WHITE COUNTY, GEORGIA

Annual Comprehensive Financial Report

For the fiscal year ended June 30, 2025

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, 2025

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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

White County Board of Commissioners
Georgia

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO

OFFICIALS OF WHITE COUNTY, GEORGIA

BOARD OF COMMISSIONERS

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

Commission Staff

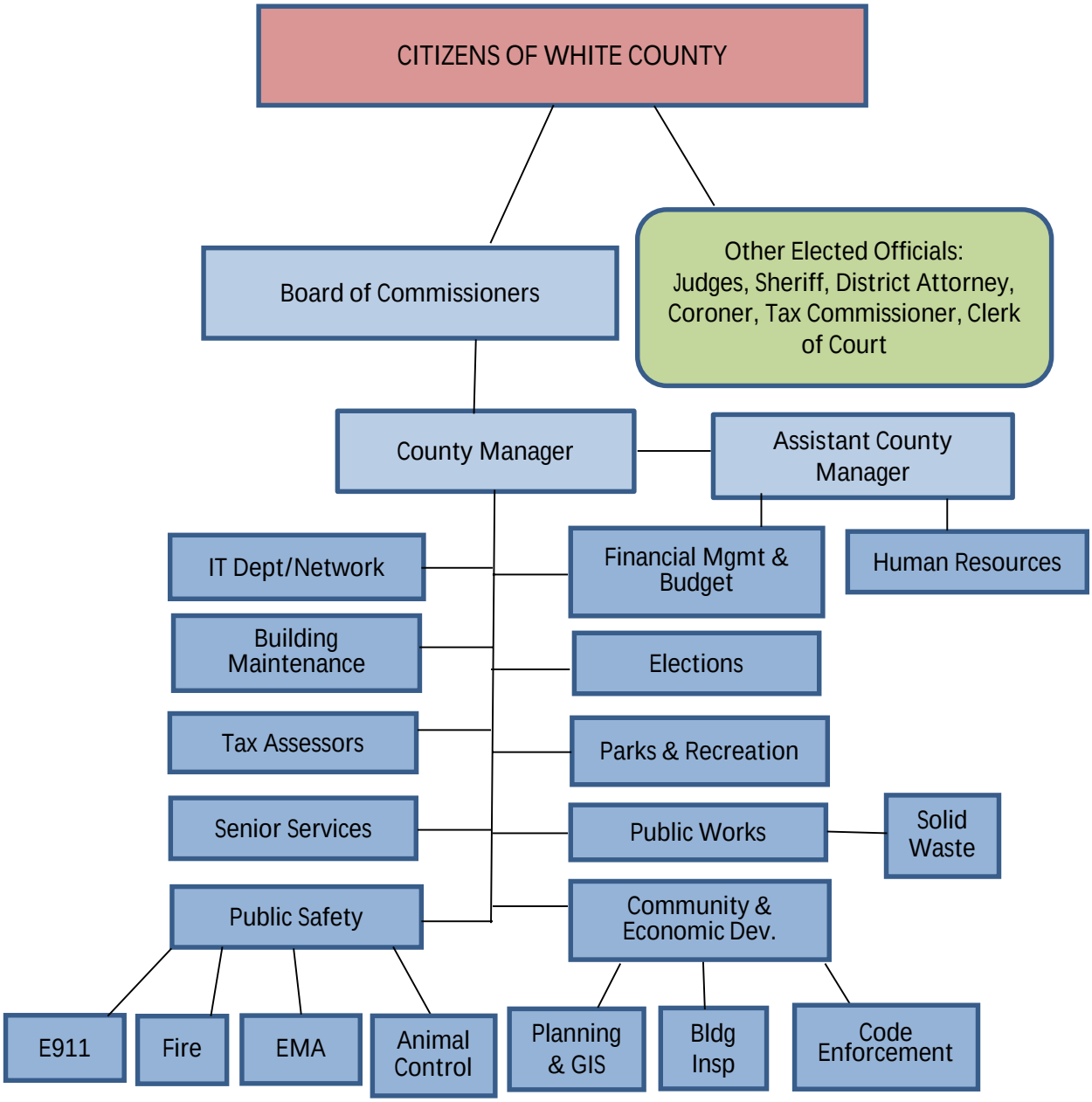
Derek Canupp, County Manager
Shanda Murphy, Assistant County Manager and County Clerk
Joseph A. Homans, County Attorney

Department Directors

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

WHITE COUNTY, GEORGIA
ORGANIZATIONAL CHART

White County
Georgia





December 8, 2025

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, 2025.

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, 2025, 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, 2025, 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 2025, it was approximately 29,668 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 35-37 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 grant application process was initiated in June 2025 for additional bike trails. A grand opening for the multi-purpose recreation center was held May 2025. The recreation center's splash-pad is set to open Spring 2026.

Other accomplishments during the fiscal year include:

- The Road Department completed the 2025 LMIG paving project and resurfaced 7.92 miles of roadway and completed Phase 3 of street sign upgrades.
- Public Safety - 911 implemented the SSI portal at the courthouse and converted the records management system to EPR Fireworks. Fire Services placed a new engine into service. Fire Services began construction of the live burn training building. Fire Services finalized design and engineering of a new fire station. Animal Control Division organized multiple adoption events and continued partnerships with area rescue organizations. Emergency Management acquired 2 LED traffic trailers through Hazard Mitigation grant funding and EMA also added 3 additional outdoor warning sirens and acquired 1000 weather radios for community distribution.
- The Senior Center shared over $9,100 worth of material aid, such as dishwashing soap, Kleenex, paper towels and fire blankets, with Senior Center clients through ARPA funding. The Senior Center provided 9,765 meals for congregate clients and 32,834 meals for homebound clients.
- The Parks and Recreation department received the 2025 Georgia Recreation and Park Association (GRPA) Agency of the year award.
- The Community and Economic Development departments processed 622 building permits including 142 new residential permits, 7 commercial permits and 44 mobile home permits; processed 27 land use applications, issued 68 land disturbance permits and another 49 land disturbance exemptions for projects that disturb less than an acre, conducted 26 plan reviews, and processed 55 variance applications. Economic Development, along with Alpine Helen/White County CVB, hosted the State of Georgia's Economic Development's VIP Consulate General Tour.

- The Elections Department efficiently managed a record-breaking 12,291 in-person voters through the Advance In-Person voting period for the 2024 Presidential General and Special Election. This is an unprecedented volume that was handled with minimal wait times and maximum voter satisfaction. Additionally, the department achieved a record countywide voter turnout of 77.38%.
- The Buildings and Grounds department completed the replacement of the handicap ramp and railings at the Historic Courthouse; continued with lighting conversions to LED'S at various county facilities and continued aesthetics upgrades to grounds at various facilities.
- Human Resources implemented Time Clock Plus, an electronic timekeeping system. The system went live October 2024, significantly increasing efficiency and accuracy of payroll processing.
- The County implemented a comprehensive classification/compensation plan July 2024. The County has seen a significant decrease in employee turnover since the implementation.
- The Board of Commissioners Office began quarterly networking meetings with the cities of Cleveland and Helen, and the White County Board of Education, to increase communication and cooperation.

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 $10,838,342, or 34 percent of the 2025 General Fund annual expenditures. The County maintains this fund 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 thirteen fiscal years, this report for fiscal year 2025 will be submitted with hopes of receiving this award in 2026. This is an annual award, and submission needs to be done in order to be received each year.

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

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

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

Respectfully submitted,



Jodi Ligon
Finance Director



Derick Canupp
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, 2025, 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, 2025, 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, Opioid Settlement Special Revenue Fund, and Grants 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, the schedule of projects financed with special purpose local option sales tax, and the schedule of supplemental official income 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, the schedule of supplemental official income, 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 December 8, 2025, 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
December 8, 2025

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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, 2025. 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 and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30, 2025 by $81,263,300 (reported as *net position*). Of this amount, $10,457,177 (reported as *unrestricted net position*) may be used to meet the County's ongoing obligations.

- As of June 30, 2025, White County's governmental funds reported combined ending fund balances of $16,836,285. The governmental funds reported a combined ending unassigned fund balance of $6,618,037.

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 69. 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, Grants Fund, and 2020 SPLOST Fund, which are considered major funds. Data from the other nine 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 69-72 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, Opioid Settlement Fund, and Grants Fund to demonstrate compliance with these budgets.

The County's basic governmental fund financial statements are presented on pages 18-29 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 30-32.

- ***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 33-34.

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 35-68 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 2025 and 2024

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Assets						
Current assets	$ 21,871,683	$ 28,167,366	$ 1,101,047	$ 691,844	$ 22,972,730	$ 28,859,210
Capital assets	65,079,219	57,543,378	584,286	593,596	65,663,505	58,136,974
Total assets	86,950,902	85,710,744	1,685,333	1,285,440	88,636,235	86,996,184
Liabilities						
Current liabilities	5,943,069	6,606,616	148,539	109,032	6,091,608	6,715,648
Noncurrent liabilities	921,028	1,628,603	360,299	385,656	1,281,327	2,014,259
Total liabilities	6,864,097	8,235,219	508,838	494,688	7,372,935	8,729,907
Net position						
Net investment in capital assets	61,673,285	52,626,600	584,286	593,596	62,257,571	53,220,196
Restricted	8,548,552	9,129,519	0	0	8,548,552	9,129,519
Unrestricted	9,864,968	15,719,406	592,209	197,156	10,457,177	15,916,562
Total net position	$ 80,086,805	$ 77,475,525	$ 1,176,495	$ 790,752	$ 81,263,300	$ 78,266,277

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 $81,263,300 at the close of the fiscal year.

Approximately 76.6% of White County's net position is reflected in its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt outstanding that was needed to construct or acquire the assets. The County uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position comprises 10.5% 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 12.9%, represents resources that can be used to meet the County's ongoing obligations to citizens and creditors.

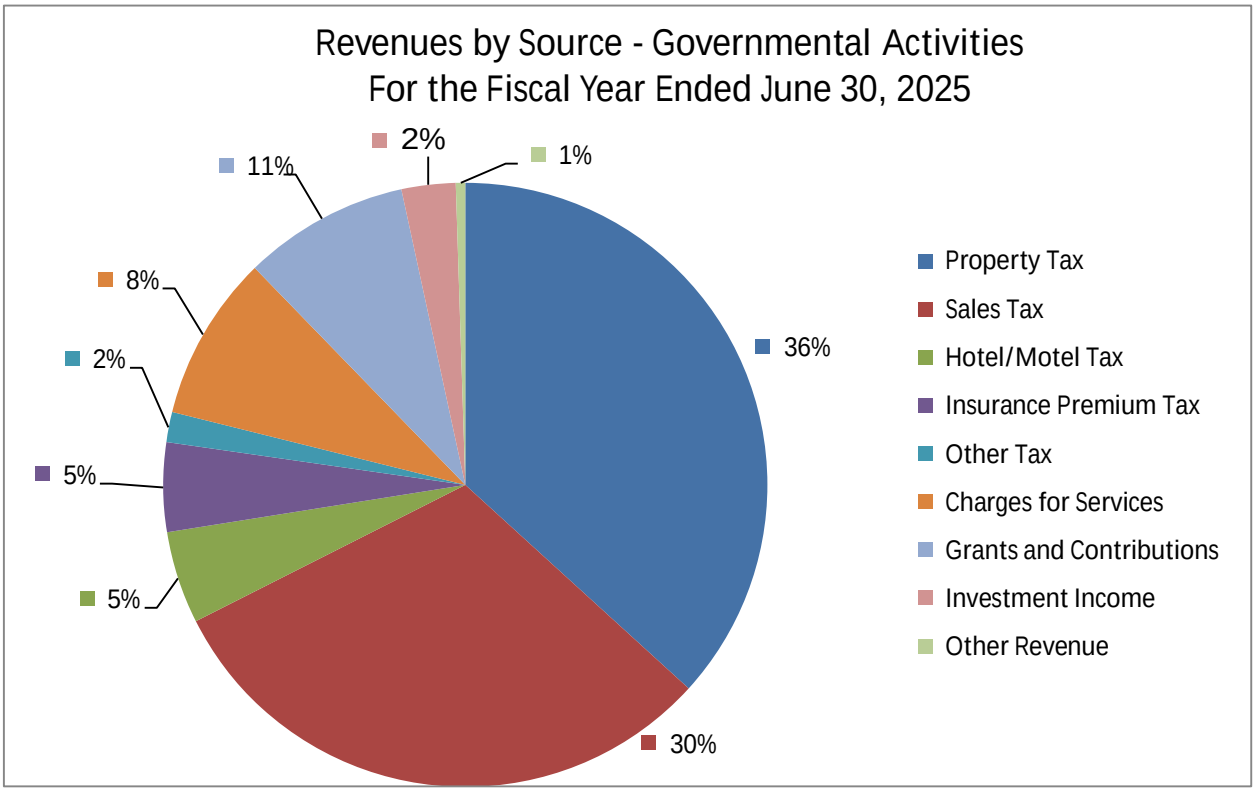
The following condensed financial information was derived from the government-wide Statement of Activities and reflects how White County's net position changed during the fiscal year.

