Whitfield County Georgia



Comprehensive Annual Financial Report

For The Year Ended December 31, 2015

WHITFIELD COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE

YEAR ENDED DECEMBER 31, 2015

W. Michael Babb
Chairman

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Whitfield County

Board of Commissioners

Board Members
Mike Babb, Chairman
Harold Brooker
Lynn Laughter
Barry W. Robbins
Roger Crossen

June 10, 2016

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, 2015.

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, 2015 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, 2015 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 an estimated population of 104,216. 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. In accordance with state law, the County adopts an annual operating budget consistent with generally accepted accounting principles. The budget is adopted by the Board of Commissioners after a required public hearing and the required public notices have been issued. 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 Dalton/Whitfield community continues to be affected by the recent recession with unemployment rates as high as 8.1% at the end of 2014. Unemployment rates are starting to show a slow recovery and as of December 2015, Whitfield County's unemployment rate dropped to 5.8%. The rate is steadily declining as local manufacturing companies expand in this area. According to the Georgia Department of Labor; U.S. Census Bureau, in 2015 Whitfield County had an employed labor force of 44,695. The 2014 per capita income of $32,435 was the latest available information.

The Board of Commissioners, along with the Joint Development Authority and municipalities, recognizes the need for a more diversified local economy and the need to recruit new businesses to the area. The Dalton/Whitfield County Joint Development Authority focuses on economic growth of the community by attracting and retaining jobs, diverse investments, and growing the tax base.

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.

The 2015 primary goal was to identify 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 2015 were as follows: 7 new projects creating an estimated 365 new jobs (245 primary jobs and 120 secondary). These economic development efforts generated $47.5 million dollars in new capital investment. A return on investment (ROI) report indicated the development in 2015 also created $17.7 million dollars in new consumer spending and $600,000 in new state and local sales tax.

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.

Whitfield County has experienced a steady decline in Net M&O Digest totals since the downturn in the economy in 2008. The County continues to experience a soft residential real estate market which mirrors the national market. The property tax digest has been weakened and it is not known when the digest will return to 2008 levels. The county experienced a 1.89% decrease in the net taxable digest in 2015. This decrease was due largely to the reduction in the motor vehicle category of the digest due to the new TAVT tax system.

The County M&O millage rate for 2015 was set at 7.061and reflects a 1 mill increase over the 2014 M&O millage rate. The special tax district millage rate was set at 2.000 and remained unchanged from the 2014 special tax district millage rate. The special tax district rate is charged only to unincorporated county residents as well as residents of all municipalities in the county other than the City of Dalton.

Due to market conditions, the County has budgeted for a slight increase in the Net M&O digest for 2016 of less than 1%. The 2016 millage rate will be set in August of 2016. As mandated by state law, the millage rate is assessed on only 40% of the property valuation.

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 2013 & 2014 was reduced from 83.24% to 64.50%. The county's share of LOST was reduced again to 63.75% for the fiscal years 2015 and 2016. The challenge facing the county in future years will be replacing this reduction of revenue.

Whitfield County voters passed a $48,000,000 special purpose local option sales tax (SPLOST) in 2008 for the main purpose of financing capital outlay projects involving roads, streets, and bridges. Many of the projects funded with the 2008 SPLOST are still in the construction phase and will continue into 2015 and possibly on into 2016.

On March 17, 2015, the County passed a four year 1% 2015 SPLOST that will be effective July 1, 2015. The 2015 SPLOST is estimated to raise an estimated $64 million dollars and includes funds for county paving/resurfacing, a new public safety communications system, public safety equipment, recreation improvements, and a new county fire department facility.

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, 2014. This is the thirteenth 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

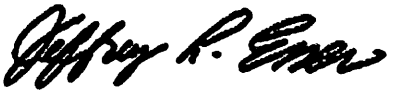
Presented to

Whitfield County

Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014



Executive Director/CEO

WHITFIELD COUNTY, GEORGIA
GENERAL GOVERNMENT OFFICIALS
December 31, 2015

LEGISLATIVE

BOARD OF COMMISSIONERS

W. Michael Babb, Chairman

Barry W. Robbins, District 1	Roger Crossen, 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
Edward O'Brien	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
Ashley O'Donald	Chief Assessor
Mary Hammontree	Elections Supervisor
Connie Blaylock	Juvenile Court Judge

