. Upon repayment of the bonds, ownership of the acquired facilities transfers to the exempt organization served by the bond issuance. The Development Authority is not obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The original and outstanding amounts of conduit debt revenue bond obligations at the end of the current fiscal year were \$24,750,000 and \$24,695,000, respectively.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

14. 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 10 years remaining. The estimated cost of all post closure care activities of \$451,728 is reported in the Solid Waste Enterprise Fund. Because of future changes in technology, laws, or regulations, these costs may change.

15. 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>American Rescue Plan</u>	<u>2014 SPLOST</u>	<u>2020 SPLOST</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Restricted for:								
Judicial								
Clerk of Superior Court supplies and equipment	\$ 107,879	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 107,879
Enotah Judicial Circuit operations	0	0	0	0	0	0	46,168	46,168
Law library operations	0	0	0	0	0	0	47,846	47,846
Public Safety								
Drug task force facilities, equipment, and operations	0	716,123	0	0	0	0	0	716,123
Sheriff facilities and equipment	0	0	0	0	0	0	241,774	241,774
Juvenile programs	0	0	0	0	0	0	8,533	8,533
Housing and Development								
Tourism product development	0	0	519,022	0	0	0	0	519,022
Education								
Drug education programs	0	0	0	0	0	0	7,598	7,598
Capital outlay								
Capital projects	23,320	0	0	0	2,849,668	2,685,925	15,864	5,574,777
Grant specifications	0	0	0	33	0	0	0	33
	<u>\$ 131,199</u>	<u>\$ 716,123</u>	<u>\$ 519,022</u>	<u>\$ 33</u>	<u>\$ 2,849,668</u>	<u>\$ 2,685,925</u>	<u>\$ 367,783</u>	<u>\$ 7,269,753</u>
Assigned to:								
Public Safety								
Sheriff facilities and equipment	\$ 224,119	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 224,119
Emergency services operations	0	0	0	0	0	0	70,297	70,297
Housing and Development								
Trade and tourism	0	0	1,304,936	0	0	0	0	1,304,936
Subsequent year's budget	1,442,620	0	0	0	0	0	0	1,442,620
	<u>\$ 1,666,739</u>	<u>\$ 0</u>	<u>\$ 1,304,936</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 70,297</u>	<u>\$ 3,041,972</u>

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

16. 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	\$ 111,614,229	\$ 843,282
Accumulated depreciation	(66,124,367)	(361,709)
Book value	45,489,862	481,573
Capital-related accounts payable	(53,214)	0
Capital leases payable	(339,629)	0
Bonds payable	(4,075,000)	0
Net investment in capital assets	<u>\$ 41,022,019</u>	<u>\$ 481,573</u>

17. 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 \$369,111 to the Plan, based on covered payroll of \$8,904,704. Total payroll was \$11,065,960. Plan members made voluntary contributions of \$561,299.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

17. 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 \$80,283. At the end of the current fiscal year, the Department reported a liability in the amount of \$593,508 for its proportionate share (0.014081%) of the net pension liability. The Department recognized pension expense of \$28,009 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, 2021

18. 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 \$20,481. At the end of the current fiscal year, the Department reported a net liability in the amount of \$87,951 for its proportionate share (0.012564% for the State of Georgia OPEB Fund and 0.018817% for the SEAD-OPEB Fund) of the net OPEB liability. The Department recognized OPEB expense of (\$77,305) 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.

19. 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 \$27,988 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 \$20,000 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, 2021

20. 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	\$1,768,036
Disbursements for trade and tourism	\$ 983,217 56% of tax receipts
Disbursements for tourism product development	\$ 14,513

21. 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, 2021

21. 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.

22. Commitments and Contingencies

Commitments

At the end of the current fiscal year, contractual commitments on uncompleted contracts totaled \$1,057,618.

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.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

22. Commitments and Contingencies (continued)

Contingencies, continued

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.

23. 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 \$1,395,000. 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.

24. Changes in Beginning Balances

Fiduciary Funds

Custodial Funds

Prior period adjustments have been made to adjust beginning net position in the Probate Court, Clerk of Superior Court, and Sheriff Department Custodial Funds. These adjustments were required due to the implementation of GASB Statement No. 84, *Fiduciary Activities*, and increased beginning net position in the Probate Court Custodial Fund by \$3,911, increased beginning net position in the Clerk of Superior Court Custodial Fund by \$277,132, and increased beginning net position in the Sheriff Department Custodial Fund by \$5,311.

The net effect of these adjustments increased beginning net position of the Custodial Funds by \$286,354.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

25. New Accounting Pronouncements

The County implemented GASB Statement No. 84, *Fiduciary Activities*, effective for the County's current fiscal year. The requirements of this statement are effective for periods beginning after December 15, 2019.

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COMBINING STATEMENTS

Nonmajor Governmental Funds

**WHITE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2021**

	Special Revenue				
	Jail	Inmate Welfare	Drug Education	Juvenile Supervision	Enotah Judicial Circuit
ASSETS					
Cash and cash equivalents	\$ 119,605	\$ 52,469	\$ 12,265	\$ 8,533	\$ 52,298
Receivables (net)					
Accounts	0	0	0	0	0
Intergovernmental	965	0	188	0	0
Due from other funds	0	0	0	0	44,374
Total assets	\$ 120,570	\$ 52,469	\$ 12,453	\$ 8,533	\$ 96,672
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 49,379
Accrued salaries and expenditures	0	0	0	0	1,125
Due to other funds	0	0	4,855	0	0
Total liabilities	0	0	4,855	0	50,504
Fund balances					
Restricted for:					
Judicial	0	0	0	0	46,168
Public safety	120,570	52,469	0	8,533	0
Education	0	0	7,598	0	0
Capital outlay	0	0	0	0	0
Assigned to public safety	0	0	0	0	0
Total fund balances	120,570	52,469	7,598	8,533	46,168
Total liabilities and fund balances	\$ 120,570	\$ 52,469	\$ 12,453	\$ 8,533	\$ 96,672

Special Revenue				Capital Projects		Total
Emergency 911	Confiscated Assets	Law Library	Grants	2008 SPLOST	Yonah Preserve Park	Nonmajor Governmental Funds
\$ 0	\$ 68,735	\$ 47,846	\$ 220	\$ 25,864	\$ 0	\$ 387,835
93,005	0	0	0	0	0	93,005
0	0	0	0	0	0	1,153
0	0	0	0	0	0	44,374
<u>\$ 93,005</u>	<u>\$ 68,735</u>	<u>\$ 47,846</u>	<u>\$ 220</u>	<u>\$ 25,864</u>	<u>\$ 0</u>	<u>\$ 526,367</u>
\$ 1,394	\$ 0	\$ 0	\$ 220	\$ 10,000	\$ 0	\$ 60,993
21,314	0	0	0	0	0	22,439
0	0	0	0	0	0	4,855
<u>22,708</u>	<u>0</u>	<u>0</u>	<u>220</u>	<u>10,000</u>	<u>0</u>	<u>88,287</u>
0	0	47,846	0	0	0	94,014
0	68,735	0	0	0	0	250,307
0	0	0	0	0	0	7,598
0	0	0	0	15,864	0	15,864
<u>70,297</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>70,297</u>
<u>70,297</u>	<u>68,735</u>	<u>47,846</u>	<u>0</u>	<u>15,864</u>	<u>0</u>	<u>438,080</u>
<u>\$ 93,005</u>	<u>\$ 68,735</u>	<u>\$ 47,846</u>	<u>\$ 220</u>	<u>\$ 25,864</u>	<u>\$ 0</u>	<u>\$ 526,367</u>

WHITE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2021

	Special Revenue				
	Jail	Inmate Welfare	Drug Education	Juvenile Supervision	Enotah Judicial Circuit
REVENUES					
Fines, fees, and forfeitures	\$ 31,363	\$ 0	\$ 23,961	\$ 60	\$ 0
Charges for services	0	18,641	0	0	0
Intergovernmental	0	0	0	0	542,369
Interest	0	0	14	0	32
Other	0	0	0	0	0
Total revenues	<u>31,363</u>	<u>18,641</u>	<u>23,975</u>	<u>60</u>	<u>542,401</u>
EXPENDITURES					
Current					
General Government	0	0	0	0	0
Judicial	0	0	0	0	767,187
Public Safety	7,907	8,505	0	0	0
Public Works	0	0	0	0	0
Health and Welfare	0	0	0	0	0
Culture and Recreation	0	0	0	0	0
Housing and Development	0	0	0	0	0
Education	0	0	25,472	0	0
Capital outlay	0	0	0	0	0
Total expenditures	<u>7,907</u>	<u>8,505</u>	<u>25,472</u>	<u>0</u>	<u>767,187</u>
Excess (deficiency) of revenues over (under) expenditures	23,456	10,136	(1,497)	60	(224,786)
Other financing sources (uses)					
Transfers in	0	0	0	0	191,263
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	23,456	10,136	(1,497)	60	(33,523)
Fund balances, July 1	<u>97,114</u>	<u>42,333</u>	<u>9,095</u>	<u>8,473</u>	<u>79,691</u>
Fund balances, June 30	<u>\$ 120,570</u>	<u>\$ 52,469</u>	<u>\$ 7,598</u>	<u>\$ 8,533</u>	<u>\$ 46,168</u>

Special Revenue				Capital Projects		Total
Emergency 911	Confiscated Assets	Law Library	Grants	2008 SPLOST	Yonah Preserve Park	Nonmajor Governmental Funds
\$ 0	\$ 22,058	\$ 17,027	\$ 0	\$ 0	\$ 0	\$ 94,469
554,467	0	0	0	0	0	573,108
0	0	0	126,055	0	0	668,424
0	0	50	0	43	0	139
786	0	0	0	0	0	786
<u>555,253</u>	<u>22,058</u>	<u>17,077</u>	<u>126,055</u>	<u>43</u>	<u>0</u>	<u>1,336,926</u>
0	0	0	67,520	0	0	67,520
0	0	19,666	1,120	0	0	787,973
1,214,674	19,617	0	259,020	0	0	1,509,723
0	0	0	114,326	0	0	114,326
0	0	0	2,711	0	0	2,711
0	0	0	1,396	0	0	1,396
0	0	0	1,170	0	0	1,170
0	0	0	0	0	0	25,472
0	0	0	0	3,250	0	3,250
<u>1,214,674</u>	<u>19,617</u>	<u>19,666</u>	<u>447,263</u>	<u>3,250</u>	<u>0</u>	<u>2,513,541</u>
(659,421)	2,441	(2,589)	(321,208)	(3,207)	0	(1,176,615)
<u>665,309</u>	<u>0</u>	<u>0</u>	<u>315,725</u>	<u>0</u>	<u>0</u>	<u>1,172,297</u>
5,888	2,441	(2,589)	(5,483)	(3,207)	0	(4,318)
<u>64,409</u>	<u>66,294</u>	<u>50,435</u>	<u>5,483</u>	<u>19,071</u>	<u>0</u>	<u>442,398</u>
<u>\$ 70,297</u>	<u>\$ 68,735</u>	<u>\$ 47,846</u>	<u>\$ 0</u>	<u>\$ 15,864</u>	<u>\$ 0</u>	<u>\$ 438,080</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, 2021 and 2020**

