WHITE COUNTY, GEORGIA

Annual Comprehensive Financial Report

For the fiscal year ended June 30, 2024

Prepared by: Finance Department

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Part I

Introductory Section

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WHITE COUNTY, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the fiscal year ended June 30, 2024

TABLE OF CONTENTS

Exhibit		PAGE
	INTRODUCTORY SECTION	
	Table of Contents	I1-I3
	Certificate of Achievement for Excellence in Financial Reporting	I4
	Principal Officials	I5
	White County Organizational Chart	I6
	Letter of Transmittal	I7-I12
	FINANCIAL SECTION	
	Independent Auditor's Report	1-3
	Management's Discussion and Analysis	4-14
	Basic Financial Statements:	
	Government-wide Financial Statements:	
A-1	Statement of Net Position	15-16
A-2	Statement of Activities	17
	Fund Financial Statements:	
	Governmental Funds:	
A-3	Balance Sheet	18-19
A-4	Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position	20
A-5	Statement of Revenues, Expenditures and Changes in Fund Balances	21-22
A-6	Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	23
A-7	General Fund - Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual	24-25
A-8	Drug Task Force Special Revenue Fund - Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP) and Actual	26
A-9	Hotel/Motel Tax Special Revenue Fund - Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP) and Actual	27
A-10	Opioid Settlement Special Revenue Fund - Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP) and Actual	28
	Proprietary Funds:	
A-11	Statement of Net Position	29
A-12	Statement of Revenues, Expenses, and Changes in Net Position	30
A-13	Statement of Cash Flows	31
	Fiduciary Funds:	
A-14	Statement of Fiduciary Net Position	32
A-15	Statement of Changes in Fiduciary Net Position	33
A-16	Notes to the Financial Statements	34-66

TABLE OF CONTENTS

Exhibit		PAGE
	FINANCIAL SECTION (continued)	
	Combining and Individual Fund Statements and Schedules:	
B-1	Combining Balance Sheet - Nonmajor Governmental Funds	67-68
B-2	Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	69-70
B-3	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Jail Special Revenue Fund	71
B-4	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Inmate Welfare Special Revenue Fund	72
B-5	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Drug Education Special Revenue Fund	73
B-6	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Juvenile Supervision Special Revenue Fund	74
B-7	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Enotah Judicial Circuit Special Revenue Fund	75
B-8	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Emergency 911 Special Revenue Fund	76
B-9	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Confiscated Assets Special Revenue Fund	77
B-10	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Law Library Special Revenue Fund	78
B-11	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Grants Special Revenue Fund	79
C-1	Statement of Fiduciary Net Position - Custodial Funds	80
C-2	Statement of Changes in Fiduciary Net Position - Custodial Funds	81
	STATISTICAL SECTION	
	Introduction to the Statistical Section	82
	Financial Trends	
D-1	Net Position by Component	83-84
D-2	Changes in Net Position	85-88
D-3	Governmental Activities Tax Revenues by Source	89
D-4	Fund Balances of Governmental Funds	90-91
D-5	Changes in Fund Balances of Governmental Funds	92-93
D-6	General Government Tax Revenues by Source	94
	Revenue Capacity	
D-7	Assessed Value and Estimated Actual Value of Taxable Property	95-96
D-8	Property Tax Rates - Direct and Overlapping Governments	97-98
D-9	Principal Taxpayers	99
D-10	Property Tax Levies and Collections	100-101

TABLE OF CONTENTS

Exhibit		PAGE
	STATISTICAL SECTION (continued)	
	Debt Capacity	
D-11	Ratios of Outstanding Debt by Type	102
D-12	Direct and Overlapping Governmental Activities Debt	103
D-13	Legal Debt Margin Information	104-105
D-14	Pledged-Revenue Coverage	106
	Demographic and Economic Information	
D-15	Demographic and Economic Statistics	107
D-16	Principal Employers	108
	Operating Information	
D-17	Full-time Equivalent County Government Employees by Function	109-110
D-18	Operating Indicators by Function	111-112
D-19	Capital Asset Statistics by Function	113
	OTHER REPORTING SECTION	
	Single Audit Section	
	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*	114-115
	Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	116-118
E-1	Schedule of Expenditure of Federal Awards	119-121
E-2	Notes to the Schedule of Expenditure of Federal Awards	122
E-3	Schedule of Findings and Questioned Costs	123-125
	State Reporting Section	
F-1	Schedule of Projects Financed with Special Purpose Local Option Sales Tax	126-127

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, 2023

Christopher P. Morrill

Executive Director/CEO

BOARD OF COMMISSIONERS

Travis C. Turner, Chairman
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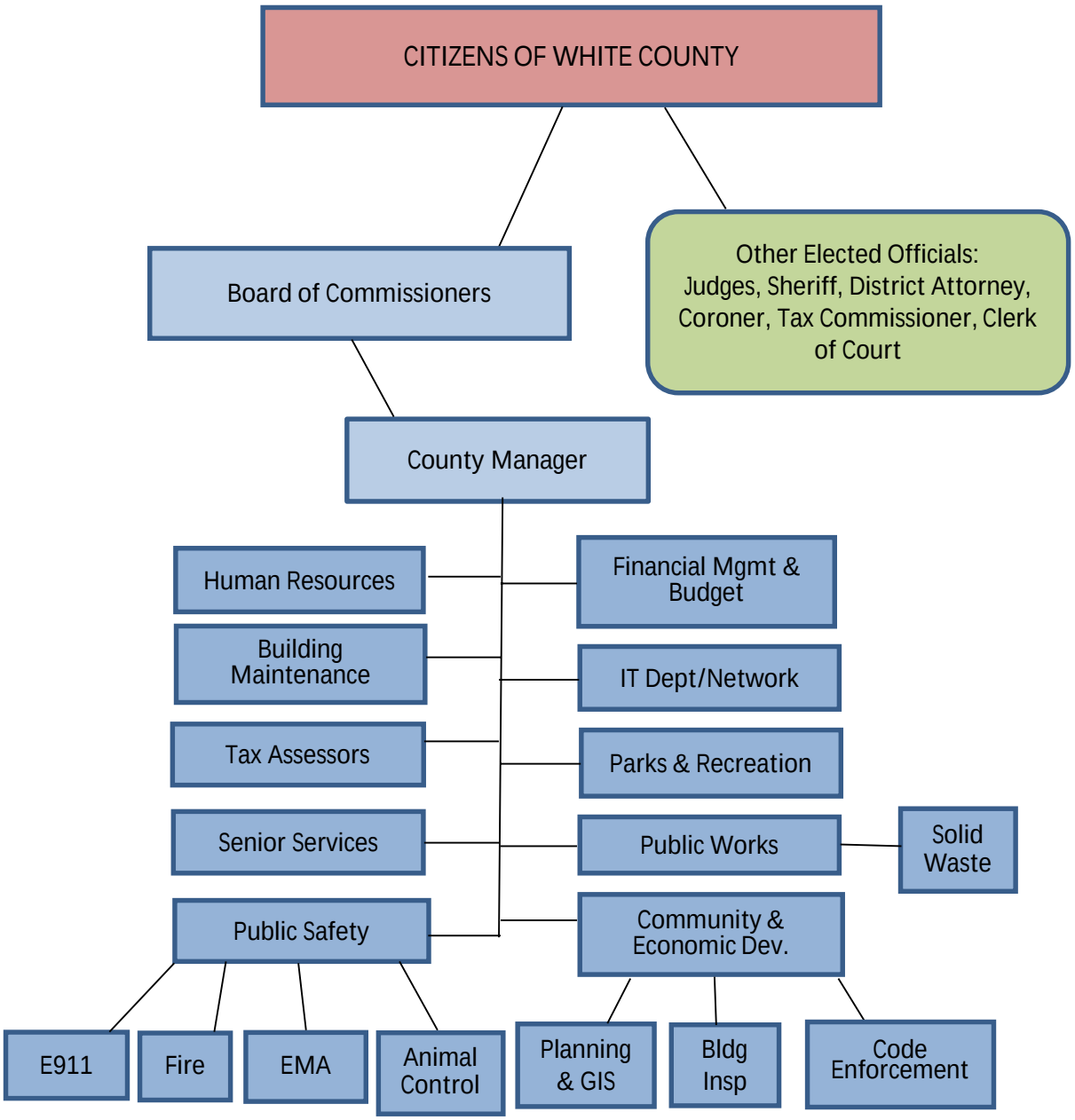
Commission Staff

Billy Pittard, 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	Rose Kisaalita
Human Resources	Shanda Murphy
Parks and Recreation	Kimberly McEntire
Planning	Tammy Carter
Senior Center	Barbara Overton
Public Works	Derick Canupp
Tax Assessors	Bryan Payne

WHITE COUNTY, GEORGIA
ORGANIZATIONAL CHART





November 1, 2024

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, 2024.

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, 2024, 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, 2024, 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 2024, it was approximately 29,026 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 legal 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. The County Manager, holding the title of Budget Officer, may authorize budget transfers between departments within the same fund, and may also authorize amendments in salary related and capital outlay line items as long as the bottom-line total of the fund does not change.

Component Units

The financial statements of the County (the primary government) contain the following blended component units: White County Industrial Building Authority, White County Development Authority, and White County Building Authority. Also included with the financial statements is a discretely presented component unit, the White County Health

Department. For more details on the components units and other related organizations, please refer to Note 2.B. on pages 34-36 of this report.

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 and develop the Yonah Preserve property. A multi-purpose recreation center and splash-pad were approved by the Board of Commissioner in 2023. Construction started in 2023, and by the end of fiscal year 2024, $4,804,742 had been spent on this project. The Tax Commissioner building was completed in fiscal year 2024 at a total cost of $2,935,840.

Other accomplishments during the fiscal year include:

- The Roads department completed road preparations and paving projects; completed Phase 2 of street sign upgrades; implemented and completed the first roadside grass suppression program.
- The County took over solid waste operations in January, 2023; made structural and cosmetic improvements to scale house; replaced all load cells on scales; and purchased new roll offs to streamline operations and save money.
- Public safety successfully transitioned to the SSI CAD system, which included the integration of Mobile Data Terminals in command staff and other first response vehicles. E911 Communications implemented "Logan's List," a voluntary database where residents can submit important information to assist emergency responders if they are unable to communicate. Fire Station #4 was renovated. Animal Control department partnered with Best Friends Animal Society to launch a feral cat program and to enhance networking with area rescues. County Emergency Management coordinated with the White County School System and various public safety agencies to conduct an active shooter drill at Mount Yonah Elementary School, focusing on improving communication and coordination during large-scale events.
- The Senior Center department serves seniors in the County. Meals provided to congregate clients increased by 4% and meals delivered to homebound seniors increased by 15%.
- Parks and Recreation department got the Georgia Recreation and Park Association (GRPA) of the year award. Several improvements were done on the Yonah Preserve Sports Complex. A staff member was awarded GRPA

Administrator of the Year as well as the Family Connection Agency Employee of the Year

- The Community and Economic Development department processed 606 building permits including 161 new residential permits, 9 commercial permits and 38 mobile home permits; processed 62 land use applications, issued 34 land disturbance permits and another 44 land disturbance exemptions for projects that disturb less than an acre, conducted 19 plan reviews, and processed 83 variance applications. The County code was revised to change the Short-Term Rental approvals to an administrative process by utilizing eligibility forms instead of a Planning Commission land use process; Researched more than 600 subdivisions to create a Short Term Rental Subdivision Map which is used to make the administrative decisions on Short Term Rentals. Worked with Georgia Mountain Regional Commission to complete the upgrade and revision of the White County Bike, Pedestrian and Paddle Plan with the cities of Helen and Cleveland.
- The Buildings and Grounds department has continued with lighting conversions to LED'S at various county facilities as well as with flower and hedge bed upgrades at various county facilities.

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. Total fund balance in the General Fund is $13,058,671, or 43 percent of the 2024 annual expenditures. The County intends to use approximately $2.56 million of these funds for the Yonah Preserve Recreation Center project in fiscal year 2025. 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 twelve fiscal years, this report for fiscal year 2024 will be submitted with hopes of receiving this award in 2025. 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,



Rose Kisaalita, CPA
Finance Director



Billy Pittard
County Manager

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, 2024, 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, 2024, 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 Special Revenue Fund, Hotel/Motel Tax Special Revenue Fund, and Opioid Settlement Special Revenue 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 opinions.

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 judgment 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 judgment 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 accompanying 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2024, 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 1, 2024

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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, 2024. 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, 2024 by $78,266,277 (reported as *net position*). Of this amount, $15,916,562 (reported as *unrestricted net position*) may be used to meet the County's ongoing obligations.

- As of June 30, 2024, White County's governmental funds reported combined ending fund balances of $22,393,956. The governmental funds reported a combined ending unassigned fund balance of $7,556,437.

