WHITE COUNTY, GEORGIA

Comprehensive Annual Financial Report

For the fiscal year ended June 30, 2013

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, 2013

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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

White County

Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2012

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

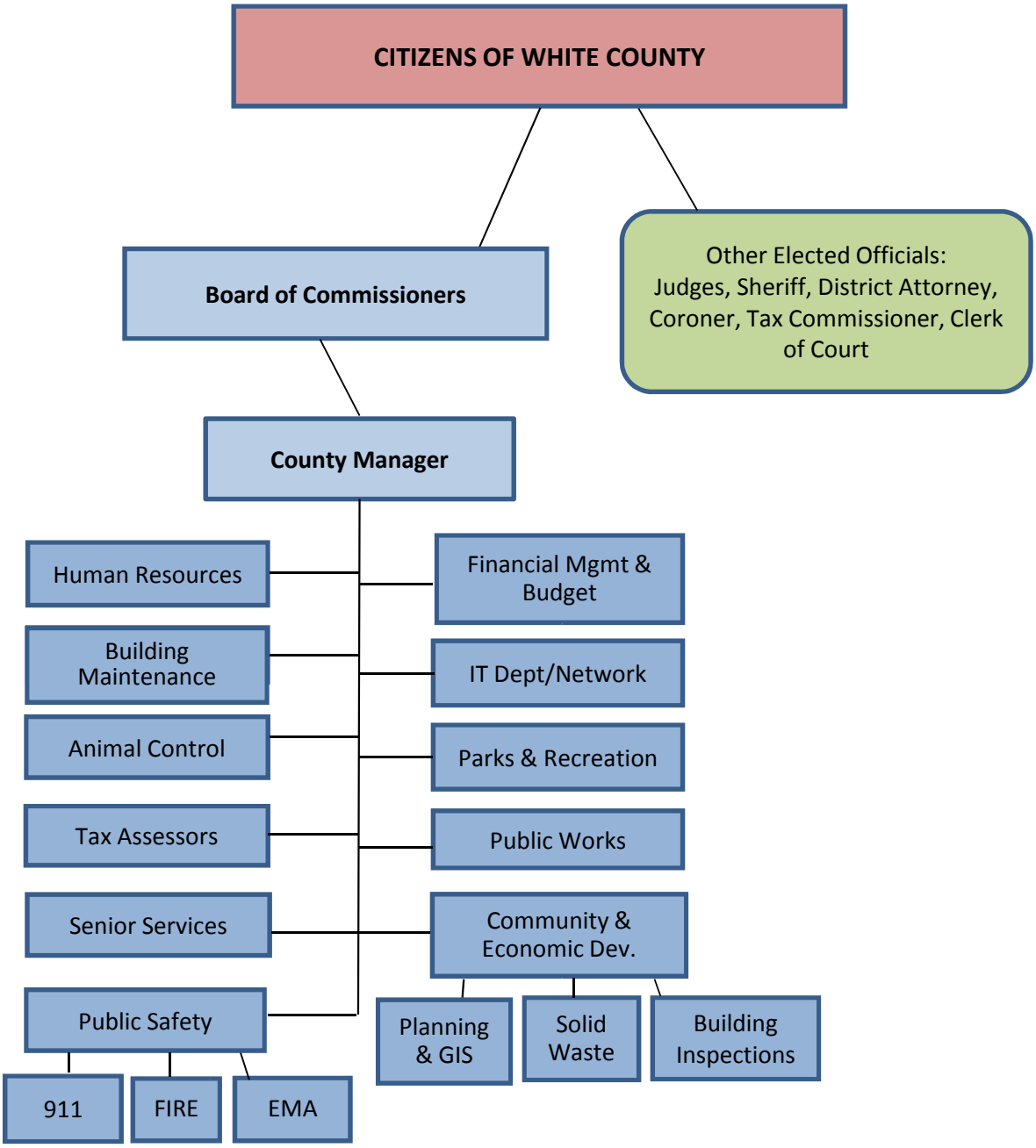
Commission Staff

Michael J. Melton, County Manager
Shanda Murphy, County Clerk
William M. House, County Attorney

Department Directors

Animal Control	Patricia Cooper
Building Maintenance/Grounds	Ken Payne
Bldg Insp/Comm Econ & Dev/Planning/GIS	Tom O'Bryant
Public Safety	David Murphy
Finance	Vicki Mays
Human Resources	Shanda Murphy
Information Technology	Robert Hamrick
Parks and Recreation	Phil DiCasolo
Planning	Harry Barton
Senior Center	Bonnie York
Public Works	Doug Dockery
Tax Assessors	Bryan Payne

WHITE COUNTY, GEORGIA
ORGANIZATIONAL CHART





November 21, 2013

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, 2013.

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, 2013, 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, 2013, 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 Georgia General Assembly member.

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. Hundreds travel to the County each year to enjoy the mountains, rivers and scenic attractions that are the main reasons tourism is such an important segment of the local economy.

Population growth in White County, based on the 2010 census compared to the 2000 census, has increased 7,200 citizens (36%), and is expected to continue to rise in the next decade. With its close proximity to Atlanta, its citizens enjoy not only the peace and beauty of a rural lifestyle, but the availability of big-city activities.

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

Government Structure

In January 2011, White County changed from a three member Board of Commissioners to a five member Board of Commissioners, with the Chairman being elected at large and the four district commissioners elected by their district. The County has a County Manager form of government. The County Manager runs the day-to-day operations and oversees that the policies of the Board are implemented.

The 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, including police and fire protection, animal control services, the construction and maintenance of roads and bridges and recreational activities.

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

The budget process for each fiscal year typically begins in January for the upcoming fiscal year. The County's fiscal year begins July 1st 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 the public discussions begin. After the Board makes their final decisions, the completed budget is made available for the public. The required public hearings are advertised and, following the final hearing, the budget is formally adopted.

Unforeseen situations may arise during the year that might require budget amendments. Department heads may request line-item budget amendments through the Finance Department, provided the amendment does not increase or decrease the overall budget for that department. Any changes in department totals require 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 the metropolitan Atlanta growth moves northward, White County is now on the fringes of development that's creating a demand for residential properties. This growth increases the demand for police and fire protection.

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

Major Initiatives and Accomplishments

In fiscal year 2013, the County completed the expansion of a 4,940 square foot addition to the Senior Center facility, which was greatly needed and has been well used since completion. The County also secured a fifty year agreement with the Georgia Department of Natural Resources for the use and management of 1,000 acres, which will become a tourist/recreational attraction in the county. To remain compliant with federal mandates, upgrades were made to the County's narrowband digital radio equipment that serves the County's emergency services.

Other accomplishments during the year include:

- Resurfaced/paved 10.57 miles of County roads
- Improved the Animal Shelter with the addition of an outdoor kennel area
- Relocated non-judicial offices from the courthouse to the Mauney Building and the former detention center, now known as the White County Administration Building
- Sixty-eight county roads received new strip patching and road signage with use of federal funds
- Completed fiscal year 2013 under budget
- Established full-time firefighters at fire stations
- Developed plans for an Event Park to be located in downtown Cleveland
- The Board of Commissioners approved the re-instatement of retirement for the employees to be effective July 1, 2013.

Relevant Financial Policies

During fiscal year 2013, the County revised the Indigent Burial Policy to better clarify the qualifications determination of applications. The County also revised the Open Records Policy pursuant to new law changes.

A Social Media Policy was created to establish guidelines for employees and/or volunteers who engage in social media activity. The policy addresses the County's interest of preventing any unnecessary disruption to or interference with its operations and relationship to the public it serves.

During fiscal year 2013, finance personnel began the process of compiling information to establish a comprehensive financial policy that will aid with guidelines and procedures involving finance.

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 four years, this report for fiscal year 2013 will be submitted with hopes of receiving this award in 2014. This is an annual award and submission is required 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.

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

Respectfully submitted,

Michael J. Melton
County Manager

Vicki Mays
Chief Financial Officer

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Part II

Financial Section

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RUSHTON & COMPANY

Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of White County, Georgia, as of and for the year ended June 30, 2013, 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 of 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, 2013, and the respective changes in the financial position and, where applicable, cash flows, and the budgetary comparison of the General Fund and Drug Task Force Special Revenue 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 special purpose local option sales tax report are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements.

The combining and individual fund financial statements and schedules, the special purpose local option sales tax report, 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 special purpose local option sales tax report, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

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, 2012, which are not presented with the accompanying financial statements. In our report dated November 1, 2012, we expressed unqualified 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 2012 financial statements are presented for the purposes of additional analysis and are not a required part of the financial statements.

The combining and individual fund financial statements and schedules related to the 2012 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 2012 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 2012 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 *Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 21, 2013, on our consideration of White County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering White County' internal control over financial reporting.

Rushton & Company, LLC

Certified Public Accountants

Gainesville, Georgia
November 21, 2013

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WHITE COUNTY BOARD OF COMMISSIONERS

59 South Main Street, Suite A Cleveland, GA 30528

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of White County, it is our pleasure to present this narrative discussion and analysis of White County's financial performance, providing an overview of the activities for the fiscal year ended June 30, 2013. 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, 2013 by $40,811,846 (reported as *net position*). Of this amount, $3,381,189 (reported as *unrestricted net position*) may be used to meet the County's ongoing obligations.

- As of June 30, 2013, White County's governmental funds reported combined ending fund balances of $4,774,072. The governmental funds reported a combined ending unassigned fund balance of $945,600.

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 59. 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 eighteen 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, Drug Task Force, and 2008 SPLOST Funds, which are considered major funds. Data from the other fifteen 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 59-62 of this report.

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

The County's basic governmental fund financial statements are presented on pages 18-25 of this report.

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

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

  The County's proprietary fund financial statements are presented on pages 26-28.

- ***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 29.

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 30-58 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 22) 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 2013 and 2012

	Governmental Activities		Business-Type Activities		Total	
	2013	**2012**	**2013**	**2012**	**2013**	**2012**
Current assets	$ 5,882,278	$ 5,340,266	$ 7,405,126	$ 8,312,149	$ 13,287,404	$ 13,652,415
Capital assets	35,723,230	35,137,064	613,120	630,503	36,336,350	35,767,567
Other noncurrent assets	0	0	-	100,374	0	100,374
Total assets	41,605,508	40,477,330	8,018,246	9,043,026	49,623,754	49,520,356
Current liabilities	1,265,591	1,696,763	1,032,215	1,003,441	2,297,806	2,700,204
Noncurrent liabilities	68,200	95,911	6,445,902	7,385,878	6,514,102	7,481,789
Total liabilities	1,333,791	1,792,674	7,478,117	8,389,319	8,811,908	10,181,993
Net position:						
Net investment in capital assets	35,614,753	34,571,287	613,120	630,503	36,227,873	35,201,790
Restricted	1,202,784	1,164,584	0	0	1,202,784	1,164,584
Unrestricted	3,454,180	2,948,785	(72,991)	23,204	3,381,189	2,971,989
Total net position	$ 40,271,717	$ 38,684,656	$ 540,129	$ 653,707	$ 40,811,846	$ 39,338,363

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 $40,811,846 at the close of the fiscal year.

Approximately 88.8% of White County's net position are reflected in its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt outstanding that was needed to construct or acquire the assets. The County uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position is the smallest component, comprising 2.9%. This amount represents net position that are subject to external restrictions or enabling legislation on how they can be used.

Unrestricted net position, comprising the remaining 8.3%, represent 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.

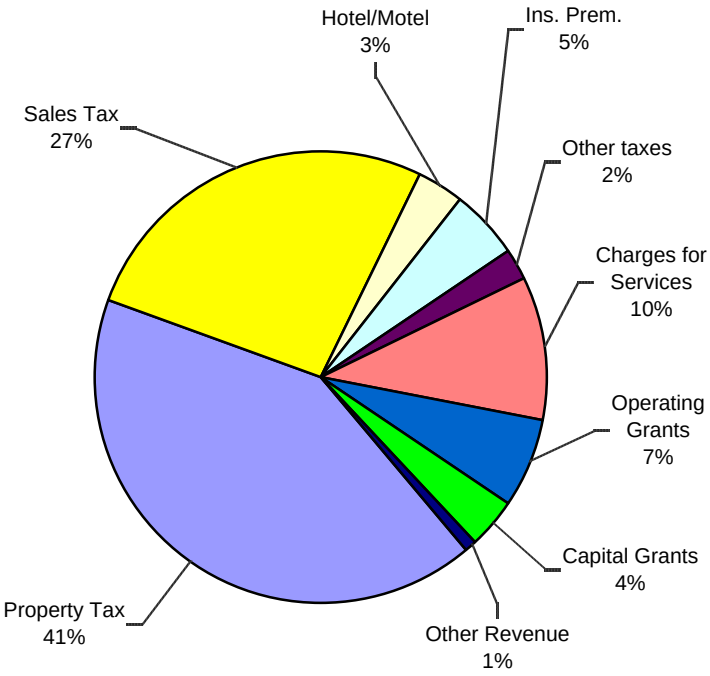
White County
Changes in Net Position
For the Fiscal Years 2013 and 2012

	Governmental Activities		Business-Type Activities		Total	
Revenues	**2013**	**2012**	**2013**	**2012**	**2013**	**2012**
Program revenues:						
Charges for services	$ 2,058,791	$ 2,258,827	$ 46,640	$ 28,742	$ 2,105,431	$ 2,287,569
Operating grants and contributions	1,324,792	1,311,237	11,187	15,000	1,335,979	1,326,237
Capital grants and contributions	720,398	272,765	0	0	720,398	272,765
General revenues:						
Property taxes	8,439,357	9,095,449	0	0	8,439,357	9,095,449
Sales tax	5,420,245	5,533,396	0	0	5,420,245	5,533,396
Hotel/Motel	669,355	682,042	0	0	669,355	682,042
Insurance Premium	1,037,743	971,382	0	0	1,037,743	971,382
Other taxes	449,235	434,763	0	0	449,235	434,763
Other revenue	154,445	471,311	206,538	224,477	360,983	695,788
Total revenues	20,274,361	21,031,172	264,365	268,219	20,538,726	21,299,391
Expenses						
General Government	2,629,352	2,469,312	0	0	2,629,352	2,469,312
Judicial	1,829,612	1,849,381	0	0	1,829,612	1,849,381
Public Safety	8,119,706	8,433,077	0	0	8,119,706	8,433,077
Public Works	3,354,240	3,508,504	0	0	3,354,240	3,508,504
Health and Welfare	471,235	483,607	0	0	471,235	483,607
Culture and Recreation	1,060,185	1,105,918	0	0	1,060,185	1,105,918
Housing and Development	964,996	972,274	0	0	964,996	972,274
Education	54,710	24,352	0	0	54,710	24,352
Interest on long-term debt	203,264	220,256	0	0	203,264	220,256
Industrial Building Authority	0	0	199,737	230,471	199,737	230,471
Development Authority	0	0	14,872	20,151	14,872	20,151
Solid Waste	0	0	62,960	50,018	62,960	50,018
Total expenses	18,687,300	19,066,681	277,569	300,640	18,964,869	19,367,321
Increase (decrease) in net assets before transfers	1,587,061	1,964,491	(13,204)	(32,421)	1,573,857	1,932,070
Transfers	0	(11,755)	0	11,755	0	0
Increase (decrease) in net position	1,587,061	1,952,736	(13,204)	(20,666)	1,573,857	1,932,070
Net position-beginning (original)	38,684,656	36,731,920	653,707	674,373	39,338,363	37,406,293
Prior Period adjustments	0	0	(100,374)	0	(100,374)	0
Net position-beginning (restated)	38,684,656	36,731,920	553,333	674,373	39,237,989	37,406,293
Net position-ending	$ 40,271,717	$ 38,684,656	$ 540,129	$ 653,707	$ 40,811,846	$ 39,338,363

Governmental Activities –

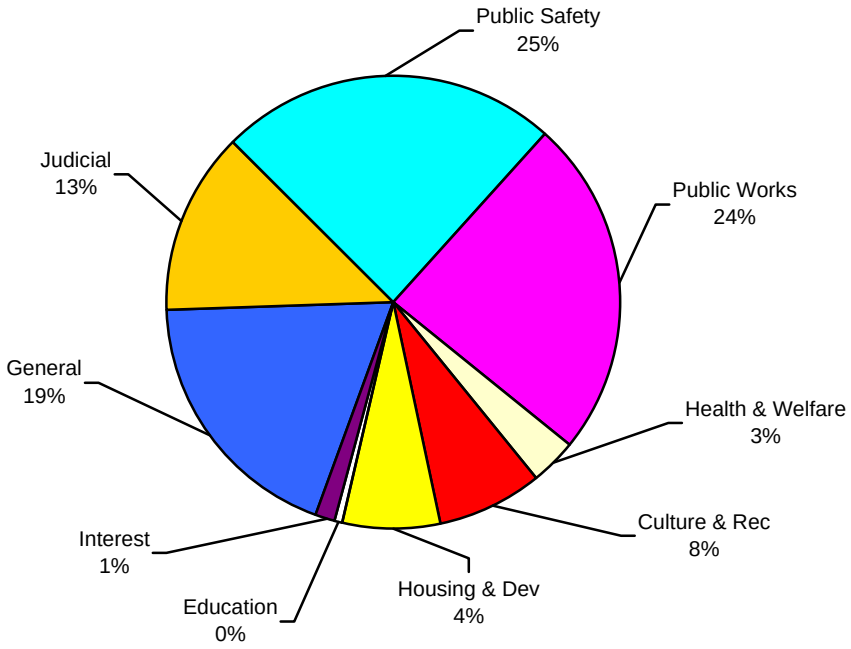
The following chart illustrates revenues of the governmental activities for the fiscal year:

Revenues by Source – Governmental Activities
Fiscal Year Ending June 30, 2013



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

Expenses – Governmental Activities
Fiscal Year Ending June 30, 2013



The revenue chart indicates that property tax, followed by sales tax and charges for services were the largest sources of revenue for governmental activities for fiscal year 2013. Total revenues of the governmental activities decreased more than $755,000. The largest cause of the decrease was property tax revenues, which decreased more than $655,000 due to declining property values and collections. Charges for services decreased more than $200,000 from the fiscal year 2012 numbers due to decreased fines, fees and forfeitures. Capital grants and contributions increased by more than $445,000 due to primarily to a grant received for construction of an addition to the Senior Center. Other revenue decreased by more than $315,000 from the fiscal year 2012 numbers due to significant gains on the sale of capital assets in the prior year.

