Whitfield County Georgia



Comprehensive Annual Financial Report

For The Year Ended December 31, 2013

WHITFIELD COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE

YEAR ENDED DECEMBER 31, 2013

W. Michael Babb
Chairman

WHITFIELD COUNTY, GEORGIA
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INTRODUCTORY SECTION

Whitfield County

Board Of Commissioners

Board Members

Mike Babb, Chairman
Harold Brooker
Lynn Laughter
Gordon Morehouse
Robby Staten

June 6, 2014

The Honorable W. Michael Babb, Chairman
Members of the Board of Commissioners
and Citizens of Whitfield County, Georgia

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year, unless an extension has been approved, 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 hereby issue the comprehensive annual financial report of Whitfield County for the fiscal year ended December 31, 2013.

This report consists of management's representations concerning the finances of Whitfield County. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of Whitfield 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 Whitfield County financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Whitfield County comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Whitfield County financial statements have been audited by Chrysan Thomas, C.P.A., PC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Whitfield County for the fiscal year ended December 31, 2013 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 the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the Whitfield County financial statements for the fiscal year ended December 31, 2013 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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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 Whitfield County MD&A can be found immediately following the report of the independent auditors.

Overview of the Comprehensive Annual Financial Report

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. The Introductory Section includes this letter of transmittal; a list of Whitfield County's principal officials, department directors and elected officials; and organizational chart. The Financial Section includes the management's discussion and analysis, basic financial statements and schedules, as well as the independent auditor's report on these financial statements and schedules. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

Reporting Entity

The financial reporting entity (Whitfield County, Georgia) includes all the funds of the primary government, as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable. Blended component units, although legally separate entities, are, in substance, part of the primary government's operations and included as part of the primary government. Based on the blended component unit criteria, no blended component units are included in this report.

Discretely presented component units are reported as a separate column in the combined financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position, results of operations and cash flows from the primary government. The Whitfield County Department of Public Health is included as a discretely presented component unit.

Profile of the Government

Whitfield County is located in the northwest portion of Georgia. It is considered to be the economic hub of the region. Whitfield County occupies a land area of 290 square miles and serves a population of 102,945. Whitfield County is empowered to levy a property tax on both real and personal properties located within its boundaries. Whitfield County was formed from a portion of Murray County in 1851 becoming Georgia's 97th county. It was named for the Reverend George Whitefield, the founder of the Bethesda Orphan House in Savannah. The spelling of the county's name was later changed to reflect the way it was pronounced.

Located in Northwest Georgia at the foothills of the Appalachian Mountains, Whitfield County is blessed with natural beauty and a mild climate. Whitfield County is the gateway to the 150 miles Chieftain's Trail, which trace the path of the Cherokee Indian sites, located in the Northwest Georgia area. Dalton/Whitfield County is also known as the "Carpet Capital of the World". Whitfield County is a prime location for business expansion, relocation and economic development. Located in Auto Alley on Interstate 75 and just 25 miles south of Chattanooga and 85 miles north of Atlanta, the area is within a day's drive of half the country's population which makes it a great location for distribution.

Whitfield County has been operating under a Board-administrator form of government since 1971. Policy-making and legislative authority are vested in the Board of Commissioners consisting of a Chairman elected at-large and four commissioners from four separate districts also elected at-large on a partisan basis. The Chairman and Commissioners serve four-year staggered terms. The Board of Commissioners are responsible for passing ordinances, adopting the budget, appointing committees, and hiring the government's manager, attorney and auditors in addition to other duties. The County Administrator is responsible for carrying out the policies and ordinances of the Board of Commissioners, for overseeing the day-to-day operations of the government, and for hiring/firing the heads of various departments under the Board of Commissioners.

Whitfield County Government provides a full range of services, including police protection via the Sheriff's Office, maintenance of roads and other infrastructures, inspections and enforcement, court services, jail, information technology services, 911, fire protection, animal control, parks and recreation, emergency management, planning and zoning, storm water management, and transit services among others.

The annual budget serves as the foundation for Whitfield County's financial planning and control. All departments of the Whitfield County Government are required to submit requests for appropriation to the County Administrator who, in turn, submits a recommended budget for the Board of Commissioners to review by the second Monday in November. The Board of Commissioners may then hold a budget hearing. After holding a public hearing on the proposed budget, the final budget must be adopted no later than December 31st. The appropriated budget is prepared by fund and department. Department heads may make transfers of appropriations within a department with the exception of salaries and benefits. Transfers of appropriations from salaries and benefits, or between departments, however, require the special approval of the Board of Commissioners. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. Annual appropriated budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, debt service fund, and all special revenue funds. Annual operating budgets are not legally required for enterprise funds, but are prepared for use in planning, control, and evaluation purposes.

Factors Affecting Financial Conditions

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Whitfield County operates.

Local Economy

The impact of the economic downturn has continued to affect Whitfield County and the recovery has been very sluggish. Because most of the county relies on the carpet industry, which has continued to suffer, the county has seen some of the highest unemployment rates in both Georgia and nationwide; however, unemployment has dipped slightly from 11.8% at the end of 2011, 10.6% at the end of 2012, and 9.4 % at the end of 2013. Whitfield County's unemployment rates continue to exceed the national and state averages. According to the Georgia Department of Labor; U.S. Bureau of Labor Statistics, in 2013 Whitfield County had an employed labor force of 37,769 and a 2012 per capita income of $29,397.

For decades, Dalton/Whitfield County has been known as the "Carpet Capital of the World" but county and business leaders in Whitfield County are working to build on that reputation by attracting a wider diversity of advanced manufacturers. To aid in the economic development of the county, the county has purchased land and constructed or begun construction of two industrial parks. The first, built in 2009, became the home of IVC US, Inc. IVC began production of vinyl floorcovering in 2011 resulting in an estimated 450 jobs. The second park was purchased in 2010 in the Carbondale area and was named the Carbondale Business Park. Construction of Phase I of the road was started this year and will be completed in 2014. Carbondale is a much larger site and will bring in an estimated 2,000 jobs to the county along with $100 million in capital investment.

The Dalton-Whitfield County Joint Development Authority's economic development mission is to facilitate the long-term, positive economic growth of the community by attracting/retaining jobs, diverse investments and growing the tax base.

The 2013 primary goal was to recruit a minimum of 1,000 new primary jobs and $250 million new investments. The specific objectives used to accomplish this goal were to identify, target, and recruit "targeted" industries (plastics/chemical, datacenters, auto suppliers, high-end retail, distribution, and food processing); employ accelerated marketing techniques; collaborate with existing business and industry and ensure long-term competitiveness to attract new companies and grow existing companies by actively promoting the identification and studying the feasibility of all available properties for business and industrial development.

The actual outcomes of 2013 were phenomenal with the location of 15 new projects creating an estimated 3,029 new jobs (2,019 primary jobs and 1,010 secondary). These economic development efforts generated $511,800,000 in new investment.

The accelerated marketing techniques created an impressive project pipeline representing 4,737 direct jobs, 2,419 indirect jobs, 43 projects and a capital investment of nearly $3 billion dollars. Of the 43 projects, 22% represented floor covering, 28% automotive, and the remaining 50% were various other types of companies.

Both public and private schools in Whitfield County are major contributors to the local economy in the form of employment opportunities and capital investments being made in new and expanded school facilities.

Long-Term Financial Planning

As is the case with most local governmental entities, the majority of services provided by Whitfield County are funded through an ad valorem tax levied against real and personal property. In the past, the fair market value of real property had served as an excellent basis for funding governmental services since it had proven to be extremely stable and reliable. In terms of the benefits being received from these taxes, there is often said to be a direct relationship between the quality of the services being provided and the fair market value of the property being served.

When the housing bubble burst in 2008, it had a significant adverse impact on the fair market value of real property. Whitfield County continues to experience a soft residential real estate market which mirrors the national and state markets. The property tax digest has been weakened and it is not known when the digest will return to 2008 levels. With many people losing their jobs during this recession, they also lost their homes to foreclosure or were forced to sale at depressed market prices. As the fair market value of homes declined during this period, the tax digest that supported

governmental services decreased correspondingly. The assessed values for the 2013 tax digest (which funded the FY 2013 budget) experienced only a slight increase of $18,168,418 or less than 1% over the 2012 tax digest.

Special tax districts for the Fire Department, Solid Waste Authority, and some of the counties jointly funded programs were created in 2013. The special tax districts total millage rate for 2013 equals 2 mills and is based on the total current digest for unincorporated Whitfield County of $1,447,121,028. The 2013 M&O millage rate remained the same as 2012 at 6.061 mills. Whitfield County has the 22nd lowest millage rate of the 159 counties in the state of Georgia while holding the 24th highest economic ranking according to the Georgia Department of Revenue.

Local Option Sales Tax (LOST) is one of the county's most significant sources of revenue. The county entered into LOST negotiations as required by state law with the City of Dalton and the other cities located within the counties borders in 2012. As a result of the outcome of these negotiations the county will receive a much smaller percentage of the LOST collections than it has received in past years. The county's share of LOST for fiscal years 2012 & 2013 was reduced from 83.24% to 64.50%. The challenge facing the county in future years will be replacing this loss of revenue.

Whitfield County voters passed a $48,000,000 special purpose local option sales tax (SPLOST) in 2008 to finance roads, streets, and bridges capital outlay projects for the use and benefit of the county and qualified municipalities within the county. These projects are on-going with work that will continue into 2014. Whitfield County has been without a SPLOST in place since December 31, 2010. With the absence of a current SPLOST, funding for the type of projects listed above must come from general fund revenues. In the current economic downturn and in an environment of declining revenues, in order to maintain the service delivery that Whitfield County citizens have come to expect, the county must put many future major capital outlay projects on hold until a new SPLOST is passed.

Other Information

Independent Audit

Georgia Code requires an annual audit of the books of account, financial records, and transactions of all administrative departments of the county by independent certified public accountants selected by the Board of Commissioners. This requirement has been met and the auditor's unqualified opinion has been included in this report.

Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Whitfield County for its comprehensive annual financial report for the fiscal year ended December 31, 2012. This is the eleventh consecutive year that the government has received this prestigious award. In order to be awarded the Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements. We are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgments

The preparation of this comprehensive annual financial report could not have been accomplished without the dedication and contributions of the entire Finance Department staff and the cooperation of the various elected officials and appointed management. We would also like to express our gratitude and appreciation to the staff of Chrysan Thomas, Certified Public Accountant, for their technical guidance and assistance to make this a quality report.

In closing, we also wish to acknowledge the valuable contribution of the Board of Commissioners. Without their guidance and leadership, preparation of this report would not have been possible.

Respectfully Submitted,

Mark Gibson
County Administrator

Alicia Vaughn
Finance Director, CPFO

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

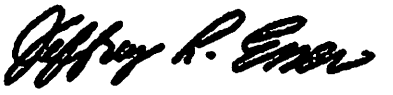
Presented to

Whitfield County

Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012



Executive Director/CEO

WHITFIELD COUNTY, GEORGIA
GENERAL GOVERNMENT OFFICIALS
December 31, 2013

LEGISLATIVE

BOARD OF COMMISSIONERS

W. Michael Babb, Chairman

Gordon Morehouse, District 1	Robby Staten, District 3
Harold Brooker, District 2	Lynn Laughter, District 4

EXECUTIVE

Mark Gibson	County Administrator
Blanca Cardona	County Clerk

DEPARTMENT HEADS

Alicia Vaughn	Finance
Jackie Carlo	Human Resources
Dwayne Hunt	Public Works
Gary Brown	Buildings and Grounds
Carl Collins	Fire Department
Claude Craig	Emergency Services Director/911
Brian Chastain	Parks and Recreation
Don Allen Garrett	Animal Control
Gregory L. Williams	Inspections and Enforcement
Rick Lovelady	Information Technology
Kent Benson	County Engineer
Trammell Suddeth	Chief Assessor
Mary Hammontree	Elections Supervisor
Connie Blaylock	Juvenile Court Judge

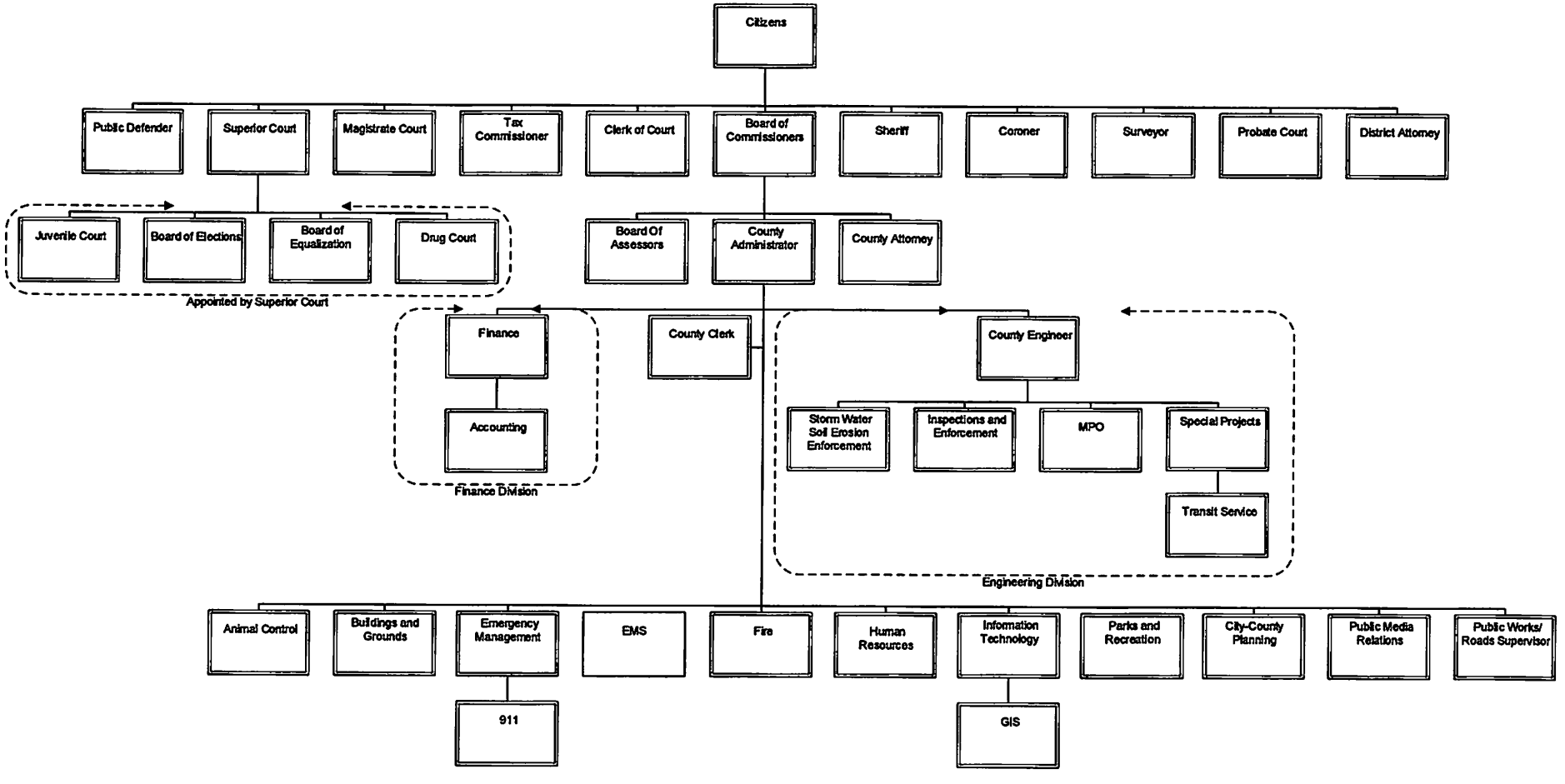
CONSTITUTIONAL OFFICERS

Scott Chitwood	Sheriff
Melica Kendrick	Clerk of Court
Sheri Blevins	Probate Court Judge
Danny W. Sane	Tax Commissioner

OTHER ELECTED OFFICIALS

Haynes Townsend	Chief Magistrate Court Judge
Christopher Griffin	Magistrate Court Judge
Sidney D. Baxter	Magistrate Court Judge
Kaye Cope	Magistrate Court Judge
Bobbie Jean Dixon	Coroner
Herbert M. Poston, Jr.	District Attorney
Joseph R. Evans	Surveyor

Whitfield County Government
Organizational Chart



FINANCIAL SECTION

CHRYSAN THOMAS
Certified Public Accountant
Professional Corporation
Member
American Institute of
Certified Public Accountants
Trion, Georgia

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Whitfield County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Whitfield County, Georgia, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the component unit, Whitfield County Department of Public Health, which represent .87 percent, .92 percent, and 9.8 percent, respectively, of the assets, net position, and revenues of the County. 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 Whitfield County Department of Public Health, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

P.O. Box 1066 Trion, Georgia 30753 (706)734-4377 chrysan@chrysanthomascpa.com

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Whitfield County, Georgia as of December 31, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 13 through 26), and Analysis of Funding Progress (page 72) 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 and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Whitfield County, Georgia's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules, the Schedule of Expenditures for Construction Projects Funded by Special Purpose Local Option Sales and Use Tax, and statistical section, 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 U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules, the Schedule of Expenditures for Construction Projects Funded by Special Purpose Local Option Sales and Use Tax and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the 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 nonmajor fund financial statements, budgetary comparison schedules, the Schedule of Expenditures for Construction Projects Funded by Special Purpose Local Option Sales and Use Tax and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 3, 2014 on our consideration of Whitfield County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 the results of that testing, and not to provide an opinion on 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 Whitfield County, Georgia's internal control over financial reporting and compliance.

Chrysan Thomas
CHRYSAN THOMAS
Certified Public Accountant

Dalton, Georgia
June 3, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

WHITFIELD COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2013

Within this section of the Whitfield County, Georgia (The County) Comprehensive Annual Financial Report (CAFR), the County's management provides narrative discussion and analysis of the financial activities of the County for the year ended December 31, 2013. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section. Additional information is available in the transmittal letter which precedes Management's Discussion and Analysis. The discussion focuses on the County's primary government and, unless otherwise noted, component units reported separately from the primary government are not included.

FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities by $320.4 million (net position) for the calendar year reported. This represents a decrease of $19.5 million from the prior year.

- Total net position is comprised of the following:

  (1) Net investment of capital assets of $264.6 million includes property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
  (2) Net position of $34.5 million is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  (3) Unrestricted net position of $21.2 million represents the portion available to maintain the County's continuing obligations to citizens and creditors.

- The County's governmental funds reported a total ending fund balance of $50.2 million this year. The fund balance decreased by $.6 million from the prior year fund balance of $50.8 million.

- General fund's unassigned fund balance at the end of the calendar year was $15.3 million, or 43.7% of total general fund expenditures.

- Business-type activities enterprise funds reported total ending net position of $15.6 million as of December 31, 2013. This reflects a decrease of $181,925 from the prior year.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

OVERVIEW OF THE FINANCIAL STATEMENT

This discussion and analysis is intended to serve as an introduction to Whitfield County's basic financial statements. The County's basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The County also includes in this report additional information to supplement the basic financial statements. Comparative data is presented when available.

Government-wide Financial Statements (Reporting the County as a Whole)

The County's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the County's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The County's government-wide financial statements include the Statement of Net Position and the Statement of Activities. The statement of net position is the government-wide statement of position presenting information that includes all of the County's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County as a whole is improving or deteriorating. Evaluation of the overall health of the County would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of County infrastructure, in addition to the financial information provided in this report.

The Statement of Activities reports the revenues and expenses of the County. This statement is prepared using the accrual basis of accounting where revenues are recognized when earned and expenses are recognized when incurred. All current year revenues and expenses are included regardless of when cash is received or paid. The difference is described as the change in net position. An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

Whitfield County divides the Statement of Net Position and the Statement of Activities into three types of activities:

(1) **Governmental Activities** – The activities reported in this category are the County's basic services such as general administration, judicial, public safety, public works, health and welfare, housing and development and culture and recreation. These activities are principally supported by taxes and intergovernmental transfers.
(2) **Business-type Activities** – The activities reported in this category include the Whitfield Transit System. The County receives capital and operating grants which covers all or a significant portion of costs for the services provided. Also included are the net costs of the Northwest Georgia Trade and Convention Center Authority and the Dalton-Whitfield Regional Solid Waste Management Authority, which are joint ventures with the City of Dalton.
(3) **Discretely Presented Component Unit** – Component units are legally separate organizations for which the elected officials of the County are financially accountable. The Whitfield County Health Department is presented as a component unit for Whitfield County.

The government-wide financial statements are presented on pages 28 through 29 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The County uses funds to track specific resources and expenditures, either for management purposes or because of legal mandates. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

The County's funds are divided into three categories:

- ***Governmental Funds*** – These funds account for basically the same functions reported as governmental activities in the government-wide financial statements. However, fund financial statements are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The focus is on the short-term view of the County's general government operations and the services provided. These statements are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

  Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

  The basic governmental fund financial statements are presented on pages 30 through 33 of this report.

  Individual fund information for non-major governmental funds is found in combining statements in a later section of this report.

- ***Proprietary Funds*** – These funds are reported in the fund financial statements and generally report services for which the County charges customers a fee. The County proprietary funds are classified as enterprise funds and internal service funds. Enterprise funds essentially encompass the same functions reported as business-type activities in the government-wide statements. Services are provided to customers external to the County organization for the 5311 Public Transportation System. Services provided by the two joint ventures to customers include landfill services and a public trade and convention center. Internal service funds are an accounting device used to account for services provided and billed on an internal basis. The County utilizes an internal service fund for workers compensation. The internal service fund is reported as governmental activities on the government-wide statement.

- ***Fiduciary Funds*** – These funds are used to account for assets held by the County in a fiduciary capacity. The County's fiduciary agency funds include the Clerk of Court, Probate Court, Magistrate Court, Sheriff, Juvenile Court and Tax Commissioner. The funds are collected by the County on the behalf of individuals and other governmental entities.

Notes to the Basic Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 44 of this report.

Other Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on page 72 of this report.

As discussed, the County reports major funds in the basic financial statements. Combining and individual statements and schedules for non-major funds are presented in a subsequent section of this report beginning on page 73.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Net position may serve over time as a useful indicator of a government's financial position as information is accumulated on a consistent basis. The County's net position at December 31, 2013 is $320.4 million. The following table provides a summary of the County's net position.

WHITFIELD COUNTY, GEORGIA
STATEMENT OF NET POSITION

	Governmental Activities		Business Activities		Total	
	2013	2012	2013	2012	2013	2012
Assets:						
Current assets	$ 58,000,702	$ 57,437,950	$ 13,201	$ 18,475	$ 58,013,903	$ 57,456,425
Other assets	31,340	2,794,052	15,389,219	15,571,144	15,420,559	18,365,196
Capital assets	285,586,099	297,311,820	187,375	181,521	285,773,474	297,493,341
Total assets	343,618,141	357,543,822	15,589,795	15,771,140	359,207,936	373,314,962
Liabilities:						
Current liabilities	7,723,478	6,123,712	16,443	15,863	7,739,921	6,139,575
Non-current liabilities	31,113,838	27,364,597	-	-	31,113,838	27,364,597
Total liabilities	38,837,316	33,488,309	16,443	15,863	38,853,759	33,504,172
Net position:						
Invested in capital assets	264,426,126	281,831,473	187,375	181,521	264,613,501	282,012,994
Restricted	34,560,814	34,918,133	-	-	34,560,814	34,918,133
Unrestricted	5,793,885	7,305,907	15,385,977	15,573,756	21,179,862	22,879,663
Total net position	$ 304,780,825	$ 324,055,513	$ 15,573,352	$ 15,755,277	$ 320,354,177	$ 339,810,790

As a whole, the County's net position decreased $19.5 million during 2013. The governmental activities net position decreased $19.3 million while the business-type activities net assets only decreased $181,925. The decrease in governmental activities of 5.9% is mainly attributable to the continuation of SPLOST projects, and depreciable capital assets. Business-type activities decreased 1.2% due to a loss in joint ventures with the Dalton-Whitfield Solid Waste Management Authority and the Northwest Georgia Trade and Convention Center.

Net investment in capital assets is the largest of net position at $264.6 million (82.6%) and reflects the County's investments in capital assets net of any debt associated with those assets. Capital assets include buildings, vehicles, equipment and fixtures and infrastructure. Restricted assets total $34.6 million (10.8%) of total net position and represent the portion of net assets that are restricted for use by externally imposed constraints or constraints imposed by law in regards to use.

The unrestricted portion of the County's net position totals $21.2 million (6.6%). Unrestricted net position is the portion of net position that is available for spending.