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 fifteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Drug Task Force Fund, Hotel/Motel Tax Fund, Opioid Settlement 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 Opioid Settlement 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 2024 and 2023

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets						
Current assets	$ 28,167,366	$ 28,550,944	$ 691,844	$ 752,422	$ 28,859,210	$ 29,303,366
Capital assets	57,543,378	50,663,943	593,596	472,713	58,136,974	51,136,656
Total assets	85,710,744	79,214,887	1,285,440	1,225,135	86,996,184	80,440,022
Liabilities						
Current liabilities	6,606,616	3,357,223	109,032	26,658	6,715,648	3,383,881
Noncurrent liabilities	1,628,603	2,386,287	385,656	400,713	2,014,259	2,787,000
Total liabilities	8,235,219	5,743,510	494,688	427,371	8,729,907	6,170,881
Net position						
Net investment in capital assets	52,626,600	47,186,125	593,596	472,713	53,220,196	47,658,838
Restricted	9,129,519	7,093,875	0	0	9,129,519	7,093,875
Unrestricted	15,719,406	19,191,377	197,156	325,051	15,916,562	19,516,428
Total net position	$ 77,475,525	$ 73,471,377	$ 790,752	$ 797,764	$ 78,266,277	$ 74,269,141

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 $78,266,277 at the close of the fiscal year.

Approximately 68.0% 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 11.7% 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 20.3%, represents resources that can be used to meet the County's ongoing obligations to citizens and creditors.

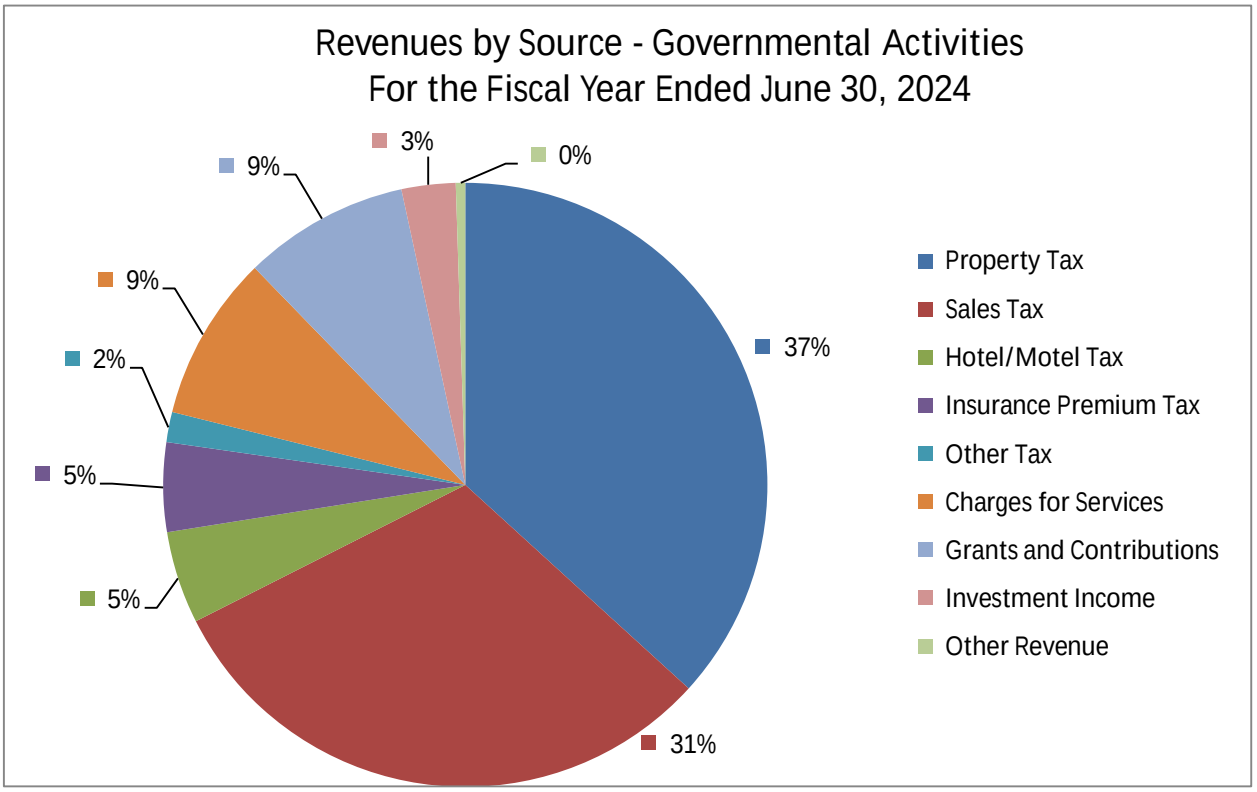
The following condensed financial information was derived from the government-wide Statement of Activities and reflects how White County's net position changed during the fiscal year.

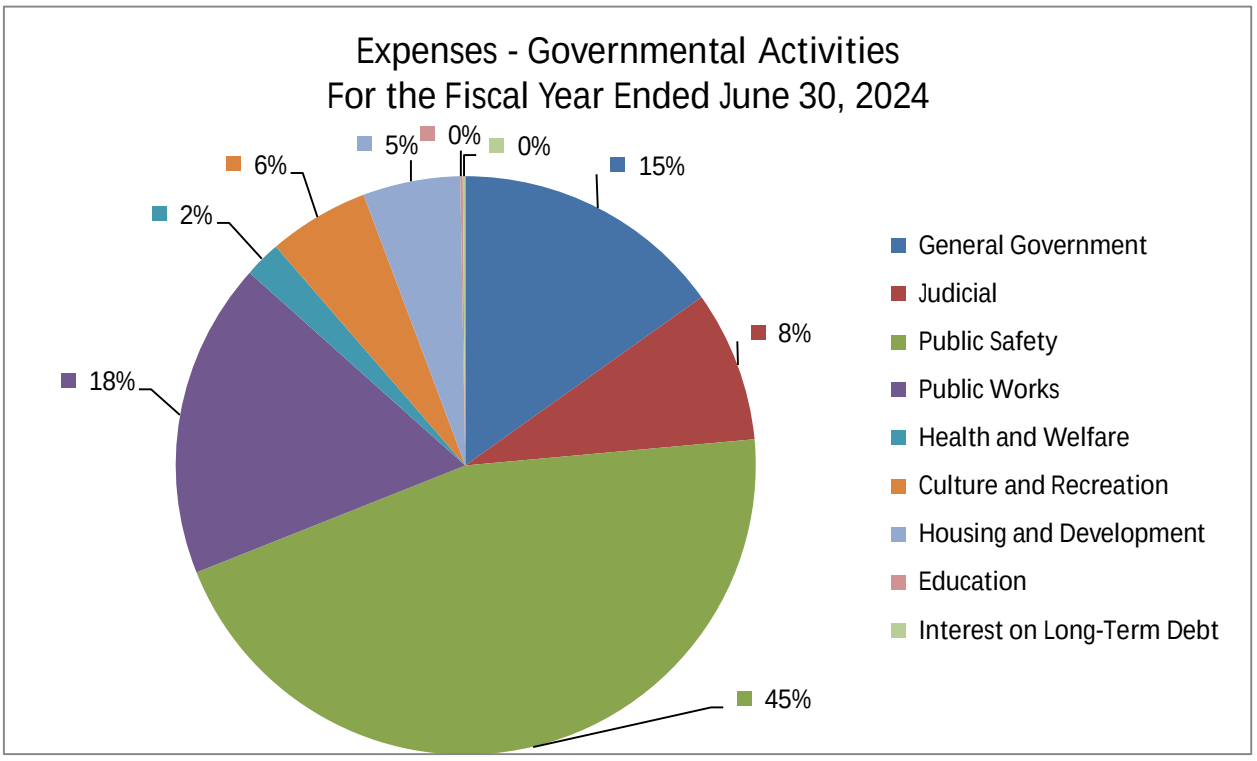
White County
Changes in Net Position
For the Fiscal Years 2024 and 2023

	Governmental Activities		Business-Type Activities		Total	
Revenues	**2024**	**2023**	**2024**	**2023**	**2024**	**2023**
Program revenues:						
Charges for services	$ 3,650,189	$ 4,137,918	$ 1,121,768	$ 179,361	$ 4,771,957	$ 4,317,279
Operating grants and contributions	2,469,745	1,918,606	0	69,090	2,469,745	1,987,696
Capital grants and contributions	1,199,916	814,257	0	0	1,199,916	814,257
General revenues:						
Property tax	15,200,983	13,343,854	0	0	15,200,983	13,343,854
Sales tax	12,698,738	12,304,207	0	0	12,698,738	12,304,207
Hotel/Motel tax	2,048,370	2,042,338	0	0	2,048,370	2,042,338
Insurance premium tax	1,966,968	1,844,347	0	0	1,966,968	1,844,347
Other taxes	677,110	763,662	0	0	677,110	763,662
Interest and investment earnings	1,200,215	642,592	5,996	2,423	1,206,211	645,015
Other revenues	205,738	219,020	0	0	205,738	219,020
Total revenues	41,317,972	38,030,801	1,127,764	250,874	42,445,736	38,281,675
Expenses						
General Government	5,644,628	4,958,965	0	0	5,644,628	4,958,965
Judicial	3,142,535	2,639,743	0	0	3,142,535	2,639,743
Public Safety	16,931,878	14,572,747	0	0	16,931,878	14,572,747
Public Works	6,584,366	5,926,080	0	0	6,584,366	5,926,080
Health and Welfare	760,873	651,720	0	0	760,873	651,720
Culture and Recreation	2,103,324	2,046,156	0	0	2,103,324	2,046,156
Housing and Development	2,020,782	1,904,633	0	0	2,020,782	1,904,633
Education	49,763	50,729	0	0	49,763	50,729
Interest on long-term debt	60,675	78,492	0	0	60,675	78,492
Solid Waste	0	0	1,148,124	180,624	1,148,124	180,624
Development Authority	0	0	1,652	58,215	1,652	58,215
Total expenses	37,298,824	32,829,265	1,149,776	238,839	38,448,600	33,068,104
Increase (decrease) in net position before transfers	4,019,148	5,201,536	(22,012)	12,035	3,997,136	5,213,571
Transfers in (out)	(15,000)	(15,000)	15,000	15,000	0	0
Increase (decrease) in net position	4,004,148	5,186,536	(7,012)	27,035	3,997,136	5,213,571
Net position-beginning	73,471,377	68,284,841	797,764	770,729	74,269,141	69,055,570
Net position-ending	$ 77,475,525	$ 73,471,377	$ 790,752	$ 797,764	$ 78,266,277	$ 74,269,141

Governmental Activities –

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





The revenue chart indicates that property tax, followed by sales tax, and charges for services were the three largest sources of revenue for governmental activities for fiscal year 2024. Total revenues of the governmental activities increased more than $3,280,000. The largest cause of the increase was property taxes, which increased more than $1,850,000 due predominantly to increased property values. Operating grants and contributions increased by more than $550,000 due to a new American Rescue Plan Act grant for the judicial circuit. Interest and investment earnings increased by more than $550,000 due to increased interest rates on the County's bank accounts. 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 2024 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 $4,460,000 from the prior fiscal year. General government expenses increased by more than $680,000 due to an increase in salaries and wages and health insurance premiums. Judicial expenses increased by more than $500,000 due to an increase in salaries and wages, mostly expenditures of the ARPA grant mentioned above. Public safety expenses increased by more than $2,350,000 due to an increase in salaries and wages, health insurance premiums, and EMS contract services. Public works expenses increased by more than $650,000 due to an increase in salaries and wages, health insurance premiums, and road repairs and maintenance. 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 $22,393,956. The governmental funds reported a combined unassigned fund balance of $7,556,437. The remainder of fund balance is nonspendable, restricted, committed, or assigned for projects or for the fiscal year 2025 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 $7,556,437, while total fund balance reached $13,058,671. 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 25% of total General Fund expenditures, while total fund balance represents approximately 43% of that same amount.

Revenues in the General Fund increased by more than $2,475,000 from the prior fiscal year. Property tax revenues increased by approximately $1,539,000 due mostly to increased property values and receipt of property tax relief from the State of Georgia. Interest revenues increased by more than $519,000 due to increased interest rates on the County's bank accounts. Total expenditures increased by more than $6,948,000. General Government expenditures increased by more than $608,000 due to increased salaries and wages and health insurance premiums. Public Safety expenditures increased by more than $1,7460,000 due to increased salaries and wages and health insurance premiums in the Fire, Sheriff, and Detention Center departments and increased EMS contract services. Culture and Recreation expenditures increased by more than $4,275,000 due to construction of a new multi-court gymnasium in the Park and Recreation department. The County ended the fiscal year by decreasing fund balance of the General Fund by $3,715,943, or approximately 22.2%. By comparison, in fiscal year 2023, fund balance of the General Fund increased by 2.5%. The large decrease in the current fiscal year was mostly due to the gymnasium project noted above.

At the end of the current fiscal year, the Drug Task Force Special Revenue Fund had total fund balance of $996,259, all of which is restricted for drug task force facilities, equipment, and operations. Fund balance increased $50,789 during fiscal year 2024 compared with a $108,400 increase in the prior fiscal year. Revenues slightly decreased during the current fiscal year due to decreased grant revenues. Expenditures increased slightly due to increased salaries and wages.

At the end of the current fiscal year, the Hotel/Motel Tax Special Revenue Fund had total fund balance of $3,692,474, of which $1,356,965 is restricted and $2,335,509 is assigned. Fund balance increased $89,448 during fiscal year 2024. Hotel/motel tax revenues remained similar. Expenditures decreased due to decreased tourism product development expenditures. However, the County transferred $876,988 to the General Fund.