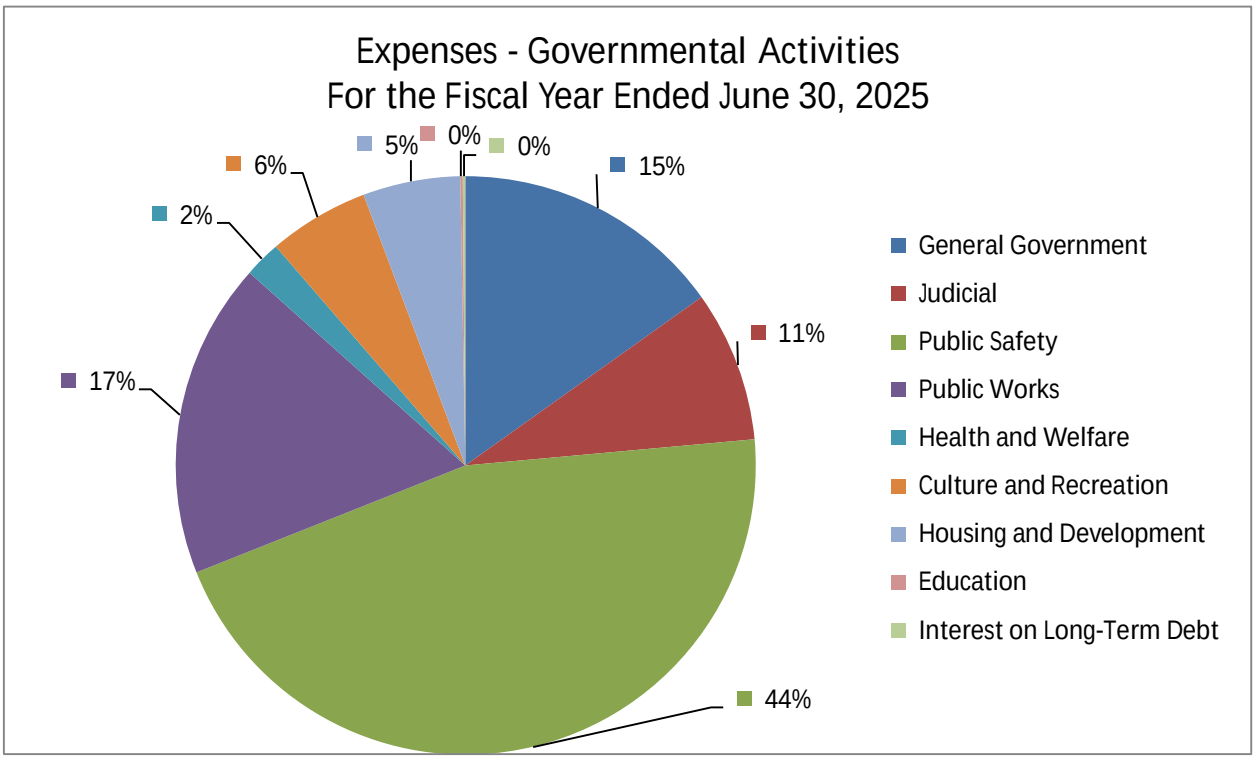
White County
Changes in Net Position
For the Fiscal Years 2025 and 2024

	Governmental Activities		Business-Type Activities		Total	
Revenues	**2025**	**2024**	**2025**	**2024**	**2025**	**2024**
Program revenues:						
Charges for services	$ 3,444,168	$ 3,650,189	$ 2,515,008	$ 1,121,768	$ 5,959,176	$ 4,771,957
Operating grants and contributions	3,568,569	2,469,745	0	0	3,568,569	2,469,745
Capital grants and contributions	1,462,138	1,199,916	0	0	1,462,138	1,199,916
General revenues:						
Property tax	16,191,609	15,200,983	0	0	16,191,609	15,200,983
Sales tax	13,309,125	12,698,738	0	0	13,309,125	12,698,738
Hotel/Motel tax	2,066,462	2,048,370	0	0	2,066,462	2,048,370
Insurance premium tax	2,093,274	1,966,968	0	0	2,093,274	1,966,968
Other taxes	808,974	677,110	0	0	808,974	677,110
Interest and investment earnings	803,247	1,200,215	5,580	5,996	808,827	1,206,211
Other revenues	243,017	205,738	0	0	243,017	205,738
Total revenues	43,990,583	41,317,972	2,520,588	1,127,764	46,511,171	42,445,736
Expenses						
General Government	6,064,485	5,644,628	0	0	6,064,485	5,644,628
Judicial	4,554,793	3,142,535	0	0	4,554,793	3,142,535
Public Safety	18,533,170	16,931,878	0	0	18,533,170	16,931,878
Public Works	6,879,005	6,584,366	0	0	6,879,005	6,584,366
Health and Welfare	807,896	760,873	0	0	807,896	760,873
Culture and Recreation	2,402,365	2,103,324	0	0	2,402,365	2,103,324
Housing and Development	2,031,592	2,020,782	0	0	2,031,592	2,020,782
Education	49,221	49,763	0	0	49,221	49,763
Interest on long-term debt	41,776	60,675	0	0	41,776	60,675
Solid Waste	0	0	2,144,592	1,148,124	2,144,592	1,148,124
Development Authority	0	0	5,253	1,652	5,253	1,652
Total expenses	41,364,303	37,298,824	2,149,845	1,149,776	43,514,148	38,448,600
Increase (decrease) in net position before transfers	2,626,280	4,019,148	370,743	(22,012)	2,997,023	3,997,136
Transfers in (out)	(15,000)	(15,000)	15,000	15,000	0	0
Increase (decrease) in net position	2,611,280	4,004,148	385,743	(7,012)	2,997,023	3,997,136
Net position-beginning	77,475,525	73,471,377	790,752	797,764	78,266,277	74,269,141
Net position-ending	$ 80,086,805	$ 77,475,525	$ 1,176,495	$ 790,752	$ 81,263,300	$ 78,266,277

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 grants and contributions were the three largest sources of revenue for governmental activities for fiscal year 2025. Total revenues of the governmental activities increased more than $2,670,000. The largest cause of the increase was operating grants and contributions, which increased by more than $1,090,000 due to a new American Rescue Plan Act grant for the judicial circuit. Another cause of the increase was property taxes, which increased more than $990,000 due predominantly to increased property values. Sales tax also increased more than $610,000 due to increases in SPLOST and LOST. 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 2025 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 $4,060,000 from the prior fiscal year. Public safety expenses increased by more than $1,600,000 due to an increase in salaries and wages and health insurance premiums. Judicial expenses increased by more than $1,400,000 due to an increase in supplies and salaries and wages. General government expenses increased by more than $410,000 due to an increase in salaries and wages and health insurance premiums. 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 $16,836,285. The governmental funds reported a combined unassigned fund balance of $6,618,037. The remainder of fund balance is nonspendable, restricted, committed, or assigned for projects or for the fiscal year 2026 budget, and is not available for spending.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was $6,618,037, while total fund balance reached $10,838,342. 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 20.7% of total General Fund expenditures, while total fund balance represents approximately 33.9% of that same amount.

Revenues in the General Fund increased by more than $765,000 from the prior fiscal year. Property tax revenues increased by approximately $944,000 due mostly to increased property values. Total expenditures increased by more than $1,640,000. General Government expenditures increased by more than $240,000 due to increased salaries and wages and health insurance premiums. Public Safety expenditures increased by more than $1,185,000 due to increased salaries and wages and health insurance premiums in the Fire, Sheriff, and Detention Center departments. The County ended the fiscal year by decreasing fund balance of the General Fund by $2,220,329, or approximately 17%. By comparison, in fiscal year 2024, fund balance of the General Fund decreased by 22.2%.

At the end of the current fiscal year, the Drug Task Force Special Revenue Fund had total fund balance of $861,590, all of which is restricted for drug task force facilities, equipment, and operations. Fund balance decreased $134,669 during fiscal year 2025 compared with a $50,789 increase in the prior fiscal year. Revenues slightly decreased during the current fiscal year due to decreased fines and forfeitures revenues. Expenditures increased slightly due to increased salaries and wages and capital outlay.

At the end of the current fiscal year, the Hotel/Motel Tax Special Revenue Fund had total fund balance of $229,611, all of which is restricted. Fund balance decreased $3,462,863 during fiscal year 2025. Hotel/motel tax expenditures increased in large part to fund the Yonah Preserve gymnasium project.

At the end of the current fiscal year, the Opioid Settlement Special Revenue Fund had total fund balance of $181,834, 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 Grants Fund had total fund balance of $2,381, all of which is restricted for grant specifications. The County continues to expend these funds in accordance with the requirements of the specific grants.

At the end of the current fiscal year, the 2020 SPLOST Capital Projects Fund had total fund balance of $3,715,644, 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 $ 1,009,166
- Development Authority $ 167,329

The total increase in net position for both funds was $385,743 due mostly to an increase in charges for sales and services in the Solid Waste Fund.

Capital Assets and Debt Administration

Capital Assets. White County has invested $65,663,505 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	
	2025	2024	2025	2024	2025	2024
Land	$ 11,261,166	$ 11,261,166	$ 84,361	$ 84,361	$ 11,345,527	$ 11,345,527
Construction in progress	14,012,057	6,505,149	0	0	14,012,057	6,505,149
Buildings	30,054,690	30,261,719	817,910	817,910	30,872,600	31,079,629
Land improvements	4,257,463	4,257,463	0	0	4,257,463	4,257,463
Machinery and equipment	6,555,264	5,834,782	133,513	106,707	6,688,777	5,941,489
Furniture and fixtures	1,044,942	899,402	0	0	1,044,942	899,402
Vehicles	10,721,542	9,070,595	0	0	10,721,542	9,070,595
Infrastructure	63,196,117	62,447,648	0	0	63,196,117	62,447,648
Total	141,103,241	130,537,924	1,035,784	1,008,978	142,139,025	131,546,902
Accumulated Depreciation	(76,024,022)	(72,994,546)	(451,498)	(415,382)	(76,475,520)	(73,409,928)
Net Capital Assets	$ 65,079,219	$ 57,543,378	$ 584,286	$ 593,596	$ 65,663,505	$ 58,136,974

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

- Continued construction of Yonah Preserve multi-court gymnasium project
- 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 55-56 of this report.