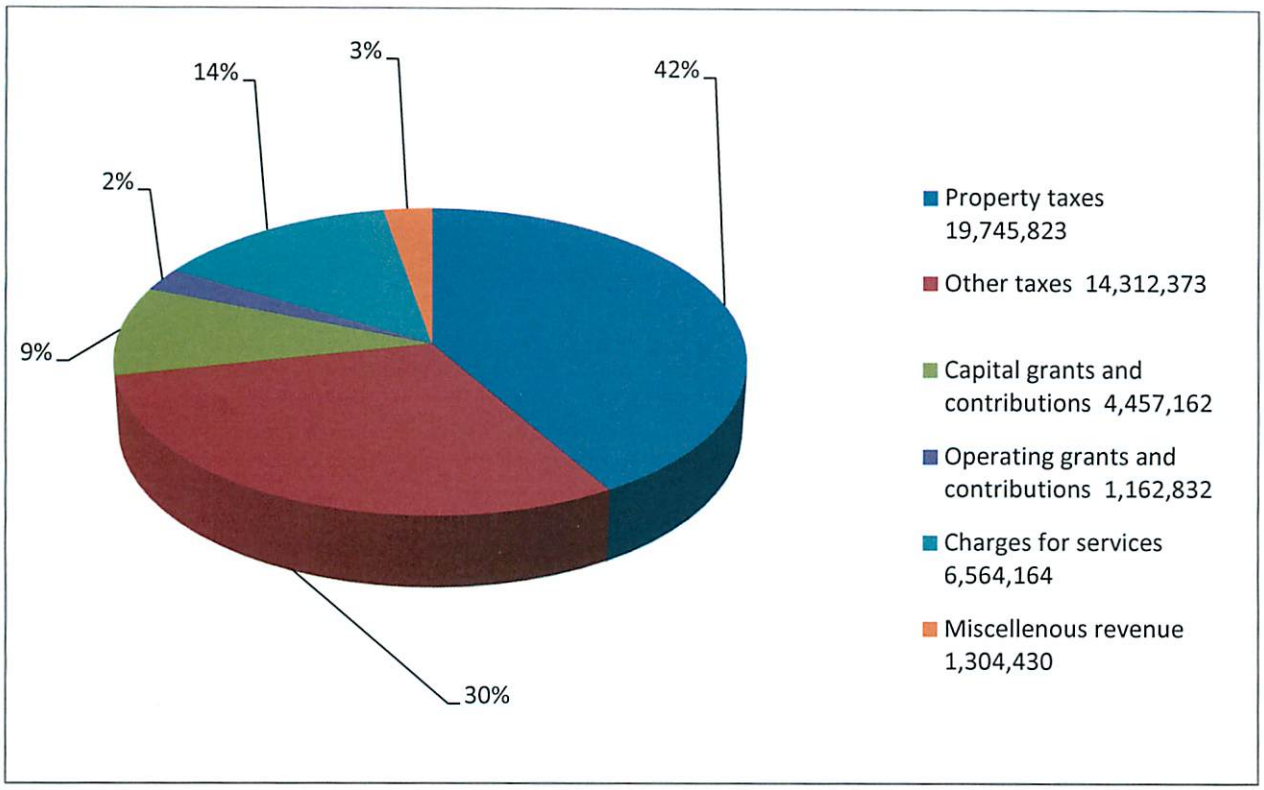
The following table provides a summary of the County's changes in net position:

	Governmental Activities		Business Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program:						
Charges for services	$ 6,564,164	$ 7,072,084	$ 251,747	$ 238,587	$ 6,815,911	$ 7,310,671
Operating grants	1,162,832	909,197	290,077	252,528	1,452,909	1,161,725
Capital grants	4,457,162	961,531	88,856	92,331	4,546,018	1,053,862
General:						
Property taxes	19,745,823	15,759,770	-	-	19,745,823	15,759,770
Sales taxes	10,151,398	15,439,669	-	-	10,151,398	15,439,669
Insurance premium taxes	3,074,919	2,958,533	-	-	3,074,919	2,958,533
Alcoholic beverage taxes	339,145	354,505	-	-	339,145	354,505
Hotel/Motel taxes	238,831	225,250	-	-	238,831	225,250
Miscellaneous taxes	508,080	483,198	-	-	508,080	483,198
Gain from sale of assets	504,921	-	-	-	504,921	-
Miscellaneous	794,070	1,004,981	-	-	794,070	1,004,981
Investment earnings	5,421	20,869	-	-	5,421	20,869
Total revenues	47,546,766	45,189,587	630,680	583,446	48,177,446	45,773,033
Program Expenses:						
General government	7,945,573	8,017,307	-	-	7,945,573	8,017,307
Judicial	5,918,081	5,551,125	-	-	5,918,081	5,551,125
Public safety	20,328,667	18,991,668	-	-	20,328,667	18,991,668
Public works	26,820,775	26,983,422	-	-	26,820,775	26,983,422
Health and welfare	736,259	734,949	-	-	736,259	734,949
Culture and recreation	1,575,465	1,418,859	-	-	1,575,465	1,418,859
Housing and development	2,160,119	2,312,731	-	-	2,160,119	2,312,731
Interest on long-term debt	834,987	678,908	-	-	834,987	678,908
Northwest Georgia Trade and Convention Center	-	-	-	73,557	-	73,557
Other programs	-	-	857,221	1,077,204	857,221	1,077,204
Total expenses	66,319,926	64,688,969	857,221	1,150,761	67,177,147	65,839,730
Excess	(18,773,160)	(19,499,382)	(226,541)	(567,315)	(18,999,701)	(20,066,697)
Transfers	(44,616)	(128,407)	44,616	128,407	-	-
Increase (decrease) in net position	(18,817,776)	(19,627,789)	(181,925)	(438,908)	(18,999,701)	(20,066,697)
Net position - beginning of year	323,598,601	343,683,302	15,755,277	16,194,185	339,353,878	359,877,487
Net position - end of year	$ 304,780,825	$ 324,055,513	$ 15,573,352	$ 15,755,277	$ 320,354,177	$ 339,810,790

Governmental Activities

The following chart depicts revenues of the governmental activities for the year ended December 31, 2013:

Revenues by Source – Governmental Activities



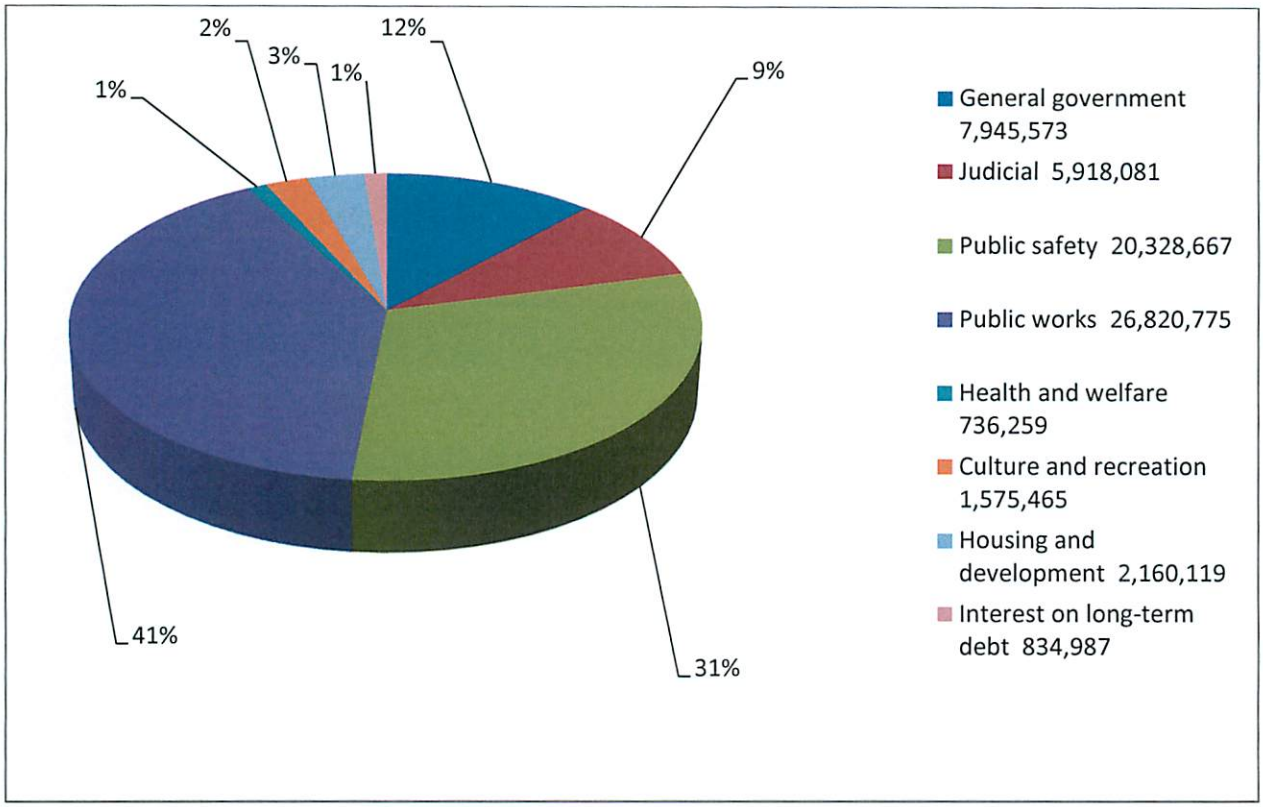
As indicated by the revenue chart, property taxes were the largest source for governmental activities, followed by other taxes which include sales tax, insurance premium tax, hotel motel tax and alcohol beverage tax. The County's governmental activities total revenues increased $2.4 million (5.2%).

Revenue:

- Property taxes comprise 42% of total revenue and increased $4 million when compared to the prior year. This is attributable to a millage rate increase for the creation of special tax districts and the new motor vehicle title ad valorem tax that went into effect in 2013.
- Other taxes represent 30% of total revenue and decreased 26.4%. LOST negotiations with the City of Dalton and other cities located within the county's borders resulted in the County receiving a much smaller percentage of collections and reflects a significant decrease in sales tax revenue.
- Operating grants and contributions increased $253,635 (27.9%) primarily due to additional grant funds received.
- Charge for services decreased $507,920 and is attributable to a decrease in the County's equitable share of drug seized monies and State and Federal inmate housing.
- Capital grants and contributions increased $3.5 million as a result of State and Federal grant awards for infrastructure projects as well as donated property.

The following chart depicts expenses of the governmental activities for the year ended December 31, 2013:

Expenses by Function – Governmental Activities



As indicated by the expense chart, the largest use of County resources was for public works followed by public safety services such as Sheriff's Department, Jail, Fire, Coroner, Animal Control and Emergency Management. The County's governmental activities total expenses increased $1.6 million (2.5%).

Expenses:

- Public works represents 41% of total expenses and reflects only a slight decrease compared to the prior year.
- Public safety represents 31% of total expenses and increased 7%. This is mainly attributable to an increase in personnel and benefits.
- General government and Judicial represents an aggregate of 21% with no significant change in general government and a slight increase in judicial that is attributable to adjustment in personnel and benefits.

Business-type Activities
The County's business-type activities total revenues increased $47,234 and expenses decreased $293,542.

Revenues:

- Charges for services increased $13,160 which is attributable to a slight increase in ridership for the Whitfield Transit System and a positive balance from the Northwest Georgia Trade and Convention Center.
- Operating grants and contributions increased $37,549 due to additional funds received through the 5311 Transit grant for operations of the Whitfield Transit System.
- Capital grants and contributions reflects a slight reduction in funds received through the 5311 Transit grant for capital purchases.

Expenses:

- Expenses for the Dalton-Whitfield Regional Solid Waste Management Authority decreased $177,601. The County and City share equally in operations of the Dalton-Whitfield Regional Solid Waste Management which operates solid waste disposal sites within Whitfield County.
- Whitfield Transit System decreased $42,382 primarily due to an overall reduction in personal services and employee benefits, contractual services and supplies.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

Governmental Funds

As discussed, the focus of governmental funds is on current financial resources. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of $50.3 million. Of this year-end total, $729,139 will be used to retire debt and $34.2 million will be used to satisfy other restricted purposes.

The total ending fund balances of governmental funds reflect a decrease of $.6 million from the prior year. The general fund reported a decrease of $146,784 (.9%) and other governmental funds reported a decrease of $409,675 (1.2%), primarily due to the continuation of SPLOST construction projects.

Major Governmental Funds

General Fund:

The General Fund is the County's primary operating fund and is used to account for all governmental financial resources not restricted by state or federal laws, local ordinances, or other externally imposed requirements. At the end of 2013, the fund balance of the General Fund was $15.7 million. Unassigned fund balance represents 43.7% of General Fund expenditures, an increase from the prior year, which was at 39.4% of total expenditures.

General Fund revenues of $35.1 million exceeded the budget by $62,235, and the expenditures of $35 million were slightly under budget by $53,838. Other financing sources and uses exceeded the budget by $10,319.

The General Fund had a slight fund balance decrease of $146,784. Key factors regarding the decrease are as follows

- Revenues exceeded the final budget by $62,235. Even though tax revenues were down from prior year due to the creation of special tax districts, tax revenues received exceeded the final budget by $64,195. Intergovernmental revenues were under budget by $120,967 due to less revenue received for the Metropolitan Planning Organization than projected. Charge for services exceeded the final budget by $133,983 primarily due to implementation of the new title ad valorem tax that became effective in 2013.

- Expenditures came in under budget by $53,838 through conservative spending efforts from all county departments.

- Transfers to the general fund totaled $144,392 coming from special revenue funds for grant related activities. Transfers out of the general fund totaled $866,892 for funding capital projects and acquisitions. Sale of capital assets totaled $504,921.

Capital Projects Funds:

- The SPLOST-Capital Projects Fund is used to account for the acquisition and construction of major capital assets. Revenues are derived primarily from the special purpose local option sales taxes and earnings on investments. This SPLOST expired at the end of 2010; however these funds are restricted to complete various infrastructure projects. At the end of 2013, the fund balance was $22 million which reflects a decrease of 17.1% from the prior year.

  Total revenues for 2013 were $1.5 million of which $2,303 was special purpose local option sales tax adjustments, $1.4 million from federal and state awards, and investment earnings of $63,566.

  Total expenditures were $6 million for various infrastructure projects.

- Capital Projects Acquisition Fund is used to account for the acquisition of capital expenditures. Revenues are derived from financing resources transferred from the general fund and a bond issuance. At the end of 2013, the fund balance was $9.3 million which reflects an increase of 111% from the prior year.

  Total revenues for 2013 were $8.1 million. The Board of Commissioners issued a new bond for $7.2 million for a public infrastructure project to expand industry within the County. Other sources of revenue were a transfer from the general fund of $822,187 and grant revenue of $100,000.

  Total expenditures were $3.2 million of which $1.8 million was spent at the Westside Park. $1.1 million was spent for the acquisition of vehicles and equipment for various departments as well as building renovations. The other $297,019 was spent on principal and interest payments and bond issuance costs.

Proprietary Funds

The proprietary funds share the same focus as the government-wide statements, reporting both short-term and long-term information about financial status. This provides a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

GENERAL FUND BUDGETARY HIGHLIGHTS

Throughout the year, the Board of Commissioners revised the adopted budget by various budget transfers and amendments. The General Fund adopted budget had five amendments that resulted in budgeted revenues being decreased by $880,373, budgeted expenditures being decreased by $1.5 million, and other financing sources (uses) decreased $332,222. The following addresses the major differences between the original adopted and the final adjusted budget:

Revenue:

- Tax revenues were decreased $428,200. Local option sales tax was decreased $1.6 million, property tax was decreased $225,000 and appropriated $1.4 million for motor vehicle title ad valorem tax that was not included in the original budget.
- Licenses and permits were increased $89,587 primarily due an increase in building permits issued.
- Intergovernmental revenues were decreased $142,500 primarily due to an over projection for federal grant funds and federal payments in lieu of taxes.
- Charge for services were decreased $173,859 primarily because of a reduction in inmate housing revenues.
- Fines and forfeitures were decreased $213,000 primarily due to a reduction in revenue from the Clerk of Court Office and Probate Court.

Expenditures:

- Personal services and employee benefits had an overall increase of $63,244. This is primarily due to adjustments in health insurance costs.
- Purchase and contracted services had a net decrease of $416,473 due to a reduction in several areas such as maintenance of equipment, communications and printing.
- Supplies had a net decrease of $399,970 with the most significant decrease being for road materials.
- Decreased $800,000 for the removal of contingency.

Other Financing Sources (Uses):

- Increase of $504,000 for sale of capital assets, decrease in transfers in to general fund of $4,450 for various grants and increase in transfers out from general fund of $167,328 for capital funding needs.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets, net of accumulated depreciation for governmental and business-type activities as of December 31, 2013, was $285.6 million and $187,375, respectively. Total capital assets activity for the County as a whole decreased by $11.7 million. See Note 4 for additional information about changes in capital assets during the calendar year. The following table provides a summary of capital assets activity.

Whitfield County's Capital Assets
(Net of Depreciation)

	Governmental Activities		Business Activities		Total Primary Government	
	2013	2012	2013	2012	2013	2012
Land	$ 7,409,350	$ 7,159,113	$ -	$ -	$ 7,409,350	$ 7,159,113
Construction in progress	22,264,067	15,511,046	-	-	22,264,067	15,511,046
Buildings and land improvements	43,213,067	44,806,705	-	-	43,213,067	44,806,705
Equipment and fixtures	1,428,031	1,496,866	-	-	1,428,031	1,496,866
Vehicles	1,412,566	1,219,234	187,375	181,521	1,599,941	1,400,755
Infrastructure	209,859,018	227,118,856	-	-	209,859,018	227,118,856
Total	$285,586,099	$297,311,820	$ 187,375	$ 181,521	$285,773,474	$297,493,341

Long-term Debt

As of December 31, 2013, Whitfield County had total capital leases, revenue bonds, notes payable and intergovernmental liabilities of $21.8 million. This is an increase of $5.2 million from the prior year. See Note 10 for additional information on Whitfield County's long-term debt.

	Governmental Activities	
	2013	2012
Notes payable	$ 569,760	$ 664,720
Capital lease	205,213	315,627
Intergovernmental liability	680,839	1,076,277
Revenue bonds	20,385,000	14,500,000
Total	$ 21,840,812	$ 16,556,624

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Whitfield County's unemployment rate of 9.4% continues to exceed the state and national rates. This rate is still attributable to the downturn in the nation's housing industry that directly influences the manufacturing jobs in the flooring industry.

The County's assessed net taxable digest increased slightly by .71% in 2013. The 100% Freeport exemption that was implemented in 2012 increased Whitfield County's exemptions on the gross digest from approximately $491 million dollars in 2012 to $835 million dollars in 2013. Total exemptions on the gross digest for 2013 equaled $812 million dollars. The 2012 increase in the Freeport exemption continues to cost the County an approximate $2 million in budgeted property tax revenue in 2014. In 2012 the Whitfield County Board of commissioners created three special tax districts to include all areas of Whitfield County outside the municipal limits of the City of Dalton for the purpose of providing adequate and equitable funding of certain jointly funded services between Whitfield County and the City of Dalton for the benefit of all such areas. The special tax districts include: (1) Fire District, (2) Solid Waste District, and (3) Jointly Funded Service District to include Whitfield County's contribution toward the Dalton-Whitfield County Joint Development Authority, the Dalton Regional Library and the Dalton-Whitfield Senior Center. A total millage rate of 2 mills was set for these special tax districts for 2013. The 2013 M&O millage rate for the County remained unchanged at 6.061 mills. The 2014 General fund budget was prepared with the assumption that the 2014 special tax district and M&O millage rates will remain unchanged.

The 2014 General Fund budget reflects a 6.4% increase in revenues when compared to 2013 actual revenues. The County entered into LOST negotiations in 2012 with the City of Dalton and other cities located within the County's borders. As a result, the County's LOST collection percentage was decreased from 83.24% to 64.85% for 2013 and 2014. The County has budgeted for a 5.0% decrease in sales tax revenue in 2014 when compared with 2013 actual sales tax collections due to the continued effects of the loss of sales tax on automobiles and the exemption of sales tax on energy for manufacturers. TAVT collections began in the County in March 2013. Actual TAVT collections for 2013 are 1.4 million dollars. The 2014 General Fund budget reflects a 27.0% increase in TAVT collections to reflect collections for a full year and are expected to make up for the shortfall in sales tax revenue due to the aforementioned changes.

Other factors considered when preparing the 2014 budget included:

- The County budgeted a pension contribution of 50% based on the ARC for 2013.
- Budgeted revenues include a transfer from the worker's compensation fund balance in the amount of 1.4 million dollars.
- The OPEB costs will be funded on the pay-as-you-go basis.
- Health insurance costs are expected to increase due to the Protection and Affordable Care Act; therefore, a 10% increase over the 2013 actuals was budgeted for 2014.
- Limited capital requests for facility improvements, equipment, and vehicles were considered for budgeted purposes. These requests will be reviewed on an as needed basis.
- The County continues to evaluate the level of services desired by citizens and how to provide those services as economically as possible.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances, comply with finance-related laws and regulations, and demonstrate the County's commitment to public accountability. If you have questions about this report or would like to request additional information, contact:

Whitfield County Finance Department
301 West Crawford Street
Dalton, Georgia 30720

Telephone: 706-275-7500
Website: www.whitfieldcountyga.com

BASIC FINANCIAL STATEMENTS

BASIC FINANCIAL STATEMENTS

The basic financial statements include the government-wide statement of net assets and government-wide statement of activities, which include all of the primary government's governmental activities, business-type activities and component units. In addition, the basic financial statements include the fund financial statements and the notes to the financial statements.

WHITFIELD COUNTY, GEORGIA
STATEMENT OF NET POSITION
December 31, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Whitfield County Health Department
Assets				
Current Assets				
Cash and cash equivalents	$ 49,896,579	$ -	$ 49,896,579	$ 2,910,060
Investments	3,062,742	-	3,062,742	-
Receivables, net	4,540,877	48,975	4,589,852	240,956
Prepaid items	381,998	13,384	395,382	-
Internal Balances	118,506	(118,506)	-	-
Due from other governments	-	69,348	69,348	-
Inventory	-	-	-	2,220
Total current assets	58,000,702	13,201	58,013,903	3,153,236
Non-Current Assets				
Nondepreciable capital assets	29,673,417	-	29,673,417	-
Depreciable capital assets, net	255,912,682	187,375	256,100,057	1,818
Investment in joint venture	31,340	15,389,219	15,420,559	-
Total non-current assets	285,617,439	15,576,594	301,194,033	1,818
Total assets	$ 343,618,141	$ 15,589,795	$ 359,207,936	$ 3,155,054
Liabilities				
Current Liabilities				
Accounts payable	$ 1,902,021	$ 398	$ 1,902,419	$ 1,701
Accrued liabilities	1,883,565	13,399	1,896,964	149
Unearned revenue	55,250	2,646	57,896	-
Current portion of capital lease obligation	63,396	-	63,396	-
Notes payable - current	405,307	-	405,307	-
Bonds payable	2,965,000	-	2,965,000	-
Compensated absences	448,939	-	448,939	-
Total current liabilities	7,723,478	16,443	7,739,921	1,850
Non-Current Liabilities				
Compensated absences	378,286	-	378,286	204,655
Deferred portion of capital lease	141,817	-	141,817	-
Notes payable (net of current portion)	845,292	-	845,292	-
Bonds payable (net of current portion)	17,420,000	-	17,420,000	-
Net pension obligation	775,343	-	775,343	-
Net OPEB obligation	11,553,100	-	11,553,100	-
Total non-current liabilities	31,113,838	-	31,113,838	204,655
Total liabilities	$ 38,837,316	$ 16,443	$ 38,853,759	$ 206,505
Net Position				
Net investment in capital assets	$ 264,426,126	$ 187,375	$ 264,613,501	$ 1,818
Restricted for-				
Capital projects	31,339,059	-	31,339,059	-
Debt service	729,139	-	729,139	-
Special Programs	2,492,616	-	2,492,616	23,273
Unrestricted	5,793,885	15,385,977	21,179,862	2,923,458
Total net position	$ 304,780,825	$ 15,573,352	$ 320,354,177	$ 2,948,549

The notes to the financial statements are an integral part of this statement.

WHITFIELD COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
Year Ended December 31, 2013

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Unit: Whitfield County Health Department
Primary Government								
Governmental Activities:								
General government	$ 7,945,573	$ 1,684,920	$ 644,713	$ -	$ (5,615,940)	$ -	$ (5,615,940)	$ -
Judicial	5,918,081	2,276,747	354,224	-	(3,287,110)	-	(3,287,110)	-
Public safety	20,328,667	2,405,724	28,935	303,157	(17,590,851)	-	(17,590,851)	-
Public works	26,820,775	158,166	-	3,900,788	(22,761,821)	-	(22,761,821)	-
Health and welfare	736,259	-	-	-	(736,259)	-	(736,259)	-
Culture and recreation	1,575,465	38,607	-	253,217	(1,283,641)	-	(1,283,641)	-
Housing and development	2,160,119	-	134,960	-	(2,025,159)	-	(2,025,159)	-
Interest on long-term debt	834,987	-	-	-	(834,987)	-	(834,987)	-
Total governmental activities	66,319,926	6,564,164	1,162,832	4,457,162	(54,135,768)	-	(54,135,768)	-
Business-type activities:								
Northwest Georgia Trade & Convention Center	-	5,825	-	-	-	5,825	5,825	-
Whitfield Transit System	669,471	245,922	290,077	88,856	-	(44,616)	(44,616)	-
Dalton-Whitfield SWM Authority	187,750	-	-	-	-	(187,750)	(187,750)	-
Total business-type activities	857,221	251,747	290,077	88,856	-	(226,541)	(226,541)	-
Total primary government	$ 67,177,147	$ 6,815,911	$ 1,452,909	$ 4,546,018	$ (54,135,768)	$ (226,541)	$ (54,362,309)	$ -
Component Unit								
Whitfield County Health Department	$ 4,392,146	$ 2,780,769	$ 1,684,495	$ -	$ -	$ -	$ -	$ 73,118
General revenues:								
Property taxes					$ 19,745,823	$ -	$ 19,745,823	$ -
Sales taxes					10,151,398	-	10,151,398	-
Insurance premium tax					3,074,919	-	3,074,919	-
Alcoholic beverage tax					339,145	-	339,145	-
Hotel/Motel tax					238,831	-	238,831	-
Miscellaneous taxes					508,080	-	508,080	-
Miscellaneous					794,070	-	794,070	94
Gain from sale of assets					504,921	-	504,921	-
Investment earnings					5,421	-	5,421	-
Intra/inter agency					-	-	-	248,852
Transfers					(44,616)	44,616	-	-
Total general revenues and transfers					35,317,992	44,616	35,362,608	248,946
Change in net position					(18,817,776)	(181,925)	(18,999,701)	322,064
Net position - beginning of year-restated					323,598,601	15,755,277	339,353,878	2,626,485
Net position - end of year					$ 304,780,825	$ 15,573,352	$ 320,354,177	$ 2,948,549

The notes to the financial statements are an integral part of this statement.

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WHITFIELD COUNTY, GEORGIA
GOVERNMENTAL FUNDS
BALANCE SHEET
December 31, 2013

	General Fund	Capital Projects SPLOST Fund	Capital Projects Acquisition Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 11,992,685	$ 22,564,146	$ 9,447,741	$ 3,467,017	$ 47,471,589
Investments	2,987,823	-	-	74,919	3,062,742
Receivables (net of allowance for uncollectibles) -					
Taxes	2,370,985	-	-	-	2,370,985
Accounts	184,302	-	-	538,821	723,123
Due from other funds	649,127	-	-	-	649,127
Due from other governments	1,207,029	143,515	-	96,225	1,446,769
Prepaid items	361,411	-	-	20,587	381,998
TOTAL ASSETS	$ 19,753,362	$ 22,707,661	$ 9,447,741	$ 4,197,569	$ 56,106,333
LIABILITIES. DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	$ 560,800	$ 431,287	$ 129,139	$ 153,995	$ 1,275,221
Accrued liabilities	958,083	5,052	-	196,388	1,159,523
Due to other funds	-	250,865	-	279,755	530,620
Due to other governments	615,248	-	-	-	615,248
Unearned revenue	55,250	-	-	-	55,250
Total liabilities	2,189,381	687,204	129,139	630,138	3,635,862
Deferred Inflows of Resources					
Unavailable revenues	1,895,136	-	-	325,089	2,220,225
FUND BALANCES					
Nonspendable	361,411	-	-	20,587	381,998
Restricted for:					
Judicial	-	-	-	1,013,013	1,013,013
Public safety	-	-	-	1,475,923	1,475,923
Culture and recreation	-	-	-	3,680	3,680
Construction and capital outlay	-	22,020,457	8,351,869	-	30,372,326
Debt service	-	-	-	729,139	729,139
Committed for:					
Construction and capital outlay	-	-	966,733	-	966,733
Unassigned	15,307,434	-	-	-	15,307,434
TOTAL FUND BALANCES	15,668,845	22,020,457	9,318,602	3,242,342	50,250,246
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 19,753,362	$ 22,707,661	$ 9,447,741	$ 4,197,569	$ 56,106,333

The notes to the financial statements are an integral part of this statement.

WHITFIELD COUNTY, GEORGIA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES
December 31, 2013

TOTAL GOVERNMENTAL FUND BALANCES			$ 50,250,246
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets are not reported in this fund financial statement because they are not current financial resources, but they are reported in the statement of net position.			285,586,099
Interfund receivables and payables between governmental funds are reported on the governmental fund's balance sheet but eliminated on the government-wide statement of net position			
Interfund receivables	$ 530,620		
Interfund payables	(530,620)		
			-
Other long-term assets are not available to pay for current - period expenditures and therefore are deferred in the funds.			
Taxes			2,220,225
Investment in joint venture			31,340
Internal service funds are used by management to charge the costs of self-insurance. The assets and liabilities of the internal service funds are included in governmental activities columns in the statement of net position.			1,689,395
Certain liabilities (including loan payments) are not reported in this fund financial statement because they are not due and payable, but they are presented as liabilities in the statement of net position.			
Intergovernmental liability	$ (680,839)		
Note payable	(569,760)		
Capital Lease	(205,213)		
Compensated absences	(827,225)		
Bonds payable	(20,385,000)		
Net pension obligation	(775,343)		
Net OPEB obligation	(11,553,100)		
			(34,996,480)
NET POSITION OF GOVERNMENTAL ACTIVITIES			$ 304,780,825

The notes to the financial statements are an integral part of this statement.

WHITFIELD COUNTY, GEORGIA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2013

	General Fund	Capital Projects SPLOST Fund	Capital Projects Acquisition Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 27,933,445	$ 2,303	$ -	$ 5,438,273	$ 33,374,021
Licenses and permits	360,420	-	-	-	360,420
Intergovernmental revenues	644,713	1,400,000	100,000	518,119	2,662,832
Charges for services	4,297,328	-	-	1,849,597	6,146,925
Fines, forfeitures and penalties	1,063,316	-	-	404,590	1,467,906
Investment earnings	3,847	63,566	2,237	1,574	71,224
Miscellaneous	793,828	-	-	240	794,068
Total revenues	35,096,897	1,465,869	102,237	8,212,393	44,877,396
EXPENDITURES					
Current -					
General government	6,812,986	-	-	-	6,812,986
Judicial	5,179,427	-	-	425,609	5,605,036
Public safety	11,809,597	-	-	6,745,569	18,555,166
Public works	6,485,588	-	-	378,510	6,864,098
Health and welfare	423,984	-	-	153,000	576,984
Culture and recreation	784,818	-	-	163,240	948,058
Housing and development	1,533,854	-	-	531,291	2,065,145
Capital outlay	-	5,357,896	2,911,588	-	8,269,484
Intergovernmental	-	646,406	-	-	646,406
Debt Service	1,995,848	-	297,019	442,932	2,735,799
Total expenditures	35,026,102	6,004,302	3,208,607	8,840,151	53,079,162
Excess (deficiency) of revenues over expenditures	70,795	(4,538,433)	(3,106,370)	(627,758)	(8,201,766)
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	504,921	-	-	-	504,921
Bond issuance	-	-	7,185,000	-	7,185,000
Transfers in	144,392	-	822,187	89,459	1,056,038
Transfers out	(866,892)	-	-	(233,760)	(1,100,652)
Total other financing sources (uses)	(217,579)	-	8,007,187	(144,301)	7,645,307
Net change in fund balances	(146,784)	(4,538,433)	4,900,817	(772,059)	(556,459)
FUND BALANCES - beginning of year	15,815,629	26,558,890	4,417,785	4,014,401	50,806,705
FUND BALANCES - end of year	$ 15,668,845	$ 22,020,457	$ 9,318,602	$ 3,242,342	$ 50,250,246

The notes to the financial statements are an integral part of this statement.