At the end of the current fiscal year, the Opioid Settlement Special Revenue Fund had total fund balance of $161,105, all of which is restricted for opioid remediation efforts. The County continues to expend these funds in accordance with the requirements of the national opioid settlement.

At the end of the current fiscal year, the 2020 SPLOST Capital Projects Fund had total fund balance of $2,993,718, 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 increased from original to final budgets. As expected, the County experienced an increase in revenues from the prior fiscal year. The County ended the fiscal year with revenues up from budgeted expectations. Even with 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. As planned, the County expended more than received due to construction of a new multi-court gymnasium at Yonah Preserve.

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 $ 676,213
- Development Authority $ 114,539

The total decrease in net position for both funds was $7,012 due mostly to an operating loss in the Solid Waste Fund.

Capital Assets and Debt Administration

Capital Assets. White County has invested $58,136,974 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	
	2024	2023	2024	2023	2024	2023
Land	$ 11,261,166	$ 11,261,166	$ 84,361	$ 84,361	$ 11,345,527	$ 11,345,527
Construction in progress	6,505,149	1,757,970	0	0	6,505,149	1,757,970
Buildings	30,261,719	27,119,541	817,910	740,508	31,079,629	27,860,049
Land improvements	4,257,463	4,257,463	0	0	4,257,463	4,257,463
Machinery and equipment	5,834,782	5,818,338	106,707	48,517	5,941,489	5,866,855
Furniture and fixtures	899,402	1,075,258	0	0	899,402	1,075,258
Vehicles	9,070,595	8,955,128	0	0	9,070,595	8,955,128
Infrastructure	62,447,648	61,182,050	0	0	62,447,648	61,182,050
Total	130,537,924	121,426,914	1,008,978	873,386	131,546,902	122,300,300
Accumulated Depreciation	(72,994,546)	(70,762,971)	(415,382)	(400,673)	(73,409,928)	(71,163,644)
Net Capital Assets	$ 57,543,378	$ 50,663,943	$ 593,596	$ 472,713	$ 58,136,974	$ 51,136,656

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

- Continued construction of Yonah Preserve multi-court gymnasium project
- Completed construction of Tax Commissioner building

- Investments in machinery, equipment, and vehicles throughout the County
- Paving and resurfacing of various roads, bridges, and culverts throughout the County

Major capital asset expenditures during the current fiscal year for business-type activities included investments in Solid Waste machinery and equipment.

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, 2023, White County had total long-term debt in the amount of $2,232,917, a decrease of $849,648 from the prior fiscal year. The decrease is due to regularly scheduled principal payments on notes and bonds payable. 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 2025, 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, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
ASSETS				
Current assets				
Cash and cash equivalents	$ 24,696,370	$ 543,726	$ 25,240,096	$ 672,628
Restricted cash and cash equivalents	147,009	0	147,009	0
Receivables (net)				
Accounts	586,325	148,118	734,443	45,975
Intergovernmental	671,008	0	671,008	0
Taxes	1,540,900	0	1,540,900	0
Prepaids	525,754	0	525,754	5,017
Total current assets	28,167,366	691,844	28,859,210	723,620
Noncurrent assets				
Net OPEB asset	0	0	0	17,187
Capital assets				
Non-depreciable	17,766,315	84,361	17,850,676	0
Depreciable (net)	39,777,063	509,235	40,286,298	112
Total noncurrent assets	57,543,378	593,596	58,136,974	17,299
Total assets	85,710,744	1,285,440	86,996,184	740,919
DEFERRED OUTFLOWS OF RESOURCES				
Pension deferred outflows of resources	0	0	0	250,482
OPEB deferred outflows of resources	0	0	0	126,331
Total deferred outflows of resources	0	0	0	376,813
LIABILITIES				
Current liabilities				
Payables				
Accounts	3,223,050	88,411	3,311,461	0
Retainages	264,108	0	264,108	0
Intergovernmental	611,345	0	611,345	0
Interest	23,843	0	23,843	0
Accrued salaries and expenses	943,653	4,590	948,243	0
Compensated absences	516,140	0	516,140	77,500
Notes payable	91,361	0	91,361	0
Bonds payable	685,000	0	685,000	0
Other liabilities	248,116	0	248,116	0
Post-closure care costs	0	16,031	16,031	0
Total current liabilities	6,606,616	109,032	6,715,648	77,500

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
Noncurrent liabilities				
Compensated absences	$ 172,047	$ 0	$ 172,047	$ 11,756
Net pension liability	0	0	0	981,519
Notes payable	31,556	0	31,556	0
Bonds payable	1,425,000	0	1,425,000	0
Post-closure care costs	0	385,656	385,656	0
Total noncurrent liabilities	1,628,603	385,656	2,014,259	993,275
Total liabilities	8,235,219	494,688	8,729,907	1,070,775
DEFERRED INFLOWS OF RESOURCES				
Pension deferred inflows of resources	0	0	0	2,300
OPEB deferred inflows of resources	0	0	0	46,016
Total deferred outflows of resources	0	0	0	48,316
NET POSITION				
Net investment in capital assets	52,626,600	593,596	53,220,196	112
Restricted for:				
Judicial	602,481	0	602,481	0
Public safety	1,984,063	0	1,984,063	0
Health and welfare	0	0	0	462
Housing and development	1,356,965	0	1,356,965	0
Education	60,439	0	60,439	0
Grant specifications	2,381	0	2,381	0
Capital outlay	5,123,190	0	5,123,190	0
Unrestricted	15,719,406	197,156	15,916,562	(1,933)
Total net position	$ 77,475,525	$ 790,752	$ 78,266,277	$ (1,359)

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WHITE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the fiscal year ended June 30, 2024

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	$ 5,644,628	$ 875,192	$ 122,648	$ 36,595	$ (4,610,193)
Judicial	3,142,535	472,718	1,263,631	0	(1,406,186)
Public Safety	16,931,878	1,828,130	670,750	95,363	(14,337,635)
Public Works	6,584,366	3,150	219,669	1,067,958	(5,293,589)
Health and Welfare	760,873	0	190,667	0	(570,206)
Culture and Recreation	2,103,324	244,107	2,380	0	(1,856,837)
Housing and Development	2,020,782	192,622	0	0	(1,828,160)
Education	49,763	34,270	0	0	(15,493)
Interest on long-term debt	60,675	0	0	0	(60,675)
Total governmental activities	37,298,824	3,650,189	2,469,745	1,199,916	(29,978,974)
Business-type activities					
Solid Waste	1,148,124	1,121,768	0	0	(26,356)
Development Authority	1,652	0	0	0	(1,652)
Total business-type activities	1,149,776	1,121,768	0	0	(28,008)
Total primary government	38,448,600	4,771,957	2,469,745	1,199,916	(30,006,982)
Component Unit					
White County Health Department					
Health and Welfare	1,189,905	366,574	640,642	0	(182,689)

Change in net position	Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Unit
Net (expense) revenue	$ (29,978,974)	$ (28,008)	$ (30,006,982)	$ (182,689)
General revenues and transfers				
Taxes				
Property	15,200,983	0	15,200,983	0
Sales	12,698,738	0	12,698,738	0
Hotel/Motel	2,048,370	0	2,048,370	0
Insurance premium	1,966,968	0	1,966,968	0
Other	677,110	0	677,110	0
Interest and investment earnings	1,200,215	5,996	1,206,211	0
Payments from White County	0	0	0	85,050
Gain on sale of capital assets	20,359	0	20,359	0
Miscellaneous	185,379	0	185,379	0
Transfers	(15,000)	15,000	0	0
Total general revenues	33,983,122	20,996	34,004,118	85,050
Change in net position	4,004,148	(7,012)	3,997,136	(97,639)
Net position, July 1	73,471,377	797,764	74,269,141	96,280
Net position, June 30	$ 77,475,525	$ 790,752	$ 78,266,277	$ (1,359)

See accompanying notes to the financial statements.

WHITE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2024

	General	Drug Task Force
ASSETS		
Cash and cash equivalents	$ 13,741,242	$ 1,128,279
Restricted cash and cash equivalents	147,009	0
Receivables (net)		
Accounts	1,750	0
Intergovernmental	57,978	138,272
Taxes	471,745	0
Prepaids	525,754	0
Due from other funds	321,131	2,495
Total assets	$ 15,266,609	$ 1,269,046
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 1,114,730	$ 22,136
Retainages	185,262	0
Intergovernmental	0	0
Accrued salaries and expenditures	867,141	2,535
Due to other funds	20,337	0
Other liabilities	0	248,116
Total liabilities	2,187,470	272,787
Deferred inflows of resources		
Unavailable revenue - property taxes	20,468	0
Unavailable revenue - fines and forfeitures	0	0
Total deferred inflows of resources	20,468	0
Fund balances		
Nonspendable prepaids	525,754	0
Restricted for:		
Judicial	124,276	0
Public safety	0	996,259
Housing and development	0	0
Education	0	0
Grant specifications	0	0
Capital outlay	22,733	0
Assigned to:		
Public safety	268,799	0
Housing and development	0	0
Subsequent year's budget	4,560,672	0
Unassigned	7,556,437	0
Total fund balances	13,058,671	996,259
Total liabilities, deferred inflows of resources, and fund balances	$ 15,266,609	$ 1,269,046

See accompanying notes to the financial statements.

Hotel/Motel Tax	Opioid Settlement	2020 SPLOST	Nonmajor Governmental Funds	Totals
$ 3,684,194	$ 136,440	$ 4,484,331	$ 1,521,884	$ 24,696,370
0	0	0	0	147,009
0	487,504	0	97,071	586,325
0	0	0	474,758	671,008
194,134	0	875,021	0	1,540,900
0	0	0	0	525,754
5,680	0	0	12,162	341,468
$ 3,884,008	$ 623,944	$ 5,359,352	$ 2,105,875	$ 28,508,834
$ 191,534	$ 169	$ 1,638,528	$ 255,953	$ 3,223,050
0	0	78,846	0	264,108
0	0	611,345	0	611,345
0	0	0	73,977	943,653
0	0	36,915	284,216	341,468
0	0	0	0	248,116
191,534	169	2,365,634	614,146	5,631,740
0	0	0	0	20,468
0	462,670	0	0	462,670
0	462,670	0	0	483,138
0	0	0	0	525,754
0	0	0	478,205	602,481
0	161,105	0	364,029	1,521,393
1,356,965	0	0	0	1,356,965
0	0	0	60,439	60,439
0	0	0	2,381	2,381
0	0	2,993,718	584,828	3,601,279
0	0	0	1,847	270,646
2,335,509	0	0	0	2,335,509
0	0	0	0	4,560,672
0	0	0	0	7,556,437
3,692,474	161,105	2,993,718	1,491,729	22,393,956
$ 3,884,008	$ 623,944	$ 5,359,352	$ 2,105,875	$ 28,508,834

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WHITE COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
June 30, 2024

Total fund balances - total governmental funds			$ 22,393,956
Amounts reported for governmental activities in the statement of net position are different because:			
Some assets are not financial resources and therefore are not reported in the funds. These are:			
Capital assets, net of accumulated depreciation			57,543,378
Revenues in the statement of activities that do not provide current financial resources are reported as deferred inflows of resources in the funds. These are:			
Property taxes	$ 20,468		
Fines and forfeitures	462,670		483,138
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These are:			
Interest payable	(23,843)		
Compensated absences	(688,187)		
Notes payable	(122,917)		
Bonds payable	(2,110,000)		(2,944,947)
Net position of governmental activities			$ 77,475,525

WHITE COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2024

	General	Drug Task Force
REVENUES		
Taxes	$ 22,542,550	$ 0
Licenses and permits	332,997	0
Fines, fees and forfeitures	498,673	227,171
Charges for services	1,822,850	0
Intergovernmental	631,801	492,602
Interest	1,127,106	45,478
Contributions	19,624	0
Other	184,820	0
Total revenues	27,160,421	765,251
EXPENDITURES		
Current		
General Government	5,273,325	0
Judicial	1,708,889	0
Public Safety	13,590,449	714,462
Public Works	1,842,891	0
Health and Welfare	747,693	0
Culture and Recreation	6,226,194	0
Housing and Development	911,707	0
Education	0	0
Capital Outlay	0	0
Intergovernmental	0	0
Debt Service		
Principal	0	0
Interest	0	0
Total expenditures	30,301,148	714,462
Excess (deficiency) of revenues over (under) expenditures	(3,140,727)	50,789
Other financing sources (uses)		
Transfers in	876,988	0
Transfers out	(1,482,337)	0
Sale of capital assets	30,133	0
Total other financing sources (uses)	(575,216)	0
Net change in fund balances	(3,715,943)	50,789
Fund balances, July 1	16,774,614	945,470
Fund balances, June 30	$ 13,058,671	$ 996,259

