WHITE COUNTY, GEORGIA

Annual Comprehensive Financial Report

For the fiscal year ended June 30, 2022

Prepared by: Finance Department

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Part I

Introductory Section

WHITE COUNTY, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the fiscal year ended June 30, 2022

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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

White County Board of Commissioners
Georgia

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morrill

Executive Director/CEO

OFFICIALS OF WHITE COUNTY, GEORGIA

BOARD OF COMMISSIONERS

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Terry Goodger, District 1
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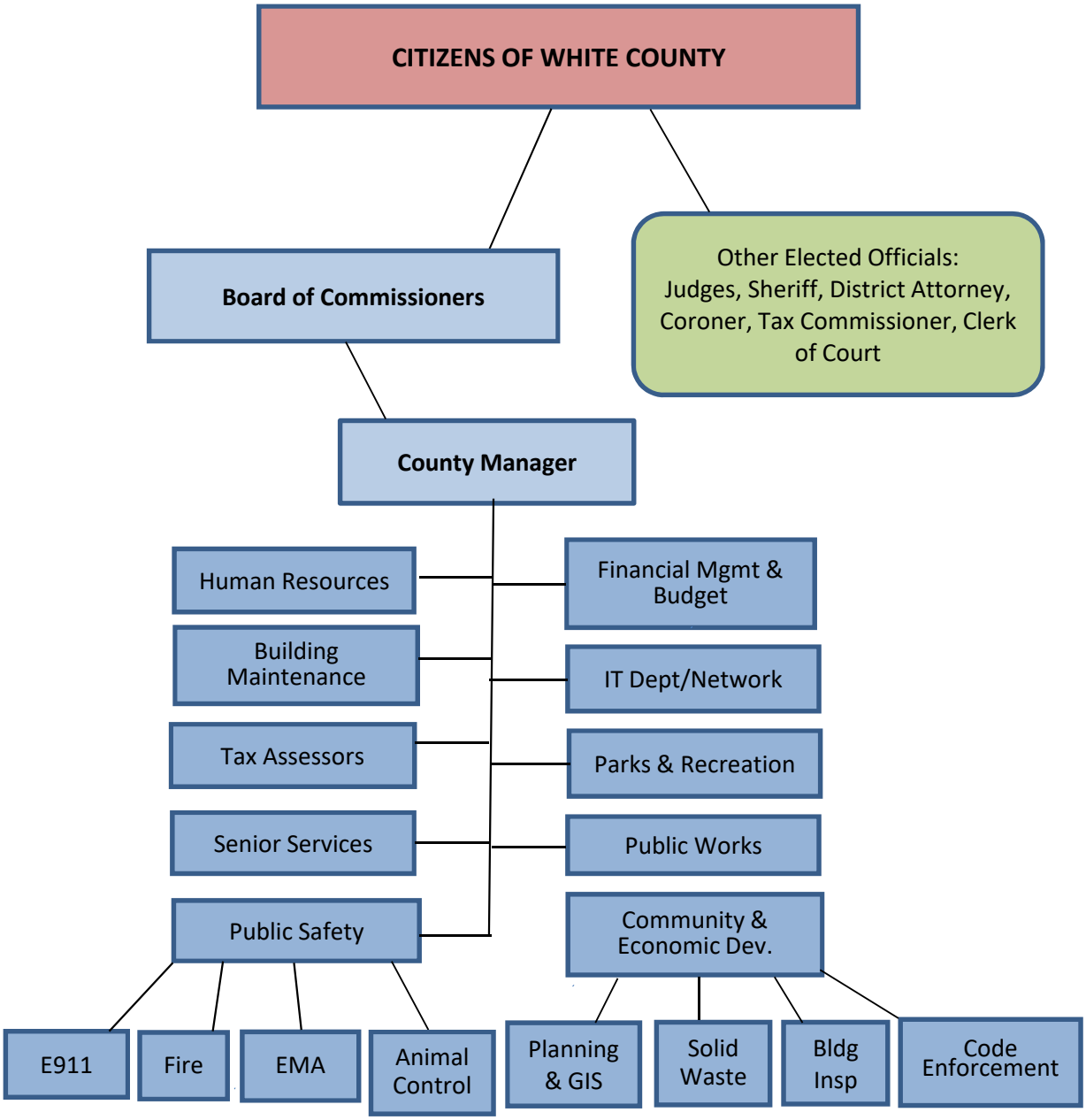
Commission Staff

Mike Renshaw, County Manager
Shanda Murphy, County Clerk
Mary Jane Henneke, County Attorney

Department Directors

Building Maintenance/Grounds	Ken Payne
Bldg Insp/Comm Econ & Dev/Planning/GIS	John Sell
Public Safety	David Murphy
Finance	Jodi Ligon
Human Resources	Shanda Murphy
Parks and Recreation	Kimberly McEntire
Planning	Harry Barton
Senior Center	Barbara Overton
Public Works	Derick Canupp
Tax Assessors	Bryan Payne

WHITE COUNTY, GEORGIA
ORGANIZATIONAL CHART





November 4, 2022

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 Annual Comprehensive Financial Report (ACFR) of White County, Georgia for the fiscal year ended June 30, 2022.

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

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

The County's financial statements have been audited by Rushton, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2022, 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, 2022, 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 2022, it was approximately 28,400 and is expected to continue to rise. With its close proximity to Atlanta, White County residents enjoy not only the peace and beauty of a rural lifestyle, but the availability of big-city activities.

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

Government Structure

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

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

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

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

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

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

Economic Condition and Outlook

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

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

Major Initiatives and Accomplishments

White County continues to plan for and develop the 1000 acre Yonah Preserve Park. A 2-court gymnasium and splash pad for the park are in planning and design phases.

Other accomplishments during the fiscal year include:

- Completed road preparations and paving projects
- E911 implemented an in-house Communications Officer training program
- Procurement of a CAD/JMS/RMS system
- Purchased a new rescue/pumper for Fire Services
- Many county areas upgraded to LED lighting
- Processed 737 total building permits, including 177 residential projects, 18 commercial projects and 39 mobile home permits
- Processed 50 land use applications
- Worked with the Development Authority of White County on a strategic economic development plan and awarded a consultant
- Completed a firewall and server host replacement
- Elections completed redistricting/street maintenance
- Relocation and consolidation of voting precincts
- Parks and recreations completed policies and procedures manual for department
- Pickleball court repairs and resurfacing
- Pavilion tear-down and rebuild completed
- Served 36,895 congregate and homebound meals to seniors – serving over 300 clients – using 40+ volunteers to deliver the homebound meals

Long-Term Financial Planning

Long-term financial planning creates awareness regarding financial opportunities and challenges that White County could face and allows to make sound financial and operational decisions for those possibilities. Unassigned fund balance in the General Fund is $15,519,718, or 75 percent of the 2022 annual expenditures budget. The County maintains these funds to provide cash flow throughout the year and as a buffer against unforeseen events.

Relevant Financial Policies

White County has a comprehensive financial policy which aids 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 ACFR 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 ten fiscal years, this report for fiscal year 2022 will be submitted with hopes of receiving this award in 2023. This is an annual award, and submission needs to be done in order to be received each year.

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

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

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

Respectfully submitted,



Jodi Ligon
Finance Director



Mike Renshaw
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 Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise White County, Georgia's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the 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, 2022, and the respective changes in the financial position and, where applicable, cash flows thereof, and the budgetary comparisons of the General Fund, Drug Task Force Fund, Hotel/Motel Tax Fund, and American Rescue Plan Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of White County Health Department, a discretely presented 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of White County, Georgia and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about White County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 White County, Georgia's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about White County, Georgia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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.

Supplementary 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 combining and individual fund financial statements and schedules and 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 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, 2021, which are not presented with the accompanying financial statements. In our report dated November 1, 2021, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise White County, Georgia's basic financial statements as a whole.

The combining and individual fund financial statements and schedules related to the 2021 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 2021 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 2021 combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2022, on our consideration of White County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering White County, Georgia's internal control over financial reporting and compliance.

Rushton, LLC

Gainesville, Georgia
November 4, 2022

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WHITE COUNTY BOARD OF COMMISSIONERS

59 South Main Street, Suite A Cleveland, GA 30528

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of White County, it is our pleasure to present this narrative discussion and analysis of White County's financial performance, providing an overview of the activities for the fiscal year ended June 30, 2022. 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, 2022 by $69,055,570 (reported as *net position*). Of this amount, $18,893,723 (reported as *unrestricted net position*) may be used to meet the County's ongoing obligations.

- As of June 30, 2022, White County's governmental funds reported combined ending fund balances of $24,851,109. The governmental funds reported a combined ending unassigned fund balance of $15,519,718.

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

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

White County maintains sixteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Drug Task Force Fund, Hotel/Motel Tax Fund, American Rescue Plan Fund, 2014 SPLOST Fund, and 2020 SPLOST Fund, which are considered major funds. Data from the other 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 67-70 of this report.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Overview of the County's Financial Position and Operations

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

White County
Net Position (Financial Position)
Fiscal Years 2022 and 2021

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets						
Current assets	$ 27,486,228	$ 21,939,847	$ 771,188	$ 741,834	$ 28,257,416	$ 22,681,681
Capital assets	48,043,926	45,489,862	462,445	481,573	48,506,371	45,971,435
Total assets	75,530,154	67,429,709	1,233,633	1,223,407	76,763,787	68,653,116
Liabilities						
Current liabilities	3,998,508	5,871,745	45,186	36,890	4,043,694	5,908,635
Noncurrent liabilities	3,246,805	3,778,637	417,718	434,723	3,664,523	4,213,360
Total liabilities	7,245,313	9,650,382	462,904	471,613	7,708,217	10,121,995
Net position						
Net investment in capital assets	43,056,640	41,022,019	462,445	481,573	43,519,085	41,503,592
Restricted	6,642,762	7,269,753	0	0	6,642,762	7,269,753
Unrestricted	18,585,439	9,487,555	308,284	270,221	18,893,723	9,757,776
Total net position	$ 68,284,841	$ 57,779,327	$ 770,729	$ 751,794	$ 69,055,570	$ 58,531,121

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 $69,055,570 at the close of the fiscal year.

Approximately 63.0% 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 9.6% of the total net position. This amount represents net position that is subject to external restrictions or enabling legislation on how they can be used.

Unrestricted net position, comprising the remaining 27.4%, represents resources that can be used to meet the County's ongoing obligations to citizens and creditors.

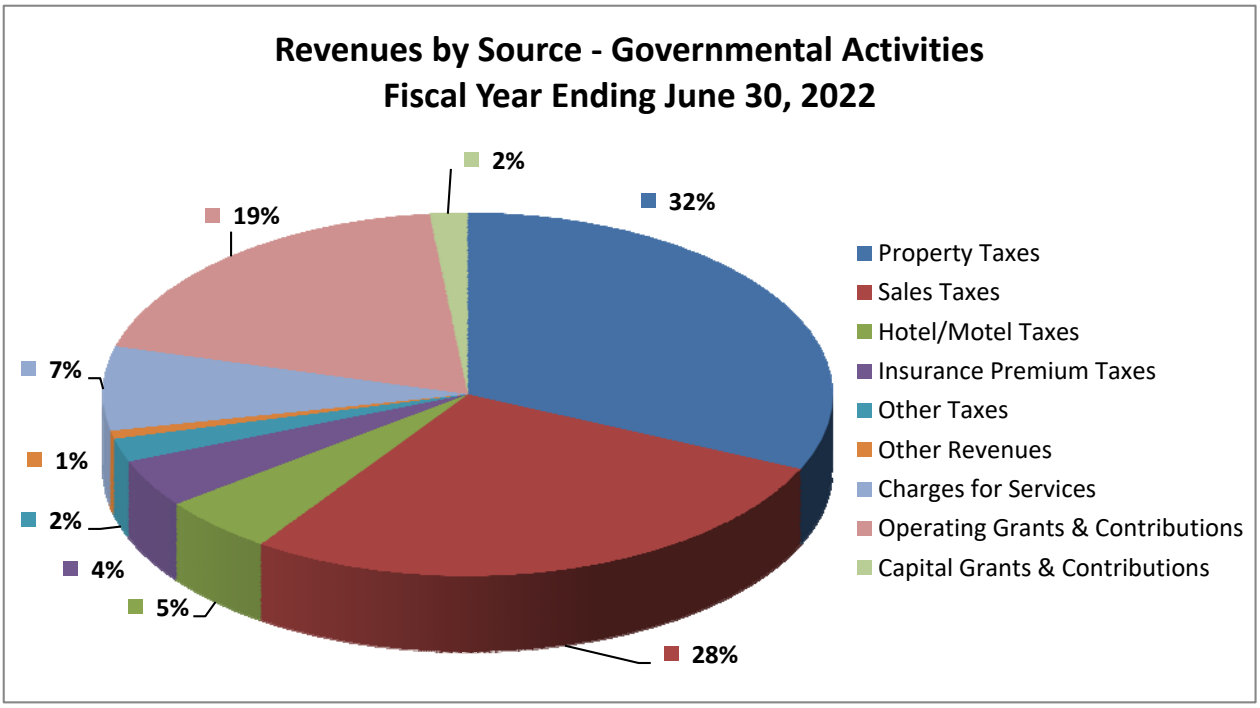
The following condensed financial information was derived from the government-wide Statement of Activities and reflects how White County's net position changed during the fiscal year.

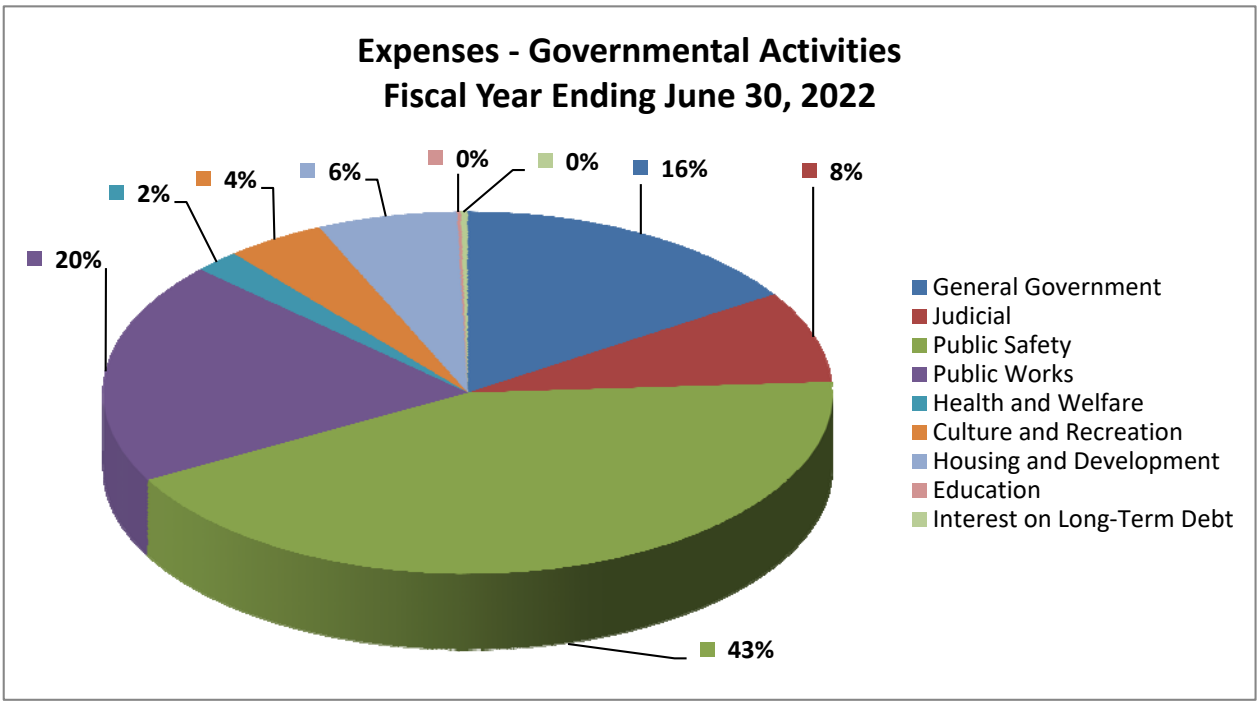
White County
Changes in Net Position
For the Fiscal Years 2022 and 2021

	Governmental Activities		Business-Type Activities		Total	
Revenues	**2022**	**2021**	**2022**	**2021**	**2022**	**2021**
Program revenues:						
Charges for services	$ 3,099,924	$ 2,532,644	$ 193,903	$ 141,459	$ 3,293,827	$ 2,674,103
Operating grants and contributions	7,903,600	2,935,428	0	22,000	7,903,600	2,957,428
Capital grants and contributions	691,288	728,915	0	0	691,288	728,915
General revenues:						
Property tax	13,150,720	12,309,134	0	0	13,150,720	12,309,134
Sales tax	11,524,111	10,735,460	0	0	11,524,111	10,735,460
Hotel/Motel tax	2,120,196	1,768,036	0	0	2,120,196	1,768,036
Insurance premium tax	1,770,109	1,703,516	0	0	1,770,109	1,703,516
Other taxes	862,492	868,198	0	0	862,492	868,198
Other revenues	299,525	130,139	44	1,047	299,569	131,186
Total revenues	41,421,965	33,711,470	193,947	164,506	41,615,912	33,875,976
Expenses						
General Government	4,904,455	4,105,759	0	0	4,904,455	4,105,759
Judicial	2,527,111	2,398,559	0	0	2,527,111	2,398,559
Public Safety	13,272,655	12,433,072	0	0	13,272,655	12,433,072
Public Works	6,150,447	6,966,498	0	0	6,150,447	6,966,498
Health and Welfare	626,346	588,474	0	0	626,346	588,474
Culture and Recreation	1,356,265	1,194,696	0	0	1,356,265	1,194,696
Housing and Development	1,920,117	1,622,347	0	0	1,920,117	1,622,347
Education	50,520	25,472	0	0	50,520	25,472
Interest on long-term debt	93,535	99,891	0	0	93,535	99,891
Solid Waste	0	0	143,708	121,354	143,708	121,354
Development Authority	0	0	46,304	2,543	46,304	2,543
Total expenses	30,901,451	29,434,768	190,012	123,897	31,091,463	29,558,665
Increase (decrease) in net position before transfers	10,520,514	4,276,702	3,935	40,609	10,524,449	4,317,311
Transfers in (out)	(15,000)	0	15,000	0	0	0
Increase (decrease) in net position	10,505,514	4,276,702	18,935	40,609	10,524,449	4,317,311
Net position-beginning	57,779,327	53,502,625	751,794	711,185	58,531,121	54,213,810
Net position-ending	$ 68,284,841	$ 57,779,327	$ 770,729	$ 751,794	$ 69,055,570	$ 58,531,121

Governmental Activities –

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





The revenue chart indicates that property tax, followed by sales tax, and operating grants and contributions were the three largest sources of revenue for governmental activities for fiscal year 2022. Total revenues of the governmental activities increased more than $7,710,000. The largest cause of the increase was operating grants and contributions, which increased more than $4,960,000 due predominantly to amounts received and expended from the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds. Property tax revenues increased more than $840,000, sales tax revenues increased more than $780,000, and hotel/motel tax revenues increased more than $350,000. Charges for services increased by more than $560,000 due to increased inmate boarding and increased forfeitures. 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 2022 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 $1,460,000 from the prior fiscal year. Public safety expenses increased by more than $830,000 due to an increase in salaries and wages, health insurance premiums, and gas/oil costs. General government expenses increased by more than $790,000 due to an increase in salaries and wages, health insurance premiums, and general government facility repairs and maintenance. Public works expenses show a decrease of over $810,000 from fiscal year 2021 due to decreases in storm damage repairs and road maintenance. Housing and development expenses increased by more than $290,000 due to an increase in salaries and wages, health insurance premiums, and an increase in payments to others for increased hotel/motel tax collections. All other expenses remained relatively similar when comparing to the prior year.