WHITFIELD COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL ACTIVITIES TO THE STATEMENT OF ACTIVITIES
Year Ended December 31, 2013

NET CHANGES IN FUND BALANCES- TOTAL GOVERNMENTAL FUNDS			$ (556,459)
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 as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.			
	Depreciation expense	$ (21,489,719)	
	Capital outlay	9,763,998	(11,725,721)
The book value of capital assets sold or disposed of are reported on the government-wide statement of activities but not reported in the governmental funds.			$ -
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			
	Taxes	$ 684,175	
	Equity investment in joint venture	(18,612)	665,563
The current years additions to certain liabilities increased the net expenses of those functions on the statement of activities.			
	Net pension asset		(3,062,531)
Other postemployment expenses are reported in the government-wide statement of activities, but do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.			781,800
Repayments of long-term principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.			1,900,812
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.			(7,185,000)
Some expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.			
	Compensated absences		(25,106)
The internal service funds used by management to charge the costs of workers' compensation to individual funds are not reported in the government-wide statement of activities.			388,866
CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES			$ (18,817,776)

The notes to the financial statements are an integral part of this statement.

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WHITFIELD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

continued

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Taxes -					
Property taxes	$ 15,685,450	$ 14,060,450	$ 14,113,864	$ 53,414	$ 14,958,713
Motor vehicle and mobile home taxes	-	1,400,000	1,409,236	9,236	1,337,051
Motor vehicle title ad valorem tax	-	1,414,000	1,414,025	25	-
Local option sales taxes	11,800,000	10,149,000	10,149,095	95	15,243,659
Transfer taxes	32,000	46,000	46,570	570	40,593
Franchise taxes	315,000	338,000	338,781	781	319,268
Alcoholic beverage taxes	350,000	339,100	339,145	45	354,505
Business license taxes	115,000	122,700	122,729	29	123,337
Insurance premium taxes	-	-	-	-	2,958,533
Total taxes	28,297,450	27,869,250	27,933,445	64,195	35,335,659
Licenses and permits	269,800	359,387	360,420	1,033	303,396
Intergovernmental revenues	908,180	765,680	644,713	(120,967)	737,393
Charges for services	4,337,205	4,163,345	4,297,328	133,983	3,093,923
Fines, forfeitures and penalties	1,267,000	1,054,000	1,063,316	9,316	1,115,913
Investment earnings	40,000	3,000	3,847	847	19,467
Contributions and donations	-	-	-	-	4,041
Miscellaneous	795,400	820,000	793,828	(26,172)	908,105
TOTAL REVENUES	**$ 35,915,035**	**$ 35,034,662**	**$ 35,096,897**	**$ 62,235**	**$ 41,517,897**

The notes to the financial statements are an integral part of this statement.

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

continued

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES					
General Government -					
Adiministration and Human Resources	$ 316,302	$ 318,352	$ 317,869	$ 483	$ 352,636
Board of Elections	263,152	252,702	252,090	612	368,245
Finance	430,537	468,712	466,686	2,026	384,328
Information Technology	897,048	993,238	992,162	1,076	876,658
Human Resources	322,743	314,523	313,625	898	262,074
Tax Commissioner	1,149,131	1,156,631	1,156,146	485	1,164,129
Tax Assessor	1,141,115	1,159,185	1,158,126	1,059	1,102,860
Board of Equalization	14,000	17,200	17,164	36	16,988
Buildings and Grounds	1,320,178	1,304,778	1,302,997	1,781	1,349,416
Public Information	29,512	31,562	31,407	155	30,417
Contingency	800,000	-	-	-	-
Attorney Fees	200,000	193,000	192,186	814	223,355
Liability Insurance	427,000	435,500	435,470	30	400,796
Audit Fees	103,500	103,500	101,850	1,650	115,858
General Administrative Fees	75,200	75,208	75,208	-	74,987
Total General Government	**7,489,418**	**6,824,091**	**6,812,986**	**11,105**	**6,722,747**
Judicial -					
Judicial Administration	522,888	537,558	536,054	1,504	518,161
Judge Morris' Office	54,804	50,505	50,149	356	50,504
Judge Boyett's Office	54,804	50,534	50,301	233	48,560
Judge Adams' Office	54,804	50,169	49,920	249	49,859
Judge Partain's Office	55,804	54,634	54,338	296	55,001
Drug Court	64,817	79,451	79,401	50	66,506
Clerk of Superior Court	756,039	760,359	759,817	542	770,430
District Attorney	949,803	921,937	921,781	156	909,217
Magistrate Court	856,611	875,881	875,387	494	834,417
Probate Court	449,716	421,491	419,609	1,882	403,932
Juvenile Court	772,564	768,714	766,648	2,066	816,179
Public Defender	616,687	616,687	616,022	665	601,812
Total Judicial	**5,209,341**	**5,187,920**	**5,179,427**	**8,493**	**5,124,578**
Public Safety -					
Sheriff's Department	6,065,330	6,118,630	6,114,438	4,192	6,066,862
Correctional Center	5,126,064	5,010,889	5,007,681	3,208	4,885,444
Fire Department	-	-	-	-	4,148,515
Coroner	120,730	92,442	91,503	939	99,033

The notes to the financial statements are an integral part of this statement.

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

continued

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES-continued					
Public Safety - continued					
Animal Control	$ 154,381	$ 148,866	$ 147,943	$ 923	$ 148,307
Emergency Management	125,722	148,937	148,032	905	110,320
Emergency Medical Services	300,000	300,000	300,000	-	485,000
Total Public Safety	**11,892,227**	**11,819,764**	**11,809,597**	**10,167**	**15,943,481**
Public Works -					
Public Works	6,938,220	6,497,660	6,485,588	12,072	5,462,044
Solid Waste Disposal	-	-	-	-	384,516
Intergovernmental Payments	-	-	-	-	178,000
Total Public Works	**6,938,220**	**6,497,660**	**6,485,588**	**12,072**	**6,024,560**
Health and Welfare -					
Physical and Mental Health	250,000	250,000	250,000	-	250,000
Family Support Council	8,000	8,000	8,000	-	8,000
Family and Children Services	80,000	80,000	80,000	-	80,000
Department of Veterans Service	1,000	1,000	984	16	984
Pauper Fund	70,000	85,000	85,000	-	86,690
Senior Citizens Center	-	-	-	-	150,000
Total Health and Welfare	**409,000**	**424,000**	**423,984**	**16**	**575,674**
Culture and Recreation -					
Parks and Recreation	880,478	790,003	784,818	5,185	799,862
Dalton Regional Library	-	-	-	-	162,000
Total Culture and Recreation	**880,478**	**790,003**	**784,818**	**5,185**	**961,862**
Housing and Development -					
County Extension Service	109,405	110,330	109,704	626	109,807
Inspections and Enforcement	334,797	321,487	320,147	1,340	327,669
County Planner	48,000	76,000	76,000	-	32,246
Metropolitan Planning Organization	382,594	108,574	106,720	1,854	110,316
County Engineer	318,206	316,166	313,992	2,174	316,728

The notes to the financial statements are an integral part of this statement.

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

concluded

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES-continued					
Housing and Development - continued					
Timber Protection	$ 7,725	$ 7,800	$ 7,796	$ 4	$ 7,725
D/W Chamber of Commerce	-	-	-	-	157,250
D/W Community Development Corp.	80,000	80,000	80,000	-	80,000
Intergovernmental Payments	456,715	520,297	519,495	802	449,078
Total Housing and Development	**1,737,442**	**1,540,654**	**1,533,854**	**6,800**	**1,590,819**
Debt Service -					
Principal payments	1,394,960	1,394,960	1,394,960	-	1,334,960
Interest payments	600,888	600,888	600,888	-	652,073
Total Debt Service	**1,995,848**	**1,995,848**	**1,995,848**	**-**	**1,987,033**
TOTAL EXPENDITURES	**36,551,974**	**35,079,940**	**35,026,102**	**53,838**	**38,930,754**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**(636,939)**	**(45,278)**	**70,795**	**116,073**	**2,587,143**
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	504,000	504,921	921	80,935
Transfers in	160,500	156,050	144,392	(11,658)	124,952
Transfers out	(699,982)	(867,310)	(866,892)	418	(1,761,469)
Total other financing sources (uses)	**(539,482)**	**(207,260)**	**(217,579)**	**(10,319)**	**(1,555,582)**
Net change in fund balances	(1,176,421)	(252,538)	(146,784)	105,754	1,031,561
FUND BALANCES - beginning of year	15,815,629	15,815,629	15,815,629	-	14,784,068
FUND BALANCES - end of year	$ 14,639,208	$ 15,563,091	$ 15,668,845	$ 105,754	$ 15,815,629

The notes to the financial statements are an integral part of this statement.

WHITFIELD COUNTY, GEORGIA
PROPRIETARY FUNDS
BALANCE SHEET
December 31, 2013

continued

	Business-type Activities - Enterprise Funds				
	Dalton/ Whitfield Solid Waste Management	Northwest Georgia Trade and Convention Center	Total Non-Major Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
ASSETS					
CURRENT ASSETS					
Cash	$ -	$ -	$ -	$ -	$ 2,424,990
Receivables (net of allowance for uncollectibles) -					
Accounts	-	-	48,975	48,975	-
Prepaid items	-	-	13,384	13,384	-
Due from other governments	-	-	69,348	69,348	-
Total current assets	-	-	131,707	131,707	2,424,990
NON-CURRENT ASSETS					
Vehicles	-	-	445,816	445,816	-
Less accumulated depreciation	-	-	(258,441)	(258,441)	-
Equipment, net	-	-	187,375	187,375	-
Investment in Joint Venture	11,994,838	3,394,381	-	15,389,219	-
Total non-current assets	11,994,838	3,394,381	187,375	15,576,594	-
TOTAL ASSETS	$ 11,994,838	$ 3,394,381	$ 319,082	$ 15,708,301	$ 2,424,990

The notes to the financial statements are an integral part of this statement.

WHITFIELD COUNTY, GEORGIA
PROPRIETARY FUNDS
BALANCE SHEET
December 31, 2013

concluded

	Business-type Activities - Enterprise Funds				
	Dalton/ Whitfield Solid Waste Management	Northwest Georgia Trade and Convention Center	Total Non-Major Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
CURRENT LIABILITIES					
Accounts payable	$ -	$ -	$ 398	$ 398	$ 11,552
Accrued liabilities	-	-	13,399	13,399	724,042
Due to other funds	-	-	118,506	118,506	-
Unearned revenue	-	-	2,646	2,646	-
Total current liabilities	-	-	134,949	134,949	735,594
NET POSITION					
Net investment in capital assets	-	-	187,375	187,375	-
Unrestricted	11,994,838	3,394,381	(3,242)	15,385,977	1,689,396
Total net position	11,994,838	3,394,381	184,133	15,573,352	1,689,396
TOTAL LIABILITIES AND NET POSITION	$ 11,994,838	$ 3,394,381	$ 319,082	$ 15,708,301	$ 2,424,990

The notes to the financial statements are an integral part of this statement.

WHITFIELD COUNTY, GEORGIA
PROPRIETARY FUNDS
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
Year Ended December 31, 2013

	Business-type Activities - Enterprise Funds				
	Dalton/ Whitfield Solid Waste Management	Northwest Georgia Trade and Convention Center	Total Non-Major Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
OPERATING REVENUES					
Charge for services	$ -	$ -	$ 245,407	$ 245,407	$ 753,837
Miscellaneous	-	-	515	515	114,096
Total operating revenues	-	-	245,922	245,922	867,933
OPERATING EXPENSES					
Personal services and employee benefits	-	-	412,233	412,233	-
Purchased and contracted services	-	-	37,972	37,972	-
Supplies	-	-	136,264	136,264	-
Depreciation	-	-	83,002	83,002	-
Self-insured insurance	-	-	-	-	479,067
Total operating expenses	-	-	669,471	669,471	479,067
Operating income (loss)	-	-	(423,549)	(423,549)	388,866
NONOPERATING REVENUES (EXPENSES)					
Intergovernmental revenues	-	-	290,077	290,077	-
Income on joint venture	(187,750)	5,825	-	(181,925)	-
Total nonoperating revenues (expenses)	(187,750)	5,825	290,077	108,152	-
Income (loss) before transfers and capital contributions	(187,750)	5,825	(133,472)	(315,397)	388,866
Capital contributions	-	-	88,856	88,856	-
Transfers in	-	-	44,616	44,616	-
Change in net position	(187,750)	5,825	-	(181,925)	388,866
NET POSITION - beginning of year	12,182,588	3,388,556	184,133	15,755,277	1,300,530
NET POSITION - end of year	$ 11,994,838	$ 3,394,381	$ 184,133	$ 15,573,352	$ 1,689,396

The notes to the financial statements are an integral part of this statement.

WHITFIELD COUNTY, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
Year Ended December 31, 2013

continued

	Business-type Activities - Enterprise Funds				
	Dalton/ Whitfield Solid Waste Management	Northwest Georgia Trade and Convention Center	Total Non-Major Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers and other revenues	$ -	$ -	$ 211,272	$ 211,272	$ 867,933
Cash payments for personnel services	-	-	(410,310)	(410,310)	-
Cash payments for goods and services	-	-	(176,176)	(176,176)	(539,992)
Net cash provided (used) by operating activities	-	-	(375,214)	(375,214)	327,941
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers in	-	-	109,985	109,985	-
Intergovernmental transfers	-	-	278,612	278,612	-
Net cash provided (used) by noncapital financing activities	-	-	388,597	388,597	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	-	-	(102,239)	(102,239)	-
Capital contributions from (to) other governments	-	-	88,856	88,856	-
Net cash used by capital and related financing activities	-	-	(13,383)	(13,383)	-
Net increase (decrease) in cash and cash equivalents	-	-	-	-	327,941
CASH AND CASH EQUIVALENTS - beginning of year	-	-	-	-	2,097,049
CASH AND CASH EQUIVALENTS - end of year	$ -	$ -	$ -	$ -	$ 2,424,990

The notes to the financial statements are an integral part of this statement.

WHITFIELD COUNTY, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
Year Ended December 31, 2013

concluded

	Business-type Activities - Enterprise Funds				
	Dalton/ Whitfield Solid Waste Management	Northwest Georgia Trade and Convention Center	Total Non-Major Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	$ -	$ -	$ (423,549)	$ (423,549)	$ 388,866
Depreciation	-	-	83,002	83,002	-
Changes in operating assets and liabilities -					
Decrease (increase) in -					
Accounts receivable	-	-	(35,244)	(35,244)	-
Increase (decrease) in -					
Accounts payable	-	-	(1,940)	(1,940)	(60,925)
Accrued liabilities	-	-	1,923	1,923	-
Unearned revenue	-	-	594	594	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ -	$ -	$ (375,214)	$ (375,214)	$ 327,941

The notes to the financial statements are an integral part of this statement.

WHITFIELD COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
December 31, 2013

(with comparative totals for 2012)

	2013	2012
ASSETS		
Cash and cash equivalents	$ 7,542,780	$ 6,081,784
Receivables (net of allowance for uncollectibles) -		
Accounts	24,253	14,832
Taxes	9,347,833	9,615,108
Due from other governments	-	5,424
TOTAL ASSETS	$ 16,914,866	$ 15,717,148
LIABILITIES		
LIABILITIES		
Accrued liabilities	$ 8,871,818	$ 6,918,640
Due to other governments	8,043,048	8,798,508
TOTAL LIABILITIES	$ 16,914,866	$ 15,717,148

The notes to the financial statements are an integral part of this statement.

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NOTES TO FINANCIAL STATEMENTS

1. Summary of significant accounting policies

Whitfield County, Georgia (County) was incorporated in 1851 under the provisions of the Constitution of the State of Georgia. The County operates under a Board-Administrator form of government and provides the following services as authorized by its charter: public safety - 911 and fire, public works, sanitation, health and social services, culture-recreation, public improvements, planning and zoning and general administrative services.

The financial statements of the County have been prepared in conformity with generally accepted accounting principles in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The more significant accounting policies of the County are described below.

A. Reporting Entity - As required by generally accepted accounting principles, these financial statements present the government and its component units, entities with which the government has a significant financial or operational relationship. Blended component units, although legally separate entities, are, in substance, part of the government's operations, so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the government.

Joint Ventures

- The County participates with the City of Dalton in the Dalton-Whitfield Regional Solid Waste Management Authority ("DWRSWMA"). The County has fifty percent equity in this entity. Separately issued financial statements of the DWRSWMA can be obtained from their administrative office located at 4350 Gazaway Drive SE, Dalton, Georgia 30720.

- The County participates with the City of Dalton in the Northwest Georgia Trade and Convention Center Authority ("Trade Center"). The Trade Center became a separate authority in 2003. The County and City retained their respective shares of their equity balances as of December 31, 2002. The City and County each now have fifty percent interest in the income or loss of this entity. Separately issued financial statements of the Northwest Georgia Trade and Convention Center Authority can be obtained from their administrative office located at 2211 Dug Gap Battle Road, Dalton, Georgia 30720.

- The County participates with the City of Dalton in the Dalton-Whitfield Joint Development Authority. The County has fifty percent equity in this entity. Separately issued financial statements of the Dalton-Whitfield Joint Development Authority can be obtained from their administrative office located at 890 College Drive, Dalton, Georgia 30720.

1. **Summary of significant accounting policies - continued**

Discretely Presented Component Unit

- **Whitfield County Department of Public Health** - A voting majority of the members of the Board of Health is appointed by the Whitfield County Board of Commissioners. The Whitfield County Board of Commissioners is authorized by state law to approve environmental health service fees. The Board of Commissioners approves the budget of the Board of Health and provides regular operating subsidies. The Whitfield County Department of Public Health issues a separately audited financial statement. A copy of the component unit report can be obtained from the Director of Management, North Georgia Health District, District 1 Unit 2, 100 West Walnut Avenue, Suite 92, Dalton, Georgia 30720.

B. **Government–Wide Statements and fund 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 unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from the legally separate component unit for which the primary government is financially accountable.

In the government-wide statement of net position, both the government and business-type activities columns are presented on a consolidated basis by column, and are reflected on a full accrual, economic resource basis which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net position is reported in three parts – net investment in capital assets, restricted net position, and unrestricted net position.

The government-wide statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a program and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

1. **Summary of significant accounting policies - continued**

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. Operating expenses for the proprietary funds include the cost of contractual services and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

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. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Non-major funds are aggregated and presented in a single column.

Governmental funds are those funds through which most governmental functions are typically financed. The measurement focus of governmental funds is on the sources, uses and balances of current financial resources.

The County has presented the following major governmental funds:

General Fund - The general fund is the principal operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

SPLOST Capital Projects Fund – SPLOST capital projects fund is used to account for financial resources to be used for the construction of roads and bridges financed through a special local option sales tax.

Capital Projects Acquisition Fund – This fund is used to account for the acquisition of capital expenditures. Revenues are derived from transfers from the general fund.

The County has presented the following major business-type funds:

Dalton/Whitfield Solid Waste Management – The Dalton/Whitfield Solid Waste Management fund is used to account for the 50% equity interest in the joint venture with the City of Dalton.

Northwest Georgia Trade and Convention Center – The Northwest Georgia Trade and Convention Center fund is used to account for the 50% equity interest in the joint venture with the City of Dalton.

1. **Summary of significant accounting policies - continued**

Additionally the County reports the following funds:

Internal Service Fund – The internal service fund is to account for the self-insured workers' compensation program.

Fiduciary Funds – The County's fiduciary funds are agency funds used by the County's Constitutional Officers. These agency funds are custodial in nature and do not involve measurement of results of operations. They include the Tax Commissioner, Clerk of Superior Court, Sheriff, Probate Court, Magistrate Court and the Juvenile Court.

C. **Measurement Focus and Basis of Accounting** - The accounting and reporting treatment applied to a fund is determined by its measurement focus. Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements and fund financial statements for proprietary funds and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net assets and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred. Gains or losses resulting from disposals are included in operating income in the year of disposal.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. However, debt service requirements, as well as expenditures related to compensated absences are recorded only when payment is due.

Those revenues susceptible to accrual are property taxes, franchise taxes, special assessments, licenses, interest revenue and charges for services. Sales taxes collected and held by the state at year-end on behalf of the County are recognized as revenue. Fines, permits and forfeitures are not susceptible to accrual because generally they are not measurable until received in cash.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

1. **Summary of significant accounting policies – continued**

D. **Budgetary Control** - The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- On or before September 1, the County Administrator submits to the Whitfield County Board of Commissioners a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted which allow for taxpayer comments.
- Budgets are legally adopted by the Board of Commissioners at the first regular meeting in December for the General, Special Revenue, Debt Service and Capital Projects Funds.

Any revisions to the budgets, other than intradepartmental transfers, must be approved by the Board in a regular scheduled meeting. The legal level of budgetary control is the department level.

Intradepartmental transfers, not affecting salaries or benefit accounts, shall require only a request by the Department Head or Constitutional Officer.

Formal budgetary integration is employed as a management control device during the year.

The County's budgets are prepared on a basis consistent with generally accepted accounting principles in the United States of America. Budgetary comparisons are presented on this basis.

All unexpended appropriations lapse at the end of the year.

E. **Cash** - The County uses a centralized cash account for a large portion of its operations. The monies deposited and disbursed are reflected in the individual funds. Negative balances incurred in pooled cash at year-end are treated as interfund receivable of the General Fund and interfund payable of the deficit fund. Cash includes demand deposits, certificates of deposit, and money market accounts.

F. **Investments** – Investments include United States government and government agency securities. Money market investments that have a remaining maturity at the time of purchase of one year or less are reported at amortized cost, which approximates fair value. All other investments are stated at fair value based on quoted market prices

Georgia law authorizes local governments to invest in the following types of obligations:

- Obligations of the State of Georgia or of any other states;
- Obligations issued by the United States;
- Obligations fully insured or guaranteed by the United States government or governmental agency;
- Obligations of any corporation of the United States government;
- Prime bankers' acceptances;
- Georgia Fund I state investment pool;
- Georgia Extended Asset Pool (GEAP);

1. **Summary of significant accounting policies – continued**

- Repurchase agreements; and
- Obligations of other political subdivisions of the State of Georgia.

For purposes of the statement of cash flows, the County's proprietary fund type considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

G. **Inventory** - The cost of inventory is recorded as an expenditure at the time the individual inventory items are purchased. The County does not maintain significant levels of inventory items.

H. **Prepaid Items** - Certain payments to vendors reflect cost applicable to future accounting periods and are recorded as prepaid items. The expense or expenditure is recognized during the benefiting period.

I. **Interfund Transactions** – On the fund financial statements, receivables and payables resulting from interfund loans are classified as "due to/from other funds." Any residual balances outstanding between the governmental activities and business type activities are reported in the government-wide financial statements as "internal balances."

J. **Capital assets** – Capital assets, which include property, equipment and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Beginning in 2007, general infrastructure assets acquired prior to January 1, 2003 were reported in the basic financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets of the primary government, as well as the component units, are depreciated using the straight line method over the following useful lives:

Assets	Years
Buildings and structures	35
Equipment and fixtures	3 – 7
Vehicles	5
Infrastructure	10 – 40

1. **Summary of significant accounting policies – continued**

K. **Compensated Absences** – It is the County's policy to allow employees to accumulate paid time off up to 20 days. Any earned leave in excess is credited to an extended leave bank. There is no liability for unpaid extended leave since the County does not have a policy to pay any amounts when employees separate from service with the government. All paid time off is accrued when incurred in the government-wide, and proprietary financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

L. **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. Bonds payable are reported net of applicable bond premium or discount. Bond issuance costs are recognized as an outflow of resources in the reporting period in which they are incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

M. **Fund Balances and Net Position** – At the governmental fund financial reporting level, fund equity is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance – Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The County's fund balances are classified as follows:

1) Non-spendable Fund Balance – Fund balances that include amounts that cannot be spent because they are either not in a spendable form (prepaid items, inventories) or be legally or contractually required to be maintained intact.

2) Restricted Fund Balance – Fund balances with limitations imposed on their use by external restrictions imposed by creditors, grantors, or laws or regulations of other governments, or be imposed by law through constitutional provisions of enabling legislation.

3) Committed Fund Balance – Fund balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners and remain binding unless removed in the same manner. Board of Commissioners' resolution is required in order to establish, modify or rescind a fund balance commitment. This is the highest level of authoritative action at the local level.

1. **Summary of significant accounting policies – continued**

4) Assigned Fund Balance – Fund balances that are constrained by the County's intent to be used for specific purposes but that are neither committed nor restricted. The Board can choose to delegate this authority.

5) Unassigned Fund Balance – Fund balances that do not fall into one of the above four categories. The General Fund is the only fund that should report a positive unassigned balance.

Net Position – Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws and regulations of other governments. The remaining balance of net position is reported as unrestricted. The County uses restricted amounts to be spent first when both restricted and unrestricted are available. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order 1) committed, 2) assigned, 3) unassigned.

Deferred Outflows/Inflows of Resources –

In addition to assets, the Statement of Financial Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The County does not have any items that qualify for reporting in this category.

In addition to liabilities, the Statement of Financial Position will sometimes report a separate section of deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County reports one of these items. 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. **Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

O. **Comparative Data** - Comparative total data for the prior year has been presented only for individual funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified to be consistent with the current year's presentation.

1. **Summary of significant accounting policies – continued**

P. **Interfund Activity** – Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after the non-operating revenues/expenses section in proprietary funds. Repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them are presented as reductions in internal balances.

Transfers between governmental and business-type activities on the government-wide statement of activities are reported as general revenues. Transfers between funds reported in the governmental activities column are eliminated. Transfers between funds reported in the business type activities column are eliminated.

2. **Cash and investments**

Cash and investments – custodial credit risk

Custodial credit risk for deposits and investments is the risk that, in the event of the failure of a depository financial institution, the County's deposits and investments might not be recovered. The County's policy and state statutes require all deposits and investments to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties or municipalities. As of December 31, 2013, all of the County's deposits were insured or collateralized.

Investments

As of December 31, 2013, the County had the following investments:

Type	Fair Value	Interest Rate Risk
Georgia Fund 1	$3,062,742	Weighted Average Maturity - 43 days

The County invests funds throughout the year in a Local Government Investment Pool (Georgia Fund 1). Georgia Fund I, created by OCGA 36-83-8, is a stable net asset value investment pool which follows Standard and Poor's criteria for AAAf rated money market funds and is regulated by the Georgia Office of the State Treasurer. However, Georgia Fund I operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the Securities and Exchange Commission (SEC) as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal ($1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on $1.00 per share. Investments in the Georgia Fund I LGIP are rated AAAf. Due to the nature of the accounts, this fund is exempt from disclosure of custodial credit risk.

2. Cash and Investments - continued

Deposit and investment transactions are subject to a variety of risks. The County's adopted investment policies seek to promote the safety of principal, provide adequate liquidity for operation needs, earn market rates of return on investments consistent with liquidity needs and investment quality, and conform with legal requirements.

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The County's investment policy states that the Government will structure its portfolio to meet cash requirements for ongoing operations. The policy also emphasizes the purchase of shorter term or more liquid investment. The County limits its investments to those with maturities of five years or less.

Credit Risk is the risk that an issuer or counterparty to an investment will not fulfill its obligations. The County's investment policy seeks to minimize credit risk through diversification of investments within the choices allowed under state statutes.

3. Property taxes

State law requires that property taxes be based on assessed value, which is 40% of fair market value. With the exception of motor vehicles and the property of public utilities, which are valued by the State Revenue Department, the Board of Tax Assessors of Whitfield County makes all assessments. Upon completion of all assessments and tax returns, the information is turned over to the Whitfield County Tax Commissioner for compilation of the tax digest. The completed tax digest must be submitted to the State Revenue Commissioner for approval. The State Revenue Commissioner must ascertain that real property on the tax digest has been assessed at the state mandated forty percent (40%) of fair market value. If not, the State Revenue Commissioner may issue a consent order to reassess real property. The County Tax Commissioner distributes tax notices and collects tax payments.