	2021	2020
ASSETS		
Cash and cash equivalents	\$ 7,839,620	\$ 5,248,062
Certificates of deposit	674,142	669,575
Receivables (net)		
Accounts	2,685	26,702
Intergovernmental	42,392	27,348
Taxes	485,255	440,016
Prepays	257,699	35,904
Due from other funds	8,179	39,332
Restricted cash and cash equivalents	131,199	74,747
Total assets	\$ 9,441,171	\$ 6,561,686
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 281,050	\$ 178,773
Accrued salaries and expenditures	294,450	236,640
Due to other funds	50,054	38,060
Total liabilities	625,554	453,473
 Deferred inflows of resources		
Unavailable revenue - property taxes	7,112	32,182
 Fund balances		
Nonspendable prepaids	257,699	35,904
Restricted for:		
Judicial	107,879	61,998
Capital outlay	23,320	12,749
Assigned to:		
Public Safety	224,119	228,594
Subsequent year's budget	1,442,620	964,722
Unassigned	6,752,868	4,772,064
Total fund balances	8,808,505	6,076,031
Total liabilities, deferred inflows of resources, and fund balances	\$ 9,441,171	\$ 6,561,686

WHITE COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
REVENUES		
Taxes	\$ 18,925,437	\$ 17,011,117
Licenses and permits	239,057	252,739
Fines, fees and forfeitures	463,617	454,167
Charges for services	1,135,948	1,006,604
Intergovernmental	1,684,155	286,665
Interest	14,735	53,367
Contributions	22,857	14,038
Other	68,651	155,408
Total revenues	<u>22,554,457</u>	<u>19,234,105</u>
EXPENDITURES		
Current		
General Government	3,669,125	3,543,577
Judicial	1,599,368	1,492,112
Public Safety	9,525,182	9,028,394
Public Works	1,653,995	1,482,612
Health and Welfare	563,318	517,536
Culture and Recreation	1,056,777	920,158
Housing and Development	625,029	625,740
Total expenditures	<u>18,692,794</u>	<u>17,610,129</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,861,663</u>	<u>1,623,976</u>
Other financing sources (uses)		
Transfers in (out)		
Drug Task Force Fund	(4,215)	0
Emergency 911 Fund	(665,309)	(510,182)
Enotah Judicial Circuit Fund	(191,263)	(180,967)
Grants Fund	(315,725)	0
Sale of capital assets	47,323	21,543
Total other financing sources (uses)	<u>(1,129,189)</u>	<u>(669,606)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,732,474	954,370
Fund balances, July 1	<u>6,076,031</u>	<u>5,121,661</u>
Fund balances, June 30	<u><u>\$ 8,808,505</u></u>	<u><u>\$ 6,076,031</u></u>

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2021
(with comparative actual amounts for the fiscal year ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes				
General property taxes				
Property tax	\$ 10,303,183	\$ 10,255,786	\$ (47,397)	\$ 10,009,552
Motor vehicle tax	1,085,450	1,923,903	838,453	1,580,137
Mobile home tax	52,000	88,995	36,995	75,170
Cost, penalties, and interest	216,000	65,520	(150,480)	70,628
Total general property taxes	11,656,633	12,334,204	677,571	11,735,487
Local option sales tax	2,910,358	4,019,519	1,109,161	3,041,726
Intangibles tax	140,000	423,294	283,294	251,128
Real estate transfer tax	50,000	152,015	102,015	96,247
Franchise tax	55,000	24,282	(30,718)	48,242
Insurance premium tax	1,602,658	1,703,516	100,858	1,602,658
Beer and wine tax	91,350	111,286	19,936	96,033
Occupational tax	130,000	157,321	27,321	139,596
Total taxes	16,635,999	18,925,437	2,289,438	17,011,117
Licenses and permits				
Alcohol licenses	45,000	42,258	(2,742)	45,435
Building permits	121,300	172,570	51,270	170,670
Other permits	8,500	24,229	15,729	36,634
Total licenses and permits	174,800	239,057	64,257	252,739
Fines, fees and forfeitures				
	422,870	463,617	40,747	454,167
Charges for Services				
Sheriff services	144,195	159,298	15,103	165,853
Prisoner board	37,500	43,210	5,710	28,010
Real estate recordings	120,000	249,961	129,961	176,619
Collection commissions	360,000	390,033	30,033	379,400
Recreation charges	177,205	158,328	(18,877)	143,978
Other charges for services	121,303	135,118	13,815	112,744
Total charges for services	960,203	1,135,948	175,745	1,006,604
Intergovernmental	253,656	1,684,155	1,430,499	286,665
Interest	55,003	14,735	(40,268)	53,367

**WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2021
(with comparative actual amounts for the fiscal year ended June 30, 2020)**

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Contributions	\$ 18,900	\$ 22,857	\$ 3,957	\$ 14,038
Other				
Rental Income	29,300	1,000	(28,300)	17,145
Miscellaneous	27,150	67,651	40,501	138,263
Total other	56,450	68,651	12,201	155,408
Total revenues	<u>\$ 18,577,881</u>	<u>\$ 22,554,457</u>	<u>\$ 3,976,576</u>	<u>\$ 19,234,105</u>

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2021
(with comparative actual amounts for the fiscal year ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
EXPENDITURES				
Current				
General Government				
County-Wide				
Personal services	\$ 59,210	\$ 59,209	\$ 1	\$ 46,401
Contract services	144,714	144,713	1	133,296
Materials and supplies	150,862	150,861	1	149,852
Payments to other agencies	47,605	47,605	0	49,014
	<u>402,391</u>	<u>402,388</u>	<u>3</u>	<u>378,563</u>
Building Maintenance				
Personal services	577,431	556,016	21,415	515,792
Contract services	137,580	147,096	(9,516)	217,578
Materials and supplies	42,572	52,830	(10,258)	50,105
	<u>757,583</u>	<u>755,942</u>	<u>1,641</u>	<u>783,475</u>
Elections				
Personal services	70,347	73,644	(3,297)	11,177
Contract services	11,606	7,808	3,798	5,831
Materials and supplies	7,845	8,264	(419)	8,227
	<u>89,798</u>	<u>89,716</u>	<u>82</u>	<u>25,235</u>
Commissioners' Office				
Personal services	470,536	470,481	55	450,836
Contract services	43,447	43,391	56	91,880
Materials and supplies	21,820	21,789	31	19,858
	<u>535,803</u>	<u>535,661</u>	<u>142</u>	<u>562,574</u>
Network				
Personal services	141,972	157,238	(15,266)	195,658
Contract services	189,386	179,494	9,892	122,136
Materials and supplies	38,014	32,604	5,410	49,543
	<u>369,372</u>	<u>369,336</u>	<u>36</u>	<u>367,337</u>
Registrars				
Personal services	60,790	60,790	0	72,605
Contract services	3,519	3,519	0	4,000
Materials and supplies	3,655	3,655	0	5,478
	<u>67,964</u>	<u>67,964</u>	<u>0</u>	<u>82,083</u>
Human Resources				
Personal services	60,825	75,359	(14,534)	68,346
Contract services	39,102	26,042	13,060	15,334
Materials and supplies	2,550	1,060	1,490	1,213
	<u>102,477</u>	<u>102,461</u>	<u>16</u>	<u>84,893</u>
Tax Commissioner				
Personal services	506,958	524,304	(17,346)	483,360
Contract services	44,577	34,646	9,931	20,655
Materials and supplies	80,830	73,087	7,743	67,248
	<u>632,365</u>	<u>632,037</u>	<u>328</u>	<u>571,263</u>

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2021
(with comparative actual amounts for the fiscal year ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
General Government (continued)				
Tax Assessor & Board of Equalization				
Personal services	\$ 465,980	\$ 487,753	\$ (21,773)	\$ 478,474
Contract services	43,512	28,003	15,509	23,917
Materials and supplies	32,920	26,051	6,869	27,112
	<u>542,412</u>	<u>541,807</u>	<u>605</u>	<u>529,503</u>
Finance				
Personal services	147,336	147,042	294	137,190
Contract services	17,900	18,004	(104)	15,204
Materials and supplies	6,600	6,767	(167)	6,257
	<u>171,836</u>	<u>171,813</u>	<u>23</u>	<u>158,651</u>
Total General Government	<u>3,672,001</u>	<u>3,669,125</u>	<u>2,876</u>	<u>3,543,577</u>
Judicial				
Clerk of Superior Court				
Personal services	479,284	497,755	(18,471)	459,223
Contract services	21,520	11,719	9,801	30,720
Materials and supplies	41,675	33,995	7,680	27,975
Capital outlay	1,000	0	1,000	0
	<u>543,479</u>	<u>543,469</u>	<u>10</u>	<u>517,918</u>
Clerk of Magistrate Court				
Personal services	49,965	50,971	(1,006)	44,816
Contract services	1,070	447	623	730
Materials and supplies	2,550	2,157	393	2,479
	<u>53,585</u>	<u>53,575</u>	<u>10</u>	<u>48,025</u>
Clerk of Juvenile Court				
Personal services	5,891	6,528	(637)	6,554
Contract services	640	0	640	0
	<u>6,531</u>	<u>6,528</u>	<u>3</u>	<u>6,554</u>
District Attorney				
Personal services	0	17	(17)	13
Contract services	200	474	(274)	1,610
Materials and supplies	1,070	763	307	735
	<u>1,270</u>	<u>1,254</u>	<u>16</u>	<u>2,358</u>
Magistrate Court				
Personal services	192,209	205,012	(12,803)	190,817
Contract services	15,619	7,925	7,694	9,408
Materials and supplies	10,930	5,811	5,119	5,179
	<u>218,758</u>	<u>218,748</u>	<u>10</u>	<u>205,404</u>
Probate Court				
Personal services	334,524	335,702	(1,178)	314,472
Contract services	73,061	73,944	(883)	41,038
Materials and supplies	14,500	12,613	1,887	7,696
	<u>422,085</u>	<u>422,259</u>	<u>(174)</u>	<u>363,206</u>
Juvenile Court				
Contract services	131,076	131,075	1	127,888

**WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2021**

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

	2021			2020
	Final Budget	Actual	Variance	Actual
Judicial (continued)				
Public Defender				
Materials and supplies	\$ 0	\$ 5	\$ (5)	\$ (5)
Payments to other agencies	142,897	142,897	0	125,696
	<u>142,897</u>	<u>142,902</u>	<u>(5)</u>	<u>125,691</u>
Superior Court				
Personal services	2,523	2,381	142	4,391
Contract services	76,636	76,774	(138)	90,288
Materials and supplies	404	403	1	389
	<u>79,563</u>	<u>79,558</u>	<u>5</u>	<u>95,068</u>
 Total Judicial	 <u>1,599,244</u>	 <u>1,599,368</u>	 <u>(124)</u>	 <u>1,492,112</u>
Public Safety				
Animal Control				
Personal services	216,141	240,297	(24,156)	237,703
Contract services	39,950	29,580	10,370	23,021
Materials and supplies	62,059	47,864	14,195	29,661
	<u>318,150</u>	<u>317,741</u>	<u>409</u>	<u>290,385</u>
Coroner				
Personal services	35,135	39,188	(4,053)	33,606
Contract services	19,121	17,448	1,673	8,329
Materials and supplies	4,950	1,887	3,063	3,117
	<u>59,206</u>	<u>58,523</u>	<u>683</u>	<u>45,052</u>
Emergency Management Agency				
Personal services	164,044	164,822	(778)	149,777
Contract services	28,288	28,433	(145)	25,296
Materials and supplies	25,022	24,053	969	19,235
	<u>217,354</u>	<u>217,308</u>	<u>46</u>	<u>194,308</u>
Fire				
Personal services	1,361,157	1,365,591	(4,434)	1,186,955
Contract services	143,025	139,186	3,839	119,485
Materials and supplies	157,680	162,737	(5,057)	188,293
Capital outlay	6,500	6,500	0	6,608
Payments to other agencies	11,500	7,500	4,000	11,500
	<u>1,679,862</u>	<u>1,681,514</u>	<u>(1,652)</u>	<u>1,512,841</u>
Sheriff				
Personal services	3,393,776	3,406,474	(12,698)	3,147,087
Contract services	266,820	262,571	4,249	257,598
Materials and supplies	244,510	220,610	23,900	249,190
Capital outlay	33,000	51,958	(18,958)	60,110
	<u>3,938,106</u>	<u>3,941,613</u>	<u>(3,507)</u>	<u>3,713,985</u>

**WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2021**

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

	2021			2020
	Final Budget	Actual	Variance	Actual
Public Safety (continued)				
Detention Center				
Personal services	\$ 1,781,360	\$ 1,833,460	\$ (52,100)	\$ 1,759,037
Contract services	540,700	502,969	37,731	538,557
Materials and supplies	184,800	172,054	12,746	174,229
	<u>2,506,860</u>	<u>2,508,483</u>	<u>(1,623)</u>	<u>2,471,823</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>9,519,538</u>	<u>9,525,182</u>	<u>(5,644)</u>	<u>9,028,394</u>
Public Works				
Road Department				
Personal services	1,023,918	1,097,487	(73,569)	1,054,059
Contract services	152,400	140,139	12,261	103,842
Materials and supplies	476,483	416,369	60,114	265,711
Capital outlay	0	0	0	59,000
	<u>1,652,801</u>	<u>1,653,995</u>	<u>(1,194)</u>	<u>1,482,612</u>
Total Public Works	<u>1,652,801</u>	<u>1,653,995</u>	<u>(1,194)</u>	<u>1,482,612</u>
Health and Welfare				
Senior Services				
Personal services	262,502	285,012	(22,510)	269,655
Contract services	18,517	14,495	4,022	13,052
Materials and supplies	122,941	91,978	30,963	75,329
Capital outlay	0	12,333	(12,333)	0
	<u>403,960</u>	<u>403,818</u>	<u>142</u>	<u>358,036</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>563,460</u>	<u>563,318</u>	<u>142</u>	<u>517,536</u>
Culture & Recreation				
Libraries				
Personal services	243,407	244,392	(985)	222,873
Contract services	1,578	1,806	(228)	1,512
Materials and supplies	1,876	645	1,231	1,302
Payments to other agencies	83,902	83,902	0	83,902
	<u>330,763</u>	<u>330,745</u>	<u>18</u>	<u>309,589</u>
Park & Recreation				
Personal services	396,585	353,709	42,876	308,500
Contract services	219,455	236,742	(17,287)	178,078
Materials and supplies	110,090	135,581	(25,491)	123,991
	<u>726,130</u>	<u>726,032</u>	<u>98</u>	<u>610,569</u>
Total Culture & Recreation	<u>1,056,893</u>	<u>1,056,777</u>	<u>116</u>	<u>920,158</u>

**WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2021**

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

	2021			2020
	Final Budget	Actual	Variance	Actual
Housing & Development				
Extension Service				
Contract services	\$ 39,750	\$ 39,743	\$ 7	\$ 40,913
Materials and supplies	4,685	4,683	2	3,554
	<u>44,435</u>	<u>44,426</u>	<u>9</u>	<u>44,467</u>
Forestry				
Payments to other agencies	9,540	9,540	0	9,540
Economic Development				
Personal services	100,367	113,080	(12,713)	105,051
Contract services	7,860	2,972	4,888	3,523
Materials and supplies	3,650	1,379	2,271	2,066
Payments to other agencies	30,000	24,383	5,617	19,489
	<u>141,877</u>	<u>141,814</u>	<u>63</u>	<u>130,129</u>
Building Inspection				
Personal services	153,867	156,244	(2,377)	174,987
Contract services	11,350	7,732	3,618	7,975
Materials and supplies	5,200	6,428	(1,228)	4,237
	<u>170,417</u>	<u>170,404</u>	<u>13</u>	<u>187,199</u>
Planning				
Personal services	133,829	128,613	5,216	114,179
Contract services	9,734	10,172	(438)	8,394
Materials and supplies	2,150	6,911	(4,761)	14,206
	<u>145,713</u>	<u>145,696</u>	<u>17</u>	<u>136,779</u>
Code Enforcement				
Personal services	0	304	(304)	10,180
Contract services	3,982	2,663	1,319	2,676
Materials and supplies	2,213	3,226	(1,013)	6,248
	<u>6,195</u>	<u>6,193</u>	<u>2</u>	<u>19,104</u>
GIS				
Personal services	78,958	86,667	(7,709)	79,023
Contract services	22,950	18,408	4,542	18,915
Materials and supplies	5,070	1,881	3,189	584
	<u>106,978</u>	<u>106,956</u>	<u>22</u>	<u>98,522</u>
Total Housing & Development	<u>625,155</u>	<u>625,029</u>	<u>126</u>	<u>625,740</u>
Total Expenditures	<u>\$ 18,689,092</u>	<u>\$ 18,692,794</u>	<u>\$ (3,702)</u>	<u>\$ 17,610,129</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.

American Rescue Plan Fund – This fund is used to account for revenues and expenditures of the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Fund.

**WHITE COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2021 and 2020**

	2021	2020
ASSETS		
Cash and cash equivalents	\$ 119,605	\$ 96,672
Intergovernmental receivable	965	442
	Total assets	Total assets
	\$ 120,570	\$ 97,114
 LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for public safety	\$ 120,570	\$ 97,114
	Total liabilities and fund balances	Total liabilities and fund balances
	\$ 120,570	\$ 97,114

**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, 2021**

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

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	\$ 7,907	\$ 31,363	\$ 23,456	\$ 35,888
Interest	0	0	0	731
Total revenues	<u>7,907</u>	<u>31,363</u>	<u>23,456</u>	<u>36,619</u>
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	7,907	7,907	0	18,736
Total expenditures	<u>7,907</u>	<u>7,907</u>	<u>0</u>	<u>18,736</u>
Excess (deficiency) of revenues over (under) expenditures	0	23,456	23,456	17,883
Fund balances, July 1	0	97,114	97,114	79,231
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 120,570</u>	<u>\$ 120,570</u>	<u>\$ 97,114</u>

WHITE COUNTY, GEORGIA
INMATE WELFARE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	\$ 52,469	\$ 42,333
Total assets	\$ 52,469	\$ 42,333
 LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for public safety	\$ 52,469	\$ 42,333
Total liabilities and fund balances	\$ 52,469	\$ 42,333

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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

	<u>2021</u>			<u>2020</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
REVENUES				
Charges for services	\$ 8,505	\$ 18,641	\$ 10,136	\$ 18,940
Total revenues	<u>8,505</u>	<u>18,641</u>	<u>10,136</u>	<u>18,940</u>
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	8,505	8,505	0	28,983
Total expenditures	<u>8,505</u>	<u>8,505</u>	<u>0</u>	<u>28,983</u>
Excess (deficiency) of revenues over (under) expenditures	0	10,136	10,136	(10,043)
Fund balances, July 1	0	42,333	42,333	52,376
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 52,469</u>	<u>\$ 52,469</u>	<u>\$ 42,333</u>

WHITE COUNTY, GEORGIA
DRUG EDUCATION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	\$ 12,265	\$ 16,641
Intergovernmental receivables	188	0
	Total assets	Total assets
	\$ 12,453	\$ 16,641
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 0	\$ 2,691
Due to other funds	4,855	4,855
	Total liabilities	Total liabilities
	4,855	7,546
 Fund balances		
Restricted for education	7,598	9,095
	Total liabilities and fund balances	Total liabilities and fund balances
	\$ 12,453	\$ 16,641

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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	\$ 24,772	\$ 23,961	\$ (811)	\$ 32,376
Interest	700	14	(686)	233
Total revenues	<u>25,472</u>	<u>23,975</u>	<u>(1,497)</u>	<u>32,609</u>
EXPENDITURES				
Current				
Education				
Drug education	5,472	5,472	0	9,351
Drug court	20,000	20,000	0	40,000
Total expenditures	<u>25,472</u>	<u>25,472</u>	<u>0</u>	<u>49,351</u>
Excess (deficiency) of revenues over (under) expenditures	0	(1,497)	(1,497)	(16,742)
Fund balance, July 1	0	9,095	9,095	25,837
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 7,598</u>	<u>\$ 7,598</u>	<u>\$ 9,095</u>

WHITE COUNTY, GEORGIA
DRUG TASK FORCE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	\$ 1,032,644	\$ 872,406
Accounts receivable	0	275
Intergovernmental receivable	135,946	103,624
Total assets	\$ 1,168,590	\$ 976,305
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 27,270	\$ 15,745
Accrued salaries and expenditures	1,951	1,510
Due to other funds	3,244	6,706
Due to others	420,002	270,050
Total liabilities	452,467	294,011
 Fund balances		
Restricted for public safety	716,123	682,294
Total liabilities and fund balances	\$ 1,168,590	\$ 976,305

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, 2021

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

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees & forfeitures	\$ 0	\$ 25,642	\$ 25,642	\$ 101,476
Intergovernmental	446,121	561,164	115,043	419,627
Interest	0	621	621	4,580
Other	0	4,300	4,300	0
Total revenues	<u>446,121</u>	<u>591,727</u>	<u>145,606</u>	<u>525,683</u>
EXPENDITURES				
Current				
Public Safety				
Personal services	96,187	94,496	1,691	87,210
Contract services	52,200	37,113	15,087	41,352
Materials and supplies	153,600	175,450	(21,850)	122,492
Capital outlay	79,518	41,814	37,704	61,048
Payments to other agencies	180,608	213,240	(32,632)	248,127
Total expenditures	<u>562,113</u>	<u>562,113</u>	<u>0</u>	<u>560,229</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(115,992)</u>	<u>29,614</u>	<u>145,606</u>	<u>(34,546)</u>
Other financing sources (uses)				
Transfers in (out)				
General Fund	115,992	4,215	(111,777)	0
Sale of capital assets	0	0	0	14,207
Total other financing sources (uses)	<u>115,992</u>	<u>4,215</u>	<u>(111,777)</u>	<u>14,207</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	33,829	33,829	(20,339)
Fund balance, July 1	0	682,294	682,294	702,633
Fund balances, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 716,123</u></u>	<u><u>\$ 716,123</u></u>	<u><u>\$ 682,294</u></u>

WHITE COUNTY, GEORGIA
JUVENILE SUPERVISION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	\$ 8,533	\$ 8,473
Total assets	\$ 8,533	\$ 8,473
 LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for public safety	\$ 8,533	\$ 8,473
Total liabilities and fund balances	\$ 8,533	\$ 8,473

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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	\$ 60	\$ 60	\$ 0	\$ 190
Interest	0	0	0	77
Total revenues	<u>60</u>	<u>60</u>	<u>0</u>	<u>267</u>
EXPENDITURES				
Current				
Public Safety				
Contract services	60	0	60	0
Total expenditures	<u>60</u>	<u>0</u>	<u>60</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	0	60	60	267
Fund balance, July 1	0	8,473	8,473	8,206
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 8,533</u>	<u>\$ 8,533</u>	<u>\$ 8,473</u>

WHITE COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	\$ 1,797,364	\$ 1,028,619
Taxes receivable	187,487	120,932
Due from other funds	5,680	5,680
Total assets	\$ 1,990,531	\$ 1,155,231
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 166,573	\$ 102,388
Fund balances		
Restricted for housing and development	519,022	255,311
Assigned to housing and development	1,304,936	792,807
Assigned to subsequent year's budget	0	4,725
Total fund balances	1,823,958	1,052,843
Total liabilities and fund balances	\$ 1,990,531	\$ 1,155,231