Hotel/Motel Tax	Opioid Settlement	2020 SPLOST	Nonmajor Governmental Funds	Totals
$ 2,048,369	$ 0	$ 7,992,386	$ 0	$ 32,583,305
0	0	0	0	332,997
2,312	53,482	0	97,967	879,605
0	0	0	607,792	2,430,642
0	0	1,065,527	1,421,081	3,611,011
0	0	2,385	27,677	1,202,646
0	0	0	0	19,624
0	0	0	559	185,379
2,050,681	53,482	9,060,298	2,155,076	41,245,209
0	0	0	2,287	5,275,612
0	0	0	1,410,609	3,119,498
0	9,084	0	1,651,388	15,965,383
4,000	0	0	0	1,846,891
0	0	0	0	747,693
5,500	0	0	0	6,231,694
1,074,745	0	0	0	1,986,452
0	0	0	49,763	49,763
0	0	5,682,376	455	5,682,831
0	0	3,164,294	0	3,164,294
0	0	849,647	0	849,647
0	0	68,246	0	68,246
1,084,245	9,084	9,764,563	3,114,502	44,988,004
966,436	44,398	(704,265)	(959,426)	(3,742,795)
0	0	235,000	1,232,337	2,344,325
(876,988)	0	0	0	(2,359,325)
0	0	46,987	0	77,120
(876,988)	0	281,987	1,232,337	62,120
89,448	44,398	(422,278)	272,911	(3,680,675)
3,603,026	116,707	3,415,996	1,218,818	26,074,631
$ 3,692,474	$ 161,105	$ 2,993,718	$ 1,491,729	$ 22,393,956

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, 2024

Net change in fund balances - total governmental funds			$ (3,680,675)
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/amortization expense.			
	Capital outlays	$ 9,861,963	
	Depreciation	(2,940,267)	6,921,696
In the statement of activities, the gain/loss on the disposal of assets is reported, whereas in the governmental funds, the proceeds from the sale of capital assets increases financial resources.			
	Cost of assets disposed	(787,548)	
	Related accumulated depreciation	708,692	(78,856)
Contributions of capital assets increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial sources.			
	Cost of assets contributed from other governments	36,595	
	Related accumulated depreciation	0	36,595
The proceeds of debt issuance, net of premiums, discounts and issuance costs 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. In addition, interest on long-term debt is not recognized in the governmental funds until due, but is recognized in the statement of activities as it accrues.			
	Debt principal payments		849,648
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			
	Unavailable revenue - property taxes	8,863	
	Unavailable revenue - fines and forfeitures	6,945	15,808
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.			
	Compensated absences	(67,639)	
	Interest payable	7,571	(60,068)
Change in net position of governmental activities			$ 4,004,148

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, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 21,879,658	$ 22,543,033	$ 22,542,550	$ (483)
Licenses and permits	373,850	373,850	332,997	(40,853)
Fines, fees and forfeitures	496,900	496,900	498,673	1,773
Charges for services	1,408,213	1,408,213	1,822,850	414,637
Intergovernmental	296,139	370,828	631,801	260,973
Interest	115,011	1,126,799	1,127,106	307
Contributions	28,539	20,658	19,624	(1,034)
Other	60,760	60,760	184,820	124,060
Total revenues	24,659,070	26,401,041	27,160,421	759,380
EXPENDITURES				
Current				
General Government				
County-Wide	1,890,583	676,318	555,520	120,798
Building Maintenance	721,926	776,229	781,670	(5,441)
Elections	436,239	409,204	377,180	32,024
Commissioner's Office	948,215	1,093,957	1,112,997	(19,040)
Network	575,398	589,399	552,359	37,040
Human Resources	134,172	156,887	160,187	(3,300)
Tax Commissioner	779,827	797,737	751,458	46,279
Tax Assessor	671,606	695,328	680,368	14,960
Finance	304,511	304,226	301,586	2,640
Total General Government	6,462,477	5,499,285	5,273,325	225,960
Judicial				
Clerk of Superior Court	603,579	654,495	611,896	42,599
Clerk of Magistrate Court	77,487	81,956	63,170	18,786
Clerk of Juvenile Court	8,273	8,886	8,965	(79)
District Attorney	7,400	7,400	1,123	6,277
Magistrate Court	268,698	285,402	288,825	(3,423)
Probate Court	408,142	422,397	425,407	(3,010)
Juvenile Court	128,741	140,106	140,105	1
Public Defender	135,903	135,961	135,961	0
Superior Court	65,791	44,786	33,437	11,349
Total Judicial	1,704,014	1,781,389	1,708,889	72,500
Public Safety				
Animal Control	392,271	388,561	388,100	461
Coroner	109,723	115,108	115,935	(827)
Emergency Management Agency	381,270	339,630	340,685	(1,055)
Fire	2,592,950	3,329,625	3,138,644	190,981
Sheriff	5,203,973	5,347,876	5,278,164	69,712
Detention Center	3,049,033	3,113,472	3,020,458	93,014
Emergency Medical Services	1,300,000	1,307,965	1,308,463	(498)
Total Public Safety	13,029,220	13,942,237	13,590,449	351,788
Public Works				
Road Department	2,139,602	2,106,370	1,842,891	263,479

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, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
Health and Welfare				
Senior Services	$ 555,599	$ 661,650	$ 588,193	$ 73,457
DFACS	39,500	39,500	39,500	0
White County Health Department	120,000	120,000	120,000	0
Total Health and Welfare	715,099	821,150	747,693	73,457
Culture and Recreation				
Libraries	366,698	394,071	396,599	(2,528)
Park and Recreation	1,329,579	5,830,000	5,829,595	405
Total Culture and Recreation	1,696,277	6,224,071	6,226,194	(2,123)
Housing and Development				
Extension Service	74,920	74,920	59,707	15,213
Forestry	9,540	9,540	9,540	0
Economic Development	156,410	165,379	157,750	7,629
Building Inspection	217,741	242,424	244,438	(2,014)
Planning	197,869	213,430	215,179	(1,749)
Code Enforcement	97,398	105,021	95,869	9,152
GIS	126,791	131,827	129,224	2,603
Total Housing and Development	880,669	942,541	911,707	30,834
Total expenditures	26,627,358	31,317,043	30,301,148	1,015,895
Excess (deficiency) of revenues over (under) expenditures	(1,968,288)	(4,916,002)	(3,140,727)	1,775,275
Other financing sources (uses)				
Transfers in	876,988	876,988	876,988	0
Transfers out	(1,141,481)	(1,231,407)	(1,482,337)	(250,930)
Sale of capital assets	0	0	30,133	30,133
Contingency	(250,000)	(250,000)	0	250,000
Total other financing sources (uses)	(514,493)	(604,419)	(575,216)	29,203
Net change in fund balance	(2,482,781)	(5,520,421)	(3,715,943)	1,804,478
Fund balances, July 1	2,482,781	5,520,421	16,774,614	11,254,193
Fund balances, June 30	$ 0	$ 0	$ 13,058,671	$ 13,058,671

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, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines, fees and forfeitures	$ 0	$ 0	$ 227,171	$ 227,171
Intergovernmental	500,000	500,000	492,602	(7,398)
Interest	0	0	45,478	45,478
Total revenues	500,000	500,000	765,251	265,251
EXPENDITURES				
Current				
Public Safety	909,595	919,537	714,462	205,075
Total expenditures	909,595	919,537	714,462	205,075
Excess (deficiency) of revenues over (under) expenditures	(409,595)	(419,537)	50,789	470,326
Other financing sources (uses)				
Transfers in	409,595	419,537	0	(419,537)
Net change in fund balance	0	0	50,789	50,789
Fund balances, July 1	0	0	945,470	945,470
Fund balances, June 30	$ 0	$ 0	$ 996,259	$ 996,259

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, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 2,374,000	$ 2,374,000	$ 2,048,369	$ (325,631)
Fines, fees and forfeitures	1,000	1,000	2,312	1,312
Total revenues	2,375,000	2,375,000	2,050,681	(324,319)
EXPENDITURES				
Current				
Public Works	0	4,000	4,000	0
Culture and Recreation	0	5,500	5,500	0
Housing and Development	1,085,512	1,076,012	1,074,745	1,267
Total expenditures	1,085,512	1,085,512	1,084,245	1,267
Excess (deficiency) of revenues over (under) expenditures	1,289,488	1,289,488	966,436	(323,052)
Other financing sources (uses)				
Transfers out	(1,289,488)	(1,289,488)	(876,988)	412,500
Net change in fund balance	0	0	89,448	89,448
Fund balances, July 1	0	0	3,603,026	3,603,026
Fund balances, June 30	$ 0	$ 0	$ 3,692,474	$ 3,692,474

WHITE COUNTY, GEORGIA
OPIOID SETTLEMENT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines, fees and forfeitures	$ 0	$ 30,000	$ 53,482	$ 23,482
Total revenues	0	30,000	53,482	23,482
EXPENDITURES				
Current				
Public Safety	0	30,000	9,084	20,916
Total expenditures	0	30,000	9,084	20,916
Excess (deficiency) of revenues over (under) expenditures	0	0	44,398	44,398
Fund balances, July 1	0	0	116,707	116,707
Fund balances, June 30	$ 0	$ 0	$ 161,105	$ 161,105

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2024

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
ASSETS			
Current assets			
Cash and cash equivalents	$ 429,187	$ 114,539	$ 543,726
Accounts receivable	148,118	0	148,118
Total current assets	577,305	114,539	691,844
Noncurrent assets			
Capital assets			
Non-depreciable	84,361	0	84,361
Depreciable (net)	509,235	0	509,235
Total noncurrent assets	593,596	0	593,596
Total assets	1,170,901	114,539	1,285,440
LIABILITIES			
Current liabilities			
Accounts payable	88,411	0	88,411
Accrued salaries and expenses	4,590	0	4,590
Post-closure care costs	16,031	0	16,031
Total current liabilities	109,032	0	109,032
Noncurrent liabilities			
Post-closure care costs	385,656	0	385,656
Total liabilities	494,688	0	494,688
NET POSITION			
Investment in capital assets	593,596	0	593,596
Unrestricted	82,617	114,539	197,156
Total net position	$ 676,213	$ 114,539	$ 790,752

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, 2024

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
OPERATING REVENUES			
Charges for sales and services	$ 1,121,768	$ 0	$ 1,121,768
Total operating revenues	1,121,768	0	1,121,768
OPERATING EXPENSES			
Costs of sales and services	1,030,922	1,652	1,032,574
Personal services	89,627	0	89,627
Depreciation	27,575	0	27,575
Total operating expenses	1,148,124	1,652	1,149,776
Operating income (loss)	(26,356)	(1,652)	(28,008)
Non-operating revenues (expenses)			
Interest revenue	492	5,504	5,996
Net income (loss) before transfers	(25,864)	3,852	(22,012)
Transfers in (out)			
Transfers in	0	15,000	15,000
Change in net position	(25,864)	18,852	(7,012)
Net position, July 1	702,077	95,687	797,764
Net position, June 30	$ 676,213	$ 114,539	$ 790,752

See accompanying notes to the financial statements.

WHITE COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the fiscal year ended June 30, 2024

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
Cash flows from operating activities:			
Receipts from customers	$ 981,746	$ 0	$ 981,746
Payments to suppliers	(966,692)	(1,652)	(968,344)
Payments to employees	(86,540)	0	(86,540)
Net cash provided (used) by operating activities	(71,486)	(1,652)	(73,138)
Cash flows from non-capital financing activities:			
Receipts from other funds	0	15,000	15,000
Cash flows from capital and related financing activities:			
Payments for acquisitions of capital assets	(148,458)	0	(148,458)
Cash flows from investing activities:			
Interest received	492	5,504	5,996
Proceeds from investment maturities	35,216	0	35,216
Net cash provided (used) by investing activities	35,708	5,504	41,212
Net increase (decrease) in cash and cash equivalents	(184,236)	18,852	(165,384)
Cash and cash equivalents, July 1	613,423	95,687	709,110
Cash and cash equivalents, June 30	$ 429,187	$ 114,539	$ 543,726
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	$ (26,356)	$ (1,652)	$ (28,008)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	27,575	0	27,575
(Increase) decrease in accounts receivable	(140,022)	0	(140,022)
Increase (decrease) in accounts payable	80,261	0	80,261
Increase (decrease) in accrued salaries and expenses	3,087	0	3,087
Increase (decrease) in post-closure care liability	(16,031)	0	(16,031)
Total adjustments	(45,130)	0	(45,130)
Net cash provided (used) by operating activities	$ (71,486)	$ (1,652)	$ (73,138)

WHITE COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2024

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 1,004,678
Taxes receivable	58,510
Total assets	1,063,188
LIABILITIES	
Due to others	660,280
NET POSITION	
Restricted for individuals, organizations, and other governments	$ 402,908

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, 2024

	Custodial Funds
ADDITIONS	
Taxes collected for other agencies	$ 26,798,926
Court fees collected for other agencies	512,507
Court individual cases	792,505
Sheriff fees collected	11,517
Sheriff inmate account deposits	242,845
Total additions	28,358,300
DEDUCTIONS	
Taxes distributed to other agencies	26,798,926
Court fees distributed to other agencies	512,507
Payments to others	604,688
Sheriff fees distributed to other agencies	11,517
Payments from inmates to others	243,190
Total deductions	28,170,828
Change in net position	187,472
Net position, July 1	215,436
Net position, June 30	$ 402,908

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.

Opioid Settlement Special Revenue Fund - This fund is used to account for the County's share of opioid settlement payment funds that are restricted for opioid remediation efforts.

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 fiduciary 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 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 assets 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 a capital contribution.