The expense chart indicates that the most significant governmental activities expense for White County during fiscal year 2013 was public safety services, such as fire, police protection, and other emergency services followed by public works and general government. Overall, governmental activities expenses decreased by more than $375,000 from fiscal year 2012. Public safety expenses show a significant decrease from fiscal year 2012 due mostly to capital and construction costs being down. Public works expenses show a significant decrease under fiscal year 2012 due mostly to decreased road construction 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 year, its governmental funds reported a combined ending fund balance of $4,774,072. The governmental funds reported a combined unassigned fund balance of $945,600. The remainder of fund balance is nonspendable, restricted, committed, or assigned for projects or for the fiscal year 2014 budget, and is not available for spending.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was $6,110,305 while total fund balance reached $8,663,700. 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 46% of total General Fund expenditures, while total fund balance represents approximately 66% of that same amount.

Revenues from property taxes decreased by approximately 7% due to declining property values, while intergovernmental revenues increased by approximately 29%. The County ended the fiscal year by increasing fund balance of the General Fund by $2,122,025, or approximately 32%. This was achieved by restricted spending on capital items and careful monitoring of operating expenditures. Also contributing to this decrease was the delay in receipt of some capital items that were purchased near fiscal year end. This continued the increasing fund balance trend of the prior year. By comparison, in fiscal year 2012, fund balance of the General Fund was increased by 22%.

At the end of the current fiscal year, total fund balance of the Drug Task Force Fund was $303,782, all of which was restricted for public safety. The County ended the fiscal year by decreasing fund balance of the Drug Task Force Fund by $42,404, or approximately 12%. By comparison, in fiscal year 2012, fund balance of the Drug Task Force Fund was increased by 21%. The decrease can be attributed to a decrease in the amount of fines, fees and forfeitures.

At the end of the current fiscal year, the 2008 SPLOST Capital Projects Fund had a deficit equity balance of ($5,164,705). This is due to the payment of services in anticipation of future SPLOST revenues.

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. During the fiscal year 2013 budget process, the County expected to experience decreased revenues. However, the County ended the fiscal year with revenues up from both the prior year and budgeted expectations. The County continued to monitor spending and took a proactive stance to help ensure fund balances remained positive. Overall, the County incurred revenues in excess of amounts appropriated and expenditures less than amounts appropriated.

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 three proprietary funds totaled as follows:

- Solid Waste $ 547,635
- Industrial Building $ (34,161)
- Development Authority $ 26,655

The total decrease in net position for all three funds was $13,204. 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 $36,336,350 in capital assets (net of accumulated depreciation). Approximately 98% 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 2013 and 2012

	Governmental Activities		Business-Type Activities		Total	
	2013	**2012**	**2013**	**2012**	**2013**	**2012**
Land	$ 4,700,977	$ 4,700,977	$ 84,361	$ 84,361	$ 4,785,338	$ 4,785,338
Land improvements	3,012,414	3,012,414	8,950	8,950	3,021,364	3,021,364
Buildings	21,434,817	20,750,199	721,332	721,332	22,156,149	21,471,531
Machinery and equipment	4,145,237	3,778,555	65,011	65,011	4,210,248	3,843,566
Furniture and fixtures	876,834	873,835	0	0	876,834	873,835
Vehicles	4,884,716	4,606,360	0	0	4,884,716	4,606,360
Infrastructure	46,774,332	45,725,196	0	0	46,774,332	45,725,196
Construction in progress	924,625	758,688	0	0	924,625	758,688
Total	86,753,952	84,206,224	879,654	879,654	87,633,606	85,085,878
Accumulated Depreciation	(51,030,722)	(49,069,160)	(266,534)	(249,151)	(51,297,256)	(49,318,311)
Net Capital Assets	$ 35,723,230	$ 35,137,064	$ 613,120	$ 630,503	$ 36,336,350	$ 35,767,567

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

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

- Completed construction of a new 4,940 square foot addition to the Senior Center
- Completed addition of an outdoor kennel area to the Animal Shelter
- Upgrades to the Emergency Management System for Emergency Services Departments
- Investments in machinery, equipment, and vehicles throughout the county
- Significant investment in road improvements throughout the county

Long-term Debt. On June 30, 2013, White County had total capital lease debt outstanding in the amount of $95,911. The County's capital lease obligation decreased 22% during fiscal year 2013. On June 30, 2013, White County had revenue bonds payable with a balance outstanding of $6,765,000. During fiscal year 2013, payments totaling $875,000 were made and no new bonds were issued. Additional information on the County's long-term debt can be found in Note 11 on pages 52-53 of this report.

Economic Condition and Outlook

White County has faired relatively well under the still weakened economy that we've experienced over the past few years. Several factors were considered during preparation of the budget for fiscal year 2014, 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, including the relocation of non-judicial offices that need expansion
- 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

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BASIC FINANCIAL STATEMENTS

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
ASSETS				
Current assets				
Cash and cash equivalents	$ 9,665,010	$ 344,754	$ 10,009,764	$ 225,045
Certificates of deposit	641,821	201,613	843,434	0
Restricted assets				
Cash and cash equivalents	1,246,939	95,495	1,342,434	0
Receivables (net)				
Accounts	124,882	442	125,324	43,576
Intergovernmental	129,525	0	129,525	0
Taxes	749,386	0	749,386	0
Prepaids	87,537	0	87,537	0
Internal balances	(6,762,822)	6,762,822	0	0
Total current assets	5,882,278	7,405,126	13,287,404	268,621
Noncurrent assets				
Capital assets				
Non-depreciable	5,625,602	84,361	5,709,963	0
Depreciable (net)	30,097,628	528,759	30,626,387	0
Total noncurrent assets	35,723,230	613,120	36,336,350	0
Total assets	41,605,508	8,018,246	49,623,754	268,621
LIABILITIES				
Current liabilities				
Payables				
Accounts	168,562	8,030	176,592	3,979
Intergovernmental	245,004	29	245,033	0
Interest	0	95,494	95,494	0
Accrued salaries and expenses	229,866	882	230,748	0
Compensated absences	158,289	0	158,289	37,000
Unearned revenue	329,052	0	329,052	0
Capital lease payable	27,711	0	27,711	0
Bonds payable	0	799,505	799,505	0
Other liabilities	54,344	0	54,344	0
Post-closure care costs	0	32,780	32,780	0
Liabilites payable from restricted assets				
Bonds payable	0	95,495	95,495	0
Total current liabilities	1,212,828	1,032,215	2,245,043	40,979

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

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
Noncurrent liabilities				
Compensated absences	$ 52,763	$ 0	$ 52,763	$ 1,388
Capital lease payable	68,200	0	68,200	0
Bonds payable	0	5,903,964	5,903,964	0
Post-closure care costs	0	541,938	541,938	0
Total noncurrent liabilities	120,963	6,445,902	6,566,865	1,388
Total liabilities	1,333,791	7,478,117	8,811,908	42,367
NET POSITION				
Net investment in capital assets	35,614,753	613,120	36,227,873	0
Restricted for:				
Judicial	155,238	0	155,238	0
Public safety	508,284	0	508,284	0
Health and welfare	0	0	0	78,613
Housing and development	397,061	0	397,061	0
Education	101,893	0	101,893	0
Capital outlay	40,308	0	40,308	0
Unrestricted	3,454,180	(72,991)	3,381,189	147,641
Total net position	$ 40,271,717	$ 540,129	$ 40,811,846	$ 226,254

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

WHITE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the fiscal year ended June 30, 2013

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue
Primary government					
Governmental activities					
General Government	$ 2,629,352	$ 486,194	$ 60,252	$ 0	$ (2,082,906)
Judicial	1,829,612	204,764	498,313	0	(1,126,535)
Public Safety	8,119,706	1,262,467	520,342	113,198	(6,223,699)
Public Works	3,354,240	1,025	114,534	313,781	(2,924,900)
Health and Welfare	471,235	0	131,351	293,419	(46,465)
Culture and Recreation	1,060,185	0	0	0	(1,060,185)
Housing and Development	964,996	76,731	0	0	(888,265)
Education	54,710	27,610	0	0	(27,100)
Interest on long-term debt	203,264	0	0	0	(203,264)
Total governmental activities	18,687,300	2,058,791	1,324,792	720,398	(14,583,319)
Business-type activities					
Solid Waste	62,960	46,640	0	0	(16,320)
Industrial Building	199,737	0	0	0	(199,737)
Development Authority	14,872	0	11,187	0	(3,685)
Total business-type activities	277,569	46,640	11,187	0	(219,742)
Total primary government	18,964,869	2,105,431	1,335,979	720,398	(14,803,061)
Component Unit					
White County Health Department					
Health and Welfare	462,342	182,956	234,301	0	(45,085)

	Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Unit
Change in net assets				
Net (expense) revenue	$ (14,583,319)	$ (219,742)	$ (14,803,061)	$ (45,085)
General revenues				
Taxes				
Property	8,439,357	0	8,439,357	0
Sales	5,420,245	0	5,420,245	0
Hotel/Motel	669,355	0	669,355	0
Insurance premium	1,037,743	0	1,037,743	0
Other	449,235	0	449,235	0
Interest and investment earnings	81,878	206,538	288,416	0
Payments from White County	0	0	0	140,000
Gain on sale of assets	865	0	865	0
Miscellaneous	71,702	0	71,702	0
Total general revenues and transfers	16,170,380	206,538	16,376,918	140,000
Change in net position	1,587,061	(13,204)	1,573,857	94,915
Net position - beginning (original)	38,684,656	653,707	39,338,363	131,339
Prior period adjustment	0	(100,374)	(100,374)	0
Net position - beginning (restated)	38,684,656	553,333	39,237,989	131,339
Net position - ending	$ 40,271,717	$ 540,129	$ 40,811,846	$ 226,254

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

WHITE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013

	General	Drug Task Force	2008 SPLOST	Nonmajor Governmental Funds	Totals
ASSETS					
Cash and cash equivalents	$ 7,886,760	$ 314,014	$ 186,565	$ 1,277,671	$ 9,665,010
Certificates of deposit	641,821	0	0	0	641,821
Receivables (net)					
Accounts	22,467	0	0	102,415	124,882
Intergovernmental	34,655	56,519	0	38,351	129,525
Taxes	333,288	0	354,360	61,738	749,386
Prepaids	87,537	0	0	0	87,537
Due from other funds	78,908	0	0	0	78,908
Restricted Assets					
Cash and cash equivalents	90,019	0	1,156,920	0	1,246,939
Total assets	$ 9,175,455	$ 370,533	$ 1,697,845	$ 1,480,175	$ 12,724,008
LIABILITIES AND FUND BALANCES					
Liabilities					
Payables					
Accounts	$ 142,219	$ 3,274	$ 5,614	$ 17,455	$ 168,562
Intergovernmental	3,526	10,936	92,134	138,408	245,004
Unearned revenue	63,596	0	0	265,456	329,052
Accrued salaries and expenses	210,921	4,593	0	14,352	229,866
Due to other funds	0	3,719	0	73,209	76,928
Advances from other funds	0	0	5,607,882	0	5,607,882
Other liabilities	10,115	44,229	0	0	54,344
Liabilities payable from restricted assets					
Advances from other funds	0	0	1,156,920	0	1,156,920
Total liabilities	430,377	66,751	6,862,550	508,880	7,868,558
Deferred Inflows of Resources					
Unavailable revenue - property taxes	81,378	0	0	0	81,378

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

WHITE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013

	General	Drug Task Force	2008 SPLOST	Nonmajor Governmental Funds	Totals
Fund balances					
Nonspendable:					
Prepaids	$ 87,537	$ 0	$ 0	$ 0	$ 87,537
Restricted for:					
Judicial	49,711	0	0	105,527	155,238
Public safety	0	303,782	0	204,502	508,284
Housing and development	0	0	0	397,061	397,061
Education	0	0	0	101,893	101,893
Capital outlay	40,308	0	0	0	40,308
Assigned to:					
Public safety	0	0	0	120,235	120,235
Housing and development	0	0	0	36,327	36,327
Emergency services	904,015	0	0	0	904,015
Subsequent year's budget	1,471,824	0	0	5,750	1,477,574
Unassigned	6,110,305	0	(5,164,705)	0	945,600
Total fund balances	8,663,700	303,782	(5,164,705)	971,295	4,774,072
Total liabilities, deferred inflows, and fund balances	$ 9,175,455	$ 370,533	$ 1,697,845	$ 1,480,175	$ 12,724,008

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

WHITE COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
June 30, 2013

Total fund balance - total governmental funds	$	4,774,072
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets of $86,753,952, net of accumulated depreciation of ($51,030,722), are not financial resources and, therefore, are not reported in the funds.		35,723,230
Long-term assets (receivables) are not available to pay current period expenditures and, therefore, are deferred in the fund. These are deferred property taxes.		81,378
Long-term liabilities are not due and payable in the current period and are not reported in the funds. These are capital leases payable of ($95,911) and compensated absences of ($211,052).		(306,963)
Net position of governmental activities	$	40,271,717

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

WHITE COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2013

	General	Drug Task Force	2008 SPLOST	Nonmajor Governmental Funds	Totals
REVENUES					
Taxes	$ 11,949,094	$ 0	$ 3,387,467	$ 669,355	$ 16,005,916
Licenses and permits	100,425	0	0	0	100,425
Fines, fees and forfeitures	536,964	5,954	0	99,325	642,243
Charges for services	819,061	0	0	494,605	1,313,666
Intergovernmental	208,453	308,731	0	1,187,638	1,704,822
Interest	81,097	166	3,582	615	85,460
Contributions	23,005	0	0	0	23,005
Other	70,413	3,391	0	354	74,158
Total revenues	13,788,512	318,242	3,391,049	2,451,892	19,949,695
EXPENDITURES					
Current					
General Government	2,444,895	0	0	0	2,444,895
Judicial	1,171,485	0	0	638,801	1,810,286
Public Safety	6,497,879	407,090	0	1,096,996	8,001,965
Public Works	1,261,240	0	0	101,320	1,362,560
Health and Welfare	447,096	0	0	291,253	738,349
Culture and Recreation	941,995	0	11,094	0	953,089
Housing and Development	448,277	0	0	515,434	963,711
Education	0	0	0	54,710	54,710
Capital Outlay	0	0	1,756,166	0	1,756,166
Intergovernmental	0	0	885,492	0	885,492
Debt Service					
Principal	0	0	26,842	0	26,842
Interest	0	0	3,526	0	3,526
Total expenditures	13,212,867	407,090	2,683,120	2,698,514	19,001,591
Excess (deficiency) of revenues over expenditures	575,645	(88,848)	707,929	(246,622)	948,104
Other financing sources (uses)					
Transfers in	1,914,193	33,983	0	339,675	2,287,851
Transfers out	(373,658)	0	0	(1,914,193)	(2,287,851)
Sale of capital assets	5,845	12,461	0	0	18,306
Total other financing sources (uses)	1,546,380	46,444	0	(1,574,518)	18,306
Net change in fund balance	2,122,025	(42,404)	707,929	(1,821,140)	966,410
Fund balances, July 1	6,541,675	346,186	(5,872,634)	2,792,435	3,807,662
Fund balances, June 30	$ 8,663,700	$ 303,782	$ (5,164,705)	$ 971,295	$ 4,774,072

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

WHITE COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the fiscal year ended June 30, 2013

Net change in fund balances - total governmental funds	$	966,410
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 $2,349,331 exceeded depreciation of ($2,057,015) in the current period.		292,316
Contributions of capital assets from other governments of $313,781 increase net assets in the statement of activities, but do not appear in the governmental funds because they are not financial resources.		313,781
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 assets differs from the change in fund balance by the cost of the assets disposed ($115,384), net of related accumulated depreciation of $95,453.		(19,931)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These include recognition of unavailable deferred revenue.		10,019
The proceeds of debt issuance provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which debt repayments of $26,842 exceed proceeds of ($0).		26,842
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.		(2,376)
Change in net position of governmental activities	$	1,587,061

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

WHITE COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended June 30, 2013

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 11,431,102	$ 11,561,360	$ 11,949,094	$ 387,734
Licenses and permits	102,550	93,675	100,425	6,750
Fines, fees and forfeitures	472,000	483,900	536,964	53,064
Charges for services	819,393	794,950	819,061	24,111
Intergovernmental	61,697	345,323	208,453	(136,870)
Interest	52,000	45,000	81,097	36,097
Contributions	2,480	22,400	23,005	605
Other	44,338	45,255	70,413	25,158
Total revenues	12,985,560	13,391,863	13,788,512	396,649
EXPENDITURES				
Current				
General Government				
County-Wide	645,257	341,942	337,239	4,703
Building Maintenance	253,715	250,941	246,592	4,349
Elections	50,593	59,800	42,521	17,279
Commissioner's Office	422,481	415,659	415,238	421
Network	252,767	262,232	261,413	819
Registrars	40,244	53,970	45,034	8,936
Human Resources	59,861	64,895	64,739	156
Tax Commissioner	391,874	444,549	442,966	1,583
Tax Assessor	433,953	451,049	439,928	11,121
Finance	139,669	151,134	149,225	1,909
Judicial				
Clerk of Superior Court	354,398	388,571	366,997	21,574
Clerk of Magistrate Court	45,580	46,830	47,041	(211)
Clerk of Juvenile Court	5,877	5,766	5,674	92
District Attorney	3,400	3,400	1,305	2,095
Magistrate Court	213,718	224,611	222,841	1,770
Probate Court	225,916	275,895	270,616	5,279
Juvenile Court	52,935	83,435	82,122	1,313
Public Defender	103,230	93,176	93,090	86
Drug Court	41,910	0	0	0
Superior Court	124,627	105,937	81,799	24,138
Public Safety				
Animal Control	199,040	224,002	171,385	52,617
Coroner	38,714	42,335	42,130	205
Emergency Management Agency	0	219,817	216,806	3,011
Fire	0	653,651	585,507	68,144
Sheriff	2,443,637	2,865,938	2,736,898	129,040
Detention Center	1,806,779	2,059,057	1,945,153	113,904
Emergency Medical Services	800,000	800,000	800,000	0
Meth Task Force	5,000	0	0	0
Public Works				
Road Department	1,165,448	1,441,026	1,261,240	179,786
Health and Welfare				
Senior Services	0	346,437	267,815	78,622
DFACS	39,200	39,281	39,281	0
White County Health Department	125,000	140,000	140,000	0

