

WHITE COUNTY, GEORGIA

Comprehensive Annual Financial Report

For the fiscal year ended June 30, 2019

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, 2019

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Government Finance Officers Association

**Certificate of
Achievement
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in Financial
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Presented to

**White County
Georgia**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

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

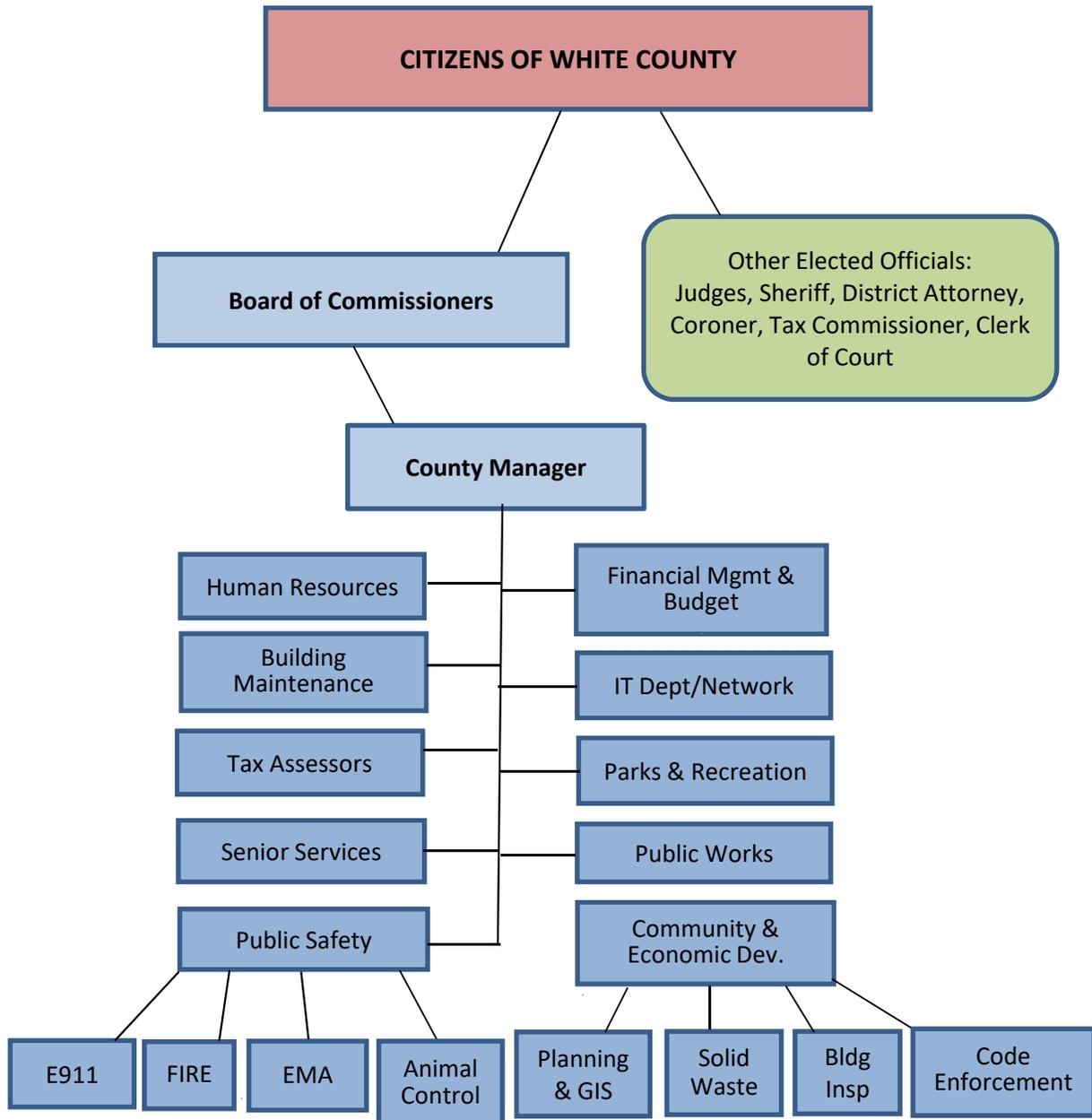
Commission Staff

Michael J. Melton, 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
Information Technology	Robert Hamrick
Parks and Recreation	Joe Gailey
Planning	Harry Barton
Senior Center	Barbara Overton
Public Works	David Cangemi
Tax Assessors	Bryan Payne

**WHITE COUNTY, GEORGIA
ORGANIZATIONAL CHART**





October 25, 2019

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, 2019.

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

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

The County's financial statements have been audited by Rushton and Company, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2019, 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, 2019, 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 2019, it was approximately 30,220 and is expected to continue to rise. With its close proximity to Atlanta, White County residents enjoy not only the peace and beauty of a rural lifestyle, but the availability of big-city activities.

In order to protect the County's natural assets, regulations for River Corridor, Groundwater Recharge, Wetlands, Watershed Protection and Mountain and Hillside Protections have been implemented. White County has many opportunities and challenges for its future. The Board of Commissioners' goal is to preserve the County's environment, beauty and history while meeting the growth and needs of the future.

Government Structure

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

White County citizens also elect other officials, including the Tax Commissioner, Sheriff, Magistrate Court Judge, Probate Court Judge, Superior Court Judges, Clerk of Court and Coroner.

The County provides a full range of services, which includes law enforcement and fire protection, animal control services, maintenance of roads and bridges and recreational activities.

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

The budget process for each fiscal year typically begins in January for the upcoming fiscal year. The County's fiscal year runs from July 1st to June 30th of each year. Revenue and expenditure estimates are prepared by the responsible departments and presented to the Finance Director and County Manager for review. Once reviewed and any necessary adjustments made, the budgets are presented publicly to the Board of Commissioners and public discussions begin. After the Board makes their final decisions, the completed budget is made available for the public. The required public hearings are advertised and, following the final hearing, the budget is formally adopted.

Unforeseen situations may arise during the year that may require budget amendments. Department heads may request line-item budget amendments be made by the Finance Department, provided the amendment does not increase or decrease the overall budget for that department. Any increase in departmental totals requires approval of the Board of Commissioners in an official meeting.

Economic Condition and Outlook

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

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

Major Initiatives and Accomplishments

White County continues to develop and make improvements to the 1000 acre Yonah Preserve Park. A four-field baseball complex was constructed with plans for a football field and playground to be installed in the near future. A pavilion was constructed at the Yonah Trailhead entrance, added an electronic gate and fencing at the Yonah Trailhead, and the lake was opened for public fishing and boating.

Other accomplishments during the fiscal year include:

- Completed aerial photography for use in mapping
- Added section in county code for short-term rentals
- Completed several road preparation and paving projects
- Served 10,425 congregate meals, a 5% increase from fiscal year 2018, and served 23,993 home delivered meals, a 19% increase from fiscal year 2018
- Made renovations to the Administration Building public restrooms
- Converted lighting at all fire stations and parks and recreation gymnasium, along with several other renovations and improvements
- Installed new E911 phone system

Relevant Financial Policies

Management and staff continue to review the draft of the comprehensive financial policy, which will aid management with guidelines and procedures in standard operating procedures.

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 2019 will be submitted with hopes of receiving this award in 2020. This is an annual award, and submission needs to be done in order to be received each year.

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

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

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

Respectfully submitted,

A handwritten signature in cursive script that reads "Jodi Ligon".

Jodi Ligon
Finance Director

A handwritten signature in cursive script that reads "Michael J. Melton".

Michael J. Melton
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, 2019, 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, 2019, 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, and Hotel/Motel Tax 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, 2018, which are not presented with the accompanying financial statements. In our report dated October 31, 2018, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise White County's basic financial statements as a whole.

The combining and individual fund financial statements and schedules related to the 2018 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 2018 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 2018 combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2019, on our consideration of White County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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's internal control over financial reporting and compliance.

Rushton & Company, LLC

Certified Public Accountants

Gainesville, Georgia
October 25, 2019

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WHITE COUNTY BOARD OF COMMISSIONERS

1235 Helen Highway 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, 2019. 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, 2019 by \$51,328,861 (reported as *net position*). Of this amount, \$5,494,004 (reported as *unrestricted net position*) may be used to meet the County's ongoing obligations.
- As of June 30, 2019, White County's governmental funds reported combined ending fund balances of \$11,009,570. The governmental funds reported a combined ending unassigned fund balance of \$3,709,177.

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

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

The focus of fund financial statements is directed to specific activities of the County and its most significant funds, not the County as a whole. A fund is an entity with a self-balancing set of accounts that the County uses to track specific resources and expenditures, either for management purposes or because of legal mandates. In addition to the major funds, individual fund data for the County’s non-major funds can be found beginning on page 64. The County’s funds are divided into three broad categories – governmental, proprietary, and fiduciary – and use different prescribed accounting methodologies.

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

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

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

White County maintains fifteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Drug Task Force Fund, Hotel/Motel Tax Fund, 2014 SPLOST Fund, and Yonah Park Preserve Fund, which are considered major funds. Data from the other ten governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements on pages 64-67 of this report.

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

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

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

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

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

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

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

The County’s fiduciary fund financial statements are presented on page 31.

Notes to the Financial Statements.

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 32-63 of this report.

Other Supplementary Information.

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

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

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

Overview of the County's Financial Position and Operations

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

White County Net Position (Financial Position) Fiscal Years 2019 and 2018

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Assets						
Current assets	\$ 12,520,672	\$ 15,498,558	\$ 607,713	\$ 587,051	\$ 13,128,385	\$ 16,085,609
Capital assets	46,506,029	42,665,788	519,881	510,642	47,025,910	43,176,430
Total assets	<u>59,026,701</u>	<u>58,164,346</u>	<u>1,127,594</u>	<u>1,097,693</u>	<u>60,154,295</u>	<u>59,262,039</u>
Liabilities						
Current liabilities	3,144,312	3,020,658	34,664	18,536	3,178,976	3,039,194
Noncurrent liabilities	5,185,075	6,341,375	461,383	494,683	5,646,458	6,836,058
Total liabilities	<u>8,329,387</u>	<u>9,362,033</u>	<u>496,047</u>	<u>513,219</u>	<u>8,825,434</u>	<u>9,875,252</u>
Net position						
Net investment in capital assets	39,779,236	38,393,239	519,881	510,642	40,299,117	38,903,881
Restricted	5,535,740	4,977,511	0	0	5,535,740	4,977,511
Unrestricted	5,382,338	5,431,563	111,666	73,832	5,494,004	5,505,395
Total net position	<u>\$ 50,697,314</u>	<u>\$ 48,802,313</u>	<u>\$ 631,547</u>	<u>\$ 584,474</u>	<u>\$ 51,328,861</u>	<u>\$ 49,386,787</u>

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 \$51,328,861 at the close of the fiscal year.

Approximately 78.5% 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 10.8% 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 10.7%, represents resources that can be used to meet the County's ongoing obligations to citizens and creditors.

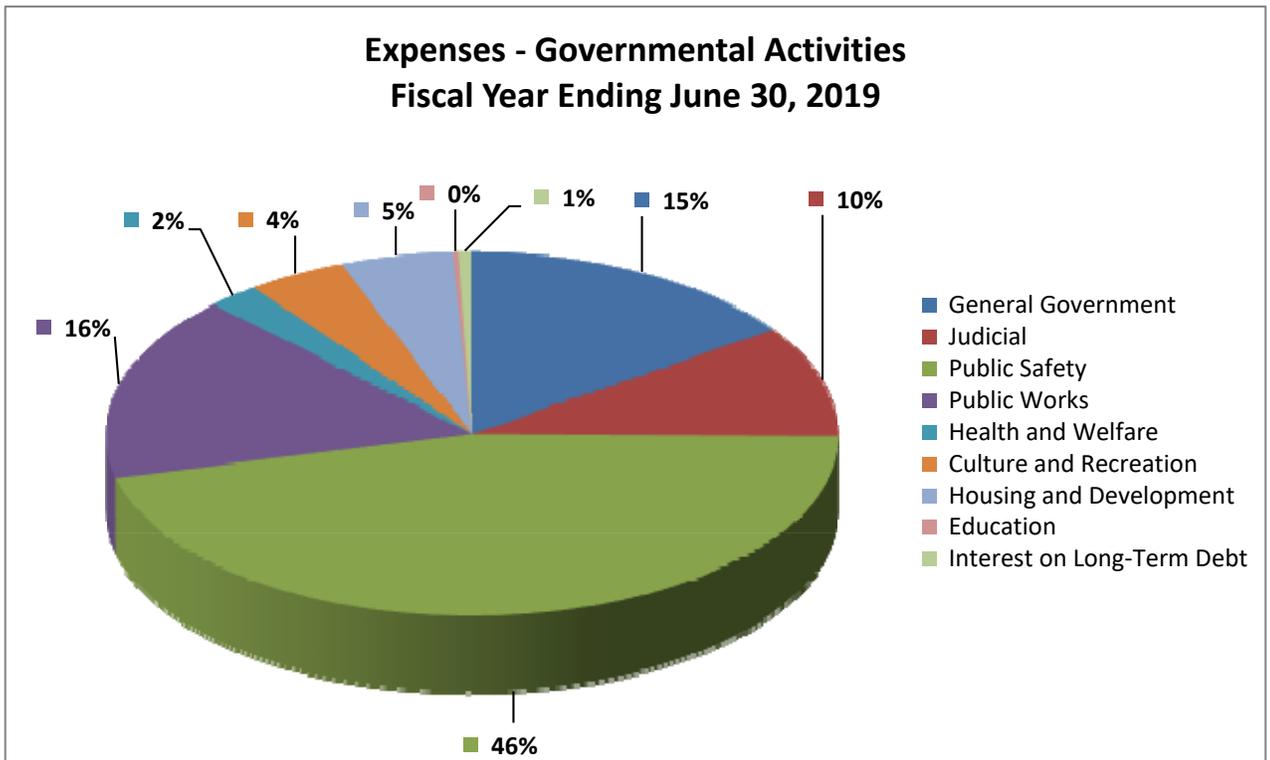
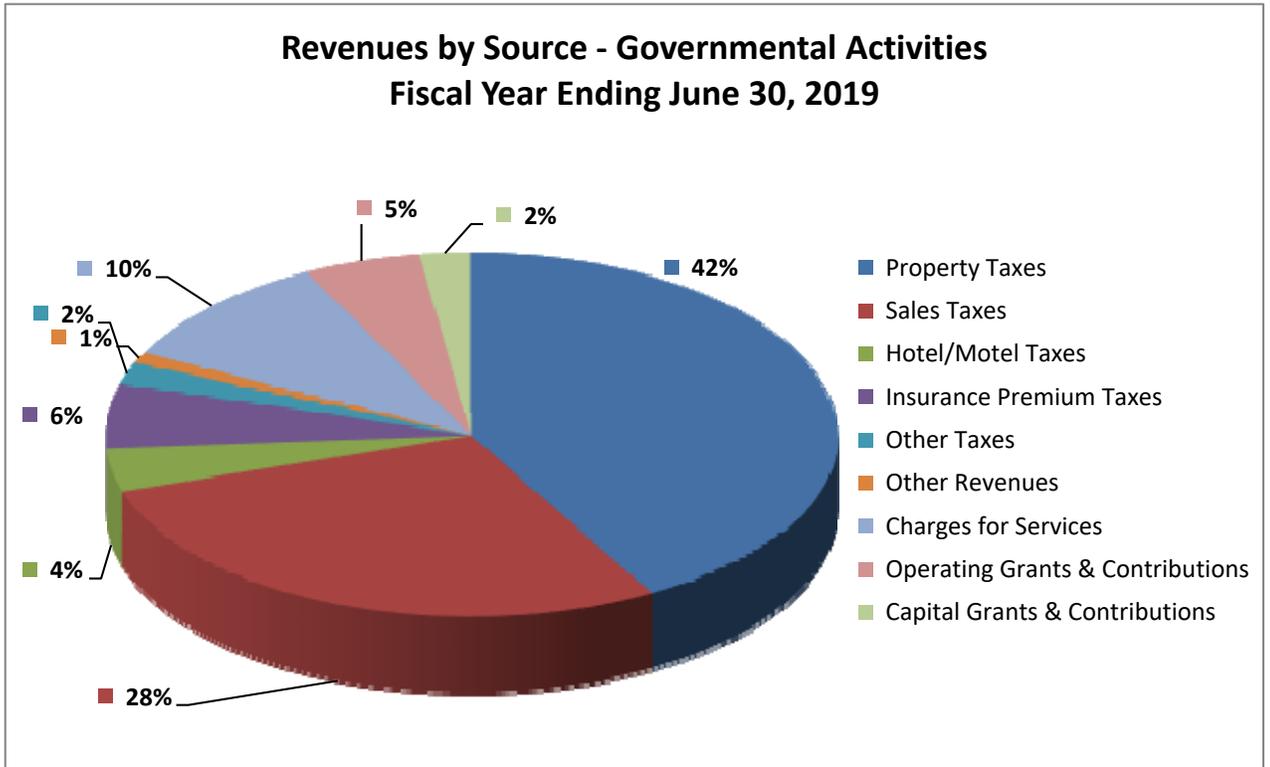
The following condensed financial information was derived from the government-wide Statement of Activities and reflects how White County's net position changed during the fiscal year.

**White County
Changes in Net Position
For the Fiscal Years 2019 and 2018**

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues						
Program revenues:						
Charges for services	\$ 2,683,751	\$ 2,600,221	\$ 136,695	\$ 116,913	\$ 2,820,446	\$ 2,717,134
Operating grants and contributions	1,362,557	1,445,518	7,500	0	1,370,057	1,445,518
Capital grants and contributions	593,465	5,622,634	0	0	593,465	5,622,634
General revenues:						
Property tax	10,995,793	9,781,254	0	0	10,995,793	9,781,254
Sales tax	7,466,083	6,931,416	0	0	7,466,083	6,931,416
Hotel/Motel tax	998,309	896,512	0	0	998,309	896,512
Insurance premium tax	1,494,568	1,385,962	0	0	1,494,568	1,385,962
Other taxes	498,546	490,111	0	0	498,546	490,111
Other revenue	250,539	145,855	7,335	765	257,874	146,620
Total revenues	26,343,611	29,299,483	151,530	117,678	26,495,141	29,417,161
Expenses						
General Government	3,765,039	3,380,807	0	0	3,765,039	3,380,807
Judicial	2,388,930	2,275,788	0	0	2,388,930	2,275,788
Public Safety	11,246,809	10,577,914	0	0	11,246,809	10,577,914
Public Works	3,995,005	3,608,868	0	0	3,995,005	3,608,868
Health and Welfare	560,353	532,929	0	0	560,353	532,929
Culture and Recreation	1,066,249	977,157	0	0	1,066,249	977,157
Housing and Development	1,218,961	1,118,277	0	0	1,218,961	1,118,277
Education	60,704	61,321	0	0	60,704	61,321
Interest on long-term debt	142,215	159,801	0	0	142,215	159,801
Development Authority	0	0	3,264	2,947	3,264	2,947
Solid Waste	0	0	105,538	84,577	105,538	84,577
Total expenses	24,444,265	22,692,862	108,802	87,524	24,553,067	22,780,386
Increase (decrease) in net position before transfers	1,899,346	6,606,621	42,728	30,154	1,942,074	6,636,775
Transfers in (out)	(4,345)	0	4,345	0	0	0
Increase (decrease) in net position	1,895,001	6,606,621	47,073	30,154	1,942,074	6,636,775
Net position-beginning	48,802,313	42,195,692	584,474	554,320	49,386,787	42,750,012
Net position-ending	\$ 50,697,314	\$ 48,802,313	\$ 631,547	\$ 584,474	\$ 51,328,861	\$ 49,386,787

Governmental Activities –

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



The revenue chart indicates that property tax, followed by sales tax, and charges for services were the three largest sources of revenue for governmental activities for fiscal year 2019. Total revenues of the governmental activities decreased more than \$2,900,000. The largest cause of the decrease was contributions of capital assets in the prior fiscal year totaling \$4,548,220. Sales tax revenues increased more than \$530,000 and property tax revenues increased more than \$1,200,000. 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 2019 were public safety services, such as fire, police protection, and other emergency services followed by public works and general government. Overall, governmental activities expenses increased more than \$1,700,000 from the prior fiscal year. Public safety expenses show an increase of over \$660,000 from fiscal year 2018 due predominantly to an increase in salaries and wages. General government expenses increased by more than \$380,000 due to an increase in salaries and wages. Public works expenses increased by more than \$380,000 due to an increase in salaries and wages and an increase in road repairs and maintenance.