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, 2021

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

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes	\$ 1,357,133	\$ 1,768,036	\$ 410,903	\$ 997,766
Fines, fees, and forfeitures	500	809	309	271
Interest	175	0	(175)	9,134
Contributions	0	0	0	10,000
Total revenues	<u>1,357,808</u>	<u>1,768,845</u>	<u>411,037</u>	<u>1,017,171</u>
EXPENDITURES				
Current				
Public Works				
Capital outlay	0	0	0	5,410
Culture and Recreation				
Contract services	0	0	0	5,000
Materials and supplies	2,865	2,865	0	7,497
Capital outlay	11,648	11,648	0	269,811
Housing and Development				
Payments to other agencies	984,000	983,217	783	583,547
Total expenditures	<u>998,513</u>	<u>997,730</u>	<u>783</u>	<u>871,265</u>
Excess (deficiency) of revenues over (under) expenditures	359,295	771,115	411,820	145,906
Other financing sources (uses)				
Transfers in (out)	<u>(364,020)</u>	<u>0</u>	<u>364,020</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(4,725)	771,115	775,840	145,906
Fund balances, July 1	<u>4,725</u>	<u>1,052,843</u>	<u>1,048,118</u>	<u>906,937</u>
Fund balances, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 1,823,958</u></u>	<u><u>\$ 1,823,958</u></u>	<u><u>\$ 1,052,843</u></u>

WHITE COUNTY, GEORGIA
ENOTAH JUDICIAL CIRCUIT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	\$ 52,298	\$ 122,054
Due from other funds	44,374	32,380
Total assets	\$ 96,672	\$ 154,434
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 49,379	\$ 74,050
Accrued salaries and expenditures	1,125	693
Total liabilities	50,504	74,743
 Fund balances		
Restricted for judicial	46,168	79,691
Total liabilities and fund balances	\$ 96,672	\$ 154,434

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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	\$ 542,369	\$ 542,369	\$ 0	\$ 542,369
Interest	425	32	(393)	110
Other	100	0	(100)	0
Total revenues	<u>542,894</u>	<u>542,401</u>	<u>(493)</u>	<u>542,479</u>
EXPENDITURES				
Current				
Judicial				
Personal service	680,619	685,678	(5,059)	672,621
Contract services	64,068	62,375	1,693	68,576
Materials and supplies	22,500	19,134	3,366	25,471
Total expenditures	<u>767,187</u>	<u>767,187</u>	<u>0</u>	<u>766,668</u>
Excess (deficiency) of revenues over (under) expenditures	(224,293)	(224,786)	(493)	(224,189)
Other financing sources (uses)				
Transfers in (out)				
General Fund	180,967	191,263	10,296	180,967
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(43,326)	(33,523)	9,803	(43,222)
Fund balance, July 1	43,326	79,691	36,365	122,913
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 46,168</u>	<u>\$ 46,168</u>	<u>\$ 79,691</u>

WHITE COUNTY, GEORGIA
EMERGENCY 911 SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2021 and 2020

	2021	2020
ASSETS		
Accounts receivable	\$ 93,005	\$ 90,012
Total assets	\$ 93,005	\$ 90,012
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 1,394	\$ 750
Accrued salaries and expenditures	21,314	18,469
Due to other funds	0	6,384
Total liabilities	22,708	25,603
 Fund balances		
Assigned to public safety	70,297	36,801
Assigned to subsequent year's budget	0	27,608
Total fund balances	70,297	64,409
Total liabilities and fund balances	\$ 93,005	\$ 90,012

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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	\$ 562,620	\$ 554,467	\$ (8,153)	\$ 543,602
Interest	100	0	(100)	125
Other	400	786	386	701
Total revenues	<u>563,120</u>	<u>555,253</u>	<u>(7,867)</u>	<u>544,428</u>
EXPENDITURES				
Current				
Public Safety				
Personal services	925,952	932,926	(6,974)	876,041
Contract services	93,043	90,306	2,737	91,958
Materials and supplies	93,057	191,442	(98,385)	113,091
Capital outlay	102,622	0	102,622	23,580
Total expenditures	<u>1,214,674</u>	<u>1,214,674</u>	<u>0</u>	<u>1,104,670</u>
Excess (deficiency) of revenues over (under) expenditures	(651,554)	(659,421)	(7,867)	(560,242)
Other financing sources (uses)				
Transfers in (out)				
General Fund	574,086	665,309	91,223	510,182
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(77,468)	5,888	83,356	(50,060)
Fund balance, July 1	77,468	64,409	(13,059)	114,469
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 70,297</u>	<u>\$ 70,297</u>	<u>\$ 64,409</u>

WHITE COUNTY, GEORGIA
CONFISCATED ASSETS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	\$ 68,735	\$ 66,294
Total assets	\$ 68,735	\$ 66,294
 LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for public safety	\$ 68,735	\$ 66,294
Total liabilities and fund balances	\$ 68,735	\$ 66,294

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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	\$ 16,315	\$ 22,058	\$ 5,743	\$ 61,386
Total revenues	<u>16,315</u>	<u>22,058</u>	<u>5,743</u>	<u>61,386</u>
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	5,372	5,372	0	0
Capital outlay	14,245	14,245	0	0
Total expenditures	<u>19,617</u>	<u>19,617</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	(3,302)	2,441	5,743	61,386
Fund balance, July 1	3,302	66,294	(62,992)	4,908
Fund balances, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 68,735</u></u>	<u><u>\$ 68,735</u></u>	<u><u>\$ 66,294</u></u>

WHITE COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2021 and 2020

ASSETS	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	<u>\$ 47,846</u>	<u>\$ 50,435</u>
Total assets	<u><u>\$ 47,846</u></u>	<u><u>\$ 50,435</u></u>
LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for judicial	<u>\$ 47,846</u>	<u>\$ 50,435</u>
Total liabilities and fund balances	<u><u>\$ 47,846</u></u>	<u><u>\$ 50,435</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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	\$ 18,000	\$ 17,027	\$ (973)	\$ 17,042
Interest	200	50	(150)	391
Total revenues	<u>18,200</u>	<u>17,077</u>	<u>(1,123)</u>	<u>17,433</u>
EXPENDITURES				
Current				
Judicial				
Materials and supplies	<u>20,000</u>	<u>19,666</u>	<u>334</u>	<u>17,199</u>
Total expenditures	<u>20,000</u>	<u>19,666</u>	<u>334</u>	<u>17,199</u>
Excess (deficiency) of revenues over (under) expenditures	(1,800)	(2,589)	(789)	234
Fund balance, July 1	<u>1,800</u>	<u>50,435</u>	<u>48,635</u>	<u>50,201</u>
Fund balances, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 47,846</u></u>	<u><u>\$ 47,846</u></u>	<u><u>\$ 50,435</u></u>

**WHITE COUNTY, GEORGIA
GRANTS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2021 and 2020**

	2021	2020
ASSETS		
Cash and cash equivalents	\$ 220	\$ 0
Intergovernmental receivable	0	28,979
Total assets	\$ 220	\$ 28,979
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 220	\$ 2,189
Due to other funds	0	21,307
Total liabilities	220	23,496
 Fund balances		
Restricted for grant specifications	0	5,483
Total liabilities and fund balances	\$ 220	\$ 28,979

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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	\$ 126,000	\$ 126,055	\$ 55	\$ 45,640
Interest	0	0	0	124
Total revenues	<u>126,000</u>	<u>126,055</u>	<u>55</u>	<u>45,764</u>
EXPENDITURES				
Current				
General Government				
Materials and supplies	68,000	67,520	480	27,985
Judicial				
Materials and supplies	2,000	1,120	880	0
Public Safety				
Personal services	184,000	183,182	818	25,327
Materials and supplies	76,000	75,838	162	41,015
Public Works				
Personal services	17,000	16,679	321	0
Materials and supplies	98,000	97,647	353	934
Health and Welfare				
Materials and supplies	3,000	2,711	289	2,313
Culture and Recreation				
Materials and supplies	2,000	1,396	604	2,446
Housing and Development				
Materials and supplies	2,000	1,170	830	1,630
Total expenditures	<u>452,000</u>	<u>447,263</u>	<u>4,737</u>	<u>101,650</u>
Excess (deficiency) of revenues over (under) expenditures	(326,000)	(321,208)	4,792	(55,886)
Other financing sources (uses)				
Transfers in (out)				
General Fund	326,000	315,725	(10,275)	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(5,483)	(5,483)	(55,886)
Fund balance, July 1	0	5,483	5,483	61,369
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,483</u>

WHITE COUNTY, GEORGIA
AMERICAN RESCUE PLAN SPECIAL REVENUE FUND
BALANCE SHEET
June 30, 2021

ASSETS

Cash and cash equivalents	<u>\$ 2,991,108</u>
Total assets	<u><u>\$ 2,991,108</u></u>

LIABILITIES AND FUND BALANCES

Liabilities	
Unearned revenue	\$ 2,991,075
Fund balances	
Restricted for grant specifications	<u>33</u>
Total liabilities and fund balances	<u><u>\$ 2,991,108</u></u>

WHITE COUNTY, GEORGIA
AMERICAN RESCUE PLAN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Interest	\$ 0	\$ 33	\$ 33
Total revenues	<u>0</u>	<u>33</u>	<u>33</u>
EXPENDITURES			
	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	0	33	33
Fund balance, July 1	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 33</u></u>	<u><u>\$ 33</u></u>

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CAPITAL PROJECTS FUNDS

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

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.

2020 Special Purpose Local Option Sales Tax Fund – This fund is used to account for long-term projects financed by the passage of the 2020 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, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	\$ 25,864	\$ 29,071
Total assets	\$ 25,864	\$ 29,071
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 10,000	\$ 10,000
Fund balances		
Restricted for capital outlay	15,864	19,071
Total liabilities and fund balances	\$ 25,864	\$ 29,071

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, 2021 and 2020

	2021	2020
Interest	\$ 43	\$ 365
Total revenues	43	365
 EXPENDITURES		
Capital Outlay		
Culture and Recreation		
Park & Recreation	3,250	206,709
Total expenditures	3,250	206,709
Excess (deficiency) of revenues over (under) expenditures	(3,207)	(206,344)
Other financing sources (uses)		
Transfers in (out)		
Yonah Preserve Park Fund	0	(248,086)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(3,207)	(454,430)
Fund balances, July 1	19,071	473,501
Fund balances, June 30	\$ 15,864	\$ 19,071

WHITE COUNTY, GEORGIA
2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	\$ 2,870,527	\$ 3,712,966
Restricted cash and cash equivalents	0	461,758
Accounts receivable	0	416
Taxes receivable	0	604,642
Total assets	\$ 2,870,527	\$ 4,779,782
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 20,779	\$ 42,841
Intergovernmental payables	0	157,207
Due to other funds	80	80
Total liabilities	20,859	200,128
 Fund balances		
Restricted for capital outlay	2,849,668	4,579,654
Total liabilities and fund balances	\$ 2,870,527	\$ 4,779,782

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, 2021 and 2020

REVENUES	2021	2020
Taxes	\$ 2,379,133	\$ 5,052,804
Intergovernmental	404,606	496,758
Interest	41	463
Total revenues	<u>2,783,780</u>	<u>5,550,025</u>
 EXPENDITURES		
Capital Outlay		
General Government		
County-Wide	155,938	30,000
Building Maintenance	55,577	127,425
Elections	12,924	39,177
Commissioners' Office	16,698	40,074
Network	38,885	0
Tax Assessor	28,991	0
Public Safety		
Coroner	0	12,094
Fire	148,838	0
Sheriff	85,302	311,478
Detention Center	0	1,500
Emergency 911	0	22,075
Public Works		
Roads and Bridges	2,250,261	1,163,338
Culture and Recreation		
Park & Recreation	31,766	93,488
Housing and Development		
Building Inspection	0	55,319
Intergovernmental	610,816	1,300,778
Debt Service		
Principal	970,330	1,167,425
Interest	107,440	128,891
Total expenditures	<u>4,513,766</u>	<u>4,493,062</u>
Excess (deficiency) of revenues over (under) expenditures	(1,729,986)	1,056,963
Fund balances, July 1	<u>4,579,654</u>	<u>3,522,691</u>
Fund balances, June 30	<u><u>\$ 2,849,668</u></u>	<u><u>\$ 4,579,654</u></u>