Long-term Debt and Other Liabilities. On June 30, 2025, White County had total long-term debt in the amount of $1,456,556, a decrease of $776,361 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 57-60 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 2026, 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, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
ASSETS				
Current assets				
Cash and cash equivalents	$ 18,038,684	$ 877,215	$ 18,915,899	$ 711,973
Restricted cash and cash equivalents	173,269	0	173,269	0
Receivables (net)				
Accounts	656,559	223,832	880,391	5,530
Intergovernmental	1,383,215	0	1,383,215	0
Taxes	1,550,337	0	1,550,337	0
Prepaids	69,619	0	69,619	1,055
Total current assets	21,871,683	1,101,047	22,972,730	718,558
Noncurrent assets				
Net OPEB asset	0	0	0	113,423
Capital assets				
Non-depreciable	25,273,223	84,361	25,357,584	0
Depreciable (net)	39,805,996	499,925	40,305,921	0
Total noncurrent assets	65,079,219	584,286	65,663,505	113,423
Total assets	86,950,902	1,685,333	88,636,235	831,981
DEFERRED OUTFLOWS OF RESOURCES				
Pension deferred outflows of resources	0	0	0	168,058
OPEB deferred outflows of resources	0	0	0	64,637
Total deferred outflows of resources	0	0	0	232,695
LIABILITIES				
Current liabilities				
Payables				
Accounts	3,050,972	121,863	3,172,835	0
Retainages	90,349	0	90,349	0
Intergovernmental	348,182	0	348,182	0
Interest	16,103	0	16,103	0
Accrued salaries and expenses	943,416	5,982	949,398	0
Compensated absences	603,084	0	603,084	67,300
Notes payable	31,556	0	31,556	0
Bonds payable	705,000	0	705,000	0
Other liabilities	154,407	0	154,407	0
Post-closure care costs	0	20,694	20,694	0
Total current liabilities	5,943,069	148,539	6,091,608	67,300

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	White County Health Department
Noncurrent liabilities				
Compensated absences	$ 201,028	$ 0	$ 201,028	$ 15,056
Net pension liability	0	0	0	727,861
Bonds payable	720,000	0	720,000	0
Post-closure care costs	0	360,299	360,299	0
Total noncurrent liabilities	921,028	360,299	1,281,327	742,917
Total liabilities	6,864,097	508,838	7,372,935	810,217
DEFERRED INFLOWS OF RESOURCES				
Pension deferred inflows of resources	0	0	0	90,399
OPEB deferred inflows of resources	0	0	0	51,539
Total deferred inflows of resources	0	0	0	141,938
NET POSITION				
Net investment in capital assets	61,673,285	584,286	62,257,571	0
Restricted for:				
Judicial	857,885	0	857,885	0
Public safety	1,688,173	0	1,688,173	0
Health and welfare	0	0	0	490
Housing and development	229,611	0	229,611	0
Education	59,285	0	59,285	0
Grant specifications	2,381	0	2,381	0
Capital outlay	5,711,217	0	5,711,217	0
OPEB	0	0	0	113,423
Unrestricted	9,864,968	592,209	10,457,177	(1,392)
Total net position	$ 80,086,805	$ 1,176,495	$ 81,263,300	$ 112,521

See accompanying notes to the financial statements.

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WHITE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the fiscal year ended June 30, 2025

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	$ 6,064,485	$ 887,294	$ 129,107	$ 0	$ (5,048,084)
Judicial	4,554,793	537,566	2,689,664	0	(1,327,563)
Public Safety	18,533,170	1,558,406	553,470	292,127	(16,129,167)
Public Works	6,879,005	2,900	5,830	1,090,990	(5,779,285)
Health and Welfare	807,896	0	190,498	271	(617,127)
Culture and Recreation	2,402,365	252,974	0	78,750	(2,070,641)
Housing and Development	2,031,592	175,301	0	0	(1,856,291)
Education	49,221	29,727	0	0	(19,494)
Interest on long-term debt	41,776	0	0	0	(41,776)
Total governmental activities	41,364,303	3,444,168	3,568,569	1,462,138	(32,889,428)
Business-type activities					
Solid Waste	2,144,592	2,477,545	0	0	332,953
Development Authority	5,253	37,463	0	0	32,210
Total business-type activities	2,149,845	2,515,008	0	0	365,163
Total primary government	43,514,148	5,959,176	3,568,569	1,462,138	(32,524,265)
Component Unit					
White County Health Department					
Health and Welfare	965,918	370,170	589,628	0	(6,120)

Change in net position	Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Unit
Net (expense) revenue	$ (32,889,428)	$ 365,163	$ (32,524,265)	$ (6,120)
General revenues and transfers				
Taxes				
Property	16,191,609	0	16,191,609	0
Sales	13,309,125	0	13,309,125	0
Hotel/Motel	2,066,462	0	2,066,462	0
Insurance premium	2,093,274	0	2,093,274	0
Other	808,974	0	808,974	0
Interest and investment earnings	803,247	5,580	808,827	0
Payments from White County	0	0	0	120,000
Gain on sale of capital assets	206,982	0	206,982	0
Miscellaneous	36,035	0	36,035	0
Transfers	(15,000)	15,000	0	0
Total general revenues	35,500,708	20,580	35,521,288	120,000
Change in net position	2,611,280	385,743	2,997,023	113,880
Net position, July 1	77,475,525	790,752	78,266,277	(1,359)
Net position, June 30	$ 80,086,805	$ 1,176,495	$ 81,263,300	$ 112,521

See accompanying notes to the financial statements.

WHITE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2025

	General	Drug Task Force
ASSETS		
Cash and cash equivalents	$ 11,181,327	$ 887,541
Restricted cash and cash equivalents	173,269	0
Receivables (net)		
Accounts	102,474	0
Intergovernmental	164,822	157,081
Taxes	464,208	0
Prepaids	69,619	0
Due from other funds	636,070	0
Total assets	$ 12,791,789	$ 1,044,622
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 959,913	$ 28,493
Retainages	19,198	0
Intergovernmental	0	0
Accrued salaries and expenditures	887,766	2,562
Due to other funds	42,741	21,289
Other liabilities	23,719	130,688
Total liabilities	1,933,337	183,032
Deferred inflows of resources		
Unavailable revenue - property taxes	20,110	0
Unavailable revenue - fines and forfeitures	0	0
Total deferred inflows of resources	20,110	0
Fund balances		
Nonspendable prepaids	69,619	0
Restricted for:		
Judicial	127,074	0
Public safety	0	861,590
Housing and development	0	0
Education	0	0
Grant specifications	0	0
Capital outlay	46,195	0
Assigned to:		
Public safety	279,786	0
Subsequent year's budget	3,697,631	0
Unassigned	6,618,037	0
Total fund balances	10,838,342	861,590
Total liabilities, deferred inflows of resources, and fund balances	$ 12,791,789	$ 1,044,622

Hotel/Motel Tax	Opioid Settlement	Grants	2020 SPLOST	Nonmajor Governmental Funds	Totals
$ 181,163	$ 157,060	$ 140,116	$ 4,494,809	$ 996,668	$ 18,038,684
0	0	0	0	0	173,269
0	452,796	0	0	101,289	656,559
0	0	905,256	96,953	59,103	1,383,215
206,882	0	0	879,247	0	1,550,337
0	0	0	0	0	69,619
5,680	0	89,400	0	37,061	768,211
$ 393,725	$ 609,856	$ 1,134,772	$ 5,471,009	$ 1,194,121	$ 22,639,894
$ 164,114	$ 60	$ 697,027	$ 1,148,318	$ 53,047	$ 3,050,972
0	0	0	71,151	0	90,349
0	0	0	348,182	0	348,182
0	0	0	0	53,088	943,416
0	0	435,364	187,714	81,103	768,211
0	0	0	0	0	154,407
164,114	60	1,132,391	1,755,365	187,238	5,355,537
0	0	0	0	0	20,110
0	427,962	0	0	0	427,962
0	427,962	0	0	0	448,072
0	0	0	0	0	69,619
0	0	0	0	730,811	857,885
0	181,834	0	0	216,787	1,260,211
229,611	0	0	0	0	229,611
0	0	0	0	59,285	59,285
0	0	2,381	0	0	2,381
0	0	0	3,715,644	0	3,761,839
0	0	0	0	0	279,786
0	0	0	0	0	3,697,631
0	0	0	0	0	6,618,037
229,611	181,834	2,381	3,715,644	1,006,883	16,836,285
$ 393,725	$ 609,856	$ 1,134,772	$ 5,471,009	$ 1,194,121	$ 22,639,894

See accompanying notes to the financial statements.

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WHITE COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
June 30, 2025

Total fund balances - total governmental funds			$ 16,836,285
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			65,079,219
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	$ 20,110		
Fines and forfeitures	427,962		448,072
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These are:			
Interest payable	(16,103)		
Compensated absences	(804,112)		
Notes payable	(31,556)		
Bonds payable	(1,425,000)		(2,276,771)
Net position of governmental activities			$ 80,086,805

WHITE COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2025

	General	Drug Task Force
REVENUES		
Taxes	$ 24,083,092	$ 0
Licenses and permits	311,762	0
Fines, fees and forfeitures	572,380	140,311
Charges for services	1,690,845	0
Intergovernmental	462,020	527,450
Interest	742,145	29,475
Contributions	28,000	0
Other	35,435	0
Total revenues	27,925,679	697,236
EXPENDITURES		
Current		
General Government	5,516,530	0
Judicial	1,722,793	0
Public Safety	14,779,070	831,905
Public Works	2,105,169	0
Health and Welfare	752,215	0
Culture and Recreation	6,122,105	0
Housing and Development	948,010	0
Education	0	0
Capital Outlay	0	0
Intergovernmental	0	0
Debt Service		
Principal	0	0
Interest	0	0
Total expenditures	31,945,892	831,905
Excess (deficiency) of revenues over (under) expenditures	(4,020,213)	(134,669)
Other financing sources (uses)		
Transfers in	2,985,036	0
Transfers out	(1,555,152)	0
Sale of capital assets	370,000	0
Total other financing sources (uses)	1,799,884	0
Net change in fund balances	(2,220,329)	(134,669)
Fund balances, July 1, as previously presented	13,058,671	996,259
Changes within financial reporting entity	0	0
Fund balances, July 1, as restated	13,058,671	996,259
Fund balances, June 30	$ 10,838,342	$ 861,590

See accompanying notes to the financial statements.

Exhibit A-5, continued

Hotel/Motel Tax	Opioid Settlement	Grants	2020 SPLOST	Nonmajor Governmental Funds	Totals
$ 2,066,462	$ 0	$ 0	$ 8,320,249	$ 0	$ 34,469,803
0	0	0	0	0	311,762
0	51,679	0	0	99,258	863,628
0	0	0	0	612,642	2,303,487
0	0	1,757,410	1,260,502	989,134	4,996,516
0	0	6,658	5,616	25,542	809,436
0	0	0	0	0	28,000
0	0	0	0	600	36,035
2,066,462	51,679	1,764,068	9,586,367	1,727,176	43,818,667
0	0	39,260	0	0	5,555,790
0	0	1,707,186	0	1,108,809	4,538,788
0	30,950	14,458	0	1,811,175	17,467,558
0	0	26,641	0	0	2,131,810
0	0	0	0	0	752,215
1,500,000	0	0	0	0	7,622,105
1,044,289	0	0	0	0	1,992,299
0	0	0	0	49,221	49,221
0	0	0	4,914,765	585,401	5,500,166
0	0	0	3,295,510	0	3,295,510
0	0	0	776,360	0	776,360
0	0	0	49,516	0	49,516
2,544,289	30,950	1,787,545	9,036,151	3,554,606	49,731,338
(477,827)	20,729	(23,477)	550,216	(1,827,430)	(5,912,671)
0	0	23,477	171,710	1,344,965	4,525,188
(2,985,036)	0	0	0	0	(4,540,188)
0	0	0	0	0	370,000
(2,985,036)	0	23,477	171,710	1,344,965	355,000
(3,462,863)	20,729	0	721,926	(482,465)	(5,557,671)
3,692,474	161,105	0	2,993,718	1,491,729	22,393,956
0	0	2,381	0	(2,381)	0
3,692,474	161,105	2,381	2,993,718	1,489,348	22,393,956
$ 229,611	$ 181,834	$ 2,381	$ 3,715,644	$ 1,006,883	$ 16,836,285

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, 2025

Net change in fund balances - total governmental funds			$ (5,557,671)
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	$ 11,039,333	
	Depreciation	(3,340,474)	7,698,859
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	(474,016)	
	Related accumulated depreciation	310,998	(163,018)
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		776,361
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	(358)	
	Unavailable revenue - fines and forfeitures	(34,708)	(35,066)
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	(115,925)	
	Interest payable	7,740	(108,185)
Change in net position of governmental activities			$ 2,611,280