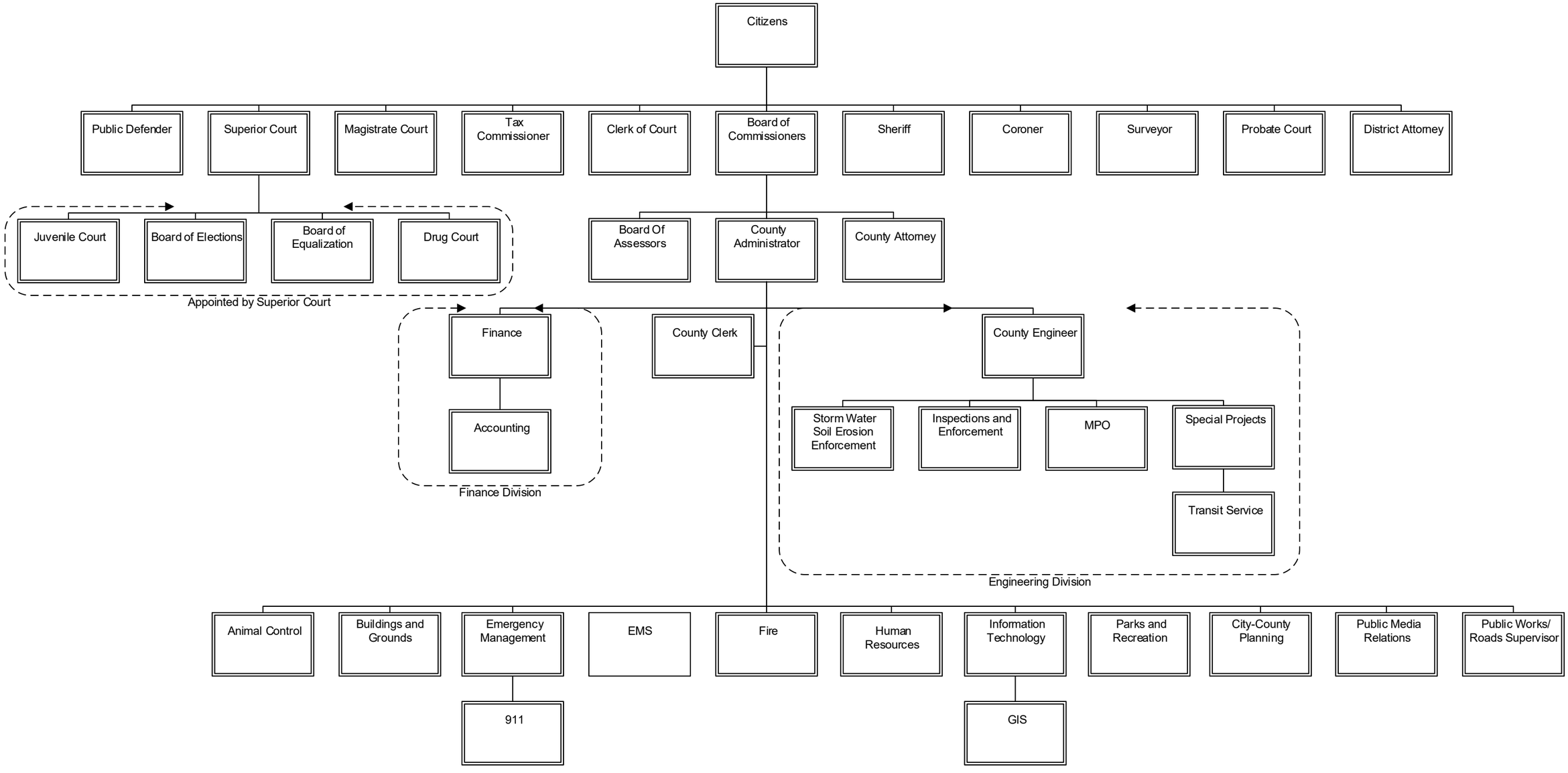
CONSTITUTIONAL OFFICERS

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
Linda Gayle Gazaway	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



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, 2015, 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 1.06 percent, (.2) percent, and 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, 2015, 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 25), Schedule of Changes in Net Pension Liability and Related Ratios (page 73), and Schedule of Contributions (page 74) 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 Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual 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 9, 2016 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 9, 2016

WHITFIELD COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2015

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, 2015. 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 and deferred outflows of resources exceeded its liabilities by $282.9 million (net position) for the calendar year reported. This represents a decrease of $16.5 million from the prior year.

