WHITE COUNTY, GEORGIA

Comprehensive Annual Financial Report

For the fiscal year ended June 30, 2016

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, 2016

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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, 2015

Executive Director/CEO

BOARD OF COMMISSIONERS

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

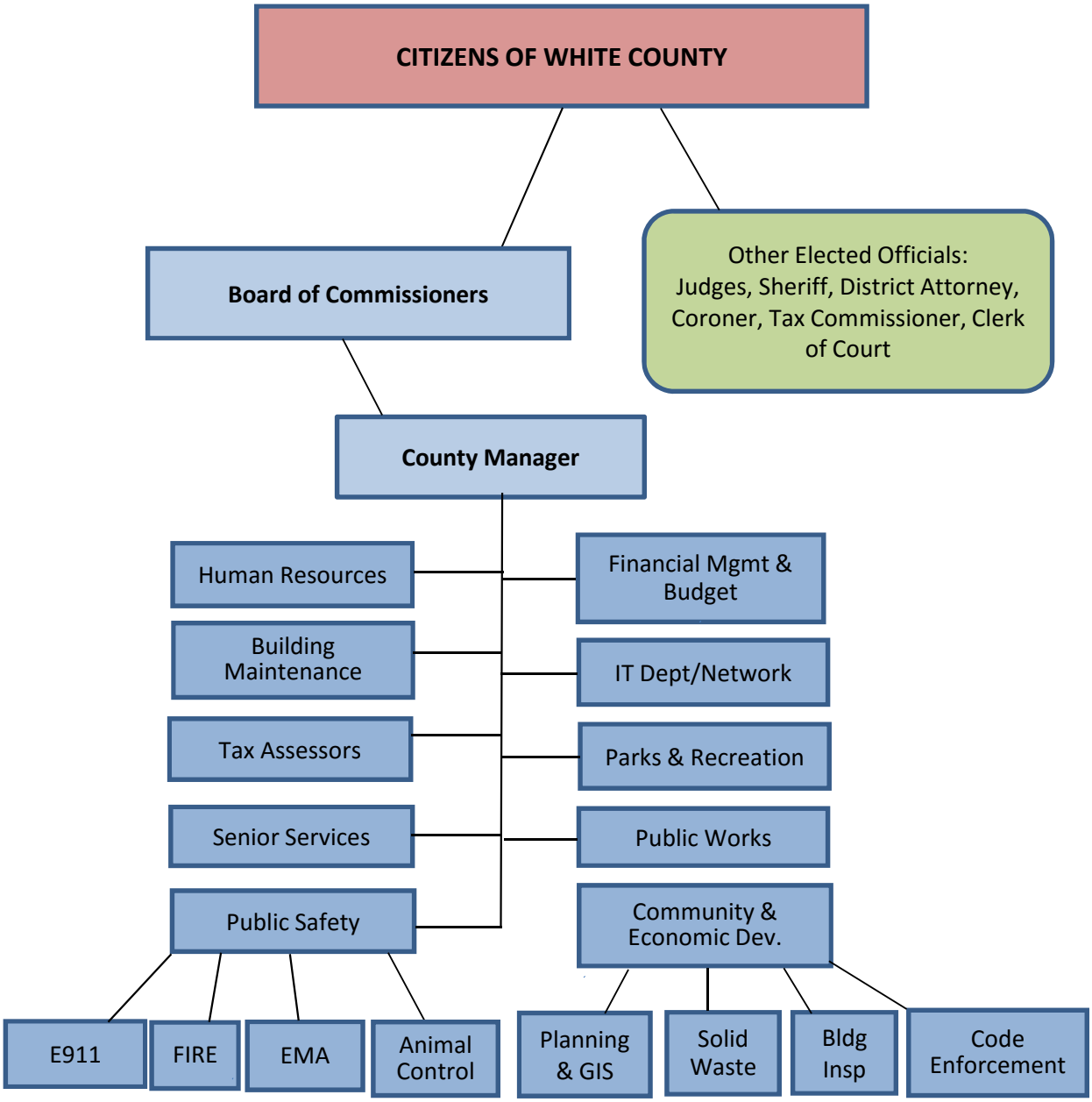
Commission Staff

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

Department Directors

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	Joe Gailey
Planning	Harry Barton
Senior Center	Bonnie York
Public Works	David Cangemi
Tax Assessors	Bryan Payne

WHITE COUNTY, GEORGIA
ORGANIZATIONAL CHART



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November 15, 2016

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, 2016.

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, 2016, 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, 2016, are fairly presented in conformity with GAAP. The independent auditors report is presented as the first component of the financial section of this report.

As a recipient of federal and state financial assistance, the County is also responsible for ensuring that adequate internal controls are in place to assure compliance with applicable laws and regulations related to those programs. Thus, internal controls are subject to periodic evaluation by management.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

General Information on White County

White County, originally organized in 1818 as part of Habersham County, was officially established on December 22, 1857 and named in honor of Col. David T. White, a member of the Georgia General Assembly.

The County is known for its beautiful mountain scenery, the most recognizable being majestic Mt. Yonah. A large portion of the county is protected by the US Forest Service with 42,000 acres of the county belonging to the Chattahoochee National Forest. Thousands of people travel to the County each year to enjoy the mountains, rivers and scenic attractions that are the main reasons tourism is such an important segment of the local economy.

A recent estimate of population growth in White County as of June 2016 compared to the 2000 census had increased approximately 9,244 citizens, and is expected to continue to rise. With its close proximity to Atlanta, White County residents enjoy not only the peace and beauty of a rural lifestyle, but the availability of big-city activities.

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

Government Structure

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

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

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

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

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

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

Economic Condition and Outlook

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

The County's economy is based largely on a mix of tourism, agriculture and residential construction. White County continues to recover from the 2008 downturn in construction, while the tourism side of the economy remains relatively steady. We are hopeful that the residential construction industry will soon rebound and growth will begin at a steady pace.

Major Initiatives and Accomplishments

The development of the 1,000 acres, now known as Yonah Preserve into a tourist/recreational attraction in the County continues. Construction of a bridge with pedestrian walkways continues, along with plans of improvements to hiking trails.

In meeting compliance to federal mandates, upgrades were made to the County's emergency services equipment. Additional fire trucks, vehicles and fire equipment were purchased to meet demands of services.

Other accomplishments during the year include:

- White County's downtown Cleveland event park, Freedom Park, welcomes special events promoting tourism and agricultural events
- Phase I of the Appalachian Parkway (by-pass) opened in November 2015
- Construction of Phase II of the Appalachian Parkway (by-pass) began
- Additional wine tasting rooms opened around the County attracting tourists
- Yonah Vineyards, one of White County's several tasting rooms, opened a 10,000 square foot center known as Vineyard Ballroom, designated as White County's premier outdoor luxury venue in North Georgia
- Several new businesses have opened and more expected around the County indicating potential growth
- Established a salt barn at the Road Department to aid in the preparation for winter storms
- Urgent Care facility that opened in 2015 now under expansion renovations
- Established a weather siren at fire station 3 (EMA)
- Established and certified a volunteer debris removal team (EMA)
- Purchased a 60kw generator to aid departments during power outages (EMA)
- Equipped all six fire stations with generator power provided by the Georgia Forestry Commission (Fire)
- Converted a military fire truck into a wildlife fire apparatus
- Completed computer-aided dispatch upgrade and GIS improvements (E911)
- Completed Level I certification of all animal control personnel
- Continued to provide affordable spay and neuter clinics leading to an increased adoption rate

Relevant Financial Policies

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

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) has a program where counties and municipalities can submit their annual CAFR for review. If the report is found to meet all the required criteria of GAAP and applicable legal requirements, a Certificate of Achievement for Excellence in Financial Reporting will be awarded to the County. Having received this award for the last seven fiscal years, this report for fiscal year 2016 will be submitted with hopes of receiving this award in 2017. This is an annual award, and submission needs to be done in order to be received each year.

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

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

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

Respectfully submitted,

Vicki Mays
Chief Financial Officer

Michael J. Melton
County Manager

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Part II

Financial Section

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Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of White County, Georgia, as of and for the year ended June 30, 2016, 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 County'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, 2016, and the respective changes in the financial position and, where applicable, cash flows thereof, and the budgetary comparison of the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise White County, Georgia's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, the statistical section and the state reporting section with the schedule of projects financed with special purpose local option sales tax are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules and the schedule of projects financed with special purpose local option sales tax are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and the schedule of projects financed with special purpose local option sales tax are fairly stated in all material respects in relation to the financial statements as a whole.

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

We also have previously audited, in accordance with auditing standards generally accepted in the United States, White County, Georgia's basic financial statements for the year ended June 30, 2015, which are not presented with the accompanying financial statements. In our report dated December 1, 2015, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise White County's basic financial statements as a whole. The combining and individual fund financial statements and schedules related to the 2015 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 2015 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 2015 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 2015 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 15, 2016, 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's internal control over financial reporting and compliance.

Rushton & Company, LLC

Certified Public Accountants

Gainesville, Georgia
November 15, 2016

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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, 2016. 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, 2016 by $41,210,843 (reported as *net position*). Of this amount, $2,288,493 (reported as *unrestricted net position*) may be used to meet the County's ongoing obligations.

- As of June 30, 2016, White County's governmental funds reported combined ending fund balances of $5,278,666. The governmental funds reported a combined ending unassigned fund balance of $1,886,021

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 60. 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 fourteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, 2008 SPLOST Fund, and 2014 SPLOST Fund, which are considered major funds. Data from the other eleven governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements on pages 60-63 of this report.

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

The County's basic governmental fund financial statements are presented on pages 18-24 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 25-27.

- ***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 28.

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 29-59 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 2016 and 2015

	Governmental Activities		Business-Type Activities		Total	
	2016	**2015**	**2016**	**2015**	**2016**	**2015**
Current assets	$ 6,183,294	$ 5,551,628	$ 4,620,828	$ 5,563,328	$ 10,804,122	$ 11,114,956
Capital assets	35,843,518	36,032,306	552,753	571,434	36,396,271	36,603,740
Total assets	42,026,812	41,583,934	5,173,581	6,134,762	47,200,393	47,718,696
Current liabilities	1,233,228	1,602,068	1,041,118	1,026,328	2,274,346	2,628,396
Noncurrent liabilities	112,182	116,842	3,603,022	4,581,157	3,715,204	4,697,999
Total liabilities	1,345,410	1,718,910	4,644,140	5,607,485	5,989,550	7,326,395
Net position:						
Net investment in capital assets	35,661,141	35,649,691	552,753	571,434	36,213,894	36,221,125
Restricted	2,708,456	3,030,648	0	0	2,708,456	3,030,648
Unrestricted	2,311,805	1,184,685	(23,312)	(44,157)	2,288,493	1,140,528
Total net position	$ 40,681,402	$ 39,865,024	$ 529,441	$ 527,277	$ 41,210,843	$ 40,392,301

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 $40,681,402 at the close of the fiscal year.

Approximately 87.9% of White County's net position is reflected in its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt outstanding that was needed to construct or acquire the assets. The County uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position comprises 6.6% of the total net position. This amount represents net position that is subject to external restrictions or enabling legislation on how they can be used.

Unrestricted net position, comprising the remaining 5.5%, represents resources that can be used to meet the County's ongoing obligations to citizens and creditors.

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

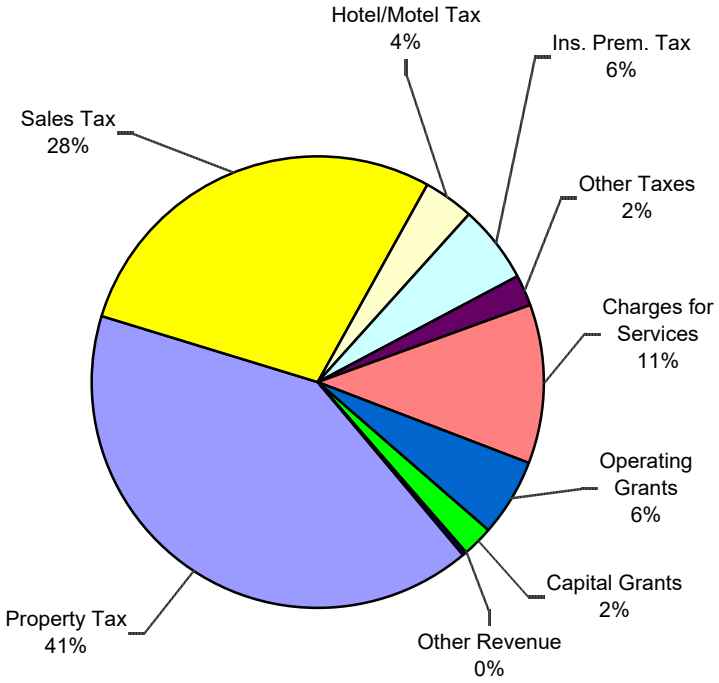
White County
Changes in Net Position
For the Fiscal Years 2016 and 2015

	Governmental Activities		Business-Type Activities		Total	
Revenues	**2016**	**2015**	**2016**	**2015**	**2016**	**2015**
Program revenues:						
Charges for services	$ 2,438,101	$ 2,226,989	$ 73,545	$ 66,965	$ 2,511,646	$ 2,293,954
Operating grants and contributions	1,186,280	1,404,221	0	0	1,186,280	1,404,221
Capital grants and contributions	442,249	396,215	0	0	442,249	396,215
General revenues:						
Property taxes	8,699,410	8,321,811	0	0	8,699,410	8,321,811
Sales tax	6,028,551	5,711,425	0	0	6,028,551	5,711,425
Hotel/Motel tax	758,648	677,548	0	0	758,648	677,548
Insurance premium tax	1,216,414	1,135,939	0	0	1,216,414	1,135,939
Other taxes	450,296	429,840	0	0	450,296	429,840
Other revenue	85,185	144,548	142,884	167,574	228,069	312,122
Total revenues	21,305,134	20,448,536	216,429	234,539	21,521,563	20,683,075
Expenses						
General Government	3,037,080	3,043,246	0	0	3,037,080	3,043,246
Judicial	2,024,872	1,971,480	0	0	2,024,872	1,971,480
Public Safety	9,471,942	9,458,866	0	0	9,471,942	9,458,866
Public Works	3,224,974	3,330,273	0	0	3,224,974	3,330,273
Health and Welfare	543,056	524,364	0	0	543,056	524,364
Culture and Recreation	1,004,584	1,031,074	0	0	1,004,584	1,031,074
Housing and Development	985,805	979,036	0	0	985,805	979,036
Education	58,254	61,851	0	0	58,254	61,851
Interest on long-term debt	138,189	163,409	0	0	138,189	163,409
Industrial Building	0	0	137,356	161,650	137,356	161,650
Development Authority	0	0	4,330	6,230	4,330	6,230
Solid Waste	0	0	72,579	72,933	72,579	72,933
Total expenses	20,488,756	20,563,599	214,265	240,813	20,703,021	20,804,412
Increase (decrease) in net position before special items	816,378	(115,063)	2,164	(6,274)	818,542	(121,337)
Special items	0	(647,987)	0	0	0	(647,987)
Increase (decrease) in net position	816,378	(763,050)	2,164	(6,274)	818,542	(769,324)
Net position-beginning	39,101,974	40,628,074	521,003	533,551	39,622,977	41,161,625
Net position-ending	$ 40,734,730	$ 39,101,974	$ 525,331	$ 521,003	$ 41,260,061	$ 39,622,977

Governmental Activities –

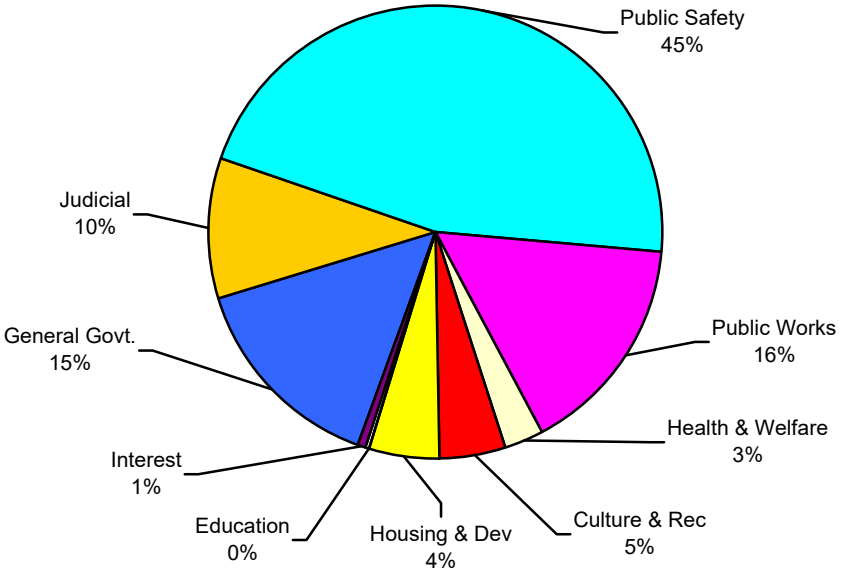
The following chart illustrates revenues of the governmental activities for the fiscal year:

Revenues by Source – Governmental Activities
Fiscal Year Ending June 30, 2016



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

Expenses – Governmental Activities
Fiscal Year Ending June 30, 2016



The revenue chart indicates that property tax, followed by sales tax, and charges for services were the three largest sources of revenue for governmental activities for fiscal year 2016. Total revenues of the governmental activities increased more than $850,000. The largest cause of the increase was property tax revenues, which increased more than $370,000. Sales tax revenues increased more than $310,000. Charges for services increased more than $210,000 due predominantly to an increase in forfeitures by the drug task force. Operating grants and contributions decreased by more than $210,000 due to a drug task force receipt of funds from another task force in fiscal year 2015. All other revenues remained relatively similar when comparing to the prior year.