Business-Type Activities –

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

Financial Analysis of the County's Funds

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

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

- As the County completed this fiscal year, its governmental funds reported a combined ending fund balance of $24,851,109. The governmental funds reported a combined unassigned fund balance of $15,519,718. The remainder of fund balance is nonspendable, restricted, committed, or assigned for projects or for the fiscal year 2023 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 $15,519,718, while total fund balance reached $16,364,690. 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 75% of total General Fund expenditures, while total fund balance represents approximately 80% of that same amount.

Revenues in the General Fund increased by more than $133,000 from the prior fiscal year. Property tax revenues increased by approximately $813,000. Local option sales tax increased by more than $302,000 due to continued increases in sales in the County. Intergovernmental revenues decreased by more than $1,410,000 due mostly to amounts received from the CARES Act Coronavirus Relief Fund in the prior fiscal year. Total expenditures increased by more than $1,870,000. General Government expenditures increased by more than $820,000 due to increased personal services in the County-Wide and Elections departments. Public Safety expenditures increased by more than $620,000 due to increased personal services in the Sheriff and Fire departments. The County ended the fiscal year by increasing fund balance of the General Fund by $7,556,185, or approximately 86%. The increase is largely attributed to the transfers from the American Rescue Plan Fund. By comparison, in fiscal year 2021, fund balance of the General Fund increased by 45%.

At the end of the current fiscal year, the Drug Task Force Special Revenue Fund had total fund balance of $837,070, all of which is restricted for drug task force facilities, equipment, and operations. Fund balance increased $120,947 during fiscal year 2022 compared with a $33,829 increase in the prior fiscal year. Revenues increased during the current fiscal year due to increased fines, fees, and forfeitures due to increased seizures. Expenditures increased $102,127 due mostly to increased materials and supplies and capital outlay.

At the end of the current fiscal year, the Hotel/Motel Tax Special Revenue Fund had total fund balance of $2,813,638, of which $893,461 is restricted for tourism product development and $1,920,177 is assigned to tourism. Fund balance increased $989,680 during fiscal year 2022 due to continued increases in hotel/motel taxes received. While expenditures increased due to payments to others required by the increased tax collections, tourism product development expenditures decreased. Tourism product development expenditures are often for longer term projects.

For the current fiscal year, the American Rescue Plan Special Revenue Fund did not report a fund balance. The entirety of funds received was transferred to the General Fund for public safety salaries expended using the funds.

At the end of the current fiscal year, the 2014 SPLOST Capital Projects Fund had total fund balance of $537,686, all of which is restricted for capital outlay. Fund balance of the 2014 SPLOST Fund decreased $2,311,982 for fiscal year 2022 as the County expends the funds collected under the 2014 referendum.

At the end of the current fiscal year, the 2020 SPLOST Capital Projects Fund had total fund balance of $3,836,188, all of which is restricted for capital outlay. The County continues to expend these funds in accordance with the approved

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

General Fund Budget Highlights

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

Proprietary Funds. White County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position of the County's proprietary funds totaled as follows:

- Solid Waste $ 702,854
- Development Authority $ 67,875

The total increase in net position for both funds was $18,935 due mostly to operating income in the Solid Waste Fund and a transfer from the General Fund in the Development Authority Fund to cover a portion of an operating loss.

Capital Assets and Debt Administration

Capital Assets. White County has invested $48,506,371 in capital assets (net of accumulated depreciation). Approximately 99% of this investment is related to governmental activities and includes land, construction in progress, buildings, land improvements, machinery and equipment, furniture and fixtures, vehicles, and infrastructure.

Capital assets held by the County are summarized as follows:

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	$ 10,615,886	$ 9,314,696	$ 84,361	$ 84,361	$ 10,700,247	$ 9,399,057
Construction in progress	1,103,656	4,734,406	0	0	1,103,656	4,734,406
Buildings	26,950,498	22,012,911	710,404	710,404	27,660,902	22,723,315
Land improvements	4,257,463	4,257,463	0	0	4,257,463	4,257,463
Machinery and equipment	5,698,785	5,669,768	48,517	48,517	5,747,302	5,718,285
Furniture and fixtures	891,892	826,547	0	0	891,892	826,547
Vehicles	7,926,195	7,563,633	0	0	7,926,195	7,563,633
Infrastructure	58,821,448	57,234,805	0	0	58,821,448	57,234,805
Total	116,265,823	111,614,229	843,282	843,282	117,109,105	112,457,511
Accumulated Depreciation	(68,221,897)	(66,124,367)	(380,837)	(361,709)	(68,602,734)	(66,486,076)
Net Capital Assets	$ 48,043,926	$ 45,489,862	$ 462,445	$ 481,573	$ 48,506,371	$ 45,971,435

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

- Purchased land for future government buildings
- Finished construction on the Yonah Preserve Park ballpark project
- Investments in machinery, equipment, and vehicles throughout the County in public safety departments
- Paving and resurfacing of various roads, bridges, and culverts throughout the County

Additional information on the County's capital assets can be found in Note 9 to the financial statements on pages 54-55 of this report.

Long-term Debt and Other Liabilities. On June 30, 2022, White County had total long-term debt in the amount of $3,906,679, a decrease of $507,950 from the prior fiscal year. The decrease is due to regularly scheduled principal payments on notes payable and bonds payable that exceeded two new borrowings. Additional information on the County's long-term debt and other liabilities can be found in Notes 10 and 11 to the financial statements on pages 56-59 of this report.

Economic Condition and Outlook

White County continues to fair well after recovering from the COVID-19 pandemic. Several factors were considered during preparation of the budget for fiscal year 2023, 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, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
ASSETS				
Current assets				
Cash and cash equivalents	$ 24,498,398	$ 718,848	$ 25,217,246	$ 833,881
Certificates of deposit	674,649	34,730	709,379	0
Restricted cash and cash equivalents	134,841	0	134,841	0
Receivables (net)				
Accounts	165,375	17,610	182,985	19,123
Intergovernmental	195,199	0	195,199	0
Taxes	1,521,563	0	1,521,563	0
Prepaids	296,203	0	296,203	0
Total current assets	27,486,228	771,188	28,257,416	853,004
Noncurrent assets				
Net OPEB asset	0	0	0	92,220
Capital assets				
Non-depreciable	11,719,542	84,361	11,803,903	0
Depreciable (net)	36,324,384	378,084	36,702,468	2,804
Total noncurrent assets	48,043,926	462,445	48,506,371	95,024
Total assets	75,530,154	1,233,633	76,763,787	948,028
DEFERRED OUTFLOWS OF RESOURCES				
Pension deferred outflows of resources	0	0	0	221,561
OPEB deferred outflows of resources	0	0	0	56,497
Total deferred outflows of resources	0	0	0	278,058
LIABILITIES				
Current liabilities				
Payables				
Accounts	1,599,500	26,884	1,626,384	7,907
Retainages	46,597	0	46,597	0
Intergovernmental	325,596	0	325,596	0
Interest	38,816	0	38,816	0
Accrued salaries and expenses	390,613	1,297	391,910	0
Compensated absences	505,810	0	505,810	56,000
Notes payable	173,478	0	173,478	0
Bonds payable	655,000	0	655,000	0
Other liabilities	263,098	0	263,098	0
Post-closure care costs	0	17,005	17,005	0
Total current liabilities	3,998,508	45,186	4,043,694	63,907

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
Noncurrent liabilities				
Compensated absences	$ 168,604	$ 0	$ 168,604	$ 34,568
Net pension liability	0	0	0	350,368
Notes payable	298,201	0	298,201	0
Bonds payable	2,780,000	0	2,780,000	0
Post-closure care costs	0	417,718	417,718	0
Total noncurrent liabilities	3,246,805	417,718	3,664,523	384,936
Total liabilities	7,245,313	462,904	7,708,217	448,843
DEFERRED INFLOWS OF RESOURCES				
Pension deferred inflows of resources	0	0	0	323,823
OPEB deferred inflows of resources	0	0	0	198,479
Total deferred outflows of resources	0	0	0	522,302
NET POSITION				
Net investment in capital assets	43,056,640	462,445	43,519,085	2,804
Restricted for:				
Judicial	222,509	0	222,509	0
Public safety	1,111,109	0	1,111,109	0
Health and welfare	0	0	0	79,587
Housing and development	893,461	0	893,461	0
Education	18,310	0	18,310	0
Capital outlay	4,397,373	0	4,397,373	0
Unrestricted	18,585,439	308,284	18,893,723	172,550
Total net position	$ 68,284,841	$ 770,729	$ 69,055,570	$ 254,941

See accompanying notes to the financial statements.

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WHITE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the fiscal year ended June 30, 2022

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	$ 4,904,455	$ 737,086	$ 101,815	$ 6,715	$ (4,058,839)
Judicial	2,527,111	419,143	609,018	0	(1,498,950)
Public Safety	13,272,655	1,438,602	6,817,203	3,443	(5,013,407)
Public Works	6,150,447	0	230,446	635,501	(5,284,500)
Health and Welfare	626,346	0	145,118	629	(480,599)
Culture and Recreation	1,356,265	246,562	0	45,000	(1,064,703)
Housing and Development	1,920,117	227,414	0	0	(1,692,703)
Education	50,520	31,117	0	0	(19,403)
Interest on long-term debt	93,535	0	0	0	(93,535)
Total governmental activities	30,901,451	3,099,924	7,903,600	691,288	(19,206,639)
Business-type activities					
Solid Waste	143,708	175,153	0	0	31,445
Development Authority	46,304	18,750	0	0	(27,554)
Total business-type activities	190,012	193,903	0	0	3,891
Total primary government	31,091,463	3,293,827	7,903,600	691,288	(19,202,748)
Component Unit					
White County Health Department					
Health and Welfare	681,485	328,117	402,029	0	48,661

	Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Unit
Change in net position				
Net (expense) revenue	$ (19,206,639)	$ 3,891	$ (19,202,748)	$ 48,661
General revenues and transfers				
Taxes				
Property	13,150,720	0	13,150,720	0
Sales	11,524,111	0	11,524,111	0
Hotel/Motel	2,120,196	0	2,120,196	0
Insurance premium	1,770,109	0	1,770,109	0
Other	862,492	0	862,492	0
Interest and investment earnings	23,130	44	23,174	0
Payments from White County	0	0	0	120,000
Gain on sale of capital assets	127,053	0	127,053	0
Miscellaneous	149,342	0	149,342	0
Transfers	(15,000)	15,000	0	0
Total general revenues	29,712,153	15,044	29,727,197	120,000
Change in net position	10,505,514	18,935	10,524,449	168,661
Net position, July 1	57,779,327	751,794	58,531,121	86,280
Net position, June 30	$ 68,284,841	$ 770,729	$ 69,055,570	$ 254,941

See accompanying notes to the financial statements.

WHITE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

	General	Drug Task Force
ASSETS		
Cash and cash equivalents	$ 15,378,113	$ 974,359
Certificates of deposit	674,649	0
Restricted cash and cash equivalents	134,841	0
Receivables (net)		
Accounts	37,147	23,262
Intergovernmental	25,123	133,871
Taxes	516,915	0
Prepaids	296,203	0
Due from other funds	26,739	0
Total assets	$ 17,089,730	$ 1,131,492
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 303,777	$ 24,432
Retainages	0	0
Intergovernmental	0	0
Accrued salaries and expenditures	363,518	2,306
Due to other funds	48,030	4,586
Other liabilities	0	263,098
Total liabilities	715,325	294,422
Deferred inflows of resources		
Unavailable revenue - property taxes	9,715	0
Fund balances		
Nonspendable prepaids	296,203	0
Restricted for:		
Judicial	111,877	0
Public safety	0	837,070
Housing and development	0	0
Education	0	0
Capital outlay	22,964	0
Assigned to:		
Public safety	228,732	0
Housing and development	0	0
Subsequent year's budget	185,196	0
Unassigned	15,519,718	0
Total fund balances	16,364,690	837,070
Total liabilities, deferred inflows of resources, and fund balances	$ 17,089,730	$ 1,131,492

Hotel/Motel Tax	American Rescue Plan	2014 SPLOST	2020 SPLOST	Nonmajor Governmental Funds	Totals
$ 2,808,925	$ 0	$ 537,766	$ 4,382,538	$ 416,697	$ 24,498,398
0	0	0	0	0	674,649
0	0	0	0	0	134,841
0	0	0	0	104,966	165,375
0	0	0	0	36,205	195,199
182,437	0	0	822,211	0	1,521,563
0	0	0	0	0	296,203
5,680	0	0	0	42,350	74,769
$ 2,997,042	$ 0	$ 537,766	$ 5,204,749	$ 600,218	$ 27,560,997
$ 183,404	$ 0	$ 0	$ 996,368	$ 91,519	$ 1,599,500
0	0	0	46,597	0	46,597
0	0	0	325,596	0	325,596
0	0	0	0	24,789	390,613
0	0	80	0	22,073	74,769
0	0	0	0	0	263,098
183,404	0	80	1,368,561	138,381	2,700,173
0	0	0	0	0	9,715
0	0	0	0	0	296,203
0	0	0	0	110,632	222,509
0	0	0	0	274,039	1,111,109
893,461	0	0	0	0	893,461
0	0	0	0	18,310	18,310
0	0	537,686	3,836,188	535	4,397,373
0	0	0	0	58,321	287,053
1,920,177	0	0	0	0	1,920,177
0	0	0	0	0	185,196
0	0	0	0	0	15,519,718
2,813,638	0	537,686	3,836,188	461,837	24,851,109
$ 2,997,042	$ 0	$ 537,766	$ 5,204,749	$ 600,218	$ 27,560,997

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WHITE COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
June 30, 2022

Total fund balance - total governmental funds	$	24,851,109
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets of $116,265,823, net of accumulated depreciation of ($68,221,897), are not financial resources and, therefore, are not reported in the funds.		48,043,926
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.		9,715
Long-term liabilities are not due and payable in the current period and are not reported in the funds. These are interest payable of ($38,816), compensated absences of ($674,414), notes payable of ($471,679), and bonds payable of ($3,435,000).		(4,619,909)
Net position of governmental activities	$	68,284,841

WHITE COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2022

	General	Drug Task Force
REVENUES		
Taxes	$ 20,102,258	$ 0
Licenses and permits	282,901	0
Fines, fees and forfeitures	455,019	273,854
Charges for services	1,408,077	0
Intergovernmental	273,551	484,165
Interest	21,194	1,185
Contributions	22,353	0
Other	122,149	25,983
Total revenues	22,687,502	785,187
EXPENDITURES		
Current		
General Government	4,489,447	0
Judicial	1,647,406	0
Public Safety	10,150,474	664,240
Public Works	1,716,143	0
Health and Welfare	587,144	0
Culture and Recreation	1,239,301	0
Housing and Development	738,278	0
Education	0	0
Capital Outlay	0	0
Intergovernmental	0	0
Debt Service		
Principal	0	0
Interest	0	0
Total expenditures	20,568,193	664,240
Excess (deficiency) of revenues over (under) expenditures	2,119,309	120,947
Other financing sources (uses)		
Transfers in	6,344,469	0
Transfers out	(958,846)	0
Sale of capital assets	51,253	0
Issuance of notes payable	0	0
Total other financing sources (uses)	5,436,876	0
Net change in fund balances	7,556,185	120,947
Fund balances, July 1	8,808,505	716,123
Fund balances, June 30	$ 16,364,690	$ 837,070

See accompanying notes to the financial statements.

Exhibit A-5, continued

Hotel/Motel Tax	American Rescue Plan	2014 SPLOST	2020 SPLOST	Nonmajor Governmental Funds	Totals
$ 2,120,196	$ 0	$ 0	$ 7,202,572	$ 0	$ 29,425,026
0	0	0	0	0	282,901
801	0	0	0	99,040	828,714
0	0	0	0	580,234	1,988,311
0	6,109,177	189,000	446,267	1,070,116	8,572,276
0	549	1	234	227	23,390
0	0	0	0	0	22,353
0	0	0	0	1,210	149,342
2,120,997	6,109,726	189,001	7,649,073	1,750,827	41,292,313
0	0	0	0	6,166	4,495,613
0	0	0	0	818,719	2,466,125
0	0	0	0	1,487,447	12,302,161
0	0	0	0	13,000	1,729,143
0	0	0	0	0	587,144
3,900	0	0	0	0	1,243,201
1,172,417	0	0	0	0	1,910,695
0	0	0	0	50,520	50,520
0	0	2,500,983	3,356,991	15,354	5,873,328
0	0	0	2,852,220	0	2,852,220
0	0	0	781,536	0	781,536
0	0	0	100,766	0	100,766
1,176,317	0	2,500,983	7,091,513	2,391,206	34,392,452
944,680	6,109,726	(2,311,982)	557,560	(640,379)	6,899,861
45,000	0	0	0	943,846	7,333,315
0	(6,109,759)	0	0	(279,710)	(7,348,315)
0	0	0	319,116	0	370,369
0	0	0	273,587	0	273,587
45,000	(6,109,759)	0	592,703	664,136	628,956
989,680	(33)	(2,311,982)	1,150,263	23,757	7,528,817
1,823,958	33	2,849,668	2,685,925	438,080	17,322,292
$ 2,813,638	$ 0	$ 537,686	$ 3,836,188	$ 461,837	$ 24,851,109

See accompanying notes to the financial statements.