The County Tax Commissioner also collects taxes for the Whitfield County Board of Education, the City of Dalton, the City of Dalton Board of Education, the City of Varnell, Dalton Downtown Development Authority, and the State of Georgia. Motor vehicle taxes must be paid by the birth date of the owner of the vehicle. Property taxes are levied each October based on values as of January 1st and are due on December 20th each year. The 2013 property taxes were levied on October 20, 2013 with taxes being due on December 20, 2013. Taxes are considered delinquent after December 20th. Collections of property taxes are made throughout the year. Property taxes are attached as an enforceable lien on the day the taxes become delinquent. The total real and personal tax levy is recorded as revenue in the fiscal year in which such amounts will be available (collected within 60 days of year-end) as net current assets. In the accompanying financial statements, the portion of the property tax levy for the tax year 2013 collected during the current year has been recognized as revenue.

4. **Capital assets**

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activites:				
Capital assets, not being depreciated:				
Land	$ 7,159,113	$ 250,237	$ -	$ 7,409,350
Construction in progress	15,511,046	7,214,844	(461,823)	22,264,067
Total capital assets, not being depreciated	22,670,159	7,465,081	(461,823)	29,673,417
Capital assets, being depreciated:				
Buildings	64,952,730	206,137	-	65,158,867
Vehicles	6,226,396	622,851	(634,385)	6,214,862
Equipment and fixtures	14,888,941	446,032	(1,692,222)	13,642,751
Infrastructure	751,770,764	1,485,720	-	753,256,484
Total capital assets, being depreciated	837,838,831	2,760,740	(2,326,607)	838,272,964
Less accumulated depreciation for:				
Buildings	(20,146,025)	(1,799,775)	-	(21,945,800)
Vehicles	(5,007,162)	(429,519)	634,385	(4,802,296)
Equipment and fixtures	(13,392,075)	(514,867)	1,692,222	(12,214,720)
Infrastructure	(524,651,908)	(18,745,558)	-	(543,397,466)
Total accumulated depreciation	(563,197,170)	(21,489,719)	2,326,607	(582,360,282)
Total capital assets, being depreciated, net	274,641,661	(18,728,979)	-	255,912,682
Governmental activities capital assets, net	$ 297,311,820	$ (11,263,898)	$ (461,823)	$ 285,586,099

4. **Capital assets - continued**

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, being depreciated:				
Vehicles	$ 404,554	$ 88,856	$ (47,594)	$ 445,816
Total capital assets, being depreciated	404,554	88,856	(47,594)	445,816
Less accumulated depreciation for:				
Vehicles	(223,033)	(83,002)	47,594	(258,441)
Total accumulated depreciation	(223,033)	(83,002)	47,594	(258,441)
Business-type activites capital assets, net	$ 181,521	$ 5,854	$ -	$ 187,375

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:

General government	$ 1,113,661
Judicial	18,704
Public safety	1,135,524
Public works	18,982,884
Health and welfare	159,275
Culture and recreation	63,449
Housing and development	16,223
Total depreciation expense - governmental activities	$ 21,489,720

5. Defined Benefit Pension Plan

A. Plan Description

The County sponsors the Association County Commissioners of Georgia Restated Pension Plan for Whitfield County Employees (The Plan), which is a defined benefit pension plan.

The Plan provides retirement, disability, and death benefits to plan participants and beneficiaries. The Plan, through execution of the adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (The ACCG Plan), an agent multiple-employer pension plan, administered by GEBCorp. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan document.

The pension plan is audited by an independent auditor and a separate report is issued. A copy can be obtained from GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339.

All full-time County employees are eligible to participate in the Plan after completing three years of service. Benefits vest after five years of service. Participants become eligible to retire at the earlier of: a) age 65 with 5 years vested service or b) age 60 with 10 years of service. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 1.0% of average annual compensation up to $6,600 plus 1.5% of average annual compensation in excess of $6,600 plus $36 for each year of service payable as a life annuity. For participants hired after January 1, 2003 the annual benefit is 1% of average annual compensation multiplied by years of service. Compensation is averaged over a five year period prior to retirement or termination. The Plan also provides benefits in the event of death or disability. These benefit provisions were established by an adoption agreement executed by the County Board of Commissioners.

County employees are not required to contribute to the Plan. The County contributes the entire cost of the Plan, using the actuarial basis described in the annual valuation report.

Retirees, beneficiaries, and disables receiving benefits	166
Terminated plan participants entitled to but not yet receiving benefits	293
Active employees participating in the plan	435
Total number of plan participants	894

B. Contributions

The County is required to contribute an actuarially determined amount annually to the Pension Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement.

5. Defined Benefit Pension Plan - continued

The Georgia Constitution enables the governing authority of the County, the Board of Commissioners, to establish and amend from time to time the contribution rates for the County and its plan participants.

The County's payroll for employees covered by the Plan as of January 1, 2013 (the most recent actuarial valuation date) was $16,112,880, (based on covered earnings for the preceding year).

The required contributions for the plan years 2013, 2012, and 2011 were $1,592,180, $1,493,745, and $1,467,532, respectively. These amounts represent 9.9%, 8.8%, and 8.9% of covered payroll, respectively. No contribution was made for the plan year 2013 which represents 0% of the annual pension cost.

Annual required contribution	$	1,592,180
Interest on net pension obligation		(63,650)
Amortization of net pension obligation		68,104
Annual pension cost		1,596,634
Actual contributions to plan		-
Increase in net pension obligation		1,596,634
Net pension obligation, December 31, 2012		(821,291)
Net pension obligation. December 31, 2013	$	775,343

The December 31, 2012 NPO was reported as $(2,287,188) using a January 1, 2012 valuation date. In order to bring the NPO forward to December 31, 2013, two years of annual pension cost were considered in the current calculation reflecting a change of $3,062,531.

Annual pension cost: The County's annual pension cost and net pension obligation (asset) for the pension plan for the current year were determined as follows:

The information presented in the required supplementary schedules was determined as part of the actuarial valuation as of January 1, 2013. The following summarizes the actuarial methods and assumptions used in that valuation:

Valuation date:	January 1, 2013
Actuarial cost method:	Projected Unit Credit
Asset valuation method:	Market Value
Actuarial assumptions:	
Assumed rate of return on assets:	7.75% per annum
Expected future salary increases:	5.0% - 7.5% based on age
Expected annual inflation:	3.0% per annum

5. Defined Benefit Pension Plan - continued

Funded status – At December 31, 2013, the actuarial accrued liability for pension benefits was $32,627,000 and actuarial value of assets set aside to fund this liability was $29,575,181. The resulting unfunded accrued actuarial liability was $3,051,819, and the funded ratio was 90.6%. The covered payroll was $16,112,880, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 18.9%

The required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

The unfunded actuarial accrued liability is being amortized as a level percent of pay on a closed basis. The weighted average remaining amortization period as of January 1, 2013 was 10 years.

Schedule of Employer Contributions

Year Ended December 31,	Annual Pension Cost (APC)	Actual County Contribution	Percentage of APC Contributed	Net Pension (Asset) Obligation
2013	$ 1,596,634	N/A	N/A	$ 775,343
2012	1,465,897	0	0%	(821,291)
2011	1,514,362	0	0%	(2,287,188)
2010	1,487,649	1,579,870	106%	(3,801,550)
2009	1,479,448	1,616,319	109%	(3,709,329)
2008	1,157,070	1,199,649	104%	(3,572,458)
2007	1,089,134	1,159,757	106%	(3,529,879)
2006	1,192,830	1,268,206	106%	(3,459,256)
2005	1,164,598	4,284,403	368%	(3,383,880)
2004	999,190	1,118,295	112%	(264,076)

6. Other Postemployment Benefits (OPEB) – Healthcare

Plan Description – The Whitfield County Retiree Health Insurance Plan was established to provide post-employment benefits for eligible retirees and beneficiaries. The plan is a single-employer defined benefit health care plan providing coverage for medical and prescription drug benefits. The Board of Commissioners established the benefit provisions and may amend them as necessary. The Plan does not issue separate financial statements.

To be eligible for OPEB benefits, an employee must have been covered under the medical plan as an active member immediately prior to retirement, must be 1) at least age 60 with 10 years of service or 2) at least age 65 with 5 years of service. Participants who are not eligible for retirement at the time of termination are not eligible for benefits from the plan. Retirees may not resume coverage under the plan once coverage has lapsed. For 2013, there were 19 retirees and dependents receiving benefits.

6. **Other Postemployment Benefits (OPEB) – Healthcare – continued**

Funding policy – The funding policy of the County is to contribute to the plan the net claims paid during the year. The County covers the cost of administering the plan. The Board of Commissioners set the monthly contribution rates for active employees and retirees.

Coverage	Retirees Cost
Retiree	229.32
Retiree + spouse	417.48
Retiree + family	515.40

The Plan's required employer contributions for the plan years 2013, 2012, and 2011 were $166,900, $155,300 and $385,000, respectively. Of the required employer contributions, the percentage contributed for plan years 2013, 2012 and 2011 were 27.1%, 17.3% and 25.6%, respectively.

Annual OPEB cost and Net OPEB obligation – The County had an actuarial valuation performed for the plan as of January 1, 2012 for the plan year ending December 31, 2013 to determine the employer's annual required contribution (ARC) for the period. The following summarizes the cost and contribution at December 31, 2013.

Year Ended December 31,	Annual OPEB Cost	Employee Contribution	% of Annual OPEB Contributed
2013	$ (614,900)	$ 166,900	27.10%
2012	(896,800)	155,300	17.30%
2011	1,507,000	385,000	25.60%
2010	1,509,000	493,000	32.70%
2009	6,306,000	779,000	12.30%

Schedule of Funding Progress

Actuarial Valuation Date	Plan Assets	Accrued Liability	Unfunded Liability (UL)	Normal Cost	Funded Ratio	Annual Covered Payroll	UL as % of Covered Payroll
1/1/2012	0	4,754,000	4,754,000	372,600	0%	17,652,200	26.9%
1/1/2010	0	13,357,000	13,357,000	952,000	0%	17,503,000	76.3%

6. Other Postemployment Benefits (OPEB) – Healthcare – continued

Schedule of Net OPEB Obligation (NOO)

		Annual OPEB Cost					
Plan Year	BOY NOO	ARC	Int	Adj	Total	Contribution	EOY NOO
2013	12,334,900	1,481,200	493,400	2,589,500	(614,900)	16,900	11,553,100
2012	13,387,000	1,378,000	535,500	2,810,300	(896,800)	155,300	12,334,900
2011	12,265,000	1,527,000	491,000	511,000	1,507,000	385,000	13,387,000
2010	11,249,000	1,527,000	450,000	468,000	1,509,000	493,000	12,265,000
2009	5,722,000	6,320,000	229,000	243,000	6,306,000	779,000	11,249,000
2008	0	6,320,000	0	0	6,320,000	598,000	5,722,000

Actuarial methods and assumptions – Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the goal to reflect a long-term perspective.

Basis of Valuation

Current valuation date	January 1, 2012
Actuarial cost method	Projected Unit Credit
Amortization method	Level dollar, open, 5 years
Investment rate of return	4.0%
Inflation rate	2.5%
Medical cost trend rate	9% graded to 5% over 10 years

7. Deferred compensation plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, which is available to all full-time County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, and rights (until paid or made available to the employee or other beneficiary) are held in trust for the exclusive benefit of participants and their beneficiaries.

8. Cafeteria Plan

Whitfield County offers its employees a cafeteria plan created in accordance with Internal Revenue Code Section 125. The plan, available to all full-time County employees, allows any one or more of the following benefits to be acquired through salary redirection:

- Health Care Reimbursement (expenses not covered by group medical plan)
- Dependent Care Assistance
- Insurance Premium Payments
  (a) Group Medical
  (b) Group Term Life
  (c) Dental
  (d) Vision

The amount of salary redirection is determined by each participant prior to the beginning of the plan year end and is irrevocable for such year.

Excess salary redirection amounts resulting from the failure of a participant to incur a qualified expense or to seek reimbursement in a timely manner is forfeited and credited to the benefit plan surplus. Surplus amounts are first used to defray administrative costs and experience losses with the remainder, if any, being distributed to participants on a per capita basis. Any potential charges for the administration of the plan are paid by the County. In 2013, there were no charges incurred.

9. Risk-management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Government carries commercial insurance. Only liability coverage is maintained for County vehicles. The County established a limited risk management program for employee health insurance in 1992. Premiums are available to pay claims, claims reserve, excess insurance coverage and administrative costs of the program. During the fiscal year 2013, a total of $4,658,881, was paid in benefits and administrative costs. An excess coverage insurance policy covers individual claims in excess of $75,000. Based upon past claims history, claims incurred but not reported are considered to be immaterial and have not been accrued.

The County has joined together with other governments in the State as part of the Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund and the Association County Commissioners of Georgia (ACCG) Workers' Compensation Self Insurance Fund, public entity risk pools currently operating as common risk management and insurance programs 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 agents 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 workers' compensation law of Georgia. The funds are to pay all costs taxed against members in any legal proceeding defended

9. Risk-management – continued

by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

Settled claims in the current year have not exceeded the coverages.

Claims and Judgments – Description

Significant losses experienced by the County are covered by commercial insurance for all risks except employee health care for which the County retains the risk of loss. For insured risks there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or through prior years.

Claims Liabilities

The County records an estimated liability for indemnity health care, torts and other claims against the County. Claim liabilities are based on estimates of the ultimate cost of reportable claims (including future claim adjustment expenses) and an estimate for claims incurred but not reported based on historical experience.

Unpaid Claim Liabilities

The fund establishes a liability for both reported and unreported events, which includes estimates of both future payments of losses and related claims adjustment expenses.

The following represents the changes in approximate aggregate liabilities for the County from January 1, 2011 to December 31, 2013:

	HEALTH CARE
Liability balance December 31, 2010	$ 535,862
Claims and changes in estimates	4,131,499
Claims payments	(4,332,194)
Liability balance December 31, 2011	335,167
Claims and changes in estimates	4,598,767
Claims payments	(4,679,639)
Liability balance December 31, 2012	254,295
Claims and changes in estimates	4,623,651
Claims payments	(4,658,881)
Liability balance December 31, 2013	$ 219,065

10. Long-term debt

Note Payable – On April 6, 2010, the County executed a note to Spring Creek Properties, LLC for the purpose of purchasing real estate for the development of a recreational park in the west side of the County. The principal sum of the note is $949,600 with annual payments of $94,960 plus interest at 4.25% until December 31, 2019.

Note payable debt service requirements to maturity are as follows:

	Principal	Interest	Total
2014	$ 94,960	$ 24,215	$ 119,175
2015	94,960	20,179	115,139
2016	94,960	16,143	111,103
2017	94,960	12,107	107,067
2018	94,960	8,072	103,032
2019	94,960	4,036	98,996
	$ 569,760	$ 84,752	$ 654,512

Capital lease

The County is obligated under capital leases that expire over the next five years. Included are the following amounts applicable to capital leases:

	Governmental Activities
Equipment	$ 646,372
Accumulated depreciation	(302,850)
Net leased property	$ 343,522

The present value of future minimum capital lease payments as of December 31, 2013 is as follows:

	Governmental Activities
2014	$ 67,542
2015	64,429
2016	42,010
2017	39,312
Total minimum lease payments	213,293
Less amount representing interest	(8,080)
Present value of minimum lease payments	$ 205,213

10. Long-term debt - continued

Intergovernmental Liability – In 1998, the County entered into a Utility Service Agreement with Dalton Utilities for the construction of water lines in the west side area of the county. In 2003, another agreement was entered into for the construction of water lines in the north side area. In 2007, the final phase of water lines was constructed. Dalton Utilities funded the costs of construction and Whitfield County guaranteed the payment of the interest on the outstanding debt for the projects. The payments on the first debt, beginning in 1999, are due quarterly over a twelve year period. The second agreement has payments beginning in 2003 for a nine year period, and the third agreement, beginning in 2007, has quarterly payments for ten years. Original debt on all phases was $9,742,966. The annual requirements to amortize the intergovernmental liability outstanding at December 31, 2013 are as follows:

	Principal	Interest	Total
2014	310,347	28,705	339,052
2015	220,215	14,405	234,620
2016	124,769	4,861	129,630
2017	25,508	329	25,837
	$ 680,839	$ 48,300	$ 729,139

Revenue Bonds

On December 18, 2009, the County issued bonds through the Dalton-Whitfield Joint Development Authority in the amount of $3,625,000. The bonds bear interest of 3.63% with a final maturity of December 15, 2019. Proceeds from the sale of these bonds were used for the acquisition and development of land, including sewer for the Commerce Park I project. This project is to promote trade, commerce and economic development for the citizens of Whitfield County.

On June 29, 2010, the County issued Series 2010A bonds through the Dalton-Whitfield Joint Development Authority in the amount of $3,775,000. These bonds bear interest of 2.97% with a final maturity of June 15, 2020. Proceeds from these bonds were used to acquire and develop land, including roads for the Carbondale Business Park.

On June 29, 2010, the County issued Series 2010B bonds through the Dalton-Whitfield Joint Development Authority in the amount of $6,075,000. These bonds bear interest of 5.51% and have a final maturity of June 15, 2025. Proceeds from these bonds were used to acquire land for commercial and industrial development for the Carbondale Business Park.

On July 7, 2011, the County issued Series 2011 bonds through the Dalton-Whitfield Joint Development Authority in the amount of $3,220,000. These bonds bear interest of 2.825% with a final maturity of June 15, 2021. Proceeds from these bonds were used to acquire land and the grading thereof, which is to be leased by the Authority to a company pursuant to a ground lease agreement for their construction of an advanced manufacturing facility.

On October 17, 2013, the County issued Series 2013 bonds through the Dalton-Whitfield Joint Development Authority in the amount of $7,185,000. These bonds bear interest of 1.45% with a final maturity of April 1, 2018. Proceeds from these bonds were used for a public infrastructure project.

10. Long-term debt - continued

Pursuant to these bond issues, the County entered into intergovernmental contracts with the Dalton-Whitfield Joint Development Authority whereby the County has an unconditional obligation to provide funds for the bond payments. The County will exercise its power of taxation to the extent necessary, up to one mill per dollar of the assessed value of taxable property, to fulfill its obligation.

A summary of annual debt service requirements to the maturity for the bonds follows:

	Principal	Interest	Total
2014	2,965,000	607,522	3,572,522
2015	3,026,000	541,165	3,567,165
2016	3,104,000	464,227	3,568,227
2017	3,184,000	384,711	3,568,711
2018	2,171,000	310,427	2,481,427
2019-2023	4,765,000	757,834	5,522,834
2024-2025	1,170,000	65,294	1,235,294
	$ 20,385,000	$ 3,131,180	$ 23,516,180

Changes in long-term liabilities –

Long-term liability activity for the year ended December 31, 2013 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Notes Payable	$ 664,720	$ -	$ (94,960)	$ 569,760	$ 94,960
Capital Lease	315,627	-	(110,414)	205,213	63,396
Intergovernmental Liabilities	1,076,277	-	(395,438)	680,839	310,347
Revenue Bonds	14,500,000	7,185,000	(1,300,000)	20,385,000	2,965,000
Compensated Absences	802,120	1,180,999	(1,155,894)	827,225	448,939
Total Governmental Activities	$ 17,358,744	$ 8,365,999	$ (3,056,706)	$ 22,668,037	$3,882,642

10. Long-term debt - continued

Intergovernmental liabilities are liquidated by funds set aside from the special purpose local option sales tax in the debt service fund. The note payable, capital lease, revenue bonds, compensated absences liability and net post-employment benefits obligation is liquidated by the general fund.

11. Interfund receivables/payables and transfers

Interfund balances at December 31, 2013, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made. The County expects to repay all interfund balances within one year.

Receivable Fund	Payable Fund	Amount
General	SPLOST – Capital Projects	$ 250,865
General	Non-major governmental funds	279,756
General	Non-major enterprise fund	118,506
		$ 649,127

	Transfers out:		
Transfers in:	General Fund	Non-major Governmental Funds	Total
General Fund	$ -	$ 144,392	$ 144,392
Non-major Enterprise Funds	44,616	-	44,616
Capital Projects Fund	822,187	-	822,187
Non-major Governmental Fund	90	89,367	89,457
	$ 866,893	$ 233,759	$ 1,100,652

Transfers are primarily used to move funds from the general fund to finance various programs accounted for in other funds. Transfers to the capital projects fund are resources for future capital expenditures. Transfers from non-major governmental funds to the general fund are to reimburse the general fund for personnel cost associated with grants. Interfund receivables/payables are due to timing differences and are expected to be reimbursed during the fiscal year ending December 31, 2014.

12. Joint ventures

Dalton-Whitfield Solid Waste Management

The County and the City of Dalton share equally in operations of the Dalton-Whitfield Regional Solid Waste Management which operates solid waste disposal sites within Whitfield County. All budgetary and financial records are maintained by the City of Dalton. Administration is accomplished through a five member board with each government appointing two members and the fifth member being elected by the affirmative vote of the majority of the four appointed. Current expenses are funded through user fees and, if necessary, equal transfers from both governments. The County's equity interest in this joint venture is shown within the proprietary fund. The County's share of the resulting income or loss from the joint venture is shown separately as charge for services on the Statement of Activities.

State and federal laws and regulations require the Dalton-Whitfield Regional Solid Waste Management Authority to place a final cover on its landfill sites when they stop accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the Authority reports a portion of the closure and post-closure care costs as a non-operating expense in each period based on landfill capacity used as of each balance sheet date.

The accrual for closure and post-closure cost is summarized by location as follows:

Landfill sites:	Westside	Old Dixie Phases 2,4 and 5	Old Dixie Phase 6 Cells 1 and 2	Old Dixie Phase 6 Cells 3 and 4	Balefill	Total
Estimated future costs:						
Closure	Completed	Completed	$ 3,220,000	$ 2,220,000	$ 1,765,000	$ 7,205,000
Post-closure	$ 700,000	$ 1,707,000	2,150,000	1,490,000	1,243,000	7,290,000
	700,000	1,707,000	5,370,000	3,710,000	3,008,000	14,495,000
Percentage of total landfill capacity used as of 12/31/13	100%	100%	100%	49.6%	57.6%	-
	700,000	1,707,000	5,370,000	1,840,000	1,733,000	11,350,000
Land acquisition	50,000	-	-	-	-	50,000
Accrual at 12/31/13	$ 750,000	$ 1,707,000	$ 5,370,000	$ 1,840,000	$ 1,733,000	$ 11,400,000

The Authority will record the remaining estimated cost of closure and post-closure care costs of $3,095,500 as the remaining capacity is filled. Estimated remaining landfill life is more than 30 years. The above estimates are based on what it would cost to perform all closure and post-closure care in 2013. Actual costs when incurred may be higher due to inflation, changes in technology, or changes in laws and regulations.

12. **Joint ventures - continued**

The Authority's landfill closure and post-closure requirements are being funded from user fees and interest earned from investments. If these revenues are inadequate or additional post-closure care requirements are determined, these costs may need to be covered by charges to future landfill users.

According to the latest inspection reports issued by the Georgia Department of Natural Resources, dated July 18, 2013, the Dalton-Whitfield Regional Solid Waste Management Authority was in compliance for closure and post-closure care financial assurance requirement for the 2012 year.

Condensed audited financial statements for the DWRSWMA at December 31, 2013 are as follows:

Assets	
Current assets	$ 15,705,218
Capital assets-net	20,559,759
Total assets	$ 36,264,977
Liabilities and Net Position	
Current liabilities	$ 417,486
Non-current liabilities	11,857,814
Net position	23,989,677
Total liabilities and net position	$ 36,264,977
Statements of Revenues and Expenses	
Operating revenues	$ 5,404,311
Operating expenses	(4,039,556)
Depreciation	(1,466,334)
Operating loss	(101,579)
Non-operating revenues (expenses)	(273,921)
Decrease in net position	$ (375,500)

Northwest Georgia Trade & Convention Center Authority

The County participates with the City of Dalton in the Northwest Georgia Trade and Convention Center Authority. All budgetary and financial records are maintained by the City of Dalton. The County and City of Dalton share equally in the operations of the NWGTCCA, which operates to promote tourism, conventions, special events, and trade shows. Current expenses are funded through user fees, and, if necessary, equal transfers from both governments.

12. Joint ventures - continued

In 2003, the contractual authority converted to a legislative authority containing a seven member board composed of two members appointed by the City, two members appointed by the County, and three members, appointed by the four City and County appointees, representing the lodging, restaurant, and tourism industries respectively.

The City of Dalton and Whitfield County shall each be required to fund one half (1/2) of an agreed-upon annual appropriation as the local government contributions to the Northwest Georgia Trade & Convention Center Authority.

Condensed audited financial statements for the Northwest Georgia Trade and Convention Center Authority at December 31, 2013 are as follows:

Assets	
Current assets	$ 559,269
Capital assets-net	9,526,153
Total assets	$ 10,085,422
Liabilities and Net Position	
Current liabilities	$ 292,818
Net position	9,792,604
Total liabilities and net position	$ 10,085,422
Statements of Revenues and Expenses	
Operating revenues	$ 1,173,294
Operating expenses	(1,895,936)
Depreciation	(393,470)
Operating loss	(1,116,112)
Non-operating revenues	8,672
Transfers in	1,119,090
Increase in net position	$ 11,650

12. **Joint ventures - continued**

Dalton-Whitfield Joint Development Authority

The County participates with the City of Dalton in the Dalton-Whitfield Joint Development Authority. All budgetary and financial records are maintained by the City of Dalton. The Dalton-Whitfield Joint Development Authority issued separate audited financial statements

The County and City of Dalton share equally in operations of the Dalton-Whitfield Joint Development Authority, which operates to promote economic development within the City of Dalton and Whitfield County. Current expenditures are funded through equal transfer from both governments. The County's share of the resulting income or loss from the joint venture is shown separately as charge for services on the Statement of Activities.

Condensed audited financial statements for the Dalton-Whitfield Joint Development Authority at December 31, 2013 are as follows:

Assets		
Current assets	$	194,524
Capital assets-net		11,125
Total assets	$	205,649
Liabilities and Net Position		
Current liabilities	$	142,969
Net position		62,680
Total liabilities and net position	$	205,649
Statements of Revenues and Expenses		
Operating revenues	$	303,940
Operating expenses		(684,330)
Operating loss		(380,390)
Transfers in		343,166
Change in net position		(37,224)
Beginning net position		99,904
Ending net position	$	62,680

Northwest Georgia Regional Commission

Under Georgia law, the County, in conjunction with other cities and counties in the Northwest area, is a member of the Northwest Georgia Regional Commission (NWGRC). Membership in NWGRC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organizational structure of the NWGRC. Membership in the NWGRC includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for obligations of the NWGRC. During the year, the County paid $66,620 in dues to the NWGRC. The financial requirements of the County related to the NWGRC are limited to the amount of its annual dues. Separate financial statements may be obtained from the NWGRC, 503 W. Waugh Street, Dalton, Georgia 30720.

13. Component Unit

The Whitfield County Department of Public Health is the only discretely presented component unit in the financial statements of Whitfield County, Georgia at December 31, 2013. The information shown on the component unit is extracted from the June 30, 2013 audited financial statements.

14. Commitments and contingencies

Legal Proceedings - The County is a defendant in various lawsuits. An accrual of $100,000, representing the County's liability insurance deductible, was recorded at December 31, 2013 in the general fund.

Self-insurance programs - The County is self-insured for employee health claims

Grant programs - Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

15. Hotel/Motel Tax

Whitfield County, Georgia levies a hotel/motel tax in accordance with the provisions of OCGA 48-13-51. The amount expended for 2013 was $238,831, which represents 100% of the tax receipts.

15. Restatement

During the year 2013, the County implemented GASB Statement No. 65 which establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. Previously bond and note issuance costs were amortized over the life of the bond or note but now should be expensed when the transaction takes place. The effects of the restatement to the County's financial statements are listed below.