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	$	1,750
Opioid Settlement Special Revenue Fund		487,504
Solid Waste Enterprise Fund		148,118
Nonmajor Funds		
Emergency 911 Special Revenue Fund		97,071
Total primary government	$	734,443
Component Unit		
White County Health Department	$	45,975

5. Intergovernmental Receivables

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

Primary Government:		
Major Funds		
General Fund	$	57,978
Drug Task Force Special Revenue Fund		138,272
Nonmajor Funds		
Jail Special Revenue Fund		726
Drug Education Special Revenue Fund		301
Enotah Judicial Circuit Special Revenue Fund		41,746
Grants Special Revenue Fund		431,985
Total primary government	$	671,008

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 2023, based upon the assessments as of January 1, 2023, were levied on July 31, 2023, billed on August 18, 2023, and due on November 15, 2023. 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	Drug Task Force	Hotel/Motel Tax	Governmental	Total
Payable Fund:					
Major Funds					
General	$ 0	$ 2,495	$ 5,680	$ 12,162	$ 20,337
2020 SPLOST	36,915	0	0	0	36,915
Nonmajor Funds					
Governmental	284,216	0	0	0	284,216
Total	$ 321,131	$ 2,495	$ 5,680	$ 12,162	$ 341,468

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	SPLOST 2020	Development Authority	Governmental	Total
Transfer Out Fund:					
Major Funds					
General	$ 0	$ 235,000	$ 15,000	$ 1,232,337	$ 1,482,337
Hotel/Motel Tax	876,988	0	0	0	876,988
Total	$ 876,988	$ 235,000	$ 15,000	$ 1,232,337	$ 2,359,325

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	$ 11,261,166	$ 0	$ 0	$ 11,261,166
Construction in progress	1,757,970	8,970,713	(4,223,534)	6,505,149
Total non-depreciable assets	13,019,136	8,970,713	(4,223,534)	17,766,315
Depreciable assets				
Buildings	27,119,541	3,142,178	0	30,261,719
Land improvements	4,257,463	0	0	4,257,463
Machinery and equipment	5,818,338	141,032	(124,588)	5,834,782
Furniture and fixtures	1,075,258	0	(175,856)	899,402
Vehicles	8,955,128	580,476	(465,009)	9,070,595
Infrastructure	61,182,050	1,265,598	0	62,447,648
Total depreciable assets	108,407,778	5,129,284	(765,453)	112,771,609
Less accumulated depreciation				
Buildings	(10,238,333)	(838,311)	0	(11,076,644)
Land improvements	(2,413,189)	(122,674)	0	(2,535,863)
Machinery and equipment	(4,588,218)	(208,665)	123,992	(4,672,891)
Furniture and fixtures	(821,919)	(47,046)	175,855	(693,110)
Vehicles	(5,710,999)	(704,519)	408,845	(6,006,673)
Infrastructure	(46,990,313)	(1,019,052)	0	(48,009,365)
Total accumulated depreciation	(70,762,971)	(2,940,267)	708,692	(72,994,546)
Total depreciable assets, net	37,644,807	2,189,017	(56,761)	39,777,063
Governmental activities capital assets, net	$ 50,663,943	$ 11,159,730	$ (4,280,295)	$ 57,543,378

Decreases in construction in progress for the governmental activities consist of projects placed in service in the amount of $4,201,439 and projects abandoned in the amount of $22,095.

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	740,508	77,402	0	817,910
Machinery and equipment	48,517	71,056	(12,866)	106,707
Total depreciable assets	789,025	148,458	(12,866)	924,617
Less accumulated depreciation				
Buildings	(373,680)	(23,133)	0	(396,813)
Machinery and equipment	(26,993)	(4,442)	12,866	(18,569)
Total accumulated depreciation	(400,673)	(27,575)	12,866	(415,382)
Total depreciable assets, net	388,352	120,883	0	509,235
Business-type activities capital assets, net	$ 472,713	$ 120,883	$ 0	$ 593,596

	Beginning Balance	Increases	Decreases	Ending Balance
Component unit				
Machinery and equipment	$ 6,730	$ 0	$ 0	$ 6,730
Less accumulated depreciation				
Machinery and equipment	(5,272)	(1,346)	0	(6,618)
Component unit capital assets, net	$ 1,458	$ (1,346)	$ 0	$ 112

Depreciation expense was charged to functions/programs as follows:

Primary Government	
Governmental activities	
General Government	$ 322,784
Judicial	17,617
Public Safety	1,114,311
Public Works	1,106,415
Health and Welfare	41,194
Culture and Recreation	325,208
Housing and Development	12,738
Total depreciation expense for governmental activities	$ 2,940,267
Business-type activities	
Solid Waste	$ 27,575
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 was paid in full during the current fiscal year.

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 $21,425 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 $19,689 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 $81,803 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
2025	$ 91,361	$ 1,957	$ 93,318
2026	31,556	248	31,804
Totals	$ 122,917	$ 2,205	$ 125,122

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 $2,110,000.

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
2025	$ 685,000	$ 47,686	$ 732,686
2026	705,000	32,205	737,205
2027	720,000	16,272	736,272
Totals	$ 2,110,000	$ 96,163	$ 2,206,163

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	$ 620,548	$ 533,050	$ 465,411	$ 688,187	$ 516,140
Notes from direct borrowings	302,565	0	179,648	122,917	91,361
Bonds from direct placements	2,780,000	0	670,000	2,110,000	685,000
Total governmental activities	$ 3,703,113	$ 533,050	$ 1,315,059	$ 2,921,104	$ 1,292,501
Business-type activities					
Landfill post-closure care costs	$ 417,718	$ 0	$ 16,031	$ 401,687	$ 16,031
Component Unit					
Compensated absences	$ 103,693	$ 63,030	$ 77,467	$ 89,256	$ 77,500

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 $60,675 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 $38,739,680, 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 7 years remaining. The estimated cost of all post closure care activities of $401,687 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	Opioid Settlement	2020 SPLOST	Nonmajor Governmental Funds	Total Governmental Funds
Restricted for:							
Judicial							
Clerk of Superior Court supplies and equipment	$ 124,276	$ 0	$ 0	$ 0	$ 0	$ 0	$ 124,276
Enotah Judicial Circuit operations	0	0	0	0	0	420,969	420,969
Law library operations	0	0	0	0	0	57,236	57,236
Public Safety							
Drug task force facilities, equipment, and operations	0	996,259	0	0	0	0	996,259
Sheriff facilities and equipment	0	0	0	0	0	351,826	351,826
Juvenile programs	0	0	0	0	0	12,203	12,203
Opioid remediation efforts	0	0	0	161,105	0	0	161,105
Housing and Development							
Trade and tourism	0	0	20,337	0	0	0	20,337
Tourism product development	0	0	1,336,628	0	0	0	1,336,628
Education							
Drug education programs	0	0	0	0	0	60,439	60,439
Grant specifications	0	0	0	0	0	2,381	2,381
Capital outlay	22,733	0	0	0	2,993,718	584,828	3,601,279
	$ 147,009	$ 996,259	$ 1,356,965	$ 161,105	$ 2,993,718	$ 1,489,882	$ 7,144,938
Assigned to:							
Public Safety							
Sheriff facilities and equipment	$ 268,799	$ 0	$ 0	$ 0	$ 0	$ 0	$ 268,799
Emergency services operations	0	0	0	0	0	1,847	1,847
Housing and Development							
Trade and tourism	0	0	2,335,509	0	0	0	2,335,509
Subsequent year's budget	4,560,672	0	0	0	0	0	4,560,672
	$ 4,829,471	$ 0	$ 2,335,509	$ 0	$ 0	$ 1,847	$ 7,166,827

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	$ 130,537,924	$ 1,008,978
Accumulated depreciation	(72,994,546)	(415,382)
Book value	57,543,378	593,596
Capital-related accounts payable	(2,419,753)	0
Retainages payable	(264,108)	0
Notes payable	(122,917)	0
Bonds payable	(2,110,000)	0
Net investment in capital assets	$ 52,626,600	$ 593,596

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 Association of County Commissioners of Georgia Retirement Services. 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 a 1% match for each 1% the employee contributes of the employee's salary per year.

There is a cap of 7% for County contributions. County contributions are subject to a five year vesting schedule. 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 $641,468 to the Plan. Plan members made voluntary contributions of $831,690.

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 $139,563. At the end of the current fiscal year, the Department reported a liability in the amount of $981,519 for its proportionate share (0.016453%) of the net pension liability. The Department recognized pension expense of $148,822 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 $69,452. At the end of the current fiscal year, the Department reported a net OPEB asset in the amount of $17,187 for its proportionate share (0.015557% for the State of Georgia OPEB Fund and 0.013896% for the SEAD-OPEB Fund) of the net OPEB asset. The Department recognized OPEB expense of ($68,413) 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 $30,483 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	$2,048,369	
Disbursements for trade and tourism	$1,074,745	52% of tax receipts
Disbursements for tourism product development	$ 9,500	
Transfers to the General Fund	$ 876,988	

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 $7,316,602.

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 $1,125,000. 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. 100, *Accounting Changes and Error Corrections*, effective for the County's current fiscal year. The requirements of this statement are effective for periods beginning after June 15, 2023. This statement had no effect on net position of the County.

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NONMAJOR GOVERNMENTAL FUNDS

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.

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

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.

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).

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.

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COMBINING STATEMENTS

Nonmajor Governmental Funds

WHITE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2024

	Special Revenue				
	Jail	Inmate Welfare	Drug Education	Juvenile Supervision	Enotah Judicial Circuit
ASSETS					
Cash and cash equivalents	$ 159,329	$ 108,832	$ 66,533	$ 12,203	$ 449,051
Receivables (net)					
Accounts	0	0	0	0	0
Intergovernmental	726	0	301	0	41,746
Due from other funds	0	0	0	0	12,162
Total assets	$ 160,055	$ 108,832	$ 66,834	$ 12,203	$ 502,959
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	$ 128	$ 0	$ 0	$ 0	$ 47,558
Accrued salaries and expenditures	0	0	0	0	34,432
Due to other funds	0	0	6,395	0	0
Total liabilities	128	0	6,395	0	81,990
Fund balances					
Restricted for:					
Judicial	0	0	0	0	420,969
Public safety	159,927	108,832	0	12,203	0
Education	0	0	60,439	0	0
Grant specifications	0	0	0	0	0
Capital outlay	0	0	0	0	0
Assigned to public safety	0	0	0	0	0
Total fund balances	159,927	108,832	60,439	12,203	420,969
Total liabilities and fund balances	$ 160,055	$ 108,832	$ 66,834	$ 12,203	$ 502,959

Special Revenue				Capital Projects	Total Nonmajor Governmental Funds
Emergency 911	Confiscated Assets	Law Library	Grants	2014 SPLOST	
$ 0	$ 83,067	$ 57,236	$ 270	$ 585,363	$ 1,521,884
97,071	0	0	0	0	97,071
0	0	0	431,985	0	474,758
0	0	0	0	0	12,162
$ 97,071	$ 83,067	$ 57,236	$ 432,255	$ 585,363	$ 2,105,875
$ 690	$ 0	$ 0	$ 207,577	$ 0	$ 255,953
39,545	0	0	0	0	73,977
54,989	0	0	222,297	535	284,216
95,224	0	0	429,874	535	614,146
0	0	57,236	0	0	478,205
0	83,067	0	0	0	364,029
0	0	0	0	0	60,439
0	0	0	2,381	0	2,381
0	0	0	0	584,828	584,828
1,847	0	0	0	0	1,847
1,847	83,067	57,236	2,381	584,828	1,491,729
$ 97,071	$ 83,067	$ 57,236	$ 432,255	$ 585,363	$ 2,105,875

WHITE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2024

	Special Revenue				
	Jail	Inmate Welfare	Drug Education	Juvenile Supervision	Enotah Judicial Circuit
REVENUES					
Fines, fees, and forfeitures	$ 37,552	$ 0	$ 34,270	$ 1,362	$ 0
Charges for services	0	33,476	0	0	0
Intergovernmental	0	0	0	0	884,998
Interest	0	0	2,699	0	21,953
Other	0	0	0	0	0
Total revenues	37,552	33,476	36,969	1,362	906,951
EXPENDITURES					
Current					
General Government	0	0	0	0	0
Judicial	0	0	0	0	1,016,862
Public Safety	27,854	4,231	0	0	0
Education	0	0	49,763	0	0
Capital outlay	0	0	0	0	0
Total expenditures	27,854	4,231	49,763	0	1,016,862
Excess (deficiency) of revenues over (under) expenditures	9,698	29,245	(12,794)	1,362	(109,911)
Other financing sources (uses)					
Transfers in	0	0	30,000	0	326,481
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	9,698	29,245	17,206	1,362	216,570
Fund balances, July 1	150,229	79,587	43,233	10,841	204,399
Fund balances, June 30	$ 159,927	$ 108,832	$ 60,439	$ 12,203	$ 420,969