The expense chart indicates that the three most significant governmental activities expenses for White County during fiscal year 2016 were public safety services, such as fire, police protection, and other emergency services followed by public works and general government. Overall, governmental activities expenses remained similar to fiscal year 2015, reporting a decrease of just over $70,000. Public works expenses show a decrease of over $100,000 from fiscal year 2015 due mostly to decreased depreciation.

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 $5,278,666. The governmental funds reported a combined unassigned fund balance of $1,886,021. The remainder of fund balance is nonspendable, restricted, committed, or assigned for projects or for the fiscal year 2017 budget, and is not available for spending.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was $4,346,390, while total fund balance reached $5,051,737. 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 30% of total General Fund expenditures, while total fund balance represents approximately 35% of that same amount.

Revenues from property taxes increased by approximately $350,000, or 4%. Local option sales tax increased by approximately $118,000, or 6%. Insurance premium tax increased by approximately $80,000, or 7%. Charges for services increased by approximately $66,000, or 8%, due mostly to an increase in Sheriff services. The County ended the fiscal year by decreasing fund balance of the General Fund by $449,585, or approximately 8%. The decrease can be attributed to continued spending on capital items and an increase in personal services expenditures. By comparison, in fiscal year 2015, fund balance of the General Fund was decreased by 14%.

At the end of the current fiscal year, the 2008 SPLOST Capital Projects Fund had total fund balance of $1,430,383, all of which is restricted for capital outlay. The cause for the decrease in fund balance for fiscal year 2016 was continued spending on capital projects while no longer receiving SPLOST revenues from this referendum.

At the end of the current fiscal year, the 2014 SPLOST Capital Projects Fund had a deficit equity balance of ($2,460,369). 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. As expected, the County experienced a slight increase in revenues from the prior fiscal year. The County ended the fiscal year with revenues only slightly down from budgeted expectations. Even with significant capital expenditure purchases, the County ended the fiscal year with fund balances that remained positive and expenditures less than amounts appropriated. Overall, the County received revenues in excess of expenditures.

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 $ 535,783
- Industrial Building $ (18,486)
- Development Authority $ 12,144

The total increase in net position for all three funds was $2,164. 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 $36,396,271 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 2016 and 2015

	Governmental Activities		Business-Type Activities		Total	
	2016	**2015**	**2016**	**2015**	**2016**	**2015**
Land	$ 4,700,976	$ 4,700,976	$ 84,361	$ 84,361	$ 4,785,337	$ 4,785,337
Construction in progress	663,461	899,827	0	0	663,461	899,827
Buildings	21,799,933	21,690,358	721,332	721,332	22,521,265	22,411,690
Land improvements	3,976,147	3,972,331	8,950	8,950	3,985,097	3,981,281
Machinery and equipment	4,949,998	5,007,523	65,011	65,011	5,015,009	5,072,534
Furniture and fixtures	950,959	940,892	0	0	950,959	940,892
Vehicles	5,891,264	5,820,470	0	0	5,891,264	5,820,470
Infrastructure	49,574,098	48,044,626	0	0	49,574,098	48,044,626
Total	92,506,836	91,077,003	879,654	879,654	93,386,490	91,956,657
Accumulated Depreciation	(56,663,318)	(55,044,697)	(326,901)	(308,220)	(56,990,219)	(55,352,917)
Net Capital Assets	$ 35,843,518	$ 36,032,306	$ 552,753	$ 571,434	$ 36,396,271	$ 36,603,740

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:

- Computer Aided Dispatch System upgrade and GIS improvements completed
- Investments in machinery, equipment, and vehicles throughout the County in public safety departments
- A salt barn was established at the Road Department to aide in preparation of winter storms
- All six fire stations were equipped with generator power provided by the Georgia Forestry Commission
- A weather siren was established at Fire Station 3
- Continued resurfacing of County roads
- Restored windows in the Historic Courthouse

Additional information on the County's capital assets can be found in Note 9 to the financial statements on pages 49-50 of this report.

Long-term Debt. On June 30, 2016, White County had total capital lease debt outstanding in the amount of $10,058. The County's capital lease obligation decreased 75% during fiscal year 2016. On June 30, 2016, White County had revenue bonds payable with a balance outstanding of $4,020,000. During fiscal year 2016, payments totaling $935,000 were made and no new bonds were issued. Additional information on the County's long-term debt can be found in Note 11 to the financial statements on pages 52-53 of this report.

Economic Condition and Outlook

White County continues to fair well while still recovering from the weakened economy that we've experienced over the past few years. Several factors were considered during preparation of the budget for fiscal year 2017, including the following:

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

Contacting the County's Financial Services Department

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

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

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BASIC FINANCIAL STATEMENTS

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2016

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
ASSETS				
Current assets				
Cash and cash equivalents	$ 8,263,012	$ 331,226	$ 8,594,238	$ 383,647
Certificates of deposit	644,753	202,521	847,274	0
Restricted assets				
Cash and cash equivalents	88,396	62,251	150,647	0
Receivables (net)				
Accounts	112,213	5,028	117,241	2,133
Intergovernmental	206,699	0	206,699	4,017
Taxes	863,171	0	863,171	0
Prepaids	24,852	0	24,852	0
Internal balances	(4,019,802)	4,019,802	0	0
Total current assets	6,183,294	4,620,828	10,804,122	389,797
Noncurrent assets				
Capital assets				
Non-depreciable	5,364,437	84,361	5,448,798	0
Depreciable (net)	30,479,081	468,392	30,947,473	0
Total noncurrent assets	35,843,518	552,753	36,396,271	0
Total assets	42,026,812	5,173,581	47,200,393	389,797
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources (net)	0	0	0	105,023
LIABILITIES				
Current liabilities				
Payables				
Accounts	435,921	5,113	441,034	3,475
Intergovernmental	117,928	0	117,928	0
Interest	0	62,250	62,250	0
Retainage	62,571	0	62,571	0
Accrued salaries and expenses	110,980	255	111,235	0
Compensated absences	336,544	0	336,544	41,281
Capital lease payable	10,058	0	10,058	0
Bonds payable	0	897,749	897,749	0
Other liabilities	159,226	0	159,226	0
Post-closure care costs	0	13,500	13,500	0
Liabilites payable from restricted assets				
Bonds payable	0	62,251	62,251	0
Total current liabilities	1,233,228	1,041,118	2,274,346	44,756

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2016

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
Noncurrent liabilities				
Compensated absences	$ 112,182	$ 0	$ 112,182	$ 11,320
Proportionate share of net pension liability	0	0	0	503,184
Bonds payable	0	3,078,289	3,078,289	0
Post-closure care costs	0	524,733	524,733	0
Total noncurrent liabilities	112,182	3,603,022	3,715,204	514,504
Total liabilities	1,345,410	4,644,140	5,989,550	559,260
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources (net)	0	0	0	40,326
NET POSITION				
Net investment in capital assets	35,661,141	552,753	36,213,894	0
Restricted for:				
Judicial	238,503	0	238,503	0
Public safety	718,113	0	718,113	0
Health and welfare	0	0	0	132,322
Housing and development	212,060	0	212,060	0
Education	79,954	0	79,954	0
Capital outlay	1,459,826	0	1,459,826	0
Unrestricted	2,311,805	(23,312)	2,288,493	(237,088)
Total net position	$ 40,681,402	$ 529,441	$ 41,210,843	$ (104,766)

WHITE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the fiscal year ended June 30, 2016

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	$ 3,037,080	$ 481,006	$ 75,159	$ 0	$ (2,480,915)
Judicial	2,024,872	169,491	516,292	0	(1,339,089)
Public Safety	9,471,942	1,607,867	383,164	145,902	(7,335,009)
Public Works	3,224,974	0	70,202	292,924	(2,861,848)
Health and Welfare	543,056	0	141,463	3,423	(398,170)
Culture and Recreation	1,004,584	0	0	0	(1,004,584)
Housing and Development	985,805	118,291	0	0	(867,514)
Education	58,254	61,446	0	0	3,192
Interest on long-term debt	138,189	0	0	0	(138,189)
Total governmental activities	20,488,756	2,438,101	1,186,280	442,249	(16,422,126)
Business-type activities					
Solid Waste	72,579	73,545	0	0	966
Industrial Building	137,356	0	0	0	(137,356)
Development Authority	4,330	0	0	0	(4,330)
Total business-type activities	214,265	73,545	0	0	(140,720)
Total primary government	20,703,021	2,511,646	1,186,280	442,249	(16,562,846)
Component Unit					
White County Health Department					
Health and Welfare	606,727	278,833	272,965	0	(54,929)

	Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Unit
Change in net position				
Net (expense) revenue	$ (16,422,126)	$ (140,720)	$ (16,562,846)	$ (54,929)
General revenues				
Taxes				
Property	8,699,410	0	8,699,410	0
Sales	6,028,551	0	6,028,551	0
Hotel/Motel	758,648	0	758,648	0
Insurance premium	1,216,414	0	1,216,414	0
Other	450,296	0	450,296	0
Interest and investment earnings	33,600	142,884	176,484	0
Payments from White County	0	0	0	145,000
Gain on sale of capital assets	9,522	0	9,522	0
Miscellaneous	42,063	0	42,063	0
Total general revenues	17,238,504	142,884	17,381,388	145,000
Change in net position	816,378	2,164	818,542	90,071
Net position - beginning	39,865,024	527,277	40,392,301	(194,837)
Net position - ending	$ 40,681,402	$ 529,441	$ 41,210,843	$ (104,766)

WHITE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2016

	General	2008 SPLOST	2014 SPLOST	Nonmajor Governmental Funds	Totals
ASSETS					
Cash and cash equivalents	$ 4,147,166	$ 1,430,383	$ 1,414,009	$ 1,271,454	$ 8,263,012
Certificates of deposit	644,753	0	0	0	644,753
Receivables (net)					
Accounts	8,181	0	0	104,032	112,213
Intergovernmental	54,217	0	0	152,482	206,699
Taxes	329,094	0	453,568	80,509	863,171
Prepaids	24,852	0	0	0	24,852
Due from other funds	73,953	0	0	44,761	118,714
Restricted Assets					
Cash and cash equivalents	88,396	0	0	0	88,396
Total assets	$ 5,370,612	$ 1,430,383	$ 1,867,577	$ 1,653,238	$ 10,321,810
LIABILITIES AND FUND BALANCES					
Liabilities					
Payables					
Accounts	$ 143,338	$ 0	$ 127,183	$ 165,400	$ 435,921
Intergovernmental	0	0	117,928	0	117,928
Retainage	0	0	62,571	0	62,571
Accrued salaries and expenditures	102,659	0	0	8,321	110,980
Due to other funds	44,761	0	462	73,491	118,714
Advances from other funds	0	0	4,019,802	0	4,019,802
Other liabilities	10,115	0	0	149,111	159,226
Total liabilities	300,873	0	4,327,946	396,323	5,025,142
Deferred Inflows of Resources					
Unavailable revenue - property taxes	18,002	0	0	0	18,002

WHITE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2016

	General	2008 SPLOST	2014 SPLOST	Nonmajor Governmental Funds	Totals
Fund balances					
Nonspendable:					
Prepaids	$ 24,852	$ 0	$ 0	$ 0	$ 24,852
Restricted for:					
Judicial	58,953	0	0	179,550	238,503
Public safety	0	0	0	718,113	718,113
Housing and development	0	0	0	212,060	212,060
Education	0	0	0	79,954	79,954
Capital outlay	29,443	1,430,383	0	0	1,459,826
Assigned to:					
Public safety	0	0	0	54,108	54,108
Housing and development	0	0	0	13,130	13,130
Subsequent year's budget	592,099	0	0	0	592,099
Unassigned	4,346,390	0	(2,460,369)	0	1,886,021
Total fund balances	5,051,737	1,430,383	(2,460,369)	1,256,915	5,278,666
Total liabilities, deferred inflows, and fund balances	$ 5,370,612	$ 1,430,383	$ 1,867,577	$ 1,653,238	$ 10,321,810

See accompanying notes to the financial statements.

Exhibit A-3, continued

WHITE COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
June 30, 2016

Total fund balance - total governmental funds	$	5,278,666
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets of $92,506,836, net of accumulated depreciation of ($56,663,318), are not financial resources and, therefore, are not reported in the funds.		35,843,518
Long-term assets (receivables) are not available to pay current period expenditures and, therefore, are reported as unavailable revenue in the funds. These are property taxes.		18,002
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 ($10,058) and compensated absences of ($448,726).		(458,784)
Net position of governmental activities	$	40,681,402

WHITE COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2016

	General	2008 SPLOST	2014 SPLOST	Nonmajor Governmental Funds	Totals
REVENUES					
Taxes	$ 12,618,252	$ 0	$ 3,767,844	$ 758,647	$ 17,144,743
Licenses and permits	153,286	0	0	0	153,286
Fines, fees and forfeitures	520,794	0	0	342,661	863,455
Charges for services	907,849	0	0	513,513	1,421,362
Intergovernmental	283,987	0	0	1,224,142	1,508,129
Interest	33,130	2,409	226	471	36,236
Contributions	20,868	0	0	0	20,868
Other	35,952	0	0	6,111	42,063
Total revenues	14,574,118	2,409	3,768,070	2,845,545	21,190,142
EXPENDITURES					
Current					
General Government	2,820,606	0	0	0	2,820,606
Judicial	1,284,708	0	0	716,971	2,001,679
Public Safety	7,309,743	0	0	1,566,633	8,876,376
Public Works	1,300,445	0	0	292,698	1,593,143
Health and Welfare	506,564	0	0	0	506,564
Culture and Recreation	892,440	0	0	58,545	950,985
Housing and Development	453,582	0	0	544,522	998,104
Education	0	0	0	58,254	58,254
Capital Outlay	0	514,887	892,696	0	1,407,583
Intergovernmental	0	0	969,956	0	969,956
Debt Service					
Principal	0	29,534	0	0	29,534
Interest	0	834	0	0	834
Total expenditures	14,568,088	545,255	1,862,652	3,237,623	20,213,618
Excess (deficiency) of revenues over (under) expenditures	6,030	(542,846)	1,905,418	(392,078)	976,524
Other financing sources (uses)					
Transfers in	127,305	0	0	595,045	722,350
Transfers out	(595,045)	0	0	(127,305)	(722,350)
Sale of capital assets	12,125	0	0	0	12,125
Total other financing sources (uses)	(455,615)	0	0	467,740	12,125
Net change in fund balances	(449,585)	(542,846)	1,905,418	75,662	988,649
Fund balances, July 1	5,501,322	1,973,229	(4,365,787)	1,181,253	4,290,017
Fund balances, June 30	$ 5,051,737	$ 1,430,383	$ (2,460,369)	$ 1,256,915	$ 5,278,666

See accompanying notes to the 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, 2016