WHITE COUNTY, GEORGIA
2020 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
BALANCE SHEET
June 30, 2021

ASSETS

Cash and cash equivalents	\$ 2,254,000
Taxes receivable	<u>755,786</u>
Total assets	<u><u>\$ 3,009,786</u></u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts payable	\$ 24,570
Intergovernmental payables	<u>299,291</u>
Total liabilities	323,861

Fund balances

Restricted for capital outlay	<u>2,685,925</u>
Total liabilities and fund balances	<u><u>\$ 3,009,786</u></u>

WHITE COUNTY, GEORGIA
2020 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal year ended June 30, 2021

REVENUES

Taxes	\$ 4,336,808
Intergovernmental	111,000
Interest	25
	4,447,833
Total revenues	4,447,833

EXPENDITURES

Capital Outlay	
General Government	
Commissioners' Office	20,287
Tax Commissioner	12,382
Public Safety	
Sheriff	258,418
Public Works	
Roads and Bridges	92,969
Intergovernmental	1,717,376
Debt Service	
Principal	1,704
Interest	105
	2,103,241
Total expenditures	2,103,241
Excess (deficiency) of revenues over (under) expenditures	2,344,592
Other financing sources (uses)	
Issuance of capital leases	341,333
	341,333
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,685,925
Fund balances, July 1	0
Fund balances, June 30	\$ 2,685,925

**WHITE COUNTY, GEORGIA
YONAH PRESERVE PARK
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
ASSETS	<u>\$ 0</u>	<u>\$ 0</u>
LIABILITIES AND FUND BALANCES	<u>\$ 0</u>	<u>\$ 0</u>

**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, 2021 and 2020**

	2021	2020
REVENUES	\$ 0	0
EXPENDITURES		
Capital Outlay		
Culture and Recreation		
Park & Recreation	0	10,723
Total expenditures	0	10,723
Excess (deficiency) of revenues over (under) expenditures	0	(10,723)
Other financing sources (uses)		
Transfers in (out)		
2008 SPLOST Fund	0	248,086
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	237,363
Fund balances, July 1	0	(237,363)
Fund balances, June 30	\$ 0	\$ 0

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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, 2021 and 2020

	2021	2020
ASSETS		
Current assets		
Cash and cash equivalents	\$ 617,230	\$ 414,637
Certificates of deposit	34,704	209,931
Accounts receivable	9,489	6,574
Total current assets	661,423	631,142
Capital assets		
Land	84,361	84,361
Buildings	710,404	710,404
Equipment	48,517	48,517
Accumulated depreciation	(361,709)	(342,581)
Total capital assets (net of accumulated depreciation)	481,573	500,701
Total assets	1,142,996	1,131,843
LIABILITIES		
Current liabilities		
Accounts payable	18,762	12,062
Accrued salaries and expenses	1,123	803
Post-closure care	17,005	16,790
Total current liabilities	36,890	29,655
Noncurrent liabilities		
Post-closure care	434,723	451,943
Total liabilities	471,613	481,598
NET POSITION		
Investment in capital assets	481,573	500,701
Unrestricted	189,810	149,544
Total net position	\$ 671,383	\$ 650,245

WHITE COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
For the fiscal years ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES		
Charges for sales and services		
Sanitation fees	\$ 141,459	\$ 127,844
Total operating revenues	<u>141,459</u>	<u>127,844</u>
OPERATING EXPENSES		
Costs of sales and services	67,899	56,185
Personal services	34,327	32,388
Depreciation	<u>19,128</u>	<u>19,180</u>
Total operating expenses	<u>121,354</u>	<u>107,753</u>
Operating income (loss)	20,105	20,091
Non-operating revenues (expenses)		
Interest revenue	<u>1,033</u>	<u>7,782</u>
Change in net position	21,138	27,873
Net position, July 1	<u>650,245</u>	<u>622,372</u>
Net position, June 30	<u><u>\$ 671,383</u></u>	<u><u>\$ 650,245</u></u>

WHITE COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Receipts from customers	\$ 138,544	\$ 135,462
Payments to suppliers	(78,204)	(70,864)
Payments to employees	(34,007)	(32,158)
	<u>26,333</u>	<u>32,440</u>
Cash flows from investing activities:		
Interest received	1,033	7,782
Proceeds from investment maturities	209,931	205,821
Purchases of investments	(34,704)	(209,931)
	<u>176,260</u>	<u>3,672</u>
Net increase (decrease) in cash and cash equivalents	202,593	36,112
Cash and cash equivalents, July 1	<u>414,637</u>	<u>378,525</u>
Cash and cash equivalents, June 30	<u><u>\$ 617,230</u></u>	<u><u>\$ 414,637</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ 20,105	\$ 20,091
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	19,128	19,180
(Increase) decrease in accounts receivable	(2,915)	7,618
Increase (decrease) in accounts payable	6,700	2,111
Increase (decrease) in accrued salaries and expenses	320	230
Increase (decrease) in post-closure care liability	(17,005)	(16,790)
	<u>6,228</u>	<u>12,349</u>
Total adjustments	<u>6,228</u>	<u>12,349</u>
Net cash provided (used) by operating activities	<u><u>\$ 26,333</u></u>	<u><u>\$ 32,440</u></u>

**WHITE COUNTY, GEORGIA
DEVELOPMENT AUTHORITY
COMPARATIVE STATEMENTS OF NET POSITION
June 30, 2021 and 2020**

	2021	2020
ASSETS		
Current assets		
Cash and cash equivalents	\$ 80,411	\$ 60,940
Total assets	80,411	60,940
NET POSITION		
Unrestricted	80,411	60,940
Total net position	\$ 80,411	\$ 60,940

**WHITE COUNTY, GEORGIA
DEVELOPMENT AUTHORITY
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
For the fiscal years ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES		
Charges for services	\$ 0	\$ 30,938
Total operating revenues	<u>0</u>	<u>30,938</u>
OPERATING EXPENSES		
Contract services	<u>2,543</u>	<u>1,681</u>
Total operating expenses	<u>2,543</u>	<u>1,681</u>
Operating income (loss)	<u>(2,543)</u>	<u>29,257</u>
Non-operating revenues (expenses)		
Intergovernmental revenue	22,000	22,500
Interest revenue	<u>14</u>	<u>8</u>
Total non-operating revenues (expenses)	<u>22,014</u>	<u>22,508</u>
Change in net position	19,471	51,765
Net position, July 1	<u>60,940</u>	<u>9,175</u>
Net position, June 30	<u><u>\$ 80,411</u></u>	<u><u>\$ 60,940</u></u>

**WHITE COUNTY, GEORGIA
DEVELOPMENT AUTHORITY
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Receipts from customers	\$ 0	\$ 30,938
Payments to suppliers	(2,543)	(1,681)
	<u>(2,543)</u>	<u>29,257</u>
Cash flows from non-capital financing activities:		
Receipts from other governments	<u>22,000</u>	<u>22,500</u>
Cash flows from investing activities:		
Interest received	<u>14</u>	<u>8</u>
Net increase (decrease) in cash and cash equivalents	19,471	51,765
Cash and cash equivalents, July 1	<u>60,940</u>	<u>9,175</u>
Cash and cash equivalents, June 30	<u><u>\$ 80,411</u></u>	<u><u>\$ 60,940</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	<u><u>\$ (2,543)</u></u>	<u><u>\$ 29,257</u></u>

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CUSTODIAL FUNDS

These funds are used to account for assets held by the County as a custodian to be expended in accordance with the conditions of its custodial capacity.

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

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

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

**WHITE COUNTY, GEORGIA
CUSTODIAL FUNDS
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2021**

	<u>Tax Commissioner</u>	<u>Magistrate Court</u>	<u>Probate Court</u>	<u>Clerk of Superior Court</u>	<u>Sheriff Department</u>	<u>Total Custodial Funds</u>
ASSETS						
Cash and cash equivalents	\$ 438,203	\$ 1,768	\$ 7,637	\$ 327,127	\$ 31,786	\$ 806,521
Taxes receivable	<u>66,417</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>66,417</u>
Total assets	<u>504,620</u>	<u>1,768</u>	<u>7,637</u>	<u>327,127</u>	<u>31,786</u>	<u>872,938</u>
LIABILITIES						
Due to others	<u>504,620</u>	<u>1,768</u>	<u>2,697</u>	<u>103,964</u>	<u>27,742</u>	<u>640,791</u>
NET POSITION						
Restricted for individuals, organizations, and other governments	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,940</u>	<u>\$ 223,163</u>	<u>\$ 4,044</u>	<u>\$ 232,147</u>

**WHITE COUNTY, GEORGIA
CUSTODIAL FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the year ended December 31, 2021**

	Tax Commissioner	Magistrate Court	Probate Court	Clerk of Superior Court	Sheriff Department	Total Custodial Funds
ADDITIONS						
Taxes collected for other agencies	\$ 22,428,889	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,428,889
Court fees collected for other agencies	0	61,147	218,383	830,968	0	1,110,498
Court individual cases	0	0	3,489	162,712	0	166,201
Sheriff fees collected	0	0	0	0	16,229	16,229
Sheriff inmate account deposits	0	0	0	0	225,806	225,806
Total additions	22,428,889	61,147	221,872	993,680	242,035	23,947,623
DEDUCTIONS						
Taxes distributed to other agencies	22,428,889	0	0	0	0	22,428,889
Court fees distributed to other agencies	0	61,147	218,383	830,968	0	1,110,498
Payments to others	0	0	2,460	216,681	0	219,141
Sheriff fees distributed to other agencies:	0	0	0	0	16,229	16,229
Payments from inmates to others	0	0	0	0	227,073	227,073
Total deductions	22,428,889	61,147	220,843	1,047,649	243,302	24,001,830
Change in net position	0	0	1,029	(53,969)	(1,267)	(54,207)
Net position, July 1 (original)	0	0	0	0	0	0
Prior period adjustments	0	0	3,911	277,132	5,311	286,354
Net position, July 1 (restated)	0	0	3,911	277,132	5,311	286,354
Net position, June 30	\$ 0	\$ 0	\$ 4,940	\$ 223,163	\$ 4,044	\$ 232,147

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Part III

Statistical Section



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

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

Financial Trends

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

	<u>Exhibit</u>
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			
	2012	2013	2014	2015
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 34,571	\$ 35,615	\$ 36,503	\$ 35,650
Restricted	1,164	1,203	791	3,030
Unrestricted	2,949	3,454	3,334	1,185
Total governmental activities net position	<u>\$ 38,684</u>	<u>\$ 40,272</u>	<u>\$ 40,628</u>	<u>\$ 39,865</u>
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 631	\$ 613	\$ 596	\$ 571
Unrestricted	23	(73)	(62)	(44)
Total business-type activities net position	<u>\$ 654</u>	<u>\$ 540</u>	<u>\$ 534</u>	<u>\$ 527</u>
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 35,202	\$ 36,228	\$ 37,099	\$ 36,221
Restricted	1,164	1,203	791	3,030
Unrestricted	2,972	3,381	3,272	1,141
Total primary government net position	<u>\$ 39,338</u>	<u>\$ 40,812</u>	<u>\$ 41,162</u>	<u>\$ 40,392</u>

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 35,661	\$ 32,954	\$ 38,393	\$ 39,779	\$ 41,260	\$ 41,022
2,708	4,335	4,977	5,536	5,970	7,269
2,312	4,907	5,432	5,382	6,273	9,488
<u>\$ 40,681</u>	<u>\$ 42,196</u>	<u>\$ 48,802</u>	<u>\$ 50,697</u>	<u>\$ 53,503</u>	<u>\$ 57,779</u>
\$ 553	\$ 528	\$ 511	\$ 520	\$ 501	\$ 482
(23)	26	74	112	210	270
<u>\$ 530</u>	<u>\$ 554</u>	<u>\$ 585</u>	<u>\$ 632</u>	<u>\$ 711</u>	<u>\$ 752</u>
\$ 36,214	\$ 33,482	\$ 38,904	\$ 40,299	\$ 41,761	\$ 41,504
2,708	4,335	4,977	5,536	5,970	7,269
2,289	4,933	5,506	5,494	6,483	9,758
<u>\$ 41,211</u>	<u>\$ 42,750</u>	<u>\$ 49,387</u>	<u>\$ 51,329</u>	<u>\$ 54,214</u>	<u>\$ 58,531</u>

