WHITE COUNTY, GEORGIA

Comprehensive Annual Financial Report

For the fiscal year ended June 30, 2018

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, 2018

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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, 2017

Christopher P. Morrill

Executive Director/CEO

BOARD OF COMMISSIONERS

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

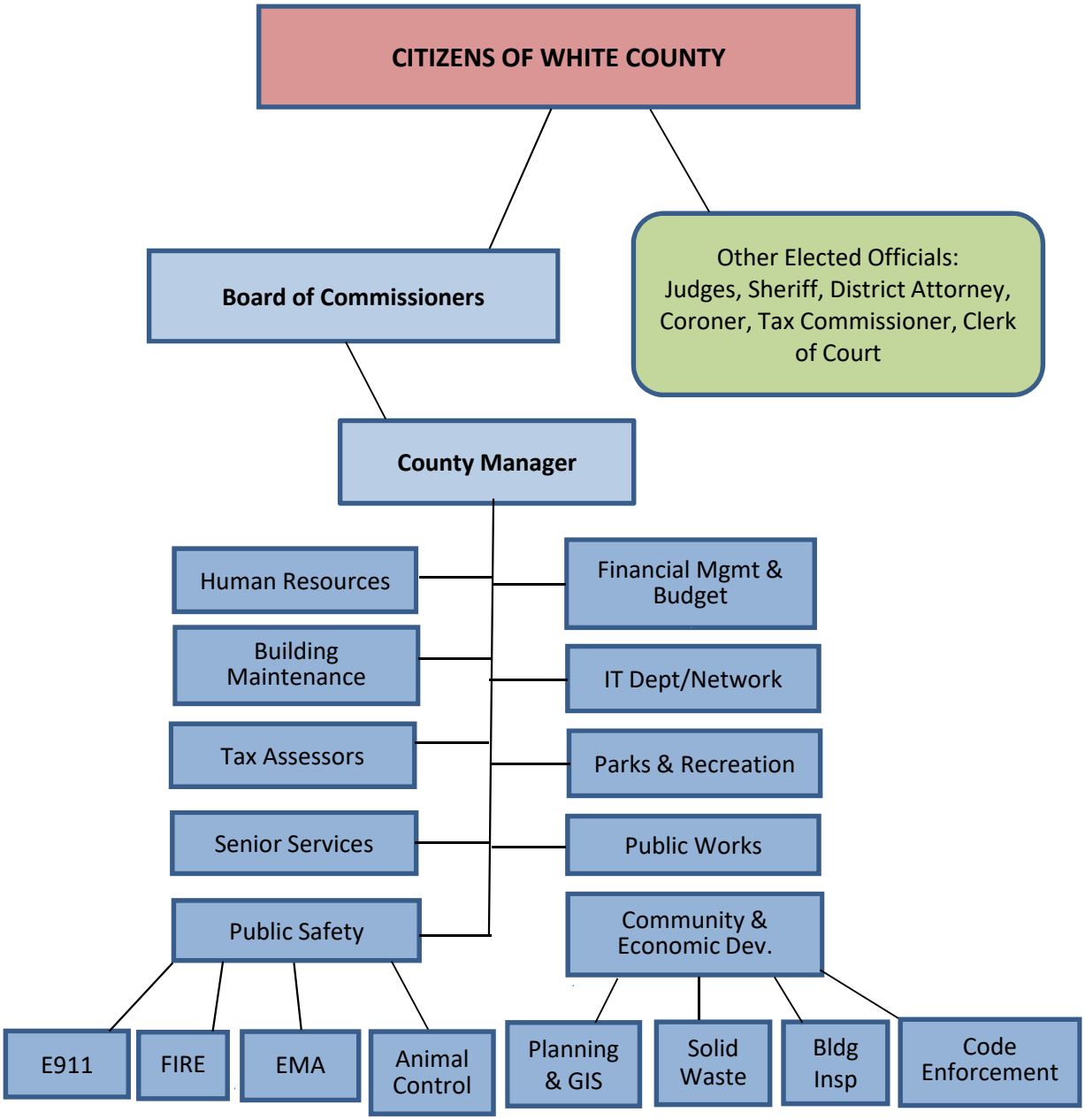
Commission Staff

Michael J. Melton, County Manager
Shanda Murphy, County Clerk
Mary Jane Henneke, County Attorney

Department Directors

Building Maintenance/Grounds	Ken Payne
Bldg Insp/Comm Econ & Dev/Planning/GIS	John Sell
Public Safety	David Murphy
Finance	Jodi Ligon
Human Resources	Shanda Murphy
Information Technology	Robert Hamrick
Parks and Recreation	Joe Gailey
Planning	Harry Barton
Senior Center	Barbara Overton
Public Works	David Cangemi
Tax Assessors	Bryan Payne

WHITE COUNTY, GEORGIA
ORGANIZATIONAL CHART





October 31, 2018

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, 2018.

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, 2018, 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, 2018, are fairly presented in conformity with GAAP. The independent auditors report is presented as the first component of the financial section of this report.

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

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

General Information on White County

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

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

The population of White County continues to grow. As of June 2018, it was approximately 29,774 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 is slowly recovering from the 2008 downturn in construction, as we are seeing a slight increase in the construction industry due to increase of building permits issued. The tourism side of the economy remains relatively steady.

Major Initiatives and Accomplishments

The State of Georgia released the Yonah Preserve 1000 acres property deed to White County. The development of the property into a tourist/recreational attraction in the County continues. Construction of a ball park is in progress and the hiking trails development continues. Approximately 7.5 miles of multi-use trails have been opened for public use.

White County completed a county-wide clean-up of debris and damage caused by Hurricane Irma and began the clean-up from Tropical Storm Alberto.

Other accomplishments during the year include:

- Established a local government Incident Management Team for managing significant incidents such as snow storms and severe weather
- Increase in number of businesses and population growth continues, as indicated by number of business licenses and building permits issued
- Completed road construction on Carolina Springs Road
- Completed several road prep and paving projects
- Completed set of Pre-Fire plans for the businesses of White County
- Completed emergency plan reviews for Debris Management and Pandemic Response Plan
- Worked with Truett McConnell University to complete new 911 renaming and renumbering for mapping

Relevant Financial Policies

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

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) has a program where counties and municipalities can submit their annual CAFR for review. If the report is found to meet all the required criteria of GAAP and applicable legal requirements, a Certificate of Achievement for Excellence in Financial Reporting will be awarded to the County. Having received this award for the last nine fiscal years, this report for fiscal year 2018 will be submitted with hopes of receiving this award in 2019. This is an annual award, and submission needs to be done in order to be received each year.

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

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

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

Respectfully submitted,



Jodi Ligon
Finance Director



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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of White County Health Department, a component unit of White County, Georgia. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for White County Health Department, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of White County, Georgia, as of June 30, 2018, 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

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

We also have previously audited, in accordance with auditing standards generally accepted in the United States, White County, Georgia's basic financial statements for the year ended June 30, 2017, which are not presented with the accompanying financial statements. In our report dated October 31, 2017, 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 2017 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 2017 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 2017 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 October 31, 2018, on our consideration of White County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering White County's internal control over financial reporting and compliance.

Rushton & Company, LLC

Certified Public Accountants

Gainesville, Georgia
October 31, 2018

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WHITE COUNTY BOARD OF COMMISSIONERS
1235 Helen Highway Cleveland, GA 30528

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of White County, it is our pleasure to present this narrative discussion and analysis of White County's financial performance, providing an overview of the activities for the fiscal year ended June 30, 2018. 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, 2018 by $49,386,787 (reported as *net position*). Of this amount, $5,505,395 (reported as *unrestricted net position*) may be used to meet the County's ongoing obligations.

- As of June 30, 2018, White County's governmental funds reported combined ending fund balances of $14,082,553. The governmental funds reported a combined ending unassigned fund balance of $3,871,941.

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

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- Capital assets used in governmental activities on the government-wide statements are not reported on fund financial statements.

- Certain tax revenues that are earned, but not available, are reported as revenue on the government-wide statement but are reported as deferred inflows of resources on the fund statements.

- Unless due and payable, long-term liabilities, such as lease obligations, compensated absences, bonds and notes payable, and others only appear as liabilities in the government-wide statements.

- Capital outlay spending results in capital assets on the government-wide statements but is reported as expenditures on the governmental fund financial statements.

- Certain other outflows represent either increases or decreases in liabilities on the government-wide statements but are reported as expenditures on the governmental fund financial statements.

Overview of the County's Financial Position and Operations

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

White County
Net Position (Financial Position)
Fiscal Years 2018 and 2017

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Assets						
Current assets	$ 15,498,558	$ 14,716,469	$ 587,051	$ 553,348	$ 16,085,609	$ 15,269,817
Capital assets	42,665,788	36,854,766	510,642	528,402	43,176,430	37,383,168
Total assets	58,164,346	51,571,235	1,097,693	1,081,750	59,262,039	52,652,985
Liabilities						
Current liabilities	3,020,658	2,304,297	18,536	16,377	3,039,194	2,320,674
Noncurrent liabilities	6,341,375	7,071,246	494,683	511,053	6,836,058	7,582,299
Total liabilities	9,362,033	9,375,543	513,219	527,430	9,875,252	9,902,973
Net position						
Net investment in capital assets	38,393,239	32,953,695	510,642	528,402	38,903,881	33,482,097
Restricted	4,977,511	4,334,882	0	0	4,977,511	4,334,882
Unrestricted	5,431,563	4,907,115	73,832	25,918	5,505,395	4,933,033
Total net position	$ 48,802,313	$ 42,195,692	$ 584,474	$ 554,320	$ 49,386,787	$ 42,750,012

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 $49,386,787 at the close of the fiscal year.

Approximately 78.8% of White County's net position is reflected in its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt outstanding that was needed to construct or acquire the assets. The County uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position comprises 10.1% 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 11.1%, represents resources that can be used to meet the County's ongoing obligations to citizens and creditors.

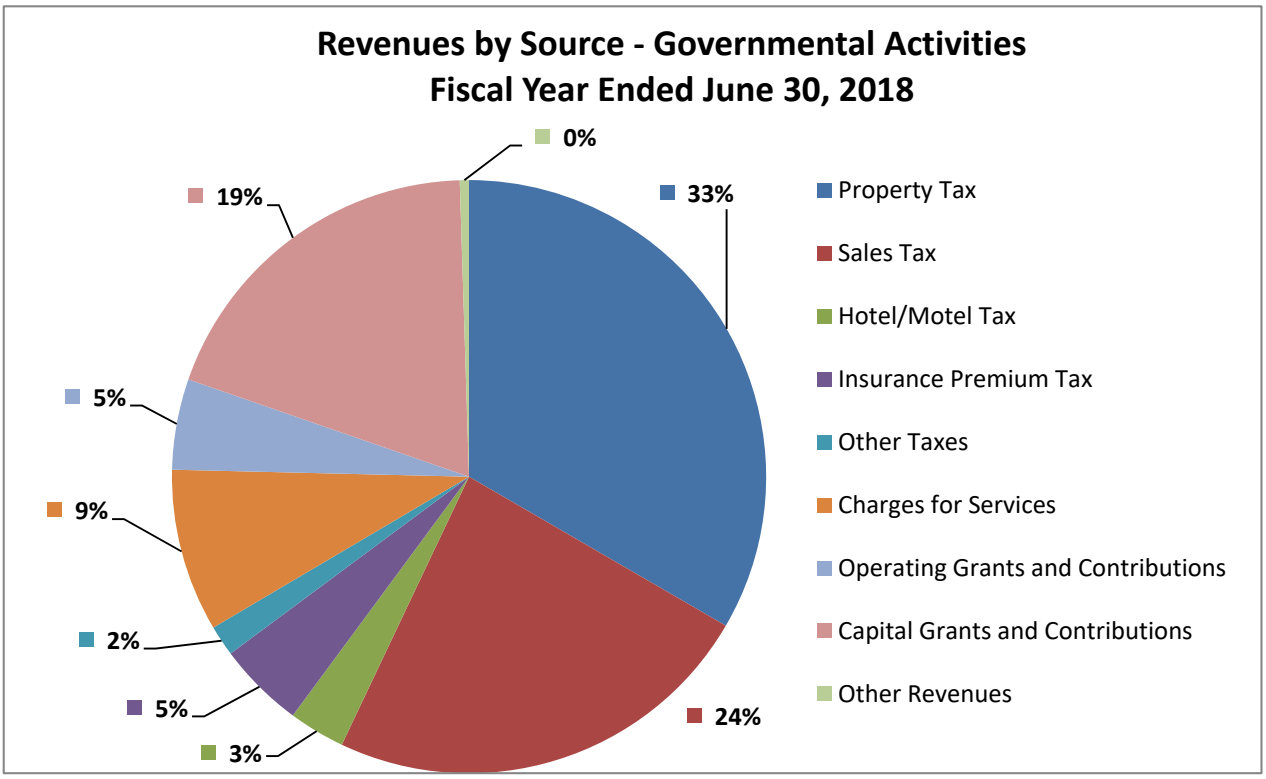
The following condensed financial information was derived from the government-wide Statement of Activities and reflects how White County's net position changed during the fiscal year.

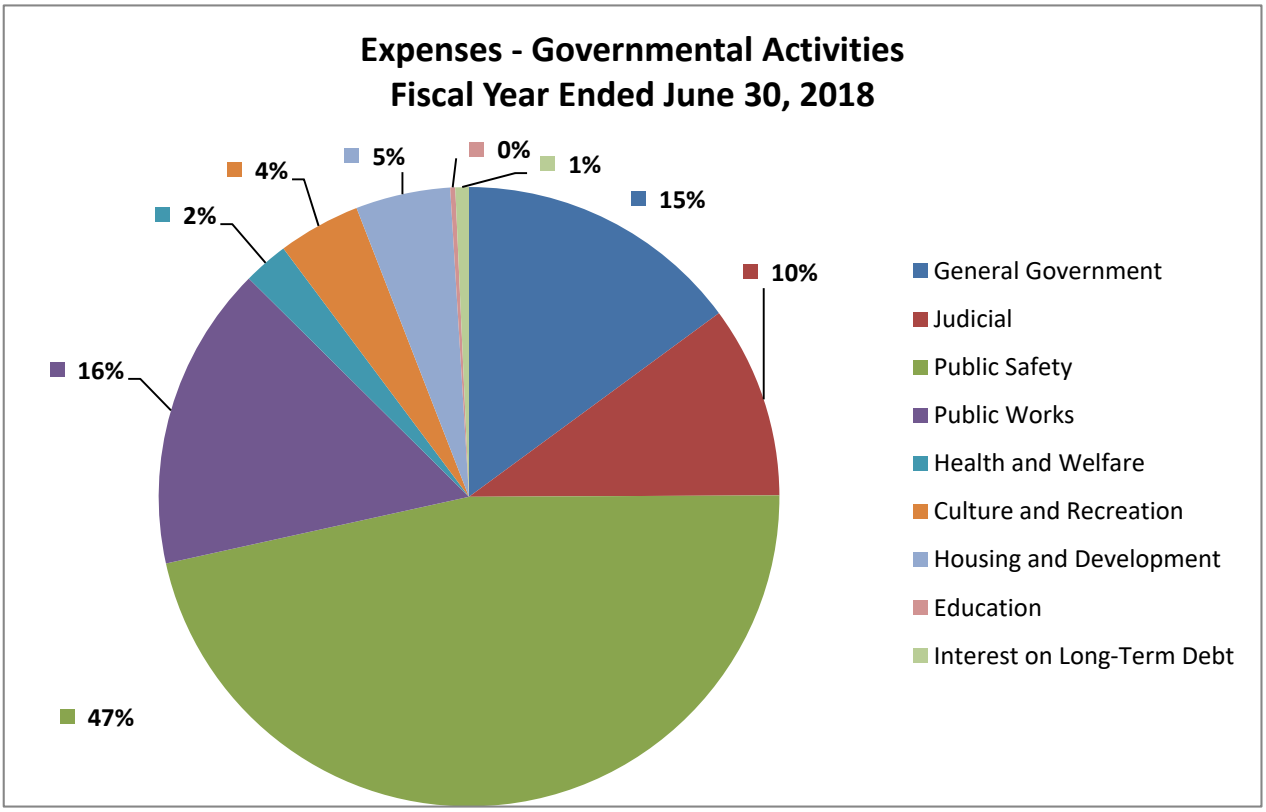
White County
Changes in Net Position
For the Fiscal Years 2018 and 2017

	Governmental Activities		Business-Type Activities		Total	
Revenues	**2018**	**2017**	**2018**	**2017**	**2018**	**2017**
Program revenues:						
Charges for services	$ 2,600,221	$ 2,559,097	$ 116,913	$ 101,724	$ 2,717,134	$ 2,660,821
Operating grants and contributions	1,445,518	1,139,683	0	0	1,445,518	1,139,683
Capital grants and contributions	5,622,634	470,485	0	0	5,622,634	470,485
General revenues:						
Property tax	9,781,254	9,459,871	0	0	9,781,254	9,459,871
Sales tax	6,931,416	6,457,011	0	0	6,931,416	6,457,011
Hotel/Motel tax	896,512	824,842	0	0	896,512	824,842
Insurance premium tax	1,385,962	1,293,788	0	0	1,385,962	1,293,788
Other taxes	490,111	488,925	0	0	490,111	488,925
Other revenue	145,855	179,624	765	83,394	146,620	263,018
Total revenues	29,299,483	22,873,326	117,678	185,118	29,417,161	23,058,444
Expenses						
General Government	3,380,807	3,143,310	0	0	3,380,807	3,143,310
Judicial	2,275,788	2,084,040	0	0	2,275,788	2,084,040
Public Safety	10,577,914	9,835,651	0	0	10,577,914	9,835,651
Public Works	3,608,868	3,356,125	0	0	3,608,868	3,356,125
Health and Welfare	532,929	504,577	0	0	532,929	504,577
Culture and Recreation	977,157	1,213,332	0	0	977,157	1,213,332
Housing and Development	1,118,277	1,016,802	0	0	1,118,277	1,016,802
Education	61,321	61,460	0	0	61,321	61,460
Interest on long-term debt	159,801	143,739	0	0	159,801	143,739
Industrial Building	0	0	0	64,643	0	64,643
Development Authority	0	0	2,947	4,264	2,947	4,264
Solid Waste	0	0	84,577	91,332	84,577	91,332
Total expenses	22,692,862	21,359,036	87,524	160,239	22,780,386	21,519,275
Increase (decrease) in net position	6,606,621	1,514,290	30,154	24,879	6,636,775	1,539,169
Net position-beginning	42,195,692	40,681,402	554,320	529,441	42,750,012	41,210,843
Net position-ending	$ 48,802,313	$ 42,195,692	$ 584,474	$ 554,320	$ 49,386,787	$ 42,750,012

Governmental Activities –

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





The revenue chart indicates that property tax, followed by sales tax, and capital grants and contributions were the three largest sources of revenue for governmental activities for fiscal year 2018. Total revenues of the governmental activities increased more than $6,400,000. The largest cause of the increase was contributions of capital assets totaling $4,548,220. Sales tax revenues increased more than $470,000 and property tax revenues increased more than $320,000. Operating grants and contributions increased more than $300,000. All other revenues remained relatively similar when comparing to the prior year.