Net change in fund balances - total governmental funds	$	988,649
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation of ($2,195,309) exceeded capital outlays of $1,912,228 in the current period.		(283,081)
Contributions of capital assets increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources.		96,897
In the statement of activities, gains and losses on the sales of assets are reported, whereas in the governmental funds, the proceeds from the sales increase financial resources. The change in net position differs from the change in fund balances by the cost of the assets disposed ($579,292), net of related accumulated depreciation of $576,688.		(2,604)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These include recognition of unavailable property taxes.		8,574
The proceeds of debt issuance provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which debt repayments of $29,534 exceed proceeds of ($0).		29,534
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.		(21,591)
Change in net position of governmental activities	$	816,378

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, 2016

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 12,555,267	$ 12,600,467	$ 12,618,252	$ 17,785
Licenses and permits	118,600	171,650	153,286	(18,364)
Fines, fees and forfeitures	510,050	593,050	520,794	(72,256)
Charges for services	836,088	863,488	907,849	44,361
Intergovernmental	238,277	274,777	283,987	9,210
Interest	57,085	57,085	33,130	(23,955)
Contributions	33,680	35,193	20,868	(14,325)
Other	44,318	52,268	35,952	(16,316)
Total revenues	14,393,365	14,647,978	14,574,118	(73,860)
EXPENDITURES				
Current				
General Government				
County-Wide	354,820	440,420	405,465	34,955
Building Maintenance	350,820	382,605	372,492	10,113
Elections	34,064	45,014	43,567	1,447
Commissioner's Office	511,315	487,240	468,548	18,692
Network	279,631	272,217	254,991	17,226
Registrars	61,095	61,895	57,130	4,765
Human Resources	71,185	80,591	79,393	1,198
Tax Commissioner	488,827	495,442	468,967	26,475
Tax Assessor	513,897	540,537	509,957	30,580
Finance	159,939	179,224	160,096	19,128
Judicial				
Clerk of Superior Court	430,650	405,410	380,534	24,876
Clerk of Magistrate Court	49,473	46,814	41,721	5,093
Clerk of Juvenile Court	5,709	5,709	5,349	360
District Attorney	6,590	6,590	993	5,597
Magistrate Court	235,157	235,011	228,278	6,733
Probate Court	295,643	349,309	340,464	8,845
Juvenile Court	95,935	68,635	61,982	6,653
Public Defender	103,927	106,753	106,753	0
Superior Court	99,427	135,727	118,634	17,093
Public Safety				
Animal Control	328,346	326,861	285,750	41,111
Coroner	49,578	49,578	40,540	9,038
Emergency Management Agency	173,800	183,975	179,915	4,060
Fire	1,048,296	1,053,796	1,013,023	40,773
Sheriff	2,925,370	2,966,694	2,945,726	20,968
Detention Center	2,053,054	2,099,332	2,044,789	54,543
Emergency Medical Services	800,000	800,000	800,000	0
Public Works				
Road Department	1,425,838	1,370,361	1,300,445	69,916
Health and Welfare				
Senior Services	383,380	374,176	322,064	52,112
DFACS	39,500	39,500	39,500	0
White County Health Department	145,000	145,000	145,000	0

WHITE COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended June 30, 2016

	Budget			Variance with
	Original	Final	Actual	Final Budget
Culture and Recreation				
Libraries	$ 280,046	$ 284,934	$ 285,197	$ (263)
Park and Recreation	575,000	607,243	607,243	0
Housing and Development				
Extension Service	37,112	37,112	34,223	2,889
Forestry	9,714	9,714	9,714	0
Economic Development	120,730	121,760	115,631	6,129
Building Inspection	134,883	136,646	117,502	19,144
Planning	90,449	79,207	75,218	3,989
Code Enforcement	24,531	24,769	20,057	4,712
GIS	90,550	94,433	81,237	13,196
Total expenditures	14,883,281	15,150,234	14,568,088	582,146
Excess (deficiency) of revenues over (under) expenditures	(489,916)	(502,256)	6,030	508,286
Other financing sources (uses)				
Transfers in	99,100	99,100	127,305	28,205
Transfers out	(584,113)	(583,334)	(595,045)	(11,711)
Sale of capital assets	0	1,870	12,125	10,255
Contingency	(400,000)	(133,826)	0	133,826
Total other financing sources (uses)	(885,013)	(616,190)	(455,615)	160,575
Net change in fund balance	(1,374,929)	(1,118,446)	(449,585)	668,861
Fund balances, July 1	1,374,929	1,118,446	5,501,322	4,382,876
Fund balances, June 30	$ 0	$ 0	$ 5,051,737	$ 5,051,737

See accompanying notes to the financial statements.

Exhibit A-7, continued

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2016

	Business-Type Activities			
	Solid Waste	Industrial Building	Development Authority	Totals
ASSETS				
Current assets				
Cash and cash equivalents	$ 319,082	$ 0	$ 12,144	$ 331,226
Certificates of deposit	202,521	0	0	202,521
Restricted assets				
Cash and cash equivalents	0	62,251	0	62,251
Accounts receivable	5,028	0	0	5,028
Total current assets	526,631	62,251	12,144	601,026
Noncurrent assets				
Capital assets				
Non-depreciable	84,361	0	0	84,361
Depreciable (net)	468,392	0	0	468,392
Other assets				
Advances to other funds	0	4,019,802	0	4,019,802
Total noncurrent assets	552,753	4,019,802	0	4,572,555
Total assets	1,079,384	4,082,053	12,144	5,173,581
LIABILITIES				
Current liabilities				
Payables				
Accounts	5,113	0	0	5,113
Interest	0	62,250	0	62,250
Accrued salaries and expenses	255	0	0	255
Bonds payable	0	897,749	0	897,749
Post-closure care costs	13,500	0	0	13,500
Liabilities payable from restricted assets				
Bonds payable	0	62,251	0	62,251
Total current liabilities	18,868	1,022,250	0	1,041,118
Noncurrent liabilities				
Bonds payable	0	3,078,289	0	3,078,289
Post-closure care costs	524,733	0	0	524,733
Total noncurrent liabilities	524,733	3,078,289	0	3,603,022
Total liabilities	543,601	4,100,539	0	4,644,140
NET POSITION				
Investment in capital assets	552,753	0	0	552,753
Unrestricted	(16,970)	(18,486)	12,144	(23,312)
Total net position	$ 535,783	$ (18,486)	$ 12,144	$ 529,441

See accompanying notes to the financial statements.

WHITE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the fiscal year ended June 30, 2016

	Business-Type Activities			
	Solid Waste	Industrial Building	Development Authority	Totals
OPERATING REVENUES				
Charges for sales and services	$ 73,545	$ 0	$ 0	$ 73,545
Total operating revenues	73,545	0	0	73,545
OPERATING EXPENSES				
Costs of sales and services	25,875	0	4,330	30,205
Personal services	28,023	0	0	28,023
Depreciation	18,681	0	0	18,681
Total operating expenses	72,579	0	4,330	76,909
Operating income (loss)	966	0	(4,330)	(3,364)
Non-operating revenues (expenses)				
Interest revenue	300	142,581	3	142,884
Interest expense	0	(137,356)	0	(137,356)
Total non-operating revenues (expenses)	300	5,225	3	5,528
Change in net position	1,266	5,225	(4,327)	2,164
Net position, July 1	534,517	(23,711)	16,471	527,277
Net position, June 30	$ 535,783	$ (18,486)	$ 12,144	$ 529,441

See accompanying notes to the financial statements.

WHITE COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the fiscal year ended June 30, 2016

	Business-Type Activities			
	Solid Waste	Industrial Building	Development Authority	Totals
Cash flows from operating activities:				
Receipts from customers	$ 75,606	$ 0	$ 0	$ 75,606
Payments to suppliers	(35,330)	0	(4,330)	(39,660)
Payments to employees	(28,832)	0	0	(28,832)
Net cash provided (used) by operating activities	11,444	0	(4,330)	7,114
Cash flows from non-capital financing activities:				
Receipts from other funds	0	935,000	0	935,000
Principal payments - bonds payable	0	(935,000)	0	(935,000)
Interest paid	0	(150,212)	0	(150,212)
Net cash provided (used) by non-capital financing activities	0	(150,212)	0	(150,212)
Cash flows from investing activities:				
Interest received	300	137,356	3	137,659
Proceeds from investment maturities	202,221	0	0	202,221
Purchases of investments	(202,521)	0	0	(202,521)
Net cash provided (used) by investing activities	0	137,356	3	137,359
Net increase (decrease) in cash and cash equivalents	11,444	(12,856)	(4,327)	(5,739)
Cash and cash equivalents, July 1	307,638	75,107	16,471	399,216
Cash and cash equivalents, June 30	$ 319,082	$ 62,251	$ 12,144	$ 393,477
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	$ 966	$ 0	$ (4,330)	$ (3,364)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	18,681	0	0	18,681
(Increase) decrease in accounts receivable	2,061	0	0	2,061
Increase (decrease) in accounts payable	4,045	0	0	4,045
Increase (decrease) in accrued salaries and expenses	(809)	0	0	(809)
Increase (decrease) in post-closure care liability	(13,500)	0	0	(13,500)
Total adjustments	10,478	0	0	10,478
Net cash provided (used) by operating activities	$ 11,444	$ 0	$ (4,330)	$ 7,114

WHITE COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
June 30, 2016

	Agency Funds
ASSETS	
Cash	$ 623,701
Total assets	$ 623,701
LIABILITIES	
Due to other agencies	$ 623,701
Total liabilities	$ 623,701

See accompanying notes to the 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*, as amended by Statement No. 61, 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 benefit 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 benefit 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. Interfund services provided and used are not eliminated in the process of consolidation.

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.

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.

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

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

The level of legal budgetary control (the level at which expenditures may not exceed appropriations) is the department level. Any changes in total departmental expenditures/expenses, personnel benefits, or capital purchases must be approved by the Board of Commissioners.

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) at the legal level of budgetary control which is the department, sub-department, or project level. Expenditures may not exceed the appropriations within a fund. Budgets, as reported in the financial statements, are as originally passed by ordinance and subsequently amended. During the year, several supplementary appropriations are made as needed. The results are increases and decreases to the appropriations within the funds. All annual appropriations lapse at year end. The County does not use the encumbrance system of accounting.

2. Summary of Significant Accounting Policies (continued)

H. Cash and Investments

Cash and equivalents, as reported in the statement of cash flows, includes amounts in demand deposits, amounts with fiscal agents, and investments with an original maturity at three months or less. Investments are reported at fair value with accrued interest shown under a separate caption on the balance sheet. Reinvested interest on certain debt service and capital projects investments is included in the investment accounts.

I. Intergovernmental Receivables

Receivables from state, federal, and local governments are recorded as revenue for the period of the allocation or as earned based on expenditures made for which reimbursement is due.

J. Inventories

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

K. Prepaids

Payments made to vendors for services that will benefit periods beyond June 30, 2016, are recorded as prepaids. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

L. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

2. Summary of Significant Accounting Policies (continued)

L. Capital Assets, continued

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

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

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

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

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

2. Summary of Significant Accounting Policies (continued)

M. Deferred Outflows/Inflows of Resources

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

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

N. Net Position Flow Assumption

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

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, 2016 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.

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

2. Summary of Significant Accounting Policies (continued)

Q. Fund Balances – Governmental Funds, continued

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

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

R. Compensation for Future Absences

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

S. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, 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 2015 amounts have been reclassified to conform to the 2016 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, 2016 consist of the following:

Primary Government:		
Major Funds		
General Fund	$	8,181
Solid Waste Enterprise Fund		5,028
Nonmajor Funds		
Special Revenue Funds		
Drug Task Force		70
Emergency 911		103,962
Total primary government	$	117,241
Component Unit		
White County Health Department	$	2,133

5. Intergovernmental Receivables

Intergovernmental receivables at June 30, 2016 consist of the following:

Primary Government:		
Major Funds		
General Fund		
City of Cleveland	$ 292	
Legacy Link	11,536	
T&T Transportation	9,796	
White County Board of Education	30,823	
White County Health Department	1,770	$ 54,217
Nonmajor Funds		
Jail Special Revenue Fund		
City of Cleveland		450
Drug Education Special Revenue Fund		
City of Cleveland	190	
City of Helen	1,631	1,821
Drug Task Force Special Revenue Fund		
Criminal Justice Coordinating Council		103,615
Grants Special Revenue Fund		
Georgia Emergency Management Agency		46,596
Total		$ 206,699
Component Unit		
White County Health Department		
Georgia Department of Public Health		$ 4,017

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 2015, based upon the assessments as of January 1, 2015, were levied on August 14, 2015, billed on August 26, 2015, and due on November 15, 2015. 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, 2016 is as follows:

	Receivable Fund:			
	Major Funds		Nonmajor Funds	
	General	Industrial Building	Governmental	Total
Payable Fund:				
Major Funds				
General	$ 0	$ 0	$ 44,761	$ 44,761
2014 SPLOST	462	4,019,802	0	4,020,264
Nonmajor Funds				
Governmental	73,491	0	0	73,491
Total	$ 73,953	$ 4,019,802	$ 44,761	$ 4,138,516

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 $4,019,802 is reported in the Industrial Building Fund as an advance to other fund and as an advance from other fund in the 2014 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, 2016 is as follows:

	Transfer In Fund:		
	Major Funds	Nonmajor Funds	
	General	Governmental	Total
Transfer Out Fund:			
Major Funds			
General	$ 0	$ 595,045	$ 595,045
Nonmajor Funds			
Governmental	127,305	0	127,305
Total	$ 127,305	$ 595,045	$ 722,350

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, 2016 was as follows:

	Balance 6/30/15	Increases	Decreases	Balance 6/30/16
Governmental activities				
Nondepreciable assets				
Land	$ 4,700,976	$ 0	$ 0	$ 4,700,976
Construction in progress	899,827	1,293,106	(1,529,472)	663,461
Total non-depreciable assets	5,600,803	1,293,106	(1,529,472)	5,364,437
Depreciable assets				
Buildings	21,690,358	157,176	(47,601)	21,799,933
Land improvements	3,972,331	3,816	0	3,976,147
Machinery and equipment	5,007,523	192,612	(250,137)	4,949,998
Furniture and fixtures	940,892	10,067	0	950,959
Vehicles	5,820,470	352,348	(281,554)	5,891,264
Infrastructure	48,044,626	1,529,472	0	49,574,098
Total depreciable assets	85,476,200	2,245,491	(579,292)	87,142,399
Less accumulated depreciation				
Buildings	(5,842,919)	(525,869)	47,596	(6,321,192)
Land improvements	(1,385,664)	(116,769)	0	(1,502,433)
Machinery and equipment	(3,087,902)	(351,549)	248,071	(3,191,380)
Furniture and fixtures	(783,090)	(32,036)	0	(815,126)
Vehicles	(4,230,564)	(280,766)	281,021	(4,230,309)
Infrastructure	(39,714,558)	(888,320)	0	(40,602,878)
Total accumulated depreciation	(55,044,697)	(2,195,309)	576,688	(56,663,318)
Total depreciable assets, net	30,431,503	50,182	(2,604)	30,479,081
Governmental activities capital assets, net	$ 36,032,306	$ 1,343,288	$ (1,532,076)	$ 35,843,518

9. Capital Assets (continued)

	Balance 6/30/15	Increases	Decreases	Balance 6/30/16
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	(234,856)	(18,084)	0	(252,940)
Land improvements	(8,353)	(597)	0	(8,950)
Machinery and equipment	(65,011)	0	0	(65,011)
Total accumulated depreciation	(308,220)	(18,681)	0	(326,901)
Total depreciable assets, net	487,073	(18,681)	0	468,392
Business-type activities capital assets, net	$ 571,434	$ (18,681)	$ 0	$ 552,753

Depreciation expense was charged to functions/programs as follows:

Primary Government	
Governmental activities	
General Government	$ 201,536
Judicial	19,028
Public Safety	802,156
Public Works	1,027,312
Health and Welfare	35,831
Culture and Recreation	109,444
Housing and Development	2
Total depreciation expense for governmental activities	$ 2,195,309
Business-type activities	
Solid Waste	$ 18,681

10. Capital and Operating Lease Agreements

The County has entered into an agreement for the lease of certain equipment. The terms of the agreement 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 principal balance of the lease at June 30, 2016 is $10,058 for governmental activities. Total assets leased under the capital lease are machinery and equipment in the amount $472,420 for governmental activities. The equipment has a ten-year estimated useful life. $47,242 was included in depreciation expense for the fiscal year ended June 30, 2016.