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

WHITE COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended June 30, 2013

	Budget			Variance with
	Original	Final	Actual	Final Budget
Culture and Recreation				
Libraries	$ 246,602	$ 262,458	$ 261,869	$ 589
Park and Recreation	729,000	678,910	680,126	(1,216)
Housing and Development				
Extension Service	35,287	33,187	31,656	1,531
Soil Conservation	43,413	44,480	42,160	2,320
Forestry	10,207	10,207	10,207	0
Economic Development	111,277	111,464	103,944	7,520
Building Inspection	183,105	108,220	102,122	6,098
Planning	77,756	84,148	70,360	13,788
Code Enforcement	0	26,680	16,638	10,042
GIS	74,736	75,036	71,190	3,846
Total Current	11,996,206	13,990,126	13,212,867	777,259
Debt Service				
Public Safety				
Sheriff	20,618	0	0	0
Total expenditures	12,016,824	13,990,126	13,212,867	777,259
Excess (deficiency) of revenues over expenditures	968,736	(598,263)	575,645	1,173,908
Other financing sources (uses)				
Transfers in	76,500	480,924	1,914,193	1,433,269
Transfers out	(547,236)	(373,658)	(373,658)	0
Sale of general capital assets	2,000	0	5,845	5,845
Contingency	(500,000)	(409,135)	0	409,135
Total other financing sources (uses)	(968,736)	(301,869)	1,546,380	1,848,249
Net change in fund balance	0	(900,132)	2,122,025	3,022,157
Fund balances, July 1	0	900,132	6,541,675	5,641,543
Fund balances, June 30	$ 0	$ 0	$ 8,663,700	$ 8,663,700

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

WHITE COUNTY, GEORGIA
DRUG TASK FORCE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended June 30, 2013

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines, fees and forfeitures	$ 0	$ 0	$ 5,954	$ 5,954
Intergovernmental	291,201	291,201	308,731	17,530
Interest	0	0	166	166
Other	0	0	3,391	3,391
Total revenues	291,201	291,201	318,242	27,041
EXPENDITURES				
Current				
Public Safety	550,335	550,335	407,090	143,245
Excess (deficiency) of revenues over expenditures	(259,134)	(259,134)	(88,848)	170,286
Other financing sources (uses)				
Transfers in	259,134	259,134	33,983	(225,151)
Sale of capital assets	0	0	12,461	12,461
Total other financing sources (uses)	259,134	259,134	46,444	(212,690)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	0	(42,404)	(42,404)
Fund balance, July 1	0	0	346,186	346,186
Fund balances, June 30	$ 0	$ 0	$ 303,782	$ 303,782

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

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2013

	Business-Type Activities			
	Solid Waste	Industrial Building	Development Authority	Totals
ASSETS				
Current assets				
Cash and cash equivalents	$ 318,099	$ 0	$ 26,655	$ 344,754
Certificates of deposit	201,613	0	0	201,613
Accounts receivable (net)	442	0	0	442
Restricted assets				
Cash and cash equivalents	0	95,495	0	95,495
Total current assets	520,154	95,495	26,655	642,304
Noncurrent assets				
Capital assets				
Non-depreciable	84,361	0	0	84,361
Depreciable (net)	528,759	0	0	528,759
Other assets				
Advances to other funds	0	6,764,802	0	6,764,802
Total noncurrent assets	613,120	6,764,802	0	7,377,922
Total assets	1,133,274	6,860,297	26,655	8,020,226
LIABILITIES				
Current liabilities				
Payables				
Accounts	8,030	0	0	8,030
Intergovernmental	29	0	0	29
Interest	0	95,494	0	95,494
Accrued salaries	882	0	0	882
Due to other funds	1,980	0	0	1,980
Bonds payable	0	799,505	0	799,505
Post-closure care costs	32,780	0	0	32,780
Liabilities payable from restricted assets				
Bonds payable	0	95,495	0	95,495
Total current liabilities	43,701	990,494	0	1,034,195
Noncurrent liabilities				
Bonds payable	0	5,903,964	0	5,903,964
Post-closure care costs	541,938	0	0	541,938
Total noncurrent liabilities	541,938	5,903,964	0	6,445,902
Total liabilities	585,639	6,894,458	0	7,480,097
NET POSITION				
Investment in capital assets	613,120	0	0	613,120
Unrestricted	(65,485)	(34,161)	26,655	(72,991)
Total net position	$ 547,635	$ (34,161)	$ 26,655	$ 540,129

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

WHITE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the fiscal year ended June 30, 2013

	Business-Type Activities			
	Solid Waste	Industrial Building	Development Authority	Totals
OPERATING REVENUES				
Charges for sales and services	$ 46,640	$ 0	$ 0	$ 46,640
Total operating revenues	46,640	0	0	46,640
OPERATING EXPENSES				
Costs of sales and services	21,217	0	14,872	36,089
Personal services	24,360	0	0	24,360
Depreciation	17,383	0	0	17,383
Total operating expenses	62,960	0	14,872	77,832
Operating income (loss)	(16,320)	0	(14,872)	(31,192)
Non-operating revenues (expenses)				
Intergovernmental revenue	0	0	11,187	11,187
Interest revenue	1,444	204,964	130	206,538
Interest expense	0	(199,737)	0	(199,737)
Total non-operating revenues (expenses)	1,444	5,227	11,317	17,988
Change in net position	(14,876)	5,227	(3,555)	(13,204)
Net position, July 1 (original)	562,511	60,986	30,210	653,707
Prior period adjustment	0	(100,374)	0	(100,374)
Net position, July 1 (restated)	562,511	(39,388)	30,210	553,333
Net position, June 30	$ 547,635	$ (34,161)	$ 26,655	$ 540,129

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

WHITE COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the fiscal year ended June 30, 2013

	Business-Type Activities			
	Solid Waste	Industrial Building	Development Authority	Totals
Cash flows from operating activities:				
Receipts from customers	$ 48,354	$ 0	$ 0	$ 48,354
Payments to suppliers	(43,499)	0	(14,872)	(58,371)
Payments to employees	(24,304)	0	0	(24,304)
Net cash provided (used) by operating activities	(19,449)	0	(14,872)	(34,321)
Cash flows from non-capital financing activities:				
Receipts from other funds	1,679	979,220	0	980,899
Receipts from other governments	0	0	11,187	11,187
Principal payments - bonds payable	0	(875,000)	0	(875,000)
Interest paid	0	(208,487)	0	(208,487)
Net cash provided (used) by non-capital financing activities	1,679	(104,267)	11,187	(91,401)
Cash flows from investing activities:				
Interest received	1,444	199,738	130	201,312
Sale of investments	200,965	0	0	200,965
Purchases of investments	(201,496)	0	0	(201,496)
Net cash provided (used) by investing activities	913	199,738	130	200,781
Net increase (decrease) in cash and cash equivalents	(16,857)	95,471	(3,555)	75,059
Cash and cash equivalents, July 1	334,956	24	30,210	365,190
Cash and cash equivalents, June 30	$ 318,099	$ 95,495	$ 26,655	$ 440,249
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	$ (16,320)	$ 0	$ (14,872)	$ (31,192)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	17,383	0	0	17,383
(Increase) decrease in accounts receivable	1,714	0	0	1,714
Increase (decrease) in accounts payable	(2,407)	0	0	(2,407)
Increase (decrease) in accrued salaries	56	0	0	56
Increase (decrease) in accrued liabilities	(19,875)	0	0	(19,875)
Total adjustments	(3,129)	0	0	(3,129)
Net cash provided (used) by operating activities	$ (19,449)	$ 0	$ (14,872)	$ (34,321)

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

WHITE COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
June 30, 2013

	Agency Funds
ASSETS	
Cash	$ 677,472
Total assets	$ 677,472
LIABILITIES	
Due to other agencies	$ 677,472
Total liabilities	$ 677,472

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

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*, the financial statements of component units have been included either as blended or discretely presented component units.

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 are a debt issuance and receivable from the County for a capital project of the County. There is no other current year activity. The operations of the Authority are reported as the Industrial Building Authority Enterprise Fund since all services has benefited White County. 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 have benefited White County. 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.

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.

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 Drug Task Force.

2008 Special Purpose Local Option Sales Tax Capital Projects Fund – This fund is used to account for financial resources to be used for the acquisition or construction of capital facilities financed by special purpose local option sales taxes.

The County reports the following major proprietary funds:

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

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

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.

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.

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.

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.

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 April, the County Manager and the Finance Director prepare the proposed budget using requested budget worksheets, received in March, from the various County departments. 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.

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. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2013, are recorded as prepaid items. 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.

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 valued at their estimated fair value on the date donated.

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

	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.

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. The County only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

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 two sources: property taxes and special assessments. 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.

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 June 30, 2013 by the County are nonspendable in form. The County has not reported any amounts that are legally or contractually required to be maintained intact.

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.

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

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, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are reported as deferred charges and amortized over the term of the related debt.

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 financial sources while discounts on debt issuances are reported as other financing uses. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

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 2012 amounts have been reclassified to conform to the 2013 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.

3. Deposit and Investment Risk (continued)

Credit Risk

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

Concentration of Credit Risk

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

Foreign currency risk

The County has no investments denominated in a foreign currency.

4. Accounts Receivable

Net accounts receivable at June 30, 2013 consist of the following:

Primary Government:		
Major Funds		
General Fund	$	22,467
Enterprise Funds		
Solid Waste		442
Nonmajor Funds		
Special Revenue Funds		
E-911		102,415
Total primary government	$	125,324
Component Unit		
White County Health Department	$	43,576

5. Intergovernmental Receivables

Intergovernmental receivables at June 30, 2013 consist of the following:

Major Funds		
General Fund		
City of Cleveland	$ 4,680	
City of Helen	544	
Legacy Link	8,569	
White County Health Department	20,862	$ 34,655
Drug Task Force Special Revenue Fund		
Criminal Justice Coordinating Council		56,519
Nonmajor Funds		
Jail Special Revenue Fund		
City of Cleveland		406
Drug Education Special Revenue Fund		
City of Cleveland		36
Grants Special Revenue Fund		
Georgia Emergency Management Agency	37,500	
Georgia Department of Community Affairs	409	37,909
Total		$ 129,525

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 2012, based upon the assessments as of January 1, 2012, were levied on July 30, 2012, billed on August 6, 2012, and due on November 15, 2012. Tax liens may be issued 90 days after the due date.

7. Interfund Receivables and Payables

A summary of interfund receivables and payables as of June 30, 2013 is as follows:

	Due from:				
	Major Funds			Nonmajor Funds	
	Drug Task Force	2008 SPLOST	Solid Waste	Governmental	Total
Due to:					
Major Funds					
General	$ 3,719	$ 0	$ 1,980	$ 73,209	$ 78,908
Industrial Building	0	6,764,802	0	0	6,764,802
Total	$ 3,719	$ 6,764,802	$ 1,980	$ 73,209	$ 6,843,710

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. The $6,764,802 is reported in the Industrial Building Fund as an advance to other fund and as an advance from other fund in the 2008 SPLOST Fund; this balance is not expected to be repaid within one year. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

8. Interfund Transfers

A summary of interfund transfers as of June 30, 2013 is as follows:

	Transfers out:		
	Major Funds	Nonmajor Funds	
	General	Governmental	Total
Transfers in:			
Major Funds			
General	$ 0	$ 1,914,193	$ 1,914,193
Drug Task Force	33,983	0	33,983
Nonmajor Funds			
Governmental	339,675	0	339,675
Total	$ 373,658	$ 1,914,193	$ 2,287,851

8. Interfund Transfers (continued)

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

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

9. Capital Assets

Capital asset activity for the primary government for the year ended June 30, 2013 was as follows:

	Balance 6/30/12	Increases	Decreases	Balance 6/30/13
Governmental activities				
Nondepreciable assets				
Land	$ 4,700,977	$ 0	$ 0	$ 4,700,977
Construction in progress	758,688	1,472,472	(1,306,535)	924,625
Total non-depreciable assets	5,459,665	1,472,472	(1,306,535)	5,625,602
Depreciable assets				
Buildings	20,750,199	686,720	(2,102)	21,434,817
Land improvements	3,012,414	0	0	3,012,414
Machinery and equipment	3,778,555	402,704	(36,022)	4,145,237
Furniture and fixtures	873,835	2,999	0	876,834
Vehicles	4,606,360	355,616	(77,260)	4,884,716
Infrastructure	45,725,196	1,049,136	0	46,774,332
Total depreciable assets	78,746,559	2,497,175	(115,384)	81,128,350
Less accumulated depreciation				
Buildings	(4,344,835)	(498,646)	1,941	(4,841,540)
Land improvements	(1,154,203)	(68,283)	0	(1,222,486)
Machinery and equipment	(2,232,649)	(306,697)	23,216	(2,516,130)
Furniture and fixtures	(719,106)	(39,310)	0	(758,416)
Vehicles	(3,587,332)	(289,243)	70,296	(3,806,279)
Infrastructure	(37,031,035)	(854,836)	0	(37,885,871)
Total accumulated depreciation	(49,069,160)	(2,057,015)	95,453	(51,030,722)
Total depreciable assets, net	29,677,399	440,160	(19,931)	30,097,628
Governmental activities capital assets, net	$ 35,137,064	$ 1,912,632	$ (1,326,466)	$ 35,723,230

9. Capital Assets (continued)

	Balance 6/30/12	Increases	Decreases	Balance 6/30/13
Business-type activities				
Nondepreciable assets				
Land	$ 84,361	$ 0	$ 0	$ 84,361
Depreciable assets				
Buildings	721,332	0	0	721,332
Land improvements	8,950	0	0	8,950
Machinery and equipment	65,011	0	0	65,011
Total depreciable assets	795,293	0	0	795,293
Less accumulated depreciation				
Buildings	(183,249)	(16,787)	0	(200,036)
Land improvements	(6,563)	(596)	0	(7,159)
Machinery and equipment	(59,339)	0	0	(59,339)
Total accumulated depreciation	(249,151)	(17,383)	0	(266,534)
Total depreciable assets, net	546,142	(17,383)	0	528,759
Business-type activities capital assets, net	$ 630,503	$ (17,383)	$ 0	$ 613,120

Depreciation expense was charged to functions/programs as follows:

Primary Government	
Governmental activities	
General Government	$ 127,395
Judicial	18,625
Public Safety	733,759
Public Works	1,033,146
Health and Welfare	18,643
Culture and Recreation	117,342
Housing and Development	8,105
Total depreciation expense for governmental activities	$ 2,057,015
Business-type activities	
Solid Waste	$ 17,383

10. Capital and Operating Lease Agreements

The County has entered into agreements for the lease of certain equipment. The terms of the agreements meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, which defines a capital lease generally as one which transfers benefits and risk of ownership to the lessee. The balances of these leases at June 30, 2013 are $95,911 for governmental activities. Total assets leased under capital leases are machinery and equipment in the amount $472,420 for governmental activities. The equipment has a ten-year estimated useful life. $46,892 was included in depreciation expense for the fiscal year ended June 30, 2013.

The following is a schedule of the future minimum lease payments together with the present value of the net minimum lease payments as of June 30, 2013:

Year Ending June 30,	Governmental activities
2014	$ 30,367
2015	30,367
2016	30,367
2017	10,127
	101,228
Less amounts representing interest	(5,317)
Present value of minimum lease payments	$ 95,911

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

11. Long-Term Debt

Revenue Bonds

Revenue bonds have been issued for business-type activities and are comprised of the following individual issue at June 30, 2013:

- $9,085,000 - Industrial Building Authority Revenue Bonds Series 2010 - bonds due in annual principal payments on January 1 with semi-annual interest payments (2.00% - 3.25%) due on January 1 and July 1. The bonds are used for the construction of the White County Detention Center.

Annual debt service requirements to maturity for revenue bonds are as follows:

Year Ending June 30,	Principal	Interest	Total
2014	$ 895,000	$ 190,988	$ 1,085,988
2015	915,000	173,087	1,088,087
2016	935,000	150,212	1,085,212
2017	960,000	124,500	1,084,500
2018	990,000	95,700	1,085,700
2019	1,020,000	66,000	1,086,000
2020	1,050,000	34,125	1,084,125
Totals	$ 6,765,000	$ 834,612	$ 7,599,612

The County has entered into capital lease agreements for the purchase of vehicles. The capital lease obligations have been recorded in long-term debt.

11. Long-Term Debt (continued)

Changes in Long - Term Debt

The following is a summary of changes in long-term debt of the County for the fiscal year ending June 30, 2013:

	Balance 6/30/2012	Additions	Deductions	Balance 6/30/2013	Due Within One Year
Governmental activities					
Capital lease obligations	$ 122,753	$ 0	$ 26,842	$ 95,911	$ 27,711
Compensated absences	208,676	211,052	208,676	211,052	158,289
Total governmental activities	$ 331,429	$ 211,052	$ 235,518	$ 306,963	$ 186,000
Business-type activities					
Revenue bonds	$ 7,640,000	$ 0	$ 875,000	$ 6,765,000	$ 895,000
Unamortized bond premium	39,190	0	5,226	33,964	0
Landfill post-closure care costs	594,593	12,905	32,780	574,718	32,780
	$ 8,273,783	$ 12,905	$ 913,006	$ 7,373,682	$ 927,780
Component Unit					
Compensated absences	$ 51,354	$ 19,034	$ 32,000	$ 38,388	$ 37,000

Revenue bond issue costs and discounts/premiums are amortized over the life of the related debt using the straight-line method. 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 fiscal year ended June 30, 2013 was $3,526 for governmental activities and $199,737 for business-type activities.

12. Landfill Post-Closure Care Costs

The County closed its solid waste landfill in fiscal year 1999. State and federal laws and regulations require the County to perform certain maintenance and monitoring operations at the landfill site for 30 years after official closure; the County has 18 years remaining. The estimated cost of all post closure care activities of $574,718 is reported in the Solid Waste Enterprise Fund. Because of future changes in technology, laws, or regulations, these costs may change.

13. Retirement Plan

The County provides retirement benefits for its employees through a deferred compensation, defined contribution plan. The Plan was created under Internal Revenue Code Sections 457 and 401(a), and is administered by the Variable Annuity Life Insurance Company (VALIC), an independent third party. Under the terms of the Plan, employees may defer a portion of their salary through voluntary contributions to the Plan. Employees may defer a maximum $15,500 per year. Prior to July 1, 2011, after completing one year of service, the County contributed 4% of the employee's salary per year after the employee had completed one year of service and an additional match of ½% for each 1% voluntarily contributed by employees who had completed two years of service. The County terminated the matching contributions beginning July 1, 2011.