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

Expenses	Fiscal Year			
	2012	2013	2014	2015
Governmental activities:				
General Government	\$ 2,469	\$ 2,629	\$ 2,707	\$ 3,043
Judicial	1,850	1,830	2,055	1,972
Public Safety	8,433	8,120	8,934	9,459
Public Works	3,509	3,354	3,181	3,330
Health and Welfare	484	471	534	524
Culture and Recreation	1,106	1,060	1,013	1,031
Housing and Development	972	965	978	979
Education	24	55	58	62
Interest on long-term debt	220	203	185	163
Total governmental activities expenses	<u>19,067</u>	<u>18,687</u>	<u>19,645</u>	<u>20,563</u>
Business-type activities:				
Solid Waste	50	63	61	73
Industrial Building	231	200	182	162
Development Authority	20	15	7	6
Total business-type activities expenses	<u>301</u>	<u>278</u>	<u>250</u>	<u>241</u>
Total primary government expenses	<u>\$ 19,368</u>	<u>\$ 18,965</u>	<u>\$ 19,895</u>	<u>\$ 20,804</u>
Program revenues				
Governmental activities:				
Charges for services:				
General Government	\$ 504	\$ 486	\$ 472	\$ 470
Judicial	193	205	172	163
Public Safety	1,440	1,262	1,275	1,403
Public Works	7	1	0	0
Culture and Recreation	0	0	0	0
Housing and Development	83	77	104	138
Education	32	28	40	53
Operating grants and contributions	1,311	1,325	1,132	1,404
Capital grants and contributions	273	720	827	396
Total governmental activities program revenues	<u>3,843</u>	<u>4,104</u>	<u>4,022</u>	<u>4,027</u>
Business-type activities:				
Charges for services:				
Solid Waste	29	47	52	67
Development Authority	0	0	0	0
Operating grants and contributions	15	11	3	0
Total business-type activities program revenues	<u>44</u>	<u>58</u>	<u>55</u>	<u>67</u>
Total primary government program revenues	<u>\$ 3,887</u>	<u>\$ 4,162</u>	<u>\$ 4,077</u>	<u>\$ 4,094</u>

Fiscal Year						
2016	2017	2018	2019	2020	2021	
\$ 3,037	\$ 3,143	\$ 3,381	\$ 3,765	\$ 3,872	\$ 4,106	
2,025	2,084	2,276	2,389	2,297	2,399	
9,472	9,836	10,578	11,247	11,523	12,433	
3,225	3,356	3,609	3,995	4,043	6,967	
543	505	533	560	562	588	
1,005	1,213	977	1,066	1,161	1,195	
986	1,017	1,118	1,219	1,219	1,622	
58	61	61	61	49	25	
138	144	160	142	121	100	
<u>20,489</u>	<u>21,359</u>	<u>22,693</u>	<u>24,444</u>	<u>24,847</u>	<u>29,435</u>	
73	91	85	106	108	121	
137	65	0	0	0	0	
4	4	3	3	1	3	
<u>214</u>	<u>160</u>	<u>88</u>	<u>109</u>	<u>109</u>	<u>124</u>	
<u>\$ 20,703</u>	<u>\$ 21,519</u>	<u>\$ 22,781</u>	<u>\$ 24,553</u>	<u>\$ 24,956</u>	<u>\$ 29,559</u>	
\$ 481	\$ 523	\$ 565	\$ 561	\$ 668	\$ 734	
170	380	430	499	416	427	
1,608	1,284	1,254	1,267	1,074	1,006	
0	0	0	0	0	0	
0	197	181	189	144	158	
118	124	131	129	191	184	
61	50	39	38	32	24	
1,186	1,140	1,446	1,363	1,304	2,935	
442	471	5,623	593	512	729	
<u>4,066</u>	<u>4,169</u>	<u>9,669</u>	<u>4,639</u>	<u>4,341</u>	<u>6,197</u>	
73	102	117	137	128	142	
0	0	0	0	31	0	
0	0	0	8	22	22	
<u>73</u>	<u>102</u>	<u>117</u>	<u>145</u>	<u>181</u>	<u>164</u>	
<u>\$ 4,139</u>	<u>\$ 4,271</u>	<u>\$ 9,786</u>	<u>\$ 4,784</u>	<u>\$ 4,522</u>	<u>\$ 6,361</u>	

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

	Fiscal Year			
	2012	2013	2014	2015
Net (expense)/revenue				
Governmental activities	\$ (15,224)	\$ (14,583)	\$ (15,623)	\$ (16,536)
Business-type activities	(257)	(220)	(195)	(174)
Total primary government net expense	<u>(15,481)</u>	<u>(14,803)</u>	<u>(15,818)</u>	<u>(16,710)</u>
General revenues and other changes in net position				
Governmental activities:				
Property taxes	\$ 9,096	\$ 8,439	\$ 8,308	\$ 8,322
Sales taxes	5,533	5,420	5,410	5,711
Insurance premium taxes	971	1,038	1,079	1,136
Hotel/Motel taxes	682	669	628	678
Other taxes	435	449	382	430
Investment earnings	70	82	65	47
Miscellaneous	108	72	84	96
Gain on sale of capital assets	293	1	23	1
Transfers	(12)	0	0	0
Special items	0	0	0	(648)
Total governmental activities	<u>17,176</u>	<u>16,170</u>	<u>15,979</u>	<u>15,773</u>
Business-type activities:				
Investment earnings	225	207	189	168
Transfers	12	0	0	0
Total business-type activities	<u>237</u>	<u>207</u>	<u>189</u>	<u>168</u>
Total primary government	<u>17,413</u>	<u>16,377</u>	<u>16,168</u>	<u>15,941</u>
Change in net position				
Governmental activities	1,952	1,587	356	(763)
Business-type activities	(20)	(13)	(6)	(6)
Total primary government	<u>\$ 1,932</u>	<u>\$ 1,574</u>	<u>\$ 350</u>	<u>\$ (769)</u>

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ (16,423)	\$ (17,190)	\$ (13,024)	\$ (19,805)	\$ (20,506)	\$ (23,238)
(141)	(58)	29	36	72	40
<u>(16,564)</u>	<u>(17,248)</u>	<u>(12,995)</u>	<u>(19,769)</u>	<u>(20,434)</u>	<u>(23,198)</u>
\$ 8,699	\$ 9,460	\$ 9,781	\$ 10,996	\$ 11,752	\$ 12,309
6,029	6,457	6,931	7,466	8,094	10,735
1,216	1,294	1,386	1,495	1,603	1,704
759	825	897	998	998	1,768
450	489	490	499	631	868
34	11	14	85	69	16
42	118	86	151	156	74
10	50	46	14	8	41
0	0	0	(4)	0	0
0	0	0	0	0	0
<u>17,239</u>	<u>18,704</u>	<u>19,631</u>	<u>21,700</u>	<u>23,311</u>	<u>27,515</u>
143	83	1	7	8	1
0	0	0	4	0	0
<u>143</u>	<u>83</u>	<u>1</u>	<u>11</u>	<u>8</u>	<u>1</u>
<u>17,382</u>	<u>18,787</u>	<u>19,632</u>	<u>21,711</u>	<u>23,319</u>	<u>27,516</u>
816	1,514	6,607	1,895	2,805	4,277
2	25	30	47	80	41
<u>\$ 818</u>	<u>\$ 1,539</u>	<u>\$ 6,637</u>	<u>\$ 1,942</u>	<u>\$ 2,885</u>	<u>\$ 4,318</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				
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
2021	12,309	4,019	6,716	1,704	1,768	868	27,384

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		
	2012	2013	2014
General fund			
Nonspendable	\$ 81	\$ 88	\$ 24
Restricted	57	90	88
Assigned	900	2,376	2,010
Unassigned	5,504	6,110	4,295
Total general fund	<u>6,542</u>	<u>8,664</u>	<u>6,417</u>
All other governmental funds:			
Nonspendable	0	0	6
Restricted	1,107	1,113	703
Committed	1,490	0	0
Assigned	542	162	127
Unassigned	(5,873)	(5,165)	(3,592)
Total all other governmental funds	<u>(2,734)</u>	<u>(3,890)</u>	<u>(2,756)</u>
Total governmental funds	<u>\$ 3,808</u>	<u>\$ 4,774</u>	<u>\$ 3,661</u>

Fiscal Year						
2015	2016	2017	2018	2019	2020	2021
\$ 26	\$ 25	\$ 27	\$ 25	\$ 124	\$ 36	\$ 258
88	89	85	83	86	75	131
1,375	592	1,066	1,187	965	1,193	1,667
4,012	4,346	4,046	3,872	3,947	4,772	6,753
<u>5,501</u>	<u>5,052</u>	<u>5,224</u>	<u>5,167</u>	<u>5,122</u>	<u>6,076</u>	<u>8,809</u>
6	0	0	0	0	0	0
2,943	2,620	8,262	8,534	5,480	5,895	7,138
0	0	0	0	0	0	0
206	67	193	382	645	862	1,375
(4,366)	(2,460)	0	0	(237)	0	0
<u>(1,211)</u>	<u>227</u>	<u>8,455</u>	<u>8,916</u>	<u>5,888</u>	<u>6,757</u>	<u>8,513</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>	<u>\$ 17,322</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		
	2012	2013	2014
Revenues			
Taxes	\$ 16,722	\$ 16,006	\$ 15,868
Licenses and permits	104	100	125
Fines, fees and forfeitures	787	642	654
Charges for services	1,354	1,314	1,284
Interest	84	86	68
Intergovernmental	1,305	1,705	1,929
Contributions	22	23	27
Other	122	74	84
Total Revenues	<u>20,500</u>	<u>19,950</u>	<u>20,039</u>
Expenditures			
General government	2,357	2,445	2,670
Judicial	1,830	1,810	2,053
Public safety	7,553	8,002	9,797
Public works	1,378	1,363	1,304
Health and welfare	448	738	511
Culture and recreation	996	953	1,462
Housing and development	958	964	973
Education	24	55	58
Capital outlay	7,516	1,757	1,461
Intergovernmental	972	885	879
Debt service:			
Principal	20	27	28
Interest	1	3	2
Total expenditures	<u>24,053</u>	<u>19,002</u>	<u>21,198</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,553)</u>	<u>948</u>	<u>(1,159)</u>
Other financing sources (uses)			
Transfers in	709	2,288	736
Transfers out	(721)	(2,288)	(736)
Issuance of debt	140	0	0
Sale of capital assets	360	18	46
Total other financing sources (uses)	<u>488</u>	<u>18</u>	<u>46</u>
Net change in fund balance	(3,065)	966	(1,113)
Fund balances, July 1	<u>6,873</u>	<u>3,808</u>	<u>4,774</u>
Fund balances, June 30	<u>\$ 3,808</u>	<u>\$ 4,774</u>	<u>\$ 3,661</u>
Debt service as a percentage of non-capital expenditures	0.12%	0.18%	0.17%