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, 2016:

Year Ending June 30,	Governmental activities
2017	$ 10,125
Less amounts representing interest	(67)
Present value of minimum lease payments	$ 10,058

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, 2016:

- $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 were used for the construction of the White County Detention Center. The principal balance of the bonds at June 30, 2016 is $4,020,000. The bonds are secured by a 1% special purpose local sales tax approved by the voters and then from the levy of an ad valorem tax. Sales tax in the amount of $1,072,356 was disbursed for principal and interest on the bonds.

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

Year Ending June 30,	Principal	Interest	Total
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	$ 4,020,000	$ 320,325	$ 4,340,325

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, 2016:

	Balance 6/30/15	Additions	Deductions	Balance 6/30/16	Due Within One Year
Governmental activities					
Capital lease obligations	$ 39,592	$ 0	$ 29,534	$ 10,058	$ 10,058
Compensated absences	427,135	448,726	427,135	448,726	336,544
Total governmental activities	$ 466,727	$ 448,726	$ 456,669	$ 458,784	$ 346,602
Business-type activities					
Revenue bonds	$ 4,955,000	$ 0	$ 935,000	$ 4,020,000	$ 960,000
Unamortized bond premium	23,514	0	5,225	18,289	0
Landfill post-closure care costs	551,733	0	13,500	538,233	13,500
	$ 5,530,247	$ 0	$ 953,725	$ 4,576,522	$ 973,500
Component Unit					
Compensated absences	$ 45,959	$ 35,336	$ 28,694	$ 52,601	$ 41,281

Revenue bond 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, 2016 was $834 for governmental activities and $137,356 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 15 years remaining. The estimated cost of all post closure care activities of $538,233 is reported in the Solid Waste Enterprise Fund. Because of future changes in technology, laws, or regulations, these costs may change.

13. Restricted, Committed, and Assigned Fund Balances

The following is a summary of restricted, committed, and assigned fund balances of the governmental funds for fiscal year ended June 30, 2016:

	General	2008 SPLOST	Nonmajor Governmental Funds	Total Governmental Funds
Restricted for:				
Judicial				
Clerk of Superior Court supplies and equipment	$ 58,953	$ 0	$ 0	$ 58,953
Enotah Judicial Circuit operations	0	0	132,909	132,909
Law library operations	0	0	46,641	46,641
Public Safety				
Drug task force facilities, equipment, and operations	0	0	622,251	622,251
Sheriff facilities and equipment	0	0	88,621	88,621
Juvenile programs	0	0	7,241	7,241
Housing and Development				
Tourism product development	0	0	212,060	212,060
Education				
Drug education programs	0	0	79,954	79,954
Capital projects	29,443	1,430,383	0	1,459,826
	$ 88,396	$ 1,430,383	$ 1,189,677	$ 2,708,456
Assigned to:				
Public Safety				
Emergency services operations	$ 0	$ 0	$ 54,108	$ 54,108
Housing and Development				
Trade and tourism	0	0	13,130	13,130
Subsequent Year's Budget	592,099	0	0	592,099
	$ 592,099	$ 0	$ 67,238	$ 659,337

14. Deficit Equity Balances

At June 30, 2016, the 2014 SPLOST Capital Projects Fund has a deficit fund balance of $2,460,369. 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, 2016, the Industrial Building Enterprise Fund has a deficit net position of $18,486. 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.

15. Net Investment in Capital Assets

The net investment in capital assets reported on the government-wide statement of net position is calculated as follows for the fiscal year ended June 30, 2016:

	Governmental Activities	Business-Type Activities
Cost of capital assets	$ 92,506,836	$ 879,654
Accumulated depreciation	(56,663,318)	(326,901)
Book value	35,843,518	552,753
Capital-related accounts payable	(109,748)	0
Retainage payable	(62,571)	0
Capital lease payable	(10,058)	0
Net investment in capital assets	$ 35,661,141	$ 552,753

16. Retirement Plans

County Defined Contribution Plan

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

There is a cap of 3% for this additional match and an overall cap of $2,200 for County contributions. Funds are vested 100% at the time of contribution. Amounts held in the Plan are not available to the employees until termination, retirement, death, or unforeseeable emergency. During the fiscal year, the County contributed $360,443 to the Plan, based on covered salaries of $5,848,327. Total payroll was $7,984,536. Plan members made voluntary contributions of $353,511.

16. Retirement Plans (continued)

County Defined Contribution Plan, continued

The County has no fiduciary relationship with the plan, and plan assets are not available to the County or its general creditors. The Plan assets are held in trust by the administrator for the exclusive benefit of the participants of the Plan. The County Commission provides for the funding policy though a County ordinance and maintains the authority to change the policy. Separate financial statements are not issued for the Plan.

Other County Plans

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

White County Health Department Retirement Plan

Eligible employees of the White County Health Department participate in the Georgia State Employees' Retirement System (ERS), a statewide multiple-employer public employee retirement system. During the fiscal year ended June 30, 2016, the Department contributed $69,669 and employees contributed $4,331. As of June 30, 2016, the Department reported a liability in the amount of $503,184 for its proportionate share (0.011443%) of the net pension liability. The Department recognized pension expense of $69,669 for the fiscal year ended June 30, 2016. Further information regarding the plan can be obtained from Department's annual audit report by contacting District 2 Public Health, 1280 Athens Street, Gainesville, Georgia 30507.

17. Hotel/Motel Lodging Tax

The County has levied an 8% lodging tax in accordance with OCGA 48-13-51. A summary of the transactions for the fiscal year ended June 30, 2016 follows:

Lodging Tax Receipts	$ 758,647	
Disbursements for trade and tourism	$ 497,522	66% of tax receipts
Disbursements for tourism product development	$ 58,545	

18. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the northeast Georgia area, is a member of the Georgia Mountains Regional Commission (GMRC) and is required to pay annual dues thereto. During the fiscal year ended June 30, 2016, the County paid $25,936 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, 2016, the County paid $47,500 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 Commissioner, 65 Courthouse Street, Blairsville, Georgia 30512.

19. Risk Financing Activities

The County is exposed to various risks of losses related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has joined together with other municipalities in the state as part of the Association of County Commissioners of Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund and the Association of County Commissioners of Georgia Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments. As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss.

The County is also to allow the pool's agent and attorneys to represent the County in investigation, settlement discussions, and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds. The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the worker's compensation law of Georgia. The funds are to pay all cost taxed against the members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation, or defense. Settled claims in the past three years have not exceeded the coverage. Management estimates liabilities for unpaid claims based on the probability of losses exceeding the occurrence limits and the reasonableness of estimating those losses. At June 30, 2016, 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.

20. Contingencies

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

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

21. Nonexchange Financial Guarantee

The County entered into an environmental facilities agreement with the White County Water and Sewerage Authority dated April 5, 2011. The agreement stated if the Authority is unable to pay the principal and interest on its promissory note payable to the Georgia Environmental Facilities Authority, the County will pay to the Authority the amount of such insufficiency. The note requires monthly payments of principal through January 1, 2035, with interest at 0.00%. As of June 30, 2016, the outstanding principal balance of the note payable is $1,672,007. The agreement will remain in effect until such time as the note has been paid in full, but in no event shall the term exceed fifty years. The County has not made any payments on the note and does not anticipate future payments on the note.

COMBINING STATEMENTS

Nonmajor Governmental Funds

WHITE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2016

	Special Revenue				
	Jail	Inmate Welfare	Drug Education	Drug Task Force	Juvenile Supervision
ASSETS					
Cash and cash equivalents	$ 18,086	$ 54,884	$ 79,174	$ 700,251	$ 7,241
Receivables (net)					
Accounts	0	0	0	70	0
Intergovernmental	450	0	1,821	103,615	0
Taxes	0	0	0	0	0
Due from other funds	0	0	0	6,652	0
Total assets	$ 18,536	$ 54,884	$ 80,995	$ 810,588	$ 7,241
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	$ 2,637	$ 0	$ 1,041	$ 38,503	$ 0
Accrued salaries and expenditures	0	0	0	723	0
Due to other funds	0	0	0	0	0
Due to others	0	0	0	149,111	0
Total liabilities	2,637	0	1,041	188,337	0
Fund balances					
Restricted for:					
Judicial	0	0	0	0	0
Public safety	15,899	54,884	0	622,251	7,241
Housing and development	0	0	0	0	0
Education	0	0	79,954	0	0
Assigned to:					
Public safety	0	0	0	0	0
Housing and development	0	0	0	0	0
Total fund balances	15,899	54,884	79,954	622,251	7,241
Total liabilities and fund balances	$ 18,536	$ 54,884	$ 80,995	$ 810,588	$ 7,241

Special Revenue						Total Nonmajor Governmental Funds
Hotel/Motel Tax	Enotah Judicial Circuit	Emergency 911	Confiscated Assets	Law Library	Grants	
$ 220,295	$ 127,044	$ 0	$ 17,838	$ 46,641	$ 0	$ 1,271,454
0	0	103,962	0	0	0	104,032
0	0	0	0	0	46,596	152,482
80,509	0	0	0	0	0	80,509
0	38,109	0	0	0	0	44,761
$ 300,804	$ 165,153	$ 103,962	$ 17,838	$ 46,641	$ 46,596	$ 1,653,238
$ 75,614	$ 31,848	$ 15,757	$ 0	$ 0	$ 0	$ 165,400
0	396	7,202	0	0	0	8,321
0	0	26,895	0	0	46,596	73,491
0	0	0	0	0	0	149,111
75,614	32,244	49,854	0	0	46,596	396,323
0	132,909	0	0	46,641	0	179,550
0	0	0	17,838	0	0	718,113
212,060	0	0	0	0	0	212,060
0	0	0	0	0	0	79,954
0	0	54,108	0	0	0	54,108
13,130	0	0	0	0	0	13,130
225,190	132,909	54,108	17,838	46,641	0	1,256,915
$ 300,804	$ 165,153	$ 103,962	$ 17,838	$ 46,641	$ 46,596	$ 1,653,238

WHITE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2016

	Special Revenue				
	Jail	Inmate Welfare	Drug Education	Drug Task Force	Juvenile Supervision
REVENUES					
Taxes	$ 0	$ 0	$ 0	$ 0	$ 0
Fines, fees, and forfeitures	42,042	0	61,446	218,019	1,125
Charges for services	0	9,284	0	0	0
Intergovernmental	0	0	0	368,555	0
Interest	0	0	276	100	0
Other	0	0	0	5,554	0
Total revenues	42,042	9,284	61,722	592,228	1,125
EXPENDITURES					
Current					
Judicial	0	0	0	0	0
Public safety	114,888	14,924	0	434,505	0
Public works	0	0	0	0	0
Culture and recreation	0	0	0	0	0
Housing and development	0	0	0	0	0
Education	0	0	58,254	0	0
Total expenditures	114,888	14,924	58,254	434,505	0
Excess (deficiency) of revenues over (under) expenditures	(72,846)	(5,640)	3,468	157,723	1,125
Other financing sources (uses)					
Transfers in	0	0	0	0	0
Transfers out	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(72,846)	(5,640)	3,468	157,723	1,125
Fund balances, July 1	88,745	60,524	76,486	464,528	6,116
Fund balances, June 30	$ 15,899	$ 54,884	$ 79,954	$ 622,251	$ 7,241

Special Revenue						Total
Hotel/Motel Tax	Enotah Judicial Circuit	Emergency 911	Confiscated Assets	Law Library	Grants	Nonmajor Governmental Funds
$ 758,647	$ 0	$ 0	$ 0	$ 0	$ 0	$ 758,647
232	0	0	0	19,797	0	342,661
0	0	504,229	0	0	0	513,513
0	516,292	0	0	0	339,295	1,224,142
0	24	12	0	59	0	471
0	0	557	0	0	0	6,111
758,879	516,316	504,798	0	19,856	339,295	2,845,545
0	694,712	0	0	22,259	0	716,971
0	0	864,966	5,160	0	132,190	1,566,633
0	0	0	0	0	292,698	292,698
58,545	0	0	0	0	0	58,545
544,522	0	0	0	0	0	544,522
0	0	0	0	0	0	58,254
603,067	694,712	864,966	5,160	22,259	424,888	3,237,623
155,812	(178,396)	(360,168)	(5,160)	(2,403)	(85,593)	(392,078)
0	181,702	401,632	0	0	11,711	595,045
(127,305)	0	0	0	0	0	(127,305)
(127,305)	181,702	401,632	0	0	11,711	467,740
28,507	3,306	41,464	(5,160)	(2,403)	(73,882)	75,662
196,683	129,603	12,644	22,998	49,044	73,882	1,181,253
$ 225,190	$ 132,909	$ 54,108	$ 17,838	$ 46,641	$ 0	$ 1,256,915

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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, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ 4,147,166	$ 4,920,207
Certificates of deposit	644,753	643,863
Receivables (net)		
Accounts	8,181	3,788
Intergovernmental	54,217	46,301
Taxes	329,094	304,977
Prepaids	24,852	26,096
Due from other funds	73,953	37,563
Restricted Assets		
Cash and cash equivalents	88,396	88,361
Total assets	$ 5,370,612	$ 6,071,156
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 143,338	$ 172,217
Accrued salaries and expenditures	102,659	305,506
Unearned revenue	0	33,878
Due to other funds	44,761	38,690
Other liabilities	10,115	10,115
Total liabilities	300,873	560,406
Deferred Inflows of Resources		
Unavailable revenue - property taxes	18,002	9,428
Fund balances		
Nonspendable:		
Prepaids	24,852	26,096
Restricted for:		
Judicial	58,953	55,127
Capital outlay	29,443	33,234
Assigned to:		
Subsequent year's budget	592,099	1,374,929
Unassigned	4,346,390	4,011,936
Total fund balances	5,051,737	5,501,322
Total liabilities, deferred inflows, and fund balances	$ 5,370,612	$ 6,071,156

WHITE COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 12,618,252	$ 12,040,788
Licenses and permits	153,286	165,773
Fines, fees and forfeitures	520,794	536,054
Charges for services	907,849	841,102
Intergovernmental	283,987	287,304
Interest	33,130	46,172
Contributions	20,868	21,541
Other	35,952	82,967
Total revenues	14,574,118	14,021,701
EXPENDITURES		
Current		
General Government	2,820,606	2,839,767
Judicial	1,284,708	1,283,930
Public Safety	7,309,743	7,117,499
Public Works	1,300,445	1,289,968
Health and Welfare	506,564	485,710
Culture and Recreation	892,440	915,654
Housing and Development	453,582	447,531
Total expenditures	14,568,088	14,380,059
Excess (deficiency) of revenues over (under) expenditures	6,030	(358,358)
Other financing sources (uses)		
Transfers in (out)		
Drug Task Force Fund	0	(45,875)
Emergency 911 Fund	(401,632)	(380,625)
Enotah Judicial Circuit Fund	(181,702)	(181,702)
Grants Fund	(11,711)	(10,000)
Hotel/Motel Tax Fund	127,305	59,100
Sale of capital assets	12,125	1,562
Total other financing sources (uses)	(455,615)	(557,540)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(449,585)	(915,898)
Fund balances, July 1	5,501,322	6,417,220
Fund balances, June 30	$ 5,051,737	$ 5,501,322