Exhibit A-5, continued

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, 2022

Net change in fund balances - total governmental funds	$	7,528,817
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 $5,651,516 exceeded depreciation of ($2,854,134) in the current period.		2,797,382
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 ($999,922), net of related accumulated depreciation of $756,604.		(243,318)
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.		2,603
The proceeds of debt issuance provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which repayments of $781,537 exceed proceeds of ($273,587).		507,950
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 ($95,152) and decrease in interest payable of $7,232.		(87,920)
Change in net position of governmental activities	$	10,505,514

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, 2022

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 18,595,268	$ 18,595,268	$ 20,102,258	$ 1,506,990
Licenses and permits	192,200	192,200	282,901	90,701
Fines, fees and forfeitures	426,700	426,700	455,019	28,319
Charges for services	1,078,483	1,078,483	1,408,077	329,594
Intergovernmental	257,877	257,877	273,551	15,674
Interest	55,006	55,006	21,194	(33,812)
Contributions	19,050	19,050	22,353	3,303
Other	37,650	37,650	122,149	84,499
Total revenues	20,662,234	20,662,234	22,687,502	2,025,268
EXPENDITURES				
Current				
General Government				
County-Wide	1,020,475	663,961	663,958	3
Building Maintenance	845,932	872,149	872,140	9
Elections	151,005	202,742	202,743	(1)
Commissioner's Office	683,054	703,777	703,776	1
Network	489,880	460,876	460,875	1
Human Resources	121,342	136,175	136,177	(2)
Tax Commissioner	671,276	659,790	659,789	1
Tax Assessor	597,419	608,094	608,093	1
Finance	181,473	181,897	181,896	1
Judicial				
Clerk of Superior Court	591,237	566,375	566,374	1
Clerk of Magistrate Court	58,129	58,296	58,296	0
Clerk of Juvenile Court	6,809	7,566	7,567	(1)
District Attorney	6,400	1,606	1,605	1
Magistrate Court	239,599	235,350	235,350	0
Probate Court	365,292	391,342	391,343	(1)
Juvenile Court	128,500	126,450	131,772	(5,322)
Public Defender	142,897	142,897	142,893	4
Superior Court	128,084	112,207	112,206	1
Public Safety				
Animal Control	389,499	341,021	341,021	0
Coroner	67,642	64,549	64,548	1
Emergency Management Agency	287,642	277,546	277,545	1
Fire	1,847,055	1,872,231	1,872,365	(134)
Sheriff	4,410,392	4,285,577	4,286,219	(642)
Detention Center	2,681,720	2,434,140	2,434,268	(128)
Emergency Medical Services	800,000	874,508	874,508	0
Public Works				
Road Department	1,797,011	1,715,990	1,716,143	(153)
Health and Welfare				
Senior Services	507,023	427,644	427,644	0
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, 2022

	Budget			Variance with
	Original	Final	Actual	Final Budget
Culture and Recreation				
Libraries	$ 339,891	$ 340,390	$ 340,390	$ 0
Park and Recreation	797,355	898,910	898,911	(1)
Housing and Development				
Extension Service	56,571	56,076	56,076	0
Forestry	9,540	9,540	9,540	0
Economic Development	153,816	135,751	135,751	0
Building Inspection	276,488	260,745	260,744	1
Planning	149,928	157,861	157,861	0
Code Enforcement	5,210	9,457	9,458	(1)
GIS	120,186	108,849	108,848	1
Total expenditures	21,285,272	20,561,835	20,568,193	(6,358)
Excess (deficiency) of revenues over (under) expenditures	(623,038)	100,399	2,119,309	2,018,910
Other financing sources (uses)				
Transfers in	409,193	409,193	6,344,469	5,935,276
Transfers out	(874,775)	(913,871)	(958,846)	(44,975)
Sale of capital assets	0	0	51,253	51,253
Contingency	(400,000)	(1,051,341)	0	1,051,341
Total other financing sources (uses)	(865,582)	(1,556,019)	5,436,876	6,992,895
Net change in fund balance	(1,488,620)	(1,455,620)	7,556,185	9,011,805
Fund balances, July 1	1,488,620	1,455,620	8,808,505	7,352,885
Fund balances, June 30	$ 0	$ 0	$ 16,364,690	$ 16,364,690

See accompanying notes to the financial statements.

Exhibit A-7, continued

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, 2022

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines, fees and forfeitures	$ 0	$ 0	$ 273,854	$ 273,854
Intergovernmental	500,000	500,000	484,165	(15,835)
Interest	0	0	1,185	1,185
Other	0	0	25,983	25,983
Total revenues	500,000	500,000	785,187	285,187
EXPENDITURES				
Current				
Public Safety	788,359	658,258	664,240	(5,982)
Total expenditures	788,359	658,258	664,240	(5,982)
Excess (deficiency) of revenues over (under) expenditures	(288,359)	(158,258)	120,947	279,205
Other financing sources (uses)				
Transfers in	288,359	158,258	0	(158,258)
Net change in fund balance	0	0	120,947	120,947
Fund balances, July 1	0	0	716,123	716,123
Fund balances, June 30	$ 0	$ 0	$ 837,070	$ 837,070

See accompanying notes to the financial statements.

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, 2022

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 1,500,000	$ 1,851,450	$ 2,120,196	$ 268,746
Fines, fees and forfeitures	500	500	801	301
Interest	10,000	10,000	0	(10,000)
Total revenues	1,510,500	1,861,950	2,120,997	259,047
EXPENDITURES				
Current				
Culture and Recreation	0	3,900	3,900	0
Housing and Development	807,682	1,155,232	1,172,417	(17,185)
Total expenditures	807,682	1,159,132	1,176,317	(17,185)
Excess (deficiency) of revenues over (under) expenditures	702,818	702,818	944,680	241,862
Other financing sources (uses)				
Transfers in	0	0	45,000	45,000
Transfers out	(702,818)	(702,818)	0	702,818
Total other financing sources (uses)	(702,818)	(702,818)	45,000	747,818
Net change in fund balance	0	0	989,680	989,680
Fund balances, July 1	0	0	1,823,958	1,823,958
Fund balances, June 30	$ 0	$ 0	$ 2,813,638	$ 2,813,638

See accompanying notes to the financial statements.

WHITE COUNTY, GEORGIA
AMERICAN RESCUE PLAN SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended June 30, 2022

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental	$ 0	$ 0	$ 6,109,177	$ 6,109,177
Interest	0	0	549	549
Total revenues	0	0	6,109,726	6,109,726
EXPENDITURES	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	0	0	6,109,726	6,109,726
Other financing sources (uses)				
Transfers out	0	0	(6,109,759)	(6,109,759)
Net change in fund balance	0	0	(33)	(33)
Fund balances, July 1	0	0	33	33
Fund balances, June 30	$ 0	$ 0	$ 0	$ 0

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2022

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
ASSETS			
Current assets			
Cash and cash equivalents	$ 639,888	$ 78,960	$ 718,848
Certificates of deposit	34,730	0	34,730
Accounts receivable	17,610	0	17,610
Total current assets	692,228	78,960	771,188
Noncurrent assets			
Capital assets			
Non-depreciable	84,361	0	84,361
Depreciable (net)	378,084	0	378,084
Total noncurrent assets	462,445	0	462,445
Total assets	1,154,673	78,960	1,233,633
LIABILITIES			
Current liabilities			
Accounts payable	15,799	11,085	26,884
Accrued salaries and expenses	1,297	0	1,297
Post-closure care costs	17,005	0	17,005
Total current liabilities	34,101	11,085	45,186
Noncurrent liabilities			
Post-closure care costs	417,718	0	417,718
Total liabilities	451,819	11,085	462,904
NET POSITION			
Investment in capital assets	462,445	0	462,445
Unrestricted	240,409	67,875	308,284
Total net position	$ 702,854	$ 67,875	$ 770,729

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, 2022

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
OPERATING REVENUES			
Charges for sales and services	$ 175,153	$ 18,750	$ 193,903
Total operating revenues	175,153	18,750	193,903
OPERATING EXPENSES			
Costs of sales and services	83,358	46,304	129,662
Personal services	41,222	0	41,222
Depreciation	19,128	0	19,128
Total operating expenses	143,708	46,304	190,012
Operating income (loss)	31,445	(27,554)	3,891
Non-operating revenues (expenses)			
Interest revenue	26	18	44
Net income (loss) before transfers	31,471	(27,536)	3,935
Transfers in (out)			
Transfers in	0	15,000	15,000
Change in net position	31,471	(12,536)	18,935
Net position, July 1	671,383	80,411	751,794
Net position, June 30	$ 702,854	$ 67,875	$ 770,729

See accompanying notes to the financial statements.

WHITE COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the fiscal year ended June 30, 2022

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
Cash flows from operating activities:			
Receipts from customers	$ 167,032	$ 18,750	$ 185,782
Payments to suppliers	(103,326)	(35,219)	(138,545)
Payments to employees	(41,048)	0	(41,048)
Net cash provided (used) by operating activities	22,658	(16,469)	6,189
Cash flows from non-capital financing activities:			
Receipts from other funds	0	15,000	15,000
Cash flows from investing activities:			
Interest received	26	18	44
Proceeds from investment maturities	34,704	0	34,704
Purchases of investments	(34,730)	0	(34,730)
Net cash provided (used) by investing activities	0	18	18
Net increase (decrease) in cash and cash equivalents	22,658	(1,451)	21,207
Cash and cash equivalents, July 1	617,230	80,411	697,641
Cash and cash equivalents, June 30	$ 639,888	$ 78,960	$ 718,848
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	$ 31,445	$ (27,554)	$ 3,891
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	19,128	0	19,128
(Increase) decrease in accounts receivable	(8,121)	0	(8,121)
Increase (decrease) in accounts payable	(2,963)	11,085	8,122
Increase (decrease) in accrued salaries and expenses	174	0	174
Increase (decrease) in post-closure care liability	(17,005)	0	(17,005)
Total adjustments	(8,787)	11,085	2,298
Net cash provided (used) by operating activities	$ 22,658	$ (16,469)	$ 6,189

See accompanying notes to the financial statements.

WHITE COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2022

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 801,151
Taxes receivable	37,878
Total assets	839,029
LIABILITIES	
Due to others	706,919
NET POSITION	
Restricted for individuals, organizations, and other governments	$ 132,110

See accompanying notes to the financial statements.

WHITE COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the fiscal year ended June 30, 2022

	Custodial Funds
ADDITIONS	
Taxes collected for other agencies	$ 22,614,132
Court fees collected for other agencies	1,142,418
Court individual cases	362,162
Sheriff fees collected	17,814
Sheriff inmate account deposits	239,233
Total additions	24,375,759
DEDUCTIONS	
Taxes distributed to other agencies	22,614,132
Court fees distributed to other agencies	1,146,006
Payments to others	462,834
Sheriff fees distributed to other agencies	17,814
Payments from inmates to others	235,010
Total deductions	24,475,796
Change in net position	(100,037)
Net position, July 1	232,147
Net position, June 30	$ 132,110

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. White County Industrial Building Authority had no financial activity for the current fiscal year. Separate financial statements are not issued.

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

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

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

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.

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

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

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

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

The County reports the following major proprietary funds:

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

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

Additionally, the County reports the following fund types:

Governmental Fund Types

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

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

Fiduciary Fund Types

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

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. Capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases and subscription-based information technology arrangements 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. Departments with actual expenditures in excess of appropriations by 3.00% and $25,000 are considered material variances.

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	$ 5,000
Machinery and Equipment	5-10	$ 5,000
Furniture and Fixtures	5	$ 5,000
Vehicles	5-10	$ 5,000
Computer Software	3-5	$ 5,000
Infrastructure	15-50	$ 50,000-$ 150,000

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

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 assets 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 asseets 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 are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are reported as expenses when incurred.

2. Summary of Significant Accounting Policies (continued)

S. Long-Term Obligations, continued

In the fund financial statements, governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. The face amount of debt issued is reported as an other financing source. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

T. Capital Contributions

Federal, state and local government assistance in the form of grants that are permanent in nature and restricted for the construction or acquisition of specific property and equipment is recorded as an asset and as non-operating revenue.

U. Comparative Data and Reclassifications

Comparative total data of the prior period has been presented in the accompanying individual fund financial statements in order to provide an understanding of changes in the County's financial position and operations. Certain prior fiscal year amounts have been reclassified to conform to the current fiscal year presentation.

3. Deposit and Investment Risk

Custodial Credit Risk – Deposits

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

Interest Rate Risk

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

3. Deposit and Investment Risk (continued)

Credit Risk

The County's policy is to adhere to State statutes as it relates to credit risk for investments. State of Georgia law limits investments to include certificates of deposit, repurchase agreements, direct and agency obligations of the United States, obligations of any corporation of the United States government, obligations of the State of Georgia or other states, obligations of other political subdivisions of the State of Georgia, and pooled investment programs of the State of Georgia. The County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

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

Foreign currency risk

The County has no investments denominated in a foreign currency.

4. Accounts Receivable

Net accounts receivable at the end of the current fiscal year consist of the following:

Primary Government:		
Major Funds		
General Fund	$	37,147
Drug Task Force Special Revenue Fund		23,262
Solid Waste Enterprise Fund		17,610
Nonmajor Funds		
Emergency 911 Special Revenue Fund		104,966
Total primary government	$	182,985
Component Unit		
White County Health Department	$	19,123

5. Intergovernmental Receivables

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

Primary Government:	
Major Funds	
General Fund	$ 25,123
Drug Task Force Special Revenue Fund	133,871
Nonmajor Funds	
Enotah Judicial Circuit Special Revenue Fund	5,313
Grants Special Revenue Fund	30,892
Total primary government	$ 195,199

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 2021, based upon the assessments as of January 1, 2021, were levied on August 2, 2021, billed on August 16, 2021, and due on November 15, 2021. Tax liens may be issued 90 days after the due date.

7. Interfund Balances

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

	Receivable Fund:			
	Major Funds		Nonmajor Funds	
	General	Hotel/Motel Tax	Governmental	Total
Payable Fund:				
Major Funds				
General	$ 0	$ 5,680	$ 42,350	$ 48,030
Drug Task Force	4,586	0	0	4,586
2014 SPLOST	80	0	0	80
Nonmajor Funds				
Governmental	22,073	0	0	22,073
Total	$ 26,739	$ 5,680	$ 42,350	$ 74,769

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

8. Interfund Transfers

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

	Transfer In Fund:				
	Major Funds			Nonmajor Funds	
	General	Hotel/Motel Tax	Development Authority	Governmental	Total
Transfer Out Fund:					
Major Funds					
General	$ 0	$ 0	$ 15,000	$ 943,846	$ 958,846
American Rescue Plan	6,109,759	0	0	0	6,109,759
Nonmajor Funds					
Governmental	234,710	45,000	0	0	279,710
Total	$ 6,344,469	$ 45,000	$ 15,000	$ 943,846	$ 7,348,315

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

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

9. Capital Assets

Capital asset activity for the current fiscal year was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Nondepreciable assets				
Land	$ 9,314,696	$ 1,301,190	$ 0	$ 10,615,886
Construction in progress	4,734,406	1,134,872	(4,765,622)	1,103,656
Total non-depreciable assets	14,049,102	2,436,062	(4,765,622)	11,719,542
Depreciable assets				
Buildings	22,012,911	4,937,587	0	26,950,498
Land improvements	4,257,463	0	0	4,257,463
Machinery and equipment	5,669,768	607,716	(578,699)	5,698,785
Furniture and fixtures	826,547	68,100	(2,755)	891,892
Vehicles	7,563,633	704,863	(342,301)	7,926,195
Infrastructure	57,234,805	1,586,643	0	58,821,448
Total depreciable assets	97,565,127	7,904,909	(923,755)	104,546,281
Less accumulated depreciation				
Buildings	(8,784,196)	(660,820)	0	(9,445,016)
Land improvements	(2,165,942)	(124,082)	0	(2,290,024)
Machinery and equipment	(4,474,498)	(312,955)	444,436	(4,343,017)
Furniture and fixtures	(778,951)	(27,454)	2,755	(803,650)
Vehicles	(5,023,727)	(550,392)	309,413	(5,264,706)
Infrastructure	(44,897,053)	(1,178,431)	0	(46,075,484)
Total accumulated depreciation	(66,124,367)	(2,854,134)	756,604	(68,221,897)
Total depreciable assets, net	31,440,760	5,050,775	(167,151)	36,324,384
Governmental activities capital assets, net	$ 45,489,862	$ 7,486,837	$ (4,932,773)	$ 48,043,926

Decreases in construction in progress for the governmental activities consist of projects placed in service in the amount of $4,689,455 and projects abandoned in the amount of $76,167.

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	48,517	0	0	48,517
Total depreciable assets	758,921	0	0	758,921
Less accumulated depreciation				
Buildings	(337,452)	(17,760)	0	(355,212)
Machinery and equipment	(24,257)	(1,368)	0	(25,625)
Total accumulated depreciation	(361,709)	(19,128)	0	(380,837)
Total depreciable assets, net	397,212	(19,128)	0	378,084
Business-type activities capital assets, net	$ 481,573	$ (19,128)	$ 0	$ 462,445

	Beginning Balance	Increases	Decreases	Ending Balance
Component unit				
Machinery and equipment	$ 6,730	$ 0	$ 0	$ 6,730
Less accumulated depreciation				
Machinery and equipment	(2,580)	(1,346)	0	(3,926)
Component unit capital assets, net	$ 4,150	$ (1,346)	$ 0	$ 2,804

Depreciation expense was charged to functions/programs as follows:

Primary Government	
Governmental activities	
General Government	$ 355,775
Judicial	19,732
Public Safety	971,503
Public Works	1,346,543
Health and Welfare	36,674
Culture and Recreation	117,517
Housing and Development	6,390
Total depreciation expense for governmental activities	$ 2,854,134
Business-type activities	
Solid Waste	$ 19,128
Component unit	$ 1,346

10. Long-Term Debt

Notes from Direct Borrowings

In 2021, the County entered into an agreement with a financial institution to finance the purchase of vehicles. The note is secured by the vehicles. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable. The note bears interest at a rate of 1.81% and requires quarterly payments of $22,173 through June 2024. The remaining principal balance at the end of the current fiscal year is $173,829 for the governmental activities.