The expense chart indicates that the three most significant governmental activities expenses for White County during fiscal year 2018 were public safety services, such as fire, police protection, and other emergency services followed by public works and general government. Overall, governmental activities expenses increased more than $1,300,000 from the prior fiscal year. Public safety expenses show an increase of over $740,000 from fiscal year 2017. Public works expenses increased by more than $250,000.

Business-Type Activities –

Business-type activities did not contribute to a significant increase or decrease in White County's net position.

Financial Analysis of the County's Funds

As noted earlier, White County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

- As the County completed this fiscal year, its governmental funds reported a combined ending fund balance of $14,082,553. The governmental funds reported a combined unassigned fund balance of $3,871,941. The remainder of fund balance is nonspendable, restricted, committed, or assigned for projects or for the fiscal year 2019 budget, and is not available for spending.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was $3,871,941, while total fund balance reached $5,166,917. 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 24% of total General Fund expenditures, while total fund balance represents approximately 31% of that same amount.

Revenues from property taxes increased by approximately $350,000, or 4%. Local option sales tax increased by approximately $178,000, or 7%. Insurance premium tax increased by approximately $92,000, or 7%. The County ended the fiscal year by decreasing fund balance of the General Fund by $57,174, or approximately 1%. The decrease is largely attributed to the increased revenues noted above and a significant increase in public safety expenditures, which were mostly fire and sheriff capital outlay expenditures. By comparison, in fiscal year 2017, fund balance of the General Fund was increased by 3%.

At the end of the current fiscal year, the Drug Task Force Special Revenue Fund had total fund balance of $527,383, all of which is restricted for drug task force facilities, equipment, and operations. Fund balance decreased $5,567 during fiscal year 2018 compared with a $89,301 decrease in the prior fiscal year. Both revenues and expenditures increased during the current fiscal year.

At the end of the current fiscal year, the Hotel/Motel Tax Special Revenue Fund had total fund balance of $614,846, of which $304,544 is restricted for tourism product development and $310,302 is assigned to tourism. Fund balance increased $265,719 during fiscal year 2018 compared with a $123,937 increase in the prior fiscal year, due primarily to increased hotel/motel taxes received, with expenditures remaining similar to the prior year and a decrease in transfers to the General Fund.

At the end of the current fiscal year, the 2014 SPLOST Capital Projects Fund had total fund balance of $6,528,921, all of which is restricted for capital outlay. Fund balance of the 2014 SPLOST Fund decreased $2,976,990 for fiscal year 2018 due to transfers of bond proceeds received in the prior fiscal year to the Yonah Preserve Park Capital Projects Fund.

At the end of the current fiscal year, the Yonah Preserve Park Capital Projects Fund had total fund balance of $3,139,698, all of which is restricted for capital outlay. This fund is used to account for financial resources to be used for construction of a multi-purpose recreational facility at the Yonah Preserve site. Prior year bond proceeds totaling $4,012,523 were transferred from the 2014 SPLOST Capital Projects Fund. Capital outlay expenditures for the current year totaled $877,742.

General Fund Budget Highlights

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

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 $ 579,537
- Industrial Building $ 0
- Development Authority $ 4,937

The total increase in net position for all three funds was $30,154. 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 $43,176,430 in capital assets (net of accumulated depreciation). Approximately 98.8% 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 2018 and 2017

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2017	2016
Land	$ 9,314,696	$ 4,700,976	$ 84,361	$ 84,361	$ 9,399,057	$ 4,785,337
Construction in progress	2,154,313	326,630	0	0	2,154,313	326,630
Buildings	21,716,314	21,707,807	710,404	710,404	22,426,718	22,418,211
Land improvements	4,257,463	4,109,461	0	0	4,257,463	4,109,461
Machinery and equipment	5,312,347	5,192,294	65,011	65,011	5,377,358	5,257,305
Furniture and fixtures	865,372	865,372	0	0	865,372	865,372
Vehicles	6,644,621	5,737,959	0	0	6,644,621	5,737,959
Infrastructure	52,516,315	52,124,512	0	0	52,516,315	52,124,512
Total	102,781,441	94,765,011	859,776	859,776	103,641,217	95,624,787
Accumulated Depreciation	(60,115,653)	(57,910,245)	(349,134)	(331,374)	(60,464,787)	(58,241,619)
Net Capital Assets	$ 42,665,788	$ 36,854,766	$ 510,642	$ 528,402	$ 43,176,430	$ 37,383,168

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

- Contribution of land for Yonah Preserve Park from the State of Georgia
- Continued construction on the Yonah Preserve Park
- Investments in machinery, equipment, and vehicles throughout the County in public safety departments
- Completed prep work on six county roads (5.41 miles)
- Purchased new dump truck, tractor, and pickup truck for Road Department
- Purchased new servers for County network system

- Leased seven patrol cars for the Sheriff's Department
- Leased a pumper truck for the Fire Department

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

Long-term Debt. On June 30, 2018, White County had total capital lease debt outstanding in the amount of $514,481. The County's capital lease obligation increased by $57,182 during the fiscal year due to new leases. On June 30, 2018, White County had revenue bonds payable with a balance outstanding of $6,795,000. During fiscal year 2018, bonds payable decreased by $895,000 due to regularly scheduled principal payments. Additional information on the County's long-term debt can be found in Note 11 to the financial statements on pages 55-56 of this report.

Economic Condition and Outlook

White County continues to fair well while still recovering from the weakened economy that we've experienced over the past few years. Several factors were considered during preparation of the budget for fiscal year 2019, 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, 2018

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
ASSETS				
Current assets				
Cash and cash equivalents	$ 9,060,631	$ 368,964	$ 9,429,595	$ 509,042
Certificates of deposit	648,236	203,547	851,783	0
Restricted cash and cash equivalents	4,485,737	0	4,485,737	0
Receivables (net)				
Accounts	101,752	14,540	116,292	52,094
Intergovernmental	268,400	0	268,400	3,695
Taxes	909,219	0	909,219	0
Prepaids	24,583	0	24,583	0
Total current assets	15,498,558	587,051	16,085,609	564,831
Noncurrent assets				
Capital assets				
Non-depreciable	11,469,009	84,361	11,553,370	0
Depreciable (net)	31,196,779	426,281	31,623,060	0
Total noncurrent assets	42,665,788	510,642	43,176,430	0
Total assets	58,164,346	1,097,693	59,262,039	564,831
DEFERRED OUTFLOWS OF RESOURCES				
Pension deferred outflows of resources (net)	0	0	0	87,377
OPEB deferred outflows of resources (net)	0	0	0	71,319
Total deferred outflows of resources	0	0	0	158,696
LIABILITIES				
Current liabilities				
Payables				
Accounts	893,877	3,080	896,957	4,846
Intergovernmental	127,657	0	127,657	0
Retainage	30,916	0	30,916	0
Interest	69,440	0	69,440	0
Accrued salaries and expenses	174,231	476	174,707	0
Compensated absences	385,861	0	385,861	30,000
Capital leases payable	241,841	0	241,841	0
Bonds payable	910,000	0	910,000	0
Other liabilities	186,835	0	186,835	0
Post-closure care costs	0	14,980	14,980	0
Total current liabilities	3,020,658	18,536	3,039,194	34,846

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2018

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
Noncurrent liabilities				
Compensated absences	$ 128,620	$ 0	$ 128,620	$ 35,354
Net pension liability	0	0	0	522,775
Net OPEB liability	0	0	0	427,410
Capital leases payable	327,755	0	327,755	0
Bonds payable	5,885,000	0	5,885,000	0
Post-closure care costs	0	494,683	494,683	0
Total noncurrent liabilities	6,341,375	494,683	6,836,058	985,539
Total liabilities	9,362,033	513,219	9,875,252	1,020,385
DEFERRED INFLOWS OF RESOURCES				
Pension deferred inflows of resources (net)	0	0	0	1,306
OPEB deferred inflows of resources (net)	0	0	0	43,334
Total deferred inflows of resources	0	0	0	44,640
NET POSITION				
Net investment in capital assets	38,393,239	510,642	38,903,881	0
Restricted for:				
Judicial	255,758	0	255,758	0
Public safety	650,981	0	650,981	0
Health and welfare	0	0	0	124,656
Housing and development	304,544	0	304,544	0
Education	47,847	0	47,847	0
Capital outlay	3,718,381	0	3,718,381	0
Unrestricted	5,431,563	73,832	5,505,395	(466,154)
Total net position	$ 48,802,313	$ 584,474	$ 49,386,787	$ (341,498)

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WHITE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the fiscal year ended June 30, 2018

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	$ 3,380,807	$ 564,824	$ 111,854	$ 0	$ (2,704,129)
Judicial	2,275,788	429,919	560,197	0	(1,285,672)
Public Safety	10,577,914	1,253,670	605,461	77,291	(8,641,492)
Public Works	3,608,868	0	34,403	887,122	(2,687,343)
Health and Welfare	532,929	0	133,603	1,713	(397,613)
Culture and Recreation	977,157	181,416	0	4,656,508	3,860,767
Housing and Development	1,118,277	130,867	0	0	(987,410)
Education	61,321	39,525	0	0	(21,796)
Interest on long-term debt	159,801	0	0	0	(159,801)
Total governmental activities	22,692,862	2,600,221	1,445,518	5,622,634	(13,024,489)
Business-type activities					
Solid Waste	84,577	116,913	0	0	32,336
Industrial Building	0	0	0	0	0
Development Authority	2,947	0	0	0	(2,947)
Total business-type activities	87,524	116,913	0	0	29,389
Total primary government	22,780,386	2,717,134	1,445,518	5,622,634	(12,995,100)
Component Unit					
White County Health Department					
Health and Welfare	618,237	294,962	386,342	0	63,067

Change in net position	Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Unit
Net (expense) revenue	$ (13,024,489)	$ 29,389	$ (12,995,100)	$ 63,067
General revenues				
Taxes				
Property	9,781,254	0	9,781,254	0
Sales	6,931,416	0	6,931,416	0
Hotel/Motel	896,512	0	896,512	0
Insurance premium	1,385,962	0	1,385,962	0
Other	490,111	0	490,111	0
Interest and investment earnings	14,085	765	14,850	0
Payments from White County	0	0	0	120,000
Gain on sale of capital assets	45,636	0	45,636	0
Miscellaneous	86,134	0	86,134	0
Total general revenues	19,631,110	765	19,631,875	120,000
Change in net position	6,606,621	30,154	6,636,775	183,067
Net position - beginning (original)	42,195,692	554,320	42,750,012	(87,086)
Prior period adjustments	0	0	0	(437,479)
Net position - beginning (restated)	42,195,692	554,320	42,750,012	(524,565)
Net position - ending	$ 48,802,313	$ 584,474	$ 49,386,787	$ (341,498)

WHITE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2018

	General	Drug Task Force
ASSETS		
Cash and cash equivalents	$ 4,398,983	$ 633,987
Certificates of deposit	648,236	0
Restricted cash and cash equivalents	83,411	0
Receivables (net)		
Accounts	13,274	0
Intergovernmental	17,962	94,463
Taxes	334,322	0
Prepaids	24,583	0
Due from other funds	86,755	3,386
Total assets	$ 5,607,526	$ 731,836
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 246,424	$ 26,681
Intergovernmental	0	0
Retainage	0	0
Accrued salaries and expenditures	160,958	1,052
Due to other funds	20,623	0
Other liabilities	10,115	176,720
Total liabilities	438,120	204,453
Deferred inflows of resources		
Unavailable revenue - property taxes	2,489	0
Fund balances		
Nonspendable prepaids	24,583	0
Restricted for:		
Judicial	64,622	0
Public safety	0	527,383
Housing and development	0	0
Education	0	0
Capital outlay	18,789	0
Assigned to:		
Public safety	0	0
Housing and development	0	0
Subsequent year's budget	1,186,982	0
Unassigned	3,871,941	0
Total fund balances	5,166,917	527,383
Total liabilities, deferred inflows of resources, and fund balances	$ 5,607,526	$ 731,836

Hotel/Motel Tax	2014 SPLOST	Yonah Preserve Park	Nonmajor Governmental Funds	Totals
$ 607,836	$ 2,460,159	$ 0	$ 959,666	$ 9,060,631
0	0	0	0	648,236
0	762,549	3,639,777	0	4,485,737
0	0	0	88,478	101,752
0	0	0	155,975	268,400
83,909	490,988	0	0	909,219
0	0	0	0	24,583
0	0	0	17,237	107,378
$ 691,745	$ 3,713,696	$ 3,639,777	$ 1,221,356	$ 15,605,936
$ 76,899	$ 34,072	$ 458,913	$ 50,888	$ 893,877
0	127,657	0	0	127,657
0	0	30,916	0	30,916
0	36	0	12,185	174,231
0	0	10,250	76,505	107,378
0	0	0	0	186,835
76,899	161,765	500,079	139,578	1,520,894
0	0	0	0	2,489
0	0	0	0	24,583
0	0	0	191,136	255,758
0	0	0	123,598	650,981
304,544	0	0	0	304,544
0	0	0	47,847	47,847
0	3,551,931	3,139,698	647,740	7,358,158
0	0	0	22,899	22,899
310,302	0	0	0	310,302
0	0	0	48,558	1,235,540
0	0	0	0	3,871,941
614,846	3,551,931	3,139,698	1,081,778	14,082,553
$ 691,745	$ 3,713,696	$ 3,639,777	$ 1,221,356	$ 15,605,936

See accompanying notes to the financial statements.

Exhibit A-3, continued

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WHITE COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
June 30, 2018

Total fund balance - total governmental funds	$	14,082,553
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets of $102,781,441, net of accumulated depreciation of ($60,115,653), are not financial resources and, therefore, are not reported in the funds.		42,665,788
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.		2,489
Long-term liabilities are not due and payable in the current period and are not reported in the funds. These are interest payable of ($69,440), compensated absences of ($514,481), capital leases payable of ($569,596), and bonds payable of ($6,795,000).		(7,948,517)
Net position of governmental activities	$	48,802,313

WHITE COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2018

	General	Drug Task Force
REVENUES		
Taxes	$ 14,280,154	$ 0
Licenses and permits	168,521	0
Fines, fees and forfeitures	479,874	305,284
Charges for services	1,030,161	0
Intergovernmental	278,882	431,445
Interest	8,395	119
Contributions	16,288	0
Other	70,931	0
Total revenues	16,333,206	736,848
EXPENDITURES		
Current		
General Government	3,101,554	0
Judicial	1,489,810	0
Public Safety	8,631,025	742,415
Public Works	1,360,179	0
Health and Welfare	502,028	0
Culture and Recreation	826,013	0
Housing and Development	526,013	0
Education	0	0
Capital Outlay	0	0
Intergovernmental	0	0
Debt Service		
Principal	16,612	0
Interest	0	0
Total expenditures	16,453,234	742,415
Excess (deficiency) of revenues over (under) expenditures	(120,028)	(5,567)
Other financing sources (uses)		
Transfers in	9,750	0
Transfers out	(590,463)	0
Sale of capital assets	82,657	0
Issuance of capital leases	560,910	0
Total other financing sources (uses)	62,854	0
Net change in fund balances	(57,174)	(5,567)
Fund balances, July 1	5,224,091	532,950
Fund balances, June 30	$ 5,166,917	$ 527,383

Hotel/Motel Tax	2014 SPLOST	Yonah Preserve Park	Nonmajor Governmental Funds	Totals
$ 896,511	$ 4,332,136	$ 0	$ 0	$ 19,508,801
0	0	0	0	168,521
522	0	0	102,096	887,776
0	0	0	513,764	1,543,925
0	413,222	0	1,377,302	2,500,851
0	544	4,917	1,604	15,579
1,300	0	0	0	17,588
0	0	0	15,203	86,134
898,333	4,745,902	4,917	2,009,969	24,729,175
0	0	0	0	3,101,554
0	0	0	758,705	2,248,515
0	0	0	1,144,927	10,518,367
19,529	0	0	416,226	1,795,934
0	0	0	0	502,028
15,418	0	0	148,002	989,433
587,917	0	0	0	1,113,930
0	0	0	61,321	61,321
0	1,418,480	877,742	33,224	2,329,446
0	1,115,174	0	0	1,115,174
0	1,086,353	0	0	1,102,965
0	90,362	0	0	90,362
622,864	3,710,369	877,742	2,562,405	24,969,029
275,469	1,035,533	(872,825)	(552,436)	(239,854)
0	0	4,012,523	590,463	4,612,736
(9,750)	(4,012,523)	0	0	(4,612,736)
0	0	0	0	82,657
0	0	0	0	560,910
(9,750)	(4,012,523)	4,012,523	590,463	643,567
265,719	(2,976,990)	3,139,698	38,027	403,713
349,127	6,528,921	0	1,043,751	13,678,840
$ 614,846	$ 3,551,931	$ 3,139,698	$ 1,081,778	$ 14,082,553