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2016
(with comparative actual amounts for the fiscal year ended June 30, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes				
General property taxes				
Property tax	$ 7,623,679	$ 7,409,888	$ (213,791)	$ 7,006,827
Motor vehicle tax	1,066,200	1,092,807	26,607	1,138,573
Mobile home tax	66,000	66,095	95	64,597
Timber tax	400	844	444	341
Cost, penalties, and interest	156,614	121,201	(35,413)	122,887
Total general property taxes	8,912,893	8,690,835	(222,058)	8,333,225
Local option sales tax	2,075,136	2,260,707	185,571	2,141,784
Intangibles tax	117,441	141,278	23,837	139,454
Real estate transfer tax	28,000	35,199	7,199	29,517
Franchise tax	67,000	67,176	176	66,225
Insurance premium tax	1,216,056	1,216,414	358	1,135,939
Beer and wine tax	77,000	93,106	16,106	84,617
Occupational tax	106,941	113,537	6,596	110,027
Total taxes	12,600,467	12,618,252	17,785	12,040,788
Licenses and permits				
Alcohol licenses	54,500	36,424	(18,076)	28,429
Building permits	108,950	108,186	(764)	79,818
Other permits	8,200	8,676	476	57,526
Total licenses and permits	171,650	153,286	(18,364)	165,773
Fines, fees and forfeitures	593,050	520,794	(72,256)	536,054
Charges for Services				
Sheriff services	178,112	228,306	50,194	158,408
Prisoner board	48,000	32,115	(15,885)	53,860
Real estate recordings	120,000	137,035	17,035	125,745
Collection commissions	437,976	419,354	(18,622)	416,419
Other charges for services	79,400	91,039	11,639	86,670
Total charges for services	863,488	907,849	44,361	841,102
Intergovernmental	274,777	283,987	9,210	287,304
Interest	57,085	33,130	(23,955)	46,172

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2016
(with comparative actual amounts for the fiscal year ended June 30, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Contributions	$ 35,193	$ 20,868	$ (14,325)	$ 21,541
Other				
Rental Income	29,300	29,391	91	29,391
Miscellaneous	22,968	6,561	(16,407)	53,576
Total other	52,268	35,952	(16,316)	82,967
Total revenues	$ 14,647,978	$ 14,574,118	$ (73,860)	$ 14,021,701

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2016
(with comparative actual amounts for the fiscal year ended June 30, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
EXPENDITURES				
Current				
General Government				
County-Wide				
Personal services	$ 48,000	$ 39,193	$ 8,807	$ 38,074
Contract services	157,800	136,892	20,908	141,089
Materials and supplies	160,500	158,459	2,041	158,764
Capital outlay	17,473	14,274	3,199	26,961
Payments to other agencies	56,647	56,647	0	55,964
	440,420	405,465	34,955	420,852
Building Maintenance				
Personal services	272,560	272,174	386	263,838
Contract services	74,620	72,560	2,060	99,268
Materials and supplies	35,425	27,758	7,667	20,632
	382,605	372,492	10,113	383,738
Elections				
Personal services	15,014	14,957	57	19,420
Contract services	11,900	10,726	1,174	13,374
Materials and supplies	18,100	17,884	216	3,282
	45,014	43,567	1,447	36,076
Commissioners' Office				
Personal services	371,510	367,786	3,724	334,120
Contract services	91,605	78,581	13,024	110,472
Materials and supplies	24,125	22,181	1,944	24,614
	487,240	468,548	18,692	469,206
Network				
Personal services	142,193	123,664	18,529	150,125
Contract services	84,246	81,008	3,238	71,970
Materials and supplies	45,778	48,220	(2,442)	51,670
Capital outlay	0	2,099	(2,099)	8,502
	272,217	254,991	17,226	282,267
Registrars				
Personal services	52,705	52,137	568	48,953
Contract services	2,690	1,443	1,247	1,374
Materials and supplies	6,500	3,550	2,950	2,731
	61,895	57,130	4,765	53,058
Human Resources				
Personal services	55,206	55,299	(93)	50,913
Contract services	24,005	23,590	415	15,591
Materials and supplies	1,380	504	876	734
	80,591	79,393	1,198	67,238
Tax Commissioner				
Personal services	410,292	390,591	19,701	397,101
Contract services	24,225	18,052	6,173	20,467
Materials and supplies	60,925	60,324	601	53,579
	495,442	468,967	26,475	471,147

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2016
(with comparative actual amounts for the fiscal year ended June 30, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
General Government (continued)				
Tax Assessor & Board of Equalization				
Personal services	$ 447,326	$ 427,277	$ 20,049	$ 426,369
Contract services	60,556	54,721	5,835	29,503
Materials and supplies	32,655	27,959	4,696	28,415
	540,537	509,957	30,580	484,287
Finance				
Personal services	136,356	132,640	3,716	160,941
Contract services	28,650	14,883	13,767	5,183
Materials and supplies	6,250	4,605	1,645	5,774
Capital outlay	7,968	7,968	0	0
	179,224	160,096	19,128	171,898
Total General Government	2,985,185	2,820,606	164,579	2,839,767
Judicial				
Clerk of Superior Court				
Personal services	351,838	333,881	17,957	323,011
Contract services	11,070	10,084	986	10,636
Materials and supplies	41,502	36,569	4,933	34,092
Capital outlay	1,000	0	1,000	6,798
	405,410	380,534	24,876	374,537
Clerk of Magistrate Court				
Personal services	43,334	39,026	4,308	44,075
Contract services	930	332	598	371
Materials and supplies	2,550	2,363	187	2,381
	46,814	41,721	5,093	46,827
Clerk of Juvenile Court				
Personal services	5,319	5,349	(30)	3,259
Contract services	390	0	390	0
	5,709	5,349	360	3,259
District Attorney				
Contract services	4,000	374	3,626	6,518
Materials and supplies	2,590	619	1,971	663
	6,590	993	5,597	7,181
Magistrate Court				
Personal services	211,642	214,198	(2,556)	221,240
Contract services	14,469	6,865	7,604	7,298
Materials and supplies	8,900	7,215	1,685	11,442
	235,011	228,278	6,733	239,980
Probate Court				
Personal services	272,409	270,667	1,742	246,695
Contract services	62,900	59,511	3,389	43,360
Materials and supplies	14,000	10,286	3,714	10,992
	349,309	340,464	8,845	301,047
Juvenile Court				
Contract services	68,635	61,982	6,653	125,566

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2016
(with comparative actual amounts for the fiscal year ended June 30, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
Judicial (continued)				
Public Defender				
Materials and supplies	$ 198	$ 198	$ 0	$ 446
Payments to other agencies	106,555	106,555	0	92,856
	106,753	106,753	0	93,302
Superior Court				
Personal services	12,953	6,866	6,087	4,999
Contract services	121,974	111,373	10,601	86,809
Materials and supplies	800	395	405	423
	135,727	118,634	17,093	92,231
Total Judicial	1,359,958	1,284,708	75,250	1,283,930
Public Safety				
Animal Control				
Personal services	243,981	198,149	45,832	195,974
Contract services	45,597	43,055	2,542	33,077
Materials and supplies	37,283	35,239	2,044	35,936
Capital outlay	0	9,307	(9,307)	16,020
	326,861	285,750	41,111	281,007
Coroner				
Personal services	30,323	30,145	178	30,413
Contract services	13,030	6,735	6,295	10,410
Materials and supplies	6,225	3,660	2,565	4,165
	49,578	40,540	9,038	44,988
Emergency Management Agency				
Personal services	144,295	146,062	(1,767)	124,507
Contract services	21,175	15,570	5,605	11,688
Materials and supplies	18,505	18,283	222	22,432
	183,975	179,915	4,060	158,627
Fire				
Personal services	772,521	750,881	21,640	649,786
Contract services	107,089	97,258	9,831	106,101
Materials and supplies	159,186	149,884	9,302	127,156
Capital outlay	3,500	3,500	0	0
Payments to other agencies	11,500	11,500	0	11,500
	1,053,796	1,013,023	40,773	894,543
Sheriff				
Personal services	2,557,763	2,567,052	(9,289)	2,485,515
Contract services	166,150	152,970	13,180	145,320
Materials and supplies	176,030	159,022	17,008	221,693
Capital outlay	66,751	66,682	69	1,400
	2,966,694	2,945,726	20,968	2,853,928

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2016
(with comparative actual amounts for the fiscal year ended June 30, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
Public Safety (continued)				
Detention Center				
Personal services	$ 1,508,382	$ 1,470,425	$ 37,957	$ 1,469,238
Contract services	431,250	429,611	1,639	455,084
Materials and supplies	159,700	144,753	14,947	160,084
	2,099,332	2,044,789	54,543	2,084,406
Emergency Medical Services				
Payments to other agencies	800,000	800,000	0	800,000
Total Public Safety	7,480,236	7,309,743	170,493	7,117,499
Public Works				
Road Department				
Personal services	887,768	836,702	51,066	869,968
Contract services	132,550	124,523	8,027	87,265
Materials and supplies	350,043	339,220	10,823	325,013
Capital outlay	0	0	0	7,722
Total Public Works	1,370,361	1,300,445	69,916	1,289,968
Health and Welfare				
Senior Services				
Personal services	206,626	207,329	(703)	202,972
Contract services	8,550	7,974	576	7,278
Materials and supplies	159,000	106,761	52,239	90,960
	374,176	322,064	52,112	301,210
DFACS				
Payments to other agencies	39,500	39,500	0	39,500
White County Health Department				
Payments to other agencies	145,000	145,000	0	145,000
Total Health and Welfare	558,676	506,564	52,112	485,710
Culture & Recreation				
Libraries				
Personal services	201,195	202,812	(1,617)	200,714
Contract services	2,028	1,349	679	1,578
Materials and supplies	750	75	675	50
Payments to other agencies	80,961	80,961	0	80,961
	284,934	285,197	(263)	283,303
Park & Recreation				
Contract services	607,243	607,243	0	632,351
Total Culture & Recreation	892,177	892,440	(263)	915,654

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2016
(with comparative actual amounts for the fiscal year ended June 30, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
Housing & Development				
Extension Service				
Contract services	$ 33,060	$ 30,924	$ 2,136	$ 33,806
Materials and supplies	4,052	3,299	753	2,963
	37,112	34,223	2,889	36,769
Forestry				
Payments to other agencies	9,714	9,714	0	9,714
Economic Development				
Personal services	100,820	101,982	(1,162)	102,012
Contract services	6,690	4,483	2,207	5,927
Materials and supplies	2,250	164	2,086	658
Payments to other agencies	12,000	9,002	2,998	11,897
	121,760	115,631	6,129	120,494
Building Inspection				
Personal services	124,441	110,555	13,886	92,705
Contract services	7,075	2,977	4,098	2,537
Materials and supplies	5,130	3,970	1,160	4,711
	136,646	117,502	19,144	99,953
Planning				
Personal services	69,547	68,997	550	67,359
Contract services	7,590	4,510	3,080	3,870
Materials and supplies	2,070	1,711	359	1,745
	79,207	75,218	3,989	72,974
Code Enforcement				
Personal services	19,654	18,626	1,028	18,955
Contract services	2,370	1,086	1,284	1,772
Materials and supplies	2,745	345	2,400	189
	24,769	20,057	4,712	20,916
GIS				
Personal services	65,641	53,960	11,681	64,118
Contract services	18,930	17,605	1,325	20,121
Materials and supplies	1,557	1,367	190	2,472
Capital outlay	8,305	8,305	0	0
	94,433	81,237	13,196	86,711
Total Housing & Development	503,641	453,582	50,059	447,531
Total Expenditures	$ 15,150,234	$ 14,568,088	$ 582,146	$ 14,380,059

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.

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

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

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

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

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

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

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

WHITE COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ 18,086	$ 90,173
Intergovernmental receivable	450	0
Prepaids	0	6,000
Total assets	$ 18,536	$ 96,173
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 2,637	$ 7,428
Fund balances		
Nonspendable:		
Prepaids	0	6,000
Restricted for public safety	15,899	5,445
Assigned to subsequent year's budget	0	77,300
Total fund balances	15,899	88,745
Total liabilities and fund balances	$ 18,536	$ 96,173

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, 2016
(With comparative actual amounts for the fiscal year ended June 30, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 28,080	$ 42,042	$ 13,962	$ 48,391
Total revenues	28,080	42,042	13,962	48,391
EXPENDITURES				
Current				
Public Safety				
Contract services	91,000	80,769	10,231	79,944
Materials and supplies	40,000	29,398	10,602	23,973
Capital outlay	0	4,721	(4,721)	4,900
Total expenditures	131,000	114,888	16,112	108,817
Excess (deficiency) of revenues over (under) expenditures	(102,920)	(72,846)	30,074	(60,426)
Fund balances, July 1	102,920	88,745	(14,175)	149,171
Fund balances, June 30	$ 0	$ 15,899	$ 15,899	$ 88,745

WHITE COUNTY, GEORGIA
INMATE WELFARE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ 54,884	$ 60,524
Total assets	$ 54,884	$ 60,524
LIABILITIES AND FUND BALANCES		
Liabilities		
Fund balances		
Restricted for public safety	$ 54,884	$ 60,524
Total liabilities and fund balances	$ 54,884	$ 60,524

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, 2016
(With comparative actual amounts for the fiscal year ended June 30, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 8,750	$ 9,284	$ 534	$ 10,384
Total revenues	8,750	9,284	534	10,384
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	14,950	14,924	26	3,911
Total expenditures	14,950	14,924	26	3,911
Excess (deficiency) of revenues over (under) expenditures	(6,200)	(5,640)	560	6,473
Fund balances, July 1	6,200	60,524	54,324	54,051
Fund balances, June 30	$ 0	$ 54,884	$ 54,884	$ 60,524

WHITE COUNTY, GEORGIA
DRUG EDUCATION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ 79,174	$ 77,535
Intergovernmental receivable	1,821	55
Total assets	$ 80,995	$ 77,590
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 1,041	$ 1,104
Fund balances		
Restricted for education	79,954	76,486
Total liabilities and fund balances	$ 80,995	$ 77,590

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, 2016
(With comparative actual amounts for the fiscal year ended June 30, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 50,000	$ 61,446	$ 11,446	$ 52,703
Interest	200	276	76	247
Total revenues	50,200	61,722	11,522	52,950
EXPENDITURES				
Current				
Education				
Drug education	20,000	10,754	9,246	14,351
Drug court	47,500	47,500	0	47,500
Total expenditures	67,500	58,254	9,246	61,851
Excess (deficiency) of revenues over (under) expenditures	(17,300)	3,468	20,768	(8,901)
Fund balance, July 1	17,300	76,486	59,186	85,387
Fund balances, June 30	$ 0	$ 79,954	$ 79,954	$ 76,486

WHITE COUNTY, GEORGIA
DRUG TASK FORCE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ 700,251	$ 426,180
Accounts receivable	70	0
Intergovernmental receivable	103,615	99,566
Due from other funds	6,652	1,012
Total assets	$ 810,588	$ 526,758
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 38,503	$ 30,501
Accrued salaries and expenditures	723	2,063
Due to others	149,111	29,666
Total liabilities	188,337	62,230
Fund balances		
Restricted for public safety	622,251	464,528
Total liabilities and fund balances	$ 810,588	$ 526,758

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, 2016
(With comparative actual amounts for the fiscal year ended June 30, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees & forfeitures	$ 206,667	$ 218,019	$ 11,352	$ 53,833
Intergovernmental	369,412	368,555	(857)	504,887
Interest	72	100	28	0
Other	5,554	5,554	0	13,097
Total revenues	581,705	592,228	10,523	571,817
EXPENDITURES				
Current				
Public Safety				
Personal services	75,538	79,249	(3,711)	150,902
Contract services	77,708	34,814	42,894	45,302
Materials and supplies	180,307	102,959	77,348	85,360
Capital outlay	50,000	5,006	44,994	28,064
Payments to other agencies	198,152	212,477	(14,325)	100,786
Total expenditures	581,705	434,505	147,200	410,414
Excess (deficiency) of revenues over (under) expenditures	0	157,723	157,723	161,403
Other financing sources (uses)				
Transfers in (out)				
General Fund	0	0	0	45,875
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	157,723	157,723	207,278
Fund balance, July 1	0	464,528	464,528	257,250
Fund balances, June 30	$ 0	$ 622,251	$ 622,251	$ 464,528

WHITE COUNTY, GEORGIA
JUVENILE SUPERVISION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ 7,241	$ 6,116
Total assets	$ 7,241	$ 6,116
LIABILITIES AND FUND BALANCES		
Liabilities		
Fund balances		
Restricted for public safety	$ 7,241	$ 6,116
Total liabilities and fund balances	$ 7,241	$ 6,116

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, 2016
(With comparative actual amounts for the fiscal year ended June 30, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 1,200	$ 1,125	$ (75)	$ 665
Total revenues	1,200	1,125	(75)	665
EXPENDITURES				
Current				
Public Safety				
Contract services	1,200	0	1,200	0
Total expenditures	1,200	0	1,200	0
Excess (deficiency) of revenues over (under) expenditures	0	1,125	1,125	665
Fund balance, July 1	0	6,116	6,116	5,451
Fund balances, June 30	$ 0	$ 7,241	$ 7,241	$ 6,116