In 2021, the County entered into an agreement with a financial institution to finance the purchase of equipment. The note is secured by the equipment. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable. The note bears interest at a rate of 2.27% and requires monthly payments of $1,809 through June 2025. The remaining principal balance at the end of the current fiscal year is $61,157 for the governmental activities.

In 2021, the County entered into an agreement with a financial institution to finance the purchase of equipment. The note is secured by the equipment. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable. The note bears interest at a rate of 2.27% and requires monthly payments of $1,335 through September 2025. The remaining principal balance at the end of the current fiscal year is $50,056 for the governmental activities.

In 2021, the County entered into an agreement with a financial institution to finance the purchase of equipment. The note is secured by the equipment. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable. The note bears interest at a rate of 2.27% and requires monthly payments of $4,633 through December 2025. The remaining principal balance at the end of the current fiscal year is $186,637 for the governmental activities.

10. Long-Term Debt (continued)

Notes from Direct Borrowings, continued

Annual debt service requirements to maturity for notes from direct borrowings are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2023	$ 173,478	$ 8,532	$ 182,010
2024	177,051	4,959	182,010
2025	89,594	1,915	91,509
2026	31,556	248	31,804
Totals	$ 471,679	$ 15,654	$ 487,333

Bonds from Direct Placements

Revenue bonds have been issued and are comprised of the following issues:

- $7,690,000 - Building Authority Revenue Bonds Series 2016A and Series 2016B - bonds due in annual principal payments on January 1 with semi-annual interest payments (1.72% - 2.26%) due on January 1 and July 1. The proceeds of the Series 2016A bonds were used for the purpose of redeeming all of the outstanding principal amount of the Series 2010 Bonds and, as a result of such redemption, the acquisition of the 2010 project, and paying part of the costs of issuance of the bonds. The proceeds of the Series 2016B bonds were used for the purpose of financing the costs of a multi-purpose recreational facility at the Yonah Preserve site (2016 improvements) and paying part of the costs of issuance of the bonds. Upon event of default, the issuer, or the bondholders as provided in the indenture, may (a) seek the appointment of a receiver for the 2010 project and the 2016 improvements, (b) require the County to furnish copies of all books and records of the County pertaining to the 2010 project and the 2016 improvements, (c) take whatever action at law or in equity may appear necessary to collect the amounts payable, or (d) exercise any remedies provided for in the indenture or under revenue bond law. The principal balance of the bonds at the end of the current fiscal year is $3,435,000.

10. Long-Term Debt (continued)

Bonds from Direct Placements, continued

Through an installment sale agreement between the County and the Building Authority, the bonds are being secured by all rights, title, and interest in the installment sale agreement (including the underlying detention center and multi-purpose recreational facility) and by a 1% special purpose local sales tax approved by the voters.

Annual debt service requirements to maturity for bonds from direct placements are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2023	$ 655,000	$ 77,631	$ 732,631
2024	670,000	62,828	732,828
2025	685,000	47,686	732,686
2026	705,000	32,205	737,205
2027	720,000	16,272	736,272
Totals	$ 3,435,000	$ 236,622	$ 3,671,622

11. Long-Term Liabilities

Changes in Long-Term Liabilities

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

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Governmental activities					
Compensated absences	$ 579,262	$ 529,599	$ 434,447	$ 674,414	$ 505,810
Notes from direct borrowings	339,629	273,587	141,537	471,679	173,478
Bonds from direct placements	4,075,000	0	640,000	3,435,000	655,000
Total governmental activities	$ 4,993,891	$ 803,186	$ 1,215,984	$ 4,581,093	$ 1,334,288
Business-type activities					
Landfill post-closure care costs	$ 451,728	$ 0	$ 17,005	$ 434,723	$ 17,005
Component Unit					
Compensated absences	$ 96,228	$ 50,681	$ 56,341	$ 90,568	$ 56,000

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 $93,535 for the governmental activities.

12. Conduit Debt

The Development Authority of White County has issued revenue bonds to provide financial assistance to two nonprofit organizations for the refinancing of existing debt, purchase of real property, and construction improvements. The bonds are secured by the property financed and are payable solely from the payments received on the underlying loan agreements. Upon repayment of the bonds, ownership of the acquired facilities transfers to the exempt organizations served by the bond issuance. The Development Authority is not obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The original and outstanding amounts of conduit debt revenue bond obligations at the end of the current fiscal year were $39,750,000 and $33,459,000, respectively.

13. Landfill Post-Closure Care Costs

The County closed its solid waste landfill in fiscal year 1999. State and federal laws and regulations require the County to perform certain maintenance and monitoring operations at the landfill site for 30 years after official closure; the County has 9 years remaining. The estimated cost of all post closure care activities of $434,723 is reported in the Solid Waste Enterprise Fund. Because of future changes in technology, laws, or regulations, these costs may change.

14. Restricted, Committed, and Assigned Fund Balances

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

	General	Drug Task Force	Hotel/Motel Tax	2014 SPLOST	2020 SPLOST	Nonmajor Governmental Funds	Total Governmental Funds
Restricted for:							
Judicial							
Clerk of Superior Court supplies and equipment	$ 111,877	$ 0	$ 0	$ 0	$ 0	$ 0	$ 111,877
Enotah Judicial Circuit operations	0	0	0	0	0	65,434	65,434
Law library operations	0	0	0	0	0	45,198	45,198
Public Safety							
Drug task force facilities, equipment, and operations	0	837,070	0	0	0	0	837,070
Sheriff facilities and equipment	0	0	0	0	0	264,614	264,614
Juvenile programs	0	0	0	0	0	9,425	9,425
Housing and Development							
Tourism product development	0	0	893,461	0	0	0	893,461
Education							
Drug education programs	0	0	0	0	0	18,310	18,310
Capital outlay							
Capital projects	22,964	0	0	537,686	3,836,188	535	4,397,373
	$ 134,841	$ 837,070	$ 893,461	$ 537,686	$ 3,836,188	$ 403,516	$ 6,642,762
Assigned to:							
Public Safety							
Sheriff facilities and equipment	$ 228,732	$ 0	$ 0	$ 0	$ 0	$ 0	$ 228,732
Emergency services operations	0	0	0	0	0	58,321	58,321
Housing and Development							
Trade and tourism	0	0	1,920,177	0	0	0	1,920,177
Subsequent year's budget	185,196	0	0	0	0	0	185,196
	$ 413,928	$ 0	$ 1,920,177	$ 0	$ 0	$ 58,321	$ 2,392,426

15. Net Investment in Capital Assets

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

	Governmental Activities	Business-Type Activities
Cost of capital assets	$ 116,265,823	$ 843,282
Accumulated depreciation	(68,221,897)	(380,837)
Book value	48,043,926	462,445
Capital-related accounts payable	(1,034,010)	0
Retainages payable	(46,597)	0
Notes payable	(471,679)	0
Bonds payable	(3,435,000)	0
Net investment in capital assets	$ 43,056,640	$ 462,445

16. Retirement Plans

County Defined Contribution Plan

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

There is a cap of 3% for this additional match and an overall cap of $2,200 for County contributions. Funds are vested 100% at the time of contribution. Amounts held in the Plan are not available to the employees until termination, retirement, death, or unforeseeable emergency. During the current fiscal year, the County contributed $534,019 to the Plan, based on covered payroll of $9,968,619. Total payroll was $11,975,136. Plan members made voluntary contributions of $683,040.

16. Retirement Plans (continued)

County Defined Contribution Plan, continued

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

Other County Plans

In addition to the plan above, various County employees are covered under the following plans: Georgia Firefighters' Pension Fund, Georgia State Employees' Retirement System (ERS), Magistrates' Retirement Fund of Georgia, Peace Officers' Annuity and Benefit Fund of Georgia, Probate Judges' Retirement Fund of Georgia, Sheriffs' Retirement Fund of Georgia, and Superior Court Clerks' Retirement Fund of Georgia. Further information regarding these plans can be obtained from the plans' annual reports. 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 $92,148. At the end of the current fiscal year, the Department reported a liability in the amount of $350,368 for its proportionate share (0.014980%) of the net pension liability. The Department recognized pension expense of ($18,496) 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.

17. 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 $21,901. At the end of the current fiscal year, the Department reported a net asset in the amount of $92,220 for its proportionate share (0.013499% for the State of Georgia OPEB Fund and 0.021000% for the SEAD-OPEB Fund) of the net OPEB asset. The Department recognized OPEB expense of ($120,707) 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.

18. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the northeast Georgia area, is a member of the Georgia Mountains Regional Commission (GMRC) and is required to pay annual dues thereto. During the current fiscal year, the County paid $32,591 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 $40,000 to Union County from the Drug Education Special Revenue Fund for participation. The Counties in the Enotah Judicial Circuit are liable for any debts or obligations of the Drug Court. A copy of the Drug Court financial statements can be obtained from Union County Commissioner, 65 Courthouse Street, Blairsville, Georgia 30512.

19. 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	$2,120,196	
Disbursements for trade and tourism	$1,172,417	55% of tax receipts
Disbursements for tourism product development	$ 3,900	

20. Risk Management

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

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

20. Risk Management (continued)

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

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

21. Commitments and Contingencies

Commitments

At the end of the current fiscal year, contractual commitments on uncompleted contracts totaled $810,071.

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.

22. Nonexchange Financial Guarantee

The County entered into an environmental facilities agreement with the White County Water and Sewerage Authority dated April 5, 2011. The agreement stated if the Authority is unable to pay the principal and interest on its promissory note payable to the Georgia Environmental Facilities Authority, the County will pay to the Authority the amount of such insufficiency. The note requires monthly payments of principal through December 1, 2036, with interest at 0.00%. At the end of the current fiscal year, the outstanding principal balance of the note payable is $1,305,000. 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.

23. New Accounting Pronouncements

The County implemented GASB Statement No. 87, *Leases,* effective for the County's current fiscal year. The requirements of this statement are effective for periods beginning after June 15, 2021.

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COMBINING STATEMENTS

Nonmajor Governmental Funds

WHITE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022

	Special Revenue				
	Jail	Inmate Welfare	Drug Education	Juvenile Supervision	Enotah Judicial Circuit
ASSETS					
Cash and cash equivalents	$ 129,485	$ 62,291	$ 23,165	$ 9,425	$ 73,760
Receivables (net)					
Accounts	0	0	0	0	0
Intergovernmental	0	0	0	0	5,313
Due from other funds	0	0	0	0	42,350
Total assets	$ 129,485	$ 62,291	$ 23,165	$ 9,425	$ 121,423
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	$ 0	$ 0	$ 0	$ 0	$ 53,087
Accrued salaries and expenditures	0	0	0	0	2,902
Due to other funds	0	0	4,855	0	0
Total liabilities	0	0	4,855	0	55,989
Fund balances					
Restricted for:					
Judicial	0	0	0	0	65,434
Public safety	129,485	62,291	0	9,425	0
Education	0	0	18,310	0	0
Capital outlay	0	0	0	0	0
Assigned to public safety	0	0	0	0	0
Total fund balances	129,485	62,291	18,310	9,425	65,434
Total liabilities and fund balances	$ 129,485	$ 62,291	$ 23,165	$ 9,425	$ 121,423

Special Revenue				Capital Projects	Total Nonmajor Governmental Funds
Emergency 911	Confiscated Assets	Law Library	Grants	2008 SPLOST	
$ 0	$ 72,838	$ 45,198	$ 0	$ 535	$ 416,697
104,966	0	0	0	0	104,966
0	0	0	30,892	0	36,205
0	0	0	0	0	42,350
$ 104,966	$ 72,838	$ 45,198	$ 30,892	$ 535	$ 600,218
$ 24,758	$ 0	$ 0	$ 13,674	$ 0	$ 91,519
21,887	0	0	0	0	24,789
0	0	0	17,218	0	22,073
46,645	0	0	30,892	0	138,381
0	0	45,198	0	0	110,632
0	72,838	0	0	0	274,039
0	0	0	0	0	18,310
0	0	0	0	535	535
58,321	0	0	0	0	58,321
58,321	72,838	45,198	0	535	461,837
$ 104,966	$ 72,838	$ 45,198	$ 30,892	$ 535	$ 600,218

WHITE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2022

	Special Revenue				
	Jail	Inmate Welfare	Drug Education	Juvenile Supervision	Enotah Judicial Circuit
REVENUES					
Fines, fees, and forfeitures	$ 36,632	$ 0	$ 31,118	$ 892	$ 0
Charges for services	0	17,382	0	0	0
Intergovernmental	0	0	0	0	609,018
Interest	0	0	114	0	24
Other	0	0	0	0	0
Total revenues	36,632	17,382	31,232	892	609,042
EXPENDITURES					
Current					
General Government	0	0	0	0	0
Judicial	0	0	0	0	799,551
Public Safety	27,717	7,560	0	0	0
Public Works	0	0	0	0	0
Education	0	0	50,520	0	0
Capital outlay	0	0	0	0	0
Total expenditures	27,717	7,560	50,520	0	799,551
Excess (deficiency) of revenues over (under) expenditures	8,915	9,822	(19,288)	892	(190,509)
Other financing sources (uses)					
Transfers in	0	0	30,000	0	209,775
Transfers out	0	0	0	0	0
Total other financing sources (uses)	0	0	30,000	0	209,775
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	8,915	9,822	10,712	892	19,266
Fund balances, July 1	120,570	52,469	7,598	8,533	46,168
Fund balances, June 30	$ 129,485	$ 62,291	$ 18,310	$ 9,425	$ 65,434

Special Revenue				Capital Projects	Total Nonmajor Governmental Funds
Emergency 911	Confiscated Assets	Law Library	Grants	2008 SPLOST	
$ 0	$ 13,942	$ 16,456	$ 0	$ 0	$ 99,040
562,852	0	0	0	0	580,234
0	0	0	461,098	0	1,070,116
0	0	64	0	25	227
1,210	0	0	0	0	1,210
564,062	13,942	16,520	461,098	25	1,750,827
0	0	0	6,166	0	6,166
0	0	19,168	0	0	818,719
1,280,109	9,839	0	162,222	0	1,487,447
0	0	0	13,000	0	13,000
0	0	0	0	0	50,520
0	0	0	0	15,354	15,354
1,280,109	9,839	19,168	181,388	15,354	2,391,206
(716,047)	4,103	(2,648)	279,710	(15,329)	(640,379)
704,071	0	0	0	0	943,846
0	0	0	(279,710)	0	(279,710)
704,071	0	0	(279,710)	0	664,136
(11,976)	4,103	(2,648)	0	(15,329)	23,757
70,297	68,735	47,846	0	15,864	438,080
$ 58,321	$ 72,838	$ 45,198	$ 0	$ 535	$ 461,837

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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, 2022 and 2021

	2022	2021
ASSETS		
Cash and cash equivalents	$ 15,378,113	$ 7,839,620
Certificates of deposit	674,649	674,142
Receivables (net)		
Accounts	37,147	2,685
Intergovernmental	25,123	42,392
Taxes	516,915	485,255
Prepaids	296,203	257,699
Due from other funds	26,739	8,179
Restricted cash and cash equivalents	134,841	131,199
Total assets	$ 17,089,730	$ 9,441,171
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 303,777	$ 281,050
Accrued salaries and expenditures	363,518	294,450
Due to other funds	48,030	50,054
Total liabilities	715,325	625,554
Deferred inflows of resources		
Unavailable revenue - property taxes	9,715	7,112
Fund balances		
Nonspendable prepaids	296,203	257,699
Restricted for:		
Judicial	111,877	107,879
Capital outlay	22,964	23,320
Assigned to:		
Public Safety	228,732	224,119
Subsequent year's budget	185,196	1,442,620
Unassigned	15,519,718	6,752,868
Total fund balances	16,364,690	8,808,505
Total liabilities, deferred inflows of resources, and fund balances	$ 17,089,730	$ 9,441,171

WHITE COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the fiscal years ended June 30, 2022 and 2021

	2022	2021
REVENUES		
Taxes	$ 20,102,258	$ 18,925,437
Licenses and permits	282,901	239,057
Fines, fees and forfeitures	455,019	463,617
Charges for services	1,408,077	1,135,948
Intergovernmental	273,551	1,684,155
Interest	21,194	14,735
Contributions	22,353	22,857
Other	122,149	68,651
Total revenues	22,687,502	22,554,457
EXPENDITURES		
Current		
General Government	4,489,447	3,669,125
Judicial	1,647,406	1,599,368
Public Safety	10,150,474	9,525,182
Public Works	1,716,143	1,653,995
Health and Welfare	587,144	563,318
Culture and Recreation	1,239,301	1,056,777
Housing and Development	738,278	625,029
Total expenditures	20,568,193	18,692,794
Excess (deficiency) of revenues over (under) expenditures	2,119,309	3,861,663
Other financing sources (uses)		
Transfers in (out)		
Drug Education Fund	(30,000)	0
Drug Task Force Fund	0	(4,215)
Emergency 911 Fund	(704,071)	(665,309)
Enotah Judicial Circuit Fund	(209,775)	(191,263)
Grants Fund	234,710	(315,725)
American Rescue Plan Fund	6,109,759	0
Development Authority Fund	(15,000)	0
Sale of capital assets	51,253	47,323
Total other financing sources (uses)	5,436,876	(1,129,189)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	7,556,185	2,732,474
Fund balances, July 1	8,808,505	6,076,031
Fund balances, June 30	$ 16,364,690	$ 8,808,505

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2022
(with comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes				
General property taxes				
Property tax	$ 10,949,805	$ 10,941,100	$ (8,705)	$ 10,255,786
Motor vehicle tax	1,765,950	2,064,292	298,342	1,923,903
Mobile home tax	84,000	88,401	4,401	88,995
Cost, penalties, and interest	71,500	54,325	(17,175)	65,520
Total general property taxes	12,871,255	13,148,118	276,863	12,334,204
Local option sales tax	3,497,297	4,321,539	824,242	4,019,519
Intangibles tax	175,000	433,980	258,980	423,294
Real estate transfer tax	100,000	154,723	54,723	152,015
Franchise tax	0	9,981	9,981	24,282
Insurance premium tax	1,703,516	1,770,109	66,593	1,703,516
Beer and wine tax	105,200	106,494	1,294	111,286
Occupational tax	143,000	157,314	14,314	157,321
Total taxes	18,595,268	20,102,258	1,506,990	18,925,437
Licenses and permits				
Alcohol licenses	45,000	42,412	(2,588)	42,258
Building permits	130,200	209,231	79,031	172,570
Other permits	17,000	31,258	14,258	24,229
Total licenses and permits	192,200	282,901	90,701	239,057
Fines, fees and forfeitures	426,700	455,019	28,319	463,617
Charges for Services				
Sheriff services	235,900	251,117	15,217	159,298
Prisoner board	39,000	167,920	128,920	43,210
Real estate recordings	175,000	250,042	75,042	249,961
Collection commissions	375,000	390,891	15,891	390,033
Recreation charges	166,980	246,562	79,582	158,328
Other charges for services	86,603	101,545	14,942	135,118
Total charges for services	1,078,483	1,408,077	329,594	1,135,948
Intergovernmental	257,877	273,551	15,674	1,684,155
Interest	55,006	21,194	(33,812)	14,735