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, 2025

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 23,389,317	$ 23,389,317	$ 24,083,092	$ 693,775
Licenses and permits	351,500	351,500	311,762	(39,738)
Fines, fees and forfeitures	448,965	448,965	572,380	123,415
Charges for services	1,663,143	1,751,413	1,690,845	(60,568)
Intergovernmental	289,401	298,577	462,020	163,443
Interest	650,010	650,010	742,145	92,135
Contributions	26,658	26,658	28,000	1,342
Other	58,760	58,760	35,435	(23,325)
Total revenues	26,877,754	26,975,200	27,925,679	950,479
EXPENDITURES				
Current				
General Government				
County-Wide	597,230	522,756	532,214	(9,458)
Building Maintenance	831,343	797,601	810,936	(13,335)
Elections	436,560	334,914	339,275	(4,361)
Commissioner's Office	1,017,774	1,050,819	1,070,027	(19,208)
Network	669,250	611,800	619,546	(7,746)
Human Resources	179,427	174,055	176,739	(2,684)
Tax Commissioner	861,147	775,059	792,742	(17,683)
Tax Assessor	801,990	752,547	768,095	(15,548)
Finance	473,263	400,644	406,956	(6,312)
Total General Government	5,867,984	5,420,195	5,516,530	(96,335)
Judicial				
Clerk of Superior Court	698,542	608,160	618,386	(10,226)
Clerk of Magistrate Court	67,574	77,474	78,854	(1,380)
Clerk of Juvenile Court	8,983	8,483	8,572	(89)
District Attorney	7,400	1,200	1,122	78
Magistrate Court	293,921	272,812	277,905	(5,093)
Probate Court	445,979	424,088	432,495	(8,407)
Juvenile Court	129,712	128,112	128,111	1
Public Defender	135,903	136,083	136,088	(5)
Superior Court	65,184	41,684	41,260	424
Total Judicial	1,853,198	1,698,096	1,722,793	(24,697)
Public Safety				
Animal Control	470,987	360,087	366,549	(6,462)
Coroner	120,751	104,451	107,294	(2,843)
Emergency Management Agency	417,128	369,045	373,102	(4,057)
Fire	3,235,052	3,143,553	3,216,740	(73,187)
Sheriff	5,913,123	5,787,444	5,937,251	(149,807)
Detention Center	3,434,682	3,244,935	3,288,649	(43,714)
Emergency Medical Services	1,489,485	1,489,485	1,489,485	0
Total Public Safety	15,081,208	14,499,000	14,779,070	(280,070)
Public Works				
Road Department	2,409,201	2,060,199	2,105,169	(44,970)

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, 2025

	Budget			Variance with
	Original	Final	Actual	Final Budget
Health and Welfare				
Senior Services	$ 623,814	$ 584,496	$ 592,715	$ (8,219)
DFACS	39,500	39,500	39,500	0
White County Health Department	120,000	120,000	120,000	0
Total Health and Welfare	783,314	743,996	752,215	(8,219)
Culture and Recreation				
Libraries	416,976	415,245	423,765	(8,520)
Park and Recreation	4,051,738	5,698,340	5,698,340	0
Total Culture and Recreation	4,468,714	6,113,585	6,122,105	(8,520)
Housing and Development				
Extension Service	89,192	89,192	89,000	192
Economic Development	167,837	161,637	164,460	(2,823)
Building Inspection	255,117	252,011	258,409	(6,398)
Planning	200,125	194,925	197,782	(2,857)
Code Enforcement	107,373	115,273	118,113	(2,840)
GIS	126,648	118,048	120,246	(2,198)
Total Housing and Development	946,292	931,086	948,010	(16,924)
Total expenditures	31,409,911	31,466,157	31,945,892	(479,735)
Excess (deficiency) of revenues over (under) expenditures	(4,532,157)	(4,490,957)	(4,020,213)	470,744
Other financing sources (uses)				
Transfers in	876,988	876,988	2,985,036	2,108,048
Transfers out	(1,271,389)	(1,364,399)	(1,555,152)	(190,753)
Sale of capital assets	320,000	320,000	370,000	50,000
Contingency	(315,204)	(251,154)	0	251,154
Total other financing sources (uses)	(389,605)	(418,565)	1,799,884	2,218,449
Net change in fund balance	(4,921,762)	(4,909,522)	(2,220,329)	2,689,193
Fund balances, July 1	4,921,762	4,909,522	13,058,671	8,149,149
Fund balances, June 30	$ 0	$ 0	$ 10,838,342	$ 10,838,342

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, 2025

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines, fees and forfeitures	$ 0	$ 0	$ 140,311	$ 140,311
Intergovernmental	500,000	500,000	527,450	27,450
Interest	30,117	30,117	29,475	(642)
Total revenues	530,117	530,117	697,236	167,119
EXPENDITURES				
Current				
Public Safety	965,446	830,146	831,905	(1,759)
Total expenditures	965,446	830,146	831,905	(1,759)
Excess (deficiency) of revenues over (under) expenditures	(435,329)	(300,029)	(134,669)	165,360
Other financing sources (uses)				
Transfers in	435,329	300,029	0	(300,029)
Net change in fund balance	0	0	(134,669)	(134,669)
Fund balances, July 1	0	0	996,259	996,259
Fund balances, June 30	$ 0	$ 0	$ 861,590	$ 861,590

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, 2025

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 2,374,000	$ 2,374,000	$ 2,066,462	$ (307,538)
Fines, fees and forfeitures	1,000	1,000	0	(1,000)
Total revenues	2,375,000	2,375,000	2,066,462	(308,538)
EXPENDITURES				
Current				
Culture and Recreation	0	1,500,000	1,500,000	0
Housing and Development	1,085,512	1,085,512	1,044,289	41,223
Total expenditures	1,085,512	2,585,512	2,544,289	41,223
Excess (deficiency) of revenues over (under) expenditures	1,289,488	(210,512)	(477,827)	(267,315)
Other financing sources (uses)				
Transfers out	(5,676,988)	(4,176,988)	(2,985,036)	1,191,952
Net change in fund balance	(4,387,500)	(4,387,500)	(3,462,863)	924,637
Fund balances, July 1	4,387,500	4,387,500	3,692,474	(695,026)
Fund balances, June 30	$ 0	$ 0	$ 229,611	$ 229,611

See accompanying notes to the financial statements.

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, 2025

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines, fees and forfeitures	$ 0	$ 31,120	$ 51,679	$ 20,559
Total revenues	0	31,120	51,679	20,559
EXPENDITURES				
Current				
Public Safety	0	31,120	30,950	170
Total expenditures	0	31,120	30,950	170
Excess (deficiency) of revenues over (under) expenditures	0	0	20,729	20,729
Fund balances, July 1	0	0	161,105	161,105
Fund balances, June 30	$ 0	$ 0	$ 181,834	$ 181,834

WHITE COUNTY, GEORGIA
GRANTS SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended June 30, 2025

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental	$ 5,381,239	$ 3,143,079	$ 1,757,410	$ (1,385,669)
Interest	4,000	4,000	6,658	2,658
Total revenues	5,385,239	3,147,079	1,764,068	(1,383,011)
EXPENDITURES				
Current				
General Government	0	39,260	39,260	0
Judicial	2,330,797	2,330,797	1,707,186	623,611
Public Safety	2,312,937	309,607	14,458	295,149
Public Works	490,000	487,415	26,641	460,774
Total expenditures	5,133,734	3,167,079	1,787,545	1,379,534
Excess (deficiency) of revenues over (under) expenditures	251,505	(20,000)	(23,477)	(3,477)
Other financing sources (uses)				
Transfers in	20,000	20,000	23,477	3,477
Contingency	(271,505)	0	0	0
Total other financing sources (uses)	(251,505)	20,000	23,477	3,477
Net change in fund balance	0	0	0	0
Fund balances, July 1	0	0	2,381	2,381
Fund balances, June 30	$ 0	$ 0	$ 2,381	$ 2,381

WHITE COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2025

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
ASSETS			
Current assets			
Cash and cash equivalents	$ 709,886	$ 167,329	$ 877,215
Accounts receivable	223,832	0	223,832
Total current assets	933,718	167,329	1,101,047
Noncurrent assets			
Capital assets			
Non-depreciable	84,361	0	84,361
Depreciable (net)	499,925	0	499,925
Total noncurrent assets	584,286	0	584,286
Total assets	1,518,004	167,329	1,685,333
LIABILITIES			
Current liabilities			
Accounts payable	121,863	0	121,863
Accrued salaries and expenses	5,982	0	5,982
Post-closure care costs	20,694	0	20,694
Total current liabilities	148,539	0	148,539
Noncurrent liabilities			
Post-closure care costs	360,299	0	360,299
Total liabilities	508,838	0	508,838
NET POSITION			
Investment in capital assets	584,286	0	584,286
Unrestricted	424,880	167,329	592,209
Total net position	$ 1,009,166	$ 167,329	$ 1,176,495

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, 2025

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
OPERATING REVENUES			
Charges for sales and services	$ 2,477,545	$ 37,463	$ 2,515,008
Total operating revenues	2,477,545	37,463	2,515,008
OPERATING EXPENSES			
Costs of sales and services	1,965,284	5,253	1,970,537
Personal services	143,192	0	143,192
Depreciation	36,116	0	36,116
Total operating expenses	2,144,592	5,253	2,149,845
Operating income (loss)	332,953	32,210	365,163
Non-operating revenues (expenses)			
Interest revenue	0	5,580	5,580
Net income (loss) before transfers	332,953	37,790	370,743
Transfers in (out)			
Transfers in	0	15,000	15,000
Change in net position	332,953	52,790	385,743
Net position, July 1	676,213	114,539	790,752
Net position, June 30	$ 1,009,166	$ 167,329	$ 1,176,495

WHITE COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the fiscal year ended June 30, 2025

	Business-Type Activities		
	Solid Waste	Development Authority	Totals
Cash flows from operating activities:			
Receipts from customers	$ 2,401,831	$ 37,463	$ 2,439,294
Payments to suppliers	(1,952,526)	(5,253)	(1,957,779)
Payments to employees	(141,800)	0	(141,800)
Net cash provided (used) by operating activities	307,505	32,210	339,715
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	(26,806)	0	(26,806)
Cash flows from investing activities:			
Interest received	0	5,580	5,580
Net increase (decrease) in cash and cash equivalents	280,699	52,790	333,489
Cash and cash equivalents, July 1	429,187	114,539	543,726
Cash and cash equivalents, June 30	$ 709,886	$ 167,329	$ 877,215
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	$ 332,953	$ 32,210	$ 365,163
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	36,116	0	36,116
(Increase) decrease in accounts receivable	(75,714)	0	(75,714)
Increase (decrease) in accounts payable	33,452	0	33,452
Increase (decrease) in accrued salaries and expenses	1,392	0	1,392
Increase (decrease) in post-closure care liability	(20,694)	0	(20,694)
Total adjustments	(25,448)	0	(25,448)
Net cash provided (used) by operating activities	$ 307,505	$ 32,210	$ 339,715

WHITE COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2025

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 1,676,993
Taxes receivable	58,510
Total assets	1,735,503
LIABILITIES	
Due to others	684,007
NET POSITION	
Restricted for individuals, organizations, and other governments	$ 1,051,496

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, 2025

	Custodial Funds
ADDITIONS	
Taxes collected for other agencies	$ 26,798,926
Court fees collected for other agencies	1,061,916
Court individual cases	893,772
Sheriff fees collected	7,450
Sheriff inmate account deposits	230,014
Total additions	28,992,078
DEDUCTIONS	
Taxes distributed to other agencies	26,798,926
Court fees distributed to other agencies	1,061,916
Payments to others	247,831
Sheriff fees distributed to other agencies	4,951
Payments from inmates to others	229,866
Total deductions	28,343,490
Change in net position	648,588
Net position, July 1	402,908
Net position, June 30	$ 1,051,496

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.

Grants Special Revenue Fund - This fund is used to account for grants received restricted for special purposes.

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 used to account for assets that are held for others. They are reported using the economic resources measurement focus and the accrual basis of accounting.

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	$ 5,000
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 in accordance with GASB Statement No. 101, *Compensated Absences*. 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.