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 \$11,009,570. The governmental funds reported a combined unassigned fund balance of \$3,709,177. The remainder of fund balance is nonspendable, restricted, committed, or assigned for projects or for the fiscal year 2020 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 \$3,946,540, while total fund balance reached \$5,121,661. 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 23% of total General Fund expenditures, while total fund balance represents approximately 29% of that same amount.

Revenues from property taxes increased by approximately \$1,178,000, or 12%. Local option sales tax increased by approximately \$200,000, or 8%. Insurance premium tax increased by approximately \$108,000, or 8%. The County ended the fiscal year by decreasing fund balance of the General Fund by \$45,256, or approximately 0.9%. The decrease is largely attributed to the increased revenues noted above and an increase in expenditures and transfers to other funds. Expenditures increased in all functions, mostly due to an increase in salaries and wages. Transfers to the Emergency 911 Fund increased by \$120,000. Capital outlay expenditures decreased during the current fiscal year. By comparison, in fiscal year 2018, fund balance of the General Fund was decreased by 1.1%.

At the end of the current fiscal year, the Drug Task Force Special Revenue Fund had total fund balance of \$702,633, all of which is restricted for drug task force facilities, equipment, and operations. Fund balance increased \$175,250 during fiscal year 2019 compared with a \$5,567 decrease in the prior fiscal year. Revenues increased during the current fiscal year due to increased grant revenues. Expenditures decreased during the current fiscal year due to decreased capital outlay expenditures.

At the end of the current fiscal year, the Hotel/Motel Tax Special Revenue Fund had total fund balance of \$906,937, of which \$375,905 is restricted for tourism product development, \$526,307 is assigned to tourism, and \$4,725 is assigned to the subsequent budget. Fund balance increased \$292,091 during fiscal year 2019 compared with a \$275,469 increase in the prior fiscal year due primarily to increased hotel/motel taxes received, with a smaller increase in expenditures and a decrease in transfers to the General Fund.

At the end of the current fiscal year, the 2014 SPLOST Capital Projects Fund had total fund balance of \$3,522,691, all of which is restricted for capital outlay. Fund balance of the 2014 SPLOST Fund decreased \$29,240 for fiscal year 2019 due to continued expenditures in accordance with the SPLOST referendum.

At the end of the current fiscal year, the Yonah Preserve Park Capital Projects Fund had total fund deficit of \$237,363, reported as unassigned. 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. The deficit will be liquidated through future revenue recognition. Capital outlay expenditures for the current year totaled \$3,389,775.

General Fund Budget Highlights

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

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	\$ 622,372
▪ Development Authority	\$ 9,175

The total increase in net position for both funds was \$47,073 due mostly to operating income for solid waste. Other factors concerning the finances of these funds have already been addressed in the discussion of the County's business-type activities.

Capital Assets and Debt Administration

Capital Assets. White County has invested \$47,025,910 in capital assets (net of accumulated depreciation). Approximately 98.9% of this investment is related to governmental activities and includes land, construction in progress, buildings, land improvements, machinery and equipment, furniture and fixtures, vehicles, and infrastructure.

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

White County
Capital Assets (net of accumulated depreciation)
Fiscal Years 2019 and 2018

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$ 9,314,696	\$ 9,314,696	\$ 84,361	\$ 84,361	\$ 9,399,057	\$ 9,399,057
Construction in progress	4,744,112	2,154,313	0	0	4,744,112	2,154,313
Buildings	21,657,056	21,716,314	710,404	710,404	22,367,460	22,426,718
Land improvements	4,257,463	4,257,463	0	0	4,257,463	4,257,463
Machinery and equipment	5,344,768	5,312,347	48,517	65,011	5,393,285	5,377,358
Furniture and fixtures	861,875	865,372	0	0	861,875	865,372
Vehicles	6,584,400	6,644,621	0	0	6,584,400	6,644,621
Infrastructure	55,466,419	52,516,315	0	0	55,466,419	52,516,315
Total	108,230,789	102,781,441	843,282	859,776	109,074,071	103,641,217
Accumulated Depreciation	(61,724,760)	(60,115,653)	(323,401)	(349,134)	(62,048,161)	(60,464,787)
Net Capital Assets	\$ 46,506,029	\$ 42,665,788	\$ 519,881	\$ 510,642	\$ 47,025,910	\$ 43,176,430

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

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

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

Long-term Debt and Other Liabilities. On June 30, 2019, White County had total capital leases payable in the amount of \$327,755. The County's capital lease balance decreased by \$241,841 during the fiscal year due to regularly scheduled principal payments. On June 30, 2019, White County had revenue bonds payable with a balance outstanding of \$5,885,000. During fiscal year 2019, bonds payable decreased by \$910,000 due to regularly scheduled principal payments. Additional information on the County's long-term debt and other liabilities can be found in Notes 11 and 12 to the financial statements on pages 55-56 of this report.

Economic Condition and Outlook

White County continues to fair well while still recovering from the weakened economy that we've experienced over the past few years. Several factors were considered during preparation of the budget for fiscal year 2020, including the following:

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

Contacting the County's Financial Services Department

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

White County Board of Commissioners
Attn: Finance Department
1235 Helen Hwy.
Cleveland, GA 30528
706-865-2235

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BASIC FINANCIAL STATEMENTS

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
ASSETS				
Current assets				
Cash and cash equivalents	\$ 10,253,725	\$ 387,700	\$ 10,641,425	\$ 610,988
Certificates of deposit	657,413	205,821	863,234	0
Restricted cash and cash equivalents	97,239	0	97,239	0
Receivables (net)				
Accounts	182,287	14,192	196,479	27,512
Intergovernmental	191,675	0	191,675	3,953
Taxes	1,014,450	0	1,014,450	0
Prepays	123,883	0	123,883	0
	12,520,672	607,713	13,128,385	642,453
Noncurrent assets				
Capital assets				
Non-depreciable	14,058,808	84,361	14,143,169	0
Depreciable (net)	32,447,221	435,520	32,882,741	0
	46,506,029	519,881	47,025,910	0
	59,026,701	1,127,594	60,154,295	642,453
DEFERRED OUTFLOWS OF RESOURCES				
Pension deferred outflows of resources	0	0	0	117,898
OPEB deferred outflows of resources	0	0	0	82,889
	0	0	0	200,787
LIABILITIES				
Current liabilities				
Payables				
Accounts	927,207	9,951	937,158	11,876
Intergovernmental	138,668	0	138,668	0
Retainage	4,045	0	4,045	0
Interest	61,613	0	61,613	0
Accrued salaries and expenses	181,628	573	182,201	0
Compensated absences	419,263	0	419,263	30,300
Capital leases payable	247,435	0	247,435	0
Bonds payable	920,000	0	920,000	0
Other liabilities	244,453	0	244,453	0
Post-closure care costs	0	24,140	24,140	0
	3,144,312	34,664	3,178,976	42,176

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
Noncurrent liabilities				
Compensated absences	\$ 139,755	\$ 0	\$ 139,755	\$ 46,527
Net pension liability	0	0	0	517,908
Net OPEB liability	0	0	0	247,866
Capital leases payable	80,320	0	80,320	0
Bonds payable	4,965,000	0	4,965,000	0
Post-closure care costs	0	461,383	461,383	0
Total noncurrent liabilities	5,185,075	461,383	5,646,458	812,301
Total liabilities	8,329,387	496,047	8,825,434	854,477
DEFERRED INFLOWS OF RESOURCES				
Pension deferred inflows of resources	0	0	0	18,710
OPEB deferred inflows of resources	0	0	0	150,322
Total deferred inflows of resources	0	0	0	169,032
NET POSITION				
Net investment in capital assets	39,779,236	519,881	40,299,117	0
Restricted for:				
Judicial	240,791	0	240,791	0
Public safety	888,899	0	888,899	0
Health and welfare	0	0	0	90,447
Housing and development	375,905	0	375,905	0
Education	25,837	0	25,837	0
Capital outlay	4,004,308	0	4,004,308	0
Unrestricted	5,382,338	111,666	5,494,004	(270,716)
Total net position	\$ 50,697,314	\$ 631,547	\$ 51,328,861	\$ (180,269)

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WHITE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the fiscal year ended June 30, 2019

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
Governmental activities					
General Government	\$ 3,765,039	\$ 560,886	\$ 82,652	\$ 0	\$ (3,121,501)
Judicial	2,388,930	499,414	550,564	0	(1,338,952)
Public Safety	11,246,809	1,267,348	553,032	35,610	(9,390,819)
Public Works	3,995,005	0	31,523	526,735	(3,436,747)
Health and Welfare	560,353	0	144,786	1,296	(414,271)
Culture and Recreation	1,066,249	188,636	0	29,824	(847,789)
Housing and Development	1,218,961	129,398	0	0	(1,089,563)
Education	60,704	38,069	0	0	(22,635)
Interest on long-term debt	142,215	0	0	0	(142,215)
Total governmental activities	<u>24,444,265</u>	<u>2,683,751</u>	<u>1,362,557</u>	<u>593,465</u>	<u>(19,804,492)</u>
Business-type activities					
Solid Waste	105,538	136,695	0	0	31,157
Development Authority	3,264	0	7,500	0	4,236
Total business-type activities	<u>108,802</u>	<u>136,695</u>	<u>7,500</u>	<u>0</u>	<u>35,393</u>
Total primary government	<u>24,553,067</u>	<u>2,820,446</u>	<u>1,370,057</u>	<u>593,465</u>	<u>(19,769,099)</u>
Component Unit					
White County Health Department					
Health and Welfare	582,964	268,255	355,938	0	41,229
Primary Government					
	Governmental Activities	Business-Type Activities	Total	Component Unit	
Change in net position					
Net (expense) revenue	\$ (19,804,492)	\$ 35,393	\$ (19,769,099)	\$ 41,229	
General revenues					
Taxes					
Property	10,995,793	0	10,995,793	0	
Sales	7,466,083	0	7,466,083	0	
Hotel/Motel	998,309	0	998,309	0	
Insurance premium	1,494,568	0	1,494,568	0	
Other	498,546	0	498,546	0	
Interest and investment earnings	84,877	7,335	92,212	0	
Payments from White County	0	0	0	120,000	
Gain on sale of capital assets	14,213	0	14,213	0	
Miscellaneous	151,449	0	151,449	0	
Transfers	(4,345)	4,345	0	0	
Total general revenues and transfers	<u>21,699,493</u>	<u>11,680</u>	<u>21,711,173</u>	<u>120,000</u>	
Change in net position	1,895,001	47,073	1,942,074	161,229	
Net position - beginning	48,802,313	584,474	49,386,787	(341,498)	
Net position - ending	<u>\$ 50,697,314</u>	<u>\$ 631,547</u>	<u>\$ 51,328,861</u>	<u>\$ (180,269)</u>	

**WHITE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2019**

	General	Drug Task Force
ASSETS		
Cash and cash equivalents	\$ 4,230,932	\$ 811,881
Certificates of deposit	657,413	0
Restricted cash and cash equivalents	86,516	0
Receivables (net)		
Accounts	72,151	1,016
Intergovernmental	31,823	157,062
Taxes	376,231	0
Prepays	123,883	0
Due from other funds	4,935	7,924
Total assets	\$ 5,583,884	\$ 977,883
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	\$ 202,062	\$ 29,719
Intergovernmental	0	0
Retainage	0	0
Accrued salaries and expenditures	168,559	1,078
Due to other funds	76,501	0
Other liabilities	0	244,453
Total liabilities	447,122	275,250
Deferred inflows of resources		
Unavailable revenue - property taxes	15,101	0
Fund balances		
Nonspendable prepaids	123,883	0
Restricted for:		
Judicial	67,677	0
Public safety	0	702,633
Culture and recreation	0	0
Housing and development	0	0
Education	0	0
Capital outlay	18,839	0
Assigned to:		
Public safety	0	0
Housing and development	0	0
Subsequent year's budget	964,722	0
Unassigned	3,946,540	0
Total fund balances	5,121,661	702,633
Total liabilities, deferred inflows of resources, and fund balances	\$ 5,583,884	\$ 977,883

<u>Hotel/Motel Tax</u>	<u>2014 SPLOST</u>	<u>Yonah Preserve Park</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
\$ 942,245	\$ 3,279,907	\$ 0	\$ 988,760	\$ 10,253,725
0	0	0	0	657,413
0	0	10,723	0	97,239
0	0	0	109,120	182,287
0	0	0	2,790	191,675
104,881	533,338	0	0	1,014,450
0	0	0	0	123,883
0	0	0	68,577	81,436
<u>\$ 1,047,126</u>	<u>\$ 3,813,245</u>	<u>\$ 10,723</u>	<u>\$ 1,169,247</u>	<u>\$ 12,602,108</u>
\$ 140,189	\$ 147,761	\$ 248,086	\$ 159,390	\$ 927,207
0	138,668	0	0	138,668
0	4,045	0	0	4,045
0	0	0	11,991	181,628
0	80	0	4,855	81,436
0	0	0	0	244,453
<u>140,189</u>	<u>290,554</u>	<u>248,086</u>	<u>176,236</u>	<u>1,577,437</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,101</u>
0	0	0	0	123,883
0	0	0	173,114	240,791
0	0	0	186,266	888,899
0	0	0	19,824	19,824
375,905	0	0	0	375,905
0	0	0	25,837	25,837
0	3,522,691	0	473,501	4,015,031
0	0	0	86,861	86,861
526,307	0	0	0	526,307
4,725	0	0	27,608	997,055
0	0	(237,363)	0	3,709,177
<u>906,937</u>	<u>3,522,691</u>	<u>(237,363)</u>	<u>993,011</u>	<u>11,009,570</u>
<u>\$ 1,047,126</u>	<u>\$ 3,813,245</u>	<u>\$ 10,723</u>	<u>\$ 1,169,247</u>	<u>\$ 12,602,108</u>

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WHITE COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
June 30, 2019

Total fund balance - total governmental funds	\$ 11,009,570
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets of \$108,230,789, net of accumulated depreciation of (\$61,724,760), are not financial resources and, therefore, are not reported in the funds.	46,506,029
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.	15,101
Long-term liabilities are not due and payable in the current period and are not reported in the funds. These are interest payable of (\$61,613), compensated absences of (\$559,018), capital leases payable of (\$327,755), and bonds payable of (\$5,885,000).	<u>(6,833,386)</u>
Net position of governmental activities	<u><u>\$ 50,697,314</u></u>

WHITE COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2019

	<u>General</u>	<u>Drug Task Force</u>
REVENUES		
Taxes	\$ 15,776,075	\$ 0
Licenses and permits	176,031	0
Fines, fees and forfeitures	553,369	275,415
Charges for services	972,774	0
Intergovernmental	262,729	501,444
Interest	54,539	4,340
Contributions	18,966	0
Other	149,220	1,405
Total revenues	<u>17,963,703</u>	<u>782,604</u>
EXPENDITURES		
Current		
General Government	3,504,239	0
Judicial	1,588,329	0
Public Safety	8,769,540	622,033
Public Works	1,527,232	0
Health and Welfare	521,634	0
Culture and Recreation	904,460	0
Housing and Development	573,427	0
Education	0	0
Capital Outlay	0	0
Intergovernmental	0	0
Debt Service		
Principal	0	0
Interest	0	0
Total expenditures	<u>17,388,861</u>	<u>622,033</u>
Excess (deficiency) of revenues over (under) expenditures	<u>574,842</u>	<u>160,571</u>
Other financing sources (uses)		
Transfers in	0	0
Transfers out	(691,443)	0
Sale of capital assets	71,345	14,679
Total other financing sources (uses)	<u>(620,098)</u>	<u>14,679</u>
Net change in fund balances	(45,256)	175,250
Fund balances, July 1	<u>5,166,917</u>	<u>527,383</u>
Fund balances, June 30	<u><u>\$ 5,121,661</u></u>	<u><u>\$ 702,633</u></u>

<u>Hotel/Motel Tax</u>	<u>2014 SPLOST</u>	<u>Yonah Preserve Park</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
\$ 998,311	\$ 4,666,303	\$ 0	\$ 0	\$ 21,440,689
0	0	0	0	176,031
512	0	0	102,821	932,117
0	0	0	602,833	1,575,607
0	520,022	0	640,269	1,924,464
10,559	1,510	12,714	3,604	87,266
0	0	0	0	18,966
0	0	0	824	151,449
<u>1,009,382</u>	<u>5,187,835</u>	<u>12,714</u>	<u>1,350,351</u>	<u>26,306,589</u>
0	0	0	0	3,504,239
0	0	0	774,353	2,362,682
0	0	0	1,106,041	10,497,614
1,162	0	0	34,151	1,562,545
0	0	0	0	521,634
84,075	0	0	10,000	998,535
632,054	0	0	0	1,205,481
0	0	0	60,704	60,704
0	2,740,245	3,389,775	114,699	6,244,719
0	1,201,216	0	0	1,201,216
0	1,151,841	0	0	1,151,841
0	150,041	0	0	150,041
<u>717,291</u>	<u>5,243,343</u>	<u>3,389,775</u>	<u>2,099,948</u>	<u>29,461,251</u>
<u>292,091</u>	<u>(55,508)</u>	<u>(3,377,061)</u>	<u>(749,597)</u>	<u>(3,154,662)</u>
0	26,268	0	687,098	713,366
0	0	0	(26,268)	(717,711)
0	0	0	0	86,024
<u>0</u>	<u>26,268</u>	<u>0</u>	<u>660,830</u>	<u>81,679</u>
292,091	(29,240)	(3,377,061)	(88,767)	(3,072,983)
<u>614,846</u>	<u>3,551,931</u>	<u>3,139,698</u>	<u>1,081,778</u>	<u>14,082,553</u>
<u>\$ 906,937</u>	<u>\$ 3,522,691</u>	<u>\$ (237,363)</u>	<u>\$ 993,011</u>	<u>\$ 11,009,570</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, 2019