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2022
(with comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Contributions	$ 19,050	$ 22,353	$ 3,303	$ 22,857
Other				
Rental Income	0	1,000	1,000	1,000
Miscellaneous	37,650	121,149	83,499	67,651
Total other	37,650	122,149	84,499	68,651
Total revenues	$ 20,662,234	$ 22,687,502	$ 2,025,268	$ 22,554,457

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2022
(with comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
EXPENDITURES				
Current				
General Government				
County-Wide				
Personal services	$ 302,445	$ 302,445	$ 0	$ 59,209
Contract services	140,739	140,738	1	144,713
Materials and supplies	159,782	162,781	(2,999)	150,861
Capital outlay	5,800	2,800	3,000	0
Payments to other agencies	55,195	55,194	1	47,605
	663,961	663,958	3	402,388
Building Maintenance				
Personal services	665,597	534,459	131,138	556,016
Contract services	154,580	261,634	(107,054)	147,096
Materials and supplies	51,972	76,047	(24,075)	52,830
	872,149	872,140	9	755,942
Elections				
Personal services	165,642	149,946	15,696	73,644
Contract services	26,900	28,359	(1,459)	7,808
Materials and supplies	10,200	24,438	(14,238)	8,264
	202,742	202,743	(1)	89,716
Commissioners' Office				
Personal services	595,974	595,973	1	470,481
Contract services	78,998	85,713	(6,715)	43,391
Materials and supplies	22,090	22,090	0	21,789
Capital outlay	6,715	0	6,715	0
	703,777	703,776	1	535,661
Network				
Personal services	227,046	248,174	(21,128)	157,238
Contract services	191,260	176,167	15,093	179,494
Materials and supplies	42,570	36,534	6,036	32,604
	460,876	460,875	1	369,336
Registrars				
Personal services	0	0	0	60,790
Contract services	0	0	0	3,519
Materials and supplies	0	0	0	3,655
	0	0	0	67,964
Human Resources				
Personal services	92,751	80,922	11,829	75,359
Contract services	40,874	52,799	(11,925)	26,042
Materials and supplies	2,550	2,456	94	1,060
	136,175	136,177	(2)	102,461
Tax Commissioner				
Personal services	533,665	561,823	(28,158)	524,304
Contract services	46,025	24,043	21,982	34,646
Materials and supplies	80,100	73,923	6,177	73,087
	659,790	659,789	1	632,037

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2022
(with comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
General Government (continued)				
Tax Assessor & Board of Equalization				
Personal services	$ 527,914	$ 539,551	$ (11,637)	$ 487,753
Contract services	47,230	36,820	10,410	28,003
Materials and supplies	32,950	31,722	1,228	26,051
	608,094	608,093	1	541,807
Finance				
Personal services	157,147	156,746	401	147,042
Contract services	18,250	16,412	1,838	18,004
Materials and supplies	6,500	8,738	(2,238)	6,767
	181,897	181,896	1	171,813
Total General Government	4,489,461	4,489,447	14	3,669,125
Judicial				
Clerk of Superior Court				
Personal services	500,950	515,515	(14,565)	497,755
Contract services	22,700	12,450	10,250	11,719
Materials and supplies	41,725	38,409	3,316	33,995
Capital outlay	1,000	0	1,000	0
	566,375	566,374	1	543,469
Clerk of Magistrate Court				
Personal services	54,581	55,396	(815)	50,971
Contract services	1,165	460	705	447
Materials and supplies	2,550	2,440	110	2,157
	58,296	58,296	0	53,575
Clerk of Juvenile Court				
Personal services	6,926	7,567	(641)	6,528
Contract services	640	0	640	0
	7,566	7,567	(1)	6,528
District Attorney				
Personal services	0	15	(15)	17
Contract services	473	472	1	474
Materials and supplies	1,133	1,118	15	763
	1,606	1,605	1	1,254
Magistrate Court				
Personal services	210,227	222,409	(12,182)	205,012
Contract services	14,193	7,761	6,432	7,925
Materials and supplies	10,930	5,180	5,750	5,811
	235,350	235,350	0	218,748
Probate Court				
Personal services	348,142	331,640	16,502	335,702
Contract services	28,700	46,187	(17,487)	73,944
Materials and supplies	14,500	13,516	984	12,613
	391,342	391,343	(1)	422,259
Juvenile Court				
Contract services	126,450	131,772	(5,322)	131,075

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2022
(with comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
Judicial (continued)				
Public Defender				
Materials and supplies	$ 0	$ (4)	$ 4	$ 5
Payments to other agencies	142,897	142,897	0	142,897
	142,897	142,893	4	142,902
Superior Court				
Personal services	4,044	3,902	142	2,381
Contract services	107,563	107,115	448	76,774
Materials and supplies	600	1,189	(589)	403
	112,207	112,206	1	79,558
Total Judicial	1,642,089	1,647,406	(5,317)	1,599,368
Public Safety				
Animal Control				
Personal services	241,321	255,422	(14,101)	240,297
Contract services	41,700	37,760	3,940	29,580
Materials and supplies	58,000	47,839	10,161	47,864
	341,021	341,021	0	317,741
Coroner				
Personal services	37,344	40,624	(3,280)	39,188
Contract services	19,260	16,127	3,133	17,448
Materials and supplies	7,945	7,797	148	1,887
	64,549	64,548	1	58,523
Emergency Management Agency				
Personal services	216,516	221,769	(5,253)	164,822
Contract services	32,523	33,528	(1,005)	28,433
Materials and supplies	28,507	22,248	6,259	24,053
	277,546	277,545	1	217,308
Fire				
Personal services	1,517,201	1,494,418	22,783	1,365,591
Contract services	143,854	147,197	(3,343)	139,186
Materials and supplies	199,676	210,493	(10,817)	162,737
Capital outlay	0	8,757	(8,757)	6,500
Payments to other agencies	11,500	11,500	0	7,500
	1,872,231	1,872,365	(134)	1,681,514
Sheriff				
Personal services	3,645,452	3,704,421	(58,969)	3,406,474
Contract services	284,700	253,827	30,873	262,571
Materials and supplies	322,425	295,033	27,392	220,610
Capital outlay	33,000	32,938	62	51,958
	4,285,577	4,286,219	(642)	3,941,613

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2022
(with comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
Public Safety (continued)				
Detention Center				
Personal services	$ 1,687,945	$ 1,738,321	$ (50,376)	$ 1,833,460
Contract services	558,895	529,291	29,604	502,969
Materials and supplies	187,300	166,656	20,644	172,054
	2,434,140	2,434,268	(128)	2,508,483
Emergency Medical Services				
Payments to other agencies	874,508	874,508	0	800,000
Total Public Safety	10,149,572	10,150,474	(902)	9,525,182
Public Works				
Road Department				
Personal services	1,115,760	1,154,823	(39,063)	1,097,487
Contract services	159,270	115,419	43,851	140,139
Materials and supplies	440,960	445,901	(4,941)	416,369
Total Public Works	1,715,990	1,716,143	(153)	1,653,995
Health and Welfare				
Senior Services				
Personal services	231,442	297,541	(66,099)	285,012
Contract services	29,350	23,883	5,467	14,495
Materials and supplies	166,852	106,220	60,632	91,978
Capital outlay	0	0	0	12,333
	427,644	427,644	0	403,818
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	587,144	587,144	0	563,318
Culture & Recreation				
Libraries				
Personal services	251,394	251,265	129	244,392
Contract services	1,800	1,941	(141)	1,806
Materials and supplies	1,000	988	12	645
Payments to other agencies	86,196	86,196	0	83,902
	340,390	340,390	0	330,745
Park & Recreation				
Personal services	499,195	460,919	38,276	353,709
Contract services	244,700	290,455	(45,755)	236,742
Materials and supplies	155,015	147,537	7,478	135,581
	898,910	898,911	(1)	726,032
Total Culture & Recreation	1,239,300	1,239,301	(1)	1,056,777

WHITE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2022
(with comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
Housing & Development				
Extension Service				
Contract services	$ 52,354	$ 51,851	$ 503	$ 39,743
Materials and supplies	3,722	4,225	(503)	4,683
	56,076	56,076	0	44,426
Forestry				
Payments to other agencies	9,540	9,540	0	9,540
Economic Development				
Personal services	110,841	125,274	(14,433)	113,080
Contract services	7,135	2,577	4,558	2,972
Materials and supplies	2,775	2,011	764	1,379
Payments to other agencies	15,000	5,889	9,111	24,383
	135,751	135,751	0	141,814
Building Inspection				
Personal services	244,570	240,653	3,917	156,244
Contract services	10,900	13,569	(2,669)	7,732
Materials and supplies	5,275	6,522	(1,247)	6,428
	260,745	260,744	1	170,404
Planning				
Personal services	147,041	143,651	3,390	128,613
Contract services	7,770	8,555	(785)	10,172
Materials and supplies	3,050	5,655	(2,605)	6,911
	157,861	157,861	0	145,696
Code Enforcement				
Personal services	0	0	0	304
Contract services	5,327	4,867	460	2,663
Materials and supplies	4,130	4,591	(461)	3,226
	9,457	9,458	(1)	6,193
GIS				
Personal services	78,599	91,721	(13,122)	86,667
Contract services	22,050	13,234	8,816	18,408
Materials and supplies	8,200	3,893	4,307	1,881
	108,849	108,848	1	106,956
Total Housing & Development	738,279	738,278	1	625,029
Total Expenditures	$ 20,561,835	$ 20,568,193	$ (6,358)	$ 18,692,794

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

WHITE COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and cash equivalents	$ 129,485	$ 119,605
Intergovernmental receivable	0	965
Total assets	$ 129,485	$ 120,570
LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for public safety	$ 129,485	$ 120,570
Total liabilities and fund balances	$ 129,485	$ 120,570

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 26,900	$ 36,632	$ 9,732	$ 31,363
Total revenues	26,900	36,632	9,732	31,363
EXPENDITURES				
Current				
Public Safety				
Contract services	1,800	0	1,800	0
Materials and supplies	26,000	27,717	(1,717)	7,907
Total expenditures	27,800	27,717	83	7,907
Excess (deficiency) of revenues over (under) expenditures	(900)	8,915	9,815	23,456
Fund balances, July 1	900	120,570	119,670	97,114
Fund balances, June 30	$ 0	$ 129,485	$ 129,485	$ 120,570

WHITE COUNTY, GEORGIA
INMATE WELFARE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and cash equivalents	$ 62,291	$ 52,469
Total assets	$ 62,291	$ 52,469
LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for public safety	$ 62,291	$ 52,469
Total liabilities and fund balances	$ 62,291	$ 52,469

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 7,600	$ 17,382	$ 9,782	$ 18,641
Total revenues	7,600	17,382	9,782	18,641
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	7,600	7,560	40	8,505
Total expenditures	7,600	7,560	40	8,505
Excess (deficiency) of revenues over (under) expenditures	0	9,822	9,822	10,136
Fund balances, July 1	0	52,469	52,469	42,333
Fund balances, June 30	$ 0	$ 62,291	$ 62,291	$ 52,469

WHITE COUNTY, GEORGIA
DRUG EDUCATION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and cash equivalents	$ 23,165	$ 12,265
Intergovernmental receivables	0	188
Total assets	$ 23,165	$ 12,453
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other funds	$ 4,855	$ 4,855
Fund balances		
Restricted for education	18,310	7,598
Total liabilities and fund balances	$ 23,165	$ 12,453

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 20,490	$ 31,118	$ 10,628	$ 23,961
Interest	10	114	104	14
Total revenues	20,500	31,232	10,732	23,975
EXPENDITURES				
Current				
Education				
Drug education	10,500	10,520	(20)	5,472
Drug court	40,000	40,000	0	20,000
Total expenditures	50,500	50,520	(20)	25,472
Excess (deficiency) of revenues over (under) expenditures	(30,000)	(19,288)	10,712	(1,497)
Other financing sources (uses)				
Transfers in (out)				
General Fund	30,000	30,000	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	10,712	10,712	(1,497)
Fund balance, July 1	0	7,598	7,598	9,095
Fund balances, June 30	$ 0	$ 18,310	$ 18,310	$ 7,598

WHITE COUNTY, GEORGIA
DRUG TASK FORCE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and cash equivalents	$ 974,359	$ 1,032,644
Accounts receivable	23,262	0
Intergovernmental receivable	133,871	135,946
Total assets	$ 1,131,492	$ 1,168,590
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 24,432	$ 27,270
Accrued salaries and expenditures	2,306	1,951
Due to other funds	4,586	3,244
Due to others	263,098	420,002
Total liabilities	294,422	452,467
Fund balances		
Restricted for public safety	837,070	716,123
Total liabilities and fund balances	$ 1,131,492	$ 1,168,590

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees & forfeitures	$ 0	$ 273,854	$ 273,854	$ 25,642
Intergovernmental	500,000	484,165	(15,835)	561,164
Interest	0	1,185	1,185	621
Other	0	25,983	25,983	4,300
Total revenues	500,000	785,187	285,187	591,727
EXPENDITURES				
Current				
Public Safety				
Personal services	107,145	107,149	(4)	94,496
Contract services	80,500	57,791	22,709	37,113
Materials and supplies	206,498	231,629	(25,131)	175,450
Capital outlay	70,802	72,285	(1,483)	41,814
Payments to other agencies	193,313	195,386	(2,073)	213,240
Total expenditures	658,258	664,240	(5,982)	562,113
Excess (deficiency) of revenues over (under) expenditures	(158,258)	120,947	279,205	29,614
Other financing sources (uses)				
Transfers in (out)				
General Fund	158,258	0	(158,258)	4,215
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	120,947	120,947	33,829
Fund balance, July 1	0	716,123	716,123	682,294
Fund balances, June 30	$ 0	$ 837,070	$ 837,070	$ 716,123

WHITE COUNTY, GEORGIA
JUVENILE SUPERVISION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and cash equivalents	$ 9,425	$ 8,533
Total assets	$ 9,425	$ 8,533
LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for public safety	$ 9,425	$ 8,533
Total liabilities and fund balances	$ 9,425	$ 8,533

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 25	$ 892	$ 867	$ 60
Total revenues	25	892	867	60
EXPENDITURES				
Current				
Public Safety				
Contract services	25	0	25	0
Total expenditures	25	0	25	0
Excess (deficiency) of revenues over (under) expenditures	0	892	892	60
Fund balance, July 1	0	8,533	8,533	8,473
Fund balances, June 30	$ 0	$ 9,425	$ 9,425	$ 8,533

WHITE COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and cash equivalents	$ 2,808,925	$ 1,797,364
Taxes receivable	182,437	187,487
Due from other funds	5,680	5,680
Total assets	$ 2,997,042	$ 1,990,531
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 183,404	$ 166,573
Fund balances		
Restricted for housing and development	893,461	519,022
Assigned to housing and development	1,920,177	1,304,936
Total fund balances	2,813,638	1,823,958
Total liabilities and fund balances	$ 2,997,042	$ 1,990,531

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes	$ 1,851,450	$ 2,120,196	$ 268,746	$ 1,768,036
Fines, fees, and forfeitures	500	801	301	809
Interest	10,000	0	(10,000)	0
Total revenues	1,861,950	2,120,997	259,047	1,768,845
EXPENDITURES				
Current				
Culture and Recreation				
Materials and supplies	0	0	0	2,865
Capital outlay	3,900	3,900	0	11,648
Housing and Development				
Payments to other agencies	1,155,232	1,172,417	(17,185)	983,217
Total expenditures	1,159,132	1,176,317	(17,185)	997,730
Excess (deficiency) of revenues over (under) expenditures	702,818	944,680	241,862	771,115
Other financing sources (uses)				
Transfers in (out)				
General Fund	(702,818)	0	702,818	0
American Rescue Plan Fund	0	45,000	45,000	0
Total other financing sources (uses)	(702,818)	45,000	747,818	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	989,680	989,680	771,115
Fund balances, July 1	0	1,823,958	1,823,958	1,052,843
Fund balances, June 30	$ 0	$ 2,813,638	$ 2,813,638	$ 1,823,958

WHITE COUNTY, GEORGIA
ENOTAH JUDICIAL CIRCUIT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and cash equivalents	$ 73,760	$ 52,298
Intergovernmental receivable	5,313	0
Due from other funds	42,350	44,374
Total assets	$ 121,423	$ 96,672
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 53,087	$ 49,379
Accrued salaries and expenditures	2,902	1,125
Total liabilities	55,989	50,504
Fund balances		
Restricted for judicial	65,434	46,168
Total liabilities and fund balances	$ 121,423	$ 96,672

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 587,618	$ 609,018	$ 21,400	$ 542,369
Interest	425	24	(401)	32
Other	100	0	(100)	0
Total revenues	588,143	609,042	20,899	542,401
EXPENDITURES				
Current				
Judicial				
Personal service	686,288	696,346	(10,058)	685,678
Contract services	75,930	75,698	232	62,375
Materials and supplies	26,300	27,507	(1,207)	19,134
Total expenditures	788,518	799,551	(11,033)	767,187
Excess (deficiency) of revenues over (under) expenditures	(200,375)	(190,509)	9,866	(224,786)
Other financing sources (uses)				
Transfers in (out)				
General Fund	200,375	209,775	9,400	191,263
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	19,266	19,266	(33,523)
Fund balance, July 1	0	46,168	46,168	79,691
Fund balances, June 30	$ 0	$ 65,434	$ 65,434	$ 46,168

WHITE COUNTY, GEORGIA
EMERGENCY 911 SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

	2022	2021
ASSETS		
Accounts receivable	$ 104,966	$ 93,005
Total assets	$ 104,966	$ 93,005
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 24,758	$ 1,394
Accrued salaries and expenditures	21,887	21,314
Total liabilities	46,645	22,708
Fund balances		
Assigned to public safety	58,321	70,297
Total liabilities and fund balances	$ 104,966	$ 93,005