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, 2018

Net change in fund balances - total governmental funds	$	403,713
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays of $3,683,241 exceeded depreciation of ($2,383,418) in the current period.		1,299,823
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 ($215,031), net of related accumulated depreciation of $178,010.		(37,021)
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.		4,548,220
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.		(23,547)
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 $1,102,965 exceed proceeds of ($560,910).		542,055
Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds. These include the net increase in compensated absences of ($57,182) and interest payable of ($69,440)		(126,622)
Change in net position of governmental activities	$	6,606,621

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, 2018

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 13,663,650	$ 13,663,650	$ 14,280,154	$ 616,504
Licenses and permits	165,300	165,300	168,521	3,221
Fines, fees and forfeitures	488,025	488,025	479,874	(8,151)
Charges for services	988,720	989,220	1,030,161	40,941
Intergovernmental	254,897	254,897	278,882	23,985
Interest	54,290	54,290	8,395	(45,895)
Contributions	28,400	27,900	16,288	(11,612)
Other	79,750	79,750	70,931	(8,819)
Total revenues	15,723,032	15,723,032	16,333,206	610,174
EXPENDITURES				
Current				
General Government				
County-Wide	365,270	382,770	403,290	(20,520)
Building Maintenance	508,028	560,615	561,201	(586)
Elections	24,008	24,008	20,578	3,430
Commissioner's Office	556,505	518,175	494,350	23,825
Network	291,775	293,626	285,237	8,389
Registrars	62,908	63,463	55,627	7,836
Human Resources	86,762	90,597	90,589	8
Tax Commissioner	552,018	548,342	538,213	10,129
Tax Assessor	526,131	525,704	492,657	33,047
Finance	166,388	168,133	159,812	8,321
Judicial				
Clerk of Superior Court	484,878	463,058	439,241	23,817
Clerk of Magistrate Court	55,462	55,895	54,922	973
Clerk of Juvenile Court	6,444	6,644	6,609	35
District Attorney	6,400	4,700	2,559	2,141
Magistrate Court	276,239	258,943	255,049	3,894
Probate Court	308,543	339,753	339,720	33
Juvenile Court	110,935	135,935	140,639	(4,704)
Public Defender	121,444	121,444	121,434	10
Superior Court	99,427	130,927	129,637	1,290
Public Safety				
Animal Control	329,999	311,813	312,907	(1,094)
Coroner	56,707	49,007	42,122	6,885
Emergency Management Agency	178,229	180,103	179,384	719
Fire	1,107,759	1,161,117	1,417,401	(256,284)
Sheriff	3,245,573	3,618,651	3,592,825	25,826
Detention Center	2,156,465	2,286,002	2,286,386	(384)
Emergency Medical Services	800,000	800,000	800,000	0
Public Works				
Road Department	1,463,519	1,447,715	1,360,179	87,536
Health and Welfare				
Senior Services	392,956	387,501	342,528	44,973
DFACS	39,500	39,500	39,500	0
White County Health Department	120,000	120,000	120,000	0

WHITE COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended June 30, 2018

	Budget			Variance with
	Original	Final	Actual	Final Budget
Culture and Recreation				
Libraries	$ 292,465	$ 294,795	$ 285,425	$ 9,370
Park and Recreation	556,326	544,209	540,588	3,621
Housing and Development				
Extension Service	39,433	44,433	38,455	5,978
Forestry	9,714	9,714	9,714	0
Economic Development	122,100	112,338	100,346	11,992
Building Inspection	161,954	163,708	156,273	7,435
Planning	94,435	95,297	81,907	13,390
Code Enforcement	57,230	57,865	44,765	13,100
GIS	98,775	99,616	94,553	5,063
Debt Service				
Public Safety				
Sheriff	0	0	16,612	(16,612)
Total expenditures	15,932,704	16,516,116	16,453,234	62,882
Excess (deficiency) of revenues over (under) expenditures	(209,672)	(793,084)	(120,028)	673,056
Other financing sources (uses)				
Transfers in	140,019	140,019	9,750	(130,269)
Transfers out	(606,072)	(646,122)	(590,463)	55,659
Sale of capital assets	0	0	82,657	82,657
Issuance of capital leases	0	293,015	560,910	267,895
Contingency	(400,000)	(69,553)	0	69,553
Total other financing sources (uses)	(866,053)	(282,641)	62,854	345,495
Net change in fund balance	(1,075,725)	(1,075,725)	(57,174)	1,018,551
Fund balances, July 1	1,075,725	1,075,725	5,224,091	4,148,366
Fund balances, June 30	$ 0	$ 0	$ 5,166,917	$ 5,166,917

WHITE COUNTY, GEORGIA
DRUG TASK FORCE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended June 30, 2018

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines, fees and forfeitures	$ 0	$ 0	$ 305,284	$ 305,284
Intergovernmental	359,412	359,412	431,445	72,033
Interest	0	0	119	119
Total revenues	359,412	359,412	736,848	377,436
EXPENDITURES				
Current				
Public Safety	617,906	620,264	742,415	(122,151)
Total expenditures	617,906	620,264	742,415	(122,151)
Excess (deficiency) of revenues over (under) expenditures	(258,494)	(260,852)	(5,567)	255,285
Other financing sources (uses)				
Transfers in	258,494	260,852	0	(260,852)
Net change in fund balance	0	0	(5,567)	(5,567)
Fund balances, July 1	0	0	532,950	532,950
Fund balances, June 30	$ 0	$ 0	$ 527,383	$ 527,383

WHITE COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended June 30, 2018

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 700,000	$ 700,000	$ 896,511	$ 196,511
Fines, fees and forfeitures	500	500	522	22
Interest	175	175	0	(175)
Contributions	0	0	1,300	1,300
Total revenues	700,675	700,675	898,333	197,658
EXPENDITURES				
Current				
Public Works	0	0	19,529	(19,529)
Culture and Recreation	0	0	15,418	(15,418)
Housing and Development	448,419	448,419	587,917	(139,498)
Total expenditures	448,419	448,419	622,864	(174,445)
Excess (deficiency) of revenues over (under) expenditures	252,256	252,256	275,469	23,213
Other financing sources (uses)				
Transfers out	(252,256)	(252,256)	(9,750)	242,506
Net change in fund balance	0	0	265,719	265,719
Fund balances, July 1	0	0	349,127	349,127
Fund balances, June 30	$ 0	$ 0	$ 614,846	$ 614,846

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2018

	Business-Type Activities			
	Solid Waste	Industrial Building	Development Authority	Totals
ASSETS				
Current assets				
Cash and cash equivalents	$ 364,027	$ 0	$ 4,937	$ 368,964
Certificates of deposit	203,547	0	0	203,547
Accounts receivable	14,540	0	0	14,540
Total current assets	582,114	0	4,937	587,051
Noncurrent assets				
Capital assets				
Non-depreciable	84,361	0	0	84,361
Depreciable (net)	426,281	0	0	426,281
Total noncurrent assets	510,642	0	0	510,642
Total assets	1,092,756	0	4,937	1,097,693
LIABILITIES				
Current liabilities				
Accounts payable	3,080	0	0	3,080
Accrued salaries and expenses	476	0	0	476
Post-closure care costs	14,980	0	0	14,980
Total current liabilities	18,536	0	0	18,536
Noncurrent liabilities				
Post-closure care costs	494,683	0	0	494,683
Total liabilities	513,219	0	0	513,219
NET POSITION				
Investment in capital assets	510,642	0	0	510,642
Unrestricted	68,895	0	4,937	73,832
Total net position	$ 579,537	$ 0	$ 4,937	$ 584,474

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, 2018

	Business-Type Activities			
	Solid Waste	Industrial Building	Development Authority	Totals
OPERATING REVENUES				
Charges for sales and services	$ 116,913	$ 0	$ 0	$ 116,913
Total operating revenues	116,913	0	0	116,913
OPERATING EXPENSES				
Costs of sales and services	40,171	0	2,947	43,118
Personal services	26,646	0	0	26,646
Depreciation	17,760	0	0	17,760
Total operating expenses	84,577	0	2,947	87,524
Operating income (loss)	32,336	0	(2,947)	29,389
Non-operating revenues (expenses)				
Interest revenue	763	0	2	765
Change in net position	33,099	0	(2,945)	30,154
Net position, July 1	546,438	0	7,882	554,320
Net position, June 30	$ 579,537	$ 0	$ 4,937	$ 584,474

WHITE COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the fiscal year ended June 30, 2018

	Business-Type Activities			
	Solid Waste	Industrial Building	Development Authority	Totals
Cash flows from operating activities:				
Receipts from customers	$ 117,554	$ 0	$ 0	$ 117,554
Payments to suppliers	(54,469)	0	(2,947)	(57,416)
Payments to employees	(26,559)	0	0	(26,559)
Net cash provided (used) by operating activities	36,526	0	(2,947)	33,579
Cash flows from investing activities:				
Interest received	763	0	2	765
Proceeds from investment maturities	202,784	0	0	202,784
Purchases of investments	(203,547)	0	0	(203,547)
Net cash provided (used) by investing activities	0	0	2	2
Net increase (decrease) in cash and cash equivalents	36,526	0	(2,945)	33,581
Cash and cash equivalents, July 1	327,501	0	7,882	335,383
Cash and cash equivalents, June 30	$ 364,027	$ 0	$ 4,937	$ 368,964
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	$ 32,336	$ 0	$ (2,947)	$ 29,389
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	17,760	0	0	17,760
(Increase) decrease in accounts receivable	641	0	0	641
Increase (decrease) in accounts payable	682	0	0	682
Increase (decrease) in accrued salaries and expenses	87	0	0	87
Increase (decrease) in post-closure care liability	(14,980)	0	0	(14,980)
Total adjustments	4,190	0	0	4,190
Net cash provided (used) by operating activities	$ 36,526	$ 0	$ (2,947)	$ 33,579

WHITE COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
June 30, 2018

	Agency Funds
ASSETS	
Cash	$ 664,230
Total assets	$ 664,230
LIABILITIES	
Due to other agencies	$ 664,230
Total liabilities	$ 664,230

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 were a debt issuance and receivable from the County for a capital project of the County. The bonds were refunded in the current fiscal year. There is no other current year activity. The operations of the Authority are reported as the Industrial Building Authority Enterprise Fund since all services benefit White County. Separate financial statements are not issued.

White County Development Authority – The Authority exists to promote business development in White County. White County appoints the majority of the governing board and the Development Authority receives the majority of its funding from commissions on the sale of lots by the Industrial Building Authority. The activities of the Authority have been to promote and market the sale of lots in an industrial park of the county for the above mentioned White County Industrial Building Authority. However, there has been no significant activity since 2004. The operations of the Authority are reported as the Development Authority Enterprise Fund since all services benefit White County. Separate financial statements are not issued.

White County Building Authority – The Authority exists to acquire, develop land and provide debt issuance for the promotion of business expansion in White County. The Authority has had no activity prior to serving as the conduit for the issuance of the Series 2016 Revenue Bonds. There is no other current year activity. White County appoints the majority of the governing board and all services benefit White County. Any funding would come from White County or from bond issuances. Separate financial statements are not issued.

Discretely Presented Component Units – Discretely presented component units are reported in a separate column in the combined financial statements to emphasize it is legally separate from the government.

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.

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

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

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

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

The County reports the following major proprietary funds:

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

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

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.

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 the current fiscal year are recorded as prepaids. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

L. Capital Assets

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

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 the end of the current fiscal year by the County are nonspendable in form. The County has not reported any amounts that are legally or contractually required to be maintained intact.

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 prior fiscal year amounts have been reclassified to conform to the current fiscal year presentation.

3. Deposit and Investment Risk

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned. The County has no formal policy, but follows the State of Georgia requirement that all deposits be federally insured or fully collateralized.

Interest Rate Risk

The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

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 the end of the current fiscal year consist of the following:

Primary Government:		
Major Funds		
General Fund	$	13,274
Solid Waste Enterprise Fund		14,540
Nonmajor Funds		
Enotah Judicial Circuit Special Revenue Fund		209
Emergency 911 Special Revenue Fund		88,269
Total primary government	$	116,292
Component Unit		
White County Health Department	$	52,094

5. Intergovernmental Receivables

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

Primary Government:		
Major Funds		
General Fund		
Georgia Department of Community Affairs	$ 367	
Legacy Link	15,510	
White County Health Department	1,780	
City of Cleveland, Georgia	305	$ 17,962
Drug Task Force Special Revenue Fund		
Criminal Justice Coordinating Council		94,463
Nonmajor Funds		
Jail Special Revenue Fund		
City of Cleveland, Georgia		758
Drug Education Special Revenue Fund		
City of Cleveland, Georgia	1,002	
City of Helen, Georgia	12	1,014
Emergency 911 Special Revenue Fund		
Georgia Emergency Management Agency		17,573
Grants Special Revenue Fund		
Georgia Emergency Management Agency		136,630
Total		$ 268,400
Component Unit		
White County Health Department		
Georgia Department of Public Health		$ 3,695

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 2017, based upon the assessments as of January 1, 2017, were levied on August 14, 2017, billed on August 23, 2017, and due on November 15, 2017. Tax liens may be issued 90 days after the due date.

7. Interfund Balances

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

	Receivable Fund:			
	Major Funds		Nonmajor Funds	
	General	Drug Task Force	Governmental	Total
Payable Fund:				
Major Funds				
General	$ 0	$ 3,386	$ 17,237	$ 20,623
Yonah Preserve Park	10,250	0	0	10,250
Nonmajor Funds				
Governmental	76,505	0	0	76,505
Total	$ 86,755	$ 3,386	$ 17,237	$ 107,378

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

8. Interfund Transfers

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

	Transfer In Fund:			
	Major Funds		Nonmajor Funds	
	General	Yonah Preserve Park	Governmental	Total
Transfer Out Fund:				
Major Funds				
General	$ 0	$ 0	$ 590,463	$ 590,463
Hotel/Motel Tax	9,750	0	0	9,750
2014 SPLOST	0	4,012,523	0	4,012,523
Total	$ 9,750	$ 4,012,523	$ 590,463	$ 4,612,736

Interfund transfers are used to 1) move revenues from the fund that statute or budget requires collecting them to the fund that statute or budget requires to expend them, and 2) use unrestricted revenues collected to finance various programs accounted for in other funds in accordance with budgetary authorizations. The $4,012,523 transfer from the 2014 SPLOST Capital Projects Fund to the Yonah Preserve Park Capital Projects Fund is a transfer of bond proceeds (not SPLOST proceeds) to finance a multi-purpose recreational facility at the Yonah Preserve site.

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 current fiscal year was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Nondepreciable assets				
Land	$ 4,700,976	$ 4,613,720	$ 0	$ 9,314,696
Construction in progress	326,630	2,390,988	(563,305)	2,154,313
Total non-depreciable assets	5,027,606	7,004,708	(563,305)	11,469,009
Depreciable assets				
Buildings	21,707,807	16,482	(7,975)	21,716,314
Land improvements	4,109,461	148,002	0	4,257,463
Machinery and equipment	5,192,294	209,554	(89,501)	5,312,347
Furniture and fixtures	865,372	0	0	865,372
Vehicles	5,737,959	1,000,717	(94,055)	6,644,621
Infrastructure	52,124,512	391,803	0	52,516,315
Total depreciable assets	89,737,405	1,766,558	(191,531)	91,312,432
Less accumulated depreciation				
Buildings	(6,793,693)	(520,809)	7,975	(7,306,527)
Land improvements	(1,625,502)	(132,413)	0	(1,757,915)
Machinery and equipment	(3,180,600)	(410,436)	88,751	(3,502,285)
Furniture and fixtures	(757,213)	(23,687)	0	(780,900)
Vehicles	(4,078,423)	(336,904)	81,284	(4,334,043)
Infrastructure	(41,474,814)	(959,169)	0	(42,433,983)
Total accumulated depreciation	(57,910,245)	(2,383,418)	178,010	(60,115,653)
Total depreciable assets, net	31,827,160	(616,860)	(13,521)	31,196,779
Governmental activities capital assets, net	$ 36,854,766	$ 6,387,848	$ (576,826)	$ 42,665,788

Decreases in construction in progress for the governmental activities consist of projects placed in service in the amount of $539,805 and projects abandoned in the amount of $23,500.

9. Capital Assets (continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Nondepreciable assets				
Land	$ 84,361	$ 0	$ 0	$ 84,361
Depreciable assets				
Buildings	710,404	0	0	710,404
Machinery and equipment	65,011	0	0	65,011
Total depreciable assets	775,415	0	0	775,415
Less accumulated depreciation				
Buildings	(266,363)	(17,760)	0	(284,123)
Machinery and equipment	(65,011)	0	0	(65,011)
Total accumulated depreciation	(331,374)	(17,760)	0	(349,134)
Total depreciable assets, net	444,041	(17,760)	0	426,281
Business-type activities capital assets, net	$ 528,402	$ (17,760)	$ 0	$ 510,642

Depreciation expense was charged to functions/programs as follows:

Primary Government	
Governmental activities	
General Government	$ 224,148
Judicial	21,212
Public Safety	840,190
Public Works	1,120,681
Health and Welfare	38,624
Culture and Recreation	136,072
Housing and Development	2,491
Total depreciation expense for governmental activities	$ 2,383,418
Business-type activities	
Solid Waste	$ 17,760

10. Capital and Operating Lease Agreements

The County has entered into agreements for the lease of certain equipment and vehicles. The terms of the agreements meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, which defines a capital lease generally as one which transfers benefits and risk of ownership to the lessee. The total principal balance of the leases at the end of the current fiscal year is $569,596 for governmental activities. At the end of the current fiscal year, total assets leased under the capital lease are machinery and equipment in the amount $817,704, with related accumulated amortization of $44,028 and vehicles in the amount $293,015, with related accumulated amortization of $27,639. The equipment has a ten year estimated useful life and the vehicles have a seven year estimated useful life. $54,630 was included in depreciation expense for the leased assets for the current fiscal year.