Net change in fund balances - total governmental funds \$ (3,072,983)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays of \$6,317,472 exceeded depreciation of (\$2,412,993) in the current period. 3,904,479

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 (\$922,169), net of related accumulated depreciation of \$847,731. (74,438)

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. This is the amount of capital assets received of \$54,045, net of related accumulated depreciation of (\$43,845). 10,200

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. 12,612

The proceeds of debt issuance provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which repayments of \$1,151,841 exceed proceeds of (\$0). 1,151,841

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 (\$44,537) and decrease in interest payable of \$7,827. (36,710)

Change in net position of governmental activities \$ 1,895,001

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, 2019

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUES				
Taxes	\$ 15,548,298	\$ 15,347,440	\$ 15,776,075	\$ 428,635
Licenses and permits	171,000	171,000	176,031	5,031
Fines, fees and forfeitures	417,370	417,370	553,369	135,999
Charges for services	1,005,124	1,013,672	972,774	(40,898)
Intergovernmental	248,435	283,435	262,729	(20,706)
Interest	40,290	40,290	54,539	14,249
Contributions	20,050	20,050	18,966	(1,084)
Other	56,197	56,199	149,220	93,021
Total revenues	17,506,764	17,349,456	17,963,703	614,247
EXPENDITURES				
Current				
General Government				
County-Wide	408,846	401,000	400,855	145
Building Maintenance	634,447	719,000	718,348	652
Elections	38,893	38,898	37,518	1,380
Commissioner's Office	574,854	579,000	578,871	129
Network	343,225	331,450	327,477	3,973
Registrars	71,430	74,000	73,813	187
Human Resources	106,947	106,938	98,699	8,239
Tax Commissioner	609,001	608,878	578,885	29,993
Tax Assessor	585,717	584,398	532,629	51,769
Finance	163,129	162,960	157,144	5,816
Judicial				
Clerk of Superior Court	483,962	502,000	501,615	385
Clerk of Magistrate Court	55,296	55,235	45,316	9,919
Clerk of Juvenile Court	7,372	7,372	6,793	579
District Attorney	6,400	6,400	2,541	3,859
Magistrate Court	282,511	281,682	221,022	60,660
Probate Court	312,298	355,000	354,548	452
Juvenile Court	112,300	170,000	169,211	789
Public Defender	142,768	143,000	142,790	210
Superior Court	97,927	145,000	144,493	507
Public Safety				
Animal Control	376,883	374,919	334,580	40,339
Coroner	57,989	57,855	46,055	11,800
Emergency Management Agency	200,257	200,258	195,344	4,914
Fire	1,368,875	1,407,000	1,406,099	901
Sheriff	3,602,994	3,604,985	3,540,465	64,520
Detention Center	2,450,948	2,448,228	2,446,997	1,231
Emergency Medical Services	800,000	800,000	800,000	0
Public Works				
Road Department	1,603,391	1,589,274	1,527,232	62,042
Health and Welfare				
Senior Services	449,824	449,377	362,134	87,243
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, 2019**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Culture and Recreation				
Libraries	\$ 313,948	\$ 313,780	\$ 310,854	\$ 2,926
Park and Recreation	735,033	727,803	593,606	134,197
Housing and Development				
Extension Service	46,275	46,379	45,849	530
Forestry	9,540	9,540	9,540	0
Economic Development	145,684	145,601	135,626	9,975
Building Inspection	187,467	179,553	158,436	21,117
Planning	99,751	99,570	88,862	10,708
Code Enforcement	59,957	55,495	32,474	23,021
GIS	108,652	108,490	102,640	5,850
Total expenditures	<u>17,814,291</u>	<u>18,049,818</u>	<u>17,388,861</u>	<u>660,957</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(307,527)</u>	<u>(700,362)</u>	<u>574,842</u>	<u>1,275,204</u>
Other financing sources (uses)				
Transfers in	168,988	168,988	0	(168,988)
Transfers out	(711,443)	(711,443)	(691,443)	20,000
Sale of capital assets	0	0	71,345	71,345
Contingency	(400,000)	(7,165)	0	7,165
Total other financing sources (uses)	<u>(942,455)</u>	<u>(549,620)</u>	<u>(620,098)</u>	<u>(70,478)</u>
Net change in fund balance	(1,249,982)	(1,249,982)	(45,256)	1,204,726
Fund balances, July 1	<u>1,249,982</u>	<u>1,249,982</u>	<u>5,166,917</u>	<u>3,916,935</u>
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,121,661</u>	<u>\$ 5,121,661</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, 2019

	<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	\$ 275,415	\$ 275,415
Intergovernmental	446,121	446,121	501,444	55,323
Interest	0	0	4,340	4,340
Interest	0	0	1,405	1,405
Total revenues	<u>446,121</u>	<u>446,121</u>	<u>782,604</u>	<u>336,483</u>
EXPENDITURES				
Current				
Public Safety	781,737	781,737	622,033	159,704
Total expenditures	<u>781,737</u>	<u>781,737</u>	<u>622,033</u>	<u>159,704</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(335,616)</u>	<u>(335,616)</u>	<u>160,571</u>	<u>496,187</u>
Other financing sources (uses)				
Transfers in	335,616	335,616	0	(335,616)
Sale of capital assets	0	0	14,679	14,679
Total other financing sources (uses)	<u>335,616</u>	<u>335,616</u>	<u>14,679</u>	<u>(320,937)</u>
Net change in fund balance	0	0	175,250	175,250
Fund balances, July 1	0	0	527,383	527,383
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 702,633</u>	<u>\$ 702,633</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, 2019

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUES				
Taxes	\$ 805,000	\$ 805,000	\$ 998,311	\$ 193,311
Fines, fees and forfeitures	500	500	512	12
Interest	175	175	10,559	10,384
Total revenues	<u>805,675</u>	<u>805,675</u>	<u>1,009,382</u>	<u>203,707</u>
EXPENDITURES				
Current				
Public Works	0	2,000	1,162	838
Culture and Recreation	0	85,000	84,075	925
Housing and Development	508,263	632,640	632,054	586
Total expenditures	<u>508,263</u>	<u>719,640</u>	<u>717,291</u>	<u>2,349</u>
Excess (deficiency) of revenues over (under) expenditures	297,412	86,035	292,091	206,056
Other financing sources (uses)				
Transfers out	<u>(297,412)</u>	<u>(86,035)</u>	<u>0</u>	<u>86,035</u>
Net change in fund balance	0	0	292,091	292,091
Fund balances, July 1	<u>0</u>	<u>0</u>	<u>614,846</u>	<u>614,846</u>
Fund balances, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 906,937</u></u>	<u><u>\$ 906,937</u></u>

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2019

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
ASSETS			
Current assets			
Cash and cash equivalents	\$ 378,525	\$ 9,175	\$ 387,700
Certificates of deposit	205,821	0	205,821
Accounts receivable	14,192	0	14,192
Total current assets	<u>598,538</u>	<u>9,175</u>	<u>607,713</u>
Noncurrent assets			
Capital assets			
Non-depreciable	84,361	0	84,361
Depreciable (net)	435,520	0	435,520
Total noncurrent assets	<u>519,881</u>	<u>0</u>	<u>519,881</u>
Total assets	<u>1,118,419</u>	<u>9,175</u>	<u>1,127,594</u>
LIABILITIES			
Current liabilities			
Accounts payable	9,951	0	9,951
Accrued salaries and expenses	573	0	573
Post-closure care costs	24,140	0	24,140
Total current liabilities	<u>34,664</u>	<u>0</u>	<u>34,664</u>
Noncurrent liabilities			
Post-closure care costs	461,383	0	461,383
Total liabilities	<u>496,047</u>	<u>0</u>	<u>496,047</u>
NET POSITION			
Investment in capital assets	519,881	0	519,881
Unrestricted	102,491	9,175	111,666
Total net position	<u>\$ 622,372</u>	<u>\$ 9,175</u>	<u>\$ 631,547</u>

WHITE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the fiscal year ended June 30, 2019

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
OPERATING REVENUES			
Charges for sales and services	\$ 136,695	\$ 0	\$ 136,695
Total operating revenues	<u>136,695</u>	<u>0</u>	<u>136,695</u>
OPERATING EXPENSES			
Costs of sales and services	54,972	3,264	58,236
Personal services	32,454	0	32,454
Depreciation	18,112	0	18,112
Total operating expenses	<u>105,538</u>	<u>3,264</u>	<u>108,802</u>
Operating income (loss)	<u>31,157</u>	<u>(3,264)</u>	<u>27,893</u>
Non-operating revenues (expenses)			
Intergovernmental revenue	0	7,500	7,500
Interest revenue	7,333	2	7,335
Total non-operating revenues (expenses)	<u>7,333</u>	<u>7,502</u>	<u>14,835</u>
Net income (loss) before transfers	38,490	4,238	42,728
Transfers in (out)			
Transfers in	4,345	0	4,345
Change in net position	42,835	4,238	47,073
Net position, July 1	<u>579,537</u>	<u>4,937</u>	<u>584,474</u>
Net position, June 30	<u><u>\$ 622,372</u></u>	<u><u>\$ 9,175</u></u>	<u><u>\$ 631,547</u></u>

WHITE COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the fiscal year ended June 30, 2019

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
Cash flows from operating activities:			
Receipts from customers	\$ 137,043	\$ 0	\$ 137,043
Payments to suppliers	(72,241)	(3,264)	(75,505)
Payments to employees	(32,357)	0	(32,357)
Net cash provided (used) by operating activities	<u>32,445</u>	<u>(3,264)</u>	<u>29,181</u>
Cash flows from non-capital financing activities:			
Receipts from other funds	4,345	0	4,345
Receipts from other governments	0	7,500	7,500
Net cash provided (used) by non-capital financing activities	<u>4,345</u>	<u>7,500</u>	<u>11,845</u>
Cash flows from capital and related financing activities:			
Payments for acquisitions of capital assets	<u>(27,351)</u>	<u>0</u>	<u>(27,351)</u>
Cash flows from investing activities:			
Interest received	7,333	2	7,335
Proceeds from investment maturities	203,547	0	203,547
Purchases of investments	(205,821)	0	(205,821)
Net cash provided (used) by investing activities	<u>5,059</u>	<u>2</u>	<u>5,061</u>
Net increase (decrease) in cash and cash equivalents	14,498	4,238	18,736
Cash and cash equivalents, July 1	<u>364,027</u>	<u>4,937</u>	<u>368,964</u>
Cash and cash equivalents, June 30	<u><u>\$ 378,525</u></u>	<u><u>\$ 9,175</u></u>	<u><u>\$ 387,700</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	<u>\$ 31,157</u>	<u>\$ (3,264)</u>	<u>\$ 27,893</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	18,112	0	18,112
(Increase) decrease in accounts receivable	348	0	348
Increase (decrease) in accounts payable	6,871	0	6,871
Increase (decrease) in accrued salaries and expenses	97	0	97
Increase (decrease) in post-closure care liability	(24,140)	0	(24,140)
Total adjustments	<u>1,288</u>	<u>0</u>	<u>1,288</u>
Net cash provided (used) by operating activities	<u><u>\$ 32,445</u></u>	<u><u>\$ (3,264)</u></u>	<u><u>\$ 29,181</u></u>

WHITE COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
June 30, 2019

	<u>Agency Funds</u>
ASSETS	
Cash	\$ <u>792,154</u>
LIABILITIES	
Due to other agencies	\$ <u>792,154</u>

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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, 2019

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, 2019

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, 2019

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements

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

The County reports the following major governmental funds:

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

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

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

2014 Special Purpose Local Option Sales Tax Capital Projects Fund - This fund is used to account for financial resources to be used for the acquisition or construction of capital facilities financed by special purpose local option sales taxes.

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

The County reports the following major proprietary funds:

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

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

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

Additionally, the County reports the following fund types:

Governmental Fund Types

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

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

Fiduciary Fund Types

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

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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, 2019

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, 2019

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, 2019

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, 2019

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, 2019

2. Summary of Significant Accounting Policies (continued)

L. Capital Assets, continued

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

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

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

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

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

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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, 2019

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, 2019

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, 2019

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, 2019

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, 2019

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	\$ 72,151
Drug Task Force Special Revenue Fund	1,016
Solid Waste Enterprise Fund	14,192

Nonmajor Funds

Enotah Judicial Circuit Special Revenue Fund	19,118
Emergency 911 Special Revenue Fund	90,002

Total primary government	<u>\$ 196,479</u>
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Component Unit

White County Health Department	<u>\$ 27,512</u>
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WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

5. Intergovernmental Receivables

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

Primary Government:

Major Funds

General Fund	\$ 31,823
Drug Task Force Special Revenue Fund	157,062

Nonmajor Funds

Jail Special Revenue Fund	569
Drug Education Special Revenue Fund	221
Grants Special Revenue Fund	<u>2,000</u>

Total primary government	<u><u>\$ 191,675</u></u>
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Component Unit

White County Health Department	<u><u>\$ 3,953</u></u>
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6. Property Taxes

Property tax rates are set by the Board of Commissioners each year and are limited by statutory or constitutional provision. Property values are assessed as of January 1st each year. Property taxes for digest year 2018, based upon the assessments as of January 1, 2017, were levied on August 14, 2018, billed on August 20, 2018, and due on November 15, 2018. Tax liens may be issued 90 days after the due date.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

7. Interfund Balances

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

	Receivable Fund:			
	Major Funds		Nonmajor Funds	
	Drug		Governmental	Total
	General	Task Force		
Payable Fund:				
Major Funds				
General	\$ 0	\$ 7,924	\$ 68,577	\$ 76,501
2014 SPLOST	80	0	0	80
Nonmajor Funds				
Governmental	4,855	0	0	4,855
Total	\$ 4,935	\$ 7,924	\$ 68,577	\$ 81,436

The balances reported as Due to/Due from represent loans between the borrower funds and the General Fund. These balances resulted from the time lag between the dates that transactions are recorded in the accounting system and payments between the funds are made. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

8. Interfund Transfers

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

	Transfer In Fund:			
	Major Funds		Nonmajor Funds	
	2014 SPLOST	Solid Waste	Governmental	Total
Transfer Out Fund:				
Major Funds				
General	\$ 0	\$ 4,345	\$ 687,098	\$ 691,443
Nonmajor Funds				
Governmental	26,268	0	0	26,268
Total	\$ 26,268	\$ 4,345	\$ 687,098	\$ 717,711

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, 2019

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	2,154,313	6,022,965	(3,433,166)	4,744,112
Total non-depreciable assets	<u>11,469,009</u>	<u>6,022,965</u>	<u>(3,433,166)</u>	<u>14,058,808</u>
Depreciable assets				
Buildings	21,716,314	0	(59,258)	21,657,056
Land improvements	4,257,463	0	0	4,257,463
Machinery and equipment	5,312,347	160,143	(127,722)	5,344,768
Furniture and fixtures	865,372	0	(3,497)	861,875
Vehicles	6,644,621	188,409	(248,630)	6,584,400
Infrastructure	52,516,315	3,385,934	(435,830)	55,466,419
Total depreciable assets	<u>91,312,432</u>	<u>3,734,486</u>	<u>(874,937)</u>	<u>94,171,981</u>
Less accumulated depreciation				
Buildings	(7,306,527)	(503,559)	59,258	(7,750,828)
Land improvements	(1,757,915)	(137,375)	0	(1,895,290)
Machinery and equipment	(3,502,285)	(441,087)	127,044	(3,816,328)
Furniture and fixtures	(780,900)	(21,046)	3,497	(798,449)
Vehicles	(4,334,043)	(376,445)	222,101	(4,488,387)
Infrastructure	(42,433,983)	(977,326)	435,831	(42,975,478)
Total accumulated depreciation	<u>(60,115,653)</u>	<u>(2,456,838)</u>	<u>847,731</u>	<u>(61,724,760)</u>
Total depreciable assets, net	<u>31,196,779</u>	<u>1,277,648</u>	<u>(27,206)</u>	<u>32,447,221</u>
Governmental activities capital assets, net	<u>\$ 42,665,788</u>	<u>\$ 7,300,613</u>	<u>\$ (3,460,372)</u>	<u>\$ 46,506,029</u>

Decreases in construction in progress for the governmental activities consist of projects placed in service in the amount of \$3,385,934 and projects abandoned in the amount of \$47,232.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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	65,011	27,351	(43,845)	48,517
Total depreciable assets	775,415	27,351	(43,845)	758,921
Less accumulated depreciation				
Buildings	(284,123)	(17,760)	0	(301,883)
Machinery and equipment	(65,011)	(352)	43,845	(21,518)
Total accumulated depreciation	(349,134)	(18,112)	43,845	(323,401)
Total depreciable assets, net	426,281	9,239	0	435,520
Business-type activities capital assets, net	<u>\$ 510,642</u>	<u>\$ 9,239</u>	<u>\$ 0</u>	<u>\$ 519,881</u>

Depreciation expense was charged to functions/programs as follows:

Primary Government

Governmental activities

General Government	\$ 210,058
Judicial	21,212
Public Safety	861,134
Public Works	1,143,545
Health and Welfare	39,012
Culture and Recreation	135,541
Housing and Development	2,491
	<u>2,412,993</u>

Total depreciation expense for governmental activities \$ 2,412,993

Business-type activities

Solid Waste	<u>\$ 18,112</u>
-------------	------------------

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Current year depreciation expense	\$ 2,412,993	\$ 18,112
Prior accumulated depreciation on assets transferred between governmental activities and business-type activities	<u>43,845</u>	<u>0</u>
Additions to accumulated depreciation	<u>\$ 2,456,838</u>	<u>\$ 18,112</u>

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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 \$327,755 for governmental activities. At the end of the current fiscal year, total assets leased under the capital leases are machinery and equipment in the amount \$817,704, with related accumulated amortization of \$155,177 and vehicles in the amount \$293,015, with related accumulated amortization of \$69,068. The equipment has a ten year estimated useful life and the vehicles have a seven year estimated useful life. \$83,678 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
2020	\$ 253,089
2021	81,103
Total payments	334,192
Less amounts representing interest	(6,437)
Present value of minimum lease payments	\$ 327,755

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, 2019

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 \$5,885,000. 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 revenue bonds are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 920,000	\$ 123,227	\$ 1,043,227
2021	890,000	107,403	997,403
2022	640,000	92,095	732,095
2023	655,000	77,631	732,631
2024	670,000	62,828	732,828
2025-2027	2,110,000	96,163	2,206,163
Totals	<u>\$ 5,885,000</u>	<u>\$ 559,347</u>	<u>\$ 6,444,347</u>

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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	\$ 514,481	\$ 430,398	\$ 385,861	\$ 559,018	\$ 419,263
Capital leases payable	569,596	0	241,841	327,755	247,435
Bonds from direct placements	6,795,000	0	910,000	5,885,000	920,000
Total governmental activities	<u>\$ 7,879,077</u>	<u>\$ 430,398</u>	<u>\$ 1,537,702</u>	<u>\$ 6,771,773</u>	<u>\$ 1,586,698</u>
Business-type activities					
Landfill post-closure care costs	<u>\$ 509,663</u>	<u>\$ 0</u>	<u>\$ 24,140</u>	<u>\$ 485,523</u>	<u>\$ 24,140</u>
Component Unit					
Compensated absences	<u>\$ 65,354</u>	<u>\$ 41,701</u>	<u>\$ 30,228</u>	<u>\$ 76,827</u>	<u>\$ 30,300</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 \$142,215 for the governmental activities.