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	$ 102,474
Opioid Settlement Fund	452,796
Solid Waste Fund	223,832
Nonmajor Funds	
Jail Fund	2,239
Drug Education Fund	2,236
Emergency 911 Fund	96,814
Total primary government	$ 880,391
Component Unit	
White County Health Department	$ 5,530

5. Intergovernmental Receivables

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

Primary Government:	
Major Funds	
General Fund	$ 164,822
Drug Task Force Fund	157,081
Grants Fund	905,256
2020 SPLOST Fund	96,953
Nonmajor Funds	
Enotah Judicial Circuit Fund	59,103
Total primary government	$ 1,383,215

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 2024, based upon the assessments as of January 1, 2024, were levied on August 9, 2024, billed on August 19, 2024, and due on November 15, 2024. Tax liens may be issued 90 days after the due date.

7. Interfund Balances

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

	Receivable Fund:				
	Major Funds			Nonmajor Funds	
	General	Hotel/Motel Tax	Grants	Governmental	Total
Payable Fund:					
Major Funds					
General	$ 0	$ 5,680	$ 0	$ 37,061	$ 42,741
Drug Task Force	21,289	0	0	0	21,289
Grants	435,364	0	0	0	435,364
2020 SPLOST	98,314	0	89,400	0	187,714
Nonmajor Funds					
Governmental	81,103	0	0	0	81,103
Total	$ 636,070	$ 5,680	$ 89,400	$ 37,061	$ 768,211

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	Grants	SPLOST 2020	Development Authority	Governmental	Total
Transfer Out Fund:						
Major Funds						
General	$ 0	$ 23,477	$ 171,710	$ 15,000	$ 1,344,965	$ 1,555,152
Hotel/Motel Tax	2,985,036	0	0	0	0	2,985,036
Total	$ 2,985,036	$ 23,477	$ 171,710	$ 15,000	$ 1,344,965	$ 4,540,188

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	6,505,149	8,255,377	(748,469)	14,012,057
Total non-depreciable assets	17,766,315	8,255,377	(748,469)	25,273,223
Depreciable assets				
Buildings	30,261,719	64,297	(271,326)	30,054,690
Land improvements	4,257,463	0	0	4,257,463
Machinery and equipment	5,834,782	720,482	0	6,555,264
Furniture and fixtures	899,402	145,540	0	1,044,942
Vehicles	9,070,595	1,853,637	(202,690)	10,721,542
Infrastructure	62,447,648	748,469	0	63,196,117
Total depreciable assets	112,771,609	3,532,425	(474,016)	115,830,018
Less accumulated depreciation				
Buildings	(11,076,644)	(1,112,570)	120,371	(12,068,843)
Land improvements	(2,535,863)	(121,921)	0	(2,657,784)
Machinery and equipment	(4,672,891)	(204,016)	0	(4,876,907)
Furniture and fixtures	(693,110)	(55,324)	0	(748,434)
Vehicles	(6,006,673)	(708,737)	190,627	(6,524,783)
Infrastructure	(48,009,365)	(1,137,906)	0	(49,147,271)
Total accumulated depreciation	(72,994,546)	(3,340,474)	310,998	(76,024,022)
Total depreciable assets, net	39,777,063	191,951	(163,018)	39,805,996
Governmental activities capital assets, net	$ 57,543,378	$ 8,447,328	$ (911,487)	$ 65,079,219

Decreases in construction in progress for the governmental activities consist of projects placed in service in the amount of $748,469.

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	817,910	0	0	817,910
Machinery and equipment	106,707	26,806	0	133,513
Total depreciable assets	924,617	26,806	0	951,423
Less accumulated depreciation				
Buildings	(396,813)	(25,085)	0	(421,898)
Machinery and equipment	(18,569)	(11,031)	0	(29,600)
Total accumulated depreciation	(415,382)	(36,116)	0	(451,498)
Total depreciable assets, net	509,235	(9,310)	0	499,925
Business-type activities capital assets, net	$ 593,596	$ (9,310)	$ 0	$ 584,286

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

Depreciation expense was charged to functions/programs as follows:

Primary Government	
Governmental activities	
General Government	$ 508,640
Judicial	18,298
Public Safety	1,099,911
Public Works	1,255,791
Health and Welfare	41,080
Culture and Recreation	404,050
Housing and Development	12,704
Total depreciation expense for governmental activities	$ 3,340,474
Business-type activities	
Solid Waste	$ 36,116
Component unit	$ 112

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 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 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 $1,335 through September 2025. The remaining principal balance at the end of the current fiscal year is $3,981 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 $27,575 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
2026	$ 31,556	$ 248	$ 31,804

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 $1,425,000.

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
2026	$ 705,000	$ 32,205	$ 737,205
2027	720,000	16,272	736,272
Totals	$ 1,425,000	$ 48,477	$ 1,473,477

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	$ 688,187	$ 115,925	$ 0	$ 804,112	$ 603,084
Notes from direct borrowings	122,917	0	91,361	31,556	31,556
Bonds from direct placements	2,110,000	0	685,000	1,425,000	705,000
Total governmental activities	$ 2,921,104	$ 115,925	$ 776,361	$ 2,260,668	$ 1,339,640
Business-type activities					
Landfill post-closure care costs	$ 401,687	$ 0	$ 20,694	$ 380,993	$ 20,694
Component Unit					
Compensated absences	$ 89,256	$ 0	$ 6,900	$ 82,356	$ 67,300

In prior years, long-term liabilities, such as compensated absences, of the governmental activities were liquidated in the General Fund. In accordance with GASB Statement No. 101*, Compensated Absences*, the additions and deductions noted for compensated absences reflect the net change for the period. 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 $41,776 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 $54,720,000 and $41,256,000, respectively.

13. Landfill Post-Closure Care Costs

The County closed its solid waste landfill in fiscal year 1999. State and federal laws and regulations require the County to perform certain maintenance and monitoring operations at the landfill site for 30 years after official closure; the County has 6 years remaining. The estimated cost of all post closure care activities of $380,993 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	Grants	2020 SPLOST	Nonmajor Governmental Funds	Total Governmental Funds
Restricted for:								
Judicial								
Clerk of Superior Court supplies and equipment	$ 127,074	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 127,074
Enotah Judicial Circuit operations	0	0	0	0	0	0	661,765	661,765
Law library operations	0	0	0	0	0	0	69,046	69,046
Public Safety								
Drug task force facilities, equipment, and operations	0	861,590	0	0	0	0	0	861,590
Sheriff facilities and equipment	0	0	0	0	0	0	203,848	203,848
Juvenile programs	0	0	0	0	0	0	12,939	12,939
Opioid remediation efforts	0	0	0	181,834	0	0	0	181,834
Housing and Development								
Trade and tourism	0	0	68,220	0	0	0	0	68,220
Tourism product development	0	0	161,391	0	0	0	0	161,391
Education								
Drug education programs	0	0	0	0	0	0	59,285	59,285
Grant specifications	0	0	0	0	2,381	0	0	2,381
Capital outlay	46,195	0	0	0	0	3,715,644	0	3,761,839
	$ 173,269	$ 861,590	$ 229,611	$ 181,834	$ 2,381	$ 3,715,644	$ 1,006,883	$ 6,171,212
Assigned to:								
Public Safety								
Sheriff facilities and equipment	$ 279,786	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 279,786
Subsequent year's budget	3,697,631	0	0	0	0	0	0	3,697,631
	$ 3,977,417	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 3,977,417

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	$ 141,103,241	$ 1,035,784
Accumulated depreciation	(76,024,022)	(451,498)
Book value	65,079,219	584,286
Capital-related accounts payable	(1,859,029)	0
Retainages payable	(90,349)	0
Notes payable	(31,556)	0
Bonds payable	(1,425,000)	0
Net investment in capital assets	$ 61,673,285	$ 584,286

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 $23,500 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 $727,318 to the Plan. Plan members made voluntary contributions of $939,778.

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 $137,617. At the end of the current fiscal year, the Department reported a liability in the amount of $727,861 for its proportionate share (0.016168%) of the net pension liability. The Department recognized pension expense of $(83,136) 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 $25,226. At the end of the current fiscal year, the Department reported a net OPEB asset in the amount of $113,423 for its proportionate share (0.015447% for the State of Georgia OPEB Fund and 0.013271% for the SEAD-OPEB Fund) of the net OPEB asset. The Department recognized OPEB expense of ($29,019) 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 $30,850 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	$2,066,462
Disbursements for trade and tourism	$1,044,289 51% of tax receipts
Disbursements for tourism product development	$1,500,000 73% of tax receipts
Transfers to the General Fund	$2,985,036 144% of tax receipts

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 $1,222,360.

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 $1,035,000. 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. 101, *Compensated Absences*, effective for the County's current fiscal year. The requirements of this statement are effective for periods beginning after December 15, 2023. This statement had no effect on net position of the County.

The County implemented GASB Statement No. 102, *Certain Risk Disclosures*, effective for the County's current fiscal year. The requirements of this statement are effective for periods beginning after June 15, 2024. This statement had no effect on net position of the County.

24. Changes in Beginning Balances

Governmental Activities

Grants Special Revenue Fund

The County changed the presentation of the Grants Special Revenue Fund from nonmajor fund presentation to major fund presentation during the current fiscal year.

A summary of the changes in beginning balances is presented below:

	Beginning As Previously Reported	Changes to or within Reporting Entity	Ending As Restated
Governmental Funds			
Major Fund			
Grants Special Revenue Fund	$ 0	$ 2,381	$ 2,381
Nonmajor Funds	1,491,729	(2,381)	1,489,348
	$ 1,491,729	$ 0	$ 1,491,729

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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.

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, 2025

	Special Revenue				
	Jail	Inmate Welfare	Drug Education	Juvenile Supervision	Enotah Judicial Circuit
ASSETS					
Cash and cash equivalents	$ 178,733	$ 7,019	$ 67,691	$ 12,939	$ 625,433
Receivables (net)					
Accounts	2,239	0	2,236	0	0
Intergovernmental	0	0	0	0	59,103
Due from other funds	0	0	0	0	37,061
Total assets	$ 180,972	$ 7,019	$ 69,927	$ 12,939	$ 721,597
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	$ 396	$ 0	$ 0	$ 0	$ 50,864
Accrued salaries and expenditures	0	0	0	0	8,968
Due to other funds	0	0	10,642	0	0
Total liabilities	396	0	10,642	0	59,832
Fund balances					
Restricted for:					
Judicial	0	0	0	0	661,765
Public safety	180,576	7,019	0	12,939	0
Education	0	0	59,285	0	0
Total fund balances	180,576	7,019	59,285	12,939	661,765
Total liabilities and fund balances	$ 180,972	$ 7,019	$ 69,927	$ 12,939	$ 721,597

Special Revenue			Capital Projects	Total Nonmajor Governmental Funds
Emergency 911	Confiscated Assets	Law Library	2014 SPLOST	
$ 19,554	$ 16,253	$ 69,046	$ 0	$ 996,668
96,814	0	0	0	101,289
0	0	0	0	59,103
0	0	0	0	37,061
$ 116,368	$ 16,253	$ 69,046	$ 0	$ 1,194,121
$ 1,787	$ 0	$ 0	$ 0	$ 53,047
44,120	0	0	0	53,088
70,461	0	0	0	81,103
116,368	0	0	0	187,238
0	0	69,046	0	730,811
0	16,253	0	0	216,787
0	0	0	0	59,285
0	16,253	69,046	0	1,006,883
$ 116,368	$ 16,253	$ 69,046	$ 0	$ 1,194,121

WHITE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2025

	Special Revenue				
	Jail	Inmate Welfare	Drug Education	Juvenile Supervision	Enotah Judicial Circuit
REVENUES					
Fines, fees, and forfeitures	$ 43,010	$ 0	$ 29,727	$ 736	$ 0
Charges for services	0	33,427	0	0	0
Intergovernmental	0	0	0	0	989,134
Interest	0	0	3,340	0	18,887
Other	0	0	0	0	0
Total revenues	43,010	33,427	33,067	736	1,008,021
EXPENDITURES					
Current					
Judicial	0	0	0	0	1,093,714
Public Safety	22,361	135,240	0	0	0
Education	0	0	49,221	0	0
Capital outlay	0	0	0	0	0
Total expenditures	22,361	135,240	49,221	0	1,093,714
Excess (deficiency) of revenues over (under) expenditures	20,649	(101,813)	(16,154)	736	(85,693)
Other financing sources (uses)					
Transfers in	0	0	15,000	0	326,489
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	20,649	(101,813)	(1,154)	736	240,796
Fund balances, July 1, as previously presented	159,927	108,832	60,439	12,203	420,969
Changes within financial reporting entity	0	0	0	0	0
Fund balances, July 1, restated	159,927	108,832	60,439	12,203	420,969
Fund balances, June 30	$ 180,576	$ 7,019	$ 59,285	$ 12,939	$ 661,765