WHITE COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ 220,295	$ 215,159
Taxes receivable	80,509	65,879
Total assets	$ 300,804	$ 281,038
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 75,614	$ 84,355
Fund balances		
Restricted for housing and development	212,060	154,314
Assigned to housing and development	13,130	42,369
Total fund balances	225,190	196,683
Total liabilities and fund balances	$ 300,804	$ 281,038

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, 2016
(With comparative actual amounts for the fiscal year ended June 30, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes	$ 758,500	$ 758,647	$ 147	$ 677,548
Fines, fees, and forfeitures	500	232	(268)	416
Interest	175	0	(175)	0
Contributions	0	0	0	7,800
Total revenues	759,175	758,879	(296)	685,764
EXPENDITURES				
Current				
Culture and Recreation				
Capital outlay	58,545	58,545	0	36,302
Housing and Development				
Payments to other agencies	566,439	544,522	21,917	516,366
Total expenditures	624,984	603,067	21,917	552,668
Excess (deficiency) of revenues over (under) expenditures	134,191	155,812	21,621	133,096
Other financing sources (uses)				
Transfers in (out)				
General Fund	(134,191)	(127,305)	6,886	(59,100)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	28,507	28,507	73,996
Fund balances, July 1	0	196,683	196,683	122,687
Fund balances, June 30	$ 0	$ 225,190	$ 225,190	$ 196,683

WHITE COUNTY, GEORGIA
ENOTAH JUDICIAL CIRCUIT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ 127,044	$ 180,663
Due from other funds	38,109	37,678
Total assets	$ 165,153	$ 218,341
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 31,848	$ 88,738
Accrued salaries and expenditures	396	0
Total liabilities	32,244	88,738
Fund balances		
Restricted for judicial	132,909	129,603
Total liabilities and fund balances	$ 165,153	$ 218,341

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, 2016
(With comparative actual amounts for the fiscal year ended June 30, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 516,292	$ 516,292	$ 0	$ 516,292
Interest	161	24	(137)	19
Other	100	0	(100)	0
Total revenues	516,553	516,316	(237)	516,311
EXPENDITURES				
Current				
Judicial				
Personal service	651,484	618,957	32,527	572,563
Contract services	40,435	49,277	(8,842)	48,709
Materials and supplies	35,125	26,478	8,647	26,527
Total expenditures	727,044	694,712	32,332	647,799
Excess (deficiency) of revenues over (under) expenditures	(210,491)	(178,396)	32,095	(131,488)
Other financing sources (uses)				
Transfers in (out)				
General Fund	181,702	181,702	0	181,702
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(28,789)	3,306	32,095	50,214
Fund balance, July 1	28,789	129,603	100,814	79,389
Fund balances, June 30	$ 0	$ 132,909	$ 132,909	$ 129,603

WHITE COUNTY, GEORGIA
EMERGENCY 911 SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
ASSETS		
Accounts receivable	$ 103,962	$ 103,352
Total assets	$ 103,962	$ 103,352
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 15,757	$ 33,270
Accrued salaries and expenditures	7,202	19,875
Due to other funds	26,895	37,563
Total liabilities	49,854	90,708
Fund balances		
Assigned to public safety	54,108	12,644
Total liabilities and fund balances	$ 103,962	$ 103,352

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, 2016
(With comparative actual amounts for the fiscal year ended June 30, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 505,000	$ 504,229	$ (771)	$ 496,156
Interest	200	12	(188)	250
Other	200	557	357	233
Total revenues	505,400	504,798	(602)	496,639
EXPENDITURES				
Current				
Public Safety				
Personal services	674,547	630,411	44,136	639,194
Contract services	73,140	66,572	6,568	79,480
Materials and supplies	111,345	129,384	(18,039)	125,042
Capital outlay	48,000	38,599	9,401	25,001
Total expenditures	907,032	864,966	42,066	868,717
Excess (deficiency) of revenues over (under) expenditures	(401,632)	(360,168)	41,464	(372,078)
Other financing sources (uses)				
Transfers in (out)				
General Fund	401,632	401,632	0	380,625
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	41,464	41,464	8,547
Fund balance, July 1	0	12,644	12,644	4,097
Fund balances, June 30	$ 0	$ 54,108	$ 54,108	$ 12,644

WHITE COUNTY, GEORGIA
CONFISCATED ASSETS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ 17,838	$ 22,998
Total assets	$ 17,838	$ 22,998
LIABILITIES AND FUND BALANCES		
Liabilities		
Fund balances		
Restricted for public safety	$ 17,838	$ 22,998
Total liabilities and fund balances	$ 17,838	$ 22,998

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, 2016
(With comparative actual amounts for the fiscal year ended June 30, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 1,000	$ 0	$ (1,000)	$ 0
Total revenues	1,000	0	(1,000)	0
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	21,100	5,160	15,940	2,098
Total expenditures	21,100	5,160	15,940	2,098
Excess (deficiency) of revenues over (under) expenditures	(20,100)	(5,160)	14,940	(2,098)
Fund balance, July 1	20,100	22,998	(2,898)	25,096
Fund balances, June 30	$ 0	$ 17,838	$ 17,838	$ 22,998

WHITE COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

ASSETS	**2016**	**2015**
Cash and cash equivalents	$ 46,641	$ 49,044
Total assets	$ 46,641	$ 49,044
LIABILITIES AND FUND BALANCES		
Liabilities		
Fund balances		
Restricted for judicial	$ 46,641	$ 49,044
Total liabilities and fund balances	$ 46,641	$ 49,044

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, 2016
(With comparative actual amounts for the fiscal year ended June 30, 2015)

	2016			2015
REVENUES	**Final Budget**	**Actual**	**Variance**	**Actual**
Fines and forfeitures	$ 19,100	$ 19,797	$ 697	$ 21,511
Interest	100	59	(41)	100
Total revenues	19,200	19,856	656	21,611
EXPENDITURES				
Current				
Judicial				
Materials and supplies	26,018	22,259	3,759	22,761
Total expenditures	26,018	22,259	3,759	22,761
Excess (deficiency) of revenues over (under) expenditures	(6,818)	(2,403)	4,415	(1,150)
Fund balance, July 1	6,818	49,044	42,226	50,194
Fund balances, June 30	$ 0	$ 46,641	$ 46,641	$ 49,044

WHITE COUNTY, GEORGIA
GRANTS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ 0	$ 5,116
Intergovernmental receivable	46,596	68,766
Total assets	$ 46,596	$ 73,882
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other funds	$ 46,596	$ 0
Fund balances		
Assigned to public safety	0	73,882
Total liabilities and fund balances	$ 46,596	$ 73,882

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, 2016
(With comparative actual amounts for the fiscal year ended June 30, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 424,888	$ 339,295	$ (85,593)	$ 164,685
Total revenues	424,888	339,295	(85,593)	164,685
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	68,117	68,117	0	9,517
Capital outlay	64,073	64,073	0	93,965
Public Works				
Capital outlay	292,698	292,698	0	0
Total expenditures	424,888	424,888	0	103,482
Excess (deficiency) of revenues over (under) expenditures	0	(85,593)	(85,593)	61,203
Other financing sources (uses)				
Transfers in (out)				
General Fund	0	11,711	11,711	10,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(73,882)	(73,882)	71,203
Fund balance, July 1	0	73,882	73,882	2,679
Fund balances, June 30	$ 0	$ 0	$ 0	$ 73,882

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CAPITAL PROJECTS FUNDS

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

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

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

WHITE COUNTY, GEORGIA
2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ 1,430,383	$ 2,300,001
Total assets	$ 1,430,383	$ 2,300,001
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 0	$ 302,920
Retainage payable	0	23,852
Total liabilities	0	326,772
Fund balances		
Restricted for capital outlay	1,430,383	1,973,229
Total liabilities and fund balances	$ 1,430,383	$ 2,300,001

WHITE COUNTY, GEORGIA
2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2016 and 2015

REVENUES	**2016**	**2015**
Taxes	$ 0	$ 1,186,220
Intergovernmental	0	293,768
Interest	2,409	4,061
Total revenues	2,409	1,484,049
EXPENDITURES		
Capital Outlay		
General Government		
Commissioners' Office	219	15,806
Finance	0	98,622
Public Safety		
Sheriff	0	148,819
Detention Center	1,100	63,900
Public Works		
Roads and Bridges	513,568	1,070,282
Culture and Recreation		
Park and Recreation	0	52,844
Intergovernmental	0	308,417
Debt Service		
Principal	29,534	28,608
Interest	834	1,760
Total expenditures	545,255	1,789,058
Excess (deficiency) of revenues over (under) expenditures	(542,846)	(305,009)
Other financing sources (uses)		
Transfers in (out)		
2014 SPLOST Fund	0	5,869,802
Excess (deficiency of revenues and other financing sources over (under) expenditures and other financing uses	(542,846)	5,564,793
Fund balances, July 1	1,973,229	(3,591,564)
Fund balances, June 30	$ 1,430,383	$ 1,973,229

WHITE COUNTY, GEORGIA
2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ 1,414,009	$ 285,344
Taxes receivable	453,568	410,366
Total assets	$ 1,867,577	$ 695,710
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 127,183	$ 0
Intergovernmental	117,928	106,695
Retainage	62,571	0
Due to other funds	462	0
Advances from other funds	4,019,802	4,954,802
Total liabilities	4,327,946	5,061,497
Fund balances		
Unassigned	(2,460,369)	(4,365,787)
Total liabilities and fund balances	$ 1,867,577	$ 695,710

WHITE COUNTY, GEORGIA
2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2016 and 2015

REVENUES	**2016**	**2015**
Taxes	$ 3,767,844	$ 2,383,421
Interest	226	97
Total revenues	3,768,070	2,383,518
EXPENDITURES		
Capital Outlay		
General Government		
County-Wide	84,358	0
Building Maintenance	56,728	0
Commissioners' Office	28,552	24,133
Tax Commissioner	0	6,162
Public Safety		
Coroner	38,953	0
Sheriff	118,056	0
Detention Center	138,456	161,650
Public Works		
Roads and Bridges	407,093	72,999
Health and Welfare		
Senior Services	20,500	0
Intergovernmental	969,956	614,559
Total expenditures	1,862,652	879,503
Excess (deficiency) of revenues over (under) expenditures	1,905,418	1,504,015
Other financing sources (uses)		
Transfers in (out)		
2008 SPLOST Fund	0	(5,869,802)
Excess (deficiency of revenues and other financing sources over (under) expenditures and other financing uses	1,905,418	(4,365,787)
Fund balances, July 1	(4,365,787)	0
Fund balances, June 30	$ (2,460,369)	$ (4,365,787)

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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, 2016 and 2015

	2016	2015
ASSETS		
Current assets		
Cash and cash equivalents	$ 319,082	$ 307,638
Certificates of deposit	202,521	202,221
Accounts receivable	5,028	7,089
Total current assets	526,631	516,948
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	(326,901)	(308,220)
Total capital assets (net of accumulated depreciation)	552,753	571,434
Total assets	1,079,384	1,088,382
LIABILITIES		
Current liabilities		
Accounts payable	5,113	1,068
Accrued salaries and expenses	255	1,064
Post-closure care	13,500	14,090
Total current liabilities	18,868	16,222
Long-term liabilities		
Post-closure care	524,733	537,643
Total liabilities	543,601	553,865
NET POSITION		
Investment in capital assets	552,753	571,434
Unrestricted	(16,970)	(36,917)
Total net position	$ 535,783	$ 534,517

WHITE COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the fiscal years ended June 30, 2016 and 2015

	2016	2015
OPERATING REVENUES		
Charges for sales and services		
Sanitation fees	$ 73,545	$ 64,385
Recycling fees	0	2,580
Total operating revenues	73,545	66,965
OPERATING EXPENSES		
Costs of sales and services	25,875	21,865
Personal services	28,023	26,766
Depreciation	18,681	24,302
Total operating expenses	72,579	72,933
Operating income (loss)	966	(5,968)
Non-operating revenues (expenses)		
Interest revenue	300	695
Change in net position	1,266	(5,273)
Net position, July 1	534,517	539,790
Net position, June 30	$ 535,783	$ 534,517

WHITE COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2016 and 2015

	2016	2015
Cash flows from operating activities:		
Receipts from customers	$ 75,606	$ 59,876
Payments to suppliers	(35,330)	(36,756)
Payments to employees	(28,832)	(26,677)
Net cash used by operating activities	11,444	(3,557)
Cash flows from investing activities:		
Interest received	300	695
Proceeds from investment maturities	202,221	201,915
Purchases of investments	(202,521)	(202,221)
Net cash provided by investing activities	0	389
Net increase (decrease) in cash and cash equivalents	11,444	(3,168)
Cash and cash equivalents, July 1	307,638	310,806
Cash and cash equivalents, June 30	$ 319,082	$ 307,638
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ 966	$ (5,968)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	18,681	24,302
(Increase) decrease in accounts receivable	2,061	(7,089)
Increase (decrease) in accounts payable	4,045	(801)
Increase (decrease) in accrued salaries and expenses	(809)	89
Increase (decrease) in post-closure care liability	(13,500)	(14,090)
Total adjustments	10,478	2,411
Net cash provided (used) by operating activities	$ 11,444	$ (3,557)

WHITE COUNTY, GEORGIA
INDUSTRIAL BUILDING ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
June 30, 2016 and 2015

	2016	2015
ASSETS		
Current assets		
Restricted cash and cash equivalents	$ 62,251	$ 75,107
Other assets		
Advances to other funds	4,019,802	4,954,802
Total assets	4,082,053	5,029,909
LIABILITIES		
Current liabilities		
Interest payable	62,250	75,106
Bonds payable	897,749	859,893
Total current liabilities	959,999	934,999
Current liabilities payable from restricted assets		
Bonds payable	62,251	75,107
Noncurrent liabilities		
Bonds payable	3,078,289	4,043,514
Total liabilities	4,100,539	5,053,620
NET POSITION		
Unrestricted	(18,486)	(23,711)
Total net position	$ (18,486)	$ (23,711)

WHITE COUNTY, GEORGIA
INDUSTRIAL BUILDING ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the fiscal years ended June 30, 2016 and 2015

	2016	2015
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	142,581	166,875
Interest expense	(137,356)	(161,650)
Total non-operating revenues (expenses)	5,225	5,225
Change in net position	5,225	5,225
Net position, July 1	(23,711)	(28,936)
Net position, June 30	$ (18,486)	$ (23,711)

WHITE COUNTY, GEORGIA
INDUSTRIAL BUILDING ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2016 and 2015

	2016	2015
Cash flows from non-capital financing activities:		
Receipts from other funds	$ 935,000	$ 915,000
Principal payments - bonds payable	(935,000)	(915,000)
Interest paid	(150,212)	(173,088)
Net cash provided (used) by non-capital financing activities	(150,212)	(173,088)
Cash flows from investing activities		
Interest received	137,356	161,650
Net increase (decrease) in cash and cash equivalents	(12,856)	(11,438)
Cash and cash equivalents, July 1	75,107	86,545
Cash and cash equivalents, June 30	$ 62,251	$ 75,107
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, 2016 and 2015

	2016	2015
ASSETS		
Current assets		
Cash and cash equivalents	$ 12,144	$ 16,471
Total assets	12,144	16,471
NET POSITION		
Unrestricted	12,144	16,471
Total net position	$ 12,144	$ 16,471

WHITE COUNTY, GEORGIA
DEVELOPMENT AUTHORITY
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the fiscal years ended June 30, 2016 and 2015

	2016	2015
OPERATING EXPENSES		
Contract services	$ 4,086	$ 5,993
Materials and supplies	244	237
Total operating expenses	4,330	6,230
Operating income (loss)	(4,330)	(6,230)
Non-operating revenues (expenses)		
Interest revenue	3	4
Change in net position	(4,327)	(6,226)
Net position, July 1	16,471	22,697
Net position, June 30	$ 12,144	$ 16,471

WHITE COUNTY, GEORGIA
DEVELOPMENT AUTHORITY
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2016 and 2015

	2016	2015
Cash flows from operating activities:		
Payments to suppliers	$ (4,330)	$ (6,230)
Cash flows from investing activities:		
Interest received	3	4
Net increase (decrease) in cash and cash equivalents	(4,327)	(6,226)
Cash and cash equivalents, July 1	16,471	22,697
Cash and cash equivalents, June 30	$ 12,144	$ 16,471
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ (4,330)	$ (6,230)

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, 2016

	Tax Commissioner	Magistrate Court
ASSETS		
Cash	$ 436,617	$ 11,340
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other agencies	$ 436,617	$ 11,340

Probate Court	Clerk of Superior Court	Sheriff Department	Totals
$ 9,247	$ 136,469	$ 30,028	$ 623,701
$ 9,247	$ 136,469	$ 30,028	$ 623,701

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WHITE COUNTY, GEORGIA
AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the fiscal year ended June 30, 2016

	Balance July 1	Additions	Deletions	Balance June 30
TAX COMMISSIONER				
ASSETS				
Cash	$ 380,505	$ 28,642,811	$ 28,586,699	$ 436,617
LIABILITIES				
Due to others	$ 380,505	$ 28,642,811	$ 28,586,699	$ 436,617
MAGISTRATE COURT				
ASSETS				
Cash	$ 7,956	$ 136,656	$ 133,272	$ 11,340
LIABILITIES				
Due to others	$ 7,956	$ 136,656	$ 133,272	$ 11,340
PROBATE COURT				
ASSETS				
Cash	$ 11,987	$ 423,288	$ 426,028	$ 9,247
LIABILITIES				
Due to others	$ 11,987	$ 423,288	$ 426,028	$ 9,247
CLERK OF SUPERIOR COURT				
ASSETS				
Cash	$ 163,857	$ 1,107,642	$ 1,135,030	$ 136,469
LIABILITIES				
Due to others	$ 163,857	$ 1,107,642	$ 1,135,030	$ 136,469
SHERIFF DEPARTMENT				
ASSETS				
Cash	$ 68,236	$ 343,481	$ 381,689	$ 30,028
LIABILITIES				
Due to others	$ 68,236	$ 343,481	$ 381,689	$ 30,028
TOTALS ALL AGENCY FUNDS				
ASSETS				
Cash	$ 632,541	$ 30,653,878	$ 30,662,718	$ 623,701
LIABILITIES				
Due to others	$ 632,541	$ 30,653,878	$ 30,662,718	$ 623,701

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

Revenue Capacity

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax and another significant local revenue source, sales tax.