- Total net position is comprised of the following:

  (1) Net investment of capital assets of $226 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 $34.3 million is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  (3) Unrestricted net position of $22.6 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 $54.9 million this year. The fund balance increased by $11.4 million from the prior year fund balance of $43.5 million.

- General fund's unassigned fund balance at the end of the calendar year was $13.5 million, or 35% of total general fund expenditures.

- Business-type activities enterprise funds reported total ending net position of $15 million as of December 31, 2015. This reflects a decrease of $.6 million 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, culture and recreation and interest on long-term debt. These activities are principally supported by taxes and intergovernmental transfers.
(2) **Business-type Activities** – The Whitfield Transit System is included as business-type activities. The County receives capital and operating grants which cover a significant portion of costs for the services provided. Also included is the County's share of 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 27 through 28 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 29 through 32 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 and health insurance. 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 43 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 73 and 74 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 75.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The County's overall financial position for the 2015 year is summarized as follows, based on information in the government-wide statement of net position.

WHITFIELD COUNTY, GEORGIA
STATEMENT OF NET POSITION

	Governmental Activities		Business Activities		Total	
	2015	2014	2015	2014	2015	2014
Assets:						
Current assets	$ 65,806,858	$ 50,627,474	$ (38,847)	$ (15,427)	$ 65,768,011	$ 50,612,047
Other assets	81,099	55,921	14,819,314	15,382,742	14,900,413	15,438,663
Capital assets	259,235,705	270,607,041	252,587	217,212	259,488,292	270,824,253
Total assets	325,123,662	321,290,436	15,033,054	15,584,527	340,156,716	336,874,963
Deferred Outflows of Resources	3,356,127	-	-	-	3,356,127	-
Liabilities:						
Current liabilities	17,235,982	8,683,363	29,607	17,652	17,265,589	8,701,015
Non-current liabilities	43,378,257	28,789,210	-	-	43,378,257	28,789,210
Total liabilities	60,614,239	37,472,573	29,607	17,652	60,643,846	37,490,225
Net position:						
Invested in capital assets	225,710,706	252,389,189	252,587	217,212	225,963,293	252,606,401
Restricted	34,314,997	28,157,277	-	-	34,314,997	28,157,277
Unrestricted	7,839,847	3,271,397	14,750,860	15,349,663	22,590,707	18,621,060
Total net position	$ 267,865,550	$ 283,817,863	$ 15,003,447	$ 15,566,875	$ 282,868,997	$ 299,384,738

Net position may serve over time as a useful indicator of a government's financial position. In the case of Whitfield County, assets and deferred outflows of resources exceeded liabilities by $282.9 million at the close of the current year.

The most substantial portion of the County's net position is net investment in capital assets of $226 million (79.9 %). This represents the County's machinery, equipment, and infrastructure less any related debt used to purchase or construct those capital assets. The County uses these assets to provide a variety of services to its citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

The County reports restricted net position of $34.3 (12.1%). These are funds that are subject to external restrictions on how they may be used. The remaining net position of $22.6 (8%) is unrestricted and may be used to meet the ongoing operations and obligations of the County. This amount does not take into consideration any unfunded liabilities such as pension and other post-employment benefits.

The business-type activities represent only a small portion of the total County-wide net position and is used to finance the continuing operations of the business-type activities.

As a whole, the County's net position decreased by $16.5 million during 2015. The governmental activities net position decreased by $15.9 million while the business-type activities net position slightly decreased by $.6 million