Net position 12/13/12:	Governmental Activities
As previously reported	$ 324,055,513
Restated	(456,912)
As restated	$ 323,598,601

WHITFIELD COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2013

ACTUARIAL VALUATION DATE 12/31	(1) ACTUARIAL VALUE OF ASSETS		(2) ACTUARIAL ACCRUED LIABILITY (AAL)	(3) FUNDED RATIO (1)/(2)	(4) UNFUNDED AAL(UAAL) (2) - (1)	(5) ANNUAL COVERED PAYROLL (PRIOR YEAR)	(6) UAAL AS A PERCENTAGE OF COVERED PAYROLL (4)/(5)
2004	14,767,459		18,270,347	80.8%	3,502,888	11,068,393	31.7%
2005	19,322,674		20,405,471	94.7%	1,082,797	11,988,947	9.0%
2006	21,839,331		21,088,880	103.6%	(750,451)	11,449,066	-6.6%
2007	23,963,872		23,058,259	103.9%	(905,613)	12,731,373	-7.1%
2008	23,618,963		24,492,734	96.4%	873,771	13,883,788	6.3%
2009	25,904,426	*	27,202,762	95.2%	1,298,336	14,981,485	8.7%
2010	27,783,187	*	28,449,620	97.7%	666,433	15,990,170	4.2%
2011	27,790,430	*	29,672,099	93.7%	1,881,669	16,785,946	11.2%
2012	27,816,021	*	30,999,515	89.7%	3,183,494	16,550,428	19.2%
2013	29,575,181	*	32,627,000	90.6%	3,051,819	16,112,880	18.9%

Analysis of the dollar amounts of actuarial value of assets available for benefits, actuarial accrued liability, and unfunded actuarial accrued liability in isolation can be misleading. Expressing the actuarial value of assets as a percentage of the actuarial accrued liability provides one indication of funded status on a going-concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the Plan.

Trends in unfunded actuarial accrued liability and annual covered payroll are both affected by inflation. Expressing the unfunded actuarial accrued liability as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the Plan's progress in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the Plan.

* Reflects change to asset smoothng adopted by the ACCG Pension Plan and Trust Board of Trustees.

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COMBINING AND INDIVIDUAL FUND STATEMENTS

WHITFIELD COUNTY, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2013

	Non-Major Special Revenue Funds	Non-Major Debt Service Fund	Total Non-Major Governmental Funds
ASSETS			
Cash and cash equivalents	$ 2,737,878	$ 729,139	$ 3,467,017
Investments	74,919	-	74,919
Receivables (net of allowance for uncollectibles) -			
Accounts	538,821	-	538,821
Due from other governments	96,225	-	96,225
Prepaid items	20,587	-	20,587
TOTAL ASSETS	$ 3,468,430	$ 729,139	$ 4,197,569
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ 153,995	$ -	$ 153,995
Accrued liabilities	196,388	-	196,388
Due to other funds	279,755	-	279,755
Total liabilities	630,138	-	630,138
Deferred Inflows of Resources			
Unavailable revenues	325,089	-	325,089
FUND BALANCES			
Nonspendable	20,587	-	20,587
Restricted for:			
Judicial	1,013,013	-	1,013,013
Public safety	1,475,923	-	1,475,923
Culture and recreation	3,680	-	3,680
Debt service	-	729,139	729,139
Total fund balances	2,513,203	729,139	3,242,342
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 3,468,430	$ 729,139	$ 4,197,569

WHITFIELD COUNTY, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2013

	Non-Major Special Revenue Funds	Non-Major Debt Service Fund	Total Non-Major Governmental Funds
REVENUES			
Taxes	$ 5,438,273	$ -	$ 5,438,273
Intergovernmental revenues	518,119	-	518,119
Charges for services	1,849,597	-	1,849,597
Fines, forfeitures and penalties	404,590	-	404,590
Investment earnings	1,574	-	1,574
Miscellaneous	240	-	240
Total revenues	8,212,393	-	8,212,393
EXPENDITURES			
Current -			
Judicial	425,609	-	425,609
Public safety	6,745,569	-	6,745,569
Public works	378,510	-	378,510
Health and welfare	153,000	-	153,000
Culture and recreation	163,240	-	163,240
Housing and development	531,291	-	531291
Debt service			
Principal retirement	-	395,438	395,438
Interest and fiscal charges	-	47,494	47,494
Total expenditures	8,397,219	442,932	8,840,151
Excess (deficiency) of revenues over expenditures	(184,826)	(442,932)	(627,758)
OTHER FINANCING SOURCES (USES)			
Transfers in	89,459	-	89,459
Transfers out	(233,760)	-	(233,760)
Total other financing sources (uses)	(144,301)	-	(144,301)
Net change in fund balances	(329,127)	(442,932)	(772,059)
FUND BALANCES - beginning of year	2,842,330	1,172,071	4,014,401
FUND BALANCES - end of year	$ 2,513,203	$ 729,139	$ 3,242,342

GENERAL FUND

GENERAL FUND
A MAJOR FUND

The General Fund accounts for all sources and uses of financial resources applicable to the general operations of county government which are not properly accounted for in another fund.

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
BALANCE SHEET
December 31, 2013

(with comparative totals for 2012)

	2013	2012
ASSETS		
Cash and cash equivalents	$ 11,992,685	$ 3,208,542
Investments	2,987,823	7,882,377
Receivables (net of allowance for uncollectibles of $50,000) -		
Taxes	2,370,985	2,459,067
Accounts	184,302	172,881
Due from other funds	649,127	4,028,555
Due from other governments	1,207,029	1,503,909
Prepaid items	361,411	482,521
TOTAL ASSETS	$ 19,753,362	$ 19,737,852
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
LIABILITIES		
Accounts payable	$ 560,800	$ 712,234
Accrued liabilities	958,083	1,003,141
Due to other governments	615,248	615,248
Unearned revenue	55,250	55,550
Total liabilities	2,189,381	2,386,173
Deferred Inflows of Resources		
Unavailable revenues	1,895,136	1,536,050
FUND BALANCE		
Nonspendable -		
Prepaid items	361,411	482,521
Unassigned	15,307,434	15,333,108
Total fund balances	15,668,845	15,815,629
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 19,753,362	$ 19,737,852

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013	2012
REVENUES		
Taxes	$ 27,933,445	$ 35,335,659
Licenses and permits	360,420	303,396
Intergovernmental revenues	644,713	737,393
Charges for services	4,297,328	3,093,923
Fines, forfeitures and penalties	1,063,316	1,115,913
Investment earnings	3,847	19,467
Contributions and donations	-	4,041
Miscellaneous	793,828	908,105
Total revenues	35,096,897	41,517,897
EXPENDITURES		
General government	6,812,986	6,722,747
Judicial	5,179,427	5,124,578
Public safety	11,809,597	15,943,481
Public works	6,485,588	6,024,560
Health and welfare	423,984	575,674
Culture and recreation	784,818	961,862
Housing and development	1,533,854	1,590,819
Debt service	1,995,848	1,987,033
Total expenditures	35,026,102	38,930,754
Excess (deficiency) of revenues over expenditures	70,795	2,587,143
OTHER FINANCING SOURCES (USES)		
Sale of capital assets	504,921	80,935
Transfers in	144,392	124,952
Transfers out	(866,892)	(1,761,469)
Total other financing sources (uses)	(217,579)	(1,555,582)
Net change in fund balances	(146,784)	1,031,561
FUND BALANCES - beginning of year	15,815,629	14,784,068
FUND BALANCES - end of year	$ 15,668,845	$ 15,815,629

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

continued

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Taxes -					
Property taxes	$ 15,685,450	$ 14,060,450	$ 14,113,864	$ 53,414	$ 14,958,713
Motor vehicle and mobile home taxes	-	1,400,000	1,409,236	9,236	1,337,051
Motor vehicle title ad valorem tax	-	1,414,000	1,414,025	25	-
Local option sales taxes	11,800,000	10,149,000	10,149,095	95	15,243,659
Transfer taxes	32,000	46,000	46,570	570	40,593
Franchise taxes	315,000	338,000	338,781	781	319,268
Alcoholic beverage taxes	350,000	339,100	339,145	45	354,505
Business license taxes	115,000	122,700	122,729	29	123,337
Insurance premium taxes	-	-	-	-	2,958,533
Total taxes	**28,297,450**	**27,869,250**	**27,933,445**	**64,195**	**35,335,659**
Licenses and permits -					
Alcoholic beverage licenses	65,000	70,000	70,275	275	65,050
Zoning and business licenses	3,000	360	360	-	1,640
Building and mobile home permits	200,000	268,000	268,077	77	235,251
Other	1,800	21,027	21,708	681	1,455
Total licenses and permits	**269,800**	**359,387**	**360,420**	**1,033**	**303,396**
Intergovernmental revenues -					
United States Government	893,180	728,180	618,461	(109,719)	730,327
State of Georgia	10,000	22,000	13,211	(8,789)	6,975
City of Dalton	2,500	2,500	-	(2,500)	
Dalton State College	2,500	-	-		
Joint Development Authority	-	13,000	13,041	41	91
Total intergovernmental revenues	**908,180**	**765,680**	**644,713**	**(120,967)**	**737,393**
Charges for services -					
Clerk of Court	368,000	393,000	398,653	5,653	385,800
Probate Court	145,000	188,000	188,067	67	166,231
Magistrate Court	290,000	290,000	291,562	1,562	294,683
Sheriff's Department	91,000	118,000	122,046	4,046	109,489
State of Georgia	1,827,205	1,548,205	1,552,933	4,728	573,897
Federal Government	70,000	30,000	34,574	4,574	70,433
City of Dalton, Georgia	118,000	154,000	155,219	1,219	50,354
Other cities	10,500	15,800	20,640	4,840	43,546
Jail	170,000	151,000	151,362	362	164,083

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

continued

	2013				2012
REVENUES-continued	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Charges for services - continued					
Tax Commissioner's Office	$ 1,135,000	$ 1,140,000	$ 1,240,087	$ 100,087	$ 1,062,667
Public Works	15,000	15,000	16,320	1,320	23,768
Board of Elections and Registrar	-	-	-	-	29,248
Animal Control	5,000	2,845	2,845	-	6,960
Parks and Recreation	20,000	37,000	38,607	1,607	27,755
Other	72,500	80,495	84,413	3,918	85,009
Total charges for services	**4,337,205**	**4,163,345**	**4,297,328**	**133,983**	**3,093,923**
Fines, forfeitures and penalties -					
Clerk of Court	500,000	345,000	346,161	1,161	389,810
Probate Court	700,000	637,000	645,806	8,806	662,972
Magistrate Court	52,000	52,000	50,937	(1,063)	51,411
Juvenile Court	15,000	20,000	20,412	412	11,720
Total fines, forfeitures and penalties	**1,267,000**	**1,054,000**	**1,063,316**	**9,316**	**1,115,913**
Investment earnings -					
Interest	40,000	3,000	3,847	847	19,467
Contributions & Donations-Private Source -					
Private contributions	-	-	-	-	4,041
Miscellaneous -					
Whitfield County Board of Education	150,000	161,000	161,415	415	154,789
Murray County Board of Commissioners	275,000	262,000	232,148	(29,852)	284,569
State of Georgia	125,000	143,000	142,893	(107)	198,774
Other	245,400	254,000	257,372	3,372	269,973
Total miscellaneous	**795,400**	**820,000**	**793,828**	**(26,172)**	**908,105**
TOTAL REVENUES	**$ 35,915,035**	**$ 35,034,662**	**$ 35,096,897**	**$ 62,235**	**$ 41,517,897**

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

continued

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES					
General Government -					
Administration -					
Personal services and employee benefits	$ 262,152	$ 255,052	$ 254,840	$ 212	$ 268,632
Purchased and contracted services	36,950	46,702	46,474	228	62,438
Supplies	17,200	15,598	15,555	43	21,566
Other	-	1,000	1,000	-	-
Total Administration	316,302	318,352	317,869	483	352,636
Board of Elections -					
Personal services and employee benefits	190,052	194,802	194,604	198	273,007
Purchased and contracted services	63,750	46,855	46,585	270	82,793
Supplies	9,350	11,045	10,901	144	12,445
Total Board of Elections	263,152	252,702	252,090	612	368,245
Finance -					
Personal services and employee benefits	372,287	388,487	388,378	109	304,174
Purchased and contracted services	47,750	70,975	69,477	1,498	70,030
Supplies	10,500	9,250	8,831	419	10,124
Total Finance	430,537	468,712	466,686	2,026	384,328
Information Technology -					
Personal services and employee benefits	427,303	485,593	485,104	489	433,173
Purchased and contracted services	438,245	430,300	429,835	465	350,828
Supplies	31,500	77,345	77,223	122	92,657
Total Information Technology	897,048	993,238	992,162	1,076	876,658
Human Resources -					
Personal services and employee benefits	227,193	197,373	196,787	586	188,038
Purchased and contracted services	77,250	75,598	75,346	252	56,819
Supplies	18,300	41,552	41,492	60	17,217
Total Human Resources	322,743	314,523	313,625	898	262,074
Tax Commissioner -					
Personal services and employee benefits	985,732	990,682	990,288	394	1,003,105
Purchased and contracted services	146,209	138,595	138,557	38	136,487
Supplies	17,190	27,354	27,301	53	24,537
Total Tax Commissioner	1,149,131	1,156,631	1,156,146	485	1,164,129

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

continued

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
General Government - continued					
Tax Assessor -					
Personal services and employee benefits	$ 1,042,521	$ 1,070,491	$ 1,070,143	$ 348	$ 1,028,576
Purchased and contracted services	70,496	60,241	59,811	430	49,436
Supplies	28,098	28,453	28,172	281	24,848
Total Tax Assessor	1,141,115	1,159,185	1,158,126	1,059	1,102,860
Board of Equalization -					
Purchased and contracted services	13,800	17,200	17,164	36	16,988
Supplies	200	-	-	-	-
Total Board of Equalization	14,000	17,200	17,164	36	16,988
Buildings and Grounds -					
Personal services and employee benefits	652,228	641,528	641,066	462	610,756
Purchased and contracted services	143,200	157,140	156,656	484	191,260
Supplies	524,750	506,110	505,275	835	547,400
Total Buildings and Grounds	1,320,178	1,304,778	1,302,997	1,781	1,349,416
Public Information -					
Personal services and employee benefits	25,462	26,112	25,990	122	25,880
Purchased and contracted services	1,050	771	771	-	1,028
Supplies	3,000	4,679	4,646	33	3,509
Total Public Information	29,512	31,562	31,407	155	30,417
Non-departmental -					
Contingency	800,000	-	-	-	-
Attorney Fees	200,000	193,000	192,186	814	223,355
Liability Insurance	427,000	435,500	435,470	30	400,796
Audit Fees	103,500	103,500	101,850	1,650	115,858
General Administrative Fees	75,200	75,208	75,208	-	74,987
Total Non-departmental	1,605,700	807,208	804,714	2,494	814,996
Total General Government	**7,489,418**	**6,824,091**	**6,812,986**	**11,105**	**6,722,747**

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

continued

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
Judicial -					
Judicial Administration -					
Personal services and employee benefits	$ 292,888	$ 293,783	$ 292,901	$ 882	$ 298,568
Purchased and contracted services	221,200	234,615	234,179	436	202,321
Supplies	8,800	9,160	8,974	186	17,272
Total Judicial Administration	522,888	537,558	536,054	1,504	518,161
Judge Morris' Office -					
Personal services and employee benefits	19,554	19,555	19,555	-	19,377
Purchased and contracted services	31,350	27,290	27,013	277	28,041
Supplies	3,900	3,660	3,581	79	3,086
Total Judge Morris' Office	54,804	50,505	50,149	356	50,504
Judge Boyett's Office -					
Personal services and employee benefits	19,554	19,555	19,555	-	19,377
Purchased and contracted services	31,350	28,979	28,840	139	26,435
Supplies	3,900	2,000	1,906	94	2,748
Total Judge Boyett's Office	54,804	50,534	50,301	233	48,560
Judge Blevins Office -					
Personal services and employee benefits	19,554	19,555	19,555	-	18,781
Purchased and contracted services	31,350	27,064	26,995	69	27,550
Supplies	3,900	3,550	3,370	180	3,528
Total Judge Adams' Office	54,804	50,169	49,920	249	49,859
Judge Partain's Office -					
Personal services and employee benefits	19,554	19,555	19,555	-	19,377
Purchased and contracted services	32,350	30,979	30,899	80	33,079
Supplies	3,900	4,100	3,884	216	2,545
Total Judge Partain's Office	55,804	54,634	54,338	296	55,001
Drug Court -					
Personal services and employee benefits	64,817	79,451	79,401	50	66,506
Total Drug Court	64,817	79,451	79,401	50	66,506
Clerk of Superior Court -					
Personal services and employee benefits	651,639	652,559	652,130	429	675,426
Purchased and contracted services	76,900	93,397	93,310	87	76,190
Supplies	27,500	14,403	14,377	26	18,814
Total Clerk of Superior Court	756,039	760,359	759,817	542	770,430

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

continued

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
Judicial - continued					
District Attorney -					
Personal services and employee benefits	$ 87,735	$ 96,869	$ 96,849	$ 20	$ 55,256
Purchased and contracted services	818,068	779,057	778,953	104	808,324
Supplies	44,000	46,011	45,979	32	45,637
Total District Attorney	949,803	921,937	921,781	156	909,217
Magistrate Court -					
Personal services and employee benefits	747,721	762,691	762,542	149	725,836
Purchased and contracted services	84,640	89,223	88,899	324	85,606
Supplies	24,250	23,967	23,946	21	22,975
Total Magistrate Court	856,611	875,881	875,387	494	834,417
Probate Court -					
Personal services and employee benefits	397,073	380,973	380,777	196	365,090
Purchased and contracted services	40,743	30,073	28,883	1,190	31,122
Supplies	11,900	10,445	9,949	496	7,720
Total Probate Court	449,716	421,491	419,609	1,882	403,932
Juvenile Court -					
Personal services and employee benefits	577,464	583,114	582,122	992	630,730
Purchased and contracted services	178,800	171,100	170,639	461	171,000
Supplies	16,300	14,500	13,887	613	14,449
Total Juvenile Court	772,564	768,714	766,648	2,066	816,179
Public Defender -					
Purchased and contracted services	607,287	608,525	607,892	633	593,218
Supplies	9,400	8,162	8,130	32	8,594
Total Public Defender	616,687	616,687	616,022	665	601,812
Total Judicial	**5,209,341**	**5,187,920**	**5,179,427**	**8,493**	**5,124,578**
Public Safety -					
Sheriff's Department -					
Personal services and employee benefits	5,189,930	5,275,530	5,274,048	1,482	5,204,445
Purchased and contracted services	271,900	243,900	241,988	1,912	242,288
Supplies	603,500	599,200	598,402	798	620,129
Total Sheriff's Department	6,065,330	6,118,630	6,114,438	4,192	6,066,862

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

continued

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
Public Safety - continued					
Correctional Center -					
Personal services and employee benefits	$ 3,399,414	$ 3,430,514	$ 3,429,005	$ 1,509	$ 3,335,890
Purchased and contracted services	1,228,650	1,064,990	1,063,761	1,229	1,042,731
Supplies	498,000	515,385	514,915	470	506,823
Total Correctional Center	5,126,064	5,010,889	5,007,681	3,208	4,885,444
Fire Department -					
Personal services and employee benefits	-	-	-	-	3,740,535
Purchased and contracted services	-	-	-	-	176,618
Supplies	-	-	-	-	231,362
Total Fire Department	-	-	-	-	4,148,515
Coroner -					
Personal services and employee benefits	40,912	41,224	40,740	484	41,186
Purchased and contracted services	73,258	49,558	49,258	300	55,626
Supplies	6,560	1,660	1,505	155	2,221
Total Coroner	120,730	92,442	91,503	939	99,033
Animal Control -					
Personal services and employee benefits	119,641	116,026	115,363	663	120,653
Purchased and contracted services	17,600	16,417	16,386	31	16,868
Supplies	17,140	16,423	16,194	229	10,786
Total Animal Control	154,381	148,866	147,943	923	148,307
Emergency Management -					
Personal services and employee benefits	93,392	117,107	117,001	106	76,748
Purchased and contracted services	20,830	17,600	17,425	175	18,788
Supplies	11,500	14,230	13,606	624	14,784
Total Emergency Management	125,722	148,937	148,032	905	110,320
Emergency Medical Services	300,000	300,000	300,000	-	485,000
Total Public Safety	**11,892,227**	**11,819,764**	**11,809,597**	**10,167**	**15,943,481**

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

continued

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
Public Works -					
Public Works -					
Personal services and employee benefits	$ 3,037,548	$ 2,917,388	$ 2,916,503	$ 885	$ 2,923,497
Purchased and contracted services	304,935	422,936	419,243	3,693	370,608
Supplies	3,595,737	3,157,336	3,149,842	7,494	2,167,939
Total Public Works	6,938,220	6,497,660	6,485,588	12,072	5,462,044
Solid Waste Disposal	-	-	-	-	384,516
Intergovernmental Payments	-	-	-	-	178,000
Total Public Works	**6,938,220**	**6,497,660**	**6,485,588**	**12,072**	**6,024,560**
Health and Welfare -					
Physical and Mental Health	250,000	250,000	250,000	-	250,000
Family Support Council	8,000	8,000	8,000	-	8,000
Family and Children Services	80,000	80,000	80,000	-	80,000
Department of Veterans Services	1,000	1,000	984	16	984
Pauper fund	70,000	85,000	85,000	-	86,690
Senior Citizens Center	-	-	-	-	150,000
Total Health and Welfare	**409,000**	**424,000**	**423,984**	**16**	**575,674**
Culture and Recreation -					
Parks and Recreation -					
Personal services and employee benefits	436,928	368,028	366,789	1,239	403,379
Purchased and contracted services	133,550	122,975	121,313	1,662	117,667
Supplies	310,000	299,000	296,716	2,284	278,816
Total Culture and Recreation	880,478	790,003	784,818	5,185	799,862
Dalton Regional Library	-	-	-	-	162,000
Total Culture and Recreation	**880,478**	**790,003**	**784,818**	**5,185**	**961,862**

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

continued

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
Housing and Development -					
County Extension Service -					
Personal services and employee benefits	$ 55,700	$ 56,625	$ 56,593	$ 32	$ 75,768
Purchased and contracted services	40,105	38,925	38,413	512	22,034
Supplies	13,600	14,780	14,698	82	12,005
Total County Extension Service	109,405	110,330	109,704	626	109,807
Inspections and Enforcement -					
Personal services and employee benefits	288,172	292,462	292,148	314	291,430
Purchased and contracted services	25,468	13,568	13,192	376	16,846
Supplies	21,157	15,457	14,807	650	19,393
Total Inspections and Enforcement	334,797	321,487	320,147	1,340	327,669
County Planner -					
Personal services and employee benefits	-	-	-	-	12,124
Purchased and contracted services	48,000	76,000	76,000	-	20,122
Total County Planner	48,000	76,000	76,000	-	32,246
Metropolitan Planning Organization -					
Personal services and employee benefits	61,699	71,579	71,282	297	59,238
Purchased and contracted services	312,395	27,365	26,119	1,246	50,236
Supplies	8,500	9,630	9,319	311	842
Total Metropolitan Planning Organization	382,594	108,574	106,720	1,854	110,316
County Engineer -					
Personal services and employee benefits	292,856	297,656	296,810	846	301,615
Purchased and contracted services	16,350	10,393	9,434	959	9,540
Supplies	9,000	8,117	7,748	369	5,573
Total County Engineer	318,206	316,166	313,992	2,174	316,728

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

concluded

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
Housing and Development - continued					
Non-departmental -					
Timber Protection	$ 7,725	$ 7,800	$ 7,796	$ 4	$ 7,725
D/W Chamber of Commerce	-	-	-	-	157,250
D/W Community Development Corp.	80,000	80,000	80,000	-	80,000
Intergovernmental Payments	456,715	520,297	519,495	802	449,078
Total non-departmental	544,440	608,097	607,291	806	694,053
Total Housing and Development	**1,737,442**	**1,540,654**	**1,533,854**	**6,800**	**1,590,819**
Debt Service -					
Principal payments	1,394,960	1,394,960	1,394,960	-	1,334,960
Interest payments	600,888	600,888	600,888	-	652,073
Total Debt Service	1,995,848	1,995,848	1,995,848	-	1,987,033
TOTAL EXPENDITURES	**36,551,974**	**35,079,940**	**35,026,102**	**53,838**	**38,930,754**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$ (636,939)**	**$ (45,278)**	**$ 70,795**	**$ 116,073**	**$ 2,587,143**

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SPECIAL REVENUE FUNDS

NON-MAJOR SPECIAL REVENUE FUNDS

These operating funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or for major capital projects) that are legally restricted as to use by the Federal or State Government and special purpose funds established by the County Board of Commissioners.

Governmental Law Library Fund - accounts for revenues and expenditures associated with maintaining a law library for attorneys practicing in state and county courts.

District Attorney Forfeiture Fund - accounts for revenues and expenditures associated with seized property through court ordered forfeitures for the purpose of enhancing law enforcement.

Sheriff's Forfeiture Fund - accounts for revenues and expenditures associated with seized property through court ordered forfeitures for the purpose of enhancing law enforcement.

911 Emergency System - accounts for revenues and expenditures associated with providing emergency services to telephone subscribers in Whitfield County.

Whitfield County Neighborhood Stabilization Program - accounts for revenues and expenditures associated with the purchase and redevelopment of foreclosed upon homes and residential properties, and can be used to purchase and rehabilitate homes and residential properties that have been abandoned or foreclosed upon in order to sell, rent, or redevelopment.

Conasauga A.D.R. Program - accounts for revenues and expenditures used to resolve cases before they reach the main court system by arbitration or mediation.

Divorce Seminar Fund - accounts for revenues and expenditures associated with the mandated course for anyone seeking divorce who has children.

Juvenile Service Fund - accounts for revenues and expenditures associated with juvenile court ordered supervision fees.

Local Victim Assistance Program - accounts for revenues and expenditures associated with a program to assist victims of crimes or abuse.

Drug Abuse Treatment and Education - accounts for revenues and expenditures associated with drug abuse treatment and education programs relating to controlled substances and marijuana.

Community Development Block Grant - accounts for revenues and expenditures associated with a grant funded through Georgia Department of Community Affairs for the extension of sewer service and housing rehabilitation in the Sherwood Forest Neighborhood.

Byrne Memorial JAG/Drug Court Programs - accounts for revenues and expenditures associated with funds provided under the Edward Byrne Memorial Justice Assistance Grant Program, the Adult Drug Court Discretionary Grant Program: Enhancement, and the State of Georgia Accountability Court Funding Program.

Community HOME Investment Program (CHIP) - accounts for revenues and expenditures associated with the Community Development Block Grant (CDBG) to assist a special population of seven homeowners with the reconstruction of their homes.

Homeland Security Grant - accounts for revenues and expenditures associated with funds provided by the Department of Homeland Security to help build and enhance capabilities to prevent, protect against, respond to, and recover from terrorist attacks, major disasters and other emergencies in accordance with the goals and objectives of the State Strategic Plan.

Crime Victim Assistance Grant - accounts for revenues and expenditures associated with providing approved services directly to victims of child abuse, spousal abuse, sexual assault or previously underserved victims of violent crimes.

Georgia Civil War Heritage Trails - accounts for revenues from other governments and expenditures associated with the State of Georgia Civil War Heritage Trails project.

Special Fire District - accounts for the special tax district to include all areas of Whitfield County outside the municipal limits of the City of Dalton which was created for the purpose of providing adequate and equitable funding for the Whitfield County Fire Department

Jointly Funded District - accounts for the special tax district created to include all areas of Whitfield County outside the municipal limits of the City of Dalton for the purpose of providing adequate and equitable funding of certain jointly funded services between Whitfield County and the City of Dalton. Such jointly funded services include Whitfield County's contribution toward the Dalton-Whitfield County Joint Development Authority (JDA), the Dalton Regional Library, and the Dalton-Whitfield Senior Center.

Solid Waste District - accounts for the special tax district to include all areas of Whitfield County outside the municipal limits of the City of Dalton for the purpose of providing adequate and equitable funding of solid waste services within such areas.

Hotel/Motel Tax Fund - accounts for revenues and expenditures associated with the county's hotel/motel room tax.