Assessed Value and Estimated Actual Value of Taxable Property	H-7
Property Tax Rates (Direct and Overlapping Governments)	H-8
Principal Taxpayers	H-9
Property Tax Levies and Collections	H-10

Debt Capacity

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future

Ratios of Outstanding Debt by Type	H-11
Direct and Overlapping Governmental Activities Debt	H-12
Legal Debt Margin Information	H-13

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
Principal Employers	H-15

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
Operating Indicators by Function	H-17
Capital Asset Statistics by Function	H-18

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

	Fiscal Year			
	2007	**2008**	**2009**	**2010**
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	$ 24,915	$ 25,284	$ 26,365	$ 27,366
Restricted	2,893	4,215	3,897	3,648
Unrestricted	3,889	2,901	3,335	4,360
Total governmental activities net position	$ 31,697	$ 32,400	$ 33,597	$ 35,374
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	$ 445	$ 433	$ 420	$ 408
Restricted	0	0	0	0
Unrestricted	211	234	232	301
Total business-type activities net position	$ 656	$ 667	$ 652	$ 709
PRIMARY GOVERNMENT				
Net investment in capital assets	$ 25,360	$ 25,717	$ 26,785	$ 27,774
Restricted	2,893	4,215	3,897	3,648
Unrestricted	4,100	3,135	3,567	4,661
Total primary government net position	$ 32,353	$ 33,067	$ 34,249	$ 36,083

Fiscal Year						
2011	2012	2013	2014	2015	2016
$ 29,977	$ 34,571	$ 35,615	$ 36,503	$ 35,650	$ 35,661
2,353	1,164	1,203	791	3,030	2,708
4,402	2,949	3,454	3,334	1,185	2,312
$ 36,732	$ 38,684	$ 40,272	$ 40,628	$ 39,865	$ 40,681
$ 462	$ 631	$ 613	$ 596	$ 571	$ 553
0	0	0	0	0	0
212	23	(73)	(62)	(44)	(23)
$ 674	$ 654	$ 540	$ 534	$ 527	$ 530
$ 30,439	$ 35,202	$ 36,228	$ 37,099	$ 36,221	$ 36,214
2,353	1,164	1,203	791	3,030	2,708
4,614	2,972	3,381	3,272	1,141	2,289
$ 37,406	$ 39,338	$ 40,812	$ 41,162	$ 40,392	$ 41,211

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

	Fiscal Year			
Expenses	**2007 (1)**	**2008**	**2009**	**2010**
Governmental activities:				
General Government	$ 3,962	$ 4,239	$ 3,852	$ 3,172
Judicial	1,585	1,766	1,928	1,985
Public Safety	6,555	7,297	7,511	7,739
Public Works	2,108	2,629	2,375	2,784
Health and Welfare	471	485	493	481
Culture and Recreation	1,263	1,417	1,365	1,243
Housing and Development	1,098	1,172	1,161	1,186
Education	28	27	27	27
Interest on long-term debt	28	58	72	70
Total governmental activities expenses	17,098	19,090	18,784	18,687
Business-type activities:				
Solid Waste	57	54	59	59
Industrial Building	5	5	3	48
Development Authority	7	2	8	9
Total business-type activities expenses	69	61	70	116
Total primary government expenses	$ 17,167	$ 19,151	$ 18,854	$ 18,803
Program revenues				
Governmental activities:				
Charges for services:				
General Government	$ 381	$ 436	$ 464	$ 501
Judicial	263	241	236	203
Public Safety	1,167	1,387	1,343	1,274
Public Works	0	1	5	1
Culture and Recreation	107	105	103	118
Housing and Development	263	210	154	51
Education	23	36	45	38
Operating grants and contributions	1,033	1,162	1,108	996
Capital grants and contributions	121	477	161	21
Total governmental activities program revenues	3,358	4,055	3,619	3,203
Business-type activities:				
Charges for services:				
Solid Waste	39	40	36	38
Development Authority	0	0	0	0
Operating grants and contributions	0	0	0	0
Total business-type activities program revenues	39	40	36	38
Total primary government program revenues	$ 3,397	$ 4,095	$ 3,655	$ 3,241

Fiscal Year					
2011	2012	2013	2014	2015	2016
$ 2,687	$ 2,469	$ 2,629	$ 2,707	$ 3,043	$ 3,037
1,944	1,850	1,830	2,055	1,972	2,025
8,013	8,433	8,120	8,934	9,459	9,472
3,767	3,509	3,354	3,181	3,330	3,225
475	484	471	534	524	543
1,224	1,106	1,060	1,013	1,031	1,005
1,087	972	965	978	979	986
27	24	55	58	62	58
235	220	203	185	163	138
19,459	19,067	18,687	19,645	20,563	20,489
50	50	63	61	73	73
245	231	200	182	162	137
13	20	15	7	6	4
308	301	278	250	241	214
$ 19,767	$ 19,368	$ 18,965	$ 19,895	$ 20,804	$ 20,703
$ 505	$ 504	$ 486	$ 472	$ 470	$ 481
202	193	205	172	163	170
1,330	1,440	1,262	1,275	1,403	1,608
7	7	1	0	0	0
0	0	0	0	0	0
70	83	77	104	138	118
49	32	28	40	53	61
1,149	1,311	1,325	1,132	1,404	1,186
208	273	720	827	396	442
3,520	3,843	4,104	4,022	4,027	4,066
25	29	47	52	67	73
0	0	0	0	0	0
9	15	11	3	0	0
34	44	58	55	67	73
$ 3,554	$ 3,887	$ 4,162	$ 4,077	$ 4,094	$ 4,139

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

	Fiscal Year			
	2007 (1)	**2008**	**2009**	**2010**
Net (expense)/revenue				
Governmental activities	$ (13,740)	$ (15,035)	$ (15,165)	$ (15,484)
Business-type activities	(30)	(21)	(34)	(78)
Total primary government net expense	(13,770)	(15,056)	(15,199)	(15,562)
General revenues and other changes in net position				
Governmental activities:				
Property taxes	$ 7,368	$ 8,465	$ 9,859	$ 9,744
Sales taxes	5,272	5,271	4,506	5,358
Insurance premium taxes	813	855	875	863
Hotel/Motel taxes	442	473	459	682
Other taxes	574	511	414	461
Investment earnings	332	227	152	121
Miscellaneous	77	63	93	144
Gain on sale of capital assets	0	0	5	23
Transfers	0	0	0	(79)
Special items	0	0	0	0
Total governmental activities	14,878	15,865	16,363	17,317
Business-type activities:				
Investment earnings	34	32	19	57
Gain on sale of capital assets	0	0	0	0
Transfers	0	0	0	79
Total business-type activites	34	32	19	136
Total primary government	14,912	15,897	16,382	17,453
Change in net position				
Governmental activities	1,138	830	1,198	1,833
Business-type activities	4	11	(15)	58
Total primary government	$ 1,142	$ 841	$ 1,183	$ 1,891

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

Fiscal Year					
2011	2012	2013	2014	2015	2016
$ (15,939)	$ (15,224)	$ (14,583)	$ (15,623)	$ (16,536)	$ (16,423)
(274)	(257)	(220)	(195)	(174)	(141)
(16,213)	(15,481)	(14,803)	(15,818)	(16,710)	(16,564)
$ 9,588	$ 9,096	$ 8,439	$ 8,308	$ 8,322	$ 8,699
5,386	5,533	5,420	5,410	5,711	6,029
839	971	1,038	1,079	1,136	1,216
702	682	669	628	678	759
467	435	449	382	430	450
82	70	82	65	47	34
155	108	72	84	96	42
78	293	1	23	1	10
0	(12)	0	0	0	0
0	0	0	0	(648)	0
17,297	17,176	16,170	15,979	15,773	17,239
239	225	207	189	168	143
0	0	0	0	0	0
0	12	0	0	0	0
239	237	207	189	168	143
17,536	17,413	16,377	16,168	15,941	17,382
1,358	1,952	1,587	356	(763)	816
(35)	(20)	(13)	(6)	(6)	2
$ 1,323	$ 1,932	$ 1,574	$ 350	$ (769)	$ 818

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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 LOST	Sales Tax SPLOST	Ins. Prem Tax	Hotel/ Motel Tax	Other Taxes (1)	Total
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
2014	8,308	2,029	3,381	1,079	628	382	15,807
2015	8,322	2,142	3,569	1,136	678	430	16,277
2016	8,699	2,261	3,768	1,216	759	450	17,153

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		
	2007	**2008**	**2009**
General fund			
Reserved	$ 154	$ 156	$ 110
Unreserved	3,508	2,915	3,544
Nonspendable	0	0	0
Restricted	0	0	0
Committed	0	0	0
Assigned	0	0	0
Unassigned	0	0	0
Total general fund	3,662	3,071	3,654
All other governmental funds:			
Reserved	0	1,020	265
Unreserved, reported in:			
Special revenue funds	1,524	1,987	2,420
Capital projects funds	1,720	1,154	1,188
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	3,244	4,161	3,873
Total governmental funds	$ 6,906	$ 7,232	$ 7,527

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

Fiscal Year						
2010	2011 (1)	2012	2013	2014	2015	2016
$ 100	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
4,402	0	0	0	0	0	0
0	79	81	88	24	26	25
0	55	57	90	88	88	89
0	0	0	0	0	0	0
0	0	900	2,376	2,010	1,375	592
0	5,243	5,504	6,110	4,295	4,012	4,346
4,502	5,377	6,542	8,664	6,417	5,501	5,052
51	0	0	0	0	0	0
2,611	0	0	0	0	0	0
962	0	0	0	0	0	0
0	100	0	0	6	6	0
0	958	1,107	1,113	703	2,943	2,620
0	1,240	1,490	0	0	0	0
0	624	542	162	127	206	67
0	(1,426)	(5,873)	(5,165)	(3,592)	(4,366)	(2,460)
3,624	1,496	(2,734)	(3,890)	(2,756)	(1,211)	227
$ 8,126	$ 6,873	$ 3,808	$ 4,774	$ 3,661	$ 4,290	$ 5,279

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		
	2007	**2008**	**2009**
Revenues			
Taxes	$ 14,459	$ 15,546	$ 16,079
Licenses and permits	255	206	130
Fines, fees and forfeitures	689	836	799
Charges for services	1,252	1,369	1,410
Interest	333	227	152
Intergovernmental	1,076	1,553	1,226
Contributions	80	86	44
Other	83	69	102
Total Revenues	18,227	19,892	19,942
Expenditures			
General government	3,200	2,737	2,556
Judicial	2,078	1,778	1,916
Public safety	7,743	7,713	7,584
Public works	2,504	1,421	1,218
Health and welfare	454	467	475
Culture and recreation	1,721	1,299	1,290
Housing and development	1,052	1,128	1,111
Education	0	27	27
Capital outlay	2,134	3,988	3,593
Intergovernmental	0	0	0
Debt service:			
Principal	0	0	0
Interest	0	0	0
Total expenditures	20,886	20,558	19,770
Excess (deficiency) of revenues over (under) expenditures	(2,659)	(666)	172
Other financing sources (uses)			
Transfers in	1,241	1,097	913
Transfers out	(1,241)	(1,097)	(913)
Issuance of debt	316	1,097	115
Sale of capital assets	12	21	8
Total other financing sources (uses)	328	1,118	123
Net change in fund balance	(2,331)	452	295
Fund balances, July 1 (original)	9,237	6,906	7,232
Prior period adjustments	0	(126)	0
Fund balances, June 30	$ 6,906	$ 7,232	$ 7,527
Debt service as a percentage of non-capital expenditures	5.68%	6.32%	7.15%

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

Fiscal Year						
2010	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**
$ 17,158	$ 16,985	$ 16,722	$ 16,006	$ 15,868	$ 16,288	$ 17,145
60	93	104	100	125	166	153
644	698	787	642	654	713	864
1,477	1,361	1,354	1,314	1,284	1,348	1,421
121	125	84	86	68	51	36
988	1,289	1,305	1,705	1,929	1,767	1,508
29	24	22	23	27	29	21
150	167	122	74	84	96	42
20,627	20,742	20,500	19,950	20,039	20,458	21,190
2,513	2,876	2,357	2,445	2,670	2,840	2,821
1,964	1,887	1,830	1,810	2,053	1,954	2,002
7,523	7,619	7,553	8,002	9,797	8,615	8,876
1,068	1,364	1,378	1,363	1,304	1,290	1,593
470	462	448	738	511	486	506
1,170	1,123	996	953	1,462	952	951
1,143	1,121	958	964	973	964	998
28	27	24	55	58	62	58
2,066	4,886	7,516	1,757	1,461	1,715	1,408
1,114	802	972	885	879	923	970
833	143	20	27	28	28	29
24	4	1	3	2	2	1
19,916	22,314	24,053	19,002	21,198	19,831	20,213
711	(1,572)	(3,553)	948	(1,159)	627	977
772	824	709	2,288	736	6,547	722
(851)	(824)	(721)	(2,288)	(736)	(6,547)	(722)
0	0	140	0	0	0	0
24	319	360	18	46	2	12
(55)	319	488	18	46	2	12
656	(1,253)	(3,065)	966	(1,113)	629	989
7,527	8,126	6,873	3,808	4,774	3,661	4,290
(57)	0	0	0	0	0	0
$ 8,126	$ 6,873	$ 3,808	$ 4,774	$ 3,661	$ 4,290	$ 5,279
4.84%	0.83%	0.12%	0.18%	0.17%	0.17%	0.16%

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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				
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
2014	8,369	2,029	3,381	1,079	628	382	15,868
2015	8,333	2,142	3,569	1,136	678	430	16,288
2016	8,691	2,261	3,768	1,216	759	450	17,145