Special Revenue				Capital Projects	Total Nonmajor Governmental Funds
Emergency 911	Confiscated Assets	Law Library	Grants	2014 SPLOST	
$ 0	$ 4,028	$ 20,755	$ 0	$ 0	$ 97,967
574,316	0	0	0	0	607,792
0	0	0	536,083	0	1,421,081
0	0	2,745	234	46	27,677
559	0	0	0	0	559
574,875	4,028	23,500	536,317	46	2,155,076
0	0	0	2,287	0	2,287
0	0	14,879	378,868	0	1,410,609
1,435,666	0	0	183,637	0	1,651,388
0	0	0	0	0	49,763
0	0	0	0	455	455
1,435,666	0	14,879	564,792	455	3,114,502
(860,791)	4,028	8,621	(28,475)	(409)	(959,426)
845,000	0	0	30,856	0	1,232,337
(15,791)	4,028	8,621	2,381	(409)	272,911
17,638	79,039	48,615	0	585,237	1,218,818
$ 1,847	$ 83,067	$ 57,236	$ 2,381	$ 584,828	$ 1,491,729

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, 2024

	Final Budget	Actual	Variance
REVENUES			
Fines, fees and forfeitures	$ 28,345	$ 37,552	$ 9,207
Total revenues	28,345	37,552	9,207
EXPENDITURES			
Current			
Public Safety			
Contract services	3,000	3,000	0
Materials and supplies	25,345	24,854	491
Total expenditures	28,345	27,854	491
Excess (deficiency) of revenues over (under) expenditures	0	9,698	9,698
Fund balances, July 1	0	150,229	150,229
Fund balances, June 30	$ 0	$ 159,927	$ 159,927

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, 2024

	Final Budget	Actual	Variance
REVENUES			
Charges for services	$ 15,685	$ 33,476	$ 17,791
Total revenues	15,685	33,476	17,791
EXPENDITURES			
Current			
Public Safety			
Materials and supplies	15,685	4,231	11,454
Total expenditures	15,685	4,231	11,454
Excess (deficiency) of revenues over (under) expenditures	0	29,245	29,245
Fund balances, July 1	0	79,587	79,587
Fund balances, June 30	$ 0	$ 108,832	$ 108,832

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, 2024

	Final Budget	Actual	Variance
REVENUES			
Fines, fees and forfeitures	$ 20,955	$ 34,270	$ 13,315
Interest	45	2,699	2,654
Total revenues	21,000	36,969	15,969
EXPENDITURES			
Current			
Education			
Drug education	11,000	9,763	1,237
Drug court	40,000	40,000	0
Total expenditures	51,000	49,763	1,237
Excess (deficiency) of revenues over (under) expenditures	(30,000)	(12,794)	17,206
Other financing sources (uses)			
Transfers in (out)			
General Fund	30,000	30,000	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	17,206	17,206
Fund balance, July 1	0	43,233	43,233
Fund balances, June 30	$ 0	$ 60,439	$ 60,439

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, 2024

	Final Budget	Actual	Variance
REVENUES			
Fines, fees and forfeitures	$ 200	$ 1,362	$ 1,162
Total revenues	200	1,362	1,162
EXPENDITURES			
Current			
Public Safety			
Contract services	200	0	200
Total expenditures	200	0	200
Excess (deficiency) of revenues over (under) expenditures	0	1,362	1,362
Fund balance, July 1	0	10,841	10,841
Fund balances, June 30	$ 0	$ 12,203	$ 12,203

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, 2024

	Final Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 977,133	$ 884,998	$ (92,135)
Interest	4,000	21,953	17,953
Other	100	0	(100)
Total revenues	981,233	906,951	(74,282)
EXPENDITURES			
Current			
Judicial			
Personal service	890,796	686,648	204,148
Contract services	478,568	303,967	174,601
Materials and supplies	28,350	26,247	2,103
Total expenditures	1,397,714	1,016,862	380,852
Excess (deficiency) of revenues over (under) expenditures	(416,481)	(109,911)	306,570
Other financing sources (uses)			
Transfers in (out)			
General Fund	326,481	326,481	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures other financing uses	(90,000)	216,570	306,570
Fund balance, July 1	90,000	204,399	114,399
Fund balances, June 30	$ 0	$ 420,969	$ 420,969

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, 2024

	Final Budget	Actual	Variance
REVENUES			
Charges for services	$ 607,400	$ 574,316	$ (33,084)
Other	1,700	559	(1,141)
Total revenues	609,100	574,875	(34,225)
EXPENDITURES			
Current			
Public Safety			
Personal services	1,081,327	1,212,945	(131,618)
Contract services	106,800	103,274	3,526
Materials and supplies	102,400	119,447	(17,047)
Capital outlay	135,000	0	135,000
Total expenditures	1,425,527	1,435,666	(10,139)
Excess (deficiency) of revenues over (under) expenditures	(816,427)	(860,791)	(44,364)
Other financing sources (uses)			
Transfers in (out)			
General Fund	797,128	845,000	47,872
Excess (deficiency) of revenues and other financing sources over (under) expenditures other financing uses	(19,299)	(15,791)	3,508
Fund balance, July 1	19,299	17,638	(1,661)
Fund balances, June 30	$ 0	$ 1,847	$ 1,847

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, 2024

	Final Budget	Actual	Variance
REVENUES			
Fines, fees and forfeitures	$ 3,000	$ 4,028	$ 1,028
Total revenues	3,000	4,028	1,028
EXPENDITURES			
Current			
Public Safety			
Materials and supplies	2,000	0	2,000
Capital outlay	1,000	0	1,000
Total expenditures	3,000	0	3,000
Excess (deficiency) of revenues over (under) expenditures	0	4,028	4,028
Fund balance, July 1	0	79,039	79,039
Fund balances, June 30	$ 0	$ 83,067	$ 83,067

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, 2024

REVENUES	**Final Budget**	**Actual**	**Variance**
Fines and forfeitures	$ 17,000	$ 20,755	$ 3,755
Interest	350	2,745	2,395
Total revenues	17,350	23,500	6,150
EXPENDITURES			
Current			
Judicial			
Materials and supplies	17,350	14,879	2,471
Total expenditures	17,350	14,879	2,471
Excess (deficiency) of revenues over (under) expenditures	0	8,621	8,621
Fund balance, July 1	0	48,615	48,615
Fund balances, June 30	$ 0	$ 57,236	$ 57,236

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, 2024

	Final Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 1,341,446	$ 536,083	$ (805,363)
Interest	425	234	(191)
Total revenues	1,341,871	536,317	(805,554)
EXPENDITURES			
Current			
General Government			
Materials and supplies	5,955	2,287	3,668
Judicial			
Personal services	80,000	65,784	14,216
Contract services	55,906	51,717	4,189
Materials and supplies	1,015,298	261,367	753,931
Public Safety			
Personal services	0	8	(8)
Materials and supplies	128,289	79,679	48,610
Capital outlay	104,899	103,950	949
Culture and Recreation			
Materials and supplies	2,380	0	2,380
Total expenditures	1,392,727	564,792	827,935
Excess (deficiency) of revenues over (under) expenditures	(50,856)	(28,475)	22,381
Other financing sources (uses)			
Transfers in (out)			
General Fund	50,856	30,856	(20,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	2,381	2,381
Fund balance, July 1	0	0	0
Fund balances, June 30	$ 0	$ 2,381	$ 2,381

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, 2024

	Tax Commissioner	Magistrate Court	Probate Court	Clerk of Superior Court	Sheriff Department	Total Custodial Funds
ASSETS						
Cash and cash equivalents	$ 494,003	$ 12,192	$ 8,581	$ 445,159	$ 44,743	$ 1,004,678
Taxes receivable	58,510	0	0	0	0	58,510
Total assets	552,513	12,192	8,581	445,159	44,743	1,063,188
LIABILITIES						
Due to others	552,513	12,192	5,928	53,613	36,034	660,280
NET POSITION						
Restricted for individuals, organizations, and other governments	$ 0	$ 0	$ 2,653	$ 391,546	$ 8,709	$ 402,908

WHITE COUNTY, GEORGIA
CUSTODIAL FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the fiscal year ended June 30, 2024

	Tax Commissioner	Magistrate Court	Probate Court	Clerk of Superior Court	Sheriff Department	Total Custodial Funds
ADDITIONS						
Taxes collected for other agencies	$ 26,798,926	$ 0	$ 0	$ 0	$ 0	$ 26,798,926
Court fees collected for other agencies	0	66,275	187,022	259,210	0	512,507
Court individual cases	0	0	10,107	782,398	0	792,505
Sheriff fees collected	0	0	0	0	11,517	11,517
Sheriff inmate account deposits	0	0	0	0	242,845	242,845
Total additions	26,798,926	66,275	197,129	1,041,608	254,362	28,358,300
DEDUCTIONS						
Taxes distributed to other agencies	26,798,926	0	0	0	0	26,798,926
Court fees distributed to other agencies	0	66,275	187,022	259,210	0	512,507
Payments to others	0	0	10,834	593,854	0	604,688
Sheriff fees distributed to other agencies	0	0	0	0	11,517	11,517
Payments from inmates to others	0	0	0	0	243,190	243,190
Total deductions	26,798,926	66,275	197,856	853,064	254,707	28,170,828
Change in net position	0	0	(727)	188,544	(345)	187,472
Net position, July 1	0	0	3,380	203,002	9,054	215,436
Net position, June 30	$ 0	$ 0	$ 2,653	$ 391,546	$ 8,709	$ 402,908

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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	***D-1***
Changes in Net Position	***D-2***
Governmental Activities Tax Revenues by Source	***D-3***
Fund Balances of Governmental Funds	***D-4***
Changes in Fund Balances of Governmental Funds	***D-5***
General Government Tax Revenues by Source	***D-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	***D-7***
Property Tax Rates (Direct and Overlapping Governments)	***D-8***
Principal Taxpayers	***D-9***
Property Tax Levies and Collections	***D-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	***D-11***
Direct and Overlapping Governmental Activities Debt	***D-12***
Legal Debt Margin Information	***D-13***
Pledged-Revenue Coverage	***D-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	***D-15***
Principal Employers	***D-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	***D-17***
Operating Indicators by Function	***D-18***
Capital Asset Statistics by Function	***D-19***

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

	Fiscal Year			
	2015	2016	2017	2018
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	$ 35,650	$ 35,661	$ 32,954	$ 38,393
Restricted	3,030	2,708	4,335	4,977
Unrestricted	1,185	2,312	4,907	5,432
Total governmental activities net position	$ 39,865	$ 40,681	$ 42,196	$ 48,802
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	$ 571	$ 553	$ 528	$ 511
Unrestricted	(44)	(23)	26	74
Total business-type activities net position	$ 527	$ 530	$ 554	$ 585
PRIMARY GOVERNMENT				
Net investment in capital assets	$ 36,221	$ 36,214	$ 33,482	$ 38,904
Restricted	3,030	2,708	4,335	4,977
Unrestricted	1,141	2,289	4,933	5,506
Total primary government net position	$ 40,392	$ 41,211	$ 42,750	$ 49,387

Fiscal Year						
2019	2020	2021	2022	2023	2024
$ 39,779	$ 41,260	$ 41,022	$ 43,057	$ 47,186	$ 52,627
5,536	5,970	7,269	6,643	7,094	9,130
5,382	6,273	9,488	18,585	19,191	15,719
$ 50,697	$ 53,503	$ 57,779	$ 68,285	$ 73,471	$ 77,476
$ 520	$ 501	$ 482	$ 462	$ 473	$ 593
112	210	270	309	325	197
$ 632	$ 711	$ 752	$ 771	$ 798	$ 790
$ 40,299	$ 41,761	$ 41,504	$ 43,519	$ 47,659	$ 53,220
5,536	5,970	7,269	6,643	7,094	9,130
5,494	6,483	9,758	18,894	19,516	15,916
$ 51,329	$ 54,214	$ 58,531	$ 69,056	$ 74,269	$ 78,266

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

	Fiscal Year			
Expenses	2015	2016	2017	2018
Governmental activities:				
General Government	$ 3,043	$ 3,037	$ 3,143	$ 3,381
Judicial	1,972	2,025	2,084	2,276
Public Safety	9,459	9,472	9,836	10,578
Public Works	3,330	3,225	3,356	3,609
Health and Welfare	524	543	505	533
Culture and Recreation	1,031	1,005	1,213	977
Housing and Development	979	986	1,017	1,118
Education	62	58	61	61
Interest on long-term debt	163	138	144	160
Total governmental activities expenses	20,563	20,489	21,359	22,693
Business-type activities:				
Solid Waste	73	73	91	85
Industrial Building	162	137	65	0
Development Authority	6	4	4	3
Total business-type activities expenses	241	214	160	88
Total primary government expenses	$ 20,804	$ 20,703	$ 21,519	$ 22,781
Program revenues				
Governmental activities:				
Charges for services:				
General Government	$ 470	$ 481	$ 523	$ 565
Judicial	163	170	380	430
Public Safety	1,403	1,608	1,284	1,254
Public Works	0	0	0	0
Culture and Recreation	0	0	197	181
Housing and Development	138	118	124	131
Education	53	61	50	39
Operating grants and contributions	1,404	1,186	1,140	1,446
Capital grants and contributions	396	442	471	5,623
Total governmental activities program revenues	4,027	4,066	4,169	9,669
Business-type activities:				
Charges for services:				
Solid Waste	67	73	102	117
Development Authority	0	0	0	0
Operating grants and contributions	0	0	0	0
Total business-type activities program revenues	67	73	102	117
Total primary government program revenues	$ 4,094	$ 4,139	$ 4,271	$ 9,786