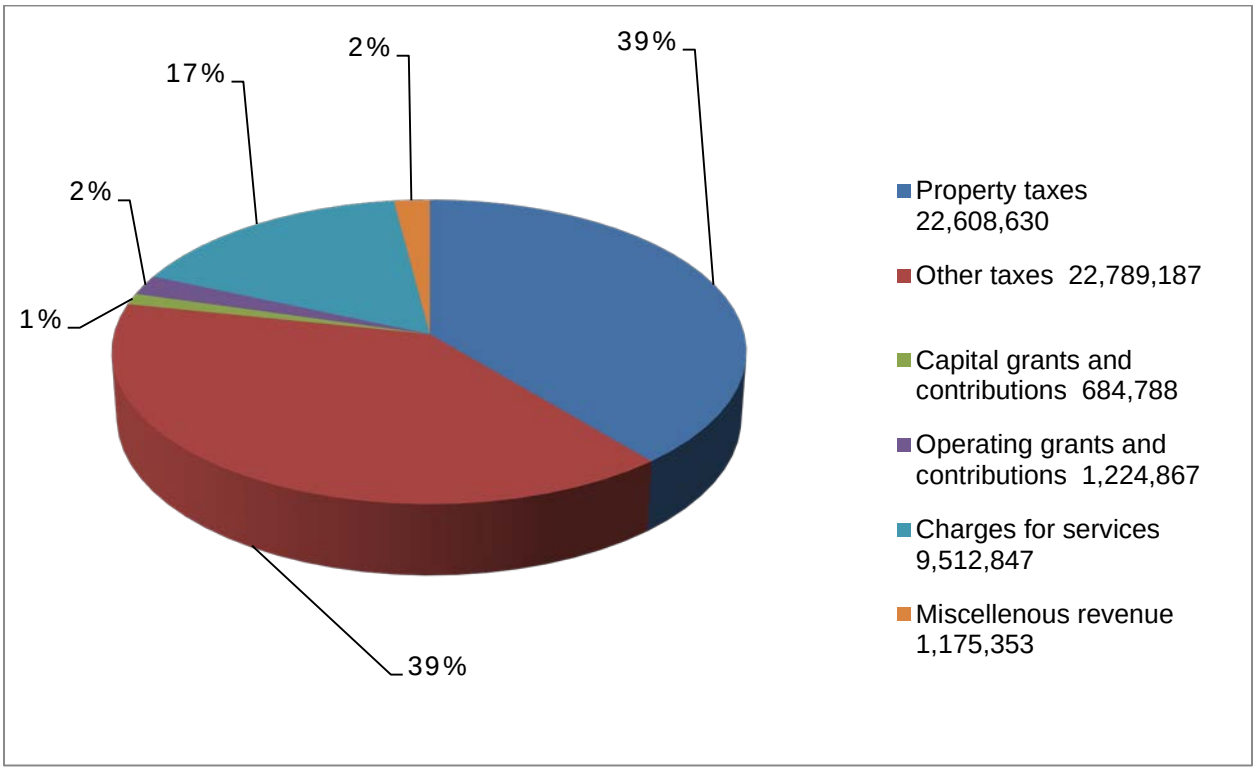
The effects of the County's operations and resulting change in net position for the year 2015 is summarized as follows, based on information presented in the government-wide statement of activities.

	Governmental Activities		Business Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program:						
Charges for services	$ 9,512,847	$ 8,319,735	$ 259,904	$ 358,104	$ 9,772,751	$ 8,677,839
Operating grants	1,224,867	2,479,216	314,890	273,948	1,539,757	2,753,164
Capital grants	684,788	312,039	119,929	113,252	804,717	425,291
General:						
Property taxes	22,608,630	20,297,852	-	-	22,608,630	20,297,852
Sales taxes	17,936,259	11,235,131	-	-	17,936,259	11,235,131
Insurance premium taxes	3,477,199	3,244,462	-	-	3,477,199	3,244,462
Alcoholic beverage taxes	387,485	339,349	-	-	387,485	339,349
Hotel/Motel taxes	259,461	252,493	-	-	259,461	252,493
Miscellaneous taxes	728,783	559,248	-	-	728,783	559,248
Gain from sale of assets	89,543	116,702	-	-	89,543	116,702
Miscellaneous	1,068,644	931,445	-	-	1,068,644	931,445
Investment earnings	17,166	5,703	-	-	17,166	5,703
Total revenues	57,995,672	48,093,375	694,723	745,304	58,690,395	48,838,679
Program Expenses:						
General government	9,153,564	8,510,168	-	-	9,153,564	8,510,168
Judicial	6,275,200	5,993,563	-	-	6,275,200	5,993,563
Public safety	23,785,809	21,110,555	-	-	23,785,809	21,110,555
Public works	30,529,832	28,086,893	-	-	30,529,832	28,086,893
Health and welfare	772,204	762,984	-	-	772,204	762,984
Culture and recreation	544,925	1,393,014	-	-	544,925	1,393,014
Housing and development	2,136,681	1,445,646	-	-	2,136,681	1,445,646
Interest on long-term debt	651,456	668,232	-	-	651,456	668,232
Northwest Georgia Trade and Convention Center	-	-	-	-	-	-
Other programs	-	-	1,356,465	814,037	1,356,465	814,037
Total expenses	73,849,671	67,971,055	1,356,465	814,037	75,206,136	68,785,092
Excess (deficiency)	(15,853,999)	(19,877,680)	(661,742)	(68,733)	(16,515,741)	(19,946,413)
Transfers	(98,314)	(62,256)	98,314	62,256	-	-
Change in net position	(15,952,313)	(19,939,936)	(563,428)	(6,477)	(16,515,741)	(19,946,413)
Net position - beginning of year	283,817,863	303,757,799	15,566,875	15,573,352	299,384,738	319,331,151
Net position - end of year	$ 267,865,550	$ 283,817,863	$ 15,003,447	$ 15,566,875	$ 282,868,997	$ 299,384,738