During fiscal year 2013, the County approved reinstatement of the matching contributions effective July 1, 2013. 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 fiscal year, the County did not contribute to the Plan. Plan members made voluntary contributions of $191,016. Covered salaries were $3,460,009 and total payroll was $7,089,931.

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 though a County ordinance and maintains the authority to change the policy. Separate financial statements are not issued for the Plan.

14. Hotel/Motel Lodging Tax

The County has levied a 8% lodging tax in accordance with OCGA 48-13-51. A summary of the transactions for the fiscal year ending June 30, 2013 follows:

Lodging Tax Receipts	$ 669,355	
Disbursements for trade and tourism	$ 448,215	67% of tax receipts
Disbursements for tourism product development	$ 7,220	1% of tax receipts

15. 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 year ended June 30, 2013, the County paid $25,546 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 fiscal year ended June 30, 2013, the County paid $24,000 to Lumpkin County and $17,500 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 Board of Commissioners, 65 Courthouse Street, Blairsville, Georgia 30512.

16. 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.

16. Risk Financing Activities (continued)

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. At June 30, 2013, 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.

17. Commitments and Contingencies

Commitments

The County has active construction projects as of June 30, 2013. At fiscal year end, the County's commitments with contractors are as follows:

Project	Amount Spent to Date	Remaining Commitment
Sheriff Department Software	$ -	$ 111,935

17. Commitments and Contingencies (continued)

Contingencies

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

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

18. Deficit Equity Balances

At June 30, 2013, the 2008 SPLOST Capital Projects Fund has a deficit fund balance of $5,164,705. This is due to the payment of services in anticipation of future SPLOST revenues. The County plans to liquidate this deficit fund balance through future revenue recognition.

At June 30, 2013 the Industrial Building Enterprise Fund has a deficit net position of $34,161. This is due to unamortized bond premiums that have not been recognized. The County plans to liquidate this deficit net position through future revenue recognition.

19. Excess of Expenditures over Appropriations in Individual Governmental Funds for which Budgets are Adopted

During the fiscal year, the County incurred material expenditures in excess of the amounts appropriated in the following special revenue funds:

Fund	Budget	Actual	Variance
Hotel/Motel Tax	$ 456,192	$ 515,434	$ (59,242)
Law Library	18,570	20,971	(2,401)

White County Management concurs with this finding. The County Manager continuously reviews the comparative financial statements to budget and recommends any necessary budget revisions to the Board of Commissioners. This action was taken immediately upon receipt of the comment from our auditors.

20. Change in Beginning Balances

A prior period adjustment has been made to restate and expense prior period debt issue costs and related prior period amortization. This adjustment was the implementation of GASB Statement No. 65. This adjustment decreased beginning net position by $100,374 in the Industrial Building Enterprise Fund.

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COMBINING STATEMENTS

Nonmajor Governmental Funds

WHITE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2013

	Special Revenue						
	Jail	**Inmate Welfare**	**Drug Education**	**Senior Services**	**Juvenile Supervision**	**Hotel/Motel Tax**	**Enotah Judicial Circuit**
ASSETS							
Cash and cash equivalents	$ 196,934	$ 56,188	$ 101,857	$ 0	$ 4,646	$ 406,673	$ 154,785
Receivables (net)							
Accounts	0	0	0	0	0	0	0
Intergovernmental	406	0	36	0	0	0	0
Taxes	0	0	0	0	0	61,738	0
Total assets	$ 197,340	$ 56,188	$ 101,893	$ 0	$ 4,646	$ 468,411	$ 154,785
LIABILITIES AND FUND BALANCES							
Liabilities							
Payables							
Accounts	$ 2,780	$ 0	$ 0	$ 0	$ 0	$ 0	$ 3,916
Intergovernmental	0	0	0	0	0	35,023	102,976
Unearned revenue	0	0	0	0	0	0	0
Accrued salaries and expenses	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	204
Total liabilities	2,780	0	0	0	0	35,023	107,096
Fund balances							
Restricted for:							
Judicial	0	0	0	0	0	0	47,689
Public safety	117,260	56,188	0	0	4,646	0	0
Housing and development	0	0	0	0	0	397,061	0
Education	0	0	101,893	0	0	0	0
Assigned to:							
Public safety	71,550	0	0	0	0	0	0
Housing and development	0	0	0	0	0	36,327	0
Subsequent year's budget	5,750	0	0	0	0	0	0
Total fund balances	194,560	56,188	101,893	0	4,646	433,388	47,689
Total liabilities and fund balances	$ 197,340	$ 56,188	$ 101,893	$ 0	$ 4,646	$ 468,411	$ 154,785

Special Revenue					Capital Projects	Total
Emergency 911	Confiscated Assets	Law Library	Grants	Emergency Services	Capital Improvements	Nonmajor Governmental Funds
$ 28,648	$ 26,408	$ 57,838	$ 243,694	$ 0	$ 0	$ 1,277,671
102,415	0	0	0	0	0	102,415
0	0	0	37,909	0	0	38,351
0	0	0	0	0	0	61,738
$ 131,063	$ 26,408	$ 57,838	$ 281,603	$ 0	$ 0	$ 1,480,175
$ 10,757	$ 0	$ 0	$ 2	$ 0	$ 0	$ 17,455
0	0	0	409	0	0	138,408
0	0	0	265,456	0	0	265,456
14,352	0	0	0	0	0	14,352
73,005	0	0	0	0	0	73,209
98,114	0	0	265,867	0	0	508,880
0	0	57,838	0	0	0	105,527
0	26,408	0	0	0	0	204,502
0	0	0	0	0	0	397,061
0	0	0	0	0	0	101,893
32,949	0	0	15,736	0	0	120,235
0	0	0	0	0	0	36,327
0	0	0	0	0	0	5,750
32,949	26,408	57,838	15,736	0	0	971,295
$ 131,063	$ 26,408	$ 57,838	$ 281,603	$ 0	$ 0	$ 1,480,175

WHITE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2013

	Special Revenue						
	Jail	Inmate Welfare	Drug Education	Senior Services	Juvenile Supervision	Hotel/Motel Tax	Enotah Judicial Circuit
REVENUES							
Taxes	$ 0	$ 0	$ 0	$ 0	$ 0	$ 669,355	$ 0
Fines, fees, and forfeitures	45,324	0	27,610	0	670	824	0
Charges for services	0	15,753	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	493,513
Interest	0	0	332	0	0	0	13
Other	0	0	0	0	0	0	300
Total revenues	45,324	15,753	27,942	0	670	670,179	493,826
EXPENDITURES							
Current							
Judicial	0	0	0	0	0	0	617,830
Public safety	74,348	7,450	0	0	1,245	0	0
Public works	0	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0	0
Housing and development	0	0	0	0	0	515,434	0
Education	0	0	54,710	0	0	0	0
Total expenditures	74,348	7,450	54,710	0	1,245	515,434	617,830
Excess (deficiency) of revenues over (under) expenditures	(29,024)	8,303	(26,768)	0	(575)	154,745	(124,004)
Other financing sources (uses)							
Transfers in	0	0	0	0	0	0	171,674
Transfers out	0	0	0	(143,645)	0	(280,780)	0
Total other financing sources (uses)	0	0	0	(143,645)	0	(280,780)	171,674
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(29,024)	8,303	(26,768)	(143,645)	(575)	(126,035)	47,670
Fund balances, July 1	223,584	47,885	128,661	143,645	5,221	559,423	19
Fund balances, June 30	$ 194,560	$ 56,188	$ 101,893	$ 0	$ 4,646	$ 433,388	$ 47,689

Special Revenue					Capital Projects	Total
Emergency 911	Confiscated Assets	Law Library	Grants	Emergency Services	Capital Improvements	Nonmajor Governmental Funds
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 669,355
0	381	24,516	0	0	0	99,325
478,852	0	0	0	0	0	494,605
0	0	0	694,125	0	0	1,187,638
159	0	111	0	0	0	615
54	0	0	0	0	0	354
479,065	381	24,627	694,125	0	0	2,451,892
0	0	20,971	0	0	0	638,801
707,546	2,941	0	303,466	0	0	1,096,996
0	0	0	101,320	0	0	101,320
0	0	0	291,253	0	0	291,253
0	0	0	0	0	0	515,434
0	0	0	0	0	0	54,710
707,546	2,941	20,971	696,039	0	0	2,698,514
(228,481)	(2,560)	3,656	(1,914)	0	0	(246,622)
165,787	0	0	2,214	0	0	339,675
0	0	0	0	(1,489,522)	(246)	(1,914,193)
165,787	0	0	2,214	(1,489,522)	(246)	(1,574,518)
(62,694)	(2,560)	3,656	300	(1,489,522)	(246)	(1,821,140)
95,643	28,968	54,182	15,436	1,489,522	246	2,792,435
$ 32,949	$ 26,408	$ 57,838	$ 15,736	$ 0	$ 0	$ 971,295

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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, 2013 and 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 7,886,760	$ 5,703,354
Certificates of deposit	641,821	640,837
Receivables (net)		
Accounts	22,467	17,371
Intergovernmental	34,655	2,153
Taxes	333,288	411,777
Prepaids	87,537	80,539
Due from other funds	78,908	54,213
Restricted Assets		
Cash and cash equivalents	90,019	57,172
Total assets	$ 9,175,455	$ 6,967,416
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 142,219	$ 103,667
Intergovernmental payable	3,526	7,432
Accrued salaries and expenses	210,921	190,382
Unearned revenue	63,596	105,415
Due to other funds	0	8,730
Other liabilities	10,115	10,115
Total liabilities	430,377	425,741
Deferred Inflows of Resources		
Unavailable revenue - property taxes	81,378	0
Fund balances		
Nonspendable:		
Prepaids	87,537	80,539
Restricted for:		
Judicial	49,711	50,392
Capital outlay	40,308	6,780
Assigned to:		
Public Safety	904,015	0
Subsequent year's budget	1,471,824	900,132
Unassigned	6,110,305	5,503,832
Total fund balances	8,663,700	6,541,675
Total liabilities, deferred inflows, and fund balances	$ 9,175,455	$ 6,967,416

WHITE COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Taxes	$ 11,949,094	$ 11,610,709
Licenses and permits	100,425	104,091
Fines, fees and forfeitures	536,964	510,139
Charges for services	819,061	832,483
Intergovernmental	208,453	161,445
Interest	81,097	61,781
Contributions	23,005	356
Other	70,413	63,925
Total revenues	13,788,512	13,344,929
EXPENDITURES		
Current		
General Government	2,444,895	2,356,957
Judicial	1,171,485	1,145,853
Public Safety	6,497,879	5,482,244
Public Works	1,261,240	1,165,915
Health and Welfare	447,096	164,200
Culture and Recreation	941,995	995,690
Housing and Development	448,277	456,590
Total Current	13,212,867	11,767,449
Debt Service		
Public Safety	0	20,618
Total Debt Service	0	20,618
Total expenditures	13,212,867	11,788,067
Excess of revenues over expenditures	575,645	1,556,862
Other financing sources (uses)		
Transfers in (out)		
Jail Fund	0	(47,300)
Drug Task Force Fund	(33,984)	(32,491)
Senior Services Fund	143,645	(111,191)
Hotel/Motel Tax Fund	280,781	141,000
Enotah Judicial Circuit Fund	(171,674)	(155,791)
Emergency 911 Fund	(165,786)	(211,810)
Grants Fund	(2,214)	9,613
Emergency Services Fund	1,489,522	0
Capital Improvements Fund	246	0
Sale of capital assets	5,844	15,580
Total other financing sources (uses)	1,546,380	(392,390)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,122,025	1,164,472
Fund balances, July 1	6,541,675	5,377,203
Fund balances, June 30	$ 8,663,700	$ 6,541,675

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2013
(with comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes				
General property taxes				
Current year levy	$ 7,412,260	$ 7,246,026	$ (166,234)	$ 8,112,025
Prior years' levies	75,000	127,673	52,673	84,241
Motor vehicle tax	670,000	798,957	128,957	636,832
Mobile home tax	60,000	66,019	6,019	85,827
Timber tax	300	254	(46)	384
Cost, penalties, and interest	108,000	190,409	82,409	181,587
Total general property taxes	8,325,560	8,429,338	103,778	9,100,896
Local option sales tax	2,000,000	2,032,778	32,778	2,075,050
Intangibles tax	75,000	150,261	75,261	122,336
Real estate transfer tax	24,000	31,537	7,537	18,785
Franchise tax	48,500	70,665	22,165	42,997
Insurance premium tax	900,000	1,037,743	137,743	0
Beer and wine tax	81,500	92,827	11,327	146,918
Occupational tax	106,800	103,945	(2,855)	103,727
Total taxes	11,561,360	11,949,094	387,734	11,610,709
Licenses and permits				
Alcohol licenses	22,900	25,654	2,754	22,904
Building permits	69,475	71,279	1,804	78,787
Other permits	1,300	3,492	2,192	2,400
Total licenses and permits	93,675	100,425	6,750	104,091
Fines, fees and forfeitures	483,900	536,964	53,064	510,139
Charges for Services				
Sheriff services	60,850	97,040	36,190	83,968
Prisoner board	80,000	51,885	(28,115)	74,600
Real estate recordings	152,000	169,089	17,089	158,052
Collection commissions	443,000	432,645	(10,355)	453,284
Other charges for services	59,100	68,402	9,302	62,579
Total charges for services	794,950	819,061	24,111	832,483
Intergovernmental	345,323	208,453	(136,870)	161,445
Interest	45,000	81,097	36,097	61,781

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2013
(with comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Contributions	$ 22,400	$ 23,005	$ 605	$ 356
Other				
Rental Income	24,850	31,840	6,990	29,391
Miscellaneous	20,405	38,573	18,168	34,534
Total other	45,255	70,413	25,158	63,925
Total revenues	$ 13,391,863	$ 13,788,512	$ 396,649	$ 13,344,929

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2013
(with comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
EXPENDITURES				
Current				
General Government				
County-Wide				
Contract services	$ 160,072	$ 147,854	$ 12,218	$ 124,515
Materials and supplies	116,800	134,320	(17,520)	128,062
Capital outlay	10,000	0	10,000	49,230
Payments to other agencies	55,070	55,065	5	51,055
	341,942	337,239	4,703	352,862
Building Maintenance				
Personal services	178,057	180,850	(2,793)	162,338
Contract services	60,684	55,525	5,159	28,098
Materials and supplies	12,200	10,217	1,983	10,322
Capital outlay	0	0	0	10,814
	250,941	246,592	4,349	211,572
Elections				
Personal services	0	1,114	(1,114)	1,509
Contract services	38,600	29,564	9,036	19,220
Materials and supplies	21,200	11,843	9,357	12,657
	59,800	42,521	17,279	33,386
Commissioners' Office				
Personal services	317,111	327,755	(10,644)	277,800
Contract services	66,318	57,990	8,328	113,154
Materials and supplies	32,230	29,493	2,737	24,638
	415,659	415,238	421	415,592
Network				
Personal services	137,486	141,705	(4,219)	131,523
Contract services	65,497	65,442	55	50,439
Materials and supplies	47,289	47,962	(673)	68,094
Capital outlay	11,960	6,304	5,656	2,382
	262,232	261,413	819	252,438
Registrars				
Personal services	37,270	38,526	(1,256)	35,647
Contract services	12,950	2,967	9,983	3,654
Materials and supplies	3,750	3,541	209	1,915
	53,970	45,034	8,936	41,216
Human Resources				
Personal services	46,245	46,288	(43)	43,730
Contract services	18,150	17,948	202	21,332
Materials and supplies	500	503	(3)	334
	64,895	64,739	156	65,396
Tax Commissioner				
Personal services	352,889	363,788	(10,899)	340,889
Contract services	20,180	15,848	4,332	11,769
Materials and supplies	71,480	63,330	8,150	62,110
	444,549	442,966	1,583	414,768

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2013
(with comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
General Government (continued)				
Tax Assessor & Board of Equalization				
Personal services	$ 382,483	$ 378,679	$ 3,804	$ 354,130
Contract services	43,359	38,632	4,727	54,250
Materials and supplies	25,207	22,617	2,590	22,812
	451,049	439,928	11,121	431,192
Finance				
Personal services	127,507	125,585	1,922	118,701
Contract services	5,800	5,743	57	3,189
Materials and supplies	17,827	17,897	(70)	16,645
	151,134	149,225	1,909	138,535
Total General Government	2,496,171	2,444,895	51,276	2,356,957
Judicial				
Clerk of Superior Court				
Personal services	315,411	314,849	562	273,031
Contract services	20,810	11,128	9,682	9,521
Materials and supplies	51,350	41,020	10,330	34,086
Capital outlay	1,000	0	1,000	0
	388,571	366,997	21,574	316,638
Clerk of Magistrate Court				
Personal services	43,635	44,679	(1,044)	41,257
Contract services	795	419	376	412
Materials and supplies	2,400	1,943	457	3,013
	46,830	47,041	(211)	44,682
Clerk of Juvenile Court				
Personal services	5,026	5,674	(648)	5,307
Contract services	740	0	740	0
Materials and supplies	0	0	0	629
	5,766	5,674	92	5,936
District Attorney				
Contract services	2,800	1,305	1,495	1,661
Materials and supplies	600	0	600	211
	3,400	1,305	2,095	1,872
Magistrate Court				
Personal services	203,592	204,047	(455)	196,136
Contract services	14,519	12,063	2,456	11,290
Materials and supplies	6,500	6,731	(231)	7,719
	224,611	222,841	1,770	215,145
Probate Court				
Personal services	206,945	207,461	(516)	193,730
Contract services	60,350	56,369	3,981	29,396
Materials and supplies	8,600	6,786	1,814	8,268
	275,895	270,616	5,279	231,394
Juvenile Court				
Contract services	83,435	82,122	1,313	93,574
Payments to other agencies	0	0	0	6,500
	83,435	82,122	1,313	100,074