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 608,759	$ 562,852	$ (45,907)	$ 554,467
Interest	100	0	(100)	0
Other	1,200	1,210	10	786
Total revenues	610,059	564,062	(45,997)	555,253
EXPENDITURES				
Current				
Public Safety				
Personal services	995,726	1,009,871	(14,145)	932,926
Contract services	92,640	77,026	15,614	90,306
Materials and supplies	92,810	192,280	(99,470)	191,442
Capital outlay	113,530	932	112,598	0
Total expenditures	1,294,706	1,280,109	14,597	1,214,674
Excess (deficiency) of revenues over (under) expenditures	(684,647)	(716,047)	(31,400)	(659,421)
Other financing sources (uses)				
Transfers in (out)				
General Fund	684,647	704,071	19,424	665,309
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(11,976)	(11,976)	5,888
Fund balance, July 1	0	70,297	70,297	64,409
Fund balances, June 30	$ 0	$ 58,321	$ 58,321	$ 70,297

WHITE COUNTY, GEORGIA
CONFISCATED ASSETS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and cash equivalents	$ 72,838	$ 68,735
Total assets	$ 72,838	$ 68,735
LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for public safety	$ 72,838	$ 68,735
Total liabilities and fund balances	$ 72,838	$ 68,735

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 8,800	$ 13,942	$ 5,142	$ 22,058
Total revenues	8,800	13,942	5,142	22,058
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	9,800	9,839	(39)	5,372
Capital outlay	0	0	0	14,245
Total expenditures	9,800	9,839	(39)	19,617
Excess (deficiency) of revenues over (under) expenditures	(1,000)	4,103	5,103	2,441
Fund balance, July 1	1,000	68,735	(67,735)	66,294
Fund balances, June 30	$ 0	$ 72,838	$ 72,838	$ 68,735

WHITE COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

ASSETS	**2022**	**2021**
Cash and cash equivalents	$ 45,198	$ 47,846
Total assets	$ 45,198	$ 47,846
LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for judicial	$ 45,198	$ 47,846
Total liabilities and fund balances	$ 45,198	$ 47,846

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
REVENUES	**Final Budget**	**Actual**	**Variance**	**Actual**
Fines and forfeitures	$ 17,000	$ 16,456	$ (544)	$ 17,027
Interest	45	64	19	50
Total revenues	17,045	16,520	(525)	17,077
EXPENDITURES				
Current				
Judicial				
Materials and supplies	19,400	19,168	232	19,666
Total expenditures	19,400	19,168	232	19,666
Excess (deficiency) of revenues over (under) expenditures	(2,355)	(2,648)	(293)	(2,589)
Fund balance, July 1	2,355	47,846	45,491	50,435
Fund balances, June 30	$ 0	$ 45,198	$ 45,198	$ 47,846

WHITE COUNTY, GEORGIA
GRANTS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and cash equivalents	$ 0	$ 220
Intergovernmental receivable	30,892	0
Total assets	$ 30,892	$ 220
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 13,674	$ 220
Due to other funds	17,218	0
Total liabilities and fund balances	$ 30,892	$ 220

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, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 168,185	$ 461,098	$ 292,913	$ 126,055
Total revenues	168,185	461,098	292,913	126,055
EXPENDITURES				
Current				
General Government				
Materials and supplies	6,166	6,166	0	67,520
Judicial				
Materials and supplies	0	0	0	1,120
Public Safety				
Personal services	135,644	135,649	(5)	183,182
Materials and supplies	23,375	26,573	(3,198)	75,838
Public Works				
Personal services	0	0	0	16,679
Materials and supplies	13,000	13,000	0	97,647
Health and Welfare				
Materials and supplies	0	0	0	2,711
Culture and Recreation				
Materials and supplies	0	0	0	1,396
Housing and Development				
Materials and supplies	0	0	0	1,170
Total expenditures	178,185	181,388	(3,203)	447,263
Excess (deficiency) of revenues over (under) expenditures	(10,000)	279,710	289,710	(321,208)
Other financing sources (uses)				
Transfers in (out)				
General Fund	10,000	(234,710)	(244,710)	315,725
Hotel/Motel Tax Fund	0	(45,000)	(45,000)	0
Total other financing sources (uses)	10,000	(279,710)	(289,710)	315,725
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	0	0	(5,483)
Fund balance, July 1	0	0	0	5,483
Fund balances, June 30	$ 0	$ 0	$ 0	$ 0

WHITE COUNTY, GEORGIA
AMERICAN RESCUE PLAN SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and cash equivalents	$ 0	$ 2,991,108
Total assets	$ 0	$ 2,991,108
LIABILITIES AND FUND BALANCES		
Liabilities		
Unearned revenue	$ 0	$ 2,991,075
Fund balances		
Restricted for grant specifications	0	33
Total liabilities and fund balances	$ 0	$ 2,991,108

WHITE COUNTY, GEORGIA
AMERICAN RESCUE PLAN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2022
(With comparative actual amounts for the fiscal year ended June 30, 2021)

	2022			2021
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 0	$ 6,109,177	$ 6,109,177	$ 0
Interest	0	549	549	33
Total revenues	0	6,109,726	6,109,726	33
EXPENDITURES	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	0	6,109,726	6,109,726	33
Other financing sources (uses)				
Transfers in (out)				
General Fund	0	(6,109,759)	(6,109,759)	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(33)	(33)	33
Fund balance, July 1	0	33	33	0
Fund balances, June 30	$ 0	$ 0	$ 0	$ 33

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CAPITAL PROJECTS FUNDS

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

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

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

2020 Special Purpose Local Option Sales Tax Fund – This fund is used to account for long-term projects financed by the passage of the 2020 special purpose local option sales tax.

WHITE COUNTY, GEORGIA
2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and cash equivalents	$ 535	$ 25,864
Total assets	$ 535	$ 25,864
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 0	$ 10,000
Fund balances		
Restricted for capital outlay	535	15,864
Total liabilities and fund balances	$ 535	$ 25,864

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, 2022 and 2021

	2022	2021
Interest	$ 25	$ 43
Total revenues	25	43
EXPENDITURES		
Capital Outlay		
General Government		
County-Wide	14,929	0
Commissioners' Office	425	0
Culture and Recreation		
Park & Recreation	0	3,250
Total expenditures	15,354	3,250
Excess (deficiency) of revenues over (under) expenditures	(15,329)	(3,207)
Fund balances, July 1	15,864	19,071
Fund balances, June 30	$ 535	$ 15,864

WHITE COUNTY, GEORGIA
2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and cash equivalents	$ 537,766	$ 2,870,527
Total assets	$ 537,766	$ 2,870,527
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 0	$ 20,779
Due to other funds	80	80
Total liabilities	80	20,859
Fund balances		
Restricted for capital outlay	537,686	2,849,668
Total liabilities and fund balances	$ 537,766	$ 2,870,527

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, 2022 and 2021

REVENUES	**2022**	**2021**
Taxes	$ 0	$ 2,379,133
Intergovernmental	189,000	404,606
Interest	1	41
Total revenues	189,001	2,783,780
EXPENDITURES		
Capital Outlay		
General Government		
County-Wide	16,103	155,938
Building Maintenance	0	55,577
Elections	0	12,924
Commissioners' Office	1,279,085	16,698
Network	0	38,885
Tax Assessor	0	28,991
Public Safety		
Fire	36,163	148,838
Sheriff	0	85,302
Public Works		
Roads and Bridges	1,169,632	2,250,261
Culture and Recreation		
Park & Recreation	0	31,766
Intergovernmental	0	610,816
Debt Service		
Principal	0	970,330
Interest	0	107,440
Total expenditures	2,500,983	4,513,766
Excess (deficiency) of revenues over (under) expenditures	(2,311,982)	(1,729,986)
Fund balances, July 1	2,849,668	4,579,654
Fund balances, June 30	$ 537,686	$ 2,849,668

WHITE COUNTY, GEORGIA
2020 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and cash equivalents	$ 4,382,538	$ 2,254,000
Taxes receivable	822,211	755,786
Total assets	$ 5,204,749	$ 3,009,786
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 996,368	$ 24,570
Retainages payable	46,597	0
Intergovernmental payables	325,596	299,291
Total liabilities	1,368,561	323,861
Fund balances		
Restricted for capital outlay	3,836,188	2,685,925
Total liabilities and fund balances	$ 5,204,749	$ 3,009,786

WHITE COUNTY, GEORGIA
2020 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, 2022 and 2021

REVENUES	**2022**	**2021**
Taxes	$ 7,202,572	$ 4,336,808
Intergovernmental	446,267	111,000
Interest	234	25
Total revenues	7,649,073	4,447,833
EXPENDITURES		
Capital Outlay		
General Government		
County-Wide	29,422	0
Commissioners' Office	56,126	20,287
Network	75,330	0
Tax Commissioner	74,978	12,382
Judicial		
Probate Court	40,652	0
Public Safety		
Emergency Management Agency	43,050	0
Fire	95,363	0
Sheriff	567,622	258,418
Public Works		
Roads and Bridges	2,271,553	92,969
Culture and Recreation		
Park and Recreation	88,645	0
Housing and Development		
Economic Development	14,250	0
Intergovernmental	2,852,220	1,717,376
Debt Service		
Principal	781,536	1,704
Interest	100,766	105
Total expenditures	7,091,513	2,103,241
Excess (deficiency) of revenues over (under) expenditures	557,560	2,344,592
Other financing sources (uses)		
Sale of capital assets	319,116	0
Issuance of capital leases	273,587	341,333
Total other financing sources (uses)	592,703	341,333
Excess (deficiency of revenues and other financing sources over (under) expenditures and other financing uses	1,150,263	2,685,925
Fund balances, July 1	2,685,925	0
Fund balances, June 30	$ 3,836,188	$ 2,685,925

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ENTERPRISE FUNDS

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

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

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

WHITE COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
June 30, 2022 and 2021

	2022	2021
ASSETS		
Current assets		
Cash and cash equivalents	$ 639,888	$ 617,230
Certificates of deposit	34,730	34,704
Accounts receivable	17,610	9,489
Total current assets	692,228	661,423
Capital assets		
Land	84,361	84,361
Buildings	710,404	710,404
Equipment	48,517	48,517
Accumulated depreciation	(380,837)	(361,709)
Total capital assets (net of accumulated depreciation)	462,445	481,573
Total assets	1,154,673	1,142,996
LIABILITIES		
Current liabilities		
Accounts payable	15,799	18,762
Accrued salaries and expenses	1,297	1,123
Post-closure care	17,005	17,005
Total current liabilities	34,101	36,890
Noncurrent liabilities		
Post-closure care	417,718	434,723
Total liabilities	451,819	471,613
NET POSITION		
Investment in capital assets	462,445	481,573
Unrestricted	240,409	189,810
Total net position	$ 702,854	$ 671,383

WHITE COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the fiscal years ended June 30, 2022 and 2021

	2022	2021
OPERATING REVENUES		
Charges for sales and services		
Sanitation fees	$ 175,153	$ 141,459
Total operating revenues	175,153	141,459
OPERATING EXPENSES		
Costs of sales and services	83,358	67,899
Personal services	41,222	34,327
Depreciation	19,128	19,128
Total operating expenses	143,708	121,354
Operating income (loss)	31,445	20,105
Non-operating revenues (expenses)		
Interest revenue	26	1,033
Change in net position	31,471	21,138
Net position, July 1	671,383	650,245
Net position, June 30	$ 702,854	$ 671,383

WHITE COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2022 and 2021

	2022	2021
Cash flows from operating activities:		
Receipts from customers	$ 167,032	$ 138,544
Payments to suppliers	(103,326)	(78,204)
Payments to employees	(41,048)	(34,007)
Net cash provided (used) by operating activities	22,658	26,333
Cash flows from investing activities:		
Interest received	26	1,033
Proceeds from investment maturities	34,704	209,931
Purchases of investments	(34,730)	(34,704)
Net cash provided (used) by investing activities	0	176,260
Net increase (decrease) in cash and cash equivalents	22,658	202,593
Cash and cash equivalents, July 1	617,230	414,637
Cash and cash equivalents, June 30	$ 639,888	$ 617,230
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ 31,445	$ 20,105
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	19,128	19,128
(Increase) decrease in accounts receivable	(8,121)	(2,915)
Increase (decrease) in accounts payable	(2,963)	6,700
Increase (decrease) in accrued salaries and expenses	174	320
Increase (decrease) in post-closure care liability	(17,005)	(17,005)
Total adjustments	(8,787)	6,228
Net cash provided (used) by operating activities	$ 22,658	$ 26,333

WHITE COUNTY, GEORGIA
DEVELOPMENT AUTHORITY
COMPARATIVE STATEMENTS OF NET POSITION
June 30, 2022 and 2021

	2022	2021
ASSETS		
Current assets		
Cash and cash equivalents	$ 78,960	$ 80,411
Total assets	78,960	80,411
LIABILITIES		
Current liabilities		
Accounts payable	11,085	0
NET POSITION		
Unrestricted	67,875	80,411
Total net position	$ 67,875	$ 80,411

WHITE COUNTY, GEORGIA
DEVELOPMENT AUTHORITY
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the fiscal years ended June 30, 2022 and 2021

	2022	2021
OPERATING REVENUES		
Charges for services	$ 18,750	$ 0
Total operating revenues	18,750	0
OPERATING EXPENSES		
Costs of sales and services	46,304	2,543
Total operating expenses	46,304	2,543
Operating income (loss)	(27,554)	(2,543)
Non-operating revenues (expenses)		
Intergovernmental revenue	0	22,000
Interest revenue	18	14
Total non-operating revenues (expenses)	18	22,014
Net income (loss) before transfers	(27,536)	19,471
Transfers in (out)		
General Fund	15,000	0
Change in net position	(12,536)	19,471
Net position, July 1	80,411	60,940
Net position, June 30	$ 67,875	$ 80,411

WHITE COUNTY, GEORGIA
DEVELOPMENT AUTHORITY
COMPARATIVE STATEMENTS OF CASH FLOWS
For the fiscal years ended June 30, 2022 and 2021

	2022	2021
Cash flows from operating activities:		
Receipts from customers	$ 18,750	$ 0
Payments to suppliers	(35,219)	(2,543)
Net cash provided (used) by operating activities	(16,469)	(2,543)
Cash flows from non-capital financing activities:		
Receipts from other governments	0	22,000
Receipts from other funds	15,000	0
Net cash provided (used) by non-capital financing activities	15,000	22,000
Cash flows from investing activities:		
Interest received	18	14
Net increase (decrease) in cash and cash equivalents	(1,451)	19,471
Cash and cash equivalents, July 1	80,411	60,940
Cash and cash equivalents, June 30	$ 78,960	$ 80,411
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ (27,554)	$ (2,543)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Increase (decrease) in accounts payable	11,085	0
Net cash provided (used) by operating activities	$ (16,469)	$ (2,543)

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CUSTODIAL FUNDS

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

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

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

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

WHITE COUNTY, GEORGIA
CUSTODIAL FUNDS
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2022

	Tax Commissioner	Magistrate Court	Probate Court	Clerk of Superior Court	Sheriff Department	Total Custodial Funds
ASSETS						
Cash and cash equivalents	$ 503,065	$ 5,272	$ 7,432	$ 239,609	$ 45,773	$ 801,151
Taxes receivable	37,878	0	0	0	0	37,878
Total assets	540,943	5,272	7,432	239,609	45,773	839,029
LIABILITIES						
Due to others	540,943	5,272	4,400	118,798	37,506	706,919
NET POSITION						
Restricted for individuals, organizations, and other governments	$ 0	$ 0	$ 3,032	$ 120,811	$ 8,267	$ 132,110

WHITE COUNTY, GEORGIA
CUSTODIAL FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the fiscal year ended June 30, 2022

	Tax Commissioner	Magistrate Court	Probate Court	Clerk of Superior Court	Sheriff Department	Total Custodial Funds
ADDITIONS						
Taxes collected for other agencies	$ 22,614,132	$ 0	$ 0	$ 0	$ 0	$ 22,614,132
Court fees collected for other agencies	0	50,348	182,752	909,318	0	1,142,418
Court individual cases	0	0	14,603	347,559	0	362,162
Sheriff fees collected	0	0	0	0	17,814	17,814
Sheriff inmate account deposits	0	0	0	0	239,233	239,233
Total additions	22,614,132	50,348	197,355	1,256,877	257,047	24,375,759
DEDUCTIONS						
Taxes distributed to other agencies	22,614,132	0	0	0	0	22,614,132
Court fees distributed to other agencies	0	50,348	186,340	909,318	0	1,146,006
Payments to others	0	0	12,923	449,911	0	462,834
Sheriff fees distributed to other agencies	0	0	0	0	17,814	17,814
Payments from inmates to others	0	0	0	0	235,010	235,010
Total deductions	22,614,132	50,348	199,263	1,359,229	252,824	24,475,796
Change in net position	0	0	(1,908)	(102,352)	4,223	(100,037)
Net position, July 1	0	0	4,940	223,163	4,044	232,147
Net position, June 30	$ 0	$ 0	$ 3,032	$ 120,811	$ 8,267	$ 132,110

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Part III

Statistical Section

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

This part of White County's annual comprehensive 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			
	2013	**2014**	**2015**	**2016**
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	$ 35,615	$ 36,503	$ 35,650	$ 35,661
Restricted	1,203	791	3,030	2,708
Unrestricted	3,454	3,334	1,185	2,312
Total governmental activities net position	$ 40,272	$ 40,628	$ 39,865	$ 40,681
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	$ 613	$ 596	$ 571	$ 553
Unrestricted	(73)	(62)	(44)	(23)
Total business-type activities net position	$ 540	$ 534	$ 527	$ 530
PRIMARY GOVERNMENT				
Net investment in capital assets	$ 36,228	$ 37,099	$ 36,221	$ 36,214
Restricted	1,203	791	3,030	2,708
Unrestricted	3,381	3,272	1,141	2,289
Total primary government net position	$ 40,812	$ 41,162	$ 40,392	$ 41,211