Governmental Activities

The following chart depicts revenues of the governmental activities for the year ended December 31, 2015.

Revenues by Source – Governmental Activities



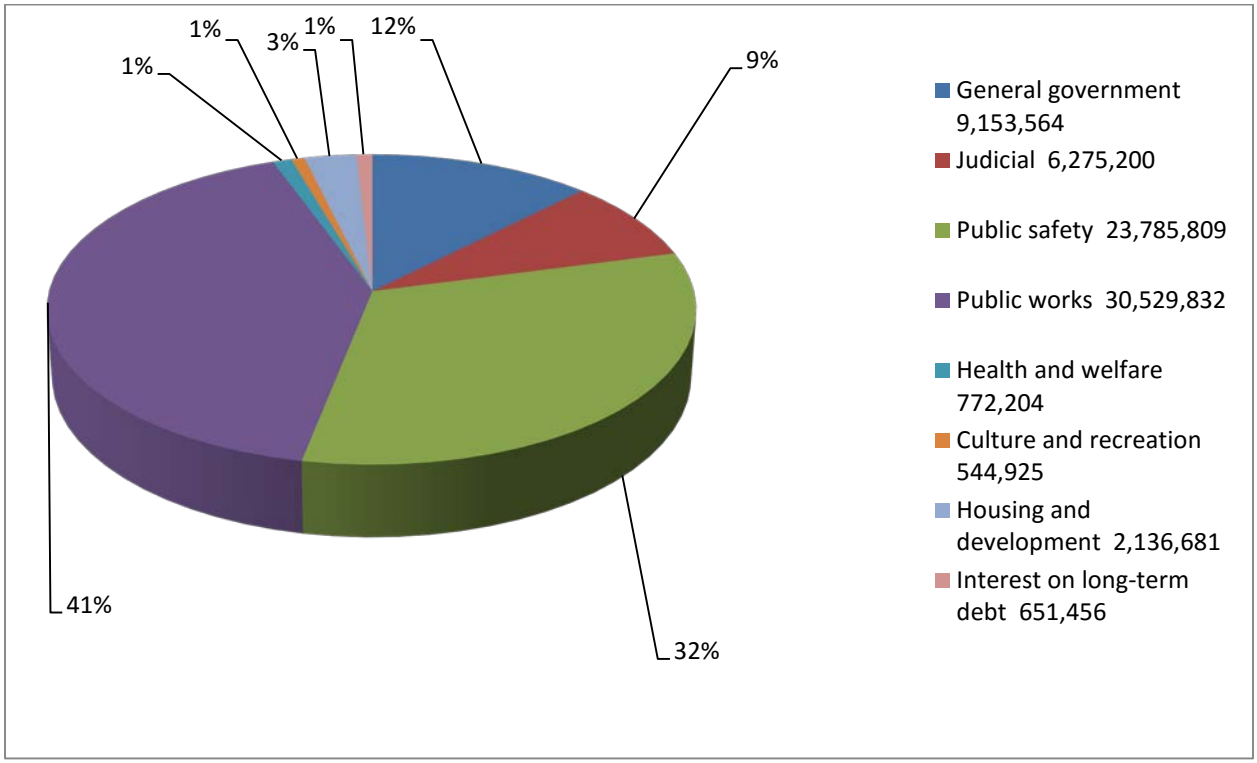
As indicated by the revenue diagram above, other taxes, which exceeded property taxes by only $180,557, were the largest sources for governmental activities. Other taxes include sales tax, insurance premium tax, hotel-motel tax and alcohol beverage tax. The County's governmental activities total revenues increased $9.9 million (20.6%) primarily due to the new SPLOST which began July 2015.