13. Landfill Post-Closure Care Costs

The County closed its solid waste landfill in fiscal year 1999. State and federal laws and regulations require the County to perform certain maintenance and monitoring operations at the landfill site for 30 years after official closure; the County has 12 years remaining. The estimated cost of all post closure care activities of \$485,523 is reported in the Solid Waste Enterprise Fund. Because of future changes in technology, laws, or regulations, these costs may change.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

14. Restricted, Committed, and Assigned Fund Balances

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

	General	Drug Task Force	Hotel/Motel Tax	2014 SPLOST	Yonah Preserve Park	Nonmajor Governmental Funds	Total Governmental Funds
Restricted for:							
Judicial							
Clerk of Superior Court supplies and equipment	\$ 67,677	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 67,677
Enotah Judicial Circuit operations	0	0	0	0	0	122,913	122,913
Law library operations	0	0	0	0	0	50,201	50,201
Public Safety							
Drug task force facilities, equipment, and operations	0	702,633	0	0	0	0	702,633
Sheriff facilities and equipment	0	0	0	0	0	136,515	136,515
Juvenile programs	0	0	0	0	0	8,206	8,206
Grant specifications	0	0	0	0	0	41,545	41,545
Culture and Recreation							
Grant specifications	0	0	0	0	0	19,824	19,824
Housing and Development							
Tourism product development	0	0	375,905	0	0	0	375,905
Education							
Drug education programs	0	0	0	0	0	25,837	25,837
Capital outlay							
Capital projects	18,839	0	0	3,522,691	0	473,501	4,015,031
	<u>\$ 86,516</u>	<u>\$ 702,633</u>	<u>\$ 375,905</u>	<u>\$ 3,522,691</u>	<u>\$ 0</u>	<u>\$ 878,542</u>	<u>\$ 5,566,287</u>
Assigned to:							
Public Safety							
Emergency services operations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 86,861	\$ 86,861
Housing and Development							
Trade and tourism	0	0	526,307	0	0	0	526,307
Subsequent year's budget	964,722	0	4,725	0	0	27,608	997,055
	<u>\$ 964,722</u>	<u>\$ 0</u>	<u>\$ 531,032</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 114,469</u>	<u>\$ 1,610,223</u>

15. Deficit Equity Balances

At the end of the current fiscal year, the Yonah Preserve Park Capital Projects Fund has a deficit fund balance of \$237,363. This is due to the payment of services in anticipation of future revenues. The County plans to liquidate this deficit fund balance through future revenue recognition.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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	\$ 108,230,789	\$ 843,282
Accumulated depreciation	(61,724,760)	(323,401)
Book value	46,506,029	519,881
Capital-related accounts payable	(520,716)	0
Retainage payable	(4,045)	0
Capital lease payable	(327,755)	0
Bonds payable	(5,885,000)	0
Unspent bond proceeds	10,723	0
Net investment in capital assets	<u>\$ 39,779,236</u>	<u>\$ 519,881</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 \$375,611 to the Plan, based on covered payroll of \$8,434,472. Total payroll was \$10,158,795. Plan members made voluntary contributions of \$501,256.

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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 \$74,302. At the end of the current fiscal year, the Department reported a liability in the amount of \$517,908 for its proportionate share (0.012598%) of the net pension liability. The Department recognized pension expense of \$74,302 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, 2019

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 \$63,970. At the end of the current fiscal year, the Department reported a net liability in the amount of \$247,866 for its proportionate share (0.011213% for the State of Georgia OPEB Fund and 0.016782% for the SEAD-OPEB Fund) of the net OPEB liability. The Department recognized OPEB expense of \$63,970 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 \$26,940 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 \$50,000 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, 2019

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	\$ 998,311	
Disbursements for trade and tourism	\$ 619,054	62% of tax receipts
Disbursements for tourism product development	\$ 85,237	

21. Risk Financing Activities

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, 2019

21. Risk Financing Activities (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.

22. Commitments and Contingencies

Commitments

The County has an active construction project with commitments with the contractor totaling \$99,607 at the end of the current fiscal year.

Contingencies

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

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

WHITE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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 \$1,575,000. 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. New Accounting Pronouncements

The County implemented Governmental Accounting Standards Board Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. The requirements of this statement are effective for periods beginning after June 15, 2018.

COMBINING STATEMENTS

Nonmajor Governmental Funds

**WHITE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2019**

	<u>Special Revenue</u>			
	<u>Jail</u>	<u>Inmate Welfare</u>	<u>Drug Education</u>	<u>Juvenile Supervision</u>
ASSETS				
Cash and cash equivalents	\$ 78,662	\$ 52,376	\$ 30,734	\$ 8,206
Receivables (net)				
Accounts	0	0	0	0
Intergovernmental	569	0	221	0
Due from other funds	0	0	0	0
Total assets	<u>\$ 79,231</u>	<u>\$ 52,376</u>	<u>\$ 30,955</u>	<u>\$ 8,206</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 0	\$ 0	\$ 263	\$ 0
Accrued salaries and expenditures	0	0	0	0
Due to other funds	0	0	4,855	0
Total liabilities	<u>0</u>	<u>0</u>	<u>5,118</u>	<u>0</u>
Fund balances				
Restricted for:				
Judicial	0	0	0	0
Public safety	79,231	52,376	0	8,206
Culture and recreation	0	0	0	0
Education	0	0	25,837	0
Capital outlay	0	0	0	0
Assigned to:				
Public safety	0	0	0	0
Subsequent year's budget	0	0	0	0
Total fund balances	<u>79,231</u>	<u>52,376</u>	<u>25,837</u>	<u>8,206</u>
Total liabilities and fund balances	<u>\$ 79,231</u>	<u>\$ 52,376</u>	<u>\$ 30,955</u>	<u>\$ 8,206</u>

Enotah Judicial Circuit	Special Revenue				Capital Projects	Total Nonmajor Governmental Funds
	Emergency 911	Confiscated Assets	Law Library	Grants	2008 SPLOST	
\$ 111,707	\$ 38,309	\$ 4,908	\$ 50,201	\$ 26,656	\$ 587,001	\$ 988,760
19,118	90,002	0	0	0	0	109,120
0	0	0	0	2,000	0	2,790
35,802	0	0	0	32,775	0	68,577
<u>\$ 166,627</u>	<u>\$ 128,311</u>	<u>\$ 4,908</u>	<u>\$ 50,201</u>	<u>\$ 61,431</u>	<u>\$ 587,001</u>	<u>\$ 1,169,247</u>
\$ 43,219	\$ 2,346	\$ 0	\$ 0	\$ 62	\$ 113,500	\$ 159,390
495	11,496	0	0	0	0	11,991
0	0	0	0	0	0	4,855
<u>43,714</u>	<u>13,842</u>	<u>0</u>	<u>0</u>	<u>62</u>	<u>113,500</u>	<u>176,236</u>
122,913	0	0	50,201	0	0	173,114
0	0	4,908	0	41,545	0	186,266
0	0	0	0	19,824	0	19,824
0	0	0	0	0	0	25,837
0	0	0	0	0	473,501	473,501
0	86,861	0	0	0	0	86,861
0	27,608	0	0	0	0	27,608
<u>122,913</u>	<u>114,469</u>	<u>4,908</u>	<u>50,201</u>	<u>61,369</u>	<u>473,501</u>	<u>993,011</u>
<u>\$ 166,627</u>	<u>\$ 128,311</u>	<u>\$ 4,908</u>	<u>\$ 50,201</u>	<u>\$ 61,431</u>	<u>\$ 587,001</u>	<u>\$ 1,169,247</u>

WHITE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2019

	<u>Special Revenue</u>			
	<u>Jail</u>	<u>Inmate Welfare</u>	<u>Drug Education</u>	<u>Juvenile Supervision</u>
REVENUES				
Fines, fees, and forfeitures	\$ 44,317	\$ 0	\$ 38,069	\$ 110
Charges for services	0	18,571	0	0
Intergovernmental	0	0	0	0
Interest	757	0	625	110
Other	0	0	0	0
Total revenues	<u>45,074</u>	<u>18,571</u>	<u>38,694</u>	<u>220</u>
EXPENDITURES				
Current				
Judicial	0	0	0	0
Public Safety	20,948	5,847	0	0
Public Works	0	0	0	0
Culture and Recreation	0	0	0	0
Education	0	0	60,704	0
Capital outlay	0	0	0	0
Total expenditures	<u>20,948</u>	<u>5,847</u>	<u>60,704</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>24,126</u>	<u>12,724</u>	<u>(22,010)</u>	<u>220</u>
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	24,126	12,724	(22,010)	220
Fund balances, July 1	<u>55,105</u>	<u>39,652</u>	<u>47,847</u>	<u>7,986</u>
Fund balances, June 30	<u><u>\$ 79,231</u></u>	<u><u>\$ 52,376</u></u>	<u><u>\$ 25,837</u></u>	<u><u>\$ 8,206</u></u>

Enotah Judicial Circuit	Special Revenue				Capital Projects	Total Nonmajor Governmental Funds
	Emergency 911	Confiscated Assets	Law Library	Grants	2008 SPLOST	
\$ 100	\$ 0	\$ 0	\$ 20,225	\$ 0	\$ 0	\$ 102,821
0	584,262	0	0	0	0	602,833
550,564	0	0	0	89,705	0	640,269
467	183	0	401	182	879	3,604
0	824	0	0	0	0	824
<u>551,131</u>	<u>585,269</u>	<u>0</u>	<u>20,626</u>	<u>89,887</u>	<u>879</u>	<u>1,350,351</u>
754,781	0	0	19,572	0	0	774,353
0	1,044,781	550	0	33,915	0	1,106,041
0	0	0	0	34,151	0	34,151
0	0	0	0	10,000	0	10,000
0	0	0	0	0	0	60,704
0	0	0	0	0	114,699	114,699
<u>754,781</u>	<u>1,044,781</u>	<u>550</u>	<u>19,572</u>	<u>78,066</u>	<u>114,699</u>	<u>2,099,948</u>
<u>(203,650)</u>	<u>(459,512)</u>	<u>(550)</u>	<u>1,054</u>	<u>11,821</u>	<u>(113,820)</u>	<u>(749,597)</u>
184,574	502,524	0	0	0	0	687,098
0	0	0	0	(26,268)	0	(26,268)
<u>184,574</u>	<u>502,524</u>	<u>0</u>	<u>0</u>	<u>(26,268)</u>	<u>0</u>	<u>660,830</u>
(19,076)	43,012	(550)	1,054	(14,447)	(113,820)	(88,767)
<u>141,989</u>	<u>71,457</u>	<u>5,458</u>	<u>49,147</u>	<u>75,816</u>	<u>587,321</u>	<u>1,081,778</u>
<u>\$ 122,913</u>	<u>\$ 114,469</u>	<u>\$ 4,908</u>	<u>\$ 50,201</u>	<u>\$ 61,369</u>	<u>\$ 473,501</u>	<u>\$ 993,011</u>

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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, 2019 and 2018**

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 4,230,932	\$ 4,398,983
Certificates of deposit	657,413	648,236
Receivables (net)		
Accounts	72,151	13,274
Intergovernmental	31,823	17,962
Taxes	376,231	334,322
Prepays	123,883	24,583
Due from other funds	4,935	86,755
Restricted cash and cash equivalents	86,516	83,411
Total assets	\$ 5,583,884	\$ 5,607,526
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 202,062	\$ 246,424
Accrued salaries and expenditures	168,559	160,958
Due to other funds	76,501	20,623
Other liabilities	0	10,115
Total liabilities	447,122	438,120
Deferred inflows of resources		
Unavailable revenue - property taxes	15,101	2,489
Fund balances		
Nonspendable prepaids	123,883	24,583
Restricted for:		
Judicial	67,677	64,622
Capital outlay	18,839	18,789
Assigned to subsequent year's budget	964,722	1,186,982
Unassigned	3,946,540	3,871,941
Total fund balances	5,121,661	5,166,917
Total liabilities, deferred inflows of resources, and fund balances	\$ 5,583,884	\$ 5,607,526

WHITE COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2019 and 2018

	2019	2018
REVENUES		
Taxes	\$ 15,776,075	\$ 14,280,154
Licenses and permits	176,031	168,521
Fines, fees and forfeitures	553,369	479,874
Charges for services	972,774	1,030,161
Intergovernmental	262,729	278,882
Interest	54,539	8,395
Contributions	18,966	16,288
Other	149,220	70,931
Total revenues	17,963,703	16,333,206
EXPENDITURES		
Current		
General Government	3,504,239	3,101,554
Judicial	1,588,329	1,489,810
Public Safety	8,769,540	8,631,025
Public Works	1,527,232	1,360,179
Health and Welfare	521,634	502,028
Culture and Recreation	904,460	826,013
Housing and Development	573,427	526,013
Debt Service		
Public Safety	0	16,612
Total expenditures	17,388,861	16,453,234
Excess (deficiency) of revenues over (under) expenditures	574,842	(120,028)
Other financing sources (uses)		
Transfers in (out)		
Emergency 911 Fund	(502,524)	(381,391)
Enotah Judicial Circuit Fund	(184,574)	(189,072)
Grants Fund	0	(20,000)
Hotel/Motel Tax Fund	0	9,750
Solid Waste Fund	(4,345)	0
Sale of capital assets	71,345	82,657
Issuance of capital leases	0	560,910
Total other financing sources (uses)	(620,098)	62,854
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(45,256)	(57,174)
Fund balances, July 1	5,166,917	5,224,091
Fund balances, June 30	\$ 5,121,661	\$ 5,166,917

**WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2019
(with comparative actual amounts for the fiscal year ended June 30, 2018)**

	2019			2018
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes				
General property taxes				
Property tax	\$ 9,673,788	\$ 9,683,579	\$ 9,791	\$ 8,614,261
Motor vehicle tax	1,085,450	1,092,015	6,565	1,022,383
Mobile home tax	47,500	75,154	27,654	60,171
Cost, penalties, and interest	185,000	132,433	(52,567)	107,986
Total general property taxes	10,991,738	10,983,181	(8,557)	9,804,801
Local option sales tax	2,502,539	2,799,780	297,241	2,599,280
Intangibles tax	140,000	158,952	18,952	156,570
Real estate transfer tax	45,000	55,349	10,349	47,606
Franchise tax	60,000	54,067	(5,933)	58,994
Insurance premium tax	1,385,963	1,494,568	108,605	1,385,962
Beer and wine tax	92,200	91,604	(596)	91,987
Occupational tax	130,000	138,574	8,574	134,954
Total taxes	15,347,440	15,776,075	428,635	14,280,154
Licenses and permits				
Alcohol licenses	41,000	43,432	2,432	38,719
Building permits	122,000	119,716	(2,284)	122,739
Other permits	8,000	12,883	4,883	7,063
Total licenses and permits	171,000	176,031	5,031	168,521
Fines, fees and forfeitures				
	417,370	553,369	135,999	479,874
Charges for Services				
Sheriff services	176,560	170,374	(6,186)	170,803
Prisoner board	95,000	42,020	(52,980)	72,640
Real estate recordings	120,000	134,151	14,151	131,949
Collection commissions	360,000	342,092	(17,908)	361,676
Recreation charges	159,809	188,636	28,827	181,416
Other charges for services	102,303	95,501	(6,802)	111,677
Total charges for services	1,013,672	972,774	(40,898)	1,030,161
Intergovernmental	283,435	262,729	(20,706)	278,882
Interest	40,290	54,539	14,249	8,395

**WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2019
(with comparative actual amounts for the fiscal year ended June 30, 2018)**

	2019			2018
	Final Budget	Actual	Variance	Actual
REVENUES				
Contributions	\$ 20,050	\$ 18,966	\$ (1,084)	\$ 16,288
Other				
Rental Income	29,300	30,391	1,091	30,391
Miscellaneous	26,899	118,829	91,930	40,540
Total other	56,199	149,220	93,021	70,931
Total revenues	<u>\$ 17,349,456</u>	<u>\$ 17,963,703</u>	<u>\$ 614,247</u>	<u>\$ 16,333,206</u>

**WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2019
(with comparative actual amounts for the fiscal year ended June 30, 2018)**

	2019			2018
	Final Budget	Actual	Variance	Actual
EXPENDITURES				
Current				
General Government				
County-Wide				
Personal services	\$ 48,000	\$ 53,156	\$ (5,156)	\$ 59,675
Contract services	142,459	144,507	(2,048)	138,832
Materials and supplies	167,547	149,708	17,839	149,569
Capital outlay	0	0	0	3,997
Payments to other agencies	42,994	53,484	(10,490)	51,217
	<u>401,000</u>	<u>400,855</u>	<u>145</u>	<u>403,290</u>
Building Maintenance				
Personal services	520,005	503,568	16,437	392,285
Contract services	167,733	160,869	6,864	130,107
Materials and supplies	31,262	53,911	(22,649)	38,809
	<u>719,000</u>	<u>718,348</u>	<u>652</u>	<u>561,201</u>
Elections				
Personal services	14,993	20,274	(5,281)	7,656
Contract services	12,805	14,141	(1,336)	10,380
Materials and supplies	11,100	3,103	7,997	2,542
	<u>38,898</u>	<u>37,518</u>	<u>1,380</u>	<u>20,578</u>
Commissioners' Office				
Personal services	427,106	432,159	(5,053)	400,074
Contract services	127,796	130,321	(2,525)	69,342
Materials and supplies	24,098	16,391	7,707	21,487
Capital outlay	0	0	0	3,447
	<u>579,000</u>	<u>578,871</u>	<u>129</u>	<u>494,350</u>
Network				
Personal services	192,365	183,988	8,377	143,111
Contract services	98,341	99,676	(1,335)	99,690
Materials and supplies	40,744	43,813	(3,069)	39,909
Capital outlay	0	0	0	2,527
	<u>331,450</u>	<u>327,477</u>	<u>3,973</u>	<u>285,237</u>
Registrars				
Personal services	64,502	63,745	757	49,242
Contract services	3,873	3,996	(123)	3,086
Materials and supplies	5,625	6,072	(447)	3,299
	<u>74,000</u>	<u>73,813</u>	<u>187</u>	<u>55,627</u>
Human Resources				
Personal services	69,832	69,628	204	64,077
Contract services	35,056	27,612	7,444	25,065
Materials and supplies	2,050	1,459	591	1,447
	<u>106,938</u>	<u>98,699</u>	<u>8,239</u>	<u>90,589</u>
Tax Commissioner				
Personal services	495,846	484,433	11,413	451,446
Contract services	40,602	24,638	15,964	21,340
Materials and supplies	72,430	69,814	2,616	65,427
	<u>608,878</u>	<u>578,885</u>	<u>29,993</u>	<u>538,213</u>

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

(with comparative actual amounts for the fiscal year ended June 30, 2018)