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2013
(with comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
Judicial (continued)				
Public Defender				
Materials and supplies	$ 140	$ 131	$ 9	$ 820
Payments to other agencies	93,036	92,959	77	104,154
	93,176	93,090	86	104,974
Drug Court				
Payments to other agencies	0	0	0	18,927
Superior Court				
Personal services	12,953	2,337	10,616	4,224
Contract services	92,534	79,462	13,072	101,690
Materials and supplies	450	0	450	297
	105,937	81,799	24,138	106,211
Total Judicial	1,227,621	1,171,485	56,136	1,145,853
Public Safety				
Animal Control				
Personal services	118,004	124,822	(6,818)	119,538
Contract services	25,953	15,070	10,883	14,233
Materials and supplies	38,870	28,493	10,377	32,800
Capital outlay	41,175	3,000	38,175	0
	224,002	171,385	52,617	166,571
Coroner				
Personal services	24,810	25,177	(367)	22,359
Contract services	13,889	13,225	664	10,704
Materials and supplies	3,636	3,728	(92)	4,057
	42,335	42,130	205	37,120
Emergency Management Agency				
Personal services	109,770	118,778	(9,008)	0
Contract services	8,133	11,047	(2,914)	0
Materials and supplies	12,752	39,328	(26,576)	0
Capital outlay	89,162	47,653	41,509	0
	219,817	216,806	3,011	0
Fire				
Personal services	262,817	218,682	44,135	0
Contract services	181,768	134,842	46,926	0
Materials and supplies	151,071	116,656	34,415	0
Capital outlay	46,495	103,827	(57,332)	0
Payments to other agencies	11,500	11,500	0	0
	653,651	585,507	68,144	0
Sheriff				
Personal services	2,276,770	2,199,062	77,708	2,137,122
Contract services	136,581	131,934	4,647	137,658
Materials and supplies	250,300	229,773	20,527	220,071
Capital outlay	202,287	176,129	26,158	87,528
	2,865,938	2,736,898	129,040	2,582,379

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2013
(with comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
Public Safety (continued)				
Detention Center				
Personal services	$ 1,511,792	$ 1,390,920	$ 120,872	$ 1,067,440
Contract services	415,365	406,595	8,770	707,125
Materials and supplies	131,900	147,638	(15,738)	116,609
	2,059,057	1,945,153	113,904	1,891,174
Emergency Medical Services				
Payments to other agencies	800,000	800,000	0	800,000
Meth Task Force				
Payments to other agencies	0	0	0	5,000
Total Public Safety	6,864,800	6,497,879	366,921	5,482,244
Public Works				
Road Department				
Personal services	896,541	821,228	75,313	722,446
Contract services	74,921	76,716	(1,795)	76,137
Materials and supplies	467,210	360,942	106,268	367,332
Capital outlay	2,354	2,354	0	0
Total Public Works	1,441,026	1,261,240	179,786	1,165,915
Health and Welfare				
Senior Services				
Personal services	170,851	167,718	3,133	0
Contract services	8,200	4,618	3,582	0
Materials and supplies	162,386	90,422	71,964	0
Capital outlay	5,000	5,057	(57)	0
	346,437	267,815	78,622	0
DFACS				
Payments to other agencies	39,281	39,281	0	39,200
White County Health Department				
Payments to other agencies	140,000	140,000	0	125,000
Total Health and Welfare	525,718	447,096	78,622	164,200
Culture & Recreation				
Libraries				
Personal services	187,535	187,250	285	176,429
Contract services	1,900	1,546	354	1,516
Materials and supplies	0	50	(50)	75
Payments to other agencies	73,023	73,023	0	70,923
	262,458	261,869	589	248,943
Park & Recreation				
Contract services	678,910	680,126	(1,216)	738,497
Capital outlay	0	0	0	8,250
	678,910	680,126	(1,216)	746,747
Total Culture & Recreation	941,368	941,995	(627)	995,690

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2013
(with comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
Housing & Development				
Extension Service				
Personal services	$ 17,000	$ 17,000	$ 0	$ 17,000
Contract services	13,587	11,887	1,700	12,499
Materials and supplies	2,600	2,769	(169)	3,892
	33,187	31,656	1,531	33,391
Soil Conservation				
Personal services	44,067	41,720	2,347	42,229
Contract services	388	415	(27)	407
Materials and supplies	25	25	0	562
	44,480	42,160	2,320	43,198
Forestry				
Payments to other agencies	10,207	10,207	0	10,207
Economic Development				
Personal services	95,164	95,252	(88)	92,978
Contract services	1,600	1,966	(366)	800
Materials and supplies	700	0	700	250
Payments to other agencies	14,000	6,726	7,274	7,529
	111,464	103,944	7,520	101,557
Building Inspection				
Personal services	93,170	92,501	669	99,619
Contract services	9,950	5,770	4,180	12,807
Materials and supplies	5,100	3,851	1,249	6,516
	108,220	102,122	6,098	118,942
Planning				
Personal services	67,233	59,105	8,128	61,708
Contract services	15,365	9,703	5,662	9,531
Materials and supplies	1,550	1,552	(2)	3,155
	84,148	70,360	13,788	74,394
Code Enforcement				
Personal services	24,480	15,666	8,814	0
Contract services	1,100	644	456	0
Materials and supplies	1,100	328	772	0
	26,680	16,638	10,042	0
GIS				
Personal services	70,029	68,851	1,178	68,323
Contract services	3,307	1,300	2,007	2,288
Materials and supplies	1,700	1,039	661	4,290
	75,036	71,190	3,846	74,901
Total Housing & Development	493,422	448,277	45,145	456,590
Total Current	13,990,126	13,212,867	777,259	11,767,449

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2013
(with comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
Debt Service				
Public Safety				
Sheriff	$ 0	$ 0	$ 0	$ 20,618
Total Debt Service	0	0	0	20,618
Total Expenditures	$ 13,990,126	$ 13,212,867	$ 777,259	$ 11,788,067

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SPECIAL REVENUE FUNDS

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

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 Drug Task Force.

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

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.

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

WHITE COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 196,934	$ 224,754
Intergovernmental receivable	406	611
Total assets	$ 197,340	$ 225,365
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 2,780	$ 1,781
Fund balances		
Restricted for public safety	117,260	146,284
Assigned to public safety	71,550	20,800
Assigned to subsequent year's budget	5,750	56,500
Total fund balances	194,560	223,584
Total liabilities and fund balances	$ 197,340	$ 225,365

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, 2013
(With comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 34,000	$ 45,324	$ 11,324	$ 47,187
Interest	0	0	0	552
Total revenues	34,000	45,324	11,324	47,739
EXPENDITURES				
Current				
Public Safety				
Contract services	58,000	43,142	14,858	22,723
Materials and supplies	32,500	31,206	1,294	19,121
Total expenditures	90,500	74,348	16,152	41,844
Excess (deficiency) of revenues over (under) expenditures	(56,500)	(29,024)	27,476	5,895
Other financing sources (uses)				
Transfers in (out)				
General Fund	0	0	0	47,300
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(56,500)	(29,024)	27,476	53,195
Fund balances, July 1	56,500	223,584	167,084	170,389
Fund balances, June 30	$ 0	$ 194,560	$ 194,560	$ 223,584

WHITE COUNTY, GEORGIA
INMATE WELFARE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 56,188	$ 47,885
Total assets	$ 56,188	$ 47,885
LIABILITIES AND FUND BALANCES		
Liabilities		
Fund balances		
Restricted for public safety	$ 56,188	$ 47,885
Total liabilities and fund balances	$ 56,188	$ 47,885

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, 2013
(With comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 40,000	$ 15,753	$ (24,247)	$ 57,435
Total revenues	40,000	15,753	(24,247)	57,435
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	40,000	7,450	32,550	38,001
Total expenditures	40,000	7,450	32,550	38,001
Excess (deficiency) of revenues over (under) expenditures	0	8,303	8,303	19,434
Fund balances, July 1	0	47,885	47,885	28,451
Fund balances, June 30	$ 0	$ 56,188	$ 56,188	$ 47,885

WHITE COUNTY, GEORGIA
DRUG EDUCATION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 101,857	$ 128,650
Intergovernmental receivable	36	11
Total assets	$ 101,893	$ 128,661
LIABILITIES AND FUND BALANCES		
Liabilities		
Fund balances		
Restricted for education	$ 101,893	$ 128,661
Total liabilities and fund balances	$ 101,893	$ 128,661

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, 2013
(With comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 20,000	$ 27,610	$ 7,610	$ 31,826
Interest	200	332	132	278
Total revenues	20,200	27,942	7,742	32,104
EXPENDITURES				
Current				
Education				
Drug education	12,000	8,210	3,790	7,352
Drug court	70,410	46,500	23,910	17,000
Total expenditures	82,410	54,710	27,700	24,352
Excess (deficiency) of revenues over (under) expenditures	(62,210)	(26,768)	35,442	7,752
Fund balance, July 1	62,210	128,661	66,451	120,909
Fund balances, June 30	$ 0	$ 101,893	$ 101,893	$ 128,661

WHITE COUNTY, GEORGIA
DRUG TASK FORCE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 314,014	$ 360,528
Intergovernmental receivable	56,519	34,412
Total assets	$ 370,533	$ 394,940
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 3,274	$ 26,162
Intergovernmental payable	10,936	9,386
Accrued salaries and expenses	4,593	4,459
Due to other funds	3,719	2,114
Due to others	44,229	6,633
Total liabilities	66,751	48,754
Fund balances		
Restricted for public safety	303,782	346,186
Total liabilities and fund balances	$ 370,533	$ 394,940

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, 2013
(With comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees & forfeitures	$ 0	$ 5,954	$ 5,954	$ 170,758
Intergovernmental	291,201	308,731	17,530	286,722
Interest	0	166	166	152
Other	0	3,391	3,391	860
Total revenues	291,201	318,242	27,041	458,492
EXPENDITURES				
Current				
Public Safety				
Personal services	325,185	291,040	34,145	273,147
Contract services	54,300	45,640	8,660	39,875
Materials and supplies	140,850	70,410	70,440	86,529
Capital outlay	30,000	0	30,000	38,371
Total expenditures	550,335	407,090	143,245	437,922
Excess (deficiency) of revenues over (under) expenditures	(259,134)	(88,848)	170,286	20,570
Other financing sources (uses)				
Transfers in (out)				
General Fund	259,134	33,983	(225,151)	32,491
Sale of capital assets	0	12,461	12,461	6,600
Total other financing sources (uses)	259,134	46,444	(212,690)	39,091
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(42,404)	(42,404)	59,661
Fund balance, July 1	0	346,186	346,186	286,525
Fund balances, June 30	$ 0	$ 303,782	$ 303,782	$ 346,186

WHITE COUNTY, GEORGIA
SENIOR SERVICES SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 0	$ 105,793
Intergovernmental receivable	0	6,104
Restricted assets		
Cash and cash equivalents	0	52,099
Total assets	$ 0	$ 163,996
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 0	$ 15,485
Accrued salaries	0	4,866
Total liabilities	0	20,351
Fund balances		
Restricted for capital outlay	0	52,099
Assigned to health and welfare	0	43,391
Assigned to subsequent year's budget	0	48,155
Total fund balances	0	143,645
Total liabilities and fund balances	$ 0	$ 163,996

WHITE COUNTY, GEORGIA
SENIOR SERVICES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2013
(With comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 0	$ 0	$ 0	$ 135,306
Interest	0	0	0	313
Contributions	0	0	0	21,684
Total revenues	0	0	0	157,303
EXPENDITURES				
Current				
Health and Welfare				
Personal services	0	0	0	157,363
Contract services	0	0	0	7,017
Delivered Meals	0	0	0	85,029
Materials and supplies	0	0	0	25,490
Total expenditures	0	0	0	274,899
Excess (deficiency) of revenues over (under) expenditures	0	0	0	(117,596)
Other financing sources (uses)				
Transfers in (out)				
General Fund	(143,645)	(143,645)	0	111,191
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(143,645)	(143,645)	0	(6,405)
Fund balance, July 1	143,645	143,645	0	150,050
Fund balances, June 30	$ 0	$ 0	$ 0	$ 143,645

WHITE COUNTY, GEORGIA
JUVENILE SUPERVISION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 4,646	$ 5,221
Total assets	$ 4,646	$ 5,221
LIABILITIES AND FUND BALANCES		
Liabilities		
Fund balances		
Restricted for public safety	$ 4,646	$ 5,221
Total liabilities and fund balances	$ 4,646	$ 5,221

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, 2013
(With comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 800	$ 670	$ (130)	$ 1,000
Interest	0	0	0	15
Total revenues	800	670	(130)	1,015
EXPENDITURES				
Current				
Public Safety				
Contract services	1,300	1,245	55	180
Total expenditures	1,300	1,245	55	180
Excess (deficiency) of revenues over (under) expenditures	(500)	(575)	(75)	835
Fund balance, July 1	500	5,221	4,721	4,386
Fund balances, June 30	$ 0	$ 4,646	$ 4,646	$ 5,221

WHITE COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 406,673	$ 522,404
Taxes receivable	61,738	72,188
Total assets	$ 468,411	$ 594,592
LIABILITIES AND FUND BALANCES		
Liabilities		
Intergovernmental payable	$ 35,023	$ 35,169
Fund balances		
Restricted for housing and development	397,061	297,907
Assigned to housing and development	36,327	108,941
Assigned to subsequent year's budget	0	152,575
Total fund balances	433,388	559,423
Total liabilities and fund balances	$ 468,411	$ 594,592

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, 2013
(With comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Hotel/motel taxes	$ 601,081	$ 669,355	$ 68,274	$ 682,042
Fees	7,361	824	(6,537)	0
Interest	175	0	(175)	2,120
Total revenues	608,617	670,179	61,562	684,162
EXPENDITURES				
Current				
Housing and Development				
Contract services	0	0	0	270
Capital outlay	7,220	7,220	0	0
Payments to other agencies	448,972	508,214	(59,242)	501,456
Total expenditures	456,192	515,434	(59,242)	501,726
Excess (deficiency) of revenues over (under) expenditures	152,425	154,745	2,320	182,436
Other financing sources (uses)				
Transfers in (out)				
General Fund	(305,000)	(280,780)	24,220	(141,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(152,575)	(126,035)	26,540	41,436
Fund balances, July 1	152,575	559,423	406,848	517,987
Fund balances, June 30	$ 0	$ 433,388	$ 433,388	$ 559,423

WHITE COUNTY, GEORGIA
ENOTAH JUDICIAL CIRCUIT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 154,785	$ 3,108
Accounts receivable	0	19
Intergovernmental receivable	0	24,093
Due from other funds	0	8,730
Total assets	$ 154,785	$ 35,950
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 3,916	$ 1,835
Intergovernmental payable	102,976	32,423
Accrued salaries and expenses	0	1,673
Due to other funds	204	0
Total liabilities	107,096	35,931
Fund balances		
Restricted for judicial	47,689	19
Total liabilities and fund balances	$ 154,785	$ 35,950

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, 2013
(With comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 493,513	$ 493,513	$ 0	$ 441,355
Interest	100	13	(87)	86
Other	200	300	100	132
Total revenues	493,813	493,826	13	441,573
EXPENDITURES				
Current				
Judicial				
Personal service	597,695	524,838	72,857	589,066
Contract services	38,492	50,232	(11,740)	38,106
Materials and supplies	29,300	42,760	(13,460)	37,358
Total expenditures	665,487	617,830	47,657	664,530
Excess (deficiency) of revenues over (under) expenditures	(171,674)	(124,004)	47,670	(222,957)
Other financing sources (uses)				
Transfers in (out)				
General Fund	171,674	171,674	0	155,791
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	47,670	47,670	(67,166)
Fund balance, July 1	0	19	19	67,185
Fund balances, June 30	$ 0	$ 47,689	$ 47,689	$ 19

WHITE COUNTY, GEORGIA
EMERGENCY 911 SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 28,648	$ 23,489
Accounts receivable	102,415	104,306
Total assets	$ 131,063	$ 127,795
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 10,757	$ 13,487
Accrued salaries	14,352	14,026
Due to other funds	73,005	4,639
Total liabilities	98,114	32,152
Fund balances		
Assigned to public safety	32,949	10,917
Assigned to subsequent year's budget	0	84,726
Total fund balances	32,949	95,643
Total liabilities and fund balances	$ 131,063	$ 127,795

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, 2013
(With comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 534,000	$ 478,852	$ (55,148)	$ 463,780
Interest	150	159	9	34
Other	150	54	(96)	4,597
Total revenues	534,300	479,065	(55,235)	468,411
EXPENDITURES				
Current				
Public Safety				
Personal services	544,227	529,700	14,527	477,129
Contract services	72,715	71,355	1,360	43,085
Materials and supplies	107,870	106,491	1,379	150,923
Capital outlay	60,000	0	60,000	41,511
Total expenditures	784,812	707,546	77,266	712,648
Excess (deficiency) of revenues over (under) expenditures	(250,512)	(228,481)	22,031	(244,237)
Other financing sources (uses)				
Transfers in (out)				
General Fund	0	124,340	124,339	211,810
Emergency Services Fund	165,786	41,447	(124,339)	0
Total other financing sources (uses)	165,786	165,787	0	211,810
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(84,726)	(62,694)	22,031	(32,427)
Fund balance, July 1	84,726	95,643	10,917	128,070
Fund balances, June 30	$ 0	$ 32,949	$ 32,948	$ 95,643

WHITE COUNTY, GEORGIA
CONFISCATED ASSETS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 26,408	$ 28,968
Total assets	$ 26,408	$ 28,968
LIABILITIES AND FUND BALANCES		
Liabilities		
Fund balances		
Restricted for public safety	$ 26,408	$ 28,968
Total liabilities and fund balances	$ 26,408	$ 28,968

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, 2013
(With comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 7,500	$ 381	$ (7,119)	$ 4,979
Total revenues	7,500	381	(7,119)	4,979
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	20,000	2,941	17,059	3,439
Total expenditures	20,000	2,941	17,059	3,439
Excess (deficiency) of revenues over (under) expenditures	(12,500)	(2,560)	9,940	1,540
Fund balance, July 1	12,500	28,968	(16,468)	27,428
Fund balances, June 30	$ 0	$ 26,408	$ 26,408	$ 28,968

WHITE COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

ASSETS	**2013**	**2012**
Cash and cash equivalents	$ 57,838	$ 54,182
Total assets	$ 57,838	$ 54,182
LIABILITIES AND FUND BALANCES		
Liabilities		
Fund balances		
Restricted for judicial	$ 57,838	$ 54,182
Total liabilities and fund balances	$ 57,838	$ 54,182

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, 2013
(With comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
REVENUES	**Final Budget**	**Actual**	**Variance**	**Actual**
Fines and forfeitures	$ 18,500	$ 24,516	$ 6,016	$ 21,291
Interest	70	111	41	93
Total revenues	18,570	24,627	6,057	21,384
EXPENDITURES				
Current				
Judicial				
Materials and supplies	18,570	20,971	(2,401)	19,297
Total expenditures	18,570	20,971	(2,401)	19,297
Excess (deficiency) of revenues over (under) expenditures	0	3,656	3,656	2,087
Fund balance, July 1	0	54,182	54,182	52,095
Fund balances, June 30	$ 0	$ 57,838	$ 57,838	$ 54,182