Special Revenue				Capital Projects	Total
Emergency 911	Confiscated Assets	Law Library	Formerly Nonmajor Grants	2014 SPLOST	Nonmajor Governmental Funds
$ 0	$ 1,622	$ 24,163		$ 0	$ 99,258
579,215	0	0		0	612,642
0	0	0		0	989,134
0	0	2,742		573	25,542
600	0	0		0	600
579,815	1,622	26,905		573	1,727,176
0	0	15,095		0	1,108,809
1,585,138	68,436	0		0	1,811,175
0	0	0		0	49,221
0	0	0		585,401	585,401
1,585,138	68,436	15,095		585,401	3,554,606
(1,005,323)	(66,814)	11,810		(584,828)	(1,827,430)
1,003,476	0	0		0	1,344,965
(1,847)	(66,814)	11,810		(584,828)	(482,465)
1,847	83,067	57,236	2,381	584,828	1,491,729
0	0	0	(2,381)	0	(2,381)
1,847	83,067	57,236		584,828	1,489,348
$ 0	$ 16,253	$ 69,046		$ 0	$ 1,006,883

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, 2025

	Final Budget	Actual	Variance
REVENUES			
Fines, fees and forfeitures	$ 22,365	$ 43,010	$ 20,645
Total revenues	22,365	43,010	20,645
EXPENDITURES			
Current			
Public Safety			
Contract services	395	395	0
Materials and supplies	21,970	21,966	4
Total expenditures	22,365	22,361	4
Excess (deficiency) of revenues over (under) expenditures	0	20,649	20,649
Fund balances, July 1	0	159,927	159,927
Fund balances, June 30	$ 0	$ 180,576	$ 180,576

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, 2025

	Final Budget	Actual	Variance
REVENUES			
Charges for services	$ 20,413	$ 33,427	$ 13,014
Total revenues	20,413	33,427	13,014
EXPENDITURES			
Current			
Public Safety			
Materials and supplies	4,500	4,540	(40)
Capital outlay	130,700	130,700	0
Total expenditures	135,200	135,240	(40)
Excess (deficiency) of revenues over (under) expenditures	(114,787)	(101,813)	12,974
Fund balances, July 1	114,787	108,832	(5,955)
Fund balances, June 30	$ 0	$ 7,019	$ 7,019

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, 2025

	Final Budget	Actual	Variance
REVENUES			
Fines, fees and forfeitures	$ 23,000	$ 29,727	$ 6,727
Interest	1,000	3,340	2,340
Total revenues	24,000	33,067	9,067
EXPENDITURES			
Current			
Education			
Drug education	9,000	9,221	(221)
Drug court	40,000	40,000	0
Total expenditures	49,000	49,221	(221)
Excess (deficiency) of revenues over (under) expenditures	(25,000)	(16,154)	8,846
Other financing sources (uses)			
Transfers in (out)			
General Fund	15,000	15,000	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(10,000)	(1,154)	8,846
Fund balance, July 1	10,000	60,439	50,439
Fund balances, June 30	$ 0	$ 59,285	$ 59,285

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, 2025

	Final Budget	Actual	Variance
REVENUES			
Fines, fees and forfeitures	$ 10	$ 736	$ 726
Total revenues	10	736	726
EXPENDITURES			
Current			
Public Safety			
Contract services	10	0	10
Total expenditures	10	0	10
Excess (deficiency) of revenues over (under) expenditures	0	736	736
Fund balance, July 1	0	12,203	12,203
Fund balances, June 30	$ 0	$ 12,939	$ 12,939

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, 2025

	Final Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 977,133	$ 989,134	$ 12,001
Interest	12,000	18,887	6,887
Other	100	0	(100)
Total revenues	989,233	1,008,021	18,788
EXPENDITURES			
Current			
Judicial			
Personal service	854,071	643,442	210,629
Contract services	434,393	412,221	22,172
Materials and supplies	27,250	26,912	338
Capital outlay	0	11,139	(11,139)
Total expenditures	1,315,714	1,093,714	222,000
Excess (deficiency) of revenues over (under) expenditures	(326,481)	(85,693)	240,788
Other financing sources (uses)			
Transfers in (out)			
General Fund	326,481	326,489	8
Excess (deficiency) of revenues and other financing sources over (under) expenditures other financing uses	0	240,796	240,796
Fund balance, July 1	0	420,969	420,969
Fund balances, June 30	$ 0	$ 661,765	$ 661,765

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, 2025

	Final Budget	Actual	Variance
REVENUES			
Charges for services	$ 580,873	$ 579,215	$ (1,658)
Other	910	600	(310)
Total revenues	581,783	579,815	(1,968)
EXPENDITURES			
Current			
Public Safety			
Personal services	1,344,157	1,363,931	(19,774)
Contract services	98,444	99,985	(1,541)
Materials and supplies	91,100	101,366	(10,266)
Capital outlay	36,000	19,856	16,144
Total expenditures	1,569,701	1,585,138	(15,437)
Excess (deficiency) of revenues over (under) expenditures	(987,918)	(1,005,323)	(17,405)
Other financing sources (uses)			
Transfers in (out)			
General Fund	987,918	1,003,476	15,558
Excess (deficiency) of revenues and other financing sources over (under) expenditures other financing uses	0	(1,847)	(1,847)
Fund balance, July 1	0	1,847	1,847
Fund balances, June 30	$ 0	$ 0	$ 0

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, 2025

	Final Budget	Actual	Variance
REVENUES			
Fines, fees and forfeitures	$ 1,268	$ 1,622	$ 354
Total revenues	1,268	1,622	354
EXPENDITURES			
Current			
Public Safety			
Materials and supplies	1,268	1,268	0
Capital outlay	67,168	67,168	0
Total expenditures	68,436	68,436	0
Excess (deficiency) of revenues over (under) expenditures	(67,168)	(66,814)	354
Fund balance, July 1	67,168	83,067	15,899
Fund balances, June 30	$ 0	$ 16,253	$ 16,253

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, 2025

	Final Budget	Actual	Variance
REVENUES			
Fines and forfeitures	$ 12,363	$ 24,163	$ 11,800
Interest	2,742	2,742	0
Total revenues	15,105	26,905	11,800
EXPENDITURES			
Current			
Judicial			
Materials and supplies	15,105	15,095	10
Total expenditures	15,105	15,095	10
Excess (deficiency) of revenues over (under) expenditures	0	11,810	11,810
Fund balance, July 1	0	57,236	57,236
Fund balances, June 30	$ 0	$ 69,046	$ 69,046

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CUSTODIAL FUNDS

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

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

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

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

WHITE COUNTY, GEORGIA
CUSTODIAL FUNDS
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2025

	Tax Commissioner	Magistrate Court	Probate Court	Clerk of Superior Court	Sheriff Department	Total Custodial Funds
ASSETS						
Cash and cash equivalents	$ 494,003	$ 11,129	$ 11,648	$ 1,119,385	$ 40,828	$ 1,676,993
Taxes receivable	58,510	0	0	0	0	58,510
Total assets	552,513	11,129	11,648	1,119,385	40,828	1,735,503
LIABILITIES						
Due to others	552,513	11,129	9,577	81,316	29,472	684,007
NET POSITION						
Restricted for individuals, organizations, and other governments	$ 0	$ 0	$ 2,071	$ 1,038,069	$ 11,356	$ 1,051,496

WHITE COUNTY, GEORGIA
CUSTODIAL FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the fiscal year ended June 30, 2025

	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	107,940	228,908	725,068	0	1,061,916
Court individual cases	0	0	29,162	864,610	0	893,772
Sheriff fees collected	0	0	0	0	7,450	7,450
Sheriff inmate account deposits	0	0	0	0	230,014	230,014
Total additions	26,798,926	107,940	258,070	1,589,678	237,464	28,992,078
DEDUCTIONS						
Taxes distributed to other agencies	26,798,926	0	0	0	0	26,798,926
Court fees distributed to other agencies	0	107,940	228,908	725,068	0	1,061,916
Payments to others	0	0	29,744	218,087	0	247,831
Sheriff fees distributed to other agencies	0	0	0	0	4,951	4,951
Payments from inmates to others	0	0	0	0	229,866	229,866
Total deductions	26,798,926	107,940	258,652	943,155	234,817	28,343,490
Change in net position	0	0	(582)	646,523	2,647	648,588
Net position, July 1	0	0	2,653	391,546	8,709	402,908
Net position, June 30	$ 0	$ 0	$ 2,071	$ 1,038,069	$ 11,356	$ 1,051,496

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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			
	2016	2017	2018	2019
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	$ 35,661	$ 32,954	$ 38,393	$ 39,779
Restricted	2,708	4,335	4,977	5,536
Unrestricted	2,312	4,907	5,432	5,382
Total governmental activities net position	$ 40,681	$ 42,196	$ 48,802	$ 50,697
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	$ 553	$ 528	$ 511	$ 520
Unrestricted	(23)	26	74	112
Total business-type activities net position	$ 530	$ 554	$ 585	$ 632
PRIMARY GOVERNMENT				
Net investment in capital assets	$ 36,214	$ 33,482	$ 38,904	$ 40,299
Restricted	2,708	4,335	4,977	5,536
Unrestricted	2,289	4,933	5,506	5,494
Total primary government net position	$ 41,211	$ 42,750	$ 49,387	$ 51,329

Fiscal Year						
2020	2021	2022	2023	2024	2025
$ 41,260	$ 41,022	$ 43,057	$ 47,186	$ 52,627	$ 61,673
5,970	7,269	6,643	7,094	9,130	8,549
6,273	9,488	18,585	19,191	15,719	9,865
$ 53,503	$ 57,779	$ 68,285	$ 73,471	$ 77,476	$ 80,087
$ 501	$ 482	$ 462	$ 473	$ 593	$ 584
210	270	309	325	197	592
$ 711	$ 752	$ 771	$ 798	$ 790	$ 1,176
$ 41,761	$ 41,504	$ 43,519	$ 47,659	$ 53,220	$ 62,258
5,970	7,269	6,643	7,094	9,130	8,549
6,483	9,758	18,894	19,516	15,916	10,457
$ 54,214	$ 58,531	$ 69,056	$ 74,269	$ 78,266	$ 81,263

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

	Fiscal Year			
Expenses	2016	2017	2018	2019
Governmental activities:				
General Government	$ 3,037	$ 3,143	$ 3,381	$ 3,765
Judicial	2,025	2,084	2,276	2,389
Public Safety	9,472	9,836	10,578	11,247
Public Works	3,225	3,356	3,609	3,995
Health and Welfare	543	505	533	560
Culture and Recreation	1,005	1,213	977	1,066
Housing and Development	986	1,017	1,118	1,219
Education	58	61	61	61
Interest on long-term debt	138	144	160	142
Total governmental activities expenses	20,489	21,359	22,693	24,444
Business-type activities:				
Solid Waste	73	91	85	106
Industrial Building	137	65	0	0
Development Authority	4	4	3	3
Total business-type activities expenses	214	160	88	109
Total primary government expenses	$ 20,703	$ 21,519	$ 22,781	$ 24,553
Program revenues				
Governmental activities:				
Charges for services:				
General Government	$ 481	$ 523	$ 565	$ 561
Judicial	170	380	430	499
Public Safety	1,608	1,284	1,254	1,267
Public Works	0	0	0	0
Culture and Recreation	0	197	181	189
Housing and Development	118	124	131	129
Education	61	50	39	38
Operating grants and contributions	1,186	1,140	1,446	1,363
Capital grants and contributions	442	471	5,623	593
Total governmental activities program revenues	4,066	4,169	9,669	4,639
Business-type activities:				
Charges for services:				
Solid Waste	73	102	117	137
Development Authority	0	0	0	0
Operating grants and contributions	0	0	0	8
Total business-type activities program revenues	73	102	117	145
Total primary government program revenues	$ 4,139	$ 4,271	$ 9,786	$ 4,784