	2019			2018
	Final Budget	Actual	Variance	Actual
General Government (continued)				
Tax Assessor & Board of Equalization				
Personal services	\$ 498,467	\$ 476,346	\$ 22,121	\$ 445,582
Contract services	54,091	28,073	26,018	23,473
Materials and supplies	31,840	28,210	3,630	23,602
	<u>584,398</u>	<u>532,629</u>	<u>51,769</u>	<u>492,657</u>
Finance				
Personal services	139,299	135,931	3,368	139,881
Contract services	17,431	14,360	3,071	13,986
Materials and supplies	6,230	6,853	(623)	5,945
	<u>162,960</u>	<u>157,144</u>	<u>5,816</u>	<u>159,812</u>
Total General Government	<u>3,606,522</u>	<u>3,504,239</u>	<u>102,283</u>	<u>3,101,554</u>
Judicial				
Clerk of Superior Court				
Personal services	433,429	449,159	(15,730)	398,440
Contract services	22,146	10,594	11,552	10,858
Materials and supplies	45,425	41,862	3,563	29,943
Capital outlay	1,000	0	1,000	0
	<u>502,000</u>	<u>501,615</u>	<u>385</u>	<u>439,241</u>
Clerk of Magistrate Court				
Personal services	51,616	42,522	9,094	52,222
Contract services	1,069	339	730	380
Materials and supplies	2,550	2,455	95	2,320
	<u>55,235</u>	<u>45,316</u>	<u>9,919</u>	<u>54,922</u>
Clerk of Juvenile Court				
Personal services	6,732	6,793	(61)	6,609
Contract services	640	0	640	0
	<u>7,372</u>	<u>6,793</u>	<u>579</u>	<u>6,609</u>
District Attorney				
Personal services	0	14	(14)	28
Contract services	4,200	1,814	2,386	1,849
Materials and supplies	2,200	713	1,487	682
	<u>6,400</u>	<u>2,541</u>	<u>3,859</u>	<u>2,559</u>
Magistrate Court				
Personal services	259,142	200,388	58,754	238,102
Contract services	13,640	15,134	(1,494)	8,512
Materials and supplies	8,900	5,500	3,400	8,435
	<u>281,682</u>	<u>221,022</u>	<u>60,660</u>	<u>255,049</u>
Probate Court				
Personal services	313,712	307,516	6,196	288,912
Contract services	25,788	39,695	(13,907)	41,271
Materials and supplies	15,500	7,337	8,163	9,537
	<u>355,000</u>	<u>354,548</u>	<u>452</u>	<u>339,720</u>
Juvenile Court				
Contract services	170,000	169,211	789	140,639

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

(with comparative actual amounts for the fiscal year ended June 30, 2018)

	2019			2018
	Final Budget	Actual	Variance	Actual
Judicial (continued)				
Public Defender				
Materials and supplies	\$ 232	\$ 22	\$ 210	\$ 0
Payments to other agencies	142,768	142,768	0	121,434
	<u>143,000</u>	<u>142,790</u>	<u>210</u>	<u>121,434</u>
Superior Court				
Personal services	12,953	6,678	6,275	8,965
Contract services	131,247	137,352	(6,105)	120,297
Materials and supplies	800	463	337	375
	<u>145,000</u>	<u>144,493</u>	<u>507</u>	<u>129,637</u>
Total Judicial	<u>1,665,689</u>	<u>1,588,329</u>	<u>77,360</u>	<u>1,489,810</u>
Public Safety				
Animal Control				
Personal services	278,390	252,275	26,115	216,283
Contract services	44,564	30,625	13,939	45,143
Materials and supplies	51,965	51,680	285	45,997
Capital outlay	0	0	0	5,484
	<u>374,919</u>	<u>334,580</u>	<u>40,339</u>	<u>312,907</u>
Coroner				
Personal services	33,784	33,515	269	33,199
Contract services	17,921	7,350	10,571	5,184
Materials and supplies	6,150	5,190	960	3,739
	<u>57,855</u>	<u>46,055</u>	<u>11,800</u>	<u>42,122</u>
Emergency Management Agency				
Personal services	151,902	150,371	1,531	138,751
Contract services	25,151	20,224	4,927	19,945
Materials and supplies	23,205	24,749	(1,544)	20,688
	<u>200,258</u>	<u>195,344</u>	<u>4,914</u>	<u>179,384</u>
Fire				
Personal services	1,050,170	1,072,532	(22,362)	855,189
Contract services	131,089	119,266	11,823	107,347
Materials and supplies	211,641	198,756	12,885	181,660
Capital outlay	2,600	4,045	(1,445)	261,705
Payments to other agencies	11,500	11,500	0	11,500
	<u>1,407,000</u>	<u>1,406,099</u>	<u>901</u>	<u>1,417,401</u>
Sheriff				
Personal services	3,124,512	3,040,230	84,282	2,841,380
Contract services	254,491	249,109	5,382	227,423
Materials and supplies	225,982	235,081	(9,099)	220,402
Capital outlay	0	16,045	(16,045)	303,620
	<u>3,604,985</u>	<u>3,540,465</u>	<u>64,520</u>	<u>3,592,825</u>

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

(with comparative actual amounts for the fiscal year ended June 30, 2018)

	2019			2018
	Final Budget	Actual	Variance	Actual
Public Safety (continued)				
Detention Center				
Personal services	\$ 1,746,284	\$ 1,743,041	\$ 3,243	\$ 1,547,290
Contract services	523,144	537,660	(14,516)	560,990
Materials and supplies	178,800	166,296	12,504	178,106
	<u>2,448,228</u>	<u>2,446,997</u>	<u>1,231</u>	<u>2,286,386</u>
Emergency Medical Services				
Payments to other agencies	800,000	800,000	0	800,000
	<u>8,893,245</u>	<u>8,769,540</u>	<u>123,705</u>	<u>8,631,025</u>
Public Works				
Road Department				
Personal services	1,067,858	1,031,328	36,530	887,345
Contract services	149,591	107,296	42,295	103,947
Materials and supplies	371,825	388,608	(16,783)	299,904
Capital outlay	0	0	0	68,983
	<u>1,589,274</u>	<u>1,527,232</u>	<u>62,042</u>	<u>1,360,179</u>
Health and Welfare				
Senior Services				
Personal services	270,924	262,385	8,539	224,920
Contract services	12,898	13,525	(627)	9,754
Materials and supplies	165,555	86,224	79,331	101,854
Capital outlay	0	0	0	6,000
	<u>449,377</u>	<u>362,134</u>	<u>87,243</u>	<u>342,528</u>
DFACS				
Payments to other agencies	39,500	39,500	0	39,500
White County Health Department				
Payments to other agencies	120,000	120,000	0	120,000
	<u>608,877</u>	<u>521,634</u>	<u>87,243</u>	<u>502,028</u>
Culture & Recreation				
Libraries				
Personal services	230,227	227,276	2,951	200,589
Contract services	1,410	1,410	0	1,518
Materials and supplies	1,182	1,207	(25)	2,357
Payments to other agencies	80,961	80,961	0	80,961
	<u>313,780</u>	<u>310,854</u>	<u>2,926</u>	<u>285,425</u>
Park & Recreation				
Personal services	314,079	279,809	34,270	237,190
Contract services	302,397	211,224	91,173	208,864
Materials and supplies	111,327	102,573	8,754	94,534
	<u>727,803</u>	<u>593,606</u>	<u>134,197</u>	<u>540,588</u>
	<u>1,041,583</u>	<u>904,460</u>	<u>137,123</u>	<u>826,013</u>

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

(with comparative actual amounts for the fiscal year ended June 30, 2018)

	2019			2018
	Final Budget	Actual	Variance	Actual
Housing & Development				
Extension Service				
Contract services	\$ 42,757	\$ 42,222	\$ 535	\$ 35,826
Materials and supplies	3,622	3,627	(5)	2,629
	<u>46,379</u>	<u>45,849</u>	<u>530</u>	<u>38,455</u>
Forestry				
Payments to other agencies	9,540	9,540	0	9,714
Economic Development				
Personal services	103,959	104,024	(65)	88,921
Contract services	7,842	5,376	2,466	3,513
Materials and supplies	3,800	861	2,939	430
Payments to other agencies	30,000	25,365	4,635	7,482
	<u>145,601</u>	<u>135,626</u>	<u>9,975</u>	<u>100,346</u>
Building Inspection				
Personal services	164,161	145,657	18,504	147,552
Contract services	7,542	8,692	(1,150)	5,128
Materials and supplies	7,850	4,087	3,763	3,593
	<u>179,553</u>	<u>158,436</u>	<u>21,117</u>	<u>156,273</u>
Planning				
Personal services	89,081	81,438	7,643	74,750
Contract services	7,539	4,612	2,927	4,037
Materials and supplies	2,950	2,812	138	3,120
	<u>99,570</u>	<u>88,862</u>	<u>10,708</u>	<u>81,907</u>
Code Enforcement				
Personal services	50,335	29,008	21,327	43,483
Contract services	2,410	1,925	485	799
Materials and supplies	2,750	1,541	1,209	483
	<u>55,495</u>	<u>32,474</u>	<u>23,021</u>	<u>44,765</u>
GIS				
Personal services	80,747	81,149	(402)	73,688
Contract services	21,518	18,565	2,953	17,350
Materials and supplies	6,225	2,926	3,299	3,515
	<u>108,490</u>	<u>102,640</u>	<u>5,850</u>	<u>94,553</u>
Total Housing & Development	<u>644,628</u>	<u>573,427</u>	<u>71,201</u>	<u>526,013</u>
Total Current	18,049,818	17,388,861	660,957	16,436,622
Debt Service				
Public Safety				
Sheriff				
Principal	0	0	0	16,612
Total Expenditures	<u>\$ 18,049,818</u>	<u>\$ 17,388,861</u>	<u>\$ 660,957</u>	<u>\$ 16,453,234</u>

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

**WHITE COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2019 and 2018**

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 78,662	\$ 54,347
Intergovernmental receivable	569	758
	Total assets	Total assets
	\$ 79,231	\$ 55,105
 LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for public safety	\$ 79,231	\$ 55,105
	Total liabilities and fund balances	Total liabilities and fund balances
	\$ 79,231	\$ 55,105

**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, 2019**

(With comparative actual amounts for the fiscal year ended June 30, 2018)

	2019			2018
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	\$ 29,000	\$ 44,317	\$ 15,317	\$ 38,511
Fines, fees and forfeitures	0	757	757	0
Total revenues	<u>29,000</u>	<u>45,074</u>	<u>16,074</u>	<u>38,511</u>
EXPENDITURES				
Current				
Public Safety				
Contract services	3,000	763	2,237	2,426
Materials and supplies	26,000	20,185	5,815	17,436
Total expenditures	<u>29,000</u>	<u>20,948</u>	<u>8,052</u>	<u>19,862</u>
Excess (deficiency) of revenues over (under) expenditures	0	24,126	24,126	18,649
Fund balances, July 1	0	55,105	55,105	36,456
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 79,231</u>	<u>\$ 79,231</u>	<u>\$ 55,105</u>

WHITE COUNTY, GEORGIA
INMATE WELFARE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 52,376	\$ 39,652
Total assets	\$ 52,376	\$ 39,652
 LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for public safety	\$ 52,376	\$ 39,652
Total liabilities and fund balances	\$ 52,376	\$ 39,652

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, 2019
(With comparative actual amounts for the fiscal year ended June 30, 2018)

	2019			2018
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	\$ 12,000	\$ 18,571	\$ 6,571	\$ 16,853
Total revenues	<u>12,000</u>	<u>18,571</u>	<u>6,571</u>	<u>16,853</u>
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	20,555	5,847	14,708	26,213
Total expenditures	<u>20,555</u>	<u>5,847</u>	<u>14,708</u>	<u>26,213</u>
Excess (deficiency) of revenues over (under) expenditures	(8,555)	12,724	21,279	(9,360)
Fund balances, July 1	8,555	39,652	31,097	49,012
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 52,376</u>	<u>\$ 52,376</u>	<u>\$ 39,652</u>

WHITE COUNTY, GEORGIA
DRUG EDUCATION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 30,734	\$ 48,559
Intergovernmental receivable	221	1,014
Total assets	\$ 30,955	\$ 49,573
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 263	\$ 591
Due to other funds	4,855	1,135
Total liabilities	5,118	1,726
 Fund balances		
Restricted for education	25,837	47,847
Total liabilities and fund balances	\$ 30,955	\$ 49,573

**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, 2019**

(With comparative actual amounts for the fiscal year ended June 30, 2018)

	2019			2018
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	\$ 49,425	\$ 38,069	\$ (11,356)	\$ 39,525
Interest	375	625	250	420
Total revenues	49,800	38,694	(11,106)	39,945
EXPENDITURES				
Current				
Education				
Drug education	15,000	10,704	4,296	13,821
Drug court	50,000	50,000	0	47,500
Total expenditures	65,000	60,704	4,296	61,321
Excess (deficiency) of revenues over (under) expenditures	(15,200)	(22,010)	(6,810)	(21,376)
Fund balance, July 1	15,200	47,847	32,647	69,223
Fund balances, June 30	\$ 0	\$ 25,837	\$ 25,837	\$ 47,847

**WHITE COUNTY, GEORGIA
DRUG TASK FORCE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2019 and 2018**

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 811,881	\$ 633,987
Accounts receivable	1,016	0
Intergovernmental receivable	157,062	94,463
Due from other funds	7,924	3,386
Total assets	\$ 977,883	\$ 731,836
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 29,719	\$ 26,681
Accrued salaries and expenditures	1,078	1,052
Due to others	244,453	176,720
Total liabilities	275,250	204,453
 Fund balances		
Restricted for public safety	702,633	527,383
Total liabilities and fund balances	\$ 977,883	\$ 731,836

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, 2019

(With comparative actual amounts for the fiscal year ended June 30, 2018)

	2019			2018
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees & forfeitures	\$ 0	\$ 275,415	\$ 275,415	\$ 305,284
Intergovernmental	446,121	501,444	55,323	431,445
Interest	0	4,340	4,340	119
Other	0	1,405	1,405	0
Total revenues	<u>446,121</u>	<u>782,604</u>	<u>336,483</u>	<u>736,848</u>
EXPENDITURES				
Current				
Public Safety				
Personal services	82,296	78,662	3,634	84,526
Contract services	98,200	49,987	48,213	34,524
Materials and supplies	219,000	141,297	77,703	199,377
Capital outlay	90,000	80,053	9,947	181,093
Payments to other agencies	292,241	272,034	20,207	242,895
Total expenditures	<u>781,737</u>	<u>622,033</u>	<u>159,704</u>	<u>742,415</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(335,616)</u>	<u>160,571</u>	<u>496,187</u>	<u>(5,567)</u>
Other financing sources (uses)				
Transfers in (out)				
General Fund	335,616	0	(335,616)	0
Sale of capital assets	0	14,679	14,679	0
Total other financing sources (uses)	<u>335,616</u>	<u>14,679</u>	<u>(320,937)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	175,250	175,250	(5,567)
Fund balance, July 1	0	527,383	527,383	532,950
Fund balances, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 702,633</u></u>	<u><u>\$ 702,633</u></u>	<u><u>\$ 527,383</u></u>

WHITE COUNTY, GEORGIA
JUVENILE SUPERVISION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 8,206	\$ 7,986
Total assets	\$ 8,206	\$ 7,986
 LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for public safety	\$ 8,206	\$ 7,986
Total liabilities and fund balances	\$ 8,206	\$ 7,986

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, 2019
(With comparative actual amounts for the fiscal year ended June 30, 2018)

	2019			2018
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	\$ 300	\$ 110	\$ (190)	\$ 160
Interest	0	110	110	0
Total revenues	<u>300</u>	<u>220</u>	<u>(80)</u>	<u>160</u>
EXPENDITURES				
Current				
Public Safety				
Contract services	300	0	300	0
Total expenditures	<u>300</u>	<u>0</u>	<u>300</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	0	220	220	160
Fund balance, July 1	0	7,986	7,986	7,826
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 8,206</u>	<u>\$ 8,206</u>	<u>\$ 7,986</u>

WHITE COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 942,245	\$ 607,836
Taxes receivable	104,881	83,909
Total assets	\$ 1,047,126	\$ 691,745
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 140,189	\$ 76,899
Fund balances		
Restricted for housing and development	375,905	304,544
Assigned to housing and development	526,307	310,302
Assigned to subsequent year's budget	4,725	0
Total fund balances	906,937	614,846
Total liabilities and fund balances	\$ 1,047,126	\$ 691,745

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, 2019

(With comparative actual amounts for the fiscal year ended June 30, 2018)

	2019			2018
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
REVENUES				
Taxes	\$ 805,000	\$ 998,311	\$ 193,311	\$ 896,511
Fines, fees, and forfeitures	500	512	12	522
Interest	175	10,559	10,384	0
Contributions	0	0	0	1,300
Total revenues	<u>805,675</u>	<u>1,009,382</u>	<u>203,707</u>	<u>898,333</u>
EXPENDITURES				
Current				
Public Works				
Capital outlay	2,000	1,162	838	19,529
Culture and Recreation				
Contract services	0	23,479	(23,479)	10,583
Capital outlay	85,000	60,596	24,404	4,835
Housing and Development				
Payments to other agencies	<u>632,640</u>	<u>632,054</u>	<u>586</u>	<u>587,917</u>
Total expenditures	<u>719,640</u>	<u>717,291</u>	<u>2,349</u>	<u>622,864</u>
Excess (deficiency) of revenues over (under) expenditures	86,035	292,091	206,056	275,469
Other financing sources (uses)				
Transfers in (out)				
General Fund	<u>(86,035)</u>	<u>0</u>	<u>86,035</u>	<u>(9,750)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	292,091	292,091	265,719
Fund balances, July 1	<u>0</u>	<u>614,846</u>	<u>614,846</u>	<u>349,127</u>
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 906,937</u>	<u>\$ 906,937</u>	<u>\$ 614,846</u>

WHITE COUNTY, GEORGIA
ENOTAH JUDICIAL CIRCUIT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 111,707	\$ 167,196
Intergovernmental receivable	19,118	209
Due from other funds	35,802	17,237
Total assets	\$ 166,627	\$ 184,642
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 43,219	\$ 42,158
Accrued salaries and expenditures	495	495
Total liabilities	43,714	42,653
 Fund balances		
Restricted for judicial	122,913	141,989
Total liabilities and fund balances	\$ 166,627	\$ 184,642

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, 2019
(With comparative actual amounts for the fiscal year ended June 30, 2018)

	2019			2018
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	\$ 100	\$ 100	\$ 0	\$ 0
Intergovernmental	550,564	550,564	0	560,197
Interest	161	467	306	185
Total revenues	<u>550,825</u>	<u>551,131</u>	<u>306</u>	<u>560,382</u>
EXPENDITURES				
Current				
Judicial				
Personal service	690,513	642,939	47,574	642,342
Contract services	63,557	79,704	(16,147)	64,520
Materials and supplies	36,400	32,138	4,262	30,674
Total expenditures	<u>790,470</u>	<u>754,781</u>	<u>35,689</u>	<u>737,536</u>
Excess (deficiency) of revenues over (under) expenditures	(239,645)	(203,650)	35,995	(177,154)
Other financing sources (uses)				
Transfers in (out)				
General Fund	184,574	184,574	0	189,072
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(55,071)	(19,076)	35,995	11,918
Fund balance, July 1	55,071	141,989	86,918	130,071
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 122,913</u>	<u>\$ 122,913</u>	<u>\$ 141,989</u>