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

Fiscal Year Ending June 30,	Governmental activities
2019	$ 253,089
2020	253,089
2021	81,103
Total payments	587,281
Less amounts representing interest	(17,685)
Present value of minimum lease payments	$ 569,596

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 and are comprised of the following issues:

- $7,690,000 - Building Authority Revenue Bonds Series 2016A and Series 2016B - bonds due in annual principal payments on January 1 with semi-annual interest payments (1.72% - 2.26%) due on January 1 and July 1. The proceeds of the Series 2016A bonds were used for the purpose of redeeming all of the outstanding principal amount of the Series 2010 Bonds and, as a result of such redemption, the acquisition of the 2010 project, and paying part of the costs of issuance of the bonds. The proceeds of the Series 2016B bonds were used for the purpose of financing the costs of a multi-purpose recreational facility at the Yonah Preserve site and paying part of the costs of issuance of the bonds. The principal balance of the bonds at the end of the current fiscal year is $6,795,000. Through an installment sale agreement between the County and the Building Authority, the bonds are being paid by a 1% special purpose local sales tax approved by the voters.

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

Fiscal Year Ending June 30,	Principal	Interest	Total
2019	$ 910,000	$ 138,879	$ 1,048,879
2020	920,000	123,227	1,043,227
2021	890,000	107,403	997,403
2022	640,000	92,095	732,095
2023	655,000	77,631	732,631
2024-2027	2,780,000	158,991	2,938,991
Totals	$ 6,795,000	$ 698,226	$ 7,493,226

11. Long-Term Debt (continued)

Changes in Long - Term Debt

The following is a summary of changes in long-term debt for the current fiscal year:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Governmental activities					
Compensated absences	$ 457,299	$ 514,481	$ 457,299	$ 514,481	$ 385,861
Capital lease obligations	216,651	560,910	207,965	569,596	241,841
Bonds payable	7,690,000	0	895,000	6,795,000	910,000
Total governmental activities	$ 8,363,950	$ 1,075,391	$ 1,560,264	$ 7,879,077	$ 1,537,702
Business-type activities					
Landfill post-closure care costs	$ 524,643	$ 0	$ 14,980	$ 509,663	$ 14,980
Component Unit					
Compensated absences	$ 61,113	$ 34,054	$ 29,813	$ 65,354	$ 30,000

In prior years, long-term liabilities, such as compensated absences, of the governmental activities were liquidated in the General Fund. The landfill post-closure care costs are paid for by the Solid Waste Fund. The total interest incurred and charged to expense for the current fiscal year was $159,801 for the governmental 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 13 years remaining. The estimated cost of all post closure care activities of $509,663 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 at the end of the current fiscal year:

	General	Drug Task Force	Hotel/Motel Tax	2014 SPLOST	Yonah Preserve Park	Nonmajor Governmental Funds	Total Governmental Funds
Restricted for:							
Judicial							
Clerk of Superior Court supplies and equipment	$ 64,622	$ 0	$ 0	$ 0	$ 0	$ 0	$ 64,622
Enotah Judicial Circuit operations	0	0	0	0	0	141,989	141,989
Law library operations	0	0	0	0	0	49,147	49,147
Public Safety							
Drug task force facilities, equipment, and operations	0	527,383	0	0	0	0	527,383
Sheriff facilities and equipment	0	0	0	0	0	100,215	100,215
Juvenile programs	0	0	0	0	0	7,986	7,986
Grant specifications	0	0	0	0	0	15,397	15,397
Housing and Development							
Tourism product development	0	0	304,544	0	0	0	304,544
Education							
Drug education programs	0	0	0	0	0	47,847	47,847
Capital outlay							
Capital projects	18,789	0	0	2,789,382	3,139,698	587,321	6,535,190
LMIG projects	0	0	0	762,549	0	60,419	822,968
	$ 83,411	$ 527,383	$ 304,544	$ 3,551,931	$ 3,139,698	$ 1,010,321	$ 8,617,288
Assigned to:							
Public Safety							
Emergency services operations	$ 0	$ 0	$ 0	$ 0	$ 0	$ 22,899	$ 22,899
Housing and Development							
Trade and tourism	0	0	310,302	0	0	0	310,302
Subsequent year's budget	1,186,982	0	0	0	0	48,558	1,235,540
	$ 1,186,982	$ 0	$ 310,302	$ 0	$ 0	$ 71,457	$ 1,568,741

14. Net Investment in Capital Assets

The net investment in capital assets reported on the government-wide statement of net position is calculated as follows at the end of the current fiscal year:

	Governmental Activities	Business-Type Activities
Cost of capital assets	$ 102,781,441	$ 859,776
Accumulated depreciation	(60,115,653)	(349,134)
Book value	42,665,788	510,642
Capital-related accounts payable	(516,814)	0
Retainage payable	(30,916)	0
Capital lease payable	(569,596)	0
Bonds payable	(6,795,000)	0
Unspent bond proceeds	3,639,777	0
Net investment in capital assets	$ 38,393,239	$ 510,642

15. Retirement Plans

County Defined Contribution Plan

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

There is a cap of 3% for this additional match and an overall cap of $2,200 for County contributions. Funds are vested 100% at the time of contribution. Amounts held in the Plan are not available to the employees until termination, retirement, death, or unforeseeable emergency. During the current fiscal year, the County contributed $347,296 to the Plan, based on covered salaries of $7,687,567. Total payroll was $9,015,517. Plan members made voluntary contributions of $428,850.

15. 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. These plans are immaterial to the financial statements.

White County Health Department Retirement Plan

Eligible employees of the White County Health Department participate in the Georgia State Employees' Retirement System (ERS), a statewide cost-sharing multiple-employer public employee retirement system. During the current fiscal year, the Department contributed $78,561. At the end of the current fiscal year, the Department reported a liability in the amount of $522,775 for its proportionate share (0.012872%) of the net pension liability. The Department recognized pension expense of $78,561 for the current fiscal year. Further information regarding the plan can be obtained from Department's annual audit report by contacting District 2 Public Health, 1280 Athens Street, Gainesville, Georgia 30507.

16. Other Post-Employment Benefits

White County Health Department

Eligible employees of the White County Health Department are provided OPEB through the State of Georgia OPEB Fund, a cost-sharing multiple-employer defined benefit post-employment healthcare plan and life insurance through the SEAD-OPEB Fund, a cost-sharing multiple-employer defined benefit other post-employment benefit plan. During the current fiscal year, the Department contributed $56,239. At the end of the current fiscal year, the Department reported a net liability in the amount of $427,410 for its proportionate share (0.011578% for the State of Georgia OPEB Fund and 0.017045% for the SEAD-OPEB Fund) of the net OPEB liability. The Department recognized OPEB expense of $56,239 for the current fiscal year. Further information regarding the plans can be obtained from Department's annual audit report by contacting District 2 Public Health, 1280 Athens Street, Gainesville, Georgia 30507.

17. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the northeast Georgia area, is a member of the Georgia Mountains Regional Commission (GMRC) and is required to pay annual dues thereto. During the current fiscal year, the County paid $26,415 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official in each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. A copy of the GMRC financial statements can be obtained from GMRC, 1310 West Ridge Road, Gainesville, Georgia 30501.

The County is a part of a venture with the Counties in the Enotah Judicial Circuit for the establishment of a Drug Court to oversee the rehabilitation of minor drug offenders rather than sentencing them to a prison term. During the current fiscal year, the County paid $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.

18. Hotel/Motel Lodging Tax

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

Lodging Tax Receipts	$ 896,511	
Disbursements for trade and tourism	$ 500,418	56% of tax receipts
Disbursements for tourism product development	$ 65,446	

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.

19. Risk Financing Activities (continued)

At the end of the current fiscal year, the County has no losses that are probable or estimable and accordingly has not recognized any liability.

Material estimates have been made by management about the historical cost of capital assets and the life of the depreciated capital assets. Management has used a conservative approach on these estimates.

20. Commitments and Contingencies

Commitments

The County has an active construction project with commitments with the contractor totaling $3,079,834 at the end of the current fiscal year.

Contingencies

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

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

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%. At the end of the current fiscal year, the outstanding principal balance of the note payable is $1,665,000. The agreement will remain in effect until such time as the note has been paid in full, but in no event shall the term exceed fifty years. The County has not made any payments on the note and does not anticipate future payments on the note.

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

During the current fiscal year, the County incurred expenditures in the General Fund which were materially in excess of the amounts appropriated in the following departments:

Department	Budget	Actual	Variance
County-Wide	$ 382,770	$ 403,290	$ (20,520)
Juvenile Court	135,935	140,639	(4,704)
Fire	1,161,117	1,417,401	(256,284)

Also during the current fiscal year, the County incurred expenditures materially in excess of the amounts appropriated in the following special revenue funds:

Fund	Budget	Actual	Variance
Drug Task Force	$ 620,264	$ 742,415	$ (122,151)
Hotel/Motel Tax	448,419	622,864	(174,445)
Inmate Welfare	20,555	26,213	(5,658)
Law Library	20,000	21,169	(1,169)
Grants	20,000	746,716	(726,716)

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

COMBINING STATEMENTS

Nonmajor Governmental Funds

WHITE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2018

	Special Revenue			
	Jail	Inmate Welfare	Drug Education	Juvenile Supervision
ASSETS				
Cash and cash equivalents	$ 54,347	$ 39,652	$ 48,559	$ 7,986
Receivables (net)				
Accounts	0	0	0	0
Intergovernmental	758	0	1,014	0
Due from other funds	0	0	0	0
Total assets	$ 55,105	$ 39,652	$ 49,573	$ 7,986
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	$ 0	$ 0	$ 591	$ 0
Accrued salaries and expenditures	0	0	0	0
Due to other funds	0	0	1,135	0
Total liabilities	0	0	1,726	0
Fund balances				
Restricted for:				
Judicial	0	0	0	0
Public safety	55,105	39,652	0	7,986
Education	0	0	47,847	0
Capital outlay	0	0	0	0
Assigned to:				
Public safety	0	0	0	0
Subsequent year's budget	0	0	0	0
Total fund balances	55,105	39,652	47,847	7,986
Total liabilities and fund balances	$ 55,105	$ 39,652	$ 49,573	$ 7,986

	Special Revenue					Capital Projects	Total
	Enotah Judicial Circuit	Emergency 911	Confiscated Assets	Law Library	Grants	2008 SPLOST	Nonmajor Governmental Funds
	$ 167,196	$ 0	$ 5,458	$ 49,147	$ 0	$ 587,321	$ 959,666
	209	88,269	0	0	0	0	88,478
	0	17,573	0	0	136,630	0	155,975
	17,237	0	0	0	0	0	17,237
	$ 184,642	$ 105,842	$ 5,458	$ 49,147	$ 136,630	$ 587,321	$ 1,221,356
	$ 42,158	$ 5,639	$ 0	$ 0	$ 2,500	$ 0	$ 50,888
	495	11,690	0	0	0	0	12,185
	0	17,056	0	0	58,314	0	76,505
	42,653	34,385	0	0	60,814	0	139,578
	141,989	0	0	49,147	0	0	191,136
	0	0	5,458	0	15,397	0	123,598
	0	0	0	0	0	0	47,847
	0	0	0	0	60,419	587,321	647,740
	0	22,899	0	0	0	0	22,899
	0	48,558	0	0	0	0	48,558
	141,989	71,457	5,458	49,147	75,816	587,321	1,081,778
	$ 184,642	$ 105,842	$ 5,458	$ 49,147	$ 136,630	$ 587,321	$ 1,221,356

WHITE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2018

	Special Revenue			
	Jail	Inmate Welfare	Drug Education	Juvenile Supervision
REVENUES				
Fines, fees, and forfeitures	$ 38,511	$ 0	$ 39,525	$ 160
Charges for services	0	16,853	0	0
Intergovernmental	0	0	0	0
Interest	0	0	420	0
Other	0	0	0	0
Total revenues	38,511	16,853	39,945	160
EXPENDITURES				
Current				
Judicial	0	0	0	0
Public Safety	19,862	26,213	0	0
Public Works	0	0	0	0
Culture and Recreation	0	0	0	0
Education	0	0	61,321	0
Capital outlay	0	0	0	0
Total expenditures	19,862	26,213	61,321	0
Excess (deficiency) of revenues over (under) expenditures	18,649	(9,360)	(21,376)	160
Other financing sources (uses)				
Transfers in	0	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	18,649	(9,360)	(21,376)	160
Fund balances, July 1	36,456	49,012	69,223	7,826
Fund balances, June 30	$ 55,105	$ 39,652	$ 47,847	$ 7,986

Special Revenue					Capital Projects	Total
Enotah Judicial Circuit	Emergency 911	Confiscated Assets	Law Library	Grants	2008 SPLOST	Nonmajor Governmental Funds
$ 0	$ 0	$ 0	$ 23,900	$ 0	$ 0	$ 102,096
0	496,911	0	0	0	0	513,764
560,197	17,573	0	0	799,532	0	1,377,302
185	2	0	47	0	950	1,604
0	15,203	0	0	0	0	15,203
560,382	529,689	0	23,947	799,532	950	2,009,969
737,536	0	0	21,169	0	0	758,705
0	911,891	4,473	0	182,488	0	1,144,927
0	0	0	0	416,226	0	416,226
0	0	0	0	148,002	0	148,002
0	0	0	0	0	0	61,321
0	0	0	0	0	33,224	33,224
737,536	911,891	4,473	21,169	746,716	33,224	2,562,405
(177,154)	(382,202)	(4,473)	2,778	52,816	(32,274)	(552,436)
189,072	381,391	0	0	20,000	0	590,463
11,918	(811)	(4,473)	2,778	72,816	(32,274)	38,027
130,071	72,268	9,931	46,369	3,000	619,595	1,043,751
$ 141,989	$ 71,457	$ 5,458	$ 49,147	$ 75,816	$ 587,321	$ 1,081,778

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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, 2018 and 2017

	2018	2017
ASSETS		
Cash and cash equivalents	$ 4,398,983	$ 4,499,930
Certificates of deposit	648,236	646,205
Receivables (net)		
Accounts	13,274	6,219
Intergovernmental	17,962	28,493
Taxes	334,322	325,244
Prepaids	24,583	26,641
Due from other funds	86,755	18,281
Restricted cash and cash equivalents	83,411	85,483
Total assets	$ 5,607,526	$ 5,636,496
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 246,424	$ 204,156
Accrued salaries and expenditures	160,958	137,853
Due to other funds	20,623	34,245
Other liabilities	10,115	10,115
Total liabilities	438,120	386,369
Deferred inflows of resources		
Unavailable revenue - property taxes	2,489	26,036
Fund balances		
Nonspendable prepaids	24,583	26,641
Restricted for:		
Judicial	64,622	60,354
Capital outlay	18,789	25,129
Assigned to subsequent year's budget	1,186,982	1,065,728
Unassigned	3,871,941	4,046,239
Total fund balances	5,166,917	5,224,091
Total liabilities, deferred inflows of resources, and fund balances	$ 5,607,526	$ 5,636,496

WHITE COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2018 and 2017

	2018	2017
REVENUES		
Taxes	$ 14,280,154	$ 13,655,931
Licenses and permits	168,521	158,508
Fines, fees and forfeitures	479,874	468,876
Charges for services	1,030,161	1,082,932
Intergovernmental	278,882	215,209
Interest	8,395	10,954
Contributions	16,288	39,713
Other	70,931	93,362
Total revenues	16,333,206	15,725,485
EXPENDITURES		
Current		
General Government	3,101,554	2,930,703
Judicial	1,489,810	1,347,260
Public Safety	8,631,025	7,546,155
Public Works	1,360,179	1,240,685
Health and Welfare	502,028	474,232
Culture and Recreation	826,013	978,036
Housing and Development	526,013	490,603
Debt Service		
Public Safety	16,612	0
Total expenditures	16,453,234	15,007,674
Excess (deficiency) of revenues over (under) expenditures	(120,028)	717,811
Other financing sources (uses)		
Transfers in (out)		
Emergency 911 Fund	(381,391)	(381,391)
Enotah Judicial Circuit Fund	(189,072)	(185,426)
Grants Fund	(20,000)	(52,775)
Hotel/Motel Tax Fund	9,750	65,151
Sale of capital assets	82,657	8,984
Issuance of capital leases	560,910	0
Total other financing sources (uses)	62,854	(545,457)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(57,174)	172,354
Fund balances, July 1	5,224,091	5,051,737
Fund balances, June 30	$ 5,166,917	$ 5,224,091

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2018
(with comparative actual amounts for the fiscal year ended June 30, 2017)