Fiscal Year					
2020	2021	2022	2023	2024	2025
$ 3,872	$ 4,106	$ 4,904	$ 4,959	$ 5,645	$ 6,064
2,297	2,399	2,527	2,640	3,142	4,555
11,523	12,433	13,273	14,573	16,932	18,533
4,043	6,967	6,150	5,926	6,584	6,879
562	588	626	652	761	808
1,161	1,195	1,356	2,046	2,103	2,402
1,219	1,622	1,920	1,904	2,021	2,032
49	25	51	51	50	49
121	100	94	78	61	42
24,847	29,435	30,901	32,829	37,299	41,364
108	121	144	181	1,148	2,145
0	0	0	0	0	0
1	3	46	58	2	5
109	124	190	239	1,150	2,150
$ 24,956	$ 29,559	$ 31,091	$ 33,068	$ 38,449	$ 43,514
$ 668	$ 734	$ 737	$ 795	$ 875	$ 887
416	427	419	544	473	538
1,074	1,006	1,439	2,212	1,828	1,558
0	0	0	2	3	3
144	158	247	240	244	253
191	184	227	300	193	175
32	24	31	45	34	30
1,304	2,935	7,904	1,919	2,470	3,569
512	729	691	814	1,200	1,462
4,341	6,197	11,695	6,871	7,320	8,475
128	142	175	180	1,122	2,478
31	0	19	0	0	37
22	22	0	69	0	0
181	164	194	249	1,122	2,515
$ 4,522	$ 6,361	$ 11,889	$ 7,120	$ 8,442	$ 10,990

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

	Fiscal Year			
	2016	2017	2018	2019
Net (expense)/revenue				
Governmental activities	$ (16,423)	$ (17,190)	$ (13,024)	$ (19,805)
Business-type activities	(141)	(58)	29	36
Total primary government net expense	(16,564)	(17,248)	(12,995)	(19,769)
General revenues and other changes in net position				
Governmental activities:				
Property taxes	$ 8,699	$ 9,460	$ 9,781	$ 9,781
Sales taxes	6,029	6,457	6,931	6,931
Insurance premium taxes	1,216	1,294	1,386	1,386
Hotel/Motel taxes	759	825	897	897
Other taxes	450	489	490	490
Investment earnings	34	11	14	14
Miscellaneous	42	118	86	86
Gain on sale of capital assets	10	50	46	46
Transfers	0	0	0	0
Total governmental activities	17,239	18,704	19,631	19,631
Business-type activities:				
Investment earnings	143	83	1	1
Transfers	0	0	0	0
Total business-type activities	143	83	1	1
Total primary government	17,382	18,787	19,632	19,632
Change in net position				
Governmental activities	816	1,514	6,607	(174)
Business-type activities	2	25	30	37
Total primary government	$ 818	$ 1,539	$ 6,637	$ (137)

Fiscal Year					
2020	2021	2022	2023	2024	2025
$ (20,506)	$ (23,238)	$ (19,206)	$ (25,958)	$ (29,979)	$ (32,889)
72	40	4	10	(28)	365
(20,434)	(23,198)	(19,202)	(25,948)	(30,007)	(32,524)
$ 11,752	$ 12,309	$ 13,151	$ 13,344	$ 15,201	$ 16,192
8,094	10,735	11,524	12,304	12,699	13,309
1,603	1,704	1,770	1,844	1,967	2,066
998	1,768	2,120	2,042	2,048	2,093
631	868	863	764	677	809
69	16	23	643	1,200	803
156	74	149	202	186	36
8	41	127	17	20	207
0	0	(15)	(15)	(15)	(15)
23,311	27,515	29,712	31,145	33,983	35,500
8	1	0	2	6	6
0	0	15	15	15	15
8	1	15	17	21	21
23,319	27,516	29,727	31,162	34,004	35,521
2,805	4,277	10,506	5,187	4,004	2,611
80	41	19	27	(7)	386
$ 2,885	$ 4,318	$ 10,525	$ 5,214	$ 3,997	$ 2,997

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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				
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
2025	16,192	4,989	8,320	2,066	2,093	809	34,469

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		
	2016	2017	2018
General fund			
Nonspendable	$ 25	$ 27	$ 25
Restricted	89	85	83
Assigned	592	1,066	1,187
Unassigned	4,346	4,046	3,872
Total general fund	5,052	5,224	5,167
All other governmental funds:			
Restricted	2,620	8,262	8,534
Assigned	67	193	382
Unassigned	(2,460)	0	0
Total all other governmental funds	227	8,455	8,916
Total governmental funds	$ 5,279	$ 13,679	$ 14,083

Fiscal Year						
2019	2020	2021	2022	2023	2024	2025
$ 124	$ 36	$ 258	$ 296	$ 33	$ 526	$ 70
86	75	131	135	379	147	173
965	1,193	1,667	414	2,749	4,830	3,977
3,947	4,772	6,753	15,520	13,614	7,556	6,618
5,122	6,076	8,809	16,365	16,775	13,059	10,838
5,480	5,895	7,138	6,508	6,715	6,998	5,998
645	862	1,375	1,978	2,585	2,337	0
(237)	0	0	0	0	0	0
5,888	6,757	8,513	8,486	9,300	9,335	5,998
$ 11,010	$ 12,833	$ 17,322	$ 24,851	$ 26,075	$ 22,394	$ 16,836

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		
	2016	2017	2018
Revenues			
Taxes	$ 17,145	$ 18,516	$ 19,509
Licenses and permits	153	158	168
Fines, fees and forfeitures	864	788	888
Charges for services	1,421	1,613	1,544
Intergovernmental	1,508	1,567	2,501
Interest	36	15	15
Contributions	21	40	18
Other	42	118	86
Total Revenues	21,190	22,815	24,729
Expenditures			
General government	2,821	3,004	3,102
Judicial	2,002	2,080	2,249
Public safety	8,876	9,235	10,518
Public works	1,593	1,248	1,796
Health and welfare	506	474	502
Culture and recreation	951	1,065	989
Housing and development	998	1,014	1,114
Education	58	61	61
Capital outlay	1,408	3,203	2,330
Intergovernmental	970	1,039	1,115
Debt service:			
Principal	29	19	1,103
Interest	1	144	90
Total expenditures	20,213	22,586	24,969
Excess (deficiency) of revenues over (under) expenditures	977	229	(240)
Other financing sources (uses)			
Transfers in	722	685	4,613
Transfers out	(722)	(685)	(4,613)
Issuance of debt	0	7,822	561
Sale of capital assets	12	349	83
Total other financing sources (uses)	12	8,171	644
Net change in fund balance	989	8,400	404
Fund balances, July 1	4,290	5,279	13,679
Fund balances, June 30	$ 5,279	$ 13,679	$ 14,083
Debt service as a percentage of non-capital expenditures	0.16%	0.16%	0.77%

Fiscal Year						
2019	2020	2021	2022	2023	2024	2025
$ 21,441	$ 23,061	$ 27,409	$ 29,425	$ 30,297	$ 32,583	$ 34,470
176	253	238	283	422	333	312
932	703	585	829	1,022	880	864
1,576	1,569	1,709	1,988	2,238	2,430	2,303
1,925	70	3,429	8,572	2,705	3,611	4,997
87	1,785	16	24	644	1,203	809
19	30	23	22	27	20	28
151	156	74	149	202	185	36
26,307	27,627	33,483	41,292	37,557	41,245	43,819
3,504	3,572	3,737	4,496	4,674	5,276	5,556
2,363	2,276	2,387	2,466	2,620	3,119	4,539
10,498	10,807	11,597	12,302	13,874	15,965	17,468
1,562	1,489	1,768	1,729	1,862	1,847	2,132
522	520	566	587	610	748	752
998	1,205	1,073	1,243	2,140	6,232	7,622
1,205	1,211	1,609	1,911	1,872	1,986	1,992
61	49	25	51	51	50	49
6,245	2,113	3,213	5,873	4,685	5,683	5,500
1,201	1,301	2,328	2,852	3,046	3,164	3,296
1,152	1,167	972	781	824	850	776
150	129	108	101	86	68	50
29,461	25,839	29,383	34,392	36,344	44,988	49,732
(3,154)	1,788	4,100	6,900	1,213	(3,743)	(5,913)
713	939	1,177	7,333	1,078	2,344	4,525
(718)	(939)	(1,177)	(7,348)	(1,093)	(2,359)	(4,540)
0	0	341	370	0	0	0
86	35	48	274	26	77	370
81	35	389	629	11	62	355
(3,073)	1,823	4,489	7,529	1,224	(3,681)	(5,558)
14,083	11,010	12,833	17,322	24,851	26,075	22,394
$ 11,010	$ 12,833	$ 17,322	$ 24,851	$ 26,075	$ 22,394	$ 16,836
5.15%	5.51%	3.88%	3.07%	2.93%	2.61%	2.13%

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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				
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	12,605	4,706	7,993	1,967	2,048	677	29,996
2025	13,559	4,989	8,320	2,066	2,093	809	31,836

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

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

Fiscal Year Ended June 30	Real Property	Personal Property			Utilities
		Inventory / Business Property	Mobile Homes	Motor Vehicles	
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
2025	1,839,728,742	70,334,742	13,710,456	16,182,690	30,529,873

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
$ 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%
0	(440,193,025)	1,530,293,478	8.943	612,117,391	40%

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

Fiscal Year	2016	2017	2018
Tax Year	2015	2016	2017
White County Rates:			
County Operations	9.168	9.998	9.998
Board of Education			
Maintenance and Operations	17.482	17.982	17.978
School Bond	N/A	N/A	N/A
Municipal Rates:			
City of Helen	6.575	6.570	6.564
City of Cleveland	5.000	5.000	5.000
State of Georgia:	0.050	N/A	N/A

Source: Georgia Department of Revenue

2019 2018	2020 2019	2021 2020	2022 2021	2023 2022	2024 2023	2025 2024
10.750	10.750	10.750	10.750	9.505	9.505	8.948
17.481 N/A	17.481 N/A	17.394 N/A	16.060 N/A	14.222 N/A	13.175 N/A	11.884 N/A
6.118 6.000	5.768 6.000	5.934 5.728	5.509 5.918	4.796 5.056	4.224 5.056	3.782 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

	2025			2016		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Habersham EMC	$ 18,081,842	1	1.1816%	$ 7,311,288	2	0.8514%
Freudenberg NOK	12,224,546	2	0.7988%	13,202,064	1	1.5373%
Georgia Power	10,109,134	3	0.6606%	5,429,156	4	0.6322%
Walmart	6,142,673	4	0.4014%	5,033,744	5	0.5862%
North Georgia Hardwood	5,333,570	5	0.3485%	2,757,793	8	0.3211%
Georgia Transmission	4,315,060	6	0.2820%	3,441,256	6	0.4007%
1031CD Portfolio 3 DST	4,195,400	7	0.2742%	3,576,104		0.4164%
Windstream	3,772,710	8	0.2465%	6,043,664	3	0.7038%
Ingles	3,426,295	9	0.2239%	2,717,892	9	0.3165%
Original Appalachian Artworks	2,826,444	10	0.1847%	3,186,656	7	0.3711%
Black Bear Treatment				1,880,680	10	0.2190%
	$ 70,427,674		4.6022%	$ 54,580,297		6.3557%

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
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
2025	2024	13,693,066	(16,391)	13,676,675

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
$ 7,500,949	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%
13,679,408	99.90%	N/A	13,679,408	100.02%

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
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
2025	31,556	1,425,000	1,456,556	0.10%	49.10

Fiscal Year	Business-Type Activities: Revenue Bonds	Primary Government: Total	Primary Government: Percentage of Personal Income (1)	Primary Government: Per Capita
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
2025	0	1,456,556	0.10%	49.10

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, 2025

Governmental Unit	Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Government
Overlapping:			
City of Helen	$ 5,090,081	100%	$ 5,090,081
City of Cleveland	1,448,650	100%	1,448,650
White County Board of Education	12,380,000	100%	12,380,000
Total overlapping debt	18,918,731		18,918,731
White County Direct Debt	1,456,556	100%	1,456,556
Total direct and overlapping debt	$ 20,375,287		$ 20,375,287