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	
2007	$ 848,464,373	$ 38,122,824	$ 9,126,452	$ 64,480,370	$ 23,780,609
2008	1,027,208,752	40,545,569	9,775,404	71,090,220	21,127,844
2009	1,056,982,989	41,171,286	9,448,848	72,679,790	21,127,844
2010	1,074,558,197	37,657,702	9,148,573	75,182,540	23,907,140
2011	1,074,787,788	37,587,209	8,773,389	65,118,850	21,796,872
2012	1,006,462,959	37,796,203	7,583,597	64,311,540	23,907,160
2013	886,172,517	38,119,217	6,544,189	65,922,000	24,311,376
2014	829,645,749	41,174,275	5,785,220	69,322,610	24,608,396
2015	839,202,133	43,433,270	5,879,044	58,665,640	23,177,756
2016	886,131,317	44,164,572	6,217,064	45,627,480	23,096,712

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
$ 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%
21,872	(136,993,856)	833,385,859	9.17	333,354,344	40%
62,440	(146,543,728)	858,755,857	9.17	343,502,343	40%

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

Fiscal Year	**2007**	**2008**	**2009**
Tax Year	**2006**	**2007**	**2008**
White County Rates:			
County Operations	8.190	8.190	9.190
Board of Education			
Maintenance and Operations	13.431	13.900	14.650
School Bond	0.363	0.340	0.339
Municipal Rates:			
City of Helen	4.630	4.500	4.500
City of Cleveland	3.457	3.457	3.456
State of Georgia:	0.250	0.250	0.250

Source: Georgia Department of Revenue

2010 2009	2011 2010	2012 2011	2013 2012	2014 2013	2015 2014	2016 2015
9.190	9.190	9.190	9.190	9.190	9.168	9.168
14.650	14.650	15.591	16.591	17.523	17.482	17.482
0.339	0.339	0.339	0.339	N/A	N/A	N/A
4.900	4.900	5.200	6.450	6.739	6.686	6.575
3.475	3.475	3.637	4.011	4.500	4.500	5.000
0.250	0.250	0.250	0.200	0.150	0.100	0.050

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WHITE COUNTY, GEORGIA
PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS PRIOR

	2016			2007		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Freudenberg-NOK	$ 13,202,064	1	1.5373%	$ 7,007,736	3	0.8115%
Habersham EMC	7,311,288	2	0.8514%	7,866,467	2	0.9110%
Windstream Standard	6,043,664	3	0.7038%	8,248,625	1	0.9552%
Georgia Power	5,429,156	4	0.6322%	3,753,607	4	0.4347%
Wal-Mart Supercenter	5,033,744	5	0.5862%			
Georgia Transmission	3,441,256	6	0.4007%	2,527,851	8	0.2927%
Original Appalachian Artworks	3,186,656	7	0.3711%	2,846,460	7	0.3296%
North Georgia Hardwoods	2,757,793	8	0.3211%	3,578,179	5	0.4144%
Ingles	2,717,892	9	0.3165%	3,239,288	6	0.3751%
Black Bear Treatment	1,880,680	10	0.2190%			
Mountain Lakes Club				2,467,553	9	0.2858%
Innsbruck				1,757,843	10	0.2036%
	$ 51,004,193		**5.9393%**	**$ 43,293,609**		**5.0136%**

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
2007	2006	$ 7,072,238	$ 80,301	$ 7,152,539
2008	2007	8,195,288	75,922	8,271,210
2009	2008	9,539,220	(70,061)	9,469,159
2010	2009	9,586,757	(176,209)	9,410,548
2011	2010	9,415,328	(368,030)	9,047,298
2012	2011	8,924,999	(398,177)	8,526,822
2013	2012	8,082,905	(489,378)	7,593,527
2014	2013	7,682,345	(542,050)	7,140,295
2015	2014	7,640,482	(472,847)	7,167,635
2016	2015	7,873,074	(325,943)	7,547,131

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
$ 7,039,330	99.53%	$ 113,025	$ 7,152,355	100.00%
8,075,063	98.53%	195,885	8,270,948	100.00%
8,904,773	93.35%	563,846	9,468,619	99.99%
8,956,698	93.43%	449,467	9,406,165	99.95%
8,865,741	94.16%	176,652	9,042,393	99.95%
8,330,099	93.33%	190,522	8,520,621	99.93%
7,586,716	93.86%	145,109	7,586,716	99.91%
7,133,922	92.86%	69,104	7,133,922	99.91%
7,158,621	93.69%	58,080	7,158,621	99.87%
7,500,949	95.27%	N/A	7,500,949	99.39%

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
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	9,134,640	9,298,104	1.33%	342.55
2011	20,270	8,544,415	8,564,685	1.21%	309.03
2012	122,753	7,679,190	7,801,943	1.11%	278.73
2013	95,911	6,798,964	6,894,875	0.95%	243.64
2014	68,200	5,898,739	5,966,939	0.79%	208.58
2015	39,592	4,978,514	5,018,106	0.64%	173.67
2016	10,058	4,038,289	4,048,347	0.50%	138.70

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, 2016

Governmental Unit	Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Government
Overlapping:			
City of Helen	$ 269,587	100%	$ 269,587
City of Cleveland	1,400,256	100%	1,400,256
White County Board of Education	18,255,000	100%	18,255,000
Total overlapping debt	19,924,843		19,924,843
White County Direct Debt	10,058	100%	10,058
Total direct and overlapping debt	$ 19,934,901		$ 19,934,901

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			
	2007	**2008**	**2009**	**2010**
Taxable assessed value of property	$ 863,521	$ 1,000,646	$ 1,038,000	$ 1,043,173
Add back: exemptions	120,615	169,157	163,468	177,299
Total assessed value	984,136	1,169,803	1,201,468	1,220,472
Debt limit (10% total assessed value)	98,414	116,980	120,147	122,047
Amount of debt applicable to limit	0	0	0	0
Legal debt margin	$ 98,414	$ 116,980	$ 120,147	$ 122,047
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					
2011	2012	2013	2014	2015	2016
$ 1,024,519	$ 971,164	$ 879,533	$ 835,946	$ 833,386	$ 858,756
183,562	168,903	141,627	134,618	136,994	146,544
1,208,081	1,140,067	1,021,160	970,564	970,380	1,005,300
120,808	114,007	102,116	97,056	97,038	100,530
0	0	0	0	0	0
$ 120,808	$ 114,007	$ 102,116	$ 97,056	$ 97,038	$ 100,530
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
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
2014	28,608	752,625	26,308	7.30%	3,894
2015	28,895	778,458	26,941	4.80%	3,839
2016	29,188 *	817,619 *	28,012 *	4.50%	** 3,914

Source (1): United States Bureau of Economic Analysis
Source (2): Georgia Department of Labor
Source (3): White County Board of Education

* Estimated by White County Office of Economic Development
** 2016 Unemployment Rate of 4.50% is as of August 2016

WHITE COUNTY, GEORGIA
PRINCIPAL EMPLOYERS

	2016			2008		
Taxpayer	**Number of Employees**	**Rank**	**Percentage of Labor Force**	**Number of Employees**	**Rank**	**Percentage of Labor Force**
Freundenberg NOK	535	1	3.73%	300	4	2.36%
White County Board of Education	505	2	3.52%	572	1	4.50%
Wal-Mart	330	3	2.30%			
White County Government	257	4	1.79%	220	5	1.73%
Black Bear	245	5	1.71%	409	2	3.22%
Truett-McConnell College	175	6	1.22%	136	6	1.07%
Reliable Rehab (Gateway and Friendship	150	7	1.05%	82	9	0.65%
Ingles Supermarkets	100	8	0.70%	100	7	0.79%
Cobb Vantress	95	9	0.66%	80	10	0.63%
Original Appalachian Artworks	90	10	0.63%	302	3	2.38%
Hardwoods, Inc.				86	8	0.68%
	2,482		17.31%	2,287		18.01%
Total County Labor Force	14,348			12,711		

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

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			
	2007	**2008**	**2009**	**2010**
Function				
General Government	30.52	31.63	32.09	33.12
Public Safety				
Sheriff				
Officers	65.46	67.90	69.05	73.40
Civilians	3.00	3.00	3.00	4.00
Fire Protection				
Firefighters	3.06	3.15	3.92	4.33
Civilians	1.00	1.00	1.00	1.00
Other public safety	17.71	21.22	20.26	18.04
Judicial	12.66	12.64	12.49	12.47
Public Works	15.17	17.30	17.37	16.88
Health and Welfare	4.54	4.39	4.39	4.33
Recreation and culture	16.76	19.11	19.14	17.09
Housing and Development	9.14	10.31	9.48	8.16
Total employees	**179.02**	**191.65**	**192.19**	**192.82**

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					
2011	**2012**	**2013**	**2014**	**2015**	**2016**
32.27	28.14	30.26	30.12	33.60	33.05
68.80	73.17	80.94	80.77	86.35	86.06
4.00	2.00	2.00	4.00	2.00	2.00
4.49	2.00	4.55	9.40	13.89	15.86
1.00	1.00	0.00	2.00	2.00	2.00
21.73	27.23	22.60	22.85	24.37	21.14
12.07	11.36	12.30	12.60	11.43	11.29
18.69	16.48	17.67	17.35	18.74	18.02
4.67	4.27	4.27	4.67	5.65	4.80
5.66	5.00	4.98	4.93	5.31	5.12
6.63	4.52	5.07	5.28	4.53	4.69
180.01	**175.17**	**184.64**	**193.97**	**207.87**	**204.03**

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

	Fiscal Year			
	2007	**2008**	**2009**	**2010**
Function				
Sheriff				
Traffic citations	2,130	1,680	1,003	881
Fire				
Number of calls answered	1,444	1,140	1,243	1,250
Inspections conducted	128	130	90	80
Highways and streets				
Street resurfacing (miles)	17.29	8.32	16.22	9.40
Sanitation				
Refuse collected (tons/day)	77.65	72.65	61.46	59.98
Recyclables collected (tons/year)	8.50	8.00	8.72	27.76

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					
2011	**2012**	**2013**	**2014**	**2015**	**2016**
1,033	1,262	2,031	1,891	1,195	1,584
1,417	1,014	962	1,155	1,137	1,504
83	85	2	10	10	28
9.58	12.49	10.57	8.06	5.92	5.28
51.19	52.41	59.16	60.06	62.36	65.57
5.66	6.99 (1)	14.55	11.64	9.80	7.50

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

	Fiscal Year									
	2007	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**
Function										
General Government										
Buildings	11	11	11	11	10	10	10	10	12	12
Vehicles	19	23	29	28	28	28	14	16	16	20
Equipment	12	13	23	23	33	31	19	17	17	17
Public Safety										
Sheriff										
Office & Detention Ctr.	1	1	1	1	1	1	1	1	1	1
Vehicles (1)	44	44	46	49	48	50	49	50	70	73
Fire Department										
Fire stations	6	6	6	6	6	6	6	6	6	6
Aerial truck	1	1	1	1	0	0	0	0	0	0
Pumper trucks	1	5	5	6	5	6	7	6	7	7
Vehicles	21	24	26	23	23	23	23	22	20	20
EMA										
Vehicles	3	5	5	5	6	3	3	3	4	4
Animal Shelter										
Buildings	0	0	0	0	1	1	1	2	2	2
Vehicles	0	0	0	0	0	2	2	3	3	4
Other public safety										
Equipment	110	111	116	121	132	141	195	172	265	265
Housing & Development										
Building Inspection / Soil Erosion										
Vehicles	6	6	6	4	3	1	1	1	1	1
Code Enforcement										
Vehicles	1	1	1	0	0	0	0	1	1	1
Planning										
Vehicles	1	1	1	2	2	2	2	3	2	2
Culture & Recreation										
Buildings	7	7	7	7	7	7	7	7	7	7
Vehicles	4	6	7	5	3	2	2	2	2	2
Equipment	16	16	17	20	20	19	19	19	19	18
Parks	2	2	2	2	2	2	2	2	2	2
Public Works										
Buildings	3	3	3	3	3	2	2	2	3	2
Vehicles	24	24	25	27	26	27	28	29	31	32
Heavy equipment	12	17	19	18	19	16	14	14	15	15
Small equipment	41	45	47	54	54	56	56	57	65	65
Solid Waste										
Buildings										
Conven. Ctr.	1	1	1	1	0	1	1	1	1	1
Transfer Station	2	2	2	2	2	2	2	2	1	1
Equipment	3	3	3	3	3	3	3	3	3	3

Source: Various County Departments and Capital Assets Reports

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

Part IV

Other Reporting Section

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of White County, Georgia, as of and for the year ended June 30, 2016, 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 15, 2016. Our report includes a reference to other auditors who audited the financial statements of the White County Health Department, as described in our report on White County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that were reported on separately by those auditors.

Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiency to be a material weakness:

2016-001

Condition: While performing audit procedures at the Clerk of Court's office, we noted that the time clock has been changed on the computer system in order to back-date receipts for reporting.

Criteria: Proper internal controls require all transactions to be recorded in the accounting records in a timely manner.

Effect: Failure to record transactions in a timely manner exposes the assets of the County to greater risk of misappropriation.

2016-001, continued

Recommendation: The time clock should not be changed under any circumstances and receipts should be entered as they are received.

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

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. We consider the following deficiencies to be significant deficiencies:

2016-002

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.

2016-003

Condition: While performing audit procedures at the Magistrate Court, we noted instances where deposits were not made timely. Receipts were held for more than seven days before depositing in 9 of 40 (23%) receipts tested.

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

Effect: Failure to deposit cash receipts in a timely manner exposes the assets of the County to a greater risk of misappropriation.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether White County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described below:

2016-004

Condition: While performing audit procedures at the Clerk of Court's office, we noted that the payouts are not made in a timely manner. The payouts were several months behind as of June 30, 2016.

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

White County, Georgia's Responses to Findings

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

Purpose of this Report

This report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of White County, Georgia's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the 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 15, 2016

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STATE REPORTING SECTION

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

WHITE COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
For the fiscal year ended June 30, 2016

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
2008 Referendum					
White County					
Roads, Streets and Bridges	$ 6,216,000	$ 6,216,000	$ 4,491,915	$ 543,936	$ 5,035,851
Public facilities and infrastructure including, but not limited to: Administrative, Cultural, Parks and Recreation, and Public Safety	13,024,000	13,024,000			
Commissioners' Office			165,020	219	165,239
Finance			140,068	0	140,068
Public Defender			13,074	0	13,074
Animal Shelter			81,407	0	81,407
Coroner			29,807	0	29,807
Fire			4,740	0	4,740
Sheriff			156,995	0	156,995
Detention Center			11,682,949	1,100	11,684,049
Convenience Center			17,178	0	17,178
Senior Center			427,832	0	427,832
Public Health			88,298	0	88,298
Park and Recreation			359,415	0	359,415
City of Cleveland	3,380,000	3,380,000	2,200,654	0	2,200,654
City of Helen	3,380,000	3,380,000	2,200,654	0	2,200,654
Total	$ 26,000,000	$ 26,000,000	$ 22,060,006	$ 545,255	$ 22,605,261

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

WHITE COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
For the fiscal year ended June 30, 2016

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
2014 Referendum					
White County					
Detention Center Installment Sale Agreement Payments	$ 6,799,416	$ 6,799,416	$ 161,650	$ 138,456	$ 300,106
Administration Equipment, Facilities, and Vehicles	700,188	700,188	30,294	124,233	154,527
Historical Facilities Renovations/Additions	99,826	99,826	0	84,358	84,358
Economic Development Authority Equipment, Facilities, and Vehicles	50,616	50,616	0	0	0
E911 Communication System Infrastructure and Upgrades	260,110	260,110	0	0	0
Fire-EMS Equipment, Facilities, and Vehicles	25,308	25,308	0	0	0
Library Facilities, Equipment, and Materials	99,826	99,826	0	0	0
Computer and Communications Information Technology Equipment and System Infrastructure and Upgrades	174,344	174,344	0	0	0
Roads and Bridges Equipment, Vehicles, Resurfacing, and Improvements	5,500,272	5,500,272	72,999	407,093	480,092
Parks and Recreation Equipment, Facilities, and Vehicles	25,308	25,308	0	0	0
Senior Center Facilities and Vehicles	99,826	99,826	0	20,500	20,500
Sheriff's Department Equipment, Facilities, and Vehicles	199,652	199,652	0	118,056	118,056
Solid Waste Facilities	25,308	25,308	0	0	0
City of Cleveland	2,470,000	2,470,000	307,280	484,978	792,258
City of Helen	2,470,000	2,470,000	307,280	484,978	792,258
Total	$ 19,000,000	$ 19,000,000	$ 879,503	$ 1,862,652	$ 2,742,155

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

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