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

Fiscal Year						
2015	2016	2017	2018	2019	2020	2021
\$ 16,288	\$ 17,145	\$ 18,516	\$ 19,509	\$ 21,441	\$ 23,061	\$ 27,409
166	153	158	168	176	253	238
713	864	788	888	932	703	585
1,348	1,421	1,613	1,544	1,576	1,569	1,709
51	36	15	15	87	1,785	16
1,767	1,508	1,567	2,501	1,925	70	3,429
29	21	40	18	19	30	23
96	42	118	86	151	156	74
<u>20,458</u>	<u>21,190</u>	<u>22,815</u>	<u>24,729</u>	<u>26,307</u>	<u>27,627</u>	<u>33,483</u>
2,840	2,821	3,004	3,102	3,504	3,572	3,737
1,954	2,002	2,080	2,249	2,363	2,276	2,387
8,615	8,876	9,235	10,518	10,498	10,807	11,597
1,290	1,593	1,248	1,796	1,562	1,489	1,768
486	506	474	502	522	520	566
952	951	1,065	989	998	1,205	1,073
964	998	1,014	1,114	1,205	1,211	1,609
62	58	61	61	61	49	25
1,715	1,408	3,203	2,330	6,245	2,113	3,213
923	970	1,039	1,115	1,201	1,301	2,328
28	29	19	1,103	1,152	1,167	972
2	1	144	90	150	129	108
<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>29,383</u>
<u>627</u>	<u>977</u>	<u>229</u>	<u>(240)</u>	<u>(3,154)</u>	<u>1,788</u>	<u>4,100</u>
6,547	722	685	4,613	713	939	1,177
(6,547)	(722)	(685)	(4,613)	(718)	(939)	(1,177)
0	0	7,822	561	0	0	341
2	12	349	83	86	35	48
<u>2</u>	<u>12</u>	<u>8,171</u>	<u>644</u>	<u>81</u>	<u>35</u>	<u>389</u>
629	989	8,400	404	(3,073)	1,823	4,489
3,661	4,290	5,279	13,679	14,083	11,010	12,833
<u>\$ 4,290</u>	<u>\$ 5,279</u>	<u>\$ 13,679</u>	<u>\$ 14,083</u>	<u>\$ 11,010</u>	<u>\$ 12,833</u>	<u>\$ 17,322</u>
0.17%	0.16%	0.85%	5.60%	5.63%	5.51%	3.88%

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

Fiscal Year	Property Taxes	Sales Tax		Ins. Prem Tax	Hotel/ Motel Tax	Other Taxes	Total
		LOST	SPLOST				
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
2021	12,334	4,019	6,716	1,704	1,768	868	27,409

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	Personal Property					Utilities
	Real Property	Inventory / Business Property	Mobile Homes	Motor Vehicles		
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	
2021	1,116,519,062	54,186,186	7,352,128	16,501,110	28,647,004	

Source: White County Tax Commissioner

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

Timber	Exemption Adjustments	Total Taxable Assessed Value⁽¹⁾	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
\$ 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%
13,444	(196,120,884)	1,027,098,050	10.75	410,839,220	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>2012</u> <u>2011</u>	<u>2013</u> <u>2012</u>	<u>2014</u> <u>2013</u>
<u>White County Rates:</u>			
County Operations	9.190	9.190	9.190
Board of Education			
Maintenance and Operations	15.591	16.591	17.523
School Bond	0.339	0.339	N/A
<u>Municipal Rates:</u>			
City of Helen	5.200	6.450	6.739
City of Cleveland	3.637	4.011	4.500
<u>State of Georgia:</u>	0.250	0.200	0.150

Source: Georgia Department of Revenue

<u>2015</u> <u>2014</u>	<u>2016</u> <u>2015</u>	<u>2017</u> <u>2016</u>	<u>2018</u> <u>2017</u>	<u>2019</u> <u>2018</u>	<u>2020</u> <u>2019</u>	<u>2021</u> <u>2020</u>
9.168	9.168	9.998	9.998	10.750	10.750	10.750
17.482 N/A	17.482 N/A	17.982 N/A	17.978 N/A	17.481 N/A	17.481 N/A	16.060 N/A
6.686 4.500	6.575 5.000	6.570 5.000	6.564 5.000	5.768 6.000	5.768 6.000	5.509 5.918
0.100	0.050	N/A	N/A	N/A	N/A	N/A

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

<u>Taxpayer</u>	<u>2021</u>			<u>2012</u>		
	<u>Taxable</u>		<u>Percentage</u>	<u>Taxable</u>		<u>Percentage</u>
	<u>Assessed</u>	<u>Rank</u>	<u>of Total</u>	<u>Assessed</u>	<u>Rank</u>	<u>of Total</u>
	<u>Value</u>		<u>Value</u>	<u>Value</u>		<u>Value</u>
Freudenberg-NOK	\$ 13,973,773	1	1.3605%	\$ 8,202,492	1	0.8446%
Habersham EMC	11,548,392	2	1.1244%	7,843,462	2	0.8076%
Georgia Power	7,824,716	3	0.7618%	5,144,118	5	0.5297%
Wal-Mart	5,094,794	4	0.4960%	5,566,766	4	0.5732%
Georgia Transmission	4,490,528	5	0.4372%	3,380,717	6	0.3481%
Windstream	4,187,308	6	0.4077%	7,100,807	3	0.7312%
North Georgia Hardwoods						
Original Appalachian Artworks	3,165,216	7	0.3082%	3,249,520	7	0.3346%
Ingles	2,882,438	8	0.2806%	2,853,383	8	0.2938%
Over the Hill Holdings LLC	2,690,184	9	0.2619%			
Mtn Lakes / Mamari	2,556,136	10	0.2489%	2,195,986	10	0.2261%
SCBT				2,711,452	9	0.2792%
	<u>\$ 58,413,485</u>		<u>5.6872%</u>	<u>\$ 48,248,703</u>		<u>4.9681%</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>
2012	2011	\$ 8,924,999	\$ (400,778)	\$ 8,524,221
2013	2012	8,082,905	(341,323)	7,741,582
2014	2013	7,682,345	(474,881)	7,207,464
2015	2014	7,640,482	(413,172)	7,227,310
2016	2015	7,873,074	(322,871)	7,550,203
2017	2016	8,634,508	(323,916)	8,310,592
2018	2017	8,700,580	(220,192)	8,480,388
2019	2018	9,800,952	(206,445)	9,594,507
2020	2019	10,138,766	(194,451)	9,944,315
2021	2020	10,333,334	(20,166)	10,313,168

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
\$ 8,330,099	93.33%	\$ 194,124		\$ 8,524,223	100.00%
7,586,716	93.86%	149,230		7,735,946	99.93%
7,133,922	92.86%	73,542		7,207,464	100.00%
7,158,621	93.69%	66,046		7,224,667	99.96%
7,500,949	95.27%	45,993		7,546,942	99.96%
8,266,951	95.74%	39,790		8,306,741	99.95%
8,436,811	96.97%	39,772		8,476,583	99.96%
9,541,369	97.35%	51,859		9,593,228	99.99%
9,869,634	97.35%	74,655		9,869,634	99.25%
10,292,397	99.60%	N/A		10,292,397	99.80%

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
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
2021	339,629	4,075,000	4,414,629	0.41%	157.65

Fiscal Year	Business-Type Activities	Primary Government		
	Revenue Bonds	Total	Percentage of Personal Income (1)	Per Capita
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
2021	0	4,414,629	0.41%	157.65

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, 2021

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to Government</u>	<u>Amount Applicable to Government</u>
Overlapping:			
City of Helen	\$ 1,094,983	100%	\$ 1,094,983
City of Cleveland	1,478,097	100%	1,478,097
White County Board of Education	<u>5,673,750</u>	100%	<u>5,673,750</u>
Total overlapping debt	8,246,830		8,246,830
White County Direct Debt	<u>4,414,629</u>	100%	<u>4,414,629</u>
Total direct and overlapping debt	<u>\$ 12,661,459</u>		<u>\$ 12,661,459</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			
	2012	2013	2014	2015
Taxable assessed value of property	\$ 971,164	\$ 879,533	\$ 835,946	\$ 833,386
Add back: exemptions	168,903	141,627	134,618	136,994
Total assessed value	<u>1,140,067</u>	<u>1,021,160</u>	<u>970,564</u>	<u>970,380</u>
Debt limit (10% total assessed value)	114,007	102,116	97,056	97,038
Amount of debt applicable to limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Legal debt margin	<u>\$ 114,007</u>	<u>\$ 102,116</u>	<u>\$ 97,056</u>	<u>\$ 97,038</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					
2016	2017	2018	2019	2020	2021
\$ 858,756	\$ 863,624	\$ 870,232	\$ 943,141	\$ 961,240	\$ 1,027,098
146,544	149,923	151,615	166,633	166,867	196,121
<u>1,005,300</u>	<u>1,013,547</u>	<u>1,021,847</u>	<u>1,109,774</u>	<u>1,128,107</u>	<u>1,223,219</u>
100,530	101,355	102,185	110,977	112,811	122,322
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 100,530</u>	<u>\$ 101,355</u>	<u>\$ 102,185</u>	<u>\$ 110,977</u>	<u>\$ 112,811</u>	<u>\$ 122,322</u>
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

Fiscal Year	Sales Tax Collections	Revenue Bonds Debt Service			Coverage
		Principal	Interest	Total	
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
2021	6,715,941	890,000	107,531	997,531	6.73

* 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
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
2021	28,003 *	1,085,269 ***	35,238	2.00%	** 3,756

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

** 2021 Unemployment Rate of 2.00% is as of August 2021

** United States Bureau of Economic Analysis - October 2021

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

<u>Taxpayer</u>	<u>2021</u>			<u>2012</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	558	1	3.43%	520	2	4.15%
Freudenberg NOK	420	2	2.58%	672	1	5.36%
Truett-McConnell College	404	3	2.48%	145	7	1.16%
Wal-Mart	324	4	1.99%	305	3	2.43%
White County Government	306	5	1.88%	185	5	1.48%
Ingles Supermarkets	187	6	1.15%	100	9	0.80%
Cobb Vantress	134	7	0.82%	90	10	0.72%
Black Bear	133	8	0.82%			
Mountain Education Charter	133	8	0.82%			
Reliable Rehab (Gateway and Friendship)	122	10	0.75%	165	6	1.32%
State of Georgia				297	4	2.37%
Tribe Transportation				130	8	1.04%
	<u>2,721</u>		<u>16.72%</u>	<u>2,609</u>		<u>20.83%</u>
Total County Labor Force	16,286			12,534		

Source (1): White County Office of Economic Development

Source (2): State of Georgia Website

Source (3): Individual Businesses

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

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

<u>Function</u>	Full-time Equivalent Employees as of June 30			
	2012	2013	2014	2015
General Government	28.14	30.26	30.12	33.60
Public Safety				
Sheriff				
Officers	73.17	80.94	80.77	86.35
Civilians	2.00	2.00	4.00	2.00
Fire Protection				
Firefighters	2.00	4.55	9.40	13.89
Civilians	1.00	0.00	2.00	2.00
Other public safety	27.23	22.60	22.85	24.37
Judicial	11.36	12.30	12.60	11.43
Public Works	16.48	17.67	17.35	18.74
Health and Welfare	4.27	4.27	4.67	5.65
Recreation and culture	5.00	4.98	4.93	5.31
Housing and Development	4.52	5.07	5.28	4.53
Total employees	175.17	184.64	193.97	207.87

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

2016	2017	2018	2019	2020	2021
33.05	34.17	35.01	43.40	40.43	46.48
86.06	86.49	86.61	86.71	84.85	84.26
2.00	1.00	1.00	1.00	4.00	4.00
15.86	16.35	17.03	20.77	26.75	33.88
2.00	0.00	0.00	0.00	0.00	0.00
21.14	23.67	24.03	25.80	27.01	26.47
11.29	12.47	13.79	14.04	14.42	13.76
18.02	18.32	18.84	19.98	20.12	19.88
4.80	5.17	5.38	5.54	5.57	5.62
5.12	15.23	11.91	7.18	12.33	12.99
4.69	4.99	6.50	6.59	6.05	5.44
204.03	217.86	220.10	231.01	241.53	252.78