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			
	2016	2017	2018	2019
Taxable assessed value of property	$ 858,756	$ 863,624	$ 870,232	$ 911,716
Add back: exemptions	146,544	149,923	151,615	164,459
Total assessed value	1,005,300	1,013,547	1,021,847	1,076,175
Debt limit (10% total assessed value)	100,530	101,355	102,185	107,618
Amount of debt applicable to limit	0	0	0	0
Legal debt margin	$ 100,530	$ 101,355	$ 102,185	$ 107,618
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					
2020	2021	2022	2023	2024	2025
$ 943,141	$ 961,240	$ 1,027,098	$ 1,175,083	$ 1,338,343	$ 1,530,293
166,633	166,867	196,121	272,986	345,471	440,193
1,109,774	1,128,107	1,223,219	1,448,069	1,683,814	1,970,487
110,977	112,811	122,322	144,807	168,381	197,049
0	0	0	0	0	0
$ 110,977	$ 112,811	$ 122,322	$ 144,807	$ 168,381	$ 197,049
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
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
2025		8,320,249	685,000	47,686	732,686	11.36

* 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
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
2025	29,668 *	1,452,550 ***	50,043	3.10% **	3,721

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, 2025 numbers
** 2025 Unemployment Rate of 3.10% is as of August 2025
*** United States Bureau of Economic Analysis - November 2024

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WHITE COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS PRIOR

	2025			2016		
Taxpayer	Number of Employees	Rank	Percentage of Labor Force	Number of Employees	Rank	Percentage of Labor Force
White County Board of Education	610	1	4.32%	505	2	3.52%
Truett-McConnell College	399	2	2.83%	175	6	1.22%
Freudenberg NOK	355	3	2.52%	535	1	3.73%
White County Government	330	4	2.34%	257	4	1.79%
Wal-Mart	292	5	2.07%	330	3	2.30%
Ingles Supermarkets	210	6	1.49%	100	8	0.70%
Reliable Rehab (Gateway and Fr	135	7	0.96%	150	7	1.05%
Mountain Education Charter	130	8	0.92%			
Cobb Vantress	125	9	0.89%	95	9	0.66%
Black Bear	93	10	0.66%	245	5	1.71%
Original Appalachian Artworks				90	10	0.63%
	2,679		19.00%	2,482		17.31%
Total County Labor Force	14,109			14,348		

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			
	2016	2017	2018	2019
Function				
General Government	33.05	34.17	35.01	43.40
Public Safety				
Sheriff				
Officers	86.06	86.49	86.61	86.71
Civilians	2.00	1.00	1.00	1.00
Fire Protection				
Firefighters	15.86	16.35	17.03	20.77
Civilians	2.00	0.00	0.00	0.00
Other public safety	21.14	23.67	24.03	25.80
Judicial	11.29	12.47	13.79	14.04
Public Works	18.02	18.32	18.84	19.98
Health and Welfare	4.80	5.17	5.38	5.54
Recreation and culture	5.12	15.23	11.91	7.18
Housing and Development	4.69	4.99	6.50	6.59
Total employees	204.03	217.86	220.10	231.01

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					
2020	2021	2022	2023	2024	2025
40.43	46.48	38.66	40.79	39.40	39.88
84.85	84.26	83.54	84.43	88.27	92.48
4.00	4.00	4.00	4.00	4.00	4.00
26.75	33.88	35.18	43.48	51.40	47.40
0.00	0.00	0.00	0.00	0.00	0.00
27.01	26.47	30.46	27.99	29.53	29.18
14.42	13.76	15.36	15.20	16.41	18.18
20.12	19.88	19.73	19.23	19.19	23.17
5.57	5.62	5.47	5.49	5.54	5.57
12.33	12.99	14.82	19.66	19.71	20.03
6.05	5.44	6.98	6.63	8.21	7.90
241.53	252.78	254.20	266.90	281.66	287.79

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

	Fiscal Year			
	2016	2017	2018	2019
Function				
Sheriff				
Traffic citations	1,584	1,333	1,241	2,040
Fire				
Number of calls answered	1,504	1,755	1,815	1,824
Inspections conducted	28	6	14	8
Highways and streets				
Street resurfacing (miles)	5.28	3.43	0	5.00
Sanitation				
Refuse collected (tons/day)	65.57	79.60	86.70	86.22
Recyclables collected (tons/year)	7.50	6.86	7.30	7.45

Source: Various County Departments

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

Fiscal Year					
2020	2021	2022	2023	2024	2025
1,480	714	595	471	828	1,225
2,050	2,154	2,015	2,666	3,093	2,945
6	8	5	22	10	10
4.00	8.21	3.91	7.31	6.36	7.92
85.53	97.78	105.30	103.10	96.09	109.50
8.80	10.40	12.60	13.20	13.46	13.73

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

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Function										
General Government										
Buildings	12	12	12	11	11	11	11	11	12	11
Vehicles	20	20	18	19	19	19	20	23	15	15
Equipment	17	22	40	43	43	47	47	47	42	47
Public Safety										
Sheriff										
Office & Detention Ctr.	1	1	1	1	1	1	1	1	1	1
Vehicles (1)	73	71	61	59	69	66	71	77	72	70
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	6	6	6	7	7	7
Vehicles	20	38	24	24	24	25	24	27	23	23
EMA										
Vehicles	4	4	5	5	4	6	6	5	8	8
Animal Shelter										
Buildings	2	2	2	2	2	2	2	2	2	2
Vehicles	4	4	3	3	3	3	3	3	3	3
Other public safety										
Vehicles	0	0	0	0	0	0	0	0	29	41
Equipment	265	236	216	220	213	215	215	217	91	96
Housing & Development										
Building Inspection / Soil Erosion										
Vehicles	1	1	2	2	3	3	3	2	2	2
Code Enforcement										
Vehicles	1	1	1	1	1	1	1	1	0	0
Planning										
Vehicles	2	2	2	2	3	3	3	3	1	1
Culture & Recreation										
Buildings	7	7	7	9	10	10	10	10	10	10
Vehicles	2	2	2	2	2	2	3	4	7	8
Equipment	18	38	39	39	39	40	40	41	47	49
Parks	2	2	3	3	3	3	3	3	3	3
Public Works										
Buildings	2	2	2	2	2	2	2	2	3	3
Vehicles	32	30	32	34	35	35	35	35	36	40
Heavy equipment	15	13	13	11	11	12	12	12	13	16
Small equipment	65	68	68	65	65	65	65	65	30	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	2	2
Equipment	3	3	3	3	3	3	3	3	8	9

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, 2025, 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 December 8, 2025. Our report includes a reference to other auditors who audited the financial statements of the White County Health Department, as described in our report on White County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that were reported on separately by those auditors.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 through 2025-004, that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether White County, Georgia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 2025-005.

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
December 8, 2025

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, 2025. 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, 2025.

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
December 8, 2025

WHITE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2025

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	FY2024	$ 2,905
Department of the Interior			
Payments in Lieu of Taxes	15.226	N/A	123,116
Department of Justice			
Bulletproof Vest Partnership Program	16.607	N/A	780
Passed through the Criminal Justice Coordinating Council:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	B23-8-004	229,556
		AW-BJAG-L24-077-004	297,894
			527,450
Equitable Sharing Program	16.922	N/A	67,168
Total Department of Justice			595,398
Department of the Treasury			
Passed through the Judicial Council of Georgia:			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-ARPA-3Y012	834,535
		2023-ARPA-3Y012	865,995
Total Department of the Treasury			1,700,530

WHITE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2025

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	FY2025	$ 6,451
Passed through Legacy Link, Inc.:			
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	93.044	FY2025	18,414
COVID-19 Special Programs for the Aging_ Title III, Part B_Grants for Supportive Services and Senior Centers	93.044	FY2025	7,243
			32,108
Passed through Legacy Link, Inc.:			
Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045	FY2025	54,021
Nutrition Services Incentive Program	93.053	FY2025	429
Total Aging Cluster			86,558
Passed through Legacy Link, Inc.:			
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	FY2025	490
Passed through T&T Transportation:			
Social Services Block Grant	93.667	FY2025	2,764
Passed through Legacy Link, Inc.:			
Social Services Block Grant	93.667	FY2025	12,670
			15,434
Total Department of Health and Human Services			102,482

WHITE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2025

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:			
Hazard Mitigation Grant	97.039	HMGP-4600-0004	$ 155,303
		HMGP-4501-0086	12,638
		HMGP-4501-0051	92,827
			260,768
Emergency Management Performance Grants	97.042	OEM24	8,343
State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program	97.137	SLC22-004	33,264
Total Department of Homeland Security			302,375
Total Federal Awards			$ 2,826,806

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, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

2. Summary of Significant Accounting Policies

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

3. De Minimis Indirect Cost Rate

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

4. Payments to Subrecipients

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

1. Summary of the Auditor's Results

A. Financial Statements

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

2025-001

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

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

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

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

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

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

2025-002

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, 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.

2. Financial Statement Findings and Responses (continued)

A. Current Year Audit Findings (continued)

2025-002, continued

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

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

2025-003

Condition: While performing audit procedures on Hotel/Motel Tax receipts, we noted instances where deposits were not made timely. Receipts were held for more than seven days before depositing in 4 of 25 (16%) of receipts tested.

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

Effect: Failure to deposit cash receipts in a timely manner exposes the County to a greater risk of loss due to fraud.

Cause: County staff is not delivering deposits to the bank weekly.

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

Management Response: Management concurs with this finding. Management will advise the appropriate Department Head to implement the recommendation. This action was taken immediately upon receipt of the comment from our auditors.

2025-004

Condition: While performing audit procedures on Occupational Tax receipts, we noted instances where deposits were not made timely. Receipts were held for more than seven days before depositing in 4 of 20 (20%) of receipts tested.

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

Effect: Failure to deposit cash receipts in a timely manner exposes the County to a greater risk of loss due to fraud.

Cause: County staff is not delivering deposits to the bank weekly.

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

Management Response: Management concurs with this finding. Management will advise the appropriate Department Head to implement the recommendation. This action was taken immediately upon receipt of the comment from our auditors.

2. Financial Statement Findings and Responses (continued)

A. Current Year Audit Findings (continued)

2025-005

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.

B. Prior Year Audit Findings Follow-Ups

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 and Clerk of Superior Court.

Not corrected

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.

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, 2025

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	2,231,344	0	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	585,401	1,079,627
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	$ 24,213,133	$ 585,401	$ 24,798,534

* 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, 2025

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	$ 2,197,554	$ 732,559	$ 2,930,113
Courthouse Renovations / Addition	5,000,000	5,000,000	11,270	48,982	60,252
Administration Equipment, Facilities, and Vehicles	1,000,000	1,000,000	4,182,984	683,824	4,866,808
E911, Fire-EMS Equipment, Facilities, and Vehicles	1,500,000	1,671,710	808,884	1,178,376	1,987,260
Roads and Bridges Equipment, Vehicles, Resurfacing, and Improvements	3,000,000	5,527,412	7,365,071	2,633,574	9,998,645
Parks and Recreation Equipment, Facilities, and Vehicles	1,000,000	1,000,000	251,087	7,650	258,737
Sheriff's Department Equipment, Facilities, and Vehicles	500,000	805,405	1,954,940	455,676	2,410,616
City of Cleveland	5,600,000	5,600,000	5,389,868	1,647,755	7,037,623
City of Helen	5,600,000	5,600,000	5,389,868	1,647,755	7,037,623
Total	$ 28,000,000	$ 31,004,527	$ 27,551,526	$ 9,036,151	$ 36,587,677

* 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 SUPPLEMENTAL OFFICIAL INCOME
For the fiscal year ended June 30, 2025

County Constitutional Officer	Supplemental Income Type	Amount Collected	Amount Disbursed	Amount Retained by County Officer
Tax Commissioner	Fee for collection of taxes for other governments	$ 14,686	$ 7,343	$ 7,343
Clerk of Court	Fee for processing U.S. passport applications	9,345	2,670	6,675
Judge of Probate Court	Fee for processing vital records	37,570	37,570	0