Fiscal Year						
2017	**2018**	**2019**	**2020**	**2021**	**2022**
$ 32,954	$ 38,393	$ 39,779	$ 41,260	$ 41,022	$ 43,057
4,335	4,977	5,536	5,970	7,269	6,643
4,907	5,432	5,382	6,273	9,488	18,585
$ 42,196	$ 48,802	$ 50,697	$ 53,503	$ 57,779	$ 68,285
$ 528	$ 511	$ 520	$ 501	$ 482	$ 462
26	74	112	210	270	309
$ 554	$ 585	$ 632	$ 711	$ 752	$ 771
$ 33,482	$ 38,904	$ 40,299	$ 41,761	$ 41,504	$ 43,519
4,335	4,977	5,536	5,970	7,269	6,643
4,933	5,506	5,494	6,483	9,758	18,894
$ 42,750	$ 49,387	$ 51,329	$ 54,214	$ 58,531	$ 69,056

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

	Fiscal Year			
Expenses	**2013**	**2014**	**2015**	**2016**
Governmental activities:				
General Government	$ 2,629	$ 2,707	$ 3,043	$ 3,037
Judicial	1,830	2,055	1,972	2,025
Public Safety	8,120	8,934	9,459	9,472
Public Works	3,354	3,181	3,330	3,225
Health and Welfare	471	534	524	543
Culture and Recreation	1,060	1,013	1,031	1,005
Housing and Development	965	978	979	986
Education	55	58	62	58
Interest on long-term debt	203	185	163	138
Total governmental activities expenses	18,687	19,645	20,563	20,489
Business-type activities:				
Solid Waste	63	61	73	73
Industrial Building	200	182	162	137
Development Authority	15	7	6	4
Total business-type activities expenses	278	250	241	214
Total primary government expenses	$ 18,965	$ 19,895	$ 20,804	$ 20,703
Program revenues				
Governmental activities:				
Charges for services:				
General Government	$ 486	$ 472	$ 470	$ 481
Judicial	205	172	163	170
Public Safety	1,262	1,275	1,403	1,608
Public Works	1	0	0	0
Culture and Recreation	0	0	0	0
Housing and Development	77	104	138	118
Education	28	40	53	61
Operating grants and contributions	1,325	1,132	1,404	1,186
Capital grants and contributions	720	827	396	442
Total governmental activities program revenues	4,104	4,022	4,027	4,066
Business-type activities:				
Charges for services:				
Solid Waste	47	52	67	73
Development Authority	0	0	0	0
Operating grants and contributions	11	3	0	0
Total business-type activities program revenues	58	55	67	73
Total primary government program revenues	$ 4,162	$ 4,077	$ 4,094	$ 4,139

Fiscal Year					
2017	2018	2019	2020	2021	2022
$ 3,143	$ 3,381	$ 3,765	$ 3,872	$ 4,106	$ 4,904
2,084	2,276	2,389	2,297	2,399	2,527
9,836	10,578	11,247	11,523	12,433	13,273
3,356	3,609	3,995	4,043	6,967	6,150
505	533	560	562	588	626
1,213	977	1,066	1,161	1,195	1,356
1,017	1,118	1,219	1,219	1,622	1,920
61	61	61	49	25	51
144	160	142	121	100	94
21,359	22,693	24,444	24,847	29,435	30,901
91	85	106	108	121	144
65	0	0	0	0	0
4	3	3	1	3	46
160	88	109	109	124	190
$ 21,519	$ 22,781	$ 24,553	$ 24,956	$ 29,559	$ 31,091
$ 523	$ 565	$ 561	$ 668	$ 734	$ 737
380	430	499	416	427	419
1,284	1,254	1,267	1,074	1,006	1,439
0	0	0	0	0	0
197	181	189	144	158	247
124	131	129	191	184	227
50	39	38	32	24	31
1,140	1,446	1,363	1,304	2,935	7,904
471	5,623	593	512	729	691
4,169	9,669	4,639	4,341	6,197	11,695
102	117	137	128	142	175
0	0	0	31	0	19
0	0	8	22	22	0
102	117	145	181	164	194
$ 4,271	$ 9,786	$ 4,784	$ 4,522	$ 6,361	$ 11,889

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

	Fiscal Year			
	2013	**2014**	**2015**	**2016**
Net (expense)/revenue				
Governmental activities	$ (14,583)	$ (15,623)	$ (16,536)	$ (16,423)
Business-type activities	(220)	(195)	(174)	(141)
Total primary government net expense	(14,803)	(15,818)	(16,710)	(16,564)
General revenues and other changes in net position				
Governmental activities:				
Property taxes	$ 8,439	$ 8,308	$ 8,322	$ 8,699
Sales taxes	5,420	5,410	5,711	6,029
Insurance premium taxes	1,038	1,079	1,136	1,216
Hotel/Motel taxes	669	628	678	759
Other taxes	449	382	430	450
Investment earnings	82	65	47	34
Miscellaneous	72	84	96	42
Gain on sale of capital assets	1	23	1	10
Transfers	0	0	0	0
Special items	0	0	(648)	0
Total governmental activities	16,170	15,979	15,773	17,239
Business-type activities:				
Investment earnings	207	189	168	143
Transfers	0	0	0	0
Total business-type activites	207	189	168	143
Total primary government	16,377	16,168	15,941	17,382
Change in net position				
Governmental activities	1,587	356	(763)	816
Business-type activities	(13)	(6)	(6)	2
Total primary government	$ 1,574	$ 350	$ (769)	$ 818

Fiscal Year					
2017	2018	2019	2020	2021	2022
$ (17,190)	$ (13,024)	$ (19,805)	$ (20,506)	$ (23,238)	$ (19,206)
(58)	29	36	72	40	4
(17,248)	(12,995)	(19,769)	(20,434)	(23,198)	(19,202)
$ 9,460	$ 9,781	$ 10,996	$ 11,752	$ 12,309	$ 13,151
6,457	6,931	7,466	8,094	10,735	11,524
1,294	1,386	1,495	1,603	1,704	1,770
825	897	998	998	1,768	2,120
489	490	499	631	868	863
11	14	85	69	16	23
118	86	151	156	74	149
50	46	14	8	41	127
0	0	(4)	0	0	(15)
0	0	0	0	0	0
18,704	19,631	21,700	23,311	27,515	29,712
83	1	7	8	1	0
0	0	4	0	0	15
83	1	11	8	1	15
18,787	19,632	21,711	23,319	27,516	29,727
1,514	6,607	1,895	2,805	4,277	10,506
25	30	47	80	41	19
$ 1,539	$ 6,637	$ 1,942	$ 2,885	$ 4,318	$ 10,525

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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				
2013	$ 8,439	$ 2,033	$ 3,387	$ 1,038	$ 669	$ 449	$ 16,015
2014	8,308	2,029	3,381	1,079	628	382	15,807
2015	8,322	2,142	3,569	1,136	678	430	16,277
2016	8,699	2,261	3,768	1,216	759	450	17,153
2017	9,460	2,421	4,036	1,294	825	489	18,525
2018	9,781	2,599	4,332	1,386	897	490	19,485
2019	10,996	2,800	4,666	1,495	998	499	21,454
2020	11,752	3,041	5,053	1,603	998	631	23,078
2021	12,309	4,019	6,716	1,704	1,768	868	27,384
2022	13,151	4,322	7,202	1,770	2,120	863	29,428

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		
	2013	**2014**	**2015**
General fund			
Nonspendable	$ 88	$ 24	$ 26
Restricted	90	88	88
Assigned	2,376	2,010	1,375
Unassigned	6,110	4,295	4,012
Total general fund	8,664	6,417	5,501
All other governmental funds:			
Nonspendable	0	6	6
Restricted	1,113	703	2,943
Assigned	162	127	206
Unassigned	(5,165)	(3,592)	(4,366)
Total all other governmental funds	(3,890)	(2,756)	(1,211)
Total governmental funds	$ 4,774	$ 3,661	$ 4,290

Fiscal Year						
2016	2017	2018	2019	2020	2021	2022
$ 25	$ 27	$ 25	$ 124	$ 36	$ 258	$ 296
89	85	83	86	75	131	135
592	1,066	1,187	965	1,193	1,667	414
4,346	4,046	3,872	3,947	4,772	6,753	15,520
5,052	5,224	5,167	5,122	6,076	8,809	16,365
0	0	0	0	0	0	0
2,620	8,262	8,534	5,480	5,895	7,138	6,508
67	193	382	645	862	1,375	1,978
(2,460)	0	0	(237)	0	0	0
227	8,455	8,916	5,888	6,757	8,513	8,486
$ 5,279	$ 13,679	$ 14,083	$ 11,010	$ 12,833	$ 17,322	$ 24,851

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		
	2013	**2014**	**2015**
Revenues			
Taxes	$ 16,006	$ 15,868	$ 16,288
Licenses and permits	100	125	166
Fines, fees and forfeitures	642	654	713
Charges for services	1,314	1,284	1,348
Intergovernmental	1,705	1,929	1,767
Interest	86	68	51
Contributions	23	27	29
Other	74	84	96
Total Revenues	19,950	20,039	20,458
Expenditures			
General government	2,445	2,670	2,840
Judicial	1,810	2,053	1,954
Public safety	8,002	9,797	8,615
Public works	1,363	1,304	1,290
Health and welfare	738	511	486
Culture and recreation	953	1,462	952
Housing and development	964	973	964
Education	55	58	62
Capital outlay	1,757	1,461	1,715
Intergovernmental	885	879	923
Debt service:			
Principal	27	28	28
Interest	3	2	2
Total expenditures	19,002	21,198	19,831
Excess (deficiency) of revenues over (under) expenditures	948	(1,159)	627
Other financing sources (uses)			
Transfers in	2,288	736	6,547
Transfers out	(2,288)	(736)	(6,547)
Issuance of debt	0	0	0
Sale of capital assets	18	46	2
Total other financing sources (uses)	18	46	2
Net change in fund balance	966	(1,113)	629
Fund balances, July 1	3,808	4,774	3,661
Fund balances, June 30	$ 4,774	$ 3,661	$ 4,290
Debt service as a percentage of non-capital expenditures	0.18%	0.17%	0.17%

Fiscal Year						
2016	2017	2018	2019	2020	2021	2022
$ 17,145	$ 18,516	$ 19,509	$ 21,441	$ 23,061	$ 27,409	$ 29,425
153	158	168	176	253	238	283
864	788	888	932	703	585	829
1,421	1,613	1,544	1,576	1,569	1,709	1,988
1,508	1,567	2,501	1,925	70	3,429	8,572
36	15	15	87	1,785	16	24
21	40	18	19	30	23	22
42	118	86	151	156	74	149
21,190	22,815	24,729	26,307	27,627	33,483	41,292
2,821	3,004	3,102	3,504	3,572	3,737	4,496
2,002	2,080	2,249	2,363	2,276	2,387	2,466
8,876	9,235	10,518	10,498	10,807	11,597	12,302
1,593	1,248	1,796	1,562	1,489	1,768	1,729
506	474	502	522	520	566	587
951	1,065	989	998	1,205	1,073	1,243
998	1,014	1,114	1,205	1,211	1,609	1,911
58	61	61	61	49	25	51
1,408	3,203	2,330	6,245	2,113	3,213	5,873
970	1,039	1,115	1,201	1,301	2,328	2,852
29	19	1,103	1,152	1,167	972	781
1	144	90	150	129	108	101
20,213	22,586	24,969	29,461	25,839	29,383	34,392
977	229	(240)	(3,154)	1,788	4,100	6,900
722	685	4,613	713	939	1,177	7,333
(722)	(685)	(4,613)	(718)	(939)	(1,177)	(7,348)
0	7,822	561	0	0	341	370
12	349	83	86	35	48	274
12	8,171	644	81	35	389	629
989	8,400	404	(3,073)	1,823	4,489	7,529
4,290	5,279	13,679	14,083	11,010	12,833	17,322
$ 5,279	$ 13,679	$ 14,083	$ 11,010	$ 12,833	$ 17,322	$ 24,851
0.16%	0.85%	5.60%	5.63%	5.51%	3.88%	3.07%

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

Fiscal Year	Property Taxes	Sales Tax		Ins. Prem Tax	Hotel/ Motel Tax	Other Taxes	Total
		LOST	SPLOST				
2013	$ 8,430	$ 2,033	$ 3,387	$ 1,038	$ 669	$ 449	$ 16,006
2014	8,369	2,029	3,381	1,079	628	382	15,868
2015	8,333	2,142	3,569	1,136	678	430	16,288
2016	8,691	2,261	3,768	1,216	759	450	17,145
2017	9,451	2,421	4,036	1,294	825	489	18,516
2018	9,805	2,599	4,332	1,386	897	490	19,509
2019	10,983	2,800	4,666	1,495	998	499	21,441
2020	11,735	3,041	5,053	1,603	998	631	23,061
2021	12,334	4,019	6,716	1,704	1,768	868	27,409
2022	13,148	4,322	7,202	1,770	2,120	863	29,425

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

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

Fiscal Year Ended June 30	Real Property	Personal Property			Utilities
		Inventory / Business Property	Mobile Homes	Motor Vehicles	
2013	$ 886,172,517	$ 38,119,217	$ 6,544,189	$ 65,922,000	$ 24,311,376
2014	829,645,749	41,174,275	5,785,220	69,322,610	24,608,396
2015	839,202,133	43,433,270	5,879,044	58,665,640	23,177,756
2016	886,131,317	44,164,572	6,217,064	45,627,480	23,096,712
2017	903,594,492	44,903,033	6,131,908	36,157,490	22,722,500
2018	918,551,964	45,471,788	5,849,084	28,372,660	23,490,036
2019	974,277,704	47,790,545	5,920,836	23,926,300	24,182,440
2020	1,003,123,714	52,443,835	6,853,588	21,093,910	26,150,400
2021	1,020,922,106	53,198,493	6,941,592	18,948,140	27,998,720
2022	1,116,477,387	54,227,861	7,352,128	16,501,110	28,647,004

Source: White County Tax Commissioner

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

Timber	Exemption Adjustments	Total Taxable Assessed Value[1]	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
$ 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%
77,563	(164,458,894)	911,716,494	10.75	364,686,598	40%
108,573	(166,633,017)	943,141,003	10.75	377,256,401	40%
98,822	(166,867,482)	961,240,391	10.75	384,496,156	40%
13,444	(196,120,884)	1,027,098,050	10.75	410,839,220	40%

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

Fiscal Year	**2013**	**2014**	**2015**
Tax Year	**2012**	**2013**	**2014**
White County Rates:			
County Operations	9.190	9.190	9.168
Board of Education			
Maintenance and Operations	16.591	17.523	17.482
School Bond	0.339	N/A	N/A
Municipal Rates:			
City of Helen	6.450	6.739	6.686
City of Cleveland	4.011	4.500	4.500
State of Georgia:	0.200	0.150	0.100

Source: Georgia Department of Revenue

2016 2015	2017 2016	2018 2017	2019 2018	2020 2019	2021 2020	2022 2021
9.168	9.998	9.998	10.750	10.750	10.750	10.750
17.482 N/A	17.982 N/A	17.978 N/A	17.481 N/A	17.481 N/A	17.394 N/A	16.060 N/A
6.575 5.000	6.570 5.000	6.564 5.000	6.118 6.000	5.768 6.000	5.934 5.728	5.509 5.918
0.050	N/A	N/A	N/A	N/A	N/A	N/A

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WHITE COUNTY, GEORGIA
PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS PRIOR

	2022			2013		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Freudenberg-NOK	$ 12,233,150	1	1.1910%	$ 11,207,975	1	1.2743%
Habersham EMC	12,173,964	2	1.1853%	7,219,859	2	0.8209%
Georgia Power	8,480,432	3	0.8257%	4,905,140	4	0.5577%
Wal-Mart	5,782,415	4	0.5630%	5,468,753	3	0.6218%
North Georgia Hardwoods	4,942,873	5	0.4812%	2,997,991	7	0.3409%
Georgia Transmission	4,485,940	6	0.4368%	3,231,838	5	0.3674%
Windstream	3,957,232	7	0.3853%	3,012,806	6	0.3425%
Ingles	3,539,185	8	0.3446%	2,804,083	8	0.3188%
Over the Hill Holdings LLC	3,488,520	9	0.3396%			
Original Appalachian Artworks	2,515,740	10	0.2449%			
WhiteHall Manor / Apts.				2,040,102	9	0.2320%
Mtn Lakes / Mamari				1,987,788	10	0.2260%
	$ 61,599,451		**5.9974%**	**$ 44,876,335**		**5.1023%**

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
2013	2012	$ 8,082,905	$ (346,959)	$ 7,735,946
2014	2013	7,682,345	(474,881)	7,207,464
2015	2014	7,640,482	(413,471)	7,227,011
2016	2015	7,873,074	(321,387)	7,551,687
2017	2016	8,634,508	(322,293)	8,312,215
2018	2017	8,700,580	(218,480)	8,482,100
2019	2018	9,800,952	(203,262)	9,597,690
2020	2019	10,138,766	(185,422)	9,953,344
2021	2020	10,333,334	(23,243)	10,310,091
2022	2021	11,041,304	(28,351)	11,012,953

Source: White County Tax Commissioner

Collections Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
Amount	Percentage of Original Levy	Amount	Amount	Percentage of Adjusted Levy
$ 7,586,716	93.86%	$ 149,230	$ 7,735,946	100.00%
7,133,922	92.86%	73,542	7,207,464	100.00%
7,158,621	93.69%	67,216	7,225,837	99.98%
7,500,949	95.27%	48,814	7,549,763	99.97%
8,266,951	95.74%	43,171	8,310,122	99.97%
8,436,811	96.97%	43,249	8,480,060	99.98%
9,541,369	97.35%	55,870	9,597,239	100.00%
9,869,634	97.35%	81,072	9,950,706	99.97%
10,292,397	99.60%	16,894	10,309,291	99.99%
11,007,241	99.69%	N/A	11,007,241	99.95%

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

	Governmental Activities				
Fiscal Year	Notes Payable	Revenue Bonds	Total	Percentage of Personal Income (1)	Per Capita
2013	$ 95,911	$ 0	$ 95,911	0.01%	$ 3.39
2014	68,200	0	68,200	0.01%	2.38
2015	39,592	0	39,592	0.01%	1.37
2016	10,058	0	10,058	0.00%	0.34
2017	216,651	7,690,000	7,906,651	0.90%	268.20
2018	569,596	6,795,000	7,364,596	0.81%	247.35
2019	327,755	5,885,000	6,212,755	0.62%	205.58
2020	80,329	4,965,000	5,045,329	0.47%	162.75
2021	339,629	4,075,000	4,414,629	0.41%	157.65
2022	471,679	3,435,000	3,906,679	0.32%	137.36