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 3,765	$ 3,872	$ 4,106	$ 4,904	$ 4,959	$ 5,645
2,389	2,297	2,399	2,527	2,640	3,142
11,247	11,523	12,433	13,273	14,573	16,932
3,995	4,043	6,967	6,150	5,926	6,584
560	562	588	626	652	761
1,066	1,161	1,195	1,356	2,046	2,103
1,219	1,219	1,622	1,920	1,904	2,021
61	49	25	51	51	50
142	121	100	94	78	61
24,444	24,847	29,435	30,901	32,829	37,299
106	108	121	144	181	1,148
0	0	0	0	0	0
3	1	3	46	58	2
109	109	124	190	239	1,150
$ 24,553	$ 24,956	$ 29,559	$ 31,091	$ 33,068	$ 38,449
$ 561	$ 668	$ 734	$ 737	$ 795	$ 875
499	416	427	419	544	473
1,267	1,074	1,006	1,439	2,212	1,828
0	0	0	0	2	3
189	144	158	247	240	244
129	191	184	227	300	193
38	32	24	31	45	34
1,363	1,304	2,935	7,904	1,919	2,470
593	512	729	691	814	1,200
4,639	4,341	6,197	11,695	6,871	7,320
137	128	142	175	180	1,122
0	31	0	19	0	0
8	22	22	0	69	0
145	181	164	194	249	1,122
$ 4,784	$ 4,522	$ 6,361	$ 11,889	$ 7,120	$ 8,442

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

	Fiscal Year			
	2015	2016	2017	2018
Net (expense)/revenue				
Governmental activities	$ (16,536)	$ (16,423)	$ (17,190)	$ (13,024)
Business-type activities	(174)	(141)	(58)	29
Total primary government net expense	(16,710)	(16,564)	(17,248)	(12,995)
General revenues and other changes in net position				
Governmental activities:				
Property taxes	$ 8,322	$ 8,699	$ 9,460	$ 9,781
Sales taxes	5,711	6,029	6,457	6,931
Insurance premium taxes	1,136	1,216	1,294	1,386
Hotel/Motel taxes	678	759	825	897
Other taxes	430	450	489	490
Investment earnings	47	34	11	14
Miscellaneous	96	42	118	86
Gain on sale of capital assets	1	10	50	46
Transfers	0	0	0	0
Special items	(648)	0	0	0
Total governmental activities	15,773	17,239	18,704	19,631
Business-type activities:				
Investment earnings	168	143	83	1
Transfers	0	0	0	0
Total business-type activities	168	143	83	1
Total primary government	15,941	17,382	18,787	19,632
Change in net position				
Governmental activities	(763)	816	1,514	6,607
Business-type activities	(6)	2	25	30
Total primary government	$ (769)	$ 818	$ 1,539	$ 6,637

Fiscal Year					
2018	2020	2021	2022	2023	2024
$ (19,805)	$ (20,506)	$ (23,238)	$ (19,206)	$ (25,958)	$ (29,979)
36	72	40	4	10	(28)
(19,769)	(20,434)	(23,198)	(19,202)	(25,948)	(30,007)
$ 9,781	$ 11,752	$ 12,309	$ 13,151	$ 13,344	$ 15,201
6,931	8,094	10,735	11,524	12,304	12,699
1,386	1,603	1,704	1,770	1,844	1,967
897	998	1,768	2,120	2,042	2,048
490	631	868	863	764	677
14	69	16	23	643	1,200
86	156	74	149	202	186
46	8	41	127	17	20
0	0	0	(15)	(15)	(15)
0	0	0	0	0	0
19,631	23,311	27,515	29,712	31,145	33,983
1	8	1	0	2	6
0	0	0	15	15	15
1	8	1	15	17	21
19,632	23,319	27,516	29,727	31,162	34,004
(174)	2,805	4,277	10,506	5,187	4,004
37	80	41	19	27	(7)
$ (137)	$ 2,885	$ 4,318	$ 10,525	$ 5,214	$ 3,997

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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				
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	170	2,120	863	27,828
2023	13,344	4,613	7,691	1,844	2,042	764	30,298
2024	15,201	4,706	7,993	1,967	2,048	677	32,592

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		
	2015	2016	2017
General fund			
Nonspendable	$ 26	$ 25	$ 27
Restricted	88	89	85
Assigned	1,375	592	1,066
Unassigned	4,012	4,346	4,046
Total general fund	5,501	5,052	5,224
All other governmental funds:			
Nonspendable	6	0	0
Restricted	2,943	2,620	8,262
Assigned	206	67	193
Unassigned	(4,366)	(2,460)	0
Total all other governmental funds	(1,211)	227	8,455
Total governmental funds	$ 4,290	$ 5,279	$ 13,679

Fiscal Year						
2018	2019	2020	2021	2022	2023	2024
$ 25	$ 124	$ 36	$ 258	$ 296	$ 33	$ 526
83	86	75	131	135	379	147
1,187	965	1,193	1,667	414	2,749	4,830
3,872	3,947	4,772	6,753	15,520	13,614	7,556
5,167	5,122	6,076	8,809	16,365	16,775	13,059
0	0	0	0	0	0	0
8,534	5,480	5,895	7,138	6,508	6,715	6,998
382	645	862	1,375	1,978	2,585	2,337
0	(237)	0	0	0	0	0
8,916	5,888	6,757	8,513	8,486	9,300	9,335
$ 14,083	$ 11,010	$ 12,833	$ 17,322	$ 24,851	$ 26,075	$ 22,394

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		
	2015	2016	2017
Revenues			
Taxes	$ 16,288	$ 17,145	$ 18,516
Licenses and permits	166	153	158
Fines, fees and forfeitures	713	864	788
Charges for services	1,348	1,421	1,613
Intergovernmental	1,767	1,508	1,567
Interest	51	36	15
Contributions	29	21	40
Other	96	42	118
Total Revenues	20,458	21,190	22,815
Expenditures			
General government	2,840	2,821	3,004
Judicial	1,954	2,002	2,080
Public safety	8,615	8,876	9,235
Public works	1,290	1,593	1,248
Health and welfare	486	506	474
Culture and recreation	952	951	1,065
Housing and development	964	998	1,014
Education	62	58	61
Capital outlay	1,715	1,408	3,203
Intergovernmental	923	970	1,039
Debt service:			
Principal	28	29	19
Interest	2	1	144
Total expenditures	19,831	20,213	22,586
Excess (deficiency) of revenues over (under) expenditures	627	977	229
Other financing sources (uses)			
Transfers in	6,547	722	685
Transfers out	(6,547)	(722)	(685)
Issuance of debt	0	0	7,822
Sale of capital assets	2	12	349
Total other financing sources (uses)	2	12	8,171
Net change in fund balance	629	989	8,400
Fund balances, July 1	3,661	4,290	5,279
Fund balances, June 30	$ 4,290	$ 5,279	$ 13,679
Debt service as a percentage of non-capital expenditures	0.17%	0.16%	0.85%

Fiscal Year						
2018	2019	2020	2021	2022	2023	2024
$ 19,509	$ 21,441	$ 23,061	$ 27,409	$ 29,425	$ 30,297	$ 32,583
168	176	253	238	283	422	333
888	932	703	585	829	1,022	880
1,544	1,576	1,569	1,709	1,988	2,238	2,430
2,501	1,925	70	3,429	8,572	2,705	3,611
15	87	1,785	16	24	644	1,203
18	19	30	23	22	27	20
86	151	156	74	149	202	185
24,729	26,307	27,627	33,483	41,292	37,557	41,245
3,102	3,504	3,572	3,737	4,496	4,674	5,276
2,249	2,363	2,276	2,387	2,466	2,620	3,119
10,518	10,498	10,807	11,597	12,302	13,874	15,965
1,796	1,562	1,489	1,768	1,729	1,862	1,847
502	522	520	566	587	610	748
989	998	1,205	1,073	1,243	2,140	6,232
1,114	1,205	1,211	1,609	1,911	1,872	1,986
61	61	49	25	51	51	50
2,330	6,245	2,113	3,213	5,873	4,685	5,683
1,115	1,201	1,301	2,328	2,852	3,046	3,164
1,103	1,152	1,167	972	781	824	850
90	150	129	108	101	86	68
24,969	29,461	25,839	29,383	34,392	36,344	44,988
(240)	(3,154)	1,788	4,100	6,900	1,213	(3,743)
4,613	713	939	1,177	7,333	1,078	2,344
(4,613)	(718)	(939)	(1,177)	(7,348)	(1,093)	(2,359)
561	0	0	341	370	0	0
83	86	35	48	274	26	77
644	81	35	389	629	11	62
404	(3,073)	1,823	4,489	7,529	1,224	(3,681)
13,679	14,083	11,010	12,833	17,322	24,851	26,075
$ 14,083	$ 11,010	$ 12,833	$ 17,322	$ 24,851	$ 26,075	$ 22,394
5.60%	5.63%	5.51%	3.88%	3.07%	2.93%	2.61%

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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				
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
2023	13,342	4,613	7,691	1,844	2,042	764	30,296
2024	15,192	4,706	7,993	1,967	2,048	677	32,583

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

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

Fiscal Year Ended June 30	Real Property	Personal Property: Inventory / Business Property	Personal Property: Mobile Homes	Personal Property: Motor Vehicles	Utilities
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
2023	1,339,488,774	54,767,908	8,016,392	15,931,740	29,717,004
2024	1,564,876,499	61,549,347	9,258,948	16,082,360	32,046,320

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
$ 21,872	$ (136,993,856)	$ 833,385,859	9.170	$ 333,354,344	40%
62,440	(146,543,728)	858,755,857	9.170	343,502,343	40%
36,730	(149,922,607)	863,623,546	9.990	345,449,418	40%
111,239	(151,614,689)	870,232,082	9.990	348,092,833	40%
77,563	(164,458,894)	911,716,494	10.750	364,686,598	40%
108,573	(166,633,017)	943,141,003	10.750	377,256,401	40%
98,822	(166,867,482)	961,240,391	10.750	384,496,156	40%
13,444	(196,120,884)	1,027,098,050	10.750	410,839,220	40%
147,172	(272,986,276)	1,175,082,714	9.505	470,033,086	40%
0	(345,470,714)	1,338,342,760	9.505	535,337,104	40%

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

Fiscal Year Tax Year	2015 2014	2016 2015	2017 2016
White County Rates:			
County Operations	9.168	9.168	9.998
Board of Education			
Maintenance and Operations	17.482	17.482	17.982
School Bond	N/A	N/A	N/A
Municipal Rates:			
City of Helen	6.686	6.575	6.570
City of Cleveland	4.500	5.000	5.000
State of Georgia:	0.100	0.050	N/A

Source: Georgia Department of Revenue

2018 2017	2019 2018	2020 2019	2021 2020	2022 2021	2023 2022	2024 2023
9.998	10.750	10.750	10.750	10.750	9.505	9.505
17.978 N/A	17.481 N/A	17.481 N/A	17.394 N/A	16.060 N/A	14.222 N/A	13.175 N/A
6.564 5.000	6.118 6.000	5.768 6.000	5.934 5.728	5.509 5.918	4.796 5.056	4.224 5.056
N/A	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

	2024			2015		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Habersham EMC	$ 14,600,672	1	1.0910%	$ 7,524,880	2	0.9029%
Freudenberg NOK	13,266,922	2	0.9913%	13,452,495	1	1.6142%
Georgia Power	8,223,342	3	0.6144%	5,104,092	4	0.6125%
Walmart	5,494,151	4	0.4105%	5,398,933	3	0.6478%
North Georgia Hardwood	5,037,752	5	0.3764%	2,436,669	10	0.2924%
1031CD Portfolio 3 DST	4,195,400	6	0.3135%			0.0000%
Georgia Transmission	3,893,977	7	0.2910%	3,576,104	5	0.4291%
Verizon	3,646,349	8	0.2725%			
Ingles	3,426,295	9	0.2560%	2,685,847	9	0.3223%
Windstream	3,238,229	10	0.2420%	3,187,120	7	0.3824%
CSL Georgia System LLC				3,211,692	6	0.3854%
Original Appalachian Artworks				3,177,120	8	0.3812%
	$ 65,023,089		4.8585%	$ 49,754,952		5.9702%

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
2015	2014	$ 7,640,482	$ (413,210)	$ 7,227,272
2016	2015	7,873,074	(319,551)	7,553,523
2017	2016	8,634,508	(320,251)	8,314,257
2018	2017	8,700,580	(215,928)	8,484,652
2019	2018	9,800,952	(200,483)	9,600,469
2020	2019	10,138,766	(181,680)	9,957,086
2021	2020	10,333,334	(16,512)	10,316,822
2022	2021	11,041,304	(32,722)	11,008,582
2023	2022	11,169,161	(36,579)	11,132,582
2024	2023	12,720,948	6,904	12,727,852

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
$ 7,158,621	93.69%	$ 67,530	$ 7,226,151	99.98%
7,500,949	95.27%	50,673	7,551,622	99.97%
8,266,951	95.74%	45,238	8,312,189	99.98%
8,436,811	96.97%	45,821	8,482,632	99.98%
9,541,369	97.35%	58,713	9,600,082	100.00%
9,869,634	97.35%	84,941	9,954,575	99.97%
10,292,397	99.60%	23,189	10,315,586	99.99%
11,007,241	99.69%	16,949	11,007,241	99.99%
11,130,650	99.66%	22,634	11,130,650	99.98%
12,709,886	99.91%	N/A	12,709,886	99.86%