Key elements regarding the increase and fluctuations are discussed below:

- Property taxes comprised 39% of total revenues and increased $2.3 million. This increase is primarily due to a one mill increase for 2015.
- Other taxes also comprised 39% of total revenue and increased $7.6 million due to the 2015 SPLOST. Collections for this SPLOST began in July 2015.
- Operating grants and contributions represent 2% and decreased $1.3 million. This was due to the reclassification of fees received from the Department of Transportation for maintenance of roads and a reduction of grant funds
- Charge for services represent 17% and increased $1.2 million. payment in lieu of taxes in previous year of $1.7 million This was primarily attributable to the reclassification of fees received from the Department of Transportation for maintenance of roads.

The following chart depicts expenses of the governmental activities for the year ended December 31, 2015.

Expenses by Function – Governmental Activities



As indicated by the expense diagram, 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 $5.9 million (8.6%).

Key elements regarding the increase and fluctuations are discussed below:

- Public works represents 41.3% of total expenses and increased $2.4 million from the prior year. This was due to the continuation of road construction projects funded through the Special Purpose Local Option Sales Taxes.
- Public safety represents 32.2% of total expenses and increased $2.7 million from the prior year. A mid-year cost of living adjustment, health insurance and pension costs attributed to the increase in personal services and employee benefit expenditures. Another factor causing the increase was the additional capital projects funded by the new special purpose local option sales tax.
- General government and Judicial represent an aggregate of 20.9% of total expenses and increased $925,033. An increase in personnel and benefits was attributable to the general government and judicial functions. The County also implemented a new financial software system in the current year.

The following table presents the cost of each of the County's programs, including the net costs (i.e., total cost less revenues generated by the activities). The net costs illustrate the financial burden placed on the County's taxpayers by each of these functions.

	Total cost of services	Net cost of services
General government	$ 9,153,564	$ 6,521,396
Judicial	6,275,200	3,542,171
Public safety	23,785,809	21,184,254
Public works	30,529,832	29,250,867
Health and welfare	772,204	772,204
Culture and recreation	544,925	214,428
Housing and development	2,136,681	290,393
Interest	651,456	651,456
Total	$ 73,849,671	$ 62,427,169

Business-type Activities

The County's business-type activities total revenues decreased $50,581 and expenses increased $542,428.

Revenues:

- Charges for services decreased $98,200 which is attributable to the change in net position of the Northwest Georgia Trade and Convention Center.
- Operating grants and contributions increased $40,942. This source of funding is through the 5311 Transit grant for operations of the Whitfield Transit System.
- Capital grants and contributions reflects a slight increase in funds received through the 5311 Transit grant for capital purchases

Expenses:

- Expenses for the Dalton-Whitfield Regional Solid Waste Management Authority increased $387,841 over prior year. 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 increased $86,170 primarily in personal services and employee benefits due to a mid-year cost of living increase and market adjustments throughout the year.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

Governmental Funds

Governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. 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 $54.9 million. Of this year-end total fund balance, $13.5 million or (24.5%) is unassigned and available for spending at the County's discretion. The remainder is allocated as nonspendable ($6.8 million), restricted for particular purposes ($34.3 million), and committed for construction and capital outlay ($.3 million).

The total ending fund balances of governmental funds reflect an increase of $11.4 million from the prior year. The general fund reported a decrease of $1.4 million (9.3%) and other governmental funds reported an increase of $12.9 million (45.6%), of which $19.9 million is due to the 2015 SPLOST that began July 2015, and bond proceeds through the Dalton Building Authority.

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 2015, the fund balance of the general fund was $13.8 million. Unassigned fund balance represents 35.1% of general fund expenditures, a decrease from the prior year which was at 40.4% of total expenditures.

The general fund decreased fund balance $1.4 million during the fiscal year. The budget reflected a deficit from fund balance of $1.6, but actual revenues, expenditures and other financing sources and uses fell under the projection by $208,440. This was primarily due to revenues slightly exceeding the budget and conservative spending efforts from all county departments

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 2015, the fund balance was $14.2 million which reflects a decrease of 22.8% from the prior year.

  Investment earnings of $55,625 was the sole source of revenue of 2015. Expenditures were $4.2 million for various infrastructure projects.