WHITE COUNTY, GEORGIA
EMERGENCY 911 SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 38,309	\$ 0
Accounts receivable	90,002	88,269
Intergovernmental receivable	0	17,573
Total assets	\$ 128,311	\$ 105,842
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 2,346	\$ 5,639
Accrued salaries and expenditures	11,496	11,690
Due to other funds	0	17,056
Total liabilities	13,842	34,385
 Fund balances		
Assigned to public safety	86,861	22,899
Assigned to subsequent year's budget	27,608	48,558
Total fund balances	114,469	71,457
Total liabilities and fund balances	\$ 128,311	\$ 105,842

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, 2019
(With comparative actual amounts for the fiscal year ended June 30, 2018)

	2019			2018
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	\$ 500,000	\$ 584,262	\$ 84,262	\$ 496,911
Intergovernmental	0	0	0	17,573
Interest	100	183	83	2
Other	400	824	424	15,203
Total revenues	<u>500,500</u>	<u>585,269</u>	<u>84,769</u>	<u>529,689</u>
EXPENDITURES				
Current				
Public Safety				
Personal services	826,682	810,772	15,910	679,296
Contract services	74,985	76,527	(1,542)	73,812
Materials and supplies	109,915	128,152	(18,237)	128,143
Capital outlay	40,000	29,330	10,670	30,640
Total expenditures	<u>1,051,582</u>	<u>1,044,781</u>	<u>6,801</u>	<u>911,891</u>
Excess (deficiency) of revenues over (under) expenditures	(551,082)	(459,512)	91,570	(382,202)
Other financing sources (uses)				
Transfers in (out)				
General Fund	502,524	502,524	0	381,391
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(48,558)	43,012	91,570	(811)
Fund balance, July 1	48,558	71,457	22,899	72,268
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 114,469</u>	<u>\$ 114,469</u>	<u>\$ 71,457</u>

WHITE COUNTY, GEORGIA
CONFISCATED ASSETS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 4,908	\$ 5,458
Total assets	\$ 4,908	\$ 5,458
 LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for public safety	\$ 4,908	\$ 5,458
Total liabilities and fund balances	\$ 4,908	\$ 5,458

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, 2019
(With comparative actual amounts for the fiscal year ended June 30, 2018)

	2019			2018
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	\$ 2,500	\$ 0	\$ (2,500)	\$ 0
Total revenues	<u>2,500</u>	<u>0</u>	<u>(2,500)</u>	<u>0</u>
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	10,000	550	9,450	4,473
Total expenditures	<u>10,000</u>	<u>550</u>	<u>9,450</u>	<u>4,473</u>
Excess (deficiency) of revenues over (under) expenditures	(7,500)	(550)	6,950	(4,473)
Fund balance, July 1	7,500	5,458	2,042	9,931
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 4,908</u>	<u>\$ 4,908</u>	<u>\$ 5,458</u>

WHITE COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2019 and 2018

ASSETS	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	<u>\$ 50,201</u>	<u>\$ 49,147</u>
Total assets	<u><u>\$ 50,201</u></u>	<u><u>\$ 49,147</u></u>
LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for judicial	<u>\$ 50,201</u>	<u>\$ 49,147</u>
Total liabilities and fund balances	<u><u>\$ 50,201</u></u>	<u><u>\$ 49,147</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, 2019**

(With comparative actual amounts for the fiscal year ended June 30, 2018)

	2019			2018
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	\$ 18,000	\$ 20,225	\$ 2,225	\$ 23,900
Interest	40	401	361	47
Total revenues	<u>18,040</u>	<u>20,626</u>	<u>2,586</u>	<u>23,947</u>
EXPENDITURES				
Current				
Judicial				
Materials and supplies	20,000	19,572	428	21,169
Total expenditures	<u>20,000</u>	<u>19,572</u>	<u>428</u>	<u>21,169</u>
Excess (deficiency) of revenues over (under) expenditures	(1,960)	1,054	3,014	2,778
Fund balance, July 1	1,960	49,147	47,187	46,369
Fund balances, June 30	<u>\$ 0</u>	<u>\$ 50,201</u>	<u>\$ 50,201</u>	<u>\$ 49,147</u>

**WHITE COUNTY, GEORGIA
GRANTS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2019 and 2018**

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 26,656	\$ 0
Intergovernmental receivable	2,000	136,630
Due from other funds	32,775	0
Total assets	\$ 61,431	\$ 136,630
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 62	\$ 2,500
Due to other funds	0	58,314
Total liabilities	62	60,814
 Fund balances		
Restricted for public safety	41,545	15,397
Restricted for culture and recreation	19,824	0
Restricted for capital outlay	0	60,419
Total fund balances	61,369	75,816
Total liabilities and fund balances	\$ 61,431	\$ 136,630

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, 2019

(With comparative actual amounts for the fiscal year ended June 30, 2018)

	2019			2018
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	\$ 86,000	\$ 89,705	\$ 3,705	\$ 799,532
Interest	0	182	182	0
Total revenues	<u>86,000</u>	<u>89,887</u>	<u>3,887</u>	<u>799,532</u>
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	14,000	12,240	1,760	124,420
Capital outlay	20,000	21,675	(1,675)	58,068
Public Works				
Personal services	0	0	0	18,287
Capital outlay	35,000	34,151	849	397,939
Culture and Recreation				
Capital outlay	10,000	10,000	0	148,002
Total expenditures	<u>79,000</u>	<u>78,066</u>	<u>934</u>	<u>746,716</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,000</u>	<u>11,821</u>	<u>4,821</u>	<u>52,816</u>
Other financing sources (uses)				
Transfers in (out)				
General Fund	20,000	0	(20,000)	20,000
2014 SPLOST Fund	(27,000)	(26,268)	732	0
Total other financing sources (uses)	<u>(7,000)</u>	<u>(26,268)</u>	<u>(19,268)</u>	<u>20,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(14,447)	(14,447)	72,816
Fund balance, July 1	0	75,816	75,816	3,000
Fund balances, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 61,369</u></u>	<u><u>\$ 61,369</u></u>	<u><u>\$ 75,816</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.

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, 2019 and 2018

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 587,001	\$ 587,321
Total assets	\$ 587,001	\$ 587,321
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 113,500	\$ 0
Fund balances		
Restricted for capital outlay	473,501	587,321
Total liabilities and fund balances	\$ 587,001	\$ 587,321

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, 2019 and 2018

REVENUES	2019	2018
Interest	\$ 879	\$ 950
Total revenues	<u>879</u>	<u>950</u>
 EXPENDITURES		
Capital Outlay		
General Government		
Commissioners' Office	0	210
Public Safety		
Animal Control	0	20,720
Culture and Recreation		
Park & Recreation	114,699	12,294
Total expenditures	<u>114,699</u>	<u>33,224</u>
Excess (deficiency) of revenues over (under) expenditures	(113,820)	(32,274)
Fund balances, July 1	<u>587,321</u>	<u>619,595</u>
Fund balances, June 30	<u><u>\$ 473,501</u></u>	<u><u>\$ 587,321</u></u>

WHITE COUNTY, GEORGIA
2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 3,279,907	\$ 2,460,159
Restricted cash and cash equivalents	0	762,549
Taxes receivable	533,338	490,988
Total assets	\$ 3,813,245	\$ 3,713,696
 LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	\$ 147,761	\$ 34,072
Intergovernmental	138,668	127,657
Retainage	4,045	0
Accrued salaries and expenditures	0	36
Due to other funds	80	0
Total liabilities	290,554	161,765
 Fund balances		
Restricted for capital outlay	3,522,691	3,551,931
Total liabilities and fund balances	\$ 3,813,245	\$ 3,713,696

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, 2019 and 2018

REVENUES	2019	2018
Taxes	\$ 4,666,303	\$ 4,332,136
Intergovernmental	520,022	413,222
Interest	1,510	544
Total revenues	5,187,835	4,745,902
EXPENDITURES		
Capital Outlay		
General Government		
County-Wide	26,000	15,150
Commissioners' Office	66,574	46,033
Network	20,029	40,050
Finance	0	9,785
Public Safety		
Fire	34,664	0
Sheriff	34,333	0
Detention Center	1,500	1,500
Emergency 911	178,621	0
Public Works		
Roads and Bridges	2,370,191	1,295,649
Culture and Recreation		
Park & Recreation	80	0
Housing and Development		
GIS	8,253	10,313
Intergovernmental	1,201,216	1,115,174
Debt Service		
Principal	1,151,841	1,086,353
Interest	150,041	90,362
Total expenditures	5,243,343	3,710,369
Excess (deficiency) of revenues over (under) expenditures	(55,508)	1,035,533
Other financing sources (uses)		
Transfers in (out)		
Grants Fund	26,268	0
Yonah Preserve Park Fund	0	(4,012,523)
Total other financing sources (uses)	26,268	(4,012,523)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(29,240)	(2,976,990)
Fund balances, July 1	3,551,931	6,528,921
Fund balances, June 30	\$ 3,522,691	\$ 3,551,931

**WHITE COUNTY, GEORGIA
YONAH PRESERVE PARK
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2019 and 2018**

	2019	2018
ASSETS		
Restricted cash and cash equivalents	\$ 10,723	\$ 3,639,777
Total assets	\$ 10,723	\$ 3,639,777
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 248,086	\$ 458,913
Retainage payable	0	30,916
Due to other funds	0	10,250
Total liabilities	248,086	500,079
 Fund balances		
Unassigned	(237,363)	0
Restricted for capital outlay	0	3,139,698
Total fund balances	(237,363)	3,139,698
Total liabilities and fund balances	\$ 10,723	\$ 3,639,777

**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, 2019 and 2018**

REVENUES	2019	2018
Interest	\$ 12,714	\$ 4,917
Total revenues	<u>12,714</u>	<u>4,917</u>
 EXPENDITURES		
Capital Outlay		
Culture and Recreation		
Park & Recreation	<u>3,389,775</u>	<u>877,742</u>
Total expenditures	<u>3,389,775</u>	<u>877,742</u>
Excess (deficiency) of revenues over (under) expenditures	(3,377,061)	(872,825)
Other financing sources (uses)		
Transfers in (out)		
2014 SPLOST Fund	<u>0</u>	<u>4,012,523</u>
Excess (deficiency of revenues and other financing sources over (under) expenditures and other financing uses	(3,377,061)	3,139,698
Fund balances, July 1	<u>3,139,698</u>	<u>0</u>
Fund balances, June 30	<u><u>\$ (237,363)</u></u>	<u><u>\$ 3,139,698</u></u>

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ENTERPRISE FUNDS

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

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

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

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

WHITE COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
June 30, 2019 and 2018

	2019	2018
ASSETS		
Current assets		
Cash and cash equivalents	\$ 378,525	\$ 364,027
Certificates of deposit	205,821	203,547
Accounts receivable	14,192	14,540
Total current assets	598,538	582,114
Capital assets		
Land	84,361	84,361
Buildings	710,404	710,404
Equipment	48,517	65,011
Accumulated depreciation	(323,401)	(349,134)
Total capital assets (net of accumulated depreciation)	519,881	510,642
Total assets	1,118,419	1,092,756
LIABILITIES		
Current liabilities		
Accounts payable	9,951	3,080
Accrued salaries and expenses	573	476
Post-closure care	24,140	14,980
Total current liabilities	34,664	18,536
Noncurrent liabilities		
Post-closure care	461,383	494,683
Total liabilities	496,047	513,219
NET POSITION		
Investment in capital assets	519,881	510,642
Unrestricted	102,491	68,895
Total net position	\$ 622,372	\$ 579,537

WHITE COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
For the fiscal years ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES		
Charges for sales and services		
Sanitation fees	\$ 136,695	\$ 116,913
Total operating revenues	<u>136,695</u>	<u>116,913</u>
OPERATING EXPENSES		
Costs of sales and services	54,972	40,171
Personal services	32,454	26,646
Depreciation	<u>18,112</u>	<u>17,760</u>
Total operating expenses	<u>105,538</u>	<u>84,577</u>
Operating income (loss)	31,157	32,336
Non-operating revenues (expenses)		
Interest revenue	<u>7,333</u>	<u>763</u>
Net income (loss) before transfers	38,490	33,099
Transfers in (out)		
General Fund	<u>4,345</u>	<u>0</u>
Change in net position	42,835	33,099
Net position, July 1	<u>579,537</u>	<u>546,438</u>
Net position, June 30	<u><u>\$ 622,372</u></u>	<u><u>\$ 579,537</u></u>

WHITE COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Receipts from customers	\$ 137,043	\$ 117,554
Payments to suppliers	(72,241)	(54,469)
Payments to employees	(32,357)	(26,559)
	<u>32,445</u>	<u>36,526</u>
Cash flows from non-capital financing activities:		
Receipts from other funds	<u>4,345</u>	<u>0</u>
Cash flows from capital and related financing activities:		
Payments for acquisitions of capital assets	<u>(27,351)</u>	<u>0</u>
Cash flows from investing activities:		
Interest received	7,333	763
Proceeds from investment maturities	203,547	202,784
Purchases of investments	(205,821)	(203,547)
	<u>5,059</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	14,498	36,526
Cash and cash equivalents, July 1	<u>364,027</u>	<u>327,501</u>
Cash and cash equivalents, June 30	<u><u>\$ 378,525</u></u>	<u><u>\$ 364,027</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	<u>\$ 31,157</u>	<u>\$ 32,336</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	18,112	17,760
(Increase) decrease in accounts receivable	348	641
Increase (decrease) in accounts payable	6,871	682
Increase (decrease) in accrued salaries and expenses	97	87
Increase (decrease) in post-closure care liability	(24,140)	(14,980)
	<u>1,288</u>	<u>4,190</u>
Total adjustments		
Net cash provided (used) by operating activities	<u><u>\$ 32,445</u></u>	<u><u>\$ 36,526</u></u>

**WHITE COUNTY, GEORGIA
DEVELOPMENT AUTHORITY
COMPARATIVE STATEMENTS OF NET POSITION
June 30, 2019 and 2018**

	2019	2018
ASSETS		
Current assets		
Cash and cash equivalents	\$ 9,175	\$ 4,937
Total assets	9,175	4,937
NET POSITION		
Unrestricted	9,175	4,937
Total net position	\$ 9,175	\$ 4,937

**WHITE COUNTY, GEORGIA
DEVELOPMENT AUTHORITY
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
For the fiscal years ended June 30, 2019 and 2018**

	2019	2018
OPERATING EXPENSES		
Contract services	\$ 3,114	\$ 2,747
Materials and supplies	150	200
	3,264	2,947
Total operating expenses		
Operating income (loss)	(3,264)	(2,947)
Non-operating revenues (expenses)		
Intergovernmental revenue	7,500	0
Interest revenue	2	2
	7,502	2
Total non-operating revenues (expenses)		
Change in net position	4,238	(2,945)
Net position, July 1	4,937	7,882
Net position, June 30	\$ 9,175	\$ 4,937

**WHITE COUNTY, GEORGIA
DEVELOPMENT AUTHORITY
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2019 and 2018**

	2019	2018
Cash flows from operating activities:		
Payments to suppliers	\$ (3,264)	\$ (2,947)
Cash flows from non-capital financing activities:		
Receipts from other governments	7,500	0
Cash flows from investing activities:		
Interest received	2	2
Net increase (decrease) in cash and cash equivalents	4,238	(2,945)
Cash and cash equivalents, July 1	4,937	7,882
Cash and cash equivalents, June 30	\$ 9,175	\$ 4,937
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ (3,264)	\$ (2,947)

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AGENCY FUNDS

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

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

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

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

**WHITE COUNTY, GEORGIA
 AGENCY FUNDS
 COMBINING BALANCE SHEET
 June 30, 2019**

	<u>Tax Commissioner</u>	<u>Magistrate Court</u>
ASSETS		
Cash	<u>\$ 409,856</u>	<u>\$ 10,976</u>
 LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other agencies	<u>\$ 409,856</u>	<u>\$ 10,976</u>

<u>Probate Court</u>	<u>Clerk of Superior Court</u>	<u>Sheriff Department</u>	<u>Totals</u>
<u>\$ 9,553</u>	<u>\$ 311,979</u>	<u>\$ 49,790</u>	<u>\$ 792,154</u>
<u>\$ 9,553</u>	<u>\$ 311,979</u>	<u>\$ 49,790</u>	<u>\$ 792,154</u>

WHITE COUNTY, GEORGIA
AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the fiscal year ended June 30, 2019

	<u>Balance July 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30</u>
TAX COMMISSIONER				
ASSETS				
Cash	\$ 427,823	\$ 31,928,659	\$ 31,946,626	\$ 409,856
LIABILITIES				
Due to others	\$ 427,823	\$ 31,928,659	\$ 31,946,626	\$ 409,856
MAGISTRATE COURT				
ASSETS				
Cash	\$ 9,009	\$ 171,316	\$ 169,349	\$ 10,976
LIABILITIES				
Due to others	\$ 9,009	\$ 171,316	\$ 169,349	\$ 10,976
PROBATE COURT				
ASSETS				
Cash	\$ 8,101	\$ 432,472	\$ 431,020	\$ 9,553
LIABILITIES				
Due to others	\$ 8,101	\$ 432,472	\$ 431,020	\$ 9,553
CLERK OF SUPERIOR COURT				
ASSETS				
Cash	\$ 179,410	\$ 1,459,960	\$ 1,327,391	\$ 311,979
LIABILITIES				
Due to others	\$ 179,410	\$ 1,459,960	\$ 1,327,391	\$ 311,979
SHERIFF DEPARTMENT				
ASSETS				
Cash	\$ 39,887	\$ 427,328	\$ 417,425	\$ 49,790
LIABILITIES				
Due to others	\$ 39,887	\$ 427,328	\$ 417,425	\$ 49,790
TOTALS ALL AGENCY FUNDS				
ASSETS				
Cash	\$ 664,230	\$ 34,419,735	\$ 34,291,811	\$ 792,154
LIABILITIES				
Due to others	\$ 664,230	\$ 34,419,735	\$ 34,291,811	\$ 792,154

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			
	2010	2011	2012	2013
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 27,366	\$ 29,977	\$ 34,571	\$ 35,615
Restricted	3,648	2,353	1,164	1,203
Unrestricted	4,360	4,402	2,949	3,454
Total governmental activities net position	<u>\$ 35,374</u>	<u>\$ 36,732</u>	<u>\$ 38,684</u>	<u>\$ 40,272</u>
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 408	\$ 462	\$ 631	\$ 613
Restricted	0	0	0	0
Unrestricted	301	212	23	(73)
Total business-type activities net position	<u>\$ 709</u>	<u>\$ 674</u>	<u>\$ 654</u>	<u>\$ 540</u>
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 27,774	\$ 30,439	\$ 35,202	\$ 36,228
Restricted	3,648	2,353	1,164	1,203
Unrestricted	4,661	4,614	2,972	3,381
Total primary government net position	<u>\$ 36,083</u>	<u>\$ 37,406</u>	<u>\$ 39,338</u>	<u>\$ 40,812</u>