WHITE COUNTY, GEORGIA
GRANTS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 243,694	$ 0
Intergovernmental receivable	37,909	94,826
Total assets	$ 281,603	$ 94,826
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 2	$ 5,299
Intergovernmental	409	3,269
Unearned revenue	265,456	0
Retainage	0	23,663
Due to other funds	0	47,159
Total liabilities	265,867	79,390
Fund balances		
Assigned to public safety	15,736	15,436
Total liabilities and fund balances	$ 281,603	$ 94,826

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, 2013
(With comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 959,131	$ 694,125	$ (265,006)	$ 274,596
Total revenues	959,131	694,125	(265,006)	274,596
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	194,012	193,712	300	46,333
Capital outlay	109,754	109,754	0	0
Public Works				
Contract services	366,776	101,320	265,456	212,166
Health and Welfare				
Contract services	2,214	2,214	(0)	597
Capital outlay	282,000	282,000	0	0
Payments to other agencies	6,589	7,039	(450)	8,679
Total expenditures	961,345	696,039	265,306	267,775
Excess (deficiency) of revenues over (under) expenditures	(2,214)	(1,914)	300	6,821
Other financing sources (uses)				
Transfers in (out)				
General Fund	2,214	2,214	0	(9,613)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	300	300	(2,792)
Fund balance, July 1	0	15,436	15,436	18,228
Fund balances, June 30	$ 0	$ 15,736	$ 15,736	$ 15,436

WHITE COUNTY, GEORGIA
EMERGENCY SERVICES SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 0	$ 1,509,079
Total assets	$ 0	$ 1,509,079
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 0	$ 6,307
Intergovernmental payable	0	132
Accrued salaries	0	9,298
Deferred revenue	0	3,820
Total liabilities	0	19,557
Fund balances		
Committed to public safety	0	1,489,522
Total liabilities and fund balances	$ 0	$ 1,509,079

WHITE COUNTY, GEORGIA
EMERGENCY SERVICES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2013
(With comparative actual amounts for the fiscal year ended June 30, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes	$ 0	$ 0	$ 0	$ 971,382
Intergovernmental	0	0	0	5,983
Interest	0	0	0	4,956
Other	0	0	0	52,011
Total revenues	0	0	0	1,034,332
EXPENDITURES				
Current				
Public Safety				
Personal services	0	0	0	350,217
Contract services	0	0	0	278,190
Materials and supplies	0	0	0	116,483
Capital outlay	0	0	0	34,061
Payments to other agencies	0	0	0	11,500
Total expenditures	0	0	0	790,451
Excess (deficiency) of revenues over (under) expenditures	0	0	0	243,881
Other financing sources (uses)				
Transfers in (out)				
General Fund	(1,489,522)	(1,489,522)	0	0
Sale of capital assets	0	0	0	5,600
Total other financing sources (uses)	(1,489,522)	(1,489,522)	0	5,600
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,489,522)	(1,489,522)	0	249,481
Fund balance, July 1	1,489,522	1,489,522	0	1,240,041
Fund balances, June 30	$ 0	$ 0	$ 0	$ 1,489,522

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CAPITAL PROJECTS FUNDS

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

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

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

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.

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

WHITE COUNTY, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 0	$ 0
Total assets	$ 0	$ 0
LIABILITIES AND FUND BALANCES		
Liabilities		
Fund balances		
Restricted for capital outlay	$ 0	$ 0
Total liabilities and fund balances	$ 0	$ 0

WHITE COUNTY, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Interest	$ 0	$ 0
Total revenues	0	0
EXPENDITURES		
Capital Outlay		
Public Works		
Roads and Bridges	0	1,616
Total expenditures	0	1,616
Excess (deficiency) of revenues over (under) expenditures	0	(1,616)
Fund balances, July 1	0	1,616
Fund balances, June 30	$ 0	$ 0

WHITE COUNTY, GEORGIA
2004 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

ASSETS	**2013**	**2012**
Cash and cash equivalents	$ 0	$ 0
Total assets	$ 0	$ 0
LIABILITIES AND FUND BALANCES		
Liabilities		
Accrued salaries	$ 0	$ 0
Fund balances		
Restricted for capital outlay	0	0
Total liabilities and fund balances	$ 0	$ 0

WHITE COUNTY, GEORGIA
2004 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2013 and 2012

REVENUES	**2013**	**2012**
Interest	$ 0	$ 1
Total revenues	0	1
EXPENDITURES		
Capital Outlay		
Public Works		
Roads and Bridges	0	8,219
Total expenditures	0	8,219
Excess (deficiency) of revenues over (under) expenditures	0	(8,218)
Fund balances, July 1	0	8,218
Fund balances, June 30	$ 0	$ 0

WHITE COUNTY, GEORGIA
2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 186,565	$ 1,040,429
Taxes receivable	354,360	375,516
Restricted cash and cash equivalents	1,156,920	1,351,863
Total assets	$ 1,697,845	$ 2,767,808
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 5,614	$ 798,678
Intergovernmental	92,134	97,634
Accrued salaries and expenses	0	108
Advances from other funds	5,607,882	6,392,159
Liabilities payable from restricted assets		
Advances from other funds	1,156,920	1,351,863
Total liabilities	6,862,550	8,640,442
Fund balances		
Unassigned	(5,164,705)	(5,872,634)
Total liabilities and fund balances	$ 1,697,845	$ 2,767,808

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, 2013 and 2012

REVENUES	**2013**	**2012**
Taxes	$ 3,387,467	$ 3,458,346
Interest	3,582	13,111
Total revenues	3,391,049	3,471,457
EXPENDITURES		
Capital Outlay		
General Government		
Commissioners' Office	56,908	44,952
Judicial		
Public Defender	0	398
Public Safety		
Animal Shelter	45,410	35,997
Fire	4,740	0
Detention Center	215,582	6,411,463
Public Works		
Roads and Bridges	1,093,972	992,688
Health and Welfare		
Senior Center	338,714	0
Public Health	840	20,827
Culture and Recreation		
Park and Recreation	11,094	0
Intergovernmental	885,492	972,300
Debt Service		
Principal	26,842	0
Interest	3,526	0
Total expenditures	2,683,120	8,478,625
Excess (deficiency) of revenues over (under) expenditures	707,929	(5,007,168)
Other financing sources (uses)		
Transfers in (out)		
Solid Waste Fund	0	(11,755)
Sale of capital assets	0	332,242
Issuance of capital leases	0	140,178
Total other financing sources (uses)	0	460,665
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	707,929	(4,546,503)
Fund balances, July 1	(5,872,634)	(1,326,131)
Fund balances, June 30	$ (5,164,705)	$ (5,872,634)

WHITE COUNTY, GEORGIA
CAPITAL IMPROVEMENTS CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

ASSETS	**2013**	**2012**
Cash and cash equivalents	$ 0	$ 246
Total assets	$ 0	$ 246
LIABILITIES AND FUND BALANCES		
Liabilities		
Fund balances		
Assigned to capital outlay	$ 0	$ 246
Total liabilities and fund balances	$ 0	$ 246

WHITE COUNTY, GEORGIA
CAPITAL IMPROVEMENTS CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2013 and 2012

REVENUES	**2013**	**2012**
Interest	$ 0	$ 1
EXPENDITURES		
Excess (deficiency) of revenues over (under) expenditures	0	1
Other financing sources (uses)		
Transfers in (out)		
General Fund	(246)	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(246)	1
Fund balances, July 1	246	245
Fund balances, June 30	$ 0	$ 246

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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, 2013 and 2012

	2013	2012
ASSETS		
Current assets		
Cash and cash equivalents	$ 318,099	$ 334,956
Certificates of deposit	201,613	201,082
Accounts receivable	442	2,156
Total current assets	520,154	538,194
Capital assets		
Land	84,361	84,361
Land improvements	8,950	8,950
Buildings	721,332	721,332
Equipment	65,011	65,011
Accumulated depreciation	(266,534)	(249,151)
Total capital assets (net of accumulated depreciation)	613,120	630,503
Total assets	1,133,274	1,168,697
LIABILITIES		
Current liabilities		
Accounts payable	8,030	10,437
Intergovernmental payable	29	29
Accrued salaries	882	826
Due to other funds	1,980	301
Post-closure care	32,780	12,905
Total current liabilities	43,701	24,498
Long-term liabilities		
Post-closure care	541,938	581,688
Total long-term liabilities	541,938	581,688
Total liabilities	585,639	606,186
NET POSITION		
Investment in capital assets	613,120	630,503
Unrestricted	(65,485)	(67,992)
Total net position	$ 547,635	$ 562,511

WHITE COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the fiscal years ended June 30, 2013 and 2012

	2013	2012
OPERATING REVENUES		
Charges for sales and services		
Sanitation fees	$ 46,640	$ 26,127
Recycling fees	0	2,615
Total operating revenues	46,640	28,742
OPERATING EXPENSES		
Costs of sales and services	21,217	14,620
Personal services	24,360	19,752
Depreciation	17,383	15,646
Total operating expenses	62,960	50,018
Operating income (loss)	(16,320)	(21,276)
Non-operating revenues (expenses)		
Interest revenue	1,444	2,074
Net income (loss) before transfers	(14,876)	(19,202)
Transfers in (out)		
2008 SPLOST Fund	0	11,755
Change in net position	(14,876)	(7,447)
Net position, July 1	562,511	569,958
Net position, June 30	$ 547,635	$ 562,511

WHITE COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2013 and 2012

	2013	2012
Cash flows from operating activities:		
Receipts from customers	$ 48,354	$ 28,422
Payments to suppliers	(43,499)	(22,133)
Payments to employees	(24,304)	(19,216)
Net cash used by operating activities	(19,449)	(12,927)
Cash flows from non-capital financing activities:		
Receipts from other funds	1,679	301
Cash flows from capital and related financing activities:		
Receipts from other funds	0	11,755
Acquisition of capital assets	0	(183,709)
Net cash used by capital and related financing activities	0	(171,954)
Cash flows from investing activities:		
Interest received	1,444	2,074
Proceeds from investment maturities	200,965	199,965
Purchases of investments	(201,496)	(201,082)
Net cash provided by investing activities	913	957
Net increase (decrease) in cash and cash equivalents	(16,857)	(183,623)
Cash and cash equivalents, July 1	334,956	518,579
Cash and cash equivalents, June 30	$ 318,099	$ 334,956
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ (16,320)	$ (21,276)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	17,383	15,646
(Increase) decrease in accounts receivable	1,714	(320)
Increase (decrease) in accounts payable	(2,407)	5,363
Increase (decrease) in intergovernmental payable	0	29
Increase (decrease) in accrued salaries	56	536
Increase (decrease) in accrued liabilities	(19,875)	(12,905)
Total adjustments	(3,129)	8,349
Net cash provided (used) by operating activities	$ (19,449)	$ (12,927)

WHITE COUNTY, GEORGIA
INDUSTRIAL BUILDING ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
June 30, 2013 and 2012

	2013	2012
ASSETS		
Current assets		
Restricted cash and cash equivalents	$ 95,495	$ 24
Other assets		
Advances to other funds	6,764,802	7,744,022
Total assets	6,860,297	7,744,046
LIABILITIES		
Current liabilities		
Interest payable	95,494	104,244
Bonds payable	799,505	874,976
Total current liabilities	894,999	979,220
Current liabilities payable from restricted assets		
Bonds payable	95,495	24
Noncurrent liabilities		
Bonds payable	5,903,964	6,804,190
Total liabilities	6,894,458	7,783,434
NET POSITION		
Unrestricted	(34,161)	(39,388)
Total net position	$ (34,161)	$ (39,388)

WHITE COUNTY, GEORGIA
INDUSTRIAL BUILDING ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the fiscal years ended June 30, 2013 and 2012

	2013	2012
OPERATING EXPENSES		
Costs of sales and services	$ 0	$ 0
Total operating expenses	0	0
Operating income (loss)	0	0
Non-operating revenues (expenses)		
Interest revenue	204,964	222,314
Interest expense	(199,737)	(217,088)
Amortization	0	0
Total non-operating revenues (expenses)	5,227	5,226
Change in net position	5,227	5,226
Net position, July 1 (original)	(39,388)	69,143
Prior period adjustment	0	(113,757)
Net position, July 1 (restated)	(39,388)	(44,614)
Net position, June 30	$ (34,161)	$ (39,388)

WHITE COUNTY, GEORGIA
INDUSTRIAL BUILDING ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2013 and 2012

	2013	2012
Cash flows from non-capital financing activities:		
Receipts from other funds	$ 979,220	$ 868,600
Principal payments - bonds payable	(875,000)	(860,000)
Interest paid	(208,487)	(225,688)
Net cash provided (used) by non-capital financing activities	(104,267)	(217,088)
Cash flows from investing activities		
Interest received	199,738	217,089
Net increase (decrease) in cash and cash equivalents	95,471	1
Cash and cash equivalents, July 1	24	23
Cash and cash equivalents, June 30	$ 95,495	$ 24
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ 0	$ 0

WHITE COUNTY, GEORGIA
DEVELOPMENT AUTHORITY
COMPARATIVE STATEMENTS OF NET POSITION
June 30, 2013 and 2012

	2013	2012
ASSETS		
Current assets		
Cash and cash equivalents	$ 26,655	$ 30,210
Total assets	26,655	30,210
NET POSITION		
Unrestricted	26,655	30,210
Total net position	$ 26,655	$ 30,210

WHITE COUNTY, GEORGIA
DEVELOPMENT AUTHORITY
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the fiscal years ended June 30, 2013 and 2012

	2013	2012
OPERATING EXPENSES		
Contract services	$ 13,929	$ 19,921
Materials and supplies	943	230
Total operating expenses	14,872	20,151
Operating income (loss)	(14,872)	(20,151)
Non-operating revenues (expenses)		
Intergovernmental revenue	11,187	15,000
Interest revenue	130	89
Total non-operating revenues (expenses)	11,317	15,089
Change in net position	(3,555)	(5,062)
Net position, July 1	30,210	35,272
Net position, June 30	$ 26,655	$ 30,210

WHITE COUNTY, GEORGIA
DEVELOPMENT AUTHORITY
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2013 and 2012

	2013	2012
Cash flows from operating activities:		
Payments to suppliers	$ (14,872)	$ (20,151)
Cash flows from non-capital financing activities:		
Receipts from other governments	11,187	15,000
Cash flows from investing activities:		
Interest received	130	89
Net increase (decrease) in cash and cash equivalents	(3,555)	(5,062)
Cash and cash equivalents, July 1	30,210	35,272
Cash and cash equivalents, June 30	$ 26,655	$ 30,210
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ (14,872)	$ (20,151)

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, 2013

	Tax Commissioner	Magistrate Court
ASSETS		
Cash	$ 267,219	$ 11,221
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other agencies	$ 267,219	$ 11,221

Probate Court	Clerk of Superior Court	Sheriff Department	Totals
$ 10,811	$ 365,403	$ 22,818	$ 677,472
$ 10,811	$ 365,403	$ 22,818	$ 677,472

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WHITE COUNTY, GEORGIA
AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the fiscal year ended June 30, 2013

	Balance July 1	Additions	Deletions	Balance June 30
TAX COMMISSIONER				
ASSETS				
Cash	$ 90,915	$ 27,421,388	$ 27,245,084	$ 267,219
LIABILITIES				
Due to others	$ 90,915	$ 27,421,388	$ 27,245,084	$ 267,219
MAGISTRATE COURT				
ASSETS				
Cash	$ 8,049	$ 181,183	$ 178,011	$ 11,221
LIABILITIES				
Due to others	$ 8,049	$ 181,183	$ 178,011	$ 11,221
PROBATE COURT				
ASSETS				
Cash	$ 8,071	$ 436,842	$ 434,102	$ 10,811
LIABILITIES				
Due to others	$ 8,071	$ 436,842	$ 434,102	$ 10,811
CLERK OF SUPERIOR COURT				
ASSETS				
Cash	$ 429,455	$ 1,228,012	$ 1,292,064	$ 365,403
LIABILITIES				
Due to others	$ 429,455	$ 1,228,012	$ 1,292,064	$ 365,403
SHERIFF DEPARTMENT				
ASSETS				
Cash	$ 29,256	$ 218,862	$ 225,300	$ 22,818
LIABILITIES				
Due to others	$ 29,256	$ 218,862	$ 225,300	$ 22,818
TOTALS				
ALL AGENCY FUNDS				
ASSETS				
Cash	$ 565,746	$ 29,486,287	$ 29,374,561	$ 677,472
LIABILITIES				
Due to others	$ 565,746	$ 29,486,287	$ 29,374,561	$ 677,472

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Part III

Statistical Section

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

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

Financial Trends

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

	Exhibit	Page(s)
Net Position by Component	H-1	120-121
Changes in Net Position	H-2	122-125
Governmental Activities Tax Revenues by Source	H-3	126
Fund Balances of Governmental Funds	H-4	127-128
Changes in Fund Balances of Governmental Funds	H-5	129-130
General Government Tax Revenues by Source	H-6	131

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	132-133
Property Tax Rates (Direct and Overlapping Governments)	H-8	134-135
Principal Taxpayers	H-9	136
Property Tax Levies and Collections	H-10	137-138

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	139
Direct and Overlapping Governmental Activities Debt	H-12	140
Legal Debt Margin Information	H-13	141-142

Demographic and Economic Information

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

Demographic and Economic Statistics	H-14	143
Principal Employers	H-15	144

Operating Information

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

Full-Time Equivalent County Government Employees by Function	H-16	145-146
Operating Indicators by Function	H-17	147-148
Capital Asset Statistics by Function	H-18	149

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

	Fiscal Year			
	2004	**2005**	**2006**	**2007**
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	$ 9,801	$ 10,184	$ 12,197	$ 24,915
Restricted	3,642	3,923	4,423	2,893
Unrestricted	3,928	4,646	4,714	3,889
Total governmental activities net position	$ 17,371	$ 18,753	$ 21,334	$ 31,697
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	$ 487	$ 471	$ 457	$ 445
Restricted	0	0	0	0
Unrestricted	150	167	194	211
Total business-type activities net position	$ 637	$ 638	$ 651	$ 656
PRIMARY GOVERNMENT				
Net investment in capital assets	$ 10,288	$ 10,655	$ 12,654	$ 25,360
Restricted	3,642	3,923	4,423	2,893
Unrestricted	4,078	4,813	4,908	4,100
Total primary government net position	$ 18,008	$ 19,391	$ 21,985	$ 32,353