	2018			2017
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes				
General property taxes				
Property tax	$ 8,720,100	$ 8,614,261	$ (105,839)	$ 8,334,150
Motor vehicle tax	788,000	1,022,383	234,383	968,056
Mobile home tax	0	60,171	60,171	64,956
Timber tax	0	0	0	138
Cost, penalties, and interest	115,000	107,986	(7,014)	84,538
Total general property taxes	9,623,100	9,804,801	181,701	9,451,838
Local option sales tax	2,311,810	2,599,280	287,470	2,421,380
Intangibles tax	140,000	156,570	16,570	161,035
Real estate transfer tax	45,000	47,606	2,606	57,060
Franchise tax	67,000	58,994	(8,006)	63,143
Insurance premium tax	1,293,790	1,385,962	92,172	1,293,788
Beer and wine tax	77,000	91,987	14,987	86,265
Occupational tax	105,950	134,954	29,004	121,422
Total taxes	13,663,650	14,280,154	616,504	13,655,931
Licenses and permits				
Alcohol licenses	37,800	38,719	919	35,377
Building permits	122,000	122,739	739	115,799
Other permits	5,500	7,063	1,563	7,332
Total licenses and permits	165,300	168,521	3,221	158,508
Fines, fees and forfeitures	488,025	479,874	(8,151)	468,876
Charges for Services				
Sheriff services	163,565	170,803	7,238	167,510
Prisoner board	100,000	72,640	(27,360)	115,225
Real estate recordings	125,000	131,949	6,949	127,613
Collection commissions	365,000	361,676	(3,324)	385,535
Recreation charges	142,100	181,416	39,316	196,553
Other charges for services	93,555	111,677	18,122	90,496
Total charges for services	989,220	1,030,161	40,941	1,082,932
Intergovernmental	254,897	278,882	23,985	215,209
Interest	54,290	8,395	(45,895)	10,954

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2018
(with comparative actual amounts for the fiscal year ended June 30, 2017)

	2018			2017
	Final Budget	Actual	Variance	Actual
REVENUES				
Contributions	$ 27,900	$ 16,288	$ (11,612)	$ 39,713
Other				
Rental Income	29,300	30,391	1,091	29,391
Miscellaneous	50,450	40,540	(9,910)	63,971
Total other	79,750	70,931	(8,819)	93,362
Total revenues	$ 15,723,032	$ 16,333,206	$ 610,174	$ 15,725,485

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2018
(with comparative actual amounts for the fiscal year ended June 30, 2017)

	2018			2017
	Final Budget	Actual	Variance	Actual
EXPENDITURES				
Current				
General Government				
County-Wide				
Personal services	$ 59,000	$ 59,675	$ (675)	$ 60,142
Contract services	154,300	138,832	15,468	149,012
Materials and supplies	138,500	149,569	(11,069)	150,940
Capital outlay	0	3,997	(3,997)	11,951
Payments to other agencies	30,970	51,217	(20,247)	51,676
	382,770	403,290	(20,520)	423,721
Building Maintenance				
Personal services	408,433	392,285	16,148	285,919
Contract services	112,720	130,107	(17,387)	72,773
Materials and supplies	39,462	38,809	653	26,369
	560,615	561,201	(586)	385,061
Elections				
Personal services	6,833	7,656	(823)	11,264
Contract services	10,700	10,380	320	9,884
Materials and supplies	6,475	2,542	3,933	2,128
	24,008	20,578	3,430	23,276
Commissioners' Office				
Personal services	402,872	400,074	2,798	379,173
Contract services	94,205	69,342	24,863	77,520
Materials and supplies	21,098	21,487	(389)	25,578
Capital outlay	0	3,447	(3,447)	27,533
	518,175	494,350	23,825	509,804
Network				
Personal services	151,366	143,111	8,255	125,269
Contract services	97,516	99,690	(2,174)	85,499
Materials and supplies	44,744	39,909	4,835	47,493
Capital outlay	0	2,527	(2,527)	12,948
	293,626	285,237	8,389	271,209
Registrars				
Personal services	55,523	49,242	6,281	53,313
Contract services	3,145	3,086	59	2,045
Materials and supplies	4,795	3,299	1,496	3,982
	63,463	55,627	7,836	59,340
Human Resources				
Personal services	64,122	64,077	45	59,310
Contract services	24,425	25,065	(640)	25,809
Materials and supplies	2,050	1,447	603	1,434
	90,597	90,589	8	86,553
Tax Commissioner				
Personal services	455,542	451,446	4,096	426,558
Contract services	31,595	21,340	10,255	22,728
Materials and supplies	61,205	65,427	(4,222)	70,279
	548,342	538,213	10,129	519,565

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2018
(with comparative actual amounts for the fiscal year ended June 30, 2017)

	2018			2017
	Final Budget	Actual	Variance	Actual
General Government (continued)				
Tax Assessor & Board of Equalization				
Personal services	$ 459,819	$ 445,582	$ 14,237	$ 437,977
Contract services	33,975	23,473	10,502	28,176
Materials and supplies	31,910	23,602	8,308	23,838
Capital outlay	0	0	0	2,002
	525,704	492,657	33,047	491,993
Finance				
Personal services	144,803	139,881	4,922	138,660
Contract services	17,400	13,986	3,414	15,669
Materials and supplies	5,930	5,945	(15)	5,852
	168,133	159,812	8,321	160,181
Total General Government	3,175,433	3,101,554	73,879	2,930,703
Judicial				
Clerk of Superior Court				
Personal services	414,255	398,440	15,815	340,140
Contract services	11,878	10,858	1,020	9,994
Materials and supplies	36,925	29,943	6,982	32,684
Capital outlay	0	0	0	11,180
	463,058	439,241	23,817	393,998
Clerk of Magistrate Court				
Personal services	52,215	52,222	(7)	44,378
Contract services	1,130	380	750	374
Materials and supplies	2,550	2,320	230	2,398
	55,895	54,922	973	47,150
Clerk of Juvenile Court				
Personal services	6,004	6,609	(605)	6,704
Contract services	640	0	640	0
	6,644	6,609	35	6,704
District Attorney				
Personal services	0	28	(28)	2
Contract services	2,500	1,849	651	2,605
Materials and supplies	2,200	682	1,518	687
	4,700	2,559	2,141	3,294
Magistrate Court				
Personal services	239,074	238,102	972	221,743
Contract services	10,969	8,512	2,457	9,048
Materials and supplies	8,900	8,435	465	8,472
	258,943	255,049	3,894	239,263
Probate Court				
Personal services	290,153	288,912	1,241	282,371
Contract services	35,200	41,271	(6,071)	48,207
Materials and supplies	14,400	9,537	4,863	11,107
	339,753	339,720	33	341,685
Juvenile Court				
Contract services	135,935	140,639	(4,704)	72,970

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2018
(with comparative actual amounts for the fiscal year ended June 30, 2017)

	2018			2017
	Final Budget	Actual	Variance	Actual
Judicial (continued)				
Public Defender				
Contract services	$ 0	$ 0	$ 0	$ 558
Payments to other agencies	121,444	121,434	10	106,991
	121,444	121,434	10	107,549
Superior Court				
Personal services	9,753	8,965	788	8,876
Contract services	120,374	120,297	77	125,376
Materials and supplies	800	375	425	395
	130,927	129,637	1,290	134,647
Total Judicial	1,517,299	1,489,810	27,489	1,347,260
Public Safety				
Animal Control				
Personal services	221,353	216,283	5,070	226,548
Contract services	45,193	45,143	50	54,868
Materials and supplies	45,267	45,997	(730)	40,686
Capital outlay	0	5,484	(5,484)	0
	311,813	312,907	(1,094)	322,102
Coroner				
Personal services	33,402	33,199	203	29,852
Contract services	10,355	5,184	5,171	6,723
Materials and supplies	5,250	3,739	1,511	2,743
	49,007	42,122	6,885	39,318
Emergency Management Agency				
Personal services	139,052	138,751	301	136,918
Contract services	20,241	19,945	296	16,599
Materials and supplies	20,810	20,688	122	20,428
	180,103	179,384	719	173,945
Fire				
Personal services	852,262	855,189	(2,927)	819,343
Contract services	108,989	107,347	1,642	105,540
Materials and supplies	181,486	181,660	(174)	162,957
Capital outlay	6,880	261,705	(254,825)	23,305
Payments to other agencies	11,500	11,500	0	0
	1,161,117	1,417,401	(256,284)	1,111,145
Sheriff				
Personal services	2,888,439	2,841,380	47,059	2,597,567
Contract services	231,175	227,423	3,752	246,478
Materials and supplies	192,299	220,402	(28,103)	177,167
Capital outlay	306,738	303,620	3,118	0
	3,618,651	3,592,825	25,826	3,021,212

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2018
(with comparative actual amounts for the fiscal year ended June 30, 2017)

	2018			2017
	Final Budget	Actual	Variance	Actual
Public Safety (continued)				
Detention Center				
Personal services	$ 1,593,081	$ 1,547,290	$ 45,791	$ 1,445,226
Contract services	527,671	560,990	(33,319)	474,470
Materials and supplies	165,250	178,106	(12,856)	158,737
	2,286,002	2,286,386	(384)	2,078,433
Emergency Medical Services				
Payments to other agencies	800,000	800,000	0	800,000
Total Public Safety	8,406,693	8,631,025	(224,332)	7,546,155
Public Works				
Road Department				
Personal services	899,040	887,345	11,695	874,564
Contract services	145,350	103,947	41,403	88,480
Materials and supplies	403,325	299,904	103,421	254,015
Capital outlay	0	68,983	(68,983)	23,626
Total Public Works	1,447,715	1,360,179	87,536	1,240,685
Health and Welfare				
Senior Services				
Personal services	224,828	224,920	(92)	217,183
Contract services	8,550	9,754	(1,204)	6,047
Materials and supplies	154,123	101,854	52,269	87,187
Capital outlay	0	6,000	(6,000)	4,315
	387,501	342,528	44,973	314,732
DFACS				
Payments to other agencies	39,500	39,500	0	39,500
White County Health Department				
Payments to other agencies	120,000	120,000	0	120,000
Total Health and Welfare	547,001	502,028	44,973	474,232
Culture & Recreation				
Libraries				
Personal services	210,006	200,589	9,417	204,486
Contract services	1,578	1,518	60	1,458
Materials and supplies	2,250	2,357	(107)	76
Capital outlay	0	0	0	5,000
Payments to other agencies	80,961	80,961	0	80,961
	294,795	285,425	9,370	291,981
Park & Recreation				
Personal services	224,893	237,190	(12,297)	334,426
Contract services	208,767	208,864	(97)	227,623
Materials and supplies	110,549	94,534	16,015	108,724
Capital outlay	0	0	0	15,282
	544,209	540,588	3,621	686,055
Total Culture & Recreation	839,004	826,013	12,991	978,036

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2018
(with comparative actual amounts for the fiscal year ended June 30, 2017)

	2018			2017
	Final Budget	Actual	Variance	Actual
Housing & Development				
Extension Service				
Contract services	$ 40,811	$ 35,826	$ 4,985	$ 35,501
Materials and supplies	3,622	2,629	993	3,261
	44,433	38,455	5,978	38,762
Forestry				
Payments to other agencies	9,714	9,714	0	9,714
Economic Development				
Personal services	92,858	88,921	3,937	101,078
Contract services	5,690	3,513	2,177	3,436
Materials and supplies	1,790	430	1,360	172
Payments to other agencies	12,000	7,482	4,518	2,774
	112,338	100,346	11,992	107,460
Building Inspection				
Personal services	152,798	147,552	5,246	130,909
Contract services	6,460	5,128	1,332	5,874
Materials and supplies	4,450	3,593	857	4,953
	163,708	156,273	7,435	141,736
Planning				
Personal services	83,637	74,750	8,887	76,644
Contract services	8,910	4,037	4,873	4,020
Materials and supplies	2,750	3,120	(370)	2,725
	95,297	81,907	13,390	83,389
Code Enforcement				
Personal services	52,100	43,483	8,617	19,754
Contract services	2,775	799	1,976	754
Materials and supplies	2,990	483	2,507	1,004
	57,865	44,765	13,100	21,512
GIS				
Personal services	73,325	73,688	(363)	69,608
Contract services	21,166	17,350	3,816	17,230
Materials and supplies	5,125	3,515	1,610	1,192
	99,616	94,553	5,063	88,030
Total Housing & Development	582,971	526,013	56,958	490,603
Total Current	16,516,116	16,436,622	79,494	15,007,674
Debt Service				
Public Safety				
Sheriff				
Principal	0	16,612	(16,612)	0
Total Expenditures	$ 16,516,116	$ 16,453,234	$ 62,882	$ 15,007,674

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

WHITE COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and cash equivalents	$ 54,347	$ 38,881
Intergovernmental receivable	758	571
Total assets	$ 55,105	$ 39,452
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 0	$ 2,996
Fund balances		
Restricted for public safety	55,105	36,456
Total liabilities and fund balances	$ 55,105	$ 39,452

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, 2018
(With comparative actual amounts for the fiscal year ended June 30, 2017)

	2018			2017
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 28,000	$ 38,511	$ 10,511	$ 37,996
Total revenues	28,000	38,511	10,511	37,996
EXPENDITURES				
Current				
Public Safety				
Contract services	3,000	2,426	574	1,257
Materials and supplies	25,000	17,436	7,564	16,182
Total expenditures	28,000	19,862	8,138	17,439
Excess (deficiency) of revenues over (under) expenditures	0	18,649	18,649	20,557
Fund balances, July 1	0	36,456	36,456	15,899
Fund balances, June 30	$ 0	$ 55,105	$ 55,105	$ 36,456

WHITE COUNTY, GEORGIA
INMATE WELFARE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and cash equivalents	$ 39,652	$ 49,012
Total assets	$ 39,652	$ 49,012
LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for public safety	$ 39,652	$ 49,012
Total liabilities and fund balances	$ 39,652	$ 49,012

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, 2018
(With comparative actual amounts for the fiscal year ended June 30, 2017)

	2018			2017
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 12,000	$ 16,853	$ 4,853	$ 13,580
Total revenues	12,000	16,853	4,853	13,580
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	20,555	26,213	(5,658)	19,452
Total expenditures	20,555	26,213	(5,658)	19,452
Excess (deficiency) of revenues over (under) expenditures	(8,555)	(9,360)	(805)	(5,872)
Fund balances, July 1	8,555	49,012	40,457	54,884
Fund balances, June 30	$ 0	$ 39,652	$ 39,652	$ 49,012

WHITE COUNTY, GEORGIA
DRUG EDUCATION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and cash equivalents	$ 48,559	$ 71,257
Intergovernmental receivable	1,014	908
Total assets	$ 49,573	$ 72,165
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 591	$ 2,184
Due to other funds	1,135	758
Total liabilities	1,726	2,942
Fund balances		
Restricted for education	47,847	69,223
Total liabilities and fund balances	$ 49,573	$ 72,165

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, 2018
(With comparative actual amounts for the fiscal year ended June 30, 2017)

	2018			2017
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 67,125	$ 39,525	$ (27,600)	$ 50,327
Interest	375	420	45	402
Total revenues	67,500	39,945	(27,555)	50,729
EXPENDITURES				
Current				
Education				
Drug education	20,000	13,821	6,179	13,960
Drug court	47,500	47,500	0	47,500
Total expenditures	67,500	61,321	6,179	61,460
Excess (deficiency) of revenues over (under) expenditures	0	(21,376)	(21,376)	(10,731)
Fund balance, July 1	0	69,223	69,223	79,954
Fund balances, June 30	$ 0	$ 47,847	$ 47,847	$ 69,223

WHITE COUNTY, GEORGIA
DRUG TASK FORCE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and cash equivalents	$ 633,987	$ 571,742
Intergovernmental receivable	94,463	107,392
Due from other funds	3,386	2,774
Total assets	$ 731,836	$ 681,908
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 26,681	$ 38,515
Accrued salaries and expenditures	1,052	948
Due to others	176,720	109,495
Total liabilities	204,453	148,958
Fund balances		
Restricted for public safety	527,383	532,950
Total liabilities and fund balances	$ 731,836	$ 681,908

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, 2018
(With comparative actual amounts for the fiscal year ended June 30, 2017)

	2018			2017
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees & forfeitures	$ 0	$ 305,284	$ 305,284	$ 208,864
Intergovernmental	359,412	431,445	72,033	368,038
Interest	0	119	119	91
Other	0	0	0	23,947
Total revenues	359,412	736,848	377,436	600,940
EXPENDITURES				
Current				
Public Safety				
Personal services	64,375	84,526	(20,151)	79,425
Contract services	88,700	34,524	54,176	51,146
Materials and supplies	147,950	199,377	(51,427)	118,086
Capital outlay	70,000	181,093	(111,093)	216,878
Payments to other agencies	249,239	242,895	6,344	224,706
Total expenditures	620,264	742,415	(122,151)	690,241
Excess (deficiency) of revenues over (under) expenditures	(260,852)	(5,567)	255,285	(89,301)
Other financing sources (uses)				
Transfers in (out)				
General Fund	260,852	0	(260,852)	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(5,567)	(5,567)	(89,301)
Fund balance, July 1	0	532,950	532,950	622,251
Fund balances, June 30	$ 0	$ 527,383	$ 527,383	$ 532,950

WHITE COUNTY, GEORGIA
JUVENILE SUPERVISION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and cash equivalents	$ 7,986	$ 7,826
Total assets	$ 7,986	$ 7,826
LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for public safety	$ 7,986	$ 7,826
Total liabilities and fund balances	$ 7,986	$ 7,826

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, 2018
(With comparative actual amounts for the fiscal year ended June 30, 2017)

	2018			2017
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 300	$ 160	$ (140)	$ 585
Total revenues	300	160	(140)	585
EXPENDITURES				
Current				
Public Safety				
Contract services	300	0	300	0
Total expenditures	300	0	300	0
Excess (deficiency) of revenues over (under) expenditures	0	160	160	585
Fund balance, July 1	0	7,826	7,826	7,241
Fund balances, June 30	$ 0	$ 7,986	$ 7,986	$ 7,826

WHITE COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and cash equivalents	$ 607,836	$ 383,960
Accounts receivable	0	266
Taxes receivable	83,909	81,350
Total assets	$ 691,745	$ 465,576
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 76,899	$ 116,449
Fund balances		
Restricted for housing and development	304,544	228,568
Assigned to housing and development	310,302	120,559
Total fund balances	614,846	349,127
Total liabilities and fund balances	$ 691,745	$ 465,576