	Business-Type Activities	Primary Government		
Fiscal Year	Revenue Bonds	Total	Percentage of Personal Income (1)	Per Capita
2013	$ 6,798,964	$ 6,894,875	0.95%	$ 243.64
2014	5,898,739	5,966,939	0.79%	208.58
2015	4,978,514	5,018,106	0.64%	173.67
2016	4,038,289	4,048,347	0.50%	138.70
2017	0	7,906,651	0.90%	268.20
2018	0	7,364,596	0.81%	247.35
2019	0	6,212,755	0.62%	205.58
2020	0	5,045,329	0.47%	162.75
2021	0	4,414,629	0.41%	157.65
2022	0	3,906,679	0.32%	137.36

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, 2022

Governmental Unit	Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Government
Overlapping:			
City of Helen	$ 6,301,006	100%	$ 6,301,006
City of Cleveland	2,317,605	100%	2,317,605
White County Board of Education	26,706,650	100%	26,706,650
Total overlapping debt	35,325,261		35,325,261
White County Direct Debt	3,906,679	100%	3,906,679
Total direct and overlapping debt	$ 39,231,940		$ 39,231,940

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			
	2013	**2014**	**2015**	**2016**
Taxable assessed value of property	$ 879,533	$ 835,946	$ 833,386	$ 858,756
Add back: exemptions	141,627	134,618	136,994	146,544
Total assessed value	1,021,160	970,564	970,380	1,005,300
Debt limit (10% total assessed value)	102,116	97,056	97,038	100,530
Amount of debt applicable to limit	0	0	0	0
Legal debt margin	$ 102,116	$ 97,056	$ 97,038	$ 100,530
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					
2017	2018	2019	2020	2021	2022
$ 863,624	$ 870,232	$ 943,141	$ 961,240	$ 1,027,098	$ 1,027,098
149,923	151,615	166,633	166,867	196,121	196,121
1,013,547	1,021,847	1,109,774	1,128,107	1,223,219	1,223,219
101,355	102,185	110,977	112,811	122,322	122,322
0	0	0	0	0	0
$ 101,355	$ 102,185	$ 110,977	$ 112,811	$ 122,322	$ 122,322
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
2013		$ 3,387,467	$ 875,000	$ 199,737	$ 1,074,737	$ 3.15
2014		3,381,276	895,000	182,038	1,077,038	3.14
2015		3,569,641	915,000	161,650	1,076,650	3.32
2016		3,767,844	935,000	137,356	1,072,356	3.51
2017	*	4,035,631	0	142,636	142,636	28.29
2018		4,332,136	895,000	77,137	972,137	4.46
2019		4,666,303	910,000	138,793	1,048,793	4.45
2020		5,052,804	920,000	123,227	1,043,227	4.84
2021		6,715,941	890,000	107,531	997,531	6.73
2022		7,202,572	640,000	92,095	732,095	9.84

* 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
2013	28,299	$ 728,898	$ 25,757	7.40%	3,889
2014	28,608	752,625	26,308	7.30%	3,894
2015	28,895	778,458	26,941	4.80%	3,839
2016	29,188	817,619	28,012	4.50%	3,914
2017	29,480	874,239	29,655	4.60%	3,819
2018	29,774	905,668	30,418	2.80%	3,801
2019	30,220	1,005,178	33,262	2.70%	3,857
2020	31,000	1,083,791	34,961	2.90%	3,731
2021	28,003	1,085,269	38,755	2.00%	3,756
2022	28,442 *	1,208,256 ***	38,858	2.50% **	3,834

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

* United States Census Bureau July 1, 2021 numbers
** 2022 Unemployment Rate of 2.50% is as of August 2022
** United States Bureau of Economic Analysis - October 2022

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WHITE COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS PRIOR

	2022			2013		
Taxpayer	**Number of Employees**	**Rank**	**Percentage of Labor Force**	**Number of Employees**	**Rank**	**Percentage of Labor Force**
White County Board of Education	579	1	3.47%	520	2	4.15%
Truett-McConnell College	427	2	2.56%	145	7	1.16%
Freudenberg NOK	400	3	2.40%	672	1	5.36%
White County Government	307	4	1.84%	185	5	1.48%
Wal-Mart	301	5	1.80%	305	3	2.43%
Mountain Education Charter	199	6	1.19%			
Ingles Supermarkets	175	7	1.05%	100	9	0.80%
Black Bear	131	8	0.78%			
Cobb Vantress	128	9	0.77%	90	10	0.72%
Unicoi State Park	110	10	0.66%			
Reliable Rehab (Gateway and Friendship)				165	6	1.32%
State of Georgia				297	4	2.37%
Tribe Transportation				130	8	1.04%
	2,757		16.52%	2,609		20.83%
Total County Labor Force	16,692			12,534		

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

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

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

	Full-time Equivalent Employees as of June 30			
	2013	**2014**	**2015**	**2016**
Function				
General Government	30.26	30.12	33.60	33.05
Public Safety				
Sheriff				
Officers	80.94	80.77	86.35	86.06
Civilians	2.00	4.00	2.00	2.00
Fire Protection				
Firefighters	4.55	9.40	13.89	15.86
Civilians	0.00	2.00	2.00	2.00
Other public safety	22.60	22.85	24.37	21.14
Judicial	12.30	12.60	11.43	11.29
Public Works	17.67	17.35	18.74	18.02
Health and Welfare	4.27	4.67	5.65	4.80
Recreation and culture	4.98	4.93	5.31	5.12
Housing and Development	5.07	5.28	4.53	4.69
Total employees	**184.64**	**193.97**	**207.87**	**204.03**

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					
2017	**2018**	**2019**	**2020**	**2021**	**2022**
34.17	35.01	43.40	40.43	46.48	38.66
86.49	86.61	86.71	84.85	84.26	83.54
1.00	1.00	1.00	4.00	4.00	4.00
16.35	17.03	20.77	26.75	33.88	35.18
0.00	0.00	0.00	0.00	0.00	0.00
23.67	24.03	25.80	27.01	26.47	30.46
12.47	13.79	14.04	14.42	13.76	15.36
18.32	18.84	19.98	20.12	19.88	19.73
5.17	5.38	5.54	5.57	5.62	5.47
15.23	11.91	7.18	12.33	12.99	14.82
4.99	6.50	6.59	6.05	5.44	6.98
217.86	**220.10**	**231.01**	**241.53**	**252.78**	**254.20**

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

	Fiscal Year			
	2013	**2014**	**2015**	**2016**
Function				
Sheriff				
Traffic citations	2,031	1,891	1,195	1,584
Fire				
Number of calls answered	962	1,155	1,137	1,504
Inspections conducted	2	10	10	28
Highways and streets				
Street resurfacing (miles)	10.57	8.06	5.92	5.28
Sanitation				
Refuse collected (tons/day)	59.16	60.06	62.36	65.57
Recyclables collected (tons/year)	14.55	11.64	9.80	7.50

Source: Various County Departments

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

Fiscal Year					
2017	**2018**	**2019**	**2020**	**2021**	**2022**
1,333	1,241	2,040	1,480	714	595
1,755	1,815	1,824	2,050	2,154	2,015
6	14	8	6	8	5
3.43	-	5.00	4.00	8.21	3.91
79.60	86.70	86.22	85.53	97.78	105.30
6.86	7.30	7.45	8.80	10.40	12.60

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

	Fiscal Year									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
Function										
General Government										
Buildings	10	10	12	12	12	12	11	11	11	11
Vehicles	14	16	16	20	20	18	19	19	19	20
Equipment	19	17	17	17	22	40	43	43	47	47
Public Safety										
Sheriff										
Office & Detention Ctr.	1	1	1	1	1	1	1	1	1	1
Vehicles (1)	49	50	70	73	71	61	59	69	66	71
Fire Department										
Fire stations	6	6	6	6	6	6	6	6	6	6
Aerial truck	0	0	0	0	0	0	0	0	0	0
Pumper trucks	7	6	7	7	7	7	7	6	6	6
Vehicles	23	22	20	20	38	24	24	24	25	24
EMA										
Vehicles	3	3	4	4	4	5	5	4	6	6
Animal Shelter										
Buildings	1	2	2	2	2	2	2	2	2	2
Vehicles	2	3	3	4	4	3	3	3	3	3
Other public safety										
Equipment	195	172	265	265	236	216	220	213	215	215
Housing & Development										
Building Inspection / Soil Erosion										
Vehicles	1	1	1	1	1	2	2	3	3	3
Code Enforcement										
Vehicles	0	1	1	1	1	1	1	1	1	1
Planning										
Vehicles	2	3	2	2	2	2	2	3	3	3
Culture & Recreation										
Buildings	7	7	7	7	7	7	9	10	10	10
Vehicles	2	2	2	2	2	2	2	2	2	3
Equipment	19	19	19	18	38	39	39	39	40	40
Parks	2	2	2	2	2	3	3	3	3	3
Public Works										
Buildings	2	2	3	2	2	2	2	2	2	2
Vehicles	28	29	31	32	30	32	34	35	35	35
Heavy equipment	14	14	15	15	13	13	11	11	12	12
Small equipment	56	57	65	65	68	68	65	65	65	65
Solid Waste										
Buildings										
Conven. Ctr.	1	1	1	1	1	1	1	1	1	1
Transfer Station	2	2	1	1	1	1	1	1	1	1
Equipment	3	3	3	3	3	3	3	3	3	3

Source: Various County Departments and Capital Assets Reports

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

Part IV

Other Reporting Section

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SINGLE AUDIT SECTION

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

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RUSHTON

ACCOUNTING & BUSINESS ADVISORS | CERTIFIED PUBLIC ACCOUNTANTS

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, 2022, and the related notes to the financial statements, which collectively comprise White County, Georgia's basic financial statements and have issued our report thereon dated November 4, 2022. 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.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 through 2022-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether White County, Georgia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

White County, Georgia's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on White County, Georgia's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. White County, Georgia's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion the response.

Purpose of This Report

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

Rushton, LLC

Gainesville, Georgia
November 4, 2022

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

Opinion on Each Major Federal Program

We have audited White County, Georgia's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of White County, Georgia's major federal programs for the year ended June 30, 2022. White County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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, 2022.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of White County, Georgia and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of White County, Georgia's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to White County, Georgia's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on White County, Georgia's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about White County, Georgia's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding White County, Georgia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of White County, Georgia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 White County, Georgia's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Rushton, LLC

Gainesville, Georgia
November 4, 2022

WHITE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2022

Federal Grant/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Number	Expenditures
Department of Agriculture			
Forest Service Schools and Roads Cluster			
Schools and Roads - Grants to States	10.665	N/A	$ 32,962
Department of the Interior			
Payments in Lieu of Taxes	15.226	N/A	95,844
Passed through the Georgia Department of Natural Resources:			
Outdoor Recreation Acquisition, Development and Planning	15.916	13-01033	45,000
			140,844
Department of Justice			
Bulletproof Vest Partnership Program	16.607	N/A	3,418
Passed through the Criminal Justice Coordinating Council:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	B20-8-006	235,864
		B21-2-007	248,301
			484,165
Total Department of Justice			487,583
Department of Transportation			
Passed through the Georgia Emergency Communications Authority:			
E-911 Grant Program	20.615	69N37619.000000911GA0	12,419
Department of the Treasury			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	5,982,150
Passed through the Georgia Governor's Office of Planning and Budget:			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	14677	127,027
Total Department of the Treasury			6,109,177

WHITE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2022

Federal Grant/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Number	Expenditures
Department of Health and Human Services			
Aging Cluster			
Passed through T&T Transportation:			
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	93.044	FY2022	$ 10,452
Passed through Legacy Link, Inc.:			
Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045	FY2022	78,515
Total Aging Cluster of Programs			88,967
Passed through T&T Transportation:			
Social Services Block Grant	93.667	FY2022	4,480
Passed through Legacy Link, Inc.:			
COVID-19 Social Services Block Grant	93.667	FY2022	7,486
			11,966
Total Department of Health and Human Services			100,933
Department of Homeland Security			
Passed through the Georgia Emergency Management Agency:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4579-DR-GA	91,206
		FEMA-4600-DR-GA	81,962
			173,168
Hazard Mitigation Grant	97.039	HMGP-4284-0039	15,130
Emergency Management Performance Grants	97.042	OEM21	8,343
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2018-FH-00479	176,181
Total Department of Homeland Security			372,822
Total Federal Awards			$ 7,256,740

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

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of White County, Georgia, under programs for the federal government for the fiscal year ended June 30, 2022. 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.

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?	None reported

B. Federal Awards

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

Identification of major programs:

21.027 COVID-19 Coronavirus State and Local Fiscal Recovery Funds

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

2022-001

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 Director is not trained to perform the daily accounting functions, but that the County has elected as a cost benefit to outsource this expertise to their auditors.

Criteria: Effective internal control requires that the County accept responsibility and understanding of the audited financial report.

Effect: Failure to understand the financial statements may lead to material misstatements.

Cause: County personnel do not have the necessary training in the application of generally accepted accounting principles and the preparation of financial statements.

Recommendation: County personnel should continue to receive training in the identification and application of generally accepted accounting principles and the preparation of the County's financial statements.

Management Response: Management concurs with this finding. Finance staff will continue classes to obtain/renew certifications. Additional educational classes are recommended by the County Manager on GASB Statement No. 34, the preparation of the government-wide financial statements, and the reconciling items for full accrual statements.

2022-002

Condition: Appropriate segregation of duties does not exist among recording, distribution, and reconciliation of cash accounts and other operational functions in the various funds maintained by the County. This is especially prominent in the offices of the Magistrate Court, Probate Court, and Clerk of Superior Court.

Criteria: Segregation of employees' duties is a common practice in an effective internal control structure. Segregation of duties is when specific employee functions related to important accounting areas (such as cash receipting and cash disbursements) are separated among different individuals to significantly reduce the risk that any one individual could intentionally or unintentionally misappropriate assets.

Effect: Failure to maintain adequate segregation of duties exposes the assets of the County to greater risk of misappropriation.

Cause: There are several departments and constitutional offices of the County in which the segregation of duties could be improved.

2. Financial Statement Findings and Responses (continued)

A. Current Year Audit Findings (continued)

2022-002, continued

Recommendation: We recommend that each County office review its policies and procedures to determine where it can adequately segregate duties to alleviate the segregation of duties issues.

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

B. Prior Year Audit Findings Follow-Ups

2021-001

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

Not Corrected

2021-002

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

Corrected

2021-003

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

Corrected

3. Federal Award Findings and Questioned Costs

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

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STATE REPORTING SECTION

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

WHITE COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
For the fiscal year ended June 30, 2022

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
2008 Referendum					
White County					
Roads, Streets and Bridges	$ 6,216,000	$ 5,746,303	$ 5,746,303	$ 0	$ 5,746,303
Public facilities and infrastructure including, but not limited to: Administrative, Cultural, Parks and Recreation, and Public Safety	13,024,000	13,891,702			
Commissioners' Office			165,668	15,354	181,022
Finance			140,068	0	140,068
Public Defender			13,074	0	13,074
Animal Shelter			102,127	0	102,127
Coroner			29,807	0	29,807
Fire			4,740	0	4,740
Sheriff			156,995	0	156,995
Detention Center			11,684,049	0	11,684,049
Convenience Center			17,178	0	17,178
Senior Center			427,832	0	427,832
Public Health			88,298	0	88,298
Park and Recreation			1,046,002	0	1,046,002
City of Cleveland	3,380,000	2,200,654	2,200,654	0	2,200,654
City of Helen	3,380,000	2,200,654	2,200,654	0	2,200,654
Total	$ 26,000,000	$ 24,039,313	$ 24,023,449	$ 15,354	$ 24,038,803

* 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, 2022

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
2014 Referendum					
White County					
Detention Center Installment Sale Agreement Payments	$ 6,799,416	$ 4,135,736	$ 4,135,736	$ 0	$ 4,135,736
Administration Equipment, Facilities, and Vehicles	700,188	905,126	905,126	1,295,188	2,200,314
Historical Facilities Renovations/Additions	99,826	99,826	84,358	0	84,358
Economic Development Authority Equipment, Facilities, and Vehicles	50,616	50,616	18,566	0	18,566
E911 Communication System Infrastructure and Upgrades	260,110	260,696	200,696	0	200,696
Fire-EMS Equipment, Facilities, and Vehicles	25,308	444,699	444,699	36,163	480,862
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	151,065	0	151,065
Roads and Bridges Equipment, Vehicles, Resurfacing, and Improvements	5,500,272	7,528,486	7,528,486	980,632	8,509,118
Parks and Recreation Equipment, Facilities, and Vehicles	25,308	494,226	494,226	0	494,226
Senior Center Facilities and Vehicles	99,826	99,826	20,500	0	20,500
Sheriff's Department Equipment, Facilities, and Vehicles	199,652	1,010,002	1,010,002	0	1,010,002
Solid Waste Facilities	25,308	25,308	0	0	0
City of Cleveland	2,470,000	3,425,643	3,425,643	0	3,425,643
City of Helen	2,470,000	3,425,643	3,425,643	0	3,425,643
Total	$ 19,000,000	$ 22,180,003	$ 21,852,746	$ 2,311,983	$ 24,164,729
Roads and Bridges Equipment, Vehicles, Resurfacing, and Improvements Expenditures Financed by Intergovernmental Revenues				189,000	
Total Expenditures of the 2014 SPLOST Capital Projects Fund				$ 2,500,983	

* 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, 2022

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
2020 Referendum					
White County					
Yonah Preserve Park Installment Sale Agreement Payments	$ 4,800,000	$ 4,800,000	$ 0	$ 732,095	$ 732,095
Courthouse Renovations / Addition	5,000,000	5,000,000	0	0	0
Administration Equipment, Facilities, and Vehicles	1,000,000	1,000,000	32,669	290,758	323,427
E911, Fire-EMS Equipment, Facilities, and Vehicles	1,500,000	1,500,000	0	138,413	138,413
Roads and Bridges Equipment, Vehicles, Resurfacing, and Improvements	3,000,000	4,226,885	94,778	2,333,067	2,427,845
Parks and Recreation Equipment, Facilities, and Vehicles	1,000,000	1,000,000	0	88,645	88,645
Sheriff's Department Equipment, Facilities, and Vehicles	500,000	758,418	258,418	656,315	914,733
City of Cleveland	5,600,000	5,600,000	858,688	1,426,110	2,284,798
City of Helen	5,600,000	5,600,000	858,688	1,426,110	2,284,798
Total	$ 28,000,000	$ 29,485,303	$ 2,103,241	$ 7,091,513	$ 9,194,754

* 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.