- Capital Projects SPLOST 2015 Fund is used to account for the acquisition and construction of major capital assets. Revenues are derived from the special purpose local option sales taxes. Collections for this SPLOST began in July 2015 and are restricted for construction and capital outlay. Projects funded as taxes are collected include a new fire station estimated to cost $1.4 million, additional vehicles for the Sheriff's Department estimated at $1 million and road, street and bridge projects estimated at $15 million. At the end of 2015,

the fund balance was $4 million. This fund balance is allocated as nonspendable ($3 million) and restricted for construction and capital outlay ($1 million).

- Capital Projects DBA Bond Fund is used to account for the acquisition and construction of major capital assets. Revenues are derived from bond proceeds issued by the Dalton Building Authority. The major project funded by bond proceeds is a joint project with the City of Dalton for a Digital Emergency Response Communications System/Mobile CAD System. Estimated cost of this project is $12 million (County $8 million and City of Dalton $4 million). This project will include towers, maintenance buildings, and equipment that will meet the much stricter standards of industry today. The new system will provide radio coverage for public safety workers in an estimated 93.6% of Whitfield County, up from an estimated 20-46% currently. Other projects include a gymnasium at Edwards Park estimated to cost $2.9 million, other land and park improvements estimated to cost $1.5 million, ladder truck, pumper fire engine and turn out/breathing gear for the fire department estimated at $4.4 million, vehicles for the Sheriff's Department estimated at $1 million and a joint project with City of Dalton for improvements to the library at $500,000 (County $335,000 and City of Dalton $165,000). At the end of 2015, the fund balance was $15.4 million.

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

Whitfield County's general fund budget is prepared in accordance with Georgia law and over the course of the year was amended by the Board of Commissioners. The amendments to the general fund resulted in a net increase to budgeted revenues of $438,986, a net decrease to budgeted expenditures of $269,490, and a net increase to other financing sources (uses) of $36,000. The following addresses the major differences between the original adopted and the final adjusted budget:

Revenue:

- Real and personal property taxes decreased $836,200.
- Alternative ad valorem taxes was added which increased revenues $127,900.
- Local option sales taxes increased $548,000.
- Franchise taxes increased $58,600.
- Alcoholic beverage taxes increased $46,000.
- Charge for services increased $430,420. One major factor for this increase was due to an amendment to the service delivery agreement for stormwater management where the County assumed certain administrative and enforcement responsibilities for managing this process for the City of Dalton. This amendment created an additional revenue of $175,000. Another major factor was due to a public works project provided to the Whitfield County Schools for a bus loop at Antioch Elementary School which generated $153,000, and a project for Dalton Utilities for $10,000.

Expenditures:

- A mid-year cost of living adjustment, health insurance and pension costs attributed to the increase in personal services and employee benefits in many departments.
- Net decrease of $234,150 for various supplies used by Public works.
- Contingency of $800,000 was eliminated and moved to various departments to absorb some of the pay increases.

Other Financing Sources (Uses):

- Increase of $46,000 for sale of capital assets.
- Increase of $98,000 for the transfer to the capital acquisitions fund.
- Decrease of $88,000 for the transfer to the Whitfield Transit System.

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, 2015, was $259.2 million and $252,587, respectively. Total capital assets activity for the County as a whole decreased by $11.3 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	
	2015	2014	2015	2014	2015	2014
Land	$ 11,167,530	$ 7,443,389	$ -	$ -	$ 11,167,530	$ 7,443,389
Construction in progress	18,370,710	17,060,227	-	-	18,370,710	17,060,227
Buildings and land improvements	42,833,608	41,370,927	-	-	42,833,608	41,370,927
Equipment and fixtures	2,358,582	1,519,888	34,225	36,075	2,392,807	1,555,963
Vehicles	1,973,798	1,885,515	218,362	181,137	2,192,160	2,066,652
Infrastructure	182,531,477	201,327,094	-	-	182,531,477	201,327,094
Total	$259,235,705	$270,607,040	$ 252,587	$ 217,212	$259,488,292	$270,824,252

Long-term Debt

As of December 31, 2015, Whitfield County capital leases, revenue bonds, notes payable and intergovernmental liabilities totaled $33.7 million. This is an increase of $15.1 million from the prior year. See Note 10 for additional information on Whitfield County's long-term debt.