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WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2013

(with comparative totals for 2012)

	Governmental Law Library Fund	District Attorney Forfeiture Fund	Sheriff's Forfeiture Fund
ASSETS			
Cash and cash equivalents	$ 43,614	$ 11,106	$ 343,467
Investments	-	-	-
Receivables (net of allowance for uncollectibles) -			
Accounts	-	-	-
Due from other governments	-	-	-
Prepaid items	-	-	-
TOTAL ASSETS	$ 43,614	$ 11,106	$ 343,467
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ -	$ 396	$ -
Accrued liabilities	-	-	-
Due to other funds	-	-	-
Total liabilities	-	396	-
Deferred Inflows of Resources			
Unavailable revenues	-	-	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted for:			
Judicial	43,614	10,710	-
Public safety	-	-	343,467
Culture and recreation	-	-	-
Total fund balances	43,614	10,710	343,467
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 43,614	$ 11,106	$ 343,467

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2013

(with comparative totals for 2012)

continued

	911 Emergency System	Whitfield County Neighborhood Stabilization Program	Conasauga A.D.R. Program	Divorce Seminar Fund
	$ 958,713	$ 100	$ 195,847	$ 1,935
	-	-	-	-
	195,436	-	-	-
	-	320	1,372	-
	20,587	-	-	-
	$ 1,174,736	$ 420	$ 197,219	$ 1,935
	$ 15,652	$ -	$ -	$ 208
	49,442	-	-	-
	-	420	-	-
	65,094	420	-	208
	-	-	-	-
	20,587	-	-	-
	-	-	197,219	1,727
	1,089,055	-	-	-
	-	-	-	-
	1,109,642	-	197,219	1,727
	$ 1,174,736	$ 420	$ 197,219	$ 1,935

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2013

(with comparative totals for 2012)

	Juvenile Service Fund	Local Victim Assistance Program	Drug Abuse Treatment and Education
ASSETS			
Cash and cash equivalents	$ 15,301	$ 3,666	$ 749,678
Investments	-	-	-
Receivables (net of allowance for uncollectibles) -			
Accounts	-	-	-
Due from other governments	-	2,143	2,004
Prepaid items	-	-	-
TOTAL ASSETS	$ 15,301	$ 5,809	$ 751,682
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ -	$ 4,000	$ 7,240
Accrued liabilities	-	-	-
Due to other funds	-	1,809	-
Total liabilities	-	5,809	7,240
Deferred Inflows of Resources			
Unavailable revenues	-	-	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted for:			
Judicial	15,301	-	744,442
Public safety	-	-	-
Culture and recreation	-	-	-
Total fund balances	15,301	-	744,442
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 15,301	$ 5,809	$ 751,682

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2013

(with comparative totals for 2012)

continued

Community Development Block Grant	Byrne Memorial JAG/Drug Court Programs	Community HOME Investment Program (CHIP)	Homeland Security Grant
$ 1,550	$ 18,332	$ 21	$ -
-	-	-	-
-	-	-	-
950	51,724	-	8,771
-	-	-	-
$ 2,500	$ 70,056	$ 21	$ 8,771
$ -	$ 70,056	$ -	$ 29
-	-	-	-
2,500	-	21	8,742
2,500	70,056	21	8,771
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
$ 2,500	$ 70,056	$ 21	$ 8,771

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2013

(with comparative totals for 2012)

	Crime Victim Assistance Grant	Georgia Civil War Heritage Trails	Special Fire District
ASSETS			
Cash and cash equivalents	$ -	$ 46,118	$ 223,518
Investments	-	-	74,919
Receivables (net of allowance for uncollectibles) -			
Accounts	-	-	208,544
Due from other governments	28,941	-	-
Prepaid items	-	-	-
TOTAL ASSETS	$ 28,941	$ 46,118	$ 506,981
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ -	$ 224	$ 16,923
Accrued liabilities	-	-	146,946
Due to other funds	28,941	42,214	91,166
Total liabilities	28,941	42,438	255,035
Deferred Inflows of Resources			
Unavailable revenues	-	-	208,545
FUND BALANCES			
Nonspendable	-	-	-
Restricted for:			
Judicial	-	-	-
Public safety	-	-	43,401
Culture and recreation	-	3,680	-
Total fund balances	-	3,680	43,401
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 28,941	$ 46,118	$ 506,981

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2013

(with comparative totals for 2012)

concluded

Jointly Funded District	Solid Waste District	Hotel/ Motel Tax Fund	Totals 2013	Totals 2012
$ 65,505	$ 59,407	$ -	$ 2,737,878	$ 2,765,977
-	-	-	74,919	-
61,117	55,427	$ 18,297	538,821	222,477
-	-	-	96,225	120,773
-	-	-	20,587	72,943
$ 126,622	$ 114,834	$ 18,297	$ 3,468,430	$ 3,182,170
$ -	$ 34,089	$ 5,178	$ 153,995	$ 161,578
-	-	-	196,388	38,743
65,505	25,318	13,119	279,755	139,519
65,505	59,407	18,297	630,138	339,840
61,117	55,427	-	325,089	-
-	-	-	20,587	72,943
-	-	-	1,013,013	893,234
-	-	-	1,475,923	1,871,233
-	-	-	3,680	4,920
-	-	-	2,513,203	2,842,330
$ 126,622	$ 114,834	$ 18,297	$ 3,468,430	$ 3,182,170

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2013

(with comparative totals for 2012)

	Governmental Law Library Fund	District Attorney Forfeiture Fund	Sheriff's Forfeiture Fund
REVENUES			
Taxes	$ -	$ -	$ -
Intergovernmental revenues	-	-	-
Charges for services	-	-	-
Fines, forfeitures and penalties	40,846	23,432	162,509
Investment earnings	86	-	1,167
Miscellaneous	-	-	-
Total revenues	40,932	23,432	163,676
EXPENDITURES			
Judicial	29,231	25,250	-
Public safety	-	-	466,765
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Housing and development	-	-	-
Total expenditures	29,231	25,250	466,765
Excess (deficiency) of revenues over expenditures	11,701	(1,818)	(303,089)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	11,701	(1,818)	(303,089)
FUND BALANCES - beginning of year	31,913	12,528	646,556
FUND BALANCES - end of year	$ 43,614	$ 10,710	$ 343,467

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2013

(with comparative totals for 2012)

continued

	911 Emergency System	Whitfield County Neighborhood Stabilization Program	Conasauga A.D.R. Program	Divorce Seminar Fund
	$ -	$ -	$ -	$ -
	10,969	60,320	-	-
	1,756,529	-	71,197	11,920
	-	-	-	-
	-	-	321	-
	240	-	-	-
	1,767,738	60,320	71,518	11,920
	-	-	34,150	10,193
	1,955,716	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	60,320	-	-
	1,955,716	60,320	34,150	10,193
	(187,978)	-	37,368	1,727
	-	-	-	-
	-	-	-	-
	-	-	-	-
	(187,978)	-	37,368	1,727
	1,297,620	-	159,851	-
	$ 1,109,642	$ -	$ 197,219	$ 1,727

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2013

(with comparative totals for 2012)

	Juvenile Service Fund	Local Victim Assistance Program	Drug Abuse Treatment and Education
REVENUES			
Taxes	$ -	$ -	$ -
Intergovernmental revenues	-	-	-
Charges for services	9,951	-	-
Fines, forfeitures and penalties	-	83,616	94,187
Investment earnings	-	-	-
Miscellaneous	-	-	-
Total revenues	9,951	83,616	94,187
EXPENDITURES			
Judicial	18,625	25,085	14,712
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Housing and development	-	-	-
Total expenditures	18,625	25,085	14,712
Excess (deficiency) of revenues over expenditures	(8,674)	58,531	79,475
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	(58,531)	-
Total other financing sources (uses)	-	(58,531)	-
Net change in fund balances	(8,674)	-	79,475
FUND BALANCES - beginning of year	23,975	-	664,967
FUND BALANCES - end of year	$ 15,301	$ -	$ 744,442

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2013

(with comparative totals for 2012)

continued

Community Development Block Grant	Byrne Memorial JAG/Drug Court Programs	Community HOME Investment Program (CHIP)	Homeland Security Grant
$ -	$ -	$ -	$ -
950	249,606	73,690	8,973
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
950	249,606	73,690	8,973
-	240,613	-	-
-	8,993	-	9,063
-	-	-	-
-	-	-	-
-	-	-	-
950	-	73,690	-
950	249,606	73,690	9,063
-	-	-	(90)
-	-	-	90
-	-	-	-
-	-	-	90
-	-	-	-
-	-	-	-
$ -	$ -	$ -	$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2013

(with comparative totals for 2012)

	Crime Victim Assistance Grant	Georgia Civil War Heritage Trails	Special Fire District
REVENUES			
Taxes	$ -	$ -	$ 4,437,801
Intergovernmental revenues	113,611	-	-
Charges for services	-	-	-
Fines, forfeitures and penalties	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
Total revenues	113,611	-	4,437,801
EXPENDITURES			
Judicial	27,750	-	-
Public safety	-	-	4,305,032
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	1,240	-
Housing and development	-	-	-
Total expenditures	27,750	1,240	4,305,032
Excess (deficiency) of revenues over expenditures	85,861	(1,240)	132,769
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(85,861)	-	(89,368)
Total other financing sources (uses)	(85,861)	-	(89,368)
Net change in fund balances	-	(1,240)	43,401
FUND BALANCES - beginning of year	-	4,920	-
FUND BALANCES - end of year	$ -	$ 3,680	$ 43,401

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2013

(with comparative totals for 2012)

concluded

Jointly Funded District	Solid Waste District	Hotel/ Motel Tax Fund	Totals 2013	Totals 2012
$ 399,410	$ 362,231	$ 238,831	$ 5,438,273	$ 225,250
-	-	-	518,119	324,530
-	-	-	1,849,597	1,652,591
-	-	-	404,590	1,219,922
-	-	-	1,574	1,402
-	-	-	240	15,941
399,410	362,231	238,831	8,212,393	3,439,636
-	-	-	425,609	330,890
-	-	-	6,745,569	2,129,361
-	378,510	-	378,510	-
153,000	-	-	153,000	-
162,000	-	-	163,240	50,198
157,500	-	238,831	531,291	317,946
472,500	378,510	238,831	8,397,219	2,828,395
(73,090)	(16,279)	-	(184,826)	611,241
73,090	16,279	-	89,459	33,063
-	-	-	(233,760)	(124,952)
73,090	16,279	-	(144,301)	(91,889)
-	-	-	(329,127)	519,352
-	-	-	2,842,330	2,322,978
$ -	$ -	$ -	$ 2,513,203	$ 2,842,330

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
GOVERNMENTAL					
LAW LIBRARY FUND					
REVENUES					
Fines, forfeitures and penalties	$ 35,000	$ 40,000	$ 40,846	$ 846	$ 32,102
Investment earnings	300	300	86	(214)	132
Total revenues	35,300	40,300	40,932	632	32,234
EXPENDITURES					
Judicial	38,570	29,570	29,231	339	25,106
Total expenditures	38,570	29,570	29,231	339	25,106
Excess (deficiency) of revenues over expenditures	(3,270)	10,730	11,701	971	7,128
FUND BALANCES - beginning of year	31,913	24,785	31,913	-	24,785
FUND BALANCES - end of year	$ 28,643	$ 35,515	$ 43,614	$ 971	$ 31,913

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
DISTRICT ATTORNEY FORFEITURE FUND					
REVENUES					
Fines, forfeitures and penalties	$ 8,000	$ 23,000	$ 23,432	$ 432	$ 14,863
Total revenues	8,000	23,000	23,432	432	14,863
EXPENDITURES					
Judicial	13,000	25,300	25,250	50	18,515
Total expenditures	13,000	25,300	25,250	50	18,515
Excess (deficiency) of revenues over expenditures	(5,000)	(2,300)	(1,818)	482	(3,652)
FUND BALANCES - beginning of year	12,528	12,528	12,528	-	16,180
FUND BALANCES - end of year	$ 7,528	$ 10,228	$ 10,710	$ 482	$ 12,528

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
SHERIFF'S FORFEITURE FUND					
REVENUES					
Fines, forfeitures and penalties	$ 150,000	$ 161,000	$ 162,509	$ 1,509	$ 988,769
Investment earnings	100	1,100	1,167	67	777
Total revenues	150,100	162,100	163,676	1,576	989,546
EXPENDITURES					
Public safety	782,000	468,200	466,765	1,435	428,815
Total expenditures	782,000	468,200	466,765	1,435	428,815
Excess (deficiency) of revenues over expenditures	(631,900)	(306,100)	(303,089)	3,011	560,731
FUND BALANCES - beginning of year	646,556	646,556	646,556	-	85,825
FUND BALANCES - end of year	$ 14,656	$ 340,456	$ 343,467	$ 3,011	$ 646,556

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
911 EMERGENCY SYSTEM					
REVENUES					
Intergovernmental revenues	$ -	$ 10,900	$ 10,969	$ 69	$ -
Charges for services	1,550,000	1,756,000	1,756,529	529	1,550,511
Miscellaneous	100	250	240	(10)	15,941
Total revenues	1,550,100	1,767,150	1,767,738	588	1,566,452
EXPENDITURES					
Public safety	2,032,086	1,961,463	1,955,716	5,747	1,691,381
Total expenditures	2,032,086	1,961,463	1,955,716	5,747	1,691,381
Excess (deficiency) of revenues over expenditures	(481,986)	(194,313)	(187,978)	6,335	(124,929)
FUND BALANCES - beginning of year	1,297,620	1,297,620	1,297,620	-	1,422,549
FUND BALANCES - end of year	$ 815,634	$ 1,103,307	$ 1,109,642	$ 6,335	$ 1,297,620

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
WHITFIELD COUNTY NEIGHBORHOOD STABILIZATION PROGRAM					
REVENUES					
Intergovernmental revenues	$ -	$ 60,320	$ 60,320	$ -	$ -
Total revenues	-	60,320	60,320	-	-
EXPENDITURES					
Housing and development	-	60,320	60,320	-	8,550
Total expenditures	-	60,320	60,320	-	8,550
Excess (deficiency) of revenues over expenditures	-	-	-	-	(8,550)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	8,550
Net change in fund balances	$ -	$ -	-	$ -	-
FUND BALANCES - beginning of year			-		-
FUND BALANCES - end of year			$ -		$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
CONASAUGA A.D.R. PROGRAM					
REVENUES					
Charges for services	$ 75,250	$ 71,003	$ 71,197	$ 194	$ 72,030
Investment earnings	700	700	321	(379)	493
Total revenues	75,950	71,703	71,518	(185)	72,523
EXPENDITURES					
Judicial	75,950	34,472	34,150	322	24,546
Total expenditures	75,950	34,472	34,150	322	24,546
Excess (deficiency) of revenues over expenditures	-	37,231	37,368	137	47,977
FUND BALANCES - beginning of year	159,851	159,851	159,851	-	111,874
FUND BALANCES - end of year	$ 159,851	$ 197,082	$ 197,219	$ 137	$ 159,851

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
DIVORCE SEMINAR FUND					
REVENUES					
Charges for services	$ 14,500	$ 11,920	$ 11,920	$ -	$ 14,880
Total revenues	14,500	11,920	11,920	-	14,880
EXPENDITURES					
Judicial	14,500	10,193	10,193	-	17,593
Total expenditures	14,500	10,193	10,193	-	17,593
Excess (deficiency) of revenues over expenditures	-	1,727	1,727	-	(2,713)
FUND BALANCES - beginning of year	-	-	-	-	2,713
FUND BALANCES - end of year	$ -	$ 1,727	$ 1,727	$ -	$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
JUVENILE SERVICE FUND					
REVENUES					
Charges for services	$ 14,000	$ 9,951	$ 9,951	$ -	$ 15,170
Total revenues	14,000	9,951	9,951	-	15,170
EXPENDITURES					
Judicial	14,000	18,625	18,625	-	11,445
Total expenditures	14,000	18,625	18,625	-	11,445
Excess (deficiency) of revenues over expenditures	-	(8,674)	(8,674)	-	3,725
FUND BALANCES - beginning of year	23,975	23,975	23,975	-	20,250
FUND BALANCES - end of year	$ 23,975	$ 15,301	$ 15,301	$ -	$ 23,975

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
LOCAL VICTIM ASSISTANCE PROGRAM					
REVENUES					
Fines, forfeitures and penalties	$ 90,000	$ 83,650	$ 83,616	$ (34)	$ 109,080
Total revenues	90,000	83,650	83,616	(34)	109,080
EXPENDITURES					
Judicial	27,000	25,100	25,085	15	32,724
Total expenditures	27,000	25,100	25,085	15	32,724
Excess (deficiency) of revenues over expenditures	63,000	58,550	58,531	(19)	76,356
OTHER FINANCING SOURCES (USES)					
Transfers out	(63,000)	(58,550)	(58,531)	19	(76,356)
Net changes in fund balances	$ -	$ -	-	$ -	-
FUND BALANCES - beginning of year			-		-
FUND BALANCES - end of year			$ -		$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
DRUG ABUSE TREATMENT AND EDUCATION					
REVENUES					
Fines, forfeitures and penalties	$ 67,800	$ 94,300	$ 94,187	$ (113)	$ 75,108
Total revenues	67,800	94,300	94,187	(113)	75,108
EXPENDITURES					
Judicial	67,800	14,800	14,712	88	2,825
Total expenditures	67,800	14,800	14,712	88	2,825
Excess (deficiency) of revenues over expenditures	-	79,500	79,475	(25)	72,283
FUND BALANCES - beginning of year	664,967	664,967	664,967	-	592,684
FUND BALANCES - end of year	$ 664,967	$ 744,467	$ 744,442	$ (25)	$ 664,967

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
COMMUNITY DEVELOPMENT BLOCK GRANT					
REVENUES					
Intergovernmental revenues	$ -	$ 950	$ 950	$ -	$ 59,883
Total revenues	-	950	950	-	59,883
EXPENDITURES					
Housing and development	-	950	950	-	75,396
Total expenditures	-	950	950	-	75,396
Excess (deficiency) of revenues over expenditures	$ -	$ -	-	$ -	(15,513)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	15,513
Net change in fund balances	$ -	$ -	-	$ -	-
FUND BALANCES - beginning of year			-		-
FUND BALANCES - end of year			$ -		$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
BYRNE MEMORIAL JAG/ DRUG COURT PROGRAMS					
REVENUES					
Intergovernmental revenues	$ 191,890	$ 249,583	$ 249,606	$ 23	$ 156,553
Total revenues	191,890	249,583	249,606	23	156,553
EXPENDITURES					
Judicial	191,890	240,615	240,613	2	156,553
Public safety	-	8,993	8,993	-	-
Total expenditures	191,890	249,608	249,606	2	156,553
Excess (deficiency) of revenues over expenditures	$ -	$ (25)	-	$ 25	-
FUND BALANCES - beginning of year			-		-
FUND BALANCES - end of year			$ -		$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
COMMUNITY HOME INVESTMENT PROGRAM (CHIP)					
REVENUES					
Intergovernmental revenues	$ 50,000	$ 73,700	$ 73,690	$ (10)	$ 8,750
Total revenues	50,000	73,700	73,690	(10)	8,750
EXPENDITURES					
Housing and development	50,000	73,691	73,690	1	8,750
Total expenditures	50,000	73,691	73,690	1	8,750
Excess (deficiency) of revenues over expenditures	$ -	$ 9	-	$ (9)	-
FUND BALANCES - beginning of year			-		-
FUND BALANCES - end of year			$ -		$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
HOMELAND SECURITY GRANT					
REVENUES					
Intergovernmental revenues	$ -	$ 9,000	$ 8,973	$ (27)	$ 9,165
Total revenues	-	9,000	8,973	(27)	9,165
EXPENDITURES					
Public safety	-	9,090	9,063	27	9,165
Total expenditures	-	9,090	9,063	27	9,165
Excess (deficiency) of revenues over expenditures	-	(90)	(90)	-	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	90	90	-	-
Net change in fund balances	-	-	-	-	-
FUND BALANCES - beginning of year	-	-	-	-	-
FUND BALANCES - end of year	$ -	$ -	$ -	$ -	$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
CRIME VICTIM ASSISTANCE GRANT					
REVENUES					
Intergovernmental revenues	$ 134,479	$ 113,611	$ 113,611	$ -	$ 82,679
Total revenues	134,479	113,611	113,611	-	82,679
EXPENDITURES					
Judicial	37,000	27,750	27,750	-	34,083
Total expenditures	37,000	27,750	27,750	-	34,083
Excess (deficiency) of revenues over expenditures	97,479	85,861	85,861	-	48,596
OTHER FINANCING SOURCES (USES)					
Transfers out	(97,479)	(85,861)	(85,861)	-	(48,596)
Net change in fund balances	$ -	$ -	-	$ -	-
FUND BALANCES - beginning of year			-		-
FUND BALANCES - end of year			$ -		$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
GEORGIA CIVIL WAR HERITAGE TRAILS					
REVENUES					
Investment earnings	$ -	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-	-
EXPENDITURES					
Culture and recreation	25,000	1,240	1,240	-	41,198
Total expenditures	25,000	1,240	1,240	-	41,198
Excess (deficiency) of revenues over expenditures	(25,000)	(1,240)	(1,240)	-	(41,198)
FUND BALANCES - beginning of year	4,920	4,920	4,920	-	46,118
FUND BALANCES - end of year	$ (20,080)	$ 3,680	$ 3,680	$ -	$ 4,920

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
SPECIAL FIRE DISTRICT					
REVENUES					
Taxes	$ 4,220,054	$ 4,438,776	$ 4,437,801	$ (975)	$ -
Total revenues	4,220,054	4,438,776	4,437,801	(975)	-
EXPENDITURES					
Pubic safety	4,220,054	4,305,481	4,305,032	449	-
Total expenditures	4,220,054	4,305,481	4,305,032	449	-
Excess (deficiency) of revenues over expenditures	-	133,295	132,769	(526)	-
OTHER FINANCING SOURCES (USES)					
Transfers out	-	(88,814)	(89,368)	(554)	-
Net change in fund balances	-	44,481	43,401	(1,080)	-
FUND BALANCES - beginning of year	-	-	-	-	-
FUND BALANCES - end of year	$ -	$ 44,481	$ 43,401	$ (1,080)	$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
JOINTLY FUNDED DISTRICT					
REVENUES					
Taxes	$ 469,500	$ 399,701	$ 399,410	$ (291)	$ -
Total revenues	469,500	399,701	399,410	(291)	-
EXPENDITURES					
Health and welfare	150,000	153,000	153,000		
Culture and recreation	162,000	162,000	162,000		
Housing and development	157,500	157,500	157,500	-	-
Total expenditures	469,500	472,500	472,500	-	-
Excess (deficiency) of revenues over expenditures	-	(72,799)	(73,090)	(291)	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	72,799	73,090	291	-
Net change in fund balances	-	-	-	-	-
FUND BALANCES - beginning of year	-	-	-	-	-
FUND BALANCES - end of year	$ -	$ -	$ -	$ -	$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
SOLID WASTE DISTRICT					
REVENUES					
Taxes	$ 425,000	$ 362,495	$ 362,231	$ (264)	$ -
Total revenues	425,000	362,495	362,231	(264)	-
EXPENDITURES					
Public works	425,000	378,510	378,510	-	-
Total expenditures	425,000	378,510	378,510	-	-
Excess (deficiency) of revenues over expenditures	-	(16,015)	(16,279)	(264)	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	16,015	16,279	264	-
Net change in fund balances	-	-	-	-	-
FUND BALANCES - beginning of year	-	-	-	-	-
FUND BALANCES - end of year	$ -	$ -	$ -	$ -	$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
HOTEL/MOTEL TAX FUND					
REVENUES					
Taxes	$ 204,300	$ 238,831	$ 238,831	$ -	$ 225,250
Total revenues	204,300	238,831	238,831	-	225,250
EXPENDITURES					
Housing and development	204,300	238,831	238,831	-	225,250
Total expenditures	204,300	238,831	238,831	-	225,250
Excess (deficiency) of revenues over expenditures	$ -	$ -	-	$ -	-
FUND BALANCES - beginning of year			-		-
FUND BALANCES - end of year			$ -		$ -

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DEBT SERVICE FUND

NON-MAJOR DEBT SERVICE FUND

The Debt Service Fund accounts for the accumulation of monies for future payments of the water expansion projects funded by special local option sales taxes.

WHITFIELD COUNTY, GEORGIA
DEBT SERVICE FUND
BALANCE SHEET
December 31, 2013

(with comparative totals for 2012)

	2013	2012
ASSETS		
Cash and cash equivalents	$ 729,139	$ 1,172,071
TOTAL ASSETS	$ 729,139	$ 1,172,071
LIABILITIES		
Accounts payable	$ -	$ -
TOTAL LIABILITIES	-	-
FUND BALANCES		
Restricted - debt service	729,139	1,172,071
TOTAL LIABILITIES AND FUND BALANCES	$ 729,139	$ 1,172,071

WHITFIELD COUNTY, GEORGIA
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Investment earnings	$ -	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-	-
EXPENDITURES					
Debt service -					
Principal retirement	395,438	395,438	395,438	-	475,748
Interest and fiscal charges	47,494	47,494	47,494	-	70,521
Total expenditures	442,932	442,932	442,932	-	546,269
Excess (deficiency) of revenues over expenditures	(442,932)	(442,932)	(442,932)	-	(546,269)
FUND BALANCES - beginning of year	1,172,071	1,172,071	1,172,071	-	1,718,340
FUND BALANCES - end of year	$ 729,139	$ 729,139	$ 729,139	$ -	$ 1,172,071

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CAPITAL PROJECTS FUNDS

MAJOR CAPITAL PROJECTS FUNDS

The Special Purpose Local Option Sales Tax Fund is used to account for the acquisition and construction of major capital assets. Revenues are derived primarily from the special purpose local option sales taxes and earnings on investments.

The Capital Acquisitions Fund is used to account for the acquisition of capital expenditures. Revenues are derived from the financing resources transferred from the general fund and loans issued..

WHITFIELD COUNTY, GEORGIA
MAJOR CAPITAL PROJECTS FUND
SPECIAL PURPOSE LOCAL OPTION SALES TAX
BALANCE SHEET
December 31, 2013

(with comparative totals for 2012)

	2013	2012
ASSETS		
Cash and cash equivalents	$ 22,564,146	$ 30,680,662
Due from other governments	143,515	-
TOTAL ASSETS	$ 22,707,661	$ 30,680,662
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	$ 431,287	$ 282,617
Accrued liabilities	5,052	3,258
Due to other funds	250,865	3,835,897
Total liabilities	687,204	4,121,772
FUND BALANCES		
Restricted for:		
Construction and capital outlay	22,020,457	26,558,890
TOTAL LIABILITIES AND FUND BALANCES	$ 22,707,661	$ 30,680,662

WHITFIELD COUNTY, GEORGIA
MAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
SPECIAL PURPOSE LOCAL OPTION SALES TAX					
REVENUES					
Taxes	$ -	$ 2,300	$ 2,303	$ 3	$ 196,010
Intergovernmental revenues	-	1,400,000	1,400,000	-	127,265
Investment earnings	-	63,500	63,566	66	75,162
Total revenues	-	1,465,800	1,465,869	69	398,437
EXPENDITURES					
Capital outlay	25,000,000	5,360,394	5,357,896	2,498	4,937,272
Intergovernmental	-	646,406	646,406	-	956,118
Total expenditures	25,000,000	6,006,800	6,004,302	2,498	5,893,390
Net change in fund balances	(25,000,000)	(4,541,000)	(4,538,433)	2,567	(5,494,953)
FUND BALANCES - beginning of year	26,558,890	26,558,890	26,558,890	-	32,053,843
FUND BALANCES - end of year	$ 1,558,890	$ 22,017,890	$ 22,020,457	$ 2,567	$ 26,558,890

WHITFIELD COUNTY, GEORGIA
MAJOR CAPITAL PROJECTS FUND
CAPITAL ACQUISITIONS
BALANCE SHEET
December 31, 2013

(with comparative totals for 2012)

	2013	2012
ASSETS		
Cash and cash equivalents	$ 9,447,741	$ 4,543,562
TOTAL ASSETS	$ 9,447,741	$ 4,543,562
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	$ 129,139	$ 125,777
Total liabilities	129,139	125,777
FUND BALANCES		
Restricted for:		
Construction and capital outlay	8,351,869	1,603,791
Committed for:		
Construction and capital outlay	966,733	2,813,994
Total fund balance	9,318,602	4,417,785
TOTAL LIABILITIES AND FUND BALANCES	$ 9,447,741	$ 4,543,562

WHITFIELD COUNTY, GEORGIA
MAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
CAPITAL ACQUISITIONS					
REVENUES					
Intergovernmental revenues	$ 1,000,000	$ 100,000	$ 100,000	$ -	$ -
Investment earnings	-	2,200	2,237	37	1,122
Contributions and donations	-	-	-	-	254,679
Total revenues	1,000,000	102,200	102,237	37	255,801
EXPENDITURES					
Capital outlay -					
General government	610,000	529,819	529,709	110	199,863
Judicial	-	-	-	-	22,269
Public safety	-	243,150	243,144	6	312,026
Public works	121,475	121,046	121,046	-	736,663
Culture and recreation	1,400,000	1,759,844	1,759,279	565	1,011,488
Housing and development	2,298,000	258,525	258,410	115	982,143
Debt service -					
Principal payments	149,771	115,501	115,467	34	9,722
Interest payments	-	805	802	3	1,075
Issuance cost	-	180,750	180,750	-	-
Total expenditures	4,579,246	3,209,440	3,208,607	833	3,275,249
Excess (deficiency) of revenues over expenditures	(3,579,246)	(3,107,240)	(3,106,370)	870	(3,019,448)
OTHER FINANCING SOURCES (USES)					
Bond issuance	-	7,185,000	7,185,000	-	-
Loans issued	-	-	-	-	235,735
Transfers in	583,949	822,187	822,187	-	1,600,000
Total other financing sources (uses)	583,949	8,007,187	8,007,187	-	1,835,735
Net change in fund balances	(3,579,246)	4,899,947	4,900,817	870	(1,183,713)
FUND BALANCES - beginning of year	4,417,785	4,417,785	4,417,785	-	5,601,498
FUND BALANCES - end of year	$ 838,539	$ 9,317,732	$ 9,318,602	$ 870	$ 4,417,785

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PROPRIETARY FUNDS

NON-MAJOR ENTERPRISE FUND

This fund is used to account for operations (a) that are financed primarily through user charges or (b) where the governing body has decided that determination of net income is appropriate.