Fiscal Year						
2008	**2009**	**2010**	**2011**	**2012**	**2013**
$ 25,284	$ 26,365	$ 27,366	$ 29,977	$ 34,571	$ 35,615
4,215	3,897	3,648	2,353	1,164	1,203
2,901	3,335	4,360	4,402	2,949	3,454
$ 32,400	$ 33,597	$ 35,374	$ 36,732	$ 38,684	$ 40,272
$ 433	$ 420	$ 408	$ 462	$ 631	$ 613
0	0	0	0	0	0
234	232	301	212	23	(73)
$ 667	$ 652	$ 709	$ 674	$ 654	$ 540
$ 25,717	$ 26,785	$ 27,774	$ 30,439	$ 35,202	$ 36,228
4,215	3,897	3,648	2,353	1,164	1,203
3,135	3,567	4,661	4,614	2,972	3,381
$ 33,067	$ 34,249	$ 36,083	$ 37,406	$ 39,338	$ 40,812

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

	Fiscal Year			
Expenses	**2004**	**2005**	**2006**	**2007 (1)**
Governmental activities:				
General Government	$ 1,676	$ 3,279	$ 3,779	$ 3,962
Judicial	1,206	1,471	1,521	1,585
Public Safety	4,891	5,729	6,031	6,555
Public Works	3,389	2,146	1,644	2,108
Health and Welfare	324	358	393	471
Culture and Recreation	840	1,076	1,087	1,263
Housing and Development	595	807	929	1,098
Education	23	25	28	28
Interest on long-term debt	57	46	32	28
Total governmental activities expenses	13,001	14,937	15,444	17,098
Business-type activities:				
Solid Waste	47	51	50	57
Industrial Building	2	5	0	5
Development Authority	18	4	2	7
Total business-type activities expenses	67	60	52	69
Total primary government expenses	$ 13,068	$ 14,997	$ 15,496	$ 17,167
Program revenues				
Governmental activities:				
Charges for services:				
General Government	$ 425	$ 470	$ 492	$ 381
Judicial	281	244	267	263
Public Safety	1,141	1,175	1,442	1,167
Public Works	0	0	0	0
Culture and Recreation	83	100	106	107
Housing and Development	215	257	307	263
Education	25	17	18	23
Operating grants and contributions	857	1,011	1,007	1,033
Capital grants and contributions	266	1,038	910	121
Total governmental activities program revenues	3,293	4,312	4,549	3,358
Business-type activities:				
Charges for services:				
Solid Waste	24	33	36	39
Development Authority	57	0	0	0
Operating grants and contributions	20	4	0	0
Total business-type activities program revenues	101	37	36	39
Total primary government program revenues	$ 3,394	$ 4,349	$ 4,585	$ 3,397

Fiscal Year					
2008	2009	2010	2011	2012	2013
$ 4,239	$ 3,852	$ 3,172	$ 2,687	$ 2,469	$ 2,629
1,766	1,928	1,985	1,944	1,850	1,830
7,297	7,511	7,739	8,013	8,433	8,120
2,629	2,375	2,784	3,767	3,509	3,354
485	493	481	475	484	471
1,417	1,365	1,243	1,224	1,106	1,060
1,172	1,161	1,186	1,087	972	965
27	27	27	27	24	55
58	72	70	235	220	203
19,090	18,784	18,687	19,459	19,067	18,687
54	59	59	50	50	63
5	3	48	245	231	200
2	8	9	13	20	15
61	70	116	308	301	278
$ 19,151	$ 18,854	$ 18,803	$ 19,767	$ 19,368	$ 18,965
$ 436	$ 464	$ 501	$ 505	$ 504	$ 486
241	236	203	202	193	205
1,387	1,343	1,274	1,330	1,440	1,262
1	5	1	7	7	1
105	103	118	0	0	0
210	154	51	70	83	77
36	45	38	49	32	28
1,162	1,108	996	1,149	1,311	1,325
477	161	21	208	273	720
4,055	3,619	3,203	3,520	3,843	4,104
40	36	38	25	29	47
0	0	0	0	0	0
0	0	0	9	15	11
40	36	38	34	44	58
$ 4,095	$ 3,655	$ 3,241	$ 3,554	$ 3,887	$ 4,162

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

	Fiscal Year			
	2004	**2005**	**2006**	**2007 (1)**
Net (expense)/revenue				
Governmental activities	$ (9,708)	$ (10,625)	$ (10,895)	$ (13,740)
Business-type activities	34	(23)	(16)	(30)
Total primary government net expense	(9,674)	(10,648)	(10,911)	(13,770)
General revenues and other changes in net position				
Governmental activities:				
Property taxes	$ 6,059	$ 6,308	$ 6,892	$ 7,368
Sales taxes	4,346	4,534	5,127	5,272
Insurance premium taxes	671	0	0	813
Hotel/Motel taxes	293	326	352	442
Other taxes	382	348	431	574
Investment earnings	96	192	380	332
Miscellaneous	42	34	224	77
Gain on sale of capital assets	129	142	176	0
Transfers	540	0	0	0
Total governmental activities	12,558	11,884	13,582	14,878
Business-type activities:				
Investment earnings	13	25	29	34
Gain on sale of capital assets	182	0	0	0
Transfers	(540)	0	0	0
Total business-type activites	(345)	25	29	34
Total primary government	12,213	11,909	13,611	14,912
Change in net position				
Governmental activities	2,850	1,259	2,687	1,138
Business-type activities	(311)	2	13	4
Total primary government	$ 2,539	$ 1,261	$ 2,700	$ 1,142

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

Fiscal Year					
2008	2009	2010	2011	2012	2013
$ (15,035)	$ (15,165)	$ (15,484)	$ (15,939)	$ (15,224)	$ (14,583)
(21)	(34)	(78)	(274)	(257)	(220)
(15,056)	(15,199)	(15,562)	(16,213)	(15,481)	(14,803)
$ 8,465	$ 9,859	$ 9,744	$ 9,588	$ 9,096	$ 8,439
5,271	4,506	5,358	5,386	5,533	5,420
855	875	863	839	971	1,038
473	459	682	702	682	669
511	414	461	467	435	449
227	152	121	82	70	82
63	93	144	155	108	72
0	5	23	78	293	1
0	0	(79)	0	(12)	0
15,865	16,363	17,317	17,297	17,176	16,170
32	19	57	239	225	207
0	0	0	0	0	0
0	0	79	0	12	0
32	19	136	239	237	207
15,897	16,382	17,453	17,536	17,413	16,377
830	1,198	1,833	1,358	1,952	1,587
11	(15)	58	(35)	(20)	(13)
$ 841	$ 1,183	$ 1,891	$ 1,323	$ 1,932	$ 1,574

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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				
2004	$ 6,059	$ 1,632	$ 2,714	$ 671	$ 293	$ 382	$ 11,751
2005	6,308	1,716	2,818	726	326	349	12,243
2006	6,892	1,927	3,200	776	352	432	13,579
2007	7,368	1,983	3,289	813	442	574	14,469
2008	8,465	1,978	3,293	855	473	511	15,575
2009	9,859	1,691	2,815	875	459	414	16,113
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

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		
	2004	**2005**	**2006**
General fund			
Reserved	$ 75	$ 127	$ 139
Unreserved	4,080	4,326	4,674
Nonspendable	0	0	0
Restricted	0	0	0
Committed	0	0	0
Assigned	0	0	0
Unassigned	0	0	0
Total general fund	4,155	4,453	4,813
All other governmental funds:			
Reserved	3,398	4,140	0
Unreserved, reported in:			
Special revenue funds	0	0	1,183
Capital projects funds	0	40	3,241
Nonspendable	0	0	0
Restricted	0	0	0
Committed	0	0	0
Assigned	0	0	0
Unassigned	0	0	0
Total all other governmental funds	3,398	4,180	4,424
Total governmental funds	$ 7,553	$ 8,633	$ 9,237

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

Fiscal Year						
2007	2008	2009	2010	2011 (1)	2012	2013
$ 154	$ 156	$ 110	$ 100	$ 0	$ 0	$ 0
3,508	2,915	3,544	4,402	0	0	0
0	0	0	0	79	81	88
0	0	0	0	55	57	90
0	0	0	0	0	0	0
0	0	0	0	0	900	2,376
0	0	0	0	5,243	5,504	6,110
3,662	3,071	3,654	4,502	5,377	6,542	8,664
0	1,020	265	51	0	0	0
1,524	1,987	2,420	2,611	0	0	0
1,720	1,154	1,188	962	0	0	0
0	0	0	0	100	0	0
0	0	0	0	958	1,107	1,113
0	0	0	0	1,240	1,490	0
0	0	0	0	624	542	162
0	0	0	0	(1,426)	(5,873)	(5,165)
3,244	4,161	3,873	3,624	1,496	(2,734)	(3,890)
$ 6,906	$ 7,232	$ 7,527	$ 8,126	$ 6,873	$ 3,808	$ 4,774

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		
	2004	**2005**	**2006**
Revenues			
Taxes	$ 11,731	$ 12,249	$ 13,575
Licenses and permits	314	363	438
Fines, fees and forfeitures	757	708	935
Charges for services	1,090	1,183	1,240
Interest income	96	192	380
Intergovernmental	1,094	1,293	1,107
Contributions	24	26	35
Other	56	41	58
Total Revenues	15,162	16,055	17,768
Expenditures			
General government	2,394	2,210	2,607
Judicial	1,209	1,442	1,519
Public safety	5,199	5,900	6,174
Public works	882	1,035	1,151
Health and welfare	306	365	374
Culture and recreation	945	947	1,011
Housing and development	671	804	894
Education	24	0	0
Capital outlay	2,840	2,865	5,794
Intergovernmental	0	0	0
Debt service:			
Principal	0	0	0
Interest	0	0	0
Total expenditures	14,470	15,568	19,524
Excess (deficiency) of revenues over (under) expenditures	692	487	(1,756)
Other financing sources (uses)			
Transfers in	1,164	556	609
Transfers out	(624)	(556)	(609)
Issuance of debt	1,397	95	2,143
Sale of capital assets	0	477	180
Total other financing sources (uses)	1,937	572	2,323
Net change in fund balance	2,629	1,059	567
Fund balances, July 1 (original)	4,955	7,553	8,633
Prior period adjustments	(31)	21	37
Fund balances, June 30	$ 7,553	$ 8,633	$ 9,237
Debt service as a percentage of non-capital expenditures	5.80%	4.14%	6.75%

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

Fiscal Year						
2007	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
$ 14,459	$ 15,546	$ 16,079	$ 17,158	$ 16,985	$ 16,722	$ 16,006
255	206	130	60	93	104	100
689	836	799	644	698	787	642
1,252	1,369	1,410	1,477	1,361	1,354	1,314
333	227	152	121	125	84	86
1,076	1,553	1,226	988	1,289	1,305	1,705
80	86	44	29	24	22	23
83	69	102	150	167	122	74
18,227	19,892	19,942	20,627	20,742	20,500	19,950
3,200	2,737	2,556	2,513	2,876	2,357	2,445
2,078	1,778	1,916	1,964	1,887	1,830	1,810
7,743	7,713	7,584	7,523	7,619	7,553	8,002
2,504	1,421	1,218	1,068	1,364	1,378	1,363
454	467	475	470	462	448	738
1,721	1,299	1,290	1,170	1,123	996	953
1,052	1,128	1,111	1,143	1,121	958	964
0	27	27	28	27	24	55
2,134	3,988	3,593	2,066	4,886	7,516	1,757
0	0	0	1,114	802	972	885
0	0	0	833	143	20	27
0	0	0	24	4	1	3
20,886	20,558	19,770	19,916	22,314	24,053	19,002
(2,659)	(666)	172	711	(1,572)	(3,553)	948
1,241	1,097	913	772	824	709	2,288
(1,241)	(1,097)	(913)	(851)	(824)	(721)	(2,288)
316	1,097	115	0	0	140	0
12	21	8	24	319	360	18
328	1,118	123	(55)	319	488	18
(2,331)	452	295	656	(1,253)	(3,065)	966
9,237	6,906	7,232	7,527	8,126	6,873	3,808
0	(126)	0	(57)	0	0	0
$ 6,906	$ 7,232	$ 7,527	$ 8,126	$ 6,873	$ 3,808	$ 4,774
5.68%	6.32%	7.15%	4.84%	0.83%	0.12%	0.18%

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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				
2004	$ 6,039	$ 1,632	$ 2,714	$ 671	$ 293	$ 382	$ 11,731
2005	6,314	1,716	2,818	726	326	349	12,249
2006	6,889	1,927	3,200	776	352	432	13,576
2007	7,359	1,983	3,289	813	442	574	14,460
2008	8,436	1,978	3,293	855	473	511	15,546
2009	9,824	1,691	2,815	875	459	414	16,078
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

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	
2004	$ 706,388,971	$ 34,424,883	$ 10,492,552	$ 67,237,930	$ 19,178,064
2005	805,375,285	34,489,694	11,276,612	67,003,360	21,128,068
2006	848,464,373	38,122,824	9,126,452	64,480,370	23,780,609
2007	1,027,208,752	40,545,569	9,775,404	71,090,220	21,127,844
2008	1,056,982,989	41,171,286	9,448,848	72,679,790	21,127,844
2009	1,074,558,197	37,657,702	9,148,573	75,182,540	23,907,140
2010	1,074,787,788	37,587,209	8,773,389	65,118,850	21,796,872
2011	1,006,462,959	37,796,203	7,583,597	64,311,540	23,907,160
2012	886,172,517	38,119,217	6,544,189	65,922,000	24,311,376
2013	829,645,749	41,174,275	5,785,220	69,322,610	24,608,396

Source: White County Tax Commissioner

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

Timber	Exemption Adjustments	Total Taxable Assessed Value[(1)]	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
85,175	$ (92,439,376)	$ 745,368,199	8.19	$ 298,147,280	40%
84,382	(118,446,967)	820,910,434	8.19	328,364,174	40%
161,331	(120,614,834)	863,521,125	8.19	345,408,450	40%
54,630	(169,156,775)	1,000,645,644	8.19	400,258,258	40%
57,121	(163,467,865)	1,038,000,013	9.19	415,200,005	40%
17,901	(177,299,388)	1,043,172,665	9.19	417,269,066	40%
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%

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

Fiscal Year	**2004**	**2005**	**2006**
Tax Year	**2003**	**2004**	**2005**
White County Rates:			
County Operations	8.240	8.190	8.190
Board of Education			
Maintenance and Operations	13.800	14.500	13.215
School Bond	0.400	0.399	0.364
Municipal Rates:			
City of Helen	4.389	4.389	4.640
City of Cleveland	3.749	3.741	3.480
State of Georgia:	0.250	0.250	0.250

Source: Georgia Department of Revenue

2007 2006	2008 2007	2009 2008	2010 2009	2011 2010	2012 2011	2013 2012
8.190	8.190	9.190	9.190	9.190	9.190	9.190
13.431	13.900	14.650	14.650	14.650	15.591	16.591
0.363	0.340	0.339	0.339	0.339	0.339	0.339
4.630	4.500	4.500	4.900	4.900	5.200	6.450
3.457	3.457	3.456	3.475	3.475	3.637	4.011
0.250	0.250	0.250	0.250	0.250	0.250	0.200

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WHITE COUNTY, GEORGIA
PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS PRIOR

	2013			2004		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Freudenberg-NOK	$ 11,207,975	1	1.3408%	$ 9,383,317	2	1.2589%
Habersham EMC	7,843,464	2	0.9383%	6,555,232	3	0.8795%
Windstream Standard	7,807,444	3	0.9340%	9,431,425	1	1.2653%
Wal-Mart Supercenter	5,468,753	4	0.6542%			
Georgia Power	5,144,120	5	0.6154%	3,163,531	4	0.4244%
Georgia Transmission	3,366,300	6	0.4027%	2,282,037	7	0.3062%
Original Appalachian Artworks	3,038,312	7	0.3635%	2,504,288	6	0.3360%
Ingles Market	2,804,083	8	0.3354%			
North Georgia Hardwoods	2,296,667	9	0.2747%	1,988,921	9	0.2668%
SCBT, NA	1,538,040	10	0.1840%			
Mount Vernon Mills				2,650,889	5	0.3556%
Mountain Lakes Club				2,044,228	8	0.2743%
Innsbruck Ltd.				1,859,547	10	0.2495%
	$ 50,515,158		**6.0429%**	**$ 41,863,415**		**5.6165%**

Source: White County Tax Commissioner

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

Fiscal Year	Tax Year	Total Tax Levy	Adjustments	Total Adjusted Tax Levy
2004	2003	$ 5,923,364	$ 19,259	$ 5,942,623
2005	2004	6,104,566	28,474	6,133,040
2006	2005	6,723,256	52,803	6,776,059
2007	2006	7,072,238	80,623	7,152,861
2008	2007	8,195,288	76,644	8,271,932
2009	2008	9,539,220	(67,905)	9,471,315
2010	2009	9,586,757	(169,613)	9,417,144
2011	2010	9,415,328	(357,721)	9,057,607
2012	2011	8,924,999	(377,982)	8,547,017
2013	2012	7,682,345	37,177	7,719,522

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
$ 5,819,124	98.24%	$ 123,202	$ 5,942,326	100.00%
6,029,038	98.76%	103,723	6,132,761	100.00%
6,612,686	98.36%	163,069	6,775,755	100.00%
7,039,330	99.53%	113,025	7,152,355	99.99%
8,075,063	98.53%	195,885	8,270,948	99.99%
8,904,773	93.35%	563,839	9,468,612	99.97%
8,956,698	93.43%	449,361	9,406,059	99.88%
8,865,741	94.16%	176,495	9,042,236	99.83%
8,330,099	93.33%	189,854	8,519,953	99.68%
7,586,716	98.76%	N/A	7,586,716	98.28%