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

<u>Function</u>	Fiscal Year			
	2012	2013	2014	2015
Sheriff				
Traffic citations	1,262	2,031	1,891	1,195
Fire				
Number of calls answered	1,014	962	1,155	1,137
Inspections conducted	85	2	10	10
Highways and streets				
Street resurfacing (miles)	12.49	10.57	8.06	5.92
Sanitation				
Refuse collected (tons/day)	52.41	59.16	60.06	62.36
Recyclables collected (tons/year)	6.99 (1)	14.55	11.64	9.80

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					
2016	2017	2018	2019	2020	2021
1,584	1,333	1,241	2,040	1,480	714
1,504	1,755	1,815	1,824	2,050	2,154
28	6	14	8	6	8
5.28	3.43	-	5.00	4.00	8.21
65.57	79.60	86.70	86.22	85.53	97.78
7.50	6.86	7.30	7.45	8.80	10.40

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

Function	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Buildings	10	10	10	12	12	12	12	11	11	11
Vehicles	28	14	16	16	20	20	18	19	19	19
Equipment	31	19	17	17	17	22	40	43	43	47
Public Safety										
Sheriff										
Office & Detention Ctr.	1	1	1	1	1	1	1	1	1	1
Vehicles (1)	50	49	50	70	73	71	61	59	69	66
Fire Department										
Fire stations	6	6	6	6	6	6	6	6	6	6
Aerial truck	0	0	0	0	0	0	0	0	0	0
Pumper trucks	6	7	6	7	7	7	7	7	6	6
Vehicles	23	23	22	20	20	38	24	24	24	25
EMA										
Vehicles	3	3	3	4	4	4	5	5	4	6
Animal Shelter										
Buildings	1	1	2	2	2	2	2	2	2	2
Vehicles	2	2	3	3	4	4	3	3	3	3
Other public safety										
Equipment	141	195	172	265	265	236	216	220	213	215
Housing & Development										
Building Inspection / Soil Erosion										
Vehicles	1	1	1	1	1	1	2	2	3	3
Code Enforcement										
Vehicles	0	0	1	1	1	1	1	1	1	1
Planning										
Vehicles	2	2	3	2	2	2	2	2	3	3
Culture & Recreation										
Buildings	7	7	7	7	7	7	7	9	10	10
Vehicles	2	2	2	2	2	2	2	2	2	2
Equipment	19	19	19	19	18	38	39	39	39	40
Parks	2	2	2	2	2	2	3	3	3	3
Public Works										
Buildings	2	2	2	3	2	2	2	2	2	2
Vehicles	27	28	29	31	32	30	32	34	35	35
Heavy equipment	16	14	14	15	15	13	13	11	11	12
Small equipment	56	56	57	65	65	68	68	65	65	65
Solid Waste										
Buildings										
Conven. Ctr.	1	1	1	1	1	1	1	1	1	1
Transfer Station	2	2	2	1	1	1	1	1	1	1
Equipment	3	3	3	3	3	3	3	3	3	3

Source: Various County Departments and Capital Assets Reports

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

Part IV

Other Reporting Section



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SINGLE AUDIT SECTION

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of White County, Georgia, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise White County, Georgia's basic financial statements and have issued our report thereon dated November 1, 2021. 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, described in the accompany schedule of findings and questioned costs as items 2021-001 and 2021-002 that we consider to be significant deficiencies.

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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2021-003.

White County, Georgia's Responses to Findings

White County, Georgia's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. 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

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

Rushton, LLC

Certified Public Accountants

Gainesville, Georgia
November 1, 2021

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

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

Report on Compliance for Each Major Federal Program

We have audited White County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of White County, Georgia's major federal programs for the year ended June 30, 2021. White County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of White County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about White County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on White County, Georgia's compliance.

Opinion on Each Major Federal Program

In our opinion, White County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of White County, Georgia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered White County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of White County, Georgia's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

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

Rushton, LLC

Certified Public Accountants

Gainesville, Georgia
November 1, 2021

WHITE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2021

<u>Federal Grant/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass- Through Number</u>	<u>Expenditures</u>
<u>Department of Agriculture</u>			
<u>Forest Service Schools and Roads Cluster</u>			
Schools and Roads - Grants to States	10.665	N/A	\$ 28,405
<u>Department of the Interior</u>			
Payments in Lieu of Taxes	15.226	N/A	91,718
<u>Department of Justice</u>			
Bulletproof Vest Partnership Program	16.607	N/A	972
Passed through the Criminal Justice Coordinating Council: Edward Byrne Memorial Justice Assistance Grant Program	16.738	B19-8-007 B20-8-006	297,028 264,136 <u>561,164</u>
Total Department of Justice			<u>562,136</u>
<u>Department of the Treasury</u>			
Passed through the Georgia Governor's Office of Planning and Budget COVID-19 Coronavirus Relief Fund	21.019	14677-CRF	<u>1,364,861</u>
<u>Department of Health and Human Services</u>			
<u>Aging Cluster</u>			
Passed through T&T Transportation: Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	93.044	FY2021	12,258
Passed through Legacy Link, Inc.: COVID-19 Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	93.044	FY2021	22,037 <u>34,295</u>
Passed through Legacy Link, Inc.: Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045	FY2021	61,347
Passed through Legacy Link, Inc.: COVID-19 Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045	FY2021	39,972 <u>101,319</u>
Total Aging Cluster of Programs			<u>135,614</u>

WHITE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2021

<u>Federal Grant/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass- Through Number</u>	<u>Expenditures</u>
Department of Health and Human Services, continued			
Passed through Legacy Link, Inc.: COVID-19 National Family Caregiver Support, Title III, Part E	93.052	FY2021	\$ 11,038
Passed through T&T Transportation: Social Services Block Grant	93.667	FY2021	5,253
Passed through Legacy Link, Inc.: COVID-19 Social Services Block Grant	93.667	FY2021	7,486
			<u>12,739</u>
Total Department of Health and Human Services			<u>159,391</u>
Department of Homeland Security			
Passed through the Georgia Emergency Management Agency: Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4338-DR-GA	1,761
Emergency Management Performance Grants	97.042	OEM20	8,343
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2018-FH-00479	99,124
Total Department of Homeland Security			<u>109,228</u>
Total Federal Awards			<u><u>\$ 2,315,739</u></u>

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

WHITE COUNTY, GEORGIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2021

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of White County, Georgia, under programs for the federal government for the fiscal year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

2. Summary of Significant Accounting Policies

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

3. De Minimis Indirect Cost Rate

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

4. Payments to Subrecipients

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

WHITE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2021

1. Summary of the Auditor's Results

A. Financial Statements

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

B. Federal Awards

Internal control over major programs:	
Material weaknesses identified?	None reported
Significant deficiencies identified not considered material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	None reported
Identification of major programs:	
21.019 COVID-19 Coronavirus Relief Fund	
Dollar threshold used to distinguish Between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

WHITE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2021

2. Financial Statement Findings and Responses

A. Current Year Audit Findings

2021-001

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.

2021-002

Condition: While performing audit procedures at the Probate Court, we noted the bank accounts are not reconciled on a monthly basis.

Criteria: Proper internal controls require that cash accounts be reconciled to the general ledger in a timely manner, usually monthly.

Effect: Failure to reconcile cash accounts exposes the County to greater risk of loss and may lead to management decisions based on incorrect information.

Cause: Probate Court staff is not reconciling the bank accounts monthly.

Recommendation: Bank reconciliations should be completed for all bank accounts on a monthly basis.

Management Response: Management concurs with this finding. 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
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2021

2. Financial Statement Findings and Responses (continued)

A. Current Year Audit Findings (continued)

2021-003

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.

B. Prior Year Audit Findings Follow-Ups

None reported

3. Federal Award Findings and Questioned Costs

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

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, 2021

<u>Project</u>	<u>Estimated Cost *</u>		<u>Expenditures</u>		
	<u>Original</u>	<u>Current</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>
<u>2008 Referendum</u>					
White County					
Roads, Streets and Bridges	\$ 6,216,000	\$ 5,746,303	\$ 5,746,303	\$ 0	\$ 5,746,303
Public facilities and infrastructure including, but not limited to: Administrative, Cultural, Parks and Recreation, and Public Safety	13,024,000	13,891,702			
Commissioners' Office			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			1,042,752	3,250	1,046,002
City of Cleveland	3,380,000	2,200,654	2,200,654	0	2,200,654
City of Helen	3,380,000	2,200,654	2,200,654	0	2,200,654
Total	<u>\$ 26,000,000</u>	<u>\$ 24,039,313</u>	<u>\$ 24,020,199</u>	<u>\$ 3,250</u>	<u>\$ 24,023,449</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, 2021

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
2014 Referendum					
White County					
Detention Center Installment					
Sale Agreement Payments	\$ 6,799,416	\$ 4,135,736	\$ 3,230,300	\$ 905,436	\$ 4,135,736
Administration Equipment, Facilities, and Vehicles	700,188	905,126	647,922	257,204	905,126
Historical Facilities Renovations/Additions	99,826	99,826	84,358	0	84,358
Economic Development Authority Equipment, Facilities, and Vehicles	50,616	50,616	18,566	0	18,566
E911 Communication System Infrastructure and Upgrades	260,110	260,696	200,696	0	200,696
Fire-EMS Equipment, Facilities, and Vehicles	25,308	444,699	274,094	170,605	444,699
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	99,256	51,809	151,065
Roads and Bridges Equipment, Vehicles, Resurfacing, and Improvements	5,500,272	7,528,486	6,095,386	1,433,100	7,528,486
Parks and Recreation Equipment, Facilities, and Vehicles	25,308	494,226	370,365	123,861	494,226
Senior Center Facilities and Vehicles	99,826	99,826	20,500	0	20,500
Sheriff's Department Equipment, Facilities, and Vehicles	199,652	1,010,002	915,431	94,571	1,010,002
Solid Waste Facilities	25,308	25,308	0	0	0
City of Cleveland	2,470,000	3,425,643	3,120,235	305,408	3,425,643
City of Helen	2,470,000	3,425,643	3,120,235	305,408	3,425,643
Total	\$ 19,000,000	\$ 22,180,003	\$ 18,205,344	\$ 3,647,402	\$ 21,852,746
Roads and Bridges Equipment, Vehicles, Resurfacing, and Improvements Expenditures Financed by Intergovernmental Revenues				<u>866,364</u>	
Total Expenditures of the 2014 SPLOST Capital Projects Fund				<u>\$ 4,513,766</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, 2021

<u>Project</u>	<u>Estimated Cost *</u>		<u>Expenditures</u>		
	<u>Original</u>	<u>Current</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>
<u>2020 Referendum</u>					
White County					
Yonah Preserve Park Installment					
Sale Agreement Payments	\$ 4,800,000	\$ 4,800,000	\$ 0	\$ 0	\$ 0
Courthouse Renovations / Addition	5,000,000	5,000,000	0	0	0
Administration Equipment, Facilities, and Vehicles	1,000,000	1,000,000	0	32,669	32,669
E911, Fire-EMS Equipment, Facilities, and Vehicles	1,500,000	1,500,000	0	0	0
Roads and Bridges Equipment, Vehicles, Resurfacing, and Improvements	3,000,000	3,082,915	0	94,778	94,778
Parks and Recreation Equipment, Facilities, and Vehicles	1,000,000	1,000,000	0	0	0
Sheriff's Department Equipment, Facilities, and Vehicles	500,000	758,418	0	258,418	258,418
City of Cleveland	5,600,000	5,600,000	0	858,688	858,688
City of Helen	5,600,000	5,600,000	0	858,688	858,688
Total	<u>\$ 28,000,000</u>	<u>\$ 28,341,333</u>	<u>\$ 0</u>	<u>\$ 2,103,241</u>	<u>\$ 2,103,241</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.