	Governmental Activities	
	2015	2014
Notes payable	$ 379,840	$ 474,800
Capital lease	207,115	323,052
Intergovernmental liability	18,584,321	370,492
Revenue bonds	14,504,000	17,420,000
Total	$ 33,675,276	$ 18,588,344

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Dalton-Whitfield community continued to be affected by the recent recession with unemployment rates as high as 8.1% at the end of 2014. Unemployment rates are starting to show a slow recovery, and as of December 2015, Whitfield County's unemployment rate dropped to 5.8%. The rate is steadily declining as local manufacturing companies expand in this area. 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 jobs, diverse investments, and growing the tax base. The actual outcomes for 2015 were as follows: 7 new projects creating an estimated 365 new jobs (245 primary jobs and 120 secondary). These economic development efforts generated $47.5 million dollars in new capital investment. A return on investment (ROI) report indicated the development in 2015 also created $22.1 million dollars in new earnings, $17.7 million in new consumer spending and $600,000 in new state and local sales taxes.

The County's assessed net taxable digest decreased slightly by 1.89% in 2015 to $2,537 billion. Total exemptions on the gross digest for 2015 digest for 2015 were $906.6 million. Due to market conditions, the County has budgeted for a very slight increase of 1% in the Net M&O digest for 2016. 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. A total millage rate of 2 mills was set for these special tax districts when they were created, and for 2015 the millage rate remained unchanged. The 2015 M&O millage rate for the County was set at 7.061 mills and includes a 1 mill increase over the 2014 M&O rate.

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's LOST percentage decreases to 63.75% for 2015 and 2016. The County has budgeted for a 1% decrease in sales tax revenue in 2016 when compared with 2015 actual sales tax collections due to the continued effects of the loss of sales tax revenues on automobile sales and the exemption of sales tax on energy for manufacturers. TAVT collections began in the County in March 2013. Actual TAVT collections for 2015 are $1.9 million dollars. The 2016 General Fund budget reflects a less than 1% decrease in TAVT collections due to the Georgia Department of Revenue's increase in the state portion of the TAVT collection pool.

Whitfield County voters passed a 1 penny sales tax in March of 2015 that will raise the sales tax rate in Whitfield County from 6% to 7% effective July 1, 2015. This one penny SPLOST will raise an estimated $64 million dollars in revenue and will be used to fund public safety equipment enhancements for local law enforcement, fire, and 911 personnel, road paving and improvements, bridge and culvert repair, construction of a new fire station, land acquisition for a new park, and many park improvements to include a new gymnasium at Edwards Park.

Other factors considered when preparing the 2015 budget included:

- A flat millage rate for 2016 for M&O and the special tax districts was assumed; however, economic factors may dictate a higher rate.
- General fund reserves will be used to cover the gap between revenues and expenditures.
- OBEP costs will be funded on the pay-as-you-go basis.
- No County contributions to the defined benefit pension plan were budgeted in 2016. At the end of the 2015 fiscal year the County's pension plan was funded at a 105% level.
- Health insurance costs are expected in increase 3.3% due to the Protection and Affordable Care Act.
- Limited capital requests for facility improvements, equipment, and vehicles were considered in the 2016 general fund budget as other large capital needs will be paid for from the 2015 SPLOST.
- The County continues to evaluate the level of services desired by citizens and how to provide those services as economically as possible. Based on demographic considerations, demands for all types of public safety, courts, and general services will continue at 2015 levels.
- A 2016 COLA was not included in the 2016 budget.
- As required by the IRS, certain contractors will be treated as employees beginning in 2016 which will move expenditures from the purchased/contracted services category to the salaries category. Consequently, FICA and worker's compensation costs will increase.
- Departmental operating budgets will be held to prior year levels except where sufficient justification is provided.
- Due to the new SPLOST, which includes a total of $6.5 million for paving projects, paving will be removed from the general fund budget.

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

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, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Whitfield County Health Department
Assets				
Current Assets				
Cash and cash equivalents	$ 35,574,487	$ -	$ 35,574,487	$ 2,956,448
Investments	889,844	-	889,844	334,007
Receivables, net	6,109,298	30,922	6,140,220	212,101
Prepaid items	7,024,205	-	7,024,205	-
Internal Balances	135,727	(135,727)	-	-
Due from other governments	16,073,297	65,958	16,139,255	11,949
Inventory	-	-	-	2,220
Total current assets	65,806,