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

Fiscal Year	Governmental Activities Capital Leases	Business-Type Activities Revenue Bonds	Total Primary Government	Percentage of Personal Income (1)	Per Capita
2004	$ 1,773,958	$ 0	$ 1,773,958	0.33%	$ 76.18
2005	1,343,450	0	1,343,450	0.24%	56.53
2006	2,564,200	0	2,564,200	0.43%	104.83
2007	2,053,190	0	2,053,190	0.32%	82.34
2008	2,108,549	0	2,108,549	0.31%	83.35
2009	996,763	0	996,763	0.15%	38.95
2010	163,464	9,085,000	9,248,464	1.33%	340.72
2011	20,270	8,500,000	8,520,270	1.20%	307.42
2012	122,753	7,640,000	7,762,753	1.10%	277.33
2013	95,911	6,765,000	6,860,911	0.94%	242.44

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, 2013

Governmental Unit	Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Government
Overlapping:			
City of Helen	$ 434,648	100%	$ 434,648
City of Cleveland	0	100%	0
White County Board of Education	14,885,000	100%	14,885,000
Total overlapping debt	15,319,648		15,319,648
White County Direct Debt	95,911	100%	95,911
Total direct and overlapping debt	$ 15,415,559		$ 15,415,559

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			
	2004	**2005**	**2006**	**2007**
Taxable assessed value of property	$ 745,368	$ 820,910	$ 863,521	$ 1,000,646
Add back: exemptions	92,439	118,447	120,615	169,157
Total assessed value	837,807	939,357	984,136	1,169,803
Debt limit (10% total assessed value)	83,781	93,936	98,414	116,980
Amount of debt applicable to limit	0	0	0	0
Legal debt margin	$ 83,781	$ 93,936	$ 98,414	$ 116,980
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					
2008	2009	2010	2011	2012	2013
$ 1,038,000	$ 1,043,173	$ 1,024,518	$ 971,164	$ 879,533	$ 835,946
163,467	177,299	183,562	168,903	141,627	134,618
1,201,467	1,220,472	1,208,080	1,140,067	1,021,160	970,564
120,147	122,047	120,808	114,007	102,116	97,056
0	0	0	0	0	0
$ 120,147	$ 122,047	$ 120,808	$ 114,007	$ 102,116	$ 97,056
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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
2004	23,285	$ 543,609	$ 23,346	4.00%	3,700
2005	23,766	570,853	24,020	4.40%	3,713
2006	24,461	595,442	24,343	3.70%	3,789
2007	24,936	632,947	25,383	3.50%	3,816
2008	25,299	672,127	26,567	5.40%	3,798
2009	25,594	671,394	26,232	9.50%	3,831
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

Source (1): Georgia Department of Labor
Source (2): White County Chamber of Commerce
Source (3): White County Board of Education

* Estimated by White County Office of Economic Development
** 2013 Unemployment Rate of 7.40% is as of August 2013

WHITE COUNTY, GEORGIA
PRINCIPAL EMPLOYERS

	2013			2008		
Taxpayer	**Number of Employees**	**Rank**	**Percentage of Labor Force**	**Number of Employees**	**Rank**	**Percentage of Labor Force**
Freundenberg NOK	715	1	5.47%	300	4	2.36%
White County Board of Education	520	2	3.97%	572	1	4.50%
Wal-Mart*	315	3	2.41%			
State of Georgia	297	4	2.27%	409	2	3.22%
White County Government	175	5	1.34%	220	5	1.73%
Reliable Rehab (Gateway and Friendship	160	6	1.22%	82	9	0.65%
Truett-McConnell College	145	7	1.11%	136	6	1.07%
Ingles Supermarkets	100	8	0.76%	100	7	0.79%
Cobb Vantress	90	9	0.69%	80	10	0.63%
Hardwoods, Inc.	86	10	0.66%	86	8	0.68%
Original Appalachian Artworks				302	3	2.38%
	2,603		19.90%	2,287		18.01%
Total County Labor Force	13,082			12,711		

Source (1): White County Office of Economic Development
Source (2): State of Georgia Website
Source (3): Individual Businesses

* August 2013 Estimate

Note: Comparative information prior to 2008 is not available.

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

	Full -time Equivalent Employees as of June 30			
	2004	**2005**	**2006**	**2007**
Function				
General Government	23.49	26.51	29.40	30.52
Public Safety				
Sheriff				
Officers	55.43	62.04	60.89	65.46
Civilians	3.00	3.00	3.00	3.00
Fire Protection				
Firefighters	1.69	3.08	2.91	3.06
Civilians	1.00	1.00	1.00	1.00
Other public safety	16.59	16.67	16.43	17.71
Judicial	12.11	13.50	12.41	12.66
Public Works	16.36	15.46	15.29	15.17
Health and Welfare	4.42	4.53	4.37	4.54
Recreation and culture	12.41	15.13	15.50	16.76
Housing and Development	5.80	7.42	8.43	9.14
Total employees	**152.30**	**168.34**	**169.63**	**179.02**

Note: Full-time equivalency (FTE) is calculated by taking total labor hours worked and dividng 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					
2008	**2009**	**2010**	**2011**	**2012**	**2013**
31.63	32.09	33.12	32.27	28.14	30.26
67.90	69.05	73.40	68.80	73.17	80.94
3.00	3.00	4.00	4.00	2.00	2.00
3.15	3.92	4.33	4.49	2.00	4.55
1.00	1.00	1.00	1.00	1.00	0.00
21.22	20.26	18.04	21.73	27.23	22.60
12.64	12.49	12.47	12.07	11.36	12.30
17.30	17.37	16.88	18.69	16.48	17.67
4.39	4.39	4.33	4.67	4.27	4.27
19.11	19.14	17.09	5.66	5.00	4.98
10.31	9.48	8.16	6.63	4.52	5.07
191.65	**192.19**	**192.82**	**180.01**	**175.17**	**184.64**

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

	Fiscal Year			
	2004	**2005**	**2006**	**2007**
Function				
Sheriff				
Traffic citations	1,072	1,232	1,580	2,130
Fire				
Number of calls answered	1,202	1,111	1,230	1,444
Inspections conducted	140	130	158	128
Highways and streets				
Street resurfacing (miles)	5.40	11.76	8.93	17.29
Sanitation				
Refuse collected (tons/day)	57.39	74.62	78.85	77.65
Recyclables collected (tons/year)	17.75	9.39	23.93	8.50

Source: Various County Departments

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

Note (1): For the period of December 2011 through June 2012. Convenience center was closed for the first part of fiscal year 2012 due to moving and construction.

Fiscal Year					
2008	**2009**	**2010**	**2011**	**2012**	**2013**
1,680	1,003	881	1,033	1,262	2,031
1,140	1,243	1,250	1,417	1,014	962
130	90	80	83	85	2
8.32	16.22	9.40	9.58	12.49	10.57
72.65	61.46	59.98	51.19	52.41	59.16
8.00	8.72	27.76	5.66	6.99 (1)	14.55

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

	Fiscal Year									
	2004	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
Function										
General Government										
Buildings	9	9	10	11	11	11	11	10	10	10
Vehicles	9	15	16	19	23	29	28	28	28	14
Equipment	7	9	10	12	13	23	23	33	31	19
Public Safety										
Sheriff										
Office & Detention Ctr.	1	1	1	1	1	1	1	1	1	1
Vehicles (1)	38	39	41	44	44	46	49	48	50	49
Fire Department										
Fire stations	6	6	6	6	6	6	6	6	6	6
Aerial truck	1	1	1	1	1	1	1	0	0	0
Pumper trucks	1	1	1	1	5	5	6	5	6	7
Vehicles	17	21	21	21	24	26	23	23	23	23
EMA										
Vehicles	1	1	1	3	5	5	5	6	3	3
Animal Shelter										
Buildings	0	0	0	0	0	0	0	1	1	1
Vehicles	0	0	0	0	0	0	0	0	2	2
Other public safety										
Equipment	92	102	106	110	111	116	121	132	141	195
Housing & Development										
Building Inspection / Soil Erosion										
Vehicles	1	4	6	6	6	6	4	3	1	1
Code Enforcement										
Vehicles	1	1	1	1	1	1	0	0	0	0
Planning										
Vehicles	4	2	1	1	1	1	2	2	2	2
Culture & Recreation										
Buildings	6	6	7	7	7	7	7	7	7	7
Vehicles	2	3	3	4	6	7	5	3	2	2
Equipment	5	8	11	16	16	17	20	20	19	19
Parks	2	2	2	2	2	2	2	2	2	2
Public Works										
Buildings	3	3	3	3	3	3	3	3	2	2
Vehicles	19	19	22	24	24	25	27	26	27	28
Heavy equipment	7	10	11	12	17	19	18	19	16	14
Small equipment	36	37	41	41	45	47	54	54	56	56
Solid Waste										
Buildings										
Conven. Ctr.	1	1	1	1	1	1	1	0	1	1
Transfer Station	2	2	2	2	2	2	2	2	2	2
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 OMB A-133 and grantor agencies.

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RUSHTON & COMPANY

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, 2013, and the related notes to the financial statements, which collectively comprise White County, Georgia's basic financial statements and have issued our report thereon dated November 21, 2013. 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 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 over financial reporting.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County'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 over financial reporting 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. However, material weaknesses may exist that have not been identified. We did identify deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 13-1 through 13-3 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 of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 13-4 and 13-5.

White County, Georgia's Response to Findings

White County, Georgia's response to the findings identified in our audit is in the accompanying schedule of findings and questioned costs. White County, Georgia's, response was 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 over compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rushton & Company, LLC

Certified Public Accountants

Gainesville, Georgia
November 21, 2013

RUSHTON & COMPANY

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133

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 Circular A-133 Compliance Supplement* that could have a direct and material effect on each of White County, Georgia's major federal programs for the year ended June 30, 2013. White County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Those standards and OMB Circular A-133 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 compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended June 30, 2013.

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 program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 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 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Rushton & Company, LLC

Certified Public Accountants

Gainesville, Georgia
November 21, 2013

WHITE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2013

Federal Grant/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Number	Expenditures
Department of Agriculture			
Passed through the Georgia Office of the State Treasury			
Schools and Roads - Grants to States	10.665	White County	$ 42,754
Department of Housing and Urban Development			
Passed through the Georgia Department of Community Affairs			
Community Development Block Grants/State's Program	14.228	11P-Y-154-1-5398	289,039
Department of Justice			
Passed through the Criminal Justice Coordinating Council:			
Juvenile Accountability Block Grants	16.523	JB-09ST-004	4,800
Passed through the Criminal Justice Coordinating Council:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	B10-8-025	300
		B11-8-050	94,625
		B12-8-023	112,154
			207,079
Total Department of Justice			211,879
Department of Transportation			
Passed through the Georgia Department of Transportation:			
Highway Planning and Construction	20.205	0009829	101,320
Department of National Endowment for the Arts			
Passed through Georgia Council for the Arts:			
Promotion of the Arts_Partnership Agreements	45.025	TOURISM DEV GRANT	11,187

WHITE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2013

Federal Grant/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Number	Expenditures
Department of Health and Human Services			
Aging Cluster of Programs			
Passed through Legacy Link, Inc.:			
Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	FY2012 & FY2013	$ 18,333
Title III, Part C, Nutrition Services	93.045	FY2012 & FY2013	46,626
Nutrition Services Incentive Program	93.053	FY2012 & FY2013	11,673
Total Aging Cluster of Programs			76,632
Passed through Legacy Link, Inc.:			
Social Services Block Grant	93.667	FY2012 & FY2013	13,049
Total Department of Health and Human Services			89,681
Department of Homeland Security			
Passed through the Georgia Emergency Management Agency:			
Emergency Management Performance Grants	97.042	OEM09-156	45,643
Assistance to Firefighters Grant	97.044	EMW-2012-FO-00911	193,712
Total Department of Homeland Security			239,355
Total Federal Awards			$ 985,215

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

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards is a summary of the expenditures relating to the County's federal award programs. The schedule is prepared on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

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 OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

WHITE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2013

1. Summary of the Auditor's Results

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

B. Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	None reported
Significant deficiencie(s) 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 Circular A-133, Section 510(a)?	None reported

Identification of major programs:

14.228 Community Development Block Grants/State's Program

Dollar threshold used to distinguish Between Type A and Type B programs:	$300,000
Auditee qualified as low-risk auditee?	Yes

2. Financial Statement Findings

A. Current Year Audit Findings

Comment 13-1

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

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.

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.

Comment 13-2

Condition: There is a lack of sufficient internal controls in the Finance Department, which is due to inadequate segregation of duties. The Finance Department has separated the duties as much as possible, but with only two employees in the department it is difficult to provide the recommended separation that is achieved by three or more employees. Failing to have an effective system of controls could lead to the misstatement of the financial statements.

Criteria: Generally accepted accounting principles require adequate segregation of duties in control over adjustments to the general ledger.

Effect: Failure to maintain adequate separation of duties subjects the assets of the County to greater risk of misappropriation.

Recommendation: The two employees in the Finance Department are currently cross-trained to perform the duties of one another. However, due to work load, each employee is only able to perform specific duties and unable to provide segregation in regard to the approval and monitoring of transactions. A third employee would allow duties to be segregated and provide additional internal control in the department.

2. Financial Statement Findings (continued)

A. Current Year Audit Findings (continued)

Comment 13-2, continued

Management Response: Management concurs with this finding. Having only two full-time staff in the finance department restricts the ability to properly manage the County's finances. Additional staff would allow for better checks and balances, while also allowing for better supervision of budgets. Management will discuss staffing with the Board of Commissioners and recommend a solution by the end of the fiscal year.

Comment 13-3

Condition: While performing procedures at the Sheriff's office, we noted that the Sheriff's signature stamp is maintained by administrative staff.

Criteria: Effective internal control requires that the Sheriff maintain control over the signature stamp.

Effect: Failure to maintain proper control over the Sheriff's signature stamp may lead to misappropriation of the County's assets.

Recommendation: The Sheriff's signature stamp should be controlled and maintained by the Sheriff at all times.

Management Response: Management concurs with this finding. Management has advised the appropriate Elected Officials to implement the recommendation. This action was taken immediately upon receipt of the comment from our auditors.

Comment 13-4

Condition: The County experienced a material excess of expenditures over appropriations in the Hotel/Motel Tax and Law Library Funds.

Criteria: State law requires that the budget at the legal level of control not be over expended.

Effect: Failure to maintain expenditures within the balanced budget for these funds will place the County in violation of state law.

Recommendation: Budgets should be reviewed regularly for compliance and amendments made as necessary. This will assist management with budgetary decisions throughout the fiscal year.

Management Response: Management concurs with this finding. The County Manager continuously reviews the comparative financial statements to budget and recommends any necessary budget revisions to the Board of Commissioners. This action was taken immediately upon receipt of the comment from our auditors.

Comment 13-5

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

2. Financial Statement Findings (continued)

A. Current Year Audit Findings (continued)

Comment 13-5, continued

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.

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

Management Response: Management concurs with this finding. Finance will monitor this function more closely and will advise the appropriate Judicial Officials to implement the recommendation. This action was taken immediately upon receipt of the comment from our auditors.

B. Prior Year Audit Findings Follow-Ups

Comment 12-1

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

The Board of Commissioners and management have determined that personnel should receive training to the extent that is economically feasible and to continue to rely on the technical assistance of the external auditor or other qualified professionals when necessary.

Comment 12-2

Condition: There is a lack of sufficient internal controls in the Finance Department, which is due to inadequate segregation of duties. The Finance Department has separated the duties as much as possible, but with only two employees in the department it is difficult to provide the recommended separation that is achieved by three or more employees. Failing to have an effective system of controls could lead to the misstatement of the financial statements.

The County had two employees in the Finance Department during fiscal year 2013.

2. Financial Statement Findings (continued)

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

Comment 12-3

Condition: The County experienced a material excess of expenditures over appropriations in the Hotel/Motel Tax, Emergency 911, Law Library, and Grants Funds.

The County experienced a material excess of expenditures over appropriations during fiscal year 2013.

Comment 12-4

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

The Clerk of Court's office did not make payouts in a timely manner during fiscal year 2013.

Comment 12-5

Condition: Two certificate of deposit accounts held at a local bank were not designated as public funds and, therefore, not sufficiently collateralized. The accounts were designated as public funds when they were established. However, a change made by the bank in February 2012 changed the coding on the accounts. In late June 2012, the bank released the funds that were pledged to the accounts.

All certificates of deposit were designated as public funds and sufficiently collateralized for fiscal year 2013.

3. Federal Award Findings and Questioned Costs

A. Material Noncompliance

None reported

B. Significant Deficiencies

None reported

C. Prior Year Audit Findings Follow-Ups

None reported

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, 2013

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
1999 Referendum					
White County					
Construction and improvements of roads	$ 8,400,000	$ 8,400,000	$ 9,681,058	$ 0	$ 9,681,058
City of Cleveland	2,800,000	2,800,000	2,458,693	0	2,458,693
City of Helen	2,800,000	2,800,000	2,458,693	0	2,458,693
Total	$ 14,000,000	$ 14,000,000	$ 14,598,444	$ 0	$ 14,598,444
2004 Referendum					
White County					
Roads, Streets and Bridges	$ 6,500,000	$ 5,616,000	$ 5,057,609	$ 0	$ 5,057,609
Public Safety Facilities	1,000,000	864,000	656,199	0	656,199
Park and Rec. Facilities	2,000,000	1,728,000	2,178,473	0	2,178,473
County Courthouse and Administrative Facilities	500,000	432,000	994,000		994,000
City of Cleveland	3,000,000	3,680,000	3,648,345	0	3,648,345
City of Helen	3,000,000	3,680,000	3,648,345	0	3,648,345
Total	$ 16,000,000	$ 16,000,000	$ 16,182,971	$ 0	$ 16,182,971
2008 Referendum					
White County					
Roads, Streets and Bridges	$ 6,216,000	$ 6,216,000	$ 1,445,064	$ 1,124,340	$ 2,569,404
Public facilities and infrastructure including, but not limited to: Administrative, Cultural, Parks and Recreation, and Public Safety	13,024,000	13,024,000			
Commissioner's Office			47,127	56,908	104,035
Public Defender			13,074	0	13,074
Animal Shelter			35,997	45,410	81,407
Fire			0	4,740	4,740
Detention Center			11,220,329	215,582	11,435,911
Convenience Center			17,178	0	17,178
Senior Center			89,118	338,714	427,832
Public Health			20,827	840	21,667
Park and Recreation			0	11,094	11,094
City of Cleveland	3,380,000	3,380,000	1,164,133	442,746	1,606,879
City of Helen	3,380,000	3,380,000	1,164,133	442,746	1,606,879
Total	$ 26,000,000	$ 26,000,000	$ 15,216,980	$ 2,683,120	$ 17,900,100

* 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.