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, 2018
(With comparative actual amounts for the fiscal year ended June 30, 2017)

	2018			2017
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes	$ 700,000	$ 896,511	$ 196,511	$ 824,843
Fines, fees, and forfeitures	500	522	22	1,179
Interest	175	0	(175)	0
Contributions	0	1,300	1,300	0
Total revenues	700,675	898,333	197,658	826,022
EXPENDITURES				
Current				
General Government				
Capital outlay	0	0	0	73,180
Public Works				
Capital outlay	0	19,529	(19,529)	0
Culture and Recreation				
Contract services	0	10,583	(10,583)	37,903
Materials and supplies	0	0	0	2,189
Capital outlay	0	4,835	(4,835)	0
Housing and Development				
Payments to other agencies	448,419	587,917	(139,498)	523,662
Total expenditures	448,419	622,864	(174,445)	636,934
Excess (deficiency) of revenues over (under) expenditures	252,256	275,469	23,213	189,088
Other financing sources (uses)				
Transfers in (out)				
General Fund	(252,256)	(9,750)	242,506	(65,151)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	265,719	265,719	123,937
Fund balances, July 1	0	349,127	349,127	225,190
Fund balances, June 30	$ 0	$ 614,846	$ 614,846	$ 349,127

WHITE COUNTY, GEORGIA
ENOTAH JUDICIAL CIRCUIT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and cash equivalents	$ 167,196	$ 162,978
Accounts receivable	209	184
Due from other funds	17,237	18,990
Total assets	$ 184,642	$ 182,152
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 42,158	$ 51,867
Accrued salaries and expenditures	495	214
Total liabilities	42,653	52,081
Fund balances		
Restricted for judicial	141,989	130,071
Total liabilities and fund balances	$ 184,642	$ 182,152

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, 2018
(With comparative actual amounts for the fiscal year ended June 30, 2017)

	2018			2017
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 546,997	$ 560,197	$ 13,200	$ 524,778
Interest	161	185	24	18
Total revenues	547,158	560,382	13,224	524,796
EXPENDITURES				
Current				
Judicial				
Personal service	677,548	642,342	35,206	629,763
Contract services	60,209	64,520	(4,311)	57,537
Materials and supplies	40,500	30,674	9,826	25,760
Total expenditures	778,257	737,536	40,721	713,060
Excess (deficiency) of revenues over (under) expenditures	(231,099)	(177,154)	53,945	(188,264)
Other financing sources (uses)				
Transfers in (out)				
General Fund	191,099	189,072	(2,027)	185,426
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(40,000)	11,918	51,918	(2,838)
Fund balance, July 1	40,000	130,071	90,071	132,909
Fund balances, June 30	$ 0	$ 141,989	$ 141,989	$ 130,071

WHITE COUNTY, GEORGIA
EMERGENCY 911 SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
ASSETS		
Accounts receivable	$ 88,269	$ 104,606
Intergovernmental receivable	17,573	0
Total assets	$ 105,842	$ 104,606
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 5,639	$ 4,280
Accrued salaries and expenditures	11,690	10,535
Due to other funds	17,056	17,523
Total liabilities	34,385	32,338
Fund balances		
Assigned to public safety	22,899	72,268
Assigned to subsequent year's budget	48,558	0
Total fund balances	71,457	72,268
Total liabilities and fund balances	$ 105,842	$ 104,606

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, 2018
(With comparative actual amounts for the fiscal year ended June 30, 2017)

	2018			2017
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 518,500	$ 496,911	$ (21,589)	$ 516,038
Intergovernmental	0	17,573	17,573	0
Interest	100	2	(98)	37
Other	300	15,203	14,903	565
Total revenues	518,900	529,689	10,789	516,640
EXPENDITURES				
Current				
Public Safety				
Personal services	706,764	679,296	27,468	655,477
Contract services	71,446	73,812	(2,366)	73,327
Materials and supplies	110,119	128,143	(18,024)	105,887
Capital outlay	62,121	30,640	31,481	45,180
Total expenditures	950,450	911,891	38,559	879,871
Excess (deficiency) of revenues over (under) expenditures	(431,550)	(382,202)	49,348	(363,231)
Other financing sources (uses)				
Transfers in (out)				
General Fund	431,550	381,391	(50,159)	381,391
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(811)	(811)	18,160
Fund balance, July 1	0	72,268	72,268	54,108
Fund balances, June 30	$ 0	$ 71,457	$ 71,457	$ 72,268

WHITE COUNTY, GEORGIA
CONFISCATED ASSETS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and cash equivalents	$ 5,458	$ 9,931
Total assets	$ 5,458	$ 9,931
LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for public safety	$ 5,458	$ 9,931
Total liabilities and fund balances	$ 5,458	$ 9,931

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, 2018
(With comparative actual amounts for the fiscal year ended June 30, 2017)

	2018			2017
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 2,500	$ 0	$ (2,500)	$ 1,237
Total revenues	2,500	0	(2,500)	1,237
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	10,000	4,473	5,527	9,144
Total expenditures	10,000	4,473	5,527	9,144
Excess (deficiency) of revenues over (under) expenditures	(7,500)	(4,473)	3,027	(7,907)
Fund balance, July 1	7,500	9,931	(2,431)	17,838
Fund balances, June 30	$ 0	$ 5,458	$ 5,458	$ 9,931

WHITE COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

ASSETS	**2018**	**2017**
Cash and cash equivalents	$ 49,147	$ 46,369
Total assets	$ 49,147	$ 46,369
LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for judicial	$ 49,147	$ 46,369
Total liabilities and fund balances	$ 49,147	$ 46,369

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, 2018
(With comparative actual amounts for the fiscal year ended June 30, 2017)

	2018			2017
REVENUES	**Final Budget**	**Actual**	**Variance**	**Actual**
Fines and forfeitures	$ 19,920	$ 23,900	$ 3,980	$ 18,977
Interest	80	47	(33)	45
Total revenues	20,000	23,947	3,947	19,022
EXPENDITURES				
Current				
Judicial				
Materials and supplies	20,000	21,169	(1,169)	19,294
Total expenditures	20,000	21,169	(1,169)	19,294
Excess (deficiency) of revenues over (under) expenditures	0	2,778	2,778	(272)
Fund balance, July 1	0	46,369	46,369	46,641
Fund balances, June 30	$ 0	$ 49,147	$ 49,147	$ 46,369

WHITE COUNTY, GEORGIA
GRANTS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
ASSETS		
Intergovernmental receivable	$ 136,630	$ 37,441
Due from other funds	0	12,481
Total assets	$ 136,630	$ 49,922
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 2,500	$ 46,922
Due to other funds	58,314	0
Total liabilities	60,814	46,922
Fund balances		
Restricted for public safety	15,397	3,000
Restricted for capital outlay	60,419	0
Total fund balances	75,816	3,000
Total liabilities and fund balances	$ 136,630	$ 49,922

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, 2018
(With comparative actual amounts for the fiscal year ended June 30, 2017)

	2018			2017
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 0	$ 799,532	$ 799,532	$ 76,938
Total revenues	0	799,532	799,532	76,938
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	0	124,420	(124,420)	3,000
Capital outlay	20,000	58,068	(38,068)	69,158
Public Works				
Personal services	0	18,287	(18,287)	0
Capital outlay	0	397,939	(397,939)	7,307
Culture and Recreation				
Capital outlay	0	148,002	(148,002)	47,248
Total expenditures	20,000	746,716	(726,716)	126,713
Excess (deficiency) of revenues over (under) expenditures	(20,000)	52,816	72,816	(49,775)
Other financing sources (uses)				
Transfers in (out)				
General Fund	20,000	20,000	0	52,775
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	72,816	72,816	3,000
Fund balance, July 1	0	3,000	3,000	0
Fund balances, June 30	$ 0	$ 75,816	$ 75,816	$ 3,000

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CAPITAL PROJECTS FUNDS

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

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

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

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

WHITE COUNTY, GEORGIA
2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and cash equivalents	$ 587,321	$ 721,822
Total assets	$ 587,321	$ 721,822
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 0	$ 102,227
Fund balances		
Restricted for capital outlay	587,321	619,595
Total liabilities and fund balances	$ 587,321	$ 721,822

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, 2018 and 2017

REVENUES	**2018**	**2017**
Interest	$ 950	$ 1,432
Total revenues	950	1,432
EXPENDITURES		
Capital Outlay		
General Government		
Commissioners' Office	210	219
Public Safety		
Animal Control	20,720	0
Public Works		
Roads and Bridges	0	700,326
Culture and Recreation		
Park & Recreation	12,294	101,549
Debt Service		
Principal	0	10,059
Interest	0	67
Total expenditures	33,224	812,220
Excess (deficiency) of revenues over (under) expenditures	(32,274)	(810,788)
Fund balances, July 1	619,595	1,430,383
Fund balances, June 30	$ 587,321	$ 619,595

WHITE COUNTY, GEORGIA
2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and cash equivalents	$ 2,460,159	$ 1,880,234
Restricted cash and cash equivalents	762,549	4,361,850
Taxes receivable	490,988	459,674
Total assets	$ 3,713,696	$ 6,701,758
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 34,072	$ 46,379
Intergovernmental	127,657	119,515
Retainage	0	6,943
Accrued salaries and expenditures	36	0
Total liabilities	161,765	172,837
Fund balances		
Restricted for capital outlay	3,551,931	6,528,921
Total liabilities and fund balances	$ 3,713,696	$ 6,701,758

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, 2018 and 2017

REVENUES	**2018**	**2017**
Taxes	$ 4,332,136	$ 4,035,631
Intergovernmental	413,222	382,327
Interest	544	1,734
Total revenues	4,745,902	4,419,692
EXPENDITURES		
Capital Outlay		
General Government		
County-Wide	15,150	0
Building Maintenance	0	2,844
Commissioners' Office	46,033	44,839
Network	40,050	0
Human Resources	0	1,308
Tax Commissioner	0	12,285
Finance	9,785	3,665
Public Safety		
Sheriff	0	152,867
Detention Center	1,500	37,893
Public Works		
Roads and Bridges	1,295,649	2,175,371
Culture and Recreation		
Libraries	0	8,000
Park & Recreation	0	56,123
Housing and Development		
GIS	10,313	0
Intergovernmental	1,115,174	1,038,786
Debt Service		
Principal	1,086,353	9,003
Interest	90,362	143,672
Total expenditures	3,710,369	3,686,656
Excess (deficiency) of revenues over (under) expenditures	1,035,533	733,036
Other financing sources (uses)		
Transfers in (out)		
Yonah Preserve Park Fund	(4,012,523)	0
Sale of capital assets	0	340,600
Issuance of capital leases	0	225,654
Issuance of bonds	0	7,690,000
Total other financing sources (uses)	(4,012,523)	8,256,254
Excess (deficiency of revenues and other financing sources over (under) expenditures and other financing uses	(2,976,990)	8,989,290
Fund balances, July 1	6,528,921	(2,460,369)
Fund balances, June 30	$ 3,551,931	$ 6,528,921

WHITE COUNTY, GEORGIA
YONAH PRESERVE PARK
CAPITAL PROJECTS FUND
BALANCE SHEET
June 30, 2018

ASSETS	
Restricted cash and cash equivalents	$ 3,639,777
Total assets	$ 3,639,777
LIABILITIES AND FUND BALANCES	
Liabilities	
Accounts payabe	$ 458,913
Retainage payable	30,916
Due to other funds	10,250
Total liabilities	500,079
Fund balances	
Restricted for capital outlay	3,139,698
Total liabilities and fund balances	$ 3,639,777

WHITE COUNTY, GEORGIA
YONAH PRESERVE PARK
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal year ended June 30, 2018

REVENUES	
Interest	$ 4,917
Total revenues	4,917
EXPENDITURES	
Capital Outlay	
Culture and Recreation	
Park & Recreation	877,742
Total expenditures	877,742
Excess (deficiency) of revenues over (under) expenditures	(872,825)
Other financing sources (uses)	
Transfers in (out)	
2014 SPLOST Fund	4,012,523
Excess (deficiency of revenues and other financing sources over (under) expenditures and other financing uses	3,139,698
Fund balances, July 1	0
Fund balances, June 30	$ 3,139,698

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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, 2018 and 2017

	2018	2017
ASSETS		
Current assets		
Cash and cash equivalents	$ 364,027	$ 327,501
Certificates of deposit	203,547	202,784
Accounts receivable	14,540	15,181
Total current assets	582,114	545,466
Capital assets		
Land	84,361	84,361
Buildings	710,404	710,404
Equipment	65,011	65,011
Accumulated depreciation	(349,134)	(331,374)
Total capital assets (net of accumulated depreciation)	510,642	528,402
Total assets	1,092,756	1,073,868
LIABILITIES		
Current liabilities		
Accounts payable	3,080	2,398
Accrued salaries and expenses	476	389
Post-closure care	14,980	13,590
Total current liabilities	18,536	16,377
Long-term liabilities		
Post-closure care	494,683	511,053
Total liabilities	513,219	527,430
NET POSITION		
Investment in capital assets	510,642	528,402
Unrestricted	68,895	18,036
Total net position	$ 579,537	$ 546,438

WHITE COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the fiscal years ended June 30, 2018 and 2017

	2018	2017
OPERATING REVENUES		
Charges for sales and services		
Sanitation fees	$ 116,913	$ 101,724
Total operating revenues	116,913	101,724
OPERATING EXPENSES		
Costs of sales and services	40,171	39,921
Personal services	26,646	27,060
Depreciation	17,760	17,761
Total operating expenses	84,577	84,742
Operating income (loss)	32,336	16,982
Non-operating revenues (expenses)		
Interest revenue	763	263
Loss on disposal of capital assets	0	(6,590)
Total non-operating revenues (expenses)	763	(6,327)
Change in net position	33,099	10,655
Net position, July 1	546,438	535,783
Net position, June 30	$ 579,537	$ 546,438

WHITE COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2018 and 2017

	2018	2017
Cash flows from operating activities:		
Receipts from customers	$ 117,554	$ 91,571
Payments to suppliers	(54,469)	(56,226)
Payments to employees	(26,559)	(26,926)
Net cash provided (used) by operating activities	36,526	8,419
Cash flows from investing activities:		
Interest received	763	263
Proceeds from investment maturities	202,784	202,521
Purchases of investments	(203,547)	(202,784)
Net cash provided (used) by investing activities	0	0
Net increase (decrease) in cash and cash equivalents	36,526	8,419
Cash and cash equivalents, July 1	327,501	319,082
Cash and cash equivalents, June 30	$ 364,027	$ 327,501
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ 32,336	$ 16,982
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	17,760	17,761
(Increase) decrease in accounts receivable	641	(10,153)
Increase (decrease) in accounts payable	682	(2,715)
Increase (decrease) in accrued salaries and expenses	87	134
Increase (decrease) in post-closure care liability	(14,980)	(13,590)
Total adjustments	4,190	(8,563)
Net cash provided (used) by operating activities	$ 36,526	$ 8,419

WHITE COUNTY, GEORGIA
INDUSTRIAL BUILDING ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
June 30, 2018 and 2017

	2018	2017
ASSETS	$ 0	$ 0
LIABILITIES	0	0
NET POSITION	$ 0	$ 0

WHITE COUNTY, GEORGIA
INDUSTRIAL BUILDING ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the fiscal years ended June 30, 2018 and 2017

	2018	2017
Operating income (loss)	$ 0	$ 0
Non-operating revenues (expenses)		
Interest revenue	0	83,129
Interest expense	0	(64,643)
Total non-operating revenues (expenses)	0	18,486
Change in net position	0	18,486
Net position, July 1	0	(18,486)
Net position, June 30	$ 0	$ 0

WHITE COUNTY, GEORGIA
INDUSTRIAL BUILDING ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2018 and 2017

	2018	2017
Cash flows from non-capital financing activities:		
Receipts from other funds	$ 0	$ 4,019,802
Principal payments - bonds payable	0	(4,020,000)
Interest paid	0	(126,893)
Net cash provided (used) by non-capital financing activities	0	(127,091)
Cash flows from investing activities		
Interest received	0	64,840
Net increase (decrease) in cash and cash equivalents	0	(62,251)
Cash and cash equivalents, July 1	0	62,251
Cash and cash equivalents, June 30	$ 0	$ 0
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, 2018 and 2017

	2018	2017
ASSETS		
Current assets		
Cash and cash equivalents	$ 4,937	$ 7,882
Total assets	4,937	7,882
NET POSITION		
Unrestricted	4,937	7,882
Total net position	$ 4,937	$ 7,882

WHITE COUNTY, GEORGIA
DEVELOPMENT AUTHORITY
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the fiscal years ended June 30, 2018 and 2017

	2018	2017
OPERATING EXPENSES		
Contract services	$ 2,747	$ 4,055
Materials and supplies	200	209
Total operating expenses	2,947	4,264
Operating income (loss)	(2,947)	(4,264)
Non-operating revenues (expenses)		
Interest revenue	2	2
Change in net position	(2,945)	(4,262)
Net position, July 1	7,882	12,144
Net position, June 30	$ 4,937	$ 7,882

WHITE COUNTY, GEORGIA
DEVELOPMENT AUTHORITY
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2018 and 2017

	2018	2017
Cash flows from operating activities:		
Payments to suppliers	$ (2,947)	$ (4,264)
Cash flows from investing activities:		
Interest received	2	2
Net increase (decrease) in cash and cash equivalents	(2,945)	(4,262)
Cash and cash equivalents, July 1	7,882	12,144
Cash and cash equivalents, June 30	$ 4,937	$ 7,882
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ (2,947)	$ (4,264)