Whitfield Transit System - accounts for revenues, expenses and Operating and Capital Contracts awarded under Section 18 of the Federal Transit Act of 1964 associated with providing public transportation services to the residents of Whitfield County.

WHITFIELD COUNTY, GEORGIA
NON-MAJOR ENTERPRISE FUND
BALANCE SHEET
December 31, 2013

(with comparative totals for 2012)

continued

	Whitfield Transit System	
	2013	2012
ASSETS		
CURRENT ASSETS		
Accounts receivable	$ 48,975	$ 13,731
Prepaid items	13,384	-
Due from other governments	69,348	57,883
Total current assets	131,707	71,614
EQUIPMENT		
Vehicles	445,816	404,554
Less accumulated depreciation	(258,441)	(223,033)
Equipment, net	187,375	181,521
TOTAL ASSETS	$ 319,082	$ 253,135

WHITFIELD COUNTY, GEORGIA
NON- MAJOR ENTERPRISE FUND
BALANCE SHEET
December 31, 2013

(with comparative totals for 2012)

concluded

	Whitfield Transit System	
	2013	2012
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Accounts payable	$ 398	$ 2,338
Accrued liabilities	13,399	11,475
Due to other funds	118,506	53,137
Unearned revenue	2,646	2,052
Total liabilities	134,949	69,002
NET POSITION		
Net investment in capital assets	187,375	181,521
Unrestricted	(3,242)	2,612
Total net position	184,133	184,133
TOTAL LIABILITIES AND NET POSITION	$ 319,082	$ 253,135

WHITFIELD COUNTY, GEORGIA
NON-MAJOR ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
Year Ended December 31, 2013

(with comparative totals for 2012)

	Whitfield Transit System	
	2013	2012
OPERATING REVENUES		
User charges	$ 245,407	$ 238,587
Miscellaneous	515	-
Total operating revenues	245,922	238,587
OPERATING EXPENSES		
Personal services and employee benefits	412,233	417,747
Purchased and contracted services	37,972	57,123
Supplies	136,264	154,864
Depreciation	83,002	82,119
Total operating expenses	669,471	711,853
Operating income (loss)	(423,549)	(473,266)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental revenues	290,077	252,528
Total nonoperating revenues (expenses)	290,077	252,528
Income (loss) before transfers and capital contributions	(133,472)	(220,738)
Capital contributions	88,856	92,331
Transfers in	44,616	128,407
Change in net position	-	-
NET POSITION - beginning of year	184,133	184,133
NET POSITION - end of year	$ 184,133	$ 184,133

WHITFIELD COUNTY, GEORGIA
NON-MAJOR ENTERPRISE FUND
STATEMENT OF CASH FLOWS
Year Ended December 31, 2013

(with comparative totals for 2012)

continued

	Whitfield Transit System	
	2013	**2012**
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers and other revenues	$ 211,272	$ 240,234
Cash payments for personnel services	(410,310)	(417,003)
Cash payments for goods and services	(176,176)	(215,877)
Net cash provided (used) by operating activities	(375,214)	(392,646)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers in	109,985	39,235
Intergovernmental transfers	278,612	335,850
Net cash provided (used) by noncapital financing activities	388,597	375,085
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(102,239)	(74,770)
Capital contributions from (to) other governments	88,856	92,331
Net cash used by capital and related financing activities	(13,383)	17,561
Net increase (decrease) in cash and cash equivalents	-	-
CASH AND CASH EQUIVALENTS - beginning of year	-	-
CASH AND CASH EQUIVALENTS - end of year	$ -	$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR ENTERPRISE FUND
STATEMENT OF CASH FLOWS
Year Ended December 31, 2013

(with comparative totals for 2012)

concluded

	Whitfield Transit System	
	2013	2012
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating income (loss)	$ (423,549)	$ (473,266)
Depreciation	83,002	82,119
Changes in operating assets and liabilities -		
(Increase) decrease in assets		
Accounts receivable	(35,244)	1,098
Increase (decrease) in liabilities		
Accounts payable	(1,940)	(3,890)
Accrued liabilities	1,923	744
Unearned revenue	594	549
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ (375,214)	$ (392,646)

WHITFIELD COUNTY, GEORGIA
NON-MAJOR ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
WHITFIELD TRANSIT SYSTEM					
OPERATING REVENUES					
User charges	$ 215,000	$ 245,200	$ 245,407	$ 207	$ 238,587
Miscellaneous	-	500	515	15	-
Total operating revenues	215,000	245,700	245,922	222	238,587
OPERATING EXPENSES					
Personal services and employee benefits	443,357	412,361	412,233	128	417,747
Purchased and contracted services	45,100	38,337	37,972	365	57,123
Supplies	141,875	136,332	136,264	68	154,864
Depreciation	80,000	83,002	83,002	-	82,119
Total operating expenses	710,332	670,032	669,471	561	711,853
Operating income (loss)	(495,332)	(424,332)	(423,549)	783	(473,266)
NONOPERATING REVENUES (EXPENSES)					
Intergovernmental revenues	379,299	290,443	290,077	(366)	252,528
Total nonoperating revenues (expenses)	379,299	290,443	290,077	(366)	252,528
Income (loss) before transfers and capital contributions	(116,033)	(133,889)	(133,472)	417	(220,738)
Capital contributions	-	88,856	88,856	-	92,331
Transfers in	116,033	45,033	44,616	(417)	128,407
Net income (loss)	$ -	$ -	-	$ -	-
NET POSITION - beginning of year			184,133		184,133
NET POSITION - end of year			$ 184,133		$ 184,133

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INTERNAL SERVICE FUND

INTERNAL SERVICE FUND

The Internal Service fund is used to account for the financing of goods or services provided by one department or agency to other departments of the County on a cost reimbursement basis.

WHITFIELD COUNTY, GEORGIA
INTERNAL SERVICE FUND
STATEMENT OF NET POSITION
December 31, 2013

(with comparative totals for 2012)

	2013	2012
ASSETS		
Cash	$ 2,424,990	$ 2,097,049
TOTAL ASSETS	2,424,990	2,097,049
LIABILITIES		
Accounts payable	$ 11,552	$ 22,553
Accrued workers' compensation	724,042	773,966
Total liabilities	735,594	796,519
NET POSITION		
Unrestricted	$ 1,689,396	$ 1,300,530

WHITFIELD COUNTY, GEORGIA
INTERNAL SERVICE FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013	2012
REVENUES		
Charge for services	$ 753,837	$ 755,292
Miscellaneous	114,096	52,994
Total revenues	867,933	808,286
EXPENSES		
Administrative fees	234,805	204,053
Claims cost	244,262	350,570
Total expenses	479,067	554,623
Net income	388,866	253,663
Net position, beginning of year	1,300,530	1,046,867
Net position, end of year	$ 1,689,396	$ 1,300,530

WHITFIELD COUNTY, GEORGIA
INTERNAL SERVICE FUND
STATEMENT OF CASH FLOWS
Year Ended December 31, 2013

(with comparative totals for 2012)

	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from charges	$ 867,933	$ 808,286
Cash paid on claims and costs	(539,992)	(548,757)
Net cash provided (used) by operating activities	327,941	259,529
CASH - beginning of year	2,097,049	1,837,520
CASH - end of year	$ 2,424,990	$ 2,097,049
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Net income	$ 388,866	$ 253,663
Increase (decrease) in payables	(60,925)	5,866
Net cash provided (used) by operating activities	$ 327,941	$ 259,529

FUDICIARY FUNDS

FIDUCIARY FUNDS

The Fiduciary Funds are used to account for assets held by the County in a fiduciary capacity. The County's Fiduciary Agency funds are as follows:

Constitutional Officers' Fund - accounts for funds collected by the County on the behalf of individuals and other governmental entities.

WHITFIELD COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS
Year Ended December 31, 2013

	BALANCE December 31, 2012	ADDITIONS	DEDUCTIONS	BALANCE December 31, 2013
CLERK OF COURT				
Cash	$ 859,347	$ 6,644,237	$ 6,639,512	$ 864,072
Total assets	$ 859,347	$ 6,644,237	$ 6,639,512	$ 864,072
Accrued items and other	$ 734,094	$ 4,194,678	$ 4,159,864	$ 768,908
Due to other funds	-	1,232,122	1,232,122	-
Due to other governments	125,253	1,217,437	1,247,526	95,164
Total liabilities	$ 859,347	$ 6,644,237	$ 6,639,512	$ 864,072
PROBATE COURT				
Cash	$ 79,779	$ 1,379,837	$ 1,390,042	$ 69,574
Accounts receivable	8,999	15,179	8,999	15,179
Total assets	$ 88,778	$ 1,395,016	$ 1,399,041	$ 84,753
Accrued items and other	$ 50,740	$ 79,855	$ 82,285	$ 48,310
Due to other funds	-	979,466	979,466	-
Due to other governments	38,038	335,695	337,290	36,443
			-	
Total liabilities	$ 88,778	$ 1,395,016	$ 1,399,041	$ 84,753
MAGISTRATE COURT				
Cash	$ 77,905	$ 1,904,403	$ 1,930,923	$ 51,385
Accounts receivable	2,156	4,406	2,156	4,406
			-	
Total assets	$ 80,061	$ 1,908,809	$ 1,933,079	$ 55,791
Accrued items and other	$ 72,800	$ 1,403,695	$ 1,429,770	$ 46,725
Due to other funds	-	388,931	388,931	-
Due to other governments	7,261	116,183	114,378	9,066
Total liabilities	$ 80,061	$ 1,908,809	$ 1,933,079	$ 55,791

WHITFIELD COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS
Year Ended December 31, 2013

	BALANCE December 31, 2012	ADDITIONS	DEDUCTIONS	BALANCE December 31, 2013
SHERIFF'S DEPARTMENT				
Cash	$ 550,283	$ 1,415,350	$ 1,419,470	$ 546,163
Accounts receivable	3,677	4,668	3,677	4,668
Due from other governments	5,424	-	5,424	-
Total assets	$ 559,384	$ 1,420,018	$ 1,428,571	$ 550,831
Accrued items and other	$ 559,248	$ 796,471	$ 804,965	$ 550,754
Due to other funds	-	611,322	611,322	-
Due to other governments	136	12,225	12,284	77
Total liabilities	$ 559,384	$ 1,420,018	$ 1,428,571	$ 550,831
JUVENILE COURT				
Cash	$ 2,065	$ 37,753	$ 38,169	$ 1,649
Total assets	$ 2,065	$ 37,753	$ 38,169	$ 1,649
Accrued items and other	$ 1,439	$ 12,471	$ 12,456	$ 1,454
Due to other funds	-	22,484	22,484	-
Due to other governments	626	2,798	3,229	195
Total liabilities	$ 2,065	$ 37,753	$ 38,169	$ 1,649
TAX COMMISSIONER				
Cash	$ 4,512,405	$ 99,835,039	$ 98,337,507	$ 6,009,937
Taxes receivable	9,615,108	9,347,833	9,615,108	9,347,833
Total assets	$ 14,127,513	$ 109,182,872	$ 107,952,615	$ 15,357,770
Accrued items and other	$ 5,500,319	$ 8,931,388	$ 6,976,040	$ 7,455,667
Due to other funds	-	24,540,977	24,540,977	-
Due to other governments	8,627,194	75,710,507	76,435,598	7,902,103
Total liabilities	$ 14,127,513	$ 109,182,872	$ 107,952,615	$ 15,357,770

WHITFIELD COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS
Year Ended December 31, 2013

	BALANCE December 31, 2012	ADDITIONS	DEDUCTIONS	BALANCE December 31, 2013
TOTAL AGENCY FUNDS				
Cash	$ 6,081,784	$ 111,216,619	$ 109,755,623	$ 7,542,780
Accounts receivable	14,832	24,253	14,832	24,253
Due from other governments	5,424	-	5,424	-
Taxes receivable	9,615,108	9,347,833	9,615,108	9,347,833
Total assets	$ 15,717,148	$ 120,588,705	$ 119,390,987	$ 16,914,866
Accrued items and other	$ 6,918,640	$ 15,418,558	$ 13,465,380	$ 8,871,818
Due to other funds	-	27,775,302	27,775,302	-
Due to other governments	8,798,508	77,394,845	78,150,305	8,043,048
Total liabilities	$ 15,717,148	$ 120,588,705	$ 119,390,987	$ 16,914,866

STATISTICAL SECTION

STATISTICAL SECTION

This part of Whitfield County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the county's ability to generate its property taxes.

Debt Capacity

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

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place and to help make comparisons over time and with other governments.

Operating Information

These schedules contain information about the county's operations and resources to help the reader understand how the county's financial information relates to the services the county provides and the activities it performs.

WHITFIELD COUNTY, GEORGIA
NET POSITION BY COMPONENT

continued

	2013	2012	2011	2010
Governmental activities				
Net investment in capital assets	$ 264,426,126	$ 281,831,473	$ 298,068,417	$ 314,908,444
Restricted	34,560,814	34,918,133	41,623,716	49,906,086
Unrestricted	5,793,885	7,305,907	3,991,169	2,686,344
Total governmental activities net position	$ 304,780,825	$ 324,055,513	$ 343,683,302	$ 367,500,874
Business-type activities				
Net investment in capital assets	$ 187,375	$ 181,521	$ 175,051	$ 195,913
Restricted	-	-	-	-
Unrestricted	15,385,978	15,573,756	16,019,134	16,554,558
Total business-type activities net position	$ 15,573,353	$ 15,755,277	$ 16,194,185	$ 16,750,471
Primary government				
Net investment in capital assets	$ 264,613,501	$ 282,012,994	$ 298,243,468	$ 315,104,357
Restricted	34,560,814	34,918,133	41,623,716	49,906,086
Unrestricted	21,179,863	22,879,663	20,010,303	19,240,902
Total primary government net position	$ 320,354,178	$ 339,810,790	$ 359,877,487	$ 384,251,345

WHITFIELD COUNTY, GEORGIA
NET POSITION BY COMPONENT

2009	2008	2007	2006	2005	2004
$ 335,443,861	$ 355,333,747	$ 374,684,055	$ 81,185,089	$ 70,526,451	$ 52,865,951
34,331,858	24,570,411	15,955,414	15,383,073	23,470,652	19,932,568
10,059,677	19,997,376	24,151,281	26,101,369	14,273,215	18,040,518
$ 379,835,396	$ 399,901,534	$ 414,790,750	$ 122,669,531	$ 108,270,318	$ 90,839,037
$ 292,761	$ 396,812	$ 561,652	$ 705,872	$ 1,027,950	$ 1,137,796
-	-	-	-	-	-
14,446,662	14,674,763	14,435,982	15,464,455	14,880,107	14,603,307
$ 14,739,423	$ 15,071,575	$ 14,997,634	$ 16,170,327	$ 15,908,057	$ 15,741,103
$ 335,736,622	$ 355,730,559	$ 375,245,707	$ 81,890,961	$ 71,554,401	$ 54,003,747
34,331,858	24,570,411	15,955,414	15,383,073	23,470,652	19,932,568
24,506,339	34,672,139	38,587,263	41,565,824	29,153,322	32,643,825
$ 394,574,819	$ 414,973,109	$ 429,788,384	$ 138,839,858	$ 124,178,375	$ 106,580,140

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET POSITION

continued

	2013	2012	2011	2010	2009
Expenses					
Governmental activities:					
General government	$ 7,945,573	$ 8,017,307	$ 7,510,940	$ 9,037,213	$ 8,971,621
Judicial	5,918,081	5,551,125	5,576,945	6,606,481	6,703,392
Public safety	20,328,667	18,991,668	18,841,608	21,619,839	21,162,964
Public works	26,820,775	26,983,422	26,920,990	29,446,224	32,050,773
Health and welfare	736,259	734,949	767,338	1,482,510	1,839,106
Culture and recreation	1,575,465	1,418,859	1,098,824	1,418,981	1,390,013
Housing and development	2,160,119	2,312,731	4,786,369	2,887,052	4,775,999
Interest on long-term debt	834,987	678,908	677,121	299,174	171,446
Total governmental activities expenses	$ 66,319,926	$ 64,688,969	$ 66,180,135	$ 72,797,474	$ 77,065,314
Business-type activities:					
Northwest Georgia Trade and Convention Center	$ -	$ 73,557	$ 756,092	$ 588,783	$ 615,772
Whitfield Transit System	669,469	711,853	674,449	674,426	495,783
Dalton-Whitfield SWM Authority	187,750	365,351	302,548	1,564,727	223,566
Total business-type activities expenses	857,219	1,150,761	1,733,089	2,827,936	1,335,121
Total primary government expenses	$ 67,177,145	$ 65,839,730	$ 67,913,224	$ 75,625,410	$ 78,400,435
Program Revenues					
Governmental activities:					
Charge for services:					
General government	$ 1,684,920	$ 1,480,320	$ 1,446,966	$ 1,412,134	$ 1,930,295
Judicial	2,276,747	3,284,628	2,542,433	2,339,923	2,701,128
Public safety	2,405,724	2,255,613	2,037,259	2,126,490	2,189,184
Public works	158,166	23,768	14,842	362,958	382,115
Culture and recreation	38,607	27,755	29,034	43,543	-
Housing and development	-	-	74,454	-	34,168
Operating grants and contributions	1,162,832	909,197	1,386,215	2,916,647	822,835
Capital grants and contributions	4,457,162	961,531	1,157,732	1,394,657	-
Total governmental activities program revenues	$ 12,184,158	$ 8,942,812	$ 8,688,935	$ 10,596,352	$ 8,059,725
Business-type activities:					
Charge for services:					
Northwest Georgia Trade and Convention Center	$ 5,825	$ -	$ -	$ -	$ -
Whitfield Transit System	245,922	238,587	247,812	277,987	199,598
Dalton-Whitfield SWM Authority	-	-	-	-	-
Operating grants and contributions	290,077	266,528	280,751	226,208	171,913
Capital grants and contributions	88,856	78,331	125,265	43,498	95,188
Total business-type activities program revenues	$ 630,680	$ 583,446	$ 653,828	$ 547,693	$ 466,699
Total primary government program revenues	$ 12,814,838	$ 9,526,258	$ 9,342,763	$ 11,144,045	$ 8,526,424
Net (Expense)/ Revenue					
Governmental activities	$ (54,135,768)	$ (55,746,157)	$ (57,491,200)	$ (62,201,122)	$ (69,005,589)
Business-type activities	(226,539)	(567,315)	(1,079,261)	(2,280,243)	(868,422)
Total primary government net (expense)/ revenue	$ (54,362,307)	$ (56,313,472)	$ (58,570,461)	$ (64,481,365)	$ (69,874,011)

	2013	2012	2011	2010	2009
General revenues and Other Changes in Net Position					
Governmental activities:					
Property taxes	$ 19,745,823	$ 14,707,967	$ 14,707,967	$ 14,946,978	$ 16,281,253
Sales taxes	10,151,398	14,710,223	14,710,223	31,150,595	28,542,285
Insurance premium tax	3,074,919	2,769,341	2,769,341	2,492,460	2,562,750
Alcoholic beverage tax	339,145	381,470	381,470	404,704	407,922
Hotel/Motel tax	238,831	215,275	215,275	200,674	194,050
Miscellaneous taxes	508,080	470,491	470,491	464,033	476,936
Miscellaneous	794,068	908,525	908,525	826,862	866,430
Gain or (loss) on sale of capital assets	504,921	-	-	-	-
Investment earnings	5,421	33,311	33,311	57,895	142,573
Lease financing	-	-	-	-	-
Transfers	(44,614)	(522,975)	(522,975)	(677,601)	(534,748)
Total governmental activities	$ 35,317,992	$ 33,673,628	$ 33,673,628	$ 49,866,600	$ 48,939,451
Business-type activities:					
Miscellaneous	$ -	$ -	$ -	$ -	$ 1,522
Transfers	44,614	522,975	522,975	677,601	534,748
Total business-type activities	$ 44,614	$ 522,975	$ 522,975	$ 677,601	$ 536,270
Total primary government	$ 35,362,606	$ 34,196,603	$ 34,196,603	$ 50,544,201	$ 49,475,721
Change in Net Position					
Governmental activities	$ (18,817,776)	$ (22,072,529)	$ (23,817,572)	$ (12,334,522)	$ (20,066,138)
Business-type activities	(181,925)	(44,340)	(556,286)	(1,602,642)	(332,152)
Total primary government	$ (18,999,701)	$ (22,116,869)	$ (24,373,858)	$ (13,937,164)	$ (20,398,290)

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET POSITION

concluded

	2008	2007	2006	2005	2004
Expenses					
Governmental activities:					
General government	$ 10,375,059	$ 7,732,678	$ 6,935,263	$ 9,462,286	$ 5,799,793
Judicial	6,677,251	5,746,259	5,464,304	5,127,708	4,949,662
Public safety	22,943,858	19,582,532	18,073,679	15,057,399	16,057,207
Public works	31,679,829	28,148,243	8,765,151	9,878,935	9,485,241
Health and welfare	1,857,957	1,847,956	788,822	1,566,688	1,501,564
Culture and recreation	1,436,614	1,122,551	1,142,922	813,660	1,479,458
Housing and development	1,970,716	1,746,315	1,315,405	1,601,086	1,829,084
Interest on long-term debt	218,960	209,880	1,271,198	1,281,473	2,144,301
Total governmental activities expenses	$ 77,160,244	$ 66,136,414	$ 43,756,744	$ 44,789,235	$ 43,246,310
Business-type activities:					
Northwest Georgia Trade and Convention Center	$ 641,198	$ 665,129	$ 687,725	$ 586,985	$ 607,137
Whitfield Transit System	283,369	280,997	232,155	260,573	262,452
Dalton-Whitfield SWM Authority	-	1,013,513	-	-	-
Total business-type activities expenses	924,567	1,959,639	919,880	847,558	869,589
Total primary government expenses	$ 78,084,811	$ 68,096,053	$ 44,676,624	$ 45,636,793	$ 44,115,899
Program Revenues					
Governmental activities:					
Charge for services:					
General government	$ 1,878,423	$ 1,442,138	$ 1,461,182	$ 1,606,482	$ 1,942,953
Judicial	2,609,787	2,663,026	2,601,287	2,576,374	3,035,480
Public safety	2,328,042	2,456,831	2,465,618	2,216,910	2,025,194
Public works	33,131	291,213	245,505	81,666	84,894
Culture and recreation	-	-	-	-	-
Housing and development	1,639	3,407	-	176,161	167,369
Operating grants and contributions	690,138	2,162,320	1,277,541	1,114,065	1,354,360
Capital grants and contributions	908,705	1,151,885	3,454,070	3,351,744	5,731,928
Total governmental activities program revenues	$ 8,449,865	$ 10,170,820	$ 11,505,203	$ 11,123,402	$ 14,342,178
Business-type activities:					
Charge for services:					
Northwest Georgia Trade and Convention Center	$ -	$ -	$ -	$ -	$ -
Whitfield Transit System	-	-	-	-	-
Dalton-Whitfield SWM Authority	207,977	-	439,969	243,939	918,907
Operating grants and contributions	161,864	159,073	140,486	130,038	132,432
Capital grants and contributions	45,309	86,333	82,654	45,362	89,262
Total business-type activities program revenues	$ 415,150	$ 245,406	$ 663,109	$ 419,339	$ 1,140,601
Total primary government program revenues	$ 8,865,015	$ 10,416,226	$ 12,168,312	$ 11,542,741	$ 15,482,779
Net (Expense)/ Revenue					
Governmental activities	$ (68,710,379)	$ (55,965,594)	$ (32,251,541)	$ (33,665,833)	$ (28,904,132)
Business-type activities	(509,417)	(1,714,233)	(256,771)	(428,219)	271,012
Total primary government net (expense)/ revenue	$ (69,219,796)	$ (57,679,827)	$ (32,508,312)	$ (34,094,052)	$ (28,633,120)

	2008	2007	2006	2005	2004
General revenues and Other Changes in Net Position					
Governmental activities:					
Property taxes	$ 15,580,219	$ 17,287,720	$ 16,471,857	$ 14,150,797	$ 15,760,126
Sales taxes	33,293,060	16,961,600	21,032,749	31,653,434	29,410,329
Insurance premium tax	2,600,030	2,538,164	2,413,822	2,303,331	2,156,925
Alcoholic beverage tax	433,056	424,475	425,860	471,816	479,609
Hotel/Motel tax	197,200	206,475	199,093	195,294	187,104
Miscellaneous taxes	485,094	548,270	559,632	574,897	649,593
Miscellaneous	877,665	994,596	905,717	820,147	854,815
Gain or (loss) on sale of capital assets	-	-	-	(10,637)	233,864
Investment earnings	938,197	1,728,927	1,896,990	1,533,208	1,076,417
Lease financing	-	-	-	-	1,102,162
Transfers	(583,358)	(541,540)	(519,041)	(595,173)	(711,705)
Total governmental activities	$ 53,821,163	$ 40,148,687	$ 43,386,679	$ 51,097,114	$ 51,199,239
Business-type activities:					
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Transfers	583,358	541,540	519,041	595,173	711,705
Total business-type activities	$ 583,358	$ 541,540	$ 519,041	$ 595,173	$ 711,705
Total primary government	$ 54,404,521	$ 40,690,227	$ 43,905,720	$ 51,692,287	$ 51,910,944
Change in Net Position					
Governmental activities	$ (14,889,216)	$ (15,816,907)	$ 11,135,138	$ 17,431,281	$ 22,295,107
Business-type activities	73,941	(1,172,693)	262,270	166,954	982,717
Total primary government	$ (14,815,275)	$ (16,989,600)	$ 11,397,408	$ 17,598,235	$ 23,277,824

WHITFIELD COUNTY, GEORGIA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General fund:										
Nonspendable	$ 361,411	$ 482,521	$ 323,618	$ 396,586	$ 252,655	$ 8,951	$ 8,951	$ 8,288	$ 8,168	$ 1,465
Unassigned	15,307,434	15,333,108	14,460,450	13,525,724	21,834,480	23,811,979	23,685,317	22,921,424	16,017,563	19,724,831
Total general fund	$15,668,845	$15,815,629	$14,784,068	$13,922,310	$22,087,135	$23,820,930	$23,694,268	$ 22,929,712	$16,025,731	$19,726,296
All other governmental funds:										
Nonspendable	$ 20,587	$ 72,943	$ 72,943	$ 54,192	$ 54,193	$ -	$ -	$ -	$ -	$ -
Restricted	33,594,081	32,104,139	38,650,273	43,966,462	33,078,704	21,826,363	15,955,414	15,383,073	33,766,756	41,537,362
Committed	966,733	2,813,994	2,973,443	5,939,624	1,198,961	2,744,048	-	-	-	-
Total all other governmental funds	$34,581,401	$34,991,076	$41,696,659	$49,960,278	$34,331,858	$24,570,411	$15,955,414	$ 15,383,073	$33,766,756	$41,537,362

Note: This schedule reports using the modified accrual basis of accounting.