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

Fiscal Year	Governmental Activities: Notes Payable	Governmental Activities: Revenue Bonds	Governmental Activities: Total	Governmental Activities: Percentage of Personal Income (1)	Governmental Activities: Per Capita
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
2023	302,565	2,780,000	3,082,565	0.23%	107.01
2024	122,917	2,110,000	2,232,917	0.15%	76.93

Fiscal Year	Business-Type Activities: Revenue Bonds	Primary Government: Total	Primary Government: Percentage of Personal Income (1)	Primary Government: Per Capita
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
2023	0	3,082,565	0.23%	107.01
2024	0	2,232,917	0.15%	76.93

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, 2024

Governmental Unit	Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Government
Overlapping:			
City of Helen	$ 177,130	100%	$ 177,130
City of Cleveland	0	100%	0
White County Board of Education	16,350,000	100%	16,350,000
Total overlapping debt	16,527,130		16,527,130
White County Direct Debt	2,232,917	100%	2,232,917
Total direct and overlapping debt	$ 18,760,047		$ 18,760,047

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			
	2015	2016	2017	2018
Taxable assessed value of property	$ 833,386	$ 858,756	$ 863,624	$ 870,232
Add back: exemptions	136,994	146,544	149,923	151,615
Total assessed value	970,380	1,005,300	1,013,547	1,021,847
Debt limit (10% total assessed value)	97,038	100,530	101,355	102,185
Amount of debt applicable to limit	0	0	0	0
Legal debt margin	$ 97,038	$ 100,530	$ 101,355	$ 102,185
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					
2019	2020	2021	2022	2023	2024
$ 911,716	$ 943,141	$ 961,240	$ 1,027,098	$ 1,175,083	$ 1,338,343
164,459	166,633	166,867	196,121	272,986	345,471
1,076,175	1,109,774	1,128,107	1,223,219	1,448,069	1,683,813
107,618	110,977	112,811	122,322	144,807	168,381
0	0	0	0	0	0
$ 107,618	$ 110,977	$ 112,811	$ 122,322	$ 144,807	$ 168,381
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
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
2023		7,691,531	655,000	77,631	732,631	10.50
2024		7,992,386	670,000	62,828	732,828	10.91

* 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
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
2023	28,806	1,350,972	46,899	2.90%	3,808
2024	29,026 *	1,440,761 ***	49,331	2.90% **	3,820

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, 2023 numbers
** 2024 Unemployment Rate of 2.90% is as of July 2024
*** United States Bureau of Economic Analysis - November 2023

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WHITE COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS PRIOR

	2024			2015		
Taxpayer	Number of Employees	Rank	Percentage of Labor Force	Number of Employees	Rank	Percentage of Labor Force
White County Board of Education	572	1	3.19%	520	2	4.15%
Truett-McConnell College	474	2	2.65%	145	7	1.16%
Freudenberg NOK	375	3	2.09%	672	1	5.36%
White County Government	321	4	1.79%	185	5	1.48%
Wal-Mart	300	5	1.68%	305	3	2.43%
Ingles Supermarkets	202	6	1.13%	100	9	0.80%
and Friendship)	128	7	0.71%	165	6	1.32%
Mountain Education Charter	120	8	0.67%			
Cobb Vantress	116	9	0.65%	90	10	0.72%
Black Bear	101	10	0.56%			
State of Georgia				297	4	2.37%
Tribe Transportation				130	8	1.04%
	2,709		15.12%	2,609		20.83%
Total County Labor Force	17,907			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			
	2015	2016	2017	2018
Function				
General Government	33.60	33.05	34.17	35.01
Public Safety				
Sheriff				
Officers	86.35	86.06	86.49	86.61
Civilians	2.00	2.00	1.00	1.00
Fire Protection				
Firefighters	13.89	15.86	16.35	17.03
Civilians	2.00	2.00	0.00	0.00
Other public safety	24.37	21.14	23.67	24.03
Judicial	11.43	11.29	12.47	13.79
Public Works	18.74	18.02	18.32	18.84
Health and Welfare	5.65	4.80	5.17	5.38
Recreation and culture	5.31	5.12	15.23	11.91
Housing and Development	4.53	4.69	4.99	6.50
Total employees	207.87	204.03	217.86	220.10

Note: Full-time equivalency (FTE) is calculated by taking total labor hours worked and dividing by 2,080. A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave).

Source: White County Finance Department

Full-time Equivalent Employees as of June 30					
2019	2020	2021	2022	2023	2024
43.40	40.43	46.48	38.66	40.79	39.40
86.71	84.85	84.26	83.54	84.43	88.27
1.00	4.00	4.00	4.00	4.00	4.00
20.77	26.75	33.88	35.18	43.48	51.40
0.00	0.00	0.00	0.00	0.00	0.00
25.80	27.01	26.47	30.46	27.99	29.53
14.04	14.42	13.76	15.36	15.20	16.41
19.98	20.12	19.88	19.73	19.23	19.19
5.54	5.57	5.62	5.47	5.49	5.54
7.18	12.33	12.99	14.82	19.66	19.71
6.59	6.05	5.44	6.98	6.63	8.21
231.01	241.53	252.78	254.20	266.90	281.66

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

	Fiscal Year			
	2015	2016	2017	2018
Function				
Sheriff				
Traffic citations	1,195	1,584	1,333	1,241
Fire				
Number of calls answered	1,137	1,504	1,755	1,815
Inspections conducted	10	28	6	14
Highways and streets				
Street resurfacing (miles)	5.92	5.28	3.43	-
Sanitation				
Refuse collected (tons/day)	62.36	65.57	79.60	86.70
Recyclables collected (tons/year)	9.80	7.50	6.86	7.30

Source: Various County Departments

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

Fiscal Year					
2019	2020	2021	2022	2023	2024
2,040	1,480	714	595	471	828
1,824	2,050	2,154	2,015	2,666	3,093
8	6	8	5	22	10
5.00	4.00	8.21	3.91	7.31	6.36
86.22	85.53	97.78	105.30	103.10	96.09
7.45	8.80	10.40	12.60	13.20	13.46

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

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Function										
General Government										
Buildings	12	12	12	12	11	11	11	11	11	12
Vehicles	16	20	20	18	19	19	19	20	23	15
Equipment	17	17	22	40	43	43	47	47	47	42
Public Safety										
Sheriff										
Office & Detention Ctr.	1	1	1	1	1	1	1	1	1	1
Vehicles (1)	70	73	71	61	59	69	66	71	77	72
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	7	7	7	7	6	6	6	7	7
Vehicles	20	20	38	24	24	24	25	24	27	23
EMA										
Vehicles	4	4	4	5	5	4	6	6	5	8
Animal Shelter										
Buildings	2	2	2	2	2	2	2	2	2	2
Vehicles	3	4	4	3	3	3	3	3	3	3
Other public safety										
Vehicles	0	0	0	0	0	0	0	0	0	29
Equipment	265	265	236	216	220	213	215	215	217	91
Housing & Development										
Building Inspection / Soil Erosion										
Vehicles	1	1	1	2	2	3	3	3	2	2
Code Enforcement										
Vehicles	1	1	1	1	1	1	1	1	1	0
Planning										
Vehicles	2	2	2	2	2	3	3	3	3	1
Culture & Recreation										
Buildings	7	7	7	7	9	10	10	10	10	10
Vehicles	2	2	2	2	2	2	2	3	4	7
Equipment	19	18	38	39	39	39	40	40	41	47
Parks	2	2	2	3	3	3	3	3	3	3
Public Works										
Buildings	3	2	2	2	2	2	2	2	2	3
Vehicles	31	32	30	32	34	35	35	35	35	36
Heavy equipment	15	15	13	13	11	11	12	12	12	13
Small equipment	65	65	68	68	65	65	65	65	65	30
Solid Waste										
Buildings										
Conven. Ctr.	1	1	1	1	1	1	1	1	1	1
Transfer Station	1	1	1	1	1	1	1	1	1	2
Equipment	3	3	3	3	3	3	3	3	3	8

Source: Various County Departments and Capital Assets Reports

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

Part IV

Other Reporting Section

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SINGLE AUDIT SECTION

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of White County, Georgia, as of and for the year ended June 30, 2024, 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 1, 2024. 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 a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001, that we consider to be a significant deficiency.

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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2024-002.

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 on 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 1, 2024

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, 2024. 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, 2024.

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 Standard*s, 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 Standard*s, 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 1, 2024

WHITE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2024

Federal Grant/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Number	Expenditures
Department of Agriculture			
Forest Service Schools and Roads Cluster			
Passed through the Georgia Office of the State Treasurer:			
Schools and Roads - Grants to States	10.665	FY2023	$ 23,115
Department of the Interior			
Payments in Lieu of Taxes	15.226	N/A	116,693
Department of Justice			
Bulletproof Vest Partnership Program	16.607	N/A	9,625
Passed through the Criminal Justice Coordinating Council:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	B22-8-007	222,158
		B23-8-004	270,444
			492,602
Total Department of Justice			502,227
Department of the Treasury			
Passed through the Georgia Office of Planning and Budget:			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	GA-0013892	53,352
Passed through the Judicial Council of Georgia:			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	2024-25_ARPA_3Y012	378,633
			431,985
COVID-19 Local Assistance and Tribal Consistency Fund	21.032	N/A	101,428
Total Department of the Treasury			533,413

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	FY2024	$ 11,808
Passed through Legacy Link, Inc.:			
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	93.044	FY2024	18,363
COVID-19 Special Programs for the Aging_ Title III, Part B_Grants for Supportive Services and Senior Centers	93.044	FY2024	25,550
			55,721
Passed through Legacy Link, Inc.:			
Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045	FY2024	40,370
COVID-19 Special Programs for the Aging_ Title III, Part C_Nutrition Services	93.045	FY2024	14,362
			54,732
Total Aging Cluster			110,453
Passed through Legacy Link, Inc.:			
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	FY2024	7,908
Passed through T&T Transportation:			
Social Services Block Grant	93.667	FY2024	5,060
Passed through Legacy Link, Inc.:			
Social Services Block Grant	93.667	FY2024	12,040
			17,100
Total Department of Health and Human Services			135,461

WHITE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2024

Federal Grant/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Number	Expenditures
Department of Homeland Security			
Passed through the Georgia Emergency Management Agency:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4501-DR-GA	$ 196,554
Emergency Management Performance Grants	97.042	OEM22	835
		OEM23	8,343
			9,178
Assistance to Firefighters Grant	97.044	N/A	95,363
Total Department of Homeland Security			301,095
Total Federal Awards			$ 1,612,004

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, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

2. Summary of Significant Accounting Policies

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

3. De Minimis Indirect Cost Rate

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

4. Payments to Subrecipients

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

WHITE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2024

1. Summary of the Auditor's Results

A. Financial Statements

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

B. Federal Awards

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

Identification of major programs:

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?	Yes

2. Financial Statement Findings and Responses

A. Current Year Audit Findings

2024-001

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, Clerk of Superior Court, Law Library, and Solid Waste.

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.

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.

2024-002

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

Criteria: State of Georgia Code requires that all courts pay-out monies due to others in a timely manner.

Effect: Failure to make required pay-outs of monies being held by the Court will place the County in violation of state law.

Cause: Clerk of Court personnel are not performing payouts timely.

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

Management Response: Management has provided a copy of this finding to the appropriate Elected Official and they concur with this finding. This action was taken immediately upon receipt of the comment from our auditors. The delay in payouts was due to entry and posting of probation partial payments of fines that require verification of the correct disbursement entities based on priority designated by Georgia law. Changes in employees required retraining and the Clerk to individually check the distribution breakdowns prior to posting and payout.

2. Financial Statement Findings and Responses (continued)

B. Prior Year Audit Findings Follow-Ups

2023-001

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.

Corrected

2023-002

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 and Clerk of Superior Court.

Not 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*.

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, 2024

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	2,230,889	455	2,231,344
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	480,862	0	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	8,526,492	0	8,526,492
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	$ 24,212,678	$ 455	$ 24,213,133

* 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, 2024

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	$ 1,464,726	$ 732,828	$ 2,197,554
Courthouse Renovations / Addition	5,000,000	5,000,000	0	11,270	11,270
Administration Equipment, Facilities, and Vehicles	1,000,000	1,000,000	2,419,368	1,763,616	4,182,984
E911, Fire-EMS Equipment, Facilities, and Vehicles	1,500,000	1,500,000	718,426	90,458	808,884
Roads and Bridges Equipment, Vehicles, Resurfacing, and Improvements	3,000,000	5,527,412	4,008,354	3,356,717	7,365,071
Parks and Recreation Equipment, Facilities, and Vehicles	1,000,000	1,000,000	134,863	116,224	251,087
Sheriff's Department Equipment, Facilities, and Vehicles	500,000	805,405	1,425,784	529,156	1,954,940
City of Cleveland	5,600,000	5,600,000	3,807,721	1,582,147	5,389,868
City of Helen	5,600,000	5,600,000	3,807,721	1,582,147	5,389,868
Total	$ 28,000,000	$ 30,832,817	$ 17,786,963	$ 9,764,563	$ 27,551,526

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

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