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, 2018

	Tax Commissioner	Magistrate Court
ASSETS		
Cash	$ 427,823	$ 9,009
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other agencies	$ 427,823	$ 9,009

Probate Court	Clerk of Superior Court	Sheriff Department	Totals
$ 8,101	$ 179,410	$ 39,887	$ 664,230
$ 8,101	$ 179,410	$ 39,887	$ 664,230

WHITE COUNTY, GEORGIA
AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the fiscal year ended June 30, 2018

	Balance July 1	Additions	Deletions	Balance June 30
TAX COMMISSIONER				
ASSETS				
Cash	$ 456,857	$ 30,362,088	$ 30,391,122	$ 427,823
LIABILITIES				
Due to others	$ 456,857	$ 30,362,088	$ 30,391,122	$ 427,823
MAGISTRATE COURT				
ASSETS				
Cash	$ 6,527	$ 139,111	$ 136,629	$ 9,009
LIABILITIES				
Due to others	$ 6,527	$ 139,111	$ 136,629	$ 9,009
PROBATE COURT				
ASSETS				
Cash	$ 8,391	$ 368,891	$ 369,181	$ 8,101
LIABILITIES				
Due to others	$ 8,391	$ 368,891	$ 369,181	$ 8,101
CLERK OF SUPERIOR COURT				
ASSETS				
Cash	$ 109,100	$ 1,257,282	$ 1,186,972	$ 179,410
LIABILITIES				
Due to others	$ 109,100	$ 1,257,282	$ 1,186,972	$ 179,410
SHERIFF DEPARTMENT				
ASSETS				
Cash	$ 27,901	$ 441,501	$ 429,515	$ 39,887
LIABILITIES				
Due to others	$ 27,901	$ 441,501	$ 429,515	$ 39,887
TOTALS ALL AGENCY FUNDS				
ASSETS				
Cash	$ 608,776	$ 32,568,873	$ 32,513,419	$ 664,230
LIABILITIES				
Due to others	$ 608,776	$ 32,568,873	$ 32,513,419	$ 664,230

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***
Pledged-Revenue Coverage	***H-14***

Demographic and Economic Information

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

Demographic and Economic Statistics	***H-15***
Principal Employers	***H-16***

Operating Information

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

Full-Time Equivalent County Government Employees by Function	***H-17***
Operating Indicators by Function	***H-18***
Capital Asset Statistics by Function	***H-19***

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

	Fiscal Year			
	2009	**2010**	**2011**	**2012**
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	$ 26,365	$ 27,366	$ 29,977	$ 34,571
Restricted	3,897	3,648	2,353	1,164
Unrestricted	3,335	4,360	4,402	2,949
Total governmental activities net position	$ 33,597	$ 35,374	$ 36,732	$ 38,684
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	$ 420	$ 408	$ 462	$ 631
Restricted	0	0	0	0
Unrestricted	232	301	212	23
Total business-type activities net position	$ 652	$ 709	$ 674	$ 654
PRIMARY GOVERNMENT				
Net investment in capital assets	$ 26,785	$ 27,774	$ 30,439	$ 35,202
Restricted	3,897	3,648	2,353	1,164
Unrestricted	3,567	4,661	4,614	2,972
Total primary government net position	$ 34,249	$ 36,083	$ 37,406	$ 39,338

Fiscal Year						
2013	2014	2015	2016	2017	2018
$ 35,615	$ 36,503	$ 35,650	$ 35,661	$ 32,954	$ 38,393
1,203	791	3,030	2,708	4,335	4,977
3,454	3,334	1,185	2,312	4,907	5,432
$ 40,272	$ 40,628	$ 39,865	$ 40,681	$ 42,196	$ 48,802
$ 613	$ 596	$ 571	$ 553	$ 528	$ 511
0	0	0	0	0	0
(73)	(62)	(44)	(23)	26	74
$ 540	$ 534	$ 527	$ 530	$ 554	$ 585
$ 36,228	$ 37,099	$ 36,221	$ 36,214	$ 33,482	$ 38,904
1,203	791	3,030	2,708	4,335	4,977
3,381	3,272	1,141	2,289	4,933	5,506
$ 40,812	$ 41,162	$ 40,392	$ 41,211	$ 42,750	$ 49,387

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

	Fiscal Year			
Expenses	**2009**	**2010**	**2011**	**2012**
Governmental activities:				
General Government	$ 3,852	$ 3,172	$ 2,687	$ 2,469
Judicial	1,928	1,985	1,944	1,850
Public Safety	7,511	7,739	8,013	8,433
Public Works	2,375	2,784	3,767	3,509
Health and Welfare	493	481	475	484
Culture and Recreation	1,365	1,243	1,224	1,106
Housing and Development	1,161	1,186	1,087	972
Education	27	27	27	24
Interest on long-term debt	72	70	235	220
Total governmental activities expenses	18,784	18,687	19,459	19,067
Business-type activities:				
Solid Waste	59	59	50	50
Industrial Building	3	48	245	231
Development Authority	8	9	13	20
Total business-type activities expenses	70	116	308	301
Total primary government expenses	$ 18,854	$ 18,803	$ 19,767	$ 19,368
Program revenues				
Governmental activities:				
Charges for services:				
General Government	$ 464	$ 501	$ 505	$ 504
Judicial	236	203	202	193
Public Safety	1,343	1,274	1,330	1,440
Public Works	5	1	7	7
Culture and Recreation	103	118	0	0
Housing and Development	154	51	70	83
Education	45	38	49	32
Operating grants and contributions	1,108	996	1,149	1,311
Capital grants and contributions	161	21	208	273
Total governmental activities program revenues	3,619	3,203	3,520	3,843
Business-type activities:				
Charges for services:				
Solid Waste	36	38	25	29
Operating grants and contributions	0	0	9	15
Total business-type activities program revenues	36	38	34	44
Total primary government program revenues	$ 3,655	$ 3,241	$ 3,554	$ 3,887

Fiscal Year					
2013	2014	2015	2016	2017	2018
$ 2,629	$ 2,707	$ 3,043	$ 3,037	$ 3,143	$ 3,381
1,830	2,055	1,972	2,025	2,084	2,276
8,120	8,934	9,459	9,472	9,836	10,578
3,354	3,181	3,330	3,225	3,356	3,609
471	534	524	543	505	533
1,060	1,013	1,031	1,005	1,213	977
965	978	979	986	1,017	1,118
55	58	62	58	61	61
203	185	163	138	144	160
18,687	19,645	20,563	20,489	21,359	22,693
63	61	73	73	91	85
200	182	162	137	65	0
15	7	6	4	4	3
278	250	241	214	160	88
$ 18,965	$ 19,895	$ 20,804	$ 20,703	$ 21,519	$ 22,781
$ 486	$ 472	$ 470	$ 481	$ 523	$ 565
205	172	163	170	380	430
1,262	1,275	1,403	1,608	1,284	1,254
1	0	0	0	0	0
0	0	0	0	197	181
77	104	138	118	124	131
28	40	53	61	50	39
1,325	1,132	1,404	1,186	1,140	1,446
720	827	396	442	471	5,623
4,104	4,022	4,027	4,066	4,169	9,669
47	52	67	73	102	117
11	3	0	0	0	0
58	55	67	73	102	117
$ 4,162	$ 4,077	$ 4,094	$ 4,139	$ 4,271	$ 9,786

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

	Fiscal Year			
	2009	**2010**	**2011**	**2012**
Net (expense)/revenue				
Governmental activities	$ (15,165)	$ (15,484)	$ (15,939)	$ (15,224)
Business-type activities	(34)	(78)	(274)	(257)
Total primary government net expense	(15,199)	(15,562)	(16,213)	(15,481)
General revenues and other changes in net position				
Governmental activities:				
Property taxes	$ 9,859	$ 9,744	$ 9,588	$ 9,096
Sales taxes	4,506	5,358	5,386	5,533
Insurance premium taxes	875	863	839	971
Hotel/Motel taxes	459	682	702	682
Other taxes	414	461	467	435
Investment earnings	152	121	82	70
Miscellaneous	93	144	155	108
Gain on sale of capital assets	5	23	78	293
Transfers	0	(79)	0	(12)
Special items	0	0	0	0
Total governmental activities	16,363	17,317	17,297	17,176
Business-type activities:				
Investment earnings	19	57	239	225
Transfers	0	79	0	12
Total business-type activites	19	136	239	237
Total primary government	16,382	17,453	17,536	17,413
Change in net position				
Governmental activities	1,198	1,833	1,358	1,952
Business-type activities	(15)	58	(35)	(20)
Total primary government	$ 1,183	$ 1,891	$ 1,323	$ 1,932

Fiscal Year					
2013	2014	2015	2016	2017	2018
$ (14,583)	$ (15,623)	$ (16,536)	$ (16,423)	$ (17,190)	$ (13,024)
(220)	(195)	(174)	(141)	(58)	29
(14,803)	(15,818)	(16,710)	(16,564)	(17,248)	(12,995)
$ 8,439	$ 8,308	$ 8,322	$ 8,699	$ 9,460	$ 9,781
5,420	5,410	5,711	6,029	6,457	6,931
1,038	1,079	1,136	1,216	1,294	1,386
669	628	678	759	825	897
449	382	430	450	489	490
82	65	47	34	11	14
72	84	96	42	118	86
1	23	1	10	50	46
0	0	0	0	0	0
0	0	(648)	0	0	0
16,170	15,979	15,773	17,239	18,704	19,631
207	189	168	143	83	1
0	0	0	0	0	0
207	189	168	143	83	1
16,377	16,168	15,941	17,382	18,787	19,632
1,587	356	(763)	816	1,514	6,607
(13)	(6)	(6)	2	25	30
$ 1,574	$ 350	$ (769)	$ 818	$ 1,539	$ 6,637

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

Fiscal Year	Property Taxes	Sales Tax		Ins. Prem Tax	Hotel/ Motel Tax	Other Taxes (1)	Total
		LOST	SPLOST				
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
2017	9,460	2,421	4,036	1,294	825	489	18,525
2018	9,781	2,599	4,332	1,386	897	490	19,485

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		
	2009	**2010**	**2011 (1)**
General fund			
Reserved	$ 110	$ 100	$ 0
Unreserved	3,544	4,402	0
Nonspendable	0	0	79
Restricted	0	0	55
Assigned	0	0	0
Unassigned	0	0	5,243
Total general fund	3,654	4,502	5,377
All other governmental funds:			
Reserved	265	51	0
Unreserved, reported in:			
Special revenue funds	2,420	2,611	0
Capital projects funds	1,188	962	0
Nonspendable	0	0	100
Restricted	0	0	958
Committed	0	0	1,240
Assigned	0	0	624
Unassigned	0	0	(1,426)
Total all other governmental funds	3,873	3,624	1,496
Total governmental funds	$ 7,527	$ 8,126	$ 6,873

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

Fiscal Year						
2012	2013	2014	2015	2016	2017	2018
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	0	0	0	0	0
81	88	24	26	25	27	25
57	90	88	88	89	85	83
900	2,376	2,010	1,375	592	1,066	1,187
5,504	6,110	4,295	4,012	4,346	4,046	3,872
6,542	8,664	6,417	5,501	5,052	5,224	5,167
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	6	6	0	0	0
1,107	1,113	703	2,943	2,620	8,262	8,534
1,490	0	0	0	0	0	0
542	162	127	206	67	193	382
(5,873)	(5,165)	(3,592)	(4,366)	(2,460)	0	0
(2,734)	(3,890)	(2,756)	(1,211)	227	8,455	8,916
$ 3,808	$ 4,774	$ 3,661	$ 4,290	$ 5,279	$ 13,679	$ 14,083

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		
	2009	**2010**	**2011**
Revenues			
Taxes	$ 16,079	$ 17,158	$ 16,985
Licenses and permits	130	60	93
Fines, fees and forfeitures	799	644	698
Charges for services	1,410	1,477	1,361
Interest	152	121	125
Intergovernmental	1,226	988	1,289
Contributions	44	29	24
Other	102	150	167
Total Revenues	19,942	20,627	20,742
Expenditures			
General government	2,556	2,513	2,876
Judicial	1,916	1,964	1,887
Public safety	7,584	7,523	7,619
Public works	1,218	1,068	1,364
Health and welfare	475	470	462
Culture and recreation	1,290	1,170	1,123
Housing and development	1,111	1,143	1,121
Education	27	28	27
Capital outlay	3,593	2,066	4,886
Intergovernmental	0	1,114	802
Debt service:			
Principal	0	833	143
Interest	0	24	4
Total expenditures	19,770	19,916	22,314
Excess (deficiency) of revenues over (under) expenditures	172	711	(1,572)
Other financing sources (uses)			
Transfers in	913	772	824
Transfers out	(913)	(851)	(824)
Issuance of debt and issue costs	115	0	0
Sale of capital assets	8	24	319
Total other financing sources (uses)	123	(55)	319
Net change in fund balance	295	656	(1,253)
Fund balances, July 1 (original)	7,232	7,527	8,126
Prior period adjustments	0	(57)	0
Fund balances, June 30	$ 7,527	$ 8,126	$ 6,873
Debt service as a percentage of non-capital expenditures	7.15%	4.84%	0.83%

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

Fiscal Year						
2012	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
$ 16,722	$ 16,006	$ 15,868	$ 16,288	$ 17,145	$ 18,516	$ 19,509
104	100	125	166	153	158	168
787	642	654	713	864	788	888
1,354	1,314	1,284	1,348	1,421	1,613	1,544
84	86	68	51	36	15	15
1,305	1,705	1,929	1,767	1,508	1,567	2,501
22	23	27	29	21	40	18
122	74	84	96	42	118	86
20,500	19,950	20,039	20,458	21,190	22,815	24,729
2,357	2,445	2,670	2,840	2,821	3,004	3,102
1,830	1,810	2,053	1,954	2,002	2,080	2,249
7,553	8,002	9,797	8,615	8,876	9,235	10,518
1,378	1,363	1,304	1,290	1,593	1,248	1,796
448	738	511	486	506	474	502
996	953	1,462	952	951	1,065	989
958	964	973	964	998	1,014	1,114
24	55	58	62	58	61	61
7,516	1,757	1,461	1,715	1,408	3,203	2,330
972	885	879	923	970	1,039	1,115
20	27	28	28	29	19	1,103
1	3	2	2	1	144	90
24,053	19,002	21,198	19,831	20,213	22,586	24,969
(3,553)	948	(1,159)	627	977	229	(240)
709	2,288	736	6,547	722	685	4,613
(721)	(2,288)	(736)	(6,547)	(722)	(685)	(4,613)
140	0	0	0	0	7,822	561
360	18	46	2	12	349	83
488	18	46	2	12	8,171	644
(3,065)	966	(1,113)	629	989	8,400	404
6,873	3,808	4,774	3,661	4,290	5,279	13,679
0	0	0	0	0	0	0
$ 3,808	$ 4,774	$ 3,661	$ 4,290	$ 5,279	$ 13,679	$ 14,083
0.12%	0.18%	0.17%	0.17%	0.16%	0.85%	5.60%

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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				
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
2017	9,451	2,421	4,036	1,294	825	489	18,516
2018	9,805	2,599	4,332	1,386	897	490	19,509

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			
		Inventory / Business Property	Mobile Homes	Motor Vehicles	Utilities
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
2017	903,594,492	44,903,033	6,131,908	36,157,490	22,722,500
2018	918,551,964	45,471,788	5,849,084	28,372,660	23,490,036

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
$ 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%
36,730	(149,922,607)	863,623,546	9.99	345,449,418	40%
111,239	(151,614,689)	870,232,082	9.99	348,092,833	40%

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

Fiscal Year	**2009**	**2010**	**2011**
Tax Year	**2008**	**2009**	**2010**
White County Rates:			
County Operations	9.190	9.190	9.190
Board of Education			
Maintenance and Operations	14.650	14.650	14.650
School Bond	0.339	0.339	0.339
Municipal Rates:			
City of Helen	4.500	4.900	4.900
City of Cleveland	3.456	3.475	3.475
State of Georgia:	0.250	0.250	0.250

Source: Georgia Department of Revenue

2012 2011	2013 2012	2014 2013	2015 2014	2016 2015	2017 2016	2018 2017
9.190	9.190	9.190	9.168	9.168	9.998	9.998
15.591	16.591	17.523	17.482	17.482	17.982	17.978
0.339	0.339	N/A	N/A	N/A	N/A	N/A
5.200	6.450	6.739	6.686	6.575	6.570	6.564
3.637	4.011	4.500	4.500	5.000	5.000	5.000
0.250	0.200	0.150	0.100	0.050	N/A	N/A

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WHITE COUNTY, GEORGIA
PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS PRIOR

	2018			2009		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Freudenberg-NOK	$ 13,721,358	1	1.5767%	$ 6,702,244	3	0.6457%
Habersham EMC	7,622,188	2	0.8759%	7,890,417	1	0.7602%
Georgia Power	6,309,960	3	0.7251%	3,700,121	4	0.3565%
Windstream Standard	5,519,644	4	0.6343%	7,273,702	2	0.7007%
Wal-Mart	5,173,806	5	0.5945%	1,690,684	10	0.1629%
Georgia Transmission	4,210,576	6	0.4838%	2,909,982	7	0.2803%
Original Appalachian Artworks	3,218,604	7	0.3699%	2,881,304	8	0.2776%
North Georgia Hardwoods	3,198,915	8	0.3676%	3,150,169	5	0.3035%
Ingles	2,757,789	9	0.3169%	3,119,487	6	0.3005%
Mountain Lakes Club/Mamari	2,368,030	10	0.2721%	2,625,391	9	0.2529%
	$ 54,100,870		**6.2168%**	**$ 41,943,501**		**4.0408%**