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 36,503	\$ 35,650	\$ 35,661	\$ 32,954	\$ 38,393	\$ 39,779
791	3,030	2,708	4,335	4,977	5,536
3,334	1,185	2,312	4,907	5,432	5,382
<u>\$ 40,628</u>	<u>\$ 39,865</u>	<u>\$ 40,681</u>	<u>\$ 42,196</u>	<u>\$ 48,802</u>	<u>\$ 50,697</u>
\$ 596	\$ 571	\$ 553	\$ 528	\$ 511	\$ 520
0	0	0	0	0	0
(62)	(44)	(23)	26	74	112
<u>\$ 534</u>	<u>\$ 527</u>	<u>\$ 530</u>	<u>\$ 554</u>	<u>\$ 585</u>	<u>\$ 632</u>
\$ 37,099	\$ 36,221	\$ 36,214	\$ 33,482	\$ 38,904	\$ 40,299
791	3,030	2,708	4,335	4,977	5,536
3,272	1,141	2,289	4,933	5,506	5,494
<u>\$ 41,162</u>	<u>\$ 40,392</u>	<u>\$ 41,211</u>	<u>\$ 42,750</u>	<u>\$ 49,387</u>	<u>\$ 51,329</u>

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

Expenses	Fiscal Year			
	2010	2011	2012	2013
Governmental activities:				
General Government	\$ 3,172	\$ 2,687	\$ 2,469	\$ 2,629
Judicial	1,985	1,944	1,850	1,830
Public Safety	7,739	8,013	8,433	8,120
Public Works	2,784	3,767	3,509	3,354
Health and Welfare	481	475	484	471
Culture and Recreation	1,243	1,224	1,106	1,060
Housing and Development	1,186	1,087	972	965
Education	27	27	24	55
Interest on long-term debt	70	235	220	203
Total governmental activities expenses	<u>18,687</u>	<u>19,459</u>	<u>19,067</u>	<u>18,687</u>
Business-type activities:				
Solid Waste	59	50	50	63
Industrial Building	48	245	231	200
Development Authority	9	13	20	15
Total business-type activities expenses	<u>116</u>	<u>308</u>	<u>301</u>	<u>278</u>
Total primary government expenses	<u>\$ 18,803</u>	<u>\$ 19,767</u>	<u>\$ 19,368</u>	<u>\$ 18,965</u>
Program revenues				
Governmental activities:				
Charges for services:				
General Government	\$ 501	\$ 505	\$ 504	\$ 486
Judicial	203	202	193	205
Public Safety	1,274	1,330	1,440	1,262
Public Works	1	7	7	1
Culture and Recreation	118	0	0	0
Housing and Development	51	70	83	77
Education	38	49	32	28
Operating grants and contributions	996	1,149	1,311	1,325
Capital grants and contributions	21	208	273	720
Total governmental activities program revenues	<u>3,203</u>	<u>3,520</u>	<u>3,843</u>	<u>4,104</u>
Business-type activities:				
Charges for services:				
Solid Waste	38	25	29	47
Operating grants and contributions	0	9	15	11
Total business-type activities program revenues	<u>38</u>	<u>34</u>	<u>44</u>	<u>58</u>
Total primary government program revenues	<u>\$ 3,241</u>	<u>\$ 3,554</u>	<u>\$ 3,887</u>	<u>\$ 4,162</u>

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 2,707	\$ 3,043	\$ 3,037	\$ 3,143	\$ 3,381	\$ 3,765
2,055	1,972	2,025	2,084	2,276	2,389
8,934	9,459	9,472	9,836	10,578	11,247
3,181	3,330	3,225	3,356	3,609	3,995
534	524	543	505	533	560
1,013	1,031	1,005	1,213	977	1,066
978	979	986	1,017	1,118	1,219
58	62	58	61	61	61
185	163	138	144	160	142
<u>19,645</u>	<u>20,563</u>	<u>20,489</u>	<u>21,359</u>	<u>22,693</u>	<u>24,444</u>
61	73	73	91	85	106
182	162	137	65	0	0
7	6	4	4	3	3
<u>250</u>	<u>241</u>	<u>214</u>	<u>160</u>	<u>88</u>	<u>109</u>
<u>\$ 19,895</u>	<u>\$ 20,804</u>	<u>\$ 20,703</u>	<u>\$ 21,519</u>	<u>\$ 22,781</u>	<u>\$ 24,553</u>
\$ 472	\$ 470	\$ 481	\$ 523	\$ 565	\$ 561
172	163	170	380	430	499
1,275	1,403	1,608	1,284	1,254	1,267
0	0	0	0	0	0
0	0	0	197	181	189
104	138	118	124	131	129
40	53	61	50	39	38
1,132	1,404	1,186	1,140	1,446	1,363
827	396	442	471	5,623	593
<u>4,022</u>	<u>4,027</u>	<u>4,066</u>	<u>4,169</u>	<u>9,669</u>	<u>4,639</u>
52	67	73	102	117	137
3	0	0	0	0	8
<u>55</u>	<u>67</u>	<u>73</u>	<u>102</u>	<u>117</u>	<u>145</u>
<u>\$ 4,077</u>	<u>\$ 4,094</u>	<u>\$ 4,139</u>	<u>\$ 4,271</u>	<u>\$ 9,786</u>	<u>\$ 4,784</u>

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

	Fiscal Year			
	2010	2011	2012	2013
Net (expense)/revenue				
Governmental activities	\$ (15,484)	\$ (15,939)	\$ (15,224)	\$ (14,583)
Business-type activities	(78)	(274)	(257)	(220)
Total primary government net expense	<u>(15,562)</u>	<u>(16,213)</u>	<u>(15,481)</u>	<u>(14,803)</u>
General revenues and other changes in net position				
Governmental activities:				
Property taxes	\$ 9,744	\$ 9,588	\$ 9,096	\$ 8,439
Sales taxes	5,358	5,386	5,533	5,420
Insurance premium taxes	863	839	971	1,038
Hotel/Motel taxes	682	702	682	669
Other taxes	461	467	435	449
Investment earnings	121	82	70	82
Miscellaneous	144	155	108	72
Gain on sale of capital assets	23	78	293	1
Transfers	(79)	0	(12)	0
Special items	0	0	0	0
Total governmental activities	<u>17,317</u>	<u>17,297</u>	<u>17,176</u>	<u>16,170</u>
Business-type activities:				
Investment earnings	57	239	225	207
Transfers	79	0	12	0
Total business-type activities	<u>136</u>	<u>239</u>	<u>237</u>	<u>207</u>
Total primary government	<u>17,453</u>	<u>17,536</u>	<u>17,413</u>	<u>16,377</u>
Change in net position				
Governmental activities	1,833	1,358	1,952	1,587
Business-type activities	58	(35)	(20)	(13)
Total primary government	<u>\$ 1,891</u>	<u>\$ 1,323</u>	<u>\$ 1,932</u>	<u>\$ 1,574</u>

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ (15,623)	\$ (16,536)	\$ (16,423)	\$ (17,190)	\$ (13,024)	\$ (19,805)
(195)	(174)	(141)	(58)	29	36
<u>(15,818)</u>	<u>(16,710)</u>	<u>(16,564)</u>	<u>(17,248)</u>	<u>(12,995)</u>	<u>(19,769)</u>
\$ 8,308	\$ 8,322	\$ 8,699	\$ 9,460	\$ 9,781	\$ 10,996
5,410	5,711	6,029	6,457	6,931	7,466
1,079	1,136	1,216	1,294	1,386	1,495
628	678	759	825	897	998
382	430	450	489	490	499
65	47	34	11	14	85
84	96	42	118	86	151
23	1	10	50	46	14
0	0	0	0	0	(4)
0	(648)	0	0	0	0
<u>15,979</u>	<u>15,773</u>	<u>17,239</u>	<u>18,704</u>	<u>19,631</u>	<u>21,700</u>
189	168	143	83	1	7
0	0	0	0	0	4
<u>189</u>	<u>168</u>	<u>143</u>	<u>83</u>	<u>1</u>	<u>11</u>
<u>16,168</u>	<u>15,941</u>	<u>17,382</u>	<u>18,787</u>	<u>19,632</u>	<u>21,711</u>
356	(763)	816	1,514	6,607	1,895
(6)	(6)	2	25	30	47
<u>\$ 350</u>	<u>\$ (769)</u>	<u>\$ 818</u>	<u>\$ 1,539</u>	<u>\$ 6,637</u>	<u>\$ 1,942</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				
2010	\$ 9,744	\$ 2,009	\$ 3,349	\$ 863	\$ 682	\$ 461	\$ 17,108
2011	9,588	2,020	3,366	839	702	467	16,982
2012	9,096	2,075	3,458	971	682	435	16,717
2013	8,439	2,033	3,387	1,038	669	449	16,015
2014	8,308	2,029	3,381	1,079	628	382	15,807
2015	8,322	2,142	3,569	1,136	678	430	16,277
2016	8,699	2,261	3,768	1,216	759	450	17,153
2017	9,460	2,421	4,036	1,294	825	489	18,525
2018	9,781	2,599	4,332	1,386	897	490	19,485
2019	10,996	2,800	4,666	1,495	998	499	21,454

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		
	2010	2011 (1)	2012
General fund			
Reserved	\$ 100	\$ 0	\$ 0
Unreserved	4,402	0	0
Nonspendable	0	79	81
Restricted	0	55	57
Assigned	0	0	900
Unassigned	0	5,243	5,504
Total general fund	<u>4,502</u>	<u>5,377</u>	<u>6,542</u>
All other governmental funds:			
Reserved	51	0	0
Unreserved, reported in:			
Special revenue funds	2,611	0	0
Capital projects funds	962	0	0
Nonspendable	0	100	0
Restricted	0	958	1,107
Committed	0	1,240	1,490
Assigned	0	624	542
Unassigned	0	(1,426)	(5,873)
Total all other governmental funds	<u>3,624</u>	<u>1,496</u>	<u>(2,734)</u>
Total governmental funds	<u>\$ 8,126</u>	<u>\$ 6,873</u>	<u>\$ 3,808</u>

Note (1): The County adopted GASB 54 in fiscal year 2011.

Fiscal Year						
2013	2014	2015	2016	2017	2018	2019
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
88	24	26	25	27	25	124
90	88	88	89	85	83	86
2,376	2,010	1,375	592	1,066	1,187	965
6,110	4,295	4,012	4,346	4,046	3,872	3,947
<u>8,664</u>	<u>6,417</u>	<u>5,501</u>	<u>5,052</u>	<u>5,224</u>	<u>5,167</u>	<u>5,122</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	6	6	0	0	0	0
1,113	703	2,943	2,620	8,262	8,534	5,480
0	0	0	0	0	0	0
162	127	206	67	193	382	645
<u>(5,165)</u>	<u>(3,592)</u>	<u>(4,366)</u>	<u>(2,460)</u>	<u>0</u>	<u>0</u>	<u>(237)</u>
<u>(3,890)</u>	<u>(2,756)</u>	<u>(1,211)</u>	<u>227</u>	<u>8,455</u>	<u>8,916</u>	<u>5,888</u>
<u>\$ 4,774</u>	<u>\$ 3,661</u>	<u>\$ 4,290</u>	<u>\$ 5,279</u>	<u>\$ 13,679</u>	<u>\$ 14,083</u>	<u>\$ 11,010</u>

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		
	2010	2011	2012
Revenues			
Taxes	\$ 17,158	\$ 16,985	\$ 16,722
Licenses and permits	60	93	104
Fines, fees and forfeitures	644	698	787
Charges for services	1,477	1,361	1,354
Interest	121	125	84
Intergovernmental	988	1,289	1,305
Contributions	29	24	22
Other	150	167	122
Total Revenues	<u>20,627</u>	<u>20,742</u>	<u>20,500</u>
Expenditures			
General government	2,513	2,876	2,357
Judicial	1,964	1,887	1,830
Public safety	7,523	7,619	7,553
Public works	1,068	1,364	1,378
Health and welfare	470	462	448
Culture and recreation	1,170	1,123	996
Housing and development	1,143	1,121	958
Education	28	27	24
Capital outlay	2,066	4,886	7,516
Intergovernmental	1,114	802	972
Debt service:			
Principal	833	143	20
Interest	24	4	1
Total expenditures	<u>19,916</u>	<u>22,314</u>	<u>24,053</u>
Excess (deficiency) of revenues over (under) expenditures	<u>711</u>	<u>(1,572)</u>	<u>(3,553)</u>
Other financing sources (uses)			
Transfers in	772	824	709
Transfers out	(851)	(824)	(721)
Issuance of debt and issue costs	0	0	140
Sale of capital assets	24	319	360
Total other financing sources (uses)	<u>(55)</u>	<u>319</u>	<u>488</u>
Net change in fund balance	<u>656</u>	<u>(1,253)</u>	<u>(3,065)</u>
Fund balances, July 1 (original)	7,527	8,126	6,873
Prior period adjustments	<u>(57)</u>	<u>0</u>	<u>0</u>
Fund balances, June 30	<u>\$ 8,126</u>	<u>\$ 6,873</u>	<u>\$ 3,808</u>
Debt service as a percentage of non-capital expenditures	4.84%	0.83%	0.12%

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

Fiscal Year						
2013	2014	2015	2016	2017	2018	2019
\$ 16,006	\$ 15,868	\$ 16,288	\$ 17,145	\$ 18,516	\$ 19,509	\$ 21,441
100	125	166	153	158	168	176
642	654	713	864	788	888	932
1,314	1,284	1,348	1,421	1,613	1,544	1,576
86	68	51	36	15	15	87
1,705	1,929	1,767	1,508	1,567	2,501	1,925
23	27	29	21	40	18	19
74	84	96	42	118	86	151
<u>19,950</u>	<u>20,039</u>	<u>20,458</u>	<u>21,190</u>	<u>22,815</u>	<u>24,729</u>	<u>26,307</u>
2,445	2,670	2,840	2,821	3,004	3,102	3,504
1,810	2,053	1,954	2,002	2,080	2,249	2,363
8,002	9,797	8,615	8,876	9,235	10,518	10,498
1,363	1,304	1,290	1,593	1,248	1,796	1,562
738	511	486	506	474	502	522
953	1,462	952	951	1,065	989	998
964	973	964	998	1,014	1,114	1,205
55	58	62	58	61	61	61
1,757	1,461	1,715	1,408	3,203	2,330	6,245
885	879	923	970	1,039	1,115	1,201
27	28	28	29	19	1,103	1,152
3	2	2	1	144	90	150
<u>19,002</u>	<u>21,198</u>	<u>19,831</u>	<u>20,213</u>	<u>22,586</u>	<u>24,969</u>	<u>29,461</u>
948	(1,159)	627	977	229	(240)	(3,154)
2,288	736	6,547	722	685	4,613	713
(2,288)	(736)	(6,547)	(722)	(685)	(4,613)	(718)
0	0	0	0	7,822	561	0
18	46	2	12	349	83	86
<u>18</u>	<u>46</u>	<u>2</u>	<u>12</u>	<u>8,171</u>	<u>644</u>	<u>81</u>
966	(1,113)	629	989	8,400	404	(3,073)
3,808	4,774	3,661	4,290	5,279	13,679	14,083
0	0	0	0	0	0	0
<u>\$ 4,774</u>	<u>\$ 3,661</u>	<u>\$ 4,290</u>	<u>\$ 5,279</u>	<u>\$ 13,679</u>	<u>\$ 14,083</u>	<u>\$ 11,010</u>
0.18%	0.17%	0.17%	0.16%	0.85%	5.60%	5.63%

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

Fiscal Year	Property Taxes	Sales Tax		Ins. Prem Tax	Hotel/ Motel Tax	Other Taxes	Total
		LOST	SPLOST				
2010	\$ 9,794	\$ 2,009	\$ 3,349	\$ 863	\$ 682	\$ 461	\$ 17,158
2011	9,591	2,020	3,366	839	702	467	16,985
2012	9,101	2,075	3,458	971	682	435	16,722
2013	8,430	2,033	3,387	1,038	669	449	16,006
2014	8,369	2,029	3,381	1,079	628	382	15,868
2015	8,333	2,142	3,569	1,136	678	430	16,288
2016	8,691	2,261	3,768	1,216	759	450	17,145
2017	9,451	2,421	4,036	1,294	825	489	18,516
2018	9,805	2,599	4,332	1,386	897	490	19,509
2019	10,983	2,800	4,666	1,495	998	499	21,441

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

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

Fiscal Year Ended June 30	Real Property	Personal Property			Utilities
		Inventory / Business Property	Mobile Homes	Motor Vehicles	
2010	\$ 1,074,558,197	\$ 37,657,702	\$ 9,148,573	\$ 75,182,540	\$ 23,907,140
2011	1,074,787,788	37,587,209	8,773,389	65,118,850	21,796,872
2012	1,006,462,959	37,796,203	7,583,597	64,311,540	23,907,160
2013	886,172,517	38,119,217	6,544,189	65,922,000	24,311,376
2014	829,645,749	41,174,275	5,785,220	69,322,610	24,608,396
2015	839,202,133	43,433,270	5,879,044	58,665,640	23,177,756
2016	886,131,317	44,164,572	6,217,064	45,627,480	23,096,712
2017	903,594,492	44,903,033	6,131,908	36,157,490	22,722,500
2018	918,551,964	45,471,788	5,849,084	28,372,660	23,490,036
2019	1,003,132,650	52,434,899	6,853,588	21,093,910	26,150,400

Source: White County Tax Commissioner

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

<u>Timber</u>	<u>Exemption Adjustments</u>	<u>Total Taxable Assessed Value⁽¹⁾</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Assessed Value as a Percentage of Actual Value</u>
\$ 17,901	\$ (177,299,388)	\$ 1,043,172,665	9.19	\$ 417,269,066	40%
16,526	(183,561,778)	1,024,518,856	9.19	409,807,542	40%
6,248	(168,903,466)	971,164,241	9.19	388,465,696	40%
90,647	(141,627,308)	879,532,638	9.19	351,813,055	40%
27,642	(134,617,898)	835,945,994	9.19	334,378,398	40%
21,872	(136,993,856)	833,385,859	9.17	333,354,344	40%
62,440	(146,543,728)	858,755,857	9.17	343,502,343	40%
36,730	(149,922,607)	863,623,546	9.99	345,449,418	40%
111,239	(151,614,689)	870,232,082	9.99	348,092,833	40%
108,573	(166,633,017)	943,141,003	10.75	377,256,401	40%

**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>2010</u> <u>2009</u>	<u>2011</u> <u>2010</u>	<u>2012</u> <u>2011</u>
<u>White County Rates:</u>			
County Operations	9.190	9.190	9.190
Board of Education			
Maintenance and Operations	14.650	14.650	15.591
School Bond	0.339	0.339	0.339
<u>Municipal Rates:</u>			
City of Helen	4.900	4.900	5.200
City of Cleveland	3.475	3.475	3.637
<u>State of Georgia:</u>	0.250	0.250	0.250

Source: Georgia Department of Revenue

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
9.190	9.190	9.168	9.168	9.998	9.998	10.750
16.591	17.523	17.482	17.482	17.982	17.978	17.481
0.339	N/A	N/A	N/A	N/A	N/A	N/A
6.450	6.739	6.686	6.575	6.570	6.564	5.768
4.011	4.500	4.500	5.000	5.000	5.000	6.000
0.200	0.150	0.100	0.050	N/A	N/A	N/A