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WHITFIELD COUNTY, GEORGIA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS

continued

	2013	2012	2011	2010
REVENUES				
Taxes	$ 33,374,021	$ 35,756,919	$ 33,496,679	$ 49,521,208
Licenses and permits	360,420	303,396	287,160	264,582
Intergovernmental revenues	2,662,922	1,189,188	1,957,160	4,220,480
Charges for services	6,146,925	4,746,514	4,631,345	4,485,641
Fines, forfeitures and penalties	1,467,906	2,335,835	1,605,626	1,480,845
Investment earnings	71,224	97,153	88,248	98,719
Contributions and donations	-	258,720	46,190	135,385
Miscellaneous	794,068	924,046	908,525	788,266
Total revenues	44,877,486	45,611,771	43,020,933	60,995,126
EXPENDITURES				
Current -				
General government	6,812,986	6,722,747	6,257,854	7,799,706
Judicial	5,605,036	5,455,468	5,407,674	6,496,632
Public safety	18,555,166	18,072,842	16,987,515	20,851,624
Public works	6,864,098	6,024,560	6,024,199	6,924,763
Health and welfare	576,984	575,674	608,063	1,323,235
Culture and recreation	948,058	1,012,060	1,256,643	1,291,280
Housing and development	2,065,145	1,908,765	2,130,183	2,597,786
Capital outlay	8,269,484	8,201,724	11,723,995	13,192,429
Intergovernmental	646,406	956,118	513,558	513,681
Debt service				
Principal retirement	1,905,865	1,820,430	1,435,748	1,374,960
Interest and fiscal charges	829,934	723,669	856,809	359,126
Total expenditures	53,079,162	51,474,057	53,202,241	62,725,222
Excess (deficiency) of revenues over expenditures	(8,201,676)	(5,862,286)	(10,181,308)	(1,730,096)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	504,921	80,935	32,063	38,594
Loans issued	-	235,735	50,359	-
Revenue bond proceeds	7,185,000	-	3,220,000	9,850,000
Transfers in	1,055,948	1,758,015	1,091,295	3,040,311
Transfers out	(1,100,652)	(1,886,421)	(1,614,270)	(3,735,214)
Total other financing sources (uses)	7,645,217	188,264	2,779,447	9,193,691
Net change in fund balances	$ (556,459)	$ (5,674,022)	$ (7,401,861)	$ 7,463,595
Debt service as a percentage of noncapital expenditures	6.32%	5.68%	5.08%	3.32%

WHITFIELD COUNTY, GEORGIA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS

2009	2008	2007	2006	2005	2004
$ 48,506,774	$ 52,967,310	$ 37,006,206	$ 40,667,619	$ 51,033,066	$ 49,750,247
232,945	277,399	450,723	358,616	245,634	253,099
822,835	1,122,622	2,391,548	1,229,745	1,601,950	2,341,474
5,192,873	5,198,896	4,247,030	4,437,763	4,241,790	4,354,741
1,734,905	1,727,014	1,868,031	1,973,065	1,682,284	2,144,936
142,573	938,197	1,728,927	1,896,990	1,533,208	1,076,417
54,442	55,942	49,902	47,749	-	-
845,127	871,879	1,003,959	872,344	820,147	854,815
57,532,474	63,159,259	48,746,326	51,483,891	61,158,079	60,775,729
6,825,771	8,660,017	6,953,314	6,630,577	24,054,519	10,471,696
5,871,691	6,111,312	5,709,188	5,447,685	5,044,048	4,913,688
18,937,643	20,317,234	19,027,576	18,058,636	16,281,068	16,228,950
7,268,173	9,080,233	9,507,728	8,378,292	9,124,953	10,407,125
1,575,662	1,587,062	1,565,362	559,323	1,387,073	1,368,343
1,189,291	1,912,594	1,108,681	1,129,392	1,001,401	1,520,093
1,946,263	1,903,643	1,753,598	1,309,529	1,383,043	1,844,219
7,139,027	2,928,305	1,283,902	5,804,141	-	-
841,469	-	-	-	-	-
942,487	1,121,667	-	14,179,377	12,150,369	11,562,416
294,088	218,960	-	947,645	1,607,603	2,215,201
52,831,565	53,841,027	46,909,349	62,444,597	72,034,077	60,531,731
4,700,909	9,318,232	1,836,977	(10,960,706)	(10,875,998)	243,998
236,491	6,786	41,461	-	-	772,450
-	-	-	-	-	1,102,162
3,625,000	-	-	-	-	-
3,583,587	19,319,161	7,803,866	16,153,969	19,099,230	13,893,965
(4,118,335)	(19,902,520)	(8,345,407)	(16,672,965)	(19,694,403)	(14,605,672)
3,326,743	(576,573)	(500,080)	(518,996)	(595,173)	1,162,905
$ 8,027,652	$ 8,741,659	$ 1,336,897	$ (11,479,702)	$ (11,471,171)	$ 1,406,903
2.44%	2.61%	0.00%	27.28%	24.81%	26.45%

WHITFIELD COUNTY, GEORGIA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
TEN YEAR SUMMARY
December 31, 2013

CALENDAR YEAR	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITIES
2004	$ 1,785,770,253	$ 837,231,743	$ 68,346,420
2005	$ 1,864,237,664	$ 872,814,247	$ 68,017,550
2006	$ 1,966,264,328	$ 958,643,306	$ 68,648,143
2007	$ 2,167,302,808	$ 969,766,460	$ 84,191,456
2008	$ 2,310,806,508	$ 968,270,147	$ 71,526,468
2009	$ 2,302,872,888	$ 925,763,433	$ 74,319,939
2010	$ 2,213,856,142	$ 811,906,837	$ 71,798,153
2011	$ 2,117,289,698	$ 876,878,422	$ 70,643,746
2012	$ 2,099,609,811	$ 950,038,218	$ 68,701,212
2013	$ 2,138,630,844	$ 886,339,600	$ 63,832,494

NOTES:

1. Real property includes commercial and residential property.
2. All property is assessed at 40% of the estimated actual value.
3. Tax rate is per $1,000 of assessed value

WHITFIELD COUNTY, GEORGIA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
TEN YEAR SUMMARY
December 31, 2013

LESS TAX-EXEMPT PROPERTY	TOTAL		ASSESSED TO TOTAL ESTIMATED ACTUAL VALUE	TOTAL DIRECT TAX RATE
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE		
$ (373,650,552)	$ 2,431,418,909	$ 6,078,547,273	40%	5.538
$ (388,371,128)	$ 2,605,184,649	$ 6,512,961,623	40%	5.466
$ (399,078,293)	$ 2,822,182,431	$ 7,055,456,078	40%	5.466
$ (409,758,972)	$ 2,811,501,752	$ 7,028,754,380	40%	5.242
$ (418,061,017)	$ 2,932,542,106	$ 7,152,537,875	40%	5.061
$ (422,796,466)	$ 2,880,159,794	$ 7,014,599,638	40%	5.061
$ (478,003,261)	$ 2,619,557,871	$ 6,369,399,295	40%	5.061
$ (491,180,061)	$ 2,573,631,805	$ 6,257,472,435	40%	5.061
$ (835,851,413)	$ 2,282,497,828	$ 5,534,491,540	40%	6.061
$ (812,616,543)	$ 2,276,186,395	$ 5,530,829,222	40%	6.061

WHITFIELD COUNTY, GEORGIA
PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
TEN YEAR SUMMARY
December 31, 2013

CALENDAR YEAR	INSIDE DALTON	INSIDE OTHER MUNICIPALITIES	OUTSIDE ALL MUNICIPALITIES
2004	5.538	5.538	5.538
2005	5.466	5.466	5.466
2006	5.466	5.466	5.466
2007	5.242	5.242	5.242
2008	5.061	5.061	5.061
2009	5.061	5.061	5.061
2010	5.061	5.061	5.061
2011	5.061	5.061	5.061
2012	6.061	6.061	6.061
2013	6.061	8.061	8.061

Notes:

1. Tax rates are shown in dollars per $1,000 of assessed value.

WHITFIELD COUNTY, GEORGIA
PRINCIPAL TAXPAYERS
December 31, 2013

2013			2004		
TAXPAYER	TAXES LEVIED	PERCENT OF TOTAL ASSESSED VALUATION	TAXPAYER	TAXES LEVIED	PERCENT OF TOTAL ASSESSED VALUATION
Shaw Industries, Inc.	$ 6,614,388	31.99%	Shaw Industries, Inc.	$ 7,503,638	25.34%
Mohawk Industries, Inc.	$ 2,083,354	12.34%	Mohawk Industries, Inc.	$ 3,977,931	15.20%
Beaulieu Group, LLC	$ 1,387,393	7.54%	Beaulieu Group, LLC	$ 2,762,302	10.03%
J&J Industries, Inc.	$ 887,766	3.52%	Alltel Communication	$ 1,016,308	3.81%
Tandus Flooring	$ 743,209	3.30%	J&J Industries, Inc.	$ 827,475	2.48%
North Georgia EMC	$ 546,758	2.22%	Collins & Aikman	$ 714,607	2.36%
Engineered Floors	$ 474,511	2.25%	Oriental Weavers USA, Inc.	$ 506,545	2.35%
Windstream Georgia	$ 439,511	1.63%	SI Corporation	$ 404,289	1.19%
Norfolk Southern Corp.	$ 435,966	1.72%	Dow Chemical Company	$ 389,043	2.01%
Shiroki Georgia LLC	$ 366,166	1.28%	CBL & Associates	$ 365,403	1.09%

Source: Whitfield County Tax Commissioner's Office

WHITFIELD COUNTY, GEORGIA
PROPERTY TAX LEVIES AND COLLECTIONS
TEN YEAR SUMMARY
December 31, 2013

DIGEST YEAR	TAXES LEVIED	ADJUSTMENTS	TOTAL ADJUSTED LEVY	COLLECTED WITHIN THE YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
				AMOUNT	PERCENTAGE OF ORIGINAL LEVY		AMOUNT	PERCENTAGE OF ADJUSTED LEVY
2004	$ 12,835,411	$ (722,000)	$ 12,113,411	$ 10,230,122	79.70%	$ 1,882,687	$ 12,112,809	100.00%
2005	$ 13,209,673	$ (756,772)	$ 12,452,901	$ 11,322,196	85.71%	$ 1,128,509	$ 12,450,705	99.98%
2006	$ 14,181,413	$ (1,580,221)	$ 12,601,192	$ 11,336,394	79.94%	$ 1,253,030	$ 12,589,424	99.91%
2007	$ 14,147,204	$ (119,457)	$ 14,027,747	$ 12,527,244	88.55%	$ 1,492,574	$ 14,019,818	99.94%
2008	$ 14,248,407	$ (198,454)	$ 14,049,953	$ 12,376,592	86.86%	$ 1,653,211	$ 14,029,803	99.86%
2009	$ 14,679,298	$ (119,658)	$ 14,559,640	$ 12,948,851	88.21%	$ 1,593,768	$ 14,542,619	99.88%
2010	$ 13,359,997	$ 2,519	$ 13,362,516	$ 11,588,615	86.74%	$ 1,792,434	$ 13,381,049	100.14%
2011	$ 12,900,630	$ 82,260	$ 12,982,890	$ 11,453,139	88.78%	$ 1,489,026	$ 12,942,165	99.69%
2012	$ 13,674,749	$ 34,177	$ 13,708,926	$ 12,658,780	92.57%	$ 1,809,279	$ 14,468,059	105.54%
2013	$ 13,893,324	$ (111,645)	$ 13,781,679	$ 12,289,098	88.45%	$ -	$ 12,289,098	89.17%

Source: Whitfield County Tax Commissioner's Office

WHITFIELD COUNTY, GEORGIA
TAX REVENUES BY SOURCE - GOVERNMENTAL FUNDS
TEN YEAR SUMMARY
DECEMBER 31, 2013

CALENDAR YEAR	PROPERTY	LOCAL OPTION SALES	SPECIAL PURPOSE LOCAL OPTION SALES	INSURANCE PREMIUM	ALCOHOLIC BEVERAGE	REAL ESTATE TRANSFER	OTHER	TOTAL
2004	16,917,987	14,862,448	14,547,881	2,156,925	428,309	133,795	702,902	49,750,247
2005	15,891,494	15,711,553	15,941,881	2,303,331	414,616	120,373	649,818	51,033,066
2006	16,036,463	16,568,983	4,463,766	2,413,822	425,860	140,924	617,801	40,667,619
2007	16,327,221	16,414,170	547,431	2,538,164	424,475	104,752	649,993	37,006,206
2008	15,958,870	15,357,410	-	2,600,030	433,056	49,732	632,562	35,031,660
2009	16,322,831	12,998,658	15,543,627	2,562,750	407,922	35,514	635,472	48,506,774
2010	14,808,741	14,175,942	16,974,653	2,492,460	404,704	28,924	635,784	49,521,208
2011	14,949,879	14,504,471	205,752	2,769,341	381,470	27,032	658,734	33,496,679
2012	16,295,764	15,243,659	196,010	2,958,533	354,505	40,593	667,855	35,756,919
2013	19,061,648	10,149,095	2,303	3,074,919	339,145	46,570	700,341	33,374,021
Percentage Change In Dollars Over 10 Years	12.7%	-31.7%	-100.0%	42.6%	-20.8%	-65.2%	-0.4%	-32.9%

Note:

Other: Includes financial institution business taxes, franchise taxes and hotel/motel taxes.

WHITFIELD COUNTY, GEORGIA
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

	GOVERNMENTAL ACTIVITIES				BUSINESS-TYPE ACTIVITIES			
CALENDAR YEAR	REVENUE BONDS	INTER-GOVERNMENTAL LIABILITY	CAPITAL LEASES	NOTES PAYABLE	CAPITAL LEASES	TOTAL PRIMARY GOVERNMENT	PERCENT OF PERSONAL INCOME	PER CAPITA
2004	25,555,000	2,215,166	-	-	2,900,435	30,670,601	1.27	343
2005	13,810,000	1,570,988	369,377	-	2,553,956	18,304,321	0.71	201
2006	-	1,261,453	-	-	2,186,066	3,447,519	0.12	37
2007	-	4,953,840	-	-	1,799,657	6,753,497	0.24	72
2008	-	3,832,173	-	-	1,416,011	5,248,184	0.17	56
2009	3,625,000	2,889,684	-	-	970,383	7,485,067	0.26	80
2010	13,170,000	2,135,388	231,828	854,640	487,665	16,879,521	0.56	164
2011	15,740,000	1,552,024	185,451	759,680	-	18,237,155	0.62	177
2012	14,500,000	1,076,277	315,627	664,720	-	16,556,624	0.58	162
2013	20,385,000	680,839	205,213	569,760	-	21,840,812	0.73	214

WHITFIELD COUNTY, GEORGIA
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
TEN YEAR SUMMARY
December 31, 2013

CALENDAR YEAR	POPULATION	ASSESSED VALUE	GROSS BONDED DEBT	DEBT SERVICE AVAILABLE	NET BONDED DEBT	RATIO OF NET BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
2004	(EST) 89,461	$ 2,566,769,612	$ -	$ -	$ -	0.00%	$ -
2005	(EST) 90,889	$ 2,601,334,232	$ -	$ -	$ -	0.00%	$ -
2006	(EST) 92,999	$ 2,836,671,624	$ -	$ -	$ -	0.00%	$ -
2007	(EST) 93,379	$ 3,053,703,034	$ -	$ -	$ -	0.00%	$ -
2008	(EST) 93,835	$ 3,217,510,131	$ -	$ -	$ -	0.00%	$ -
2009	(EST) 93,698	$ 3,172,435,681	$ -	$ -	$ -	0.00%	$ -
2010	102,599	$ 2,868,453,190	$ -	$ -	$ -	0.00%	$ -
2011	(EST) 103,184	$ 2,805,174,011	$ -	$ -	$ -	0.00%	$ -
2012	(EST) 103,359	$ 2,543,644,117	$ -	$ -	$ -	0.00%	$ -
2013	(EST) 102,945	$ 2,561,812,535	$ -	$ -	$ -	0.00%	$ -

Note:

Gross bonded debt includes all long-term general obligation bonds.

WHITFIELD COUNTY, GEORGIA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2013

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Overlapping Debt			
Whitfield County Board of Education (1)	$ 38,990,000	100%	$ 38,990,000
City of Dalton Board of Education (2)	3,200,000	100%	3,200,000
City of Dalton (2)	6,148,960	100%	6,148,960
Total Overlapping Debt			$ 48,338,960
County Direct Debt			
Whitfield County	$ 21,840,812	100%	21,840,812
Total County Direct Debt			21,840,812
Total Direct and Overlapping Debt			$ 70,179,772

Sources:

(1) Data provided by Whitfield County Board of Education Finance Office

(2) Data provided by City of Dalton Finance Office

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 Whitfield County. Applicable percentages were estimated by determining the portion of another government unit's assessed value that is within the County's boundaries and dividing it by each unit's total assessed value. Entities are situated entirely within the geographic boundaries of the County.

WHITFIELD COUNTY, GEORGIA
LEGAL DEBT MARGIN INFORMATION
LAST TEN YEARS

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Debt limit	$337,442,908	$337,949,473	$ 329,625,407	$334,645,648	$359,523,215	$363,557,066	$347,501,142	$323,574,992	$305,763,369	$294,042,016
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$337,442,908	$337,949,473	$ 329,625,407	$334,645,648	$359,523,215	$363,557,066	$347,501,142	$323,574,992	$305,763,369	$294,042,016
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Legal debt margin calculation for 2013

Assessed value of taxable property	$ 2,561,812,535
Add: exempt real property	812,616,543
Total assessed value of taxable property	3,374,429,078
Debt limit (10%) of total assessed value	$ 337,442,908
Debt applicable to limit	-
Legal debt margin	$ 337,442,908

WHITFIELD COUNTY, GEORGIA
DEMOGRAPHIC STATISTICS
TEN YEAR SUMMARY
December 31, 2013

CALENDAR YEAR	POPULATION	PERSONAL INCOME	PER CAPITA INCOME	UNEMPLOYMENT RATE
2004	(EST) 89,461	$ 2,421,888,192	$ 27,072	4.3%
2005	(EST) 90,889	$ 2,590,427,389	$ 28,501	4.2%
2006	(EST) 92,999	$ 2,766,661,253	$ 29,747	4.5%
2007	(EST) 93,379	$ 2,786,242,602	$ 29,838	4.5%
2008	(EST) 93,835	$ 2,939,193,705	$ 31,323	7.7%
2009	(EST) 93,698	$ 2,842,328,830	$ 30,335	12.5%
2010	102,599	$ 3,015,384,610	$ 29,390	12.4%
2011	(EST) 103,184	$ 2,949,824,192	$ 28,588	11.8%
2012	(EST) 103,359	$ 2,898,599,796	$ 28,044	10.6%
2013	(EST) 102,945	$ 3,026,274,165	$ 29,397	9.4%

WHITFIELD COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
December 31, 2013

2013			2004		
EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT	EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT
Shaw Industries, Inc.	7,517	19.91%	N/A	N/A	N/A
Mohawk Industries	6,015	15.93%	N/A	N/A	N/A
Beaulieu Group, LLC	2,056	5.45%	N/A	N/A	N/A
Whitfield Co. Schools	1,500	3.98%	N/A	N/A	N/A
Hamilton Medical Center	1,059	2.81%	N/A	N/A	N/A
Tandus	879	2.33%	N/A	N/A	N/A
Dalton City Schools	800	2.12%	N/A	N/A	N/A
Wal-Mart (Walnut Avenue)	750	1.99%	N/A	N/A	N/A
SHIROKI North America, Inc.	705	1.87%	N/A	N/A	N/A
J&J Industries, Inc.	665	1.76%	N/A	N/A	N/A

Source: Dalton-Whitfield Chamber of Commerce
N/A - Information not available

WHITFIELD COUNTY, GEORGIA
FULL-TIME EQUIVALENT WHITFIELD COUNTY EMPLOYEES BY FUNCTION

Function/Program	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General government	86	86	87	88	91	87	84	81	86	86
Judicial	60	60	54	61	60	60	64	78	82	84
Public safety	262	257	274	268	282	295	271	266	260	260
Public works	71	72	71	83	78	87	89	92	97	97
Culture and recreation	9	9	8	8	8	8	10	10	10	10
Housing and development	13	15	22	18	23	11	12	11	13	13
Total	501	499	516	526	542	548	530	538	548	550

Source: Whitfield County Human Resources Department

WHITFIELD COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION

Function/Program	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General government										
Vehicle tags issued	97,832	98,865	111,075	102,294	98,117	94,835	103,173	103,580	100,997	100,453
Public safety										
E-911 calls	221,491	217,890	227,940	119,714	182,626	266,528	218,211	221,472	261,129	191,214
Fire/EMS service calls	4,937	5,110	5,108	5,031	4,985	4,962	5,158	5,051	4,911	4,710
Fire/EMS average response time (minutes)	6.2	5.4	6.6	6.2	6.5	5.9	6.0	5.9	5.8	5.2
Public works										
Miles of road resurfacing	28.5	20.7	31.2	37.7	26.3	54.2	46.5	43.7	71.3	54.4
Culture and recreation										
Number of program participants	3,612	3,848	3,639	2,802	3,196	3,042	3,668	3,901	3,743	3,722
Housing and development										
Building permits issued	376	389	368	360	298	372	530	665	671	626

Source: Department managers within each function

WHITFIELD COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION

Function/Program	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General government										
County facilities	14	14	14	14	14	14	14	14	14	14
Public safety										
Fire stations	10	10	10	10	10	10	10	10	9	9
Public works										
Miles of roads	787	787	787	787	787	787	787	747	744	740
Culture and recreation										
County owned ball fields	15	14	14	14	14	14	14	14	14	14

Source: Department managers within each function

SPECIAL REPORTS

CHRYSAN THOMAS
Certified Public Accountant
Professional Corporation
Member
American Institute of
Certified Public Accountants
Trion, Georgia

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*

To the Board of Commissioners
Whitfield County, Georgia

We have audited, 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, 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 Whitfield County, Georgia, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Whitfield County, Georgia's basic financial statements and have issued our report thereon dated June 3, 2014. Our report includes a reference to other auditors who audited the financial statements of the component unit, Whitfield County Department of Public Health, as described in our report on Whitfield 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 matter that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

P.O. Box 1066 Trion, Georgia 30753 (706)734-4377 chrysan@chrysanthomascpa.com

Compliance and Other Matters

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

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 the entity'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.

Chrysan Thomas
CHRYSAN THOMAS
Certified Public Accountant

Dalton, Georgia
June 3, 2014

CHRYSAN THOMAS
Certified Public Accountant
Professional Corporation
Member
American Institute of
Certified Public Accountants
Trion, Georgia

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Board of Commissioners
Whitfield County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Whitfield County, Georgia's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Whitfield County, Georgia's major federal programs for the year ended December 31, 2013, Whitfield 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to it federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Whitfield County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Whitfield County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Whitfield 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 December 31, 2013.

P.O. Box 1066 Trion, Georgia 30753 (706) 734-4377 chrysan@chrysanthomascpa.com

Report on Internal Control Over Compliance

Management of Whitfield County, Georgia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Whitfield County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Whitfield County, Georgia's internal control over compliance.

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

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

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Chrysan Thomas
CHRYSAN THOMAS
Certified Public Accountant

Dalton, Georgia
June 3, 2014

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2013

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: **Unmodified**

Internal control over financial reporting:
- Material weakness(es) identified? **No**
- Significant deficiencies identified that are not considered to be material weakness(es)? **No**

Noncompliance material to the financial statements noted? **No**

Federal Awards

Internal control over major programs:
- Material weakness(es) identified: **No**
- Significant deficiencies identified that are not considered to be material weakness(es)? **None reported**

Type of Auditor's report issued on compliance for major programs: **Unmodified**

Any audit findings which are required to be reported under Section .510(a) of OMB Circular A-133: **No**

Major programs:

(a) **U.S. Department of Justice**
Crime Victim Assistance Grant
CFDA #16.588

(b) **U.S. Department of Commerce**
Public Works Program
CFDA #11.300

(c) **U.S. Department of Transportation**
Section 5311-Whitfield Transit
CFDA #20.509

Dollar threshold used to distinguish between Type A and Type B programs: **$300,000**

Auditee qualified as a low-risk auditee under Section .530 of OMB Circular A-133: **Yes**

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2013

GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURE
U.S.Department of Agriculture			
Forest Services	10.665	N/A	$ 10,357
U.S. Department of Commerce			
Passed through Georgia Department of Transportation			
Public Works Program	11.300	04-01-06615	1,400,000
U.S.Department of Housing and Urban Development			
Passed through Georgia Department of Community Affairs			
CDBG- Multi-Activity	14.228	10b-y-155-1-5294	950
CHIP - Housing	14.239	07m-y-155-1-2954	73,690
Neighborhood Stabilization Program	14.256	BN5071	60,000
Total U.S. Department of Housing and Urban Development			134,640
U.S.Department of the Interior			
Payments in Lieu of Taxes	15.226	N/A	19,465
U.S. Department of Natural Resources			
Passed through Georgia Department of Natural Resources			
Outdoor Recreation Acquisition	15.916	13-00926	100,000
U.S.Department of Justice			
Passed through Georgia Criminal Justice Coordinating Council			
ARRA-Crime Victim Assistance	16.588	C12-8-146	63,845
ARRA-Crime Victim Assistance	16.588	W12-8-040	49,766
Subtotal			113,611
State Criminal Alien Assistance Program	16.606	2013-AP-BX-0795	28,769
JAG Program Cluster:			
Edward Byrne Memorial Justice Assistance	16.738	2011-DJ-BX-2079	1,643
Edward Byrne Memorial Justice Assistance	16.738	2012-DJ-BX-0028	18,332
Edward Byrne Memorial Justice Assistance	16.738	2013-DJ-BX-0501	6,220
Subtotal			26,195
ARRA- Edward Byrne Memorial Justice Assistance	16.803	B82-8-415	8,993
Total U.S. Department of Justice			177,568

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2013

GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURE
U.S.Department of Transportation			
Passed through Georgia Department of Transportation			
Metropolitan Transportation Planning	20.205	PL000-0001-00(806)	42,029
Metropolitan Transportation Planning	20.205	PL000-0011-00(800)	49,232
Subtotal			91,261
Metropolitan Transportation Planning	20.505	T004234	4,771
Metropolitan Transportation Planning	20.505	T004948	9,598
Subtotal			14,369
ARRA - Capital Improvement Assistance Grant	20.509	T004596	93,056
Transit Operating Assistance Grant	20.509	T004345	122,517
Transit Operating Assistance Grant	20.509	T004773	138,832
Transit Operating Assistance Grant	20.509	T004541	24,537
Subtotal			378,942
Total U.S. Department of Transportation			484,572
U.S. Department of the Treasury			
Federal Equitable Sharing	21.000	FA1550000	356,498
U.S. Department of Homeland Security			
Passed Through Georgia Emergency Management Agency -			
Performance Partnership Agreement	97.042	OEM12-157	10,969
Subtotal			10,969
Homeland Security Grant Program	97.067	2011-SS-00081-S01	293
Homeland Security Grant Program	97.067	2012-SS-00063-S01	8,771
Subtotal			9,064
Total U.S. Department of Homeland Security			20,033
Total Federal Awards			$ 2,703,133

Basis of Presentation
The schedule of expenditures of federal awards included the federal grant activity of Whitfield County, Georgia is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES FOR CONSTRUCTION PROJECTS FUNDED BY SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX
Year Ended December 31, 2013

CONSTRUCTION PROJECTS	ESTIMATED COST	REVISED ESTIMATED COST	EXPENDITURES			ESTIMATED PERCENTAGE OF COMPLETION
			PRIOR YEARS	CURRENT YEAR	TOTAL	
2002 SPLOST:						
Water Project	$ 19,500,000	$ 10,680,000	$ 9,507,495	$ 442,932	$ 9,950,427	93%
2008 SPLOST:						
Road Improvement Program	$ 36,289,785	$ 36,289,785	$ 20,650,885	$ 3,957,896 *	$ 24,608,781	68%
City of Dalton Road Projects	11,710,215	11,710,215	3,914,109	646,406	4,560,515	39%
Total	$ 48,000,000	$ 48,000,000	$ 24,564,994	$ 4,604,302	$ 29,169,296	

Whitfield County, Georgia imposed special purpose 1% local option sales and use taxes with the proceeds limited to funding expenditures for specified construction projects.

BASIS OF PRESENTATION - The schedule above presents only expenditures for construction projects funded by the special purpose local option sales and use tax as required by The Official Code of Georgia Annotated and is not intended to be a complete presentation of the expenditures of Whitfield County, Georgia or any of its funds.

These expenditures are recorded at the time liabilities are incurred.

*NOTE - Additional expenditures of $1,400,000 on these projects came from other non-splost sources.