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
2009	2008	$ 9,539,220	$ (70,199)	$ 9,469,021
2010	2009	9,586,757	(176,822)	9,409,935
2011	2010	9,415,328	(368,842)	9,046,486
2012	2011	8,924,999	(398,945)	8,526,054
2013	2012	8,082,905	(345,026)	7,737,879
2014	2013	7,682,345	(473,977)	7,208,368
2015	2014	7,640,482	(414,961)	7,225,521
2016	2015	7,873,074	(325,158)	7,547,916
2017	2016	8,634,508	(361,290)	8,273,218
2018	2017	8,700,580	(229,894)	8,470,686

Source: White County Tax Commissioner

Collections Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
Amount	Percentage of Original Levy	Amount	Amount	Percentage of Adjusted Levy
$ 8,904,773	93.35%	$ 563,846	$ 9,468,619	100.00%
8,956,698	93.43%	452,247	9,408,945	99.99%
8,865,741	94.16%	179,395	9,045,136	99.99%
8,330,099	93.33%	194,031	8,524,130	99.98%
7,586,716	93.86%	149,068	7,735,784	99.97%
7,133,922	92.86%	72,273	7,206,195	99.97%
7,158,621	93.69%	64,637	7,223,258	99.97%
7,500,949	95.27%	43,458	7,544,407	99.95%
8,266,951	95.74%	35,067	8,266,951	99.92%
8,436,811	96.97%	N/A	8,436,811	99.60%

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

	Governmental Activities				
Fiscal Year	Capital Leases	Revenue Bonds	Total	Percentage of Personal Income (1)	Per Capita
2009	$ 996,763	$ 0	$ 996,763	0.15%	$ 38.95
2010	163,464	0	163,464	1.33%	6.02
2011	20,270	0	20,270	1.21%	0.73
2012	122,753	0	122,753	1.11%	4.39
2013	95,911	0	95,911	0.95%	3.39
2014	68,200	0	68,200	0.79%	2.38
2015	39,592	0	39,592	0.64%	1.37
2016	10,058	0	10,058	0.50%	0.34
2017	216,651	7,690,000	7,906,651	0.90%	268.20
2018	569,596	6,795,000	7,364,596	0.81%	247.35

	Business-Type Activities	Primary Government		
Fiscal Year	Revenue Bonds	Total	Percentage of Personal Income (1)	Per Capita
2009	$ 0	$ 996,763	0.15%	$ 38.95
2010	9,134,640	9,298,104	1.33%	342.55
2011	8,544,415	8,564,685	1.21%	309.03
2012	7,679,190	7,801,943	1.11%	278.73
2013	6,798,964	6,894,875	0.95%	243.64
2014	5,898,739	5,966,939	0.79%	208.58
2015	4,978,514	5,018,106	0.64%	173.67
2016	4,038,289	4,048,347	0.50%	138.70
2017	0	7,906,651	0.90%	268.20
2018	0	7,364,596	0.81%	247.35

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, 2018

Governmental Unit	Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Government
Overlapping:			
City of Helen	$ 1,677,139	100%	$ 1,677,139
City of Cleveland	1,736,347	100%	1,736,347
White County Board of Education	19,936,050	100%	19,936,050
Total overlapping debt	23,349,536		23,349,536
White County Direct Debt	7,364,596	100%	7,364,596
Total direct and overlapping debt	$ 30,714,132		$ 30,714,132

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			
	2009	**2010**	**2011**	**2012**
Taxable assessed value of property	$ 1,038,000	$ 1,043,173	$ 1,024,519	$ 971,164
Add back: exemptions	163,468	177,299	183,562	168,903
Total assessed value	1,201,468	1,220,472	1,208,081	1,140,067
Debt limit (10% total assessed value)	120,147	122,047	120,808	114,007
Amount of debt applicable to limit	0	0	0	0
Legal debt margin	$ 120,147	$ 122,047	$ 120,808	$ 114,007
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					
2013	2014	2015	2016	2017	2018
$ 879,533	$ 835,946	$ 833,386	$ 858,756	$ 870,232	$ 870,232
141,627	134,618	136,994	146,544	151,615	151,615
1,021,160	970,564	970,380	1,005,300	1,021,847	1,021,847
102,116	97,056	97,038	100,530	102,185	102,185
0	0	0	0	0	0
$ 102,116	$ 97,056	$ 97,038	$ 100,530	$ 102,185	$ 102,185
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

Fiscal Year		Sales Tax Collections	Revenue Bonds Debt Service Principal	Interest	Total	Coverage
2009		$ N/A	$ N/A	$ N/A	$ N/A	$ N/A
2010		3,348,651	0	45,499	45,499	73.60
2011		3,366,002	585,000	231,538	816,538	4.12
2012		3,458,346	860,000	217,088	1,077,088	3.21
2013		3,387,467	875,000	199,737	1,074,737	3.15
2014		3,381,276	895,000	182,038	1,077,038	3.14
2015		3,569,641	915,000	161,650	1,076,650	3.32
2016		3,767,844	935,000	137,356	1,072,356	3.51
2017	*	4,035,631	0	142,636	142,636	28.29
2018		4,332,136	895,000	77,137	972,137	4.46

* Series 2010 Bonds were paid in full using proceeds from Series 2016 Bonds during fiscal year 2017. No principal payments were made from SPLOST proceeds.

WHITE COUNTY, GEORGIA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Population	(1) Personal Income (in thousands)	(1) Per Capita Personal Income	Unemployment Rate (2)	(3) School Enrollment
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
2017	29,480	874,239	29,655	4.60%	3,819
2018	29,774 *	905,668 ***	30,418	2.80% **	3,801

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
** 2018 Unemployment Rate of 2.80% is as of August 2018
** United States Bureau of Economic Analysis - October 2018

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WHITE COUNTY, GEORGIA
PRINCIPAL EMPLOYERS

	2018			2010		
Taxpayer	**Number of Employees**	**Rank**	**Percentage of Labor Force**	**Number of Employees**	**Rank**	**Percentage of Labor Force**
Freudenberg NOK	535	1	3.25%	473	2	3.88%
White County Board of Education	512	2	3.11%	622	1	5.10%
Truett-McConnell College	368	3	2.24%	195	7	1.60%
Wal-Mart	317	4	1.93%	252	5	2.07%
White County Government	273	5	1.66%	192	8	1.58%
Ingles Supermarkets	213	6	1.30%	200	6	1.64%
Black Bear	166	7	1.01%			
Cobb Vantress	134	8	0.82%			
Reliable Rehab (Gateway and Friendship	108	9	0.66%	94	9	0.77%
Mountain Education Charter	100	10	0.61%			
State of Georgia				351	3	2.88%
Original Appalachian Artworks				302	4	2.48%
Hardwoods, Inc.				86	10	0.71%
	2,726		16.59%	2,767		22.71%
Total County Labor Force	16,441			12,185		

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

Note: Comparative information for 2009 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			
	2009	**2010**	**2011**	**2012**
Function				
General Government	32.09	33.12	32.27	28.14
Public Safety				
Sheriff				
Officers	69.05	73.40	68.80	73.17
Civilians	3.00	4.00	4.00	2.00
Fire Protection				
Firefighters	3.92	4.33	4.49	2.00
Civilians	1.00	1.00	1.00	1.00
Other public safety	20.26	18.04	21.73	27.23
Judicial	12.49	12.47	12.07	11.36
Public Works	17.37	16.88	18.69	16.48
Health and Welfare	4.39	4.33	4.67	4.27
Recreation and culture	19.14	17.09	5.66	5.00
Housing and Development	9.48	8.16	6.63	4.52
Total employees	**192.19**	**192.82**	**180.01**	**175.17**

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					
2013	**2014**	**2015**	**2016**	**2017**	**2018**
30.26	30.12	33.60	33.05	34.17	35.01
80.94	80.77	86.35	86.06	86.49	86.61
2.00	4.00	2.00	2.00	1.00	1.00
4.55	9.40	13.89	15.86	16.35	17.03
0.00	2.00	2.00	2.00	0.00	0.00
22.60	22.85	24.37	21.14	23.67	24.03
12.30	12.60	11.43	11.29	12.47	13.79
17.67	17.35	18.74	18.02	18.32	18.84
4.27	4.67	5.65	4.80	5.17	5.38
4.98	4.93	5.31	5.12	15.23	11.91
5.07	5.28	4.53	4.69	4.99	6.50
184.64	**193.97**	**207.87**	**204.03**	**217.86**	**220.10**

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

	Fiscal Year			
	2009	**2010**	**2011**	**2012**
Function				
Sheriff				
Traffic citations	1,003	881	1,033	1,262
Fire				
Number of calls answered	1,243	1,250	1,417	1,014
Inspections conducted	90	80	83	85
Highways and streets				
Street resurfacing (miles)	16.22	9.40	9.58	12.49
Sanitation				
Refuse collected (tons/day)	61.46	59.98	51.19	52.41
Recyclables collected (tons/year)	8.72	27.76	5.66 (1)	6.99

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					
2013	**2014**	**2015**	**2016**	**2017**	**2018**
2,031	1,891	1,195	1,584	1,333	1,241
962	1,155	1,137	1,504	1,755	1,815
2	10	10	28	6	14
10.57	8.06	5.92	5.28	3.43	0
59.16	60.06	62.36	65.57	79.60	86.70
14.55	11.64	9.80	7.50	6.86	7.30

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

	Fiscal Year									
	2009	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
Function										
General Government										
Buildings	11	11	10	10	10	10	12	12	12	12
Vehicles	29	28	28	28	14	16	16	20	20	18
Equipment	23	23	33	31	19	17	17	17	22	40
Public Safety										
Sheriff										
Office & Detention Ctr.	1	1	1	1	1	1	1	1	1	1
Vehicles (1)	46	49	48	50	49	50	70	73	71	61
Fire Department										
Fire stations	6	6	6	6	6	6	6	6	6	6
Aerial truck	1	1	0	0	0	0	0	0	0	0
Pumper trucks	5	6	5	6	7	6	7	7	7	7
Vehicles	26	23	23	23	23	22	20	20	38	24
EMA										
Vehicles	5	5	6	3	3	3	4	4	4	5
Animal Shelter										
Buildings	0	0	1	1	1	2	2	2	2	2
Vehicles	0	0	0	2	2	3	3	4	4	3
Other public safety										
Equipment	116	121	132	141	195	172	265	265	236	216
Housing & Development										
Building Inspection / Soil Erosion										
Vehicles	6	4	3	1	1	1	1	1	1	2
Code Enforcement										
Vehicles	1	0	0	0	0	1	1	1	1	1
Planning										
Vehicles	1	2	2	2	2	3	2	2	2	2
Culture & Recreation										
Buildings	7	7	7	7	7	7	7	7	7	7
Vehicles	7	5	3	2	2	2	2	2	2	2
Equipment	17	20	20	19	19	19	19	18	38	39
Parks	2	2	2	2	2	2	2	2	2	3
Public Works										
Buildings	3	3	3	2	2	2	3	2	2	2
Vehicles	25	27	26	27	28	29	31	32	30	32
Heavy equipment	19	18	19	16	14	14	15	15	13	13
Small equipment	47	54	54	56	56	57	65	65	68	68
Solid Waste										
Buildings										
Conven. Ctr.	1	1	0	1	1	1	1	1	1	1
Transfer Station	2	2	2	2	2	2	1	1	1	1
Equipment	3	3	3	3	3	3	3	3	3	3

Source: Various County Departments and Capital Assets Reports

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

Part IV

Other Reporting Section

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SINGLE AUDIT SECTION

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of White County, Georgia, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise White County, Georgia's basic financial statements and have issued our report thereon dated October 31, 2018. Our report includes a reference to other auditors who audited the financial statements of the White County Health Department, as described in our report on White County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that were reported on separately by those auditors.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompany schedule of findings and questioned costs as item 2018-001 that we consider to be a significant deficiency.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2018-002 and 2018-003.

White County, Georgia's Responses to Findings

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

Purpose of this Report

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

Rushton & Company, LLC

Certified Public Accountants

Gainesville, Georgia
October 31, 2018

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

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

Report on Compliance for Each Major Federal Program

We have audited White County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of White County's major federal programs for the year ended June 30, 2018. White County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, White County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control over Compliance

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

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

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

Purpose of this Report

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

Rushton & Company, LLC

Certified Public Accountants

Gainesville, Georgia
October 31, 2018

WHITE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2018

Federal Grant/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Number	Expenditures
Department of Agriculture			
Schools and Roads - Grants to States	10.665	N/A	$ 34,403
Department of Housing and Urban Development			
Passed through the Georgia Department of Community Affairs:			
Community Development Block Grants / Entitlement Grants	14.218	14q-y-154-1-5723	308,358
Department of the Interior			
Payments in Lieu of Taxes	15.226	N/A	111,854
Department of Justice			
Passed through the Criminal Justice Coordinating Council:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	B15-8-023	78,332
		B16-8-012	295,562
			373,894
Equitable Sharing Program	16.922	N/A	47,465
Total Department of Justice			421,359
Department of Transportation			
Passed through the Georgia Department of Transportation:			
Recreational Trails Program	20.219	NRT-14(19)	45,450
		NRT-15(18)	64,141
Total Department of Transportation			109,591
Department of Health and Human Services			
Aging Cluster of Programs			
Passed through T&T Transportation:			
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	93.044	FY2018	37,552
Passed through Legacy Link, Inc.:			
Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045	FY2018	36,907
Nutrition Services Incentive Program	93.053	FY2018	14,383
Total Aging Cluster of Programs			88,842

WHITE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2018

Federal Grant/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Number	Expenditures
Department of Health and Human Services, continued			
Passed through Legacy Link, Inc.:			
Social Services Block Grant	93.667	FY2018	$ 8,528
Total Department of Health and Human Services			97,370
Department of Homeland Security			
Passed through the Georgia Emergency Management Agency:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4338-DR-GA	116,501
Hazard Mitigation Grant	97.039	HMGP-4215-0009	28,949
		HMGP-4215-0010	25,176
			54,125
Emergency Management Performance Grants	97.042	OEM17	8,343
Homeland Security Grant Program	97.067	SHO17-091	22,000
Total Department of Homeland Security			200,969
Total Federal Awards			$ 1,283,904

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

WHITE COUNTY, GEORGIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2018

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of White County, Georgia, under programs for the federal government for the fiscal year ended June 30, 2018. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

2. Summary of Significant Accounting Policies

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

3. De Minimis Indirect Cost Rate

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

4. Payments to Subrecipients

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

WHITE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2018

1. Summary of the Auditor's Results

A. Financial Statements

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

B. Federal Awards

Internal control over major programs:	
Material weaknesses identified?	None reported
Significant deficiencies identified not considered material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	None reported

Identification of major programs:

14.218	Community Development Block Grants / Entitlement Grants
16.738	Edward Byrne Memorial Justice Assistance Grant Program

Dollar threshold used to distinguish Between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	No

2. Financial Statement Findings and Responses

A. Current Year Audit Findings

2018-001

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

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.

2018-002

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

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.

2. Financial Statement Findings and Responses (continued)

A. Current Year Audit Findings (continued)

2018-003

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

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

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

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

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

B. Prior Year Audit Findings Follow-Ups

None reported

3. Federal Award Findings and Questioned Costs

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

STATE REPORTING SECTION

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

WHITE COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
For the fiscal year ended June 30, 2018

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	$ 5,746,303	$ 0	$ 5,746,303
Public facilities and infrastructure including, but not limited to: Administrative, Cultural, Parks and Recreation, and Public Safety	13,024,000	13,024,000			
Commissioners' Office			165,458	210	165,668
Finance			140,068	0	140,068
Public Defender			13,074	0	13,074
Animal Shelter			81,407	20,720	102,127
Coroner			29,807	0	29,807
Fire			4,740	0	4,740
Sheriff			156,995	0	156,995
Detention Center			11,684,049	0	11,684,049
Convenience Center			17,178	0	17,178
Senior Center			427,832	0	427,832
Public Health			88,298	0	88,298
Park and Recreation			460,964	12,294	473,258
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	$ 23,417,481	$ 33,224	$ 23,450,705

* 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, 2018

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
2014 Referendum					
White County					
Detention Center Installment Sale Agreement Payments	$ 6,799,416	$ 6,476,572	$ 396,381	$ 926,089	$ 1,322,470
Administration Equipment, Facilities, and Vehicles	700,188	700,188	219,468	70,968	290,436
Historical Facilities Renovations/Additions	99,826	99,826	84,358	0	84,358
Economic Development Authority Equipment, Facilities, and Vehicles	50,616	50,616	0	10,313	10,313
E911 Communication System Infrastructure and Upgrades	260,110	260,110	0	0	0
Fire-EMS Equipment, Facilities, and Vehicles	25,308	25,308	0	65,299	65,299
Library Facilities, Equipment, and Materials	99,826	99,826	8,000	0	8,000
Computer and Communications Information Technology Equipment and System Infrastructure and Upgrades	174,344	174,344	0	40,050	40,050
Roads and Bridges Equipment, Vehicles, Resurfacing, and Improvements	5,500,272	5,500,272	2,057,323	941,470	2,998,793
Parks and Recreation Equipment, Facilities, and Vehicles	25,308	348,152	46,559	46,048	92,607
Senior Center Facilities and Vehicles	99,826	99,826	20,500	0	20,500
Sheriff's Department Equipment, Facilities, and Vehicles	199,652	199,652	270,923	81,736	352,659
Solid Waste Facilities	25,308	25,308	0	0	0
City of Cleveland	2,470,000	2,470,000	1,311,651	557,587	1,869,238
City of Helen	2,470,000	2,470,000	1,311,651	557,587	1,869,238
Total	$ 19,000,000	$ 19,000,000	$ 5,726,814	$ 3,297,147	$ 9,023,961
Expenditures Financed by Intergovernmental Revenues				413,222	
Total Expenditures of the 2014 SPLOST Capital Projects Fund				$ 3,710,369	

* 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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