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

<u>Taxpayer</u>	<u>2019</u>			<u>2010</u>		
	<u>Taxable</u>	<u>Percentage</u>	<u>of Total</u>	<u>Taxable</u>	<u>Percentage</u>	<u>of Total</u>
	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
	<u>Value</u>	<u>Rank</u>	<u>Value</u>	<u>Value</u>	<u>Rank</u>	<u>Value</u>
Freudenberg-NOK	\$ 15,120,182	1	1.6032%	\$ 6,268,964	3	0.6010%
Habersham EMC	8,788,832	2	0.9319%	8,003,146	1	0.7672%
Georgia Power	6,873,340	3	0.7288%	3,971,225	5	0.3807%
Wal-Mart	5,332,244	4	0.5654%	6,077,395	4	0.5826%
Windstream Standard	5,298,394	5	0.5618%	7,003,879	2	0.6714%
Georgia Transmission	4,641,192	6	0.4921%	3,067,351	7	0.2940%
North Georgia Hardwoods	3,586,665	7	0.3803%	2,686,521	9	0.2575%
Original Appalachian Artworks	3,218,184	8	0.3412%	3,602,216	6	0.3453%
Ingles	2,696,912	9	0.2860%	3,000,339	8	0.2876%
Black Bear Treatment	2,458,912	10	0.2607%			
Mountain Lakes Club/Mamari				2,514,736	10	0.2411%
	<u>\$ 58,014,857</u>		<u>6.1512%</u>	<u>\$ 46,195,772</u>		<u>4.4284%</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>
2010	2009	\$ 9,586,757	\$ (176,822)	\$ 9,409,935
2011	2010	9,415,328	(368,842)	9,046,486
2012	2011	8,924,999	(398,945)	8,526,054
2013	2012	8,082,905	(344,142)	7,738,763
2014	2013	7,682,345	(472,133)	7,210,212
2015	2014	7,640,482	(413,127)	7,227,355
2016	2015	7,873,074	(323,528)	7,549,546
2017	2016	8,634,508	(360,976)	8,273,532
2018	2017	8,700,580	(223,753)	8,476,827
2019	2018	9,800,952	7,559	9,808,511

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
\$ 8,956,698	93.43%	\$ 452,247		\$ 9,408,945	99.99%
8,865,741	94.16%	179,395		9,045,136	99.99%
8,330,099	93.33%	194,031		8,524,130	99.98%
7,586,716	93.86%	149,197		7,735,913	99.96%
7,133,922	92.86%	73,436		7,207,358	99.96%
7,158,621	93.69%	65,795		7,224,416	99.96%
7,500,949	95.27%	45,139		7,546,088	99.95%
8,266,951	95.74%	38,401		8,266,951	99.92%
8,436,811	96.97%	38,360		8,436,811	99.53%
9,541,369	97.35%	N/A		9,541,369	97.28%

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
2010	\$ 163,464	\$ 0	\$ 163,464	0.02%	\$ 6.02
2011	20,270	0	20,270	0.00%	0.73
2012	122,753	0	122,753	0.02%	4.39
2013	95,911	0	95,911	0.01%	3.39
2014	68,200	0	68,200	0.01%	2.38
2015	39,592	0	39,592	0.01%	1.37
2016	10,058	0	10,058	0.00%	0.34
2017	216,651	7,690,000	7,906,651	0.90%	268.20
2018	569,596	6,795,000	7,364,596	0.81%	247.35
2019	327,755	5,885,000	6,212,755	0.62%	205.58

Fiscal Year	Business-Type Activities	Primary Government		
	Revenue Bonds	Total	Percentage of Personal Income (1)	Per Capita
2010	\$ 9,134,640	\$ 9,298,104	1.33%	\$ 342.55
2011	8,544,415	8,564,685	1.21%	309.03
2012	7,679,190	7,801,943	1.11%	278.73
2013	6,798,964	6,894,875	0.95%	243.64
2014	5,898,739	5,966,939	0.79%	208.58
2015	4,978,514	5,018,106	0.64%	173.67
2016	4,038,289	4,048,347	0.50%	138.70
2017	0	7,906,651	0.90%	268.20
2018	0	7,364,596	0.81%	247.35
2019	0	6,212,755	0.62%	205.58

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, 2019

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to Government</u>	<u>Amount Applicable to Government</u>
Overlapping:			
City of Helen	\$ 1,461,623	100%	\$ 1,461,623
City of Cleveland	1,651,867	100%	1,651,867
White County Board of Education	<u>11,337,500</u>	100%	<u>11,337,500</u>
Total overlapping debt	14,450,990		14,450,990
White County Direct Debt	<u>6,212,755</u>	100%	<u>6,212,755</u>
Total direct and overlapping debt	<u>\$ 20,663,745</u>		<u>\$ 20,663,745</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			
	2010	2011	2012	2013
Taxable assessed value of property	\$ 1,043,173	\$ 1,024,519	\$ 971,164	\$ 879,533
Add back: exemptions	177,299	183,562	168,903	141,627
Total assessed value	<u>1,220,472</u>	<u>1,208,081</u>	<u>1,140,067</u>	<u>1,021,160</u>
Debt limit (10% total assessed value)	122,047	120,808	114,007	102,116
Amount of debt applicable to limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Legal debt margin	<u>\$ 122,047</u>	<u>\$ 120,808</u>	<u>\$ 114,007</u>	<u>\$ 102,116</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					
2014	2015	2016	2017	2018	2019
\$ 835,946	\$ 833,386	\$ 858,756	\$ 863,624	\$ 870,232	\$ 943,141
134,618	136,994	146,544	149,923	151,615	166,633
<u>970,564</u>	<u>970,380</u>	<u>1,005,300</u>	<u>1,013,547</u>	<u>1,021,847</u>	<u>1,109,774</u>
97,056	97,038	100,530	101,355	102,185	110,977
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 97,056</u>	<u>\$ 97,038</u>	<u>\$ 100,530</u>	<u>\$ 101,355</u>	<u>\$ 102,185</u>	<u>\$ 110,977</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	
2010	\$ 3,348,651	\$ 0	\$ 45,499	\$ 45,499	\$ 73.60
2011	3,366,002	585,000	231,538	816,538	4.12
2012	3,458,346	860,000	217,088	1,077,088	3.21
2013	3,387,467	875,000	199,737	1,074,737	3.15
2014	3,381,276	895,000	182,038	1,077,038	3.14
2015	3,569,641	915,000	161,650	1,076,650	3.32
2016	3,767,844	935,000	137,356	1,072,356	3.51
2017 *	4,035,631	0	142,636	142,636	28.29
2018	4,332,136	895,000	77,137	972,137	4.46
2019	4,666,303	910,000	138,793	1,048,793	4.45

* 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
2010	27,144	\$ 696,966	\$ 25,677	10.10%	3,900
2011	27,715	709,655	25,605	9.80%	3,850
2012	27,991	702,559	25,099	8.80%	3,818
2013	28,299	728,898	25,757	7.40%	3,889
2014	28,608	752,625	26,308	7.30%	3,894
2015	28,895	778,458	26,941	4.80%	3,839
2016	29,188	817,619	28,012	4.50%	3,914
2017	29,480	874,239	29,655	4.60%	3,819
2018	29,774	905,668	30,418	2.80%	3,801
2019	30,220 *	1,005,178 ***	33,262	2.70%	** 3,857

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

** 2019 Unemployment Rate of 2.70% is as of August 2019

** United States Bureau of Economic Analysis - October 2019

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

<u>Taxpayer</u>	<u>2019</u>			<u>2010</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	526	1	3.24%	622	1	5.10%
Freudenberg NOK	520	2	3.21%	473	2	3.88%
Truett-McConnell College	380	3	2.34%	195	7	1.60%
Wal-Mart	306	4	1.89%	252	5	2.07%
White County Government	294	5	1.81%	192	8	1.58%
Ingles Supermarkets	194	6	1.20%	200	6	1.64%
Black Bear	152	7	0.94%			
Cobb Vantress	134	8	0.83%			
Mountain Education Charter	115	9	0.71%			
Reliable Rehab (Gateway and Friendship)	108	10	0.67%	94	9	0.77%
State of Georgia				351	3	2.88%
Original Appalachian Artworks				302	4	2.48%
Hardwoods, Inc.				86	10	0.71%
	2,729		16.84%	2,767		22.71%
Total County Labor Force	16,224			12,185		

Source (1): White County Office of Economic Development

Source (2): State of Georgia Website

Source (3): Individual Businesses

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

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

<u>Function</u>	Full -time Equivalent Employees as of June 30			
	2010	2011	2012	2013
General Government	33.12	32.27	28.14	30.26
Public Safety				
Sheriff				
Officers	73.40	68.80	73.17	80.94
Civilians	4.00	4.00	2.00	2.00
Fire Protection				
Firefighters	4.33	4.49	2.00	4.55
Civilians	1.00	1.00	1.00	0.00
Other public safety	18.04	21.73	27.23	22.60
Judicial	12.47	12.07	11.36	12.30
Public Works	16.88	18.69	16.48	17.67
Health and Welfare	4.33	4.67	4.27	4.27
Recreation and culture	17.09	5.66	5.00	4.98
Housing and Development	8.16	6.63	4.52	5.07
Total employees	192.82	180.01	175.17	184.64

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

2014	2015	2016	2017	2018	2019
30.12	33.60	33.05	34.17	35.01	43.40
80.77	86.35	86.06	86.49	86.61	86.71
4.00	2.00	2.00	1.00	1.00	1.00
9.40	13.89	15.86	16.35	17.03	20.77
2.00	2.00	2.00	0.00	0.00	0.00
22.85	24.37	21.14	23.67	24.03	25.80
12.60	11.43	11.29	12.47	13.79	14.04
17.35	18.74	18.02	18.32	18.84	19.98
4.67	5.65	4.80	5.17	5.38	5.54
4.93	5.31	5.12	15.23	11.91	7.18
5.28	4.53	4.69	4.99	6.50	6.59
193.97	207.87	204.03	217.86	220.10	231.01

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

<u>Function</u>	Fiscal Year			
	2010	2011	2012	2013
Sheriff				
Traffic citations	881	1,033	1,262	2,031
Fire				
Number of calls answered	1,250	1,417	1,014	962
Inspections conducted	80	83	85	2
Highways and streets				
Street resurfacing (miles)	9.40	9.58	12.49	10.57
Sanitation				
Refuse collected (tons/day)	59.98	51.19	52.41	59.16
Recyclables collected (tons/year)	27.76	5.66	6.99 (1)	14.55

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					
2014	2015	2016	2017	2018	2019
1,891	1,195	1,584	1,333	1,241	2,040
1,155	1,137	1,504	1,755	1,815	1,824
10	10	28	6	14	8
8.06	5.92	5.28	3.43	0	5
60.06	62.36	65.57	79.60	86.70	86.22
11.64	9.80	7.50	6.86	7.30	7.45

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

Function	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Buildings	11	10	10	10	10	12	12	12	12	11
Vehicles	28	28	28	14	16	16	20	20	18	19
Equipment	23	33	31	19	17	17	17	22	40	43
Public Safety										
Sheriff										
Office & Detention Ctr.	1	1	1	1	1	1	1	1	1	1
Vehicles (1)	49	48	50	49	50	70	73	71	61	59
Fire Department										
Fire stations	6	6	6	6	6	6	6	6	6	6
Aerial truck	1	0	0	0	0	0	0	0	0	0
Pumper trucks	6	5	6	7	6	7	7	7	7	7
Vehicles	23	23	23	23	22	20	20	38	24	24
EMA										
Vehicles	5	6	3	3	3	4	4	4	5	5
Animal Shelter										
Buildings	0	1	1	1	2	2	2	2	2	2
Vehicles	0	0	2	2	3	3	4	4	3	3
Other public safety										
Equipment	121	132	141	195	172	265	265	236	216	220
Housing & Development										
Building Inspection / Soil Erosion										
Vehicles	4	3	1	1	1	1	1	1	2	2
Code Enforcement										
Vehicles	0	0	0	0	1	1	1	1	1	1
Planning										
Vehicles	2	2	2	2	3	2	2	2	2	2
Culture & Recreation										
Buildings	7	7	7	7	7	7	7	7	7	9
Vehicles	5	3	2	2	2	2	2	2	2	2
Equipment	20	20	19	19	19	19	18	38	39	39
Parks	2	2	2	2	2	2	2	2	3	3
Public Works										
Buildings	3	3	2	2	2	3	2	2	2	2
Vehicles	27	26	27	28	29	31	32	30	32	34
Heavy equipment	18	19	16	14	14	15	15	13	13	11
Small equipment	54	54	56	56	57	65	65	68	68	65
Solid Waste										
Buildings										
Conven. Ctr.	1	0	1	1	1	1	1	1	1	1
Transfer Station	2	2	2	2	2	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, 2019, and the related notes to the financial statements, which collectively comprise White County, Georgia's basic financial statements and have issued our report thereon dated October 25, 2019. 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) to determine the 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's internal control. Accordingly, we do not express an opinion on the effectiveness of White County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompany schedule of findings and questioned costs as items 2019-001 and 2019-002 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 2019-003.

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'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 & Company, LLC

Certified Public Accountants

Gainesville, Georgia

October 25, 2019

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's major federal programs for the year ended June 30, 2019. White County'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'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, 2019.

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'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'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 & Company, LLC

Certified Public Accountants

Gainesville, Georgia
October 25, 2019

WHITE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2019

<u>Federal Grant/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA 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	\$ 31,523
<u>Department of the Interior</u>			
Payments in Lieu of Taxes	15.226	N/A	82,652
<u>Department of Justice</u>			
Bulletproof Vest Partnership Program	16.607	N/A	8,056
Passed through the Criminal Justice Coordinating Council: Edward Byrne Memorial Justice Assistance Grant Program	16.738	B15-8-023 B17-8-009 B18-8-009	33,198 223,061 245,185 <u>501,444</u>
Equitable Sharing Program	16.922	N/A	11,598
Total Department of Justice			<u>521,098</u>
<u>Department of Transportation</u>			
<u>Highway Planning and Construction Cluster</u>			
Passed through the Georgia Department of Natural Resources: Recreational Trails Program	20.219	NRT-15(18)	15,859
<u>Department of the Treasury</u>			
Equitable Sharing Program	21.016	N/A	24,021
<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	FY2019	25,703
Passed through Legacy Link, Inc.: Special Programs for the Aging_ Title III, Part C_ Nutrition Services	93.045	FY2019	58,517
Total Aging Cluster of Programs			<u>84,220</u>

WHITE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2019

<u>Federal Grant/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Number</u>	<u>Expenditures</u>
Department of Health and Human Services, continued			
Passed through Legacy Link, Inc.: Social Services Block Grant	93.667	FY2019	\$ 8,392
Passed through T&T Transportation: Social Services Block Grant	93.667	FY2019	11,016
Total Department of Health and Human Services			<u>103,628</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	22,944
Hazard Mitigation Grant	97.039	HMGP-4215-0010	19,125
Emergency Management Performance Grants	97.042	OEM18	<u>8,343</u>
Total Department of Homeland Security			<u>50,412</u>
Total Federal Awards			<u>\$ 829,193</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, 2019

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, 2019. 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, 2019

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:	
16.738 Edward Byrne Memorial Justice Assistance Grant Program	
Dollar threshold used to distinguish Between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

WHITE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2019

2. Financial Statement Findings and Responses

A. Current Year Audit Findings

2019-001

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.

2019-002

Condition: While performing audit procedures at the recreation department, we noted instances where deposits were not made timely. We noted 4 of 12 (33%) receipts tested were held for more than seven days before depositing.

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

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

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

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

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

WHITE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2019

2. Financial Statement Findings and Responses (continued)

A. Current Year Audit Findings (continued)

2019-003

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

2018-001

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

Not Corrected

2018-002

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

Not Corrected

WHITE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2019

2. Financial Statement Findings and Responses (continued)

B. Prior Year Audit Findings Follow-Ups (continued)

2018-003

Condition: The County experienced a material excess of expenditures over appropriations in the General Fund, Drug Task Force Special Revenue Fund, Hotel/Motel Tax Special Revenue Fund, Inmate Welfare Special Revenue Fund, Law Library Special Revenue Fund, and Grants Special Revenue Fund.

Corrected

3. Federal Award Findings and Questioned Costs

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

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STATE REPORTING SECTION

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

WHITE COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX
For the fiscal year ended June 30, 2019

<u>Project</u>	<u>Estimated Cost *</u>		<u>Expenditures</u>		
	<u>Original</u>	<u>Current</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>
<u>2008 Referendum</u>					
White County					
Roads, Streets and Bridges	\$ 6,216,000	\$ 6,216,000	\$ 5,746,303	\$ 0	\$ 5,746,303
Public facilities and infrastructure including, but not limited to: Administrative, Cultural, Parks and Recreation, and Public Safety	13,024,000	13,024,000			
Commissioners' Office			165,668	0	165,668
Finance			140,068	0	140,068
Public Defender			13,074	0	13,074
Animal Shelter			102,127	0	102,127
Coroner			29,807	0	29,807
Fire			4,740	0	4,740
Sheriff			156,995	0	156,995
Detention Center			11,684,049	0	11,684,049
Convenience Center			17,178	0	17,178
Senior Center			427,832	0	427,832
Public Health			88,298	0	88,298
Park and Recreation			473,258	114,699	587,957
City of Cleveland	3,380,000	3,380,000	2,200,654	0	2,200,654
City of Helen	3,380,000	3,380,000	2,200,654	0	2,200,654
Total	<u>\$ 26,000,000</u>	<u>\$ 26,000,000</u>	<u>\$ 23,450,705</u>	<u>\$ 114,699</u>	<u>\$ 23,565,404</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, 2019

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
2014 Referendum					
White County					
Detention Center Installment					
Sale Agreement Payments	\$ 6,799,416	\$ 6,476,572	\$ 1,322,470	\$ 956,698	\$ 2,279,168
Administration Equipment, Facilities, and Vehicles	700,188	700,188	290,436	92,574	383,010
Historical Facilities Renovations/Additions	99,826	99,826	84,358	0	84,358
Economic Development Authority Equipment, Facilities, and Vehicles	50,616	50,616	10,313	8,253	18,566
E911 Communication System Infrastructure and Upgrades	260,110	260,110	0	178,621	178,621
Fire-EMS Equipment, Facilities, and Vehicles	25,308	25,308	65,299	121,730	187,029
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	40,050	20,029	60,079
Roads and Bridges Equipment, Vehicles, Resurfacing, and Improvements	5,500,272	5,500,272	2,998,793	1,909,211	4,908,004
Parks and Recreation Equipment, Facilities, and Vehicles	25,308	348,152	92,607	92,175	184,782
Senior Center Facilities and Vehicles	99,826	99,826	20,500	0	20,500
Sheriff's Department Equipment, Facilities, and Vehicles	199,652	199,652	352,659	142,814	495,473
Solid Waste Facilities	25,308	25,308	0	0	0
City of Cleveland	2,470,000	2,470,000	1,869,238	600,608	2,469,846
City of Helen	2,470,000	2,470,000	1,869,238	600,608	2,469,846
Total	\$ 19,000,000	\$ 19,000,000	\$ 9,023,961	\$ 4,723,321	\$ 13,747,282

Expenditures Financed by Intergovernmental Revenues 520,022

Total Expenditures of the 2014 SPLOST Capital Projects Fund \$ 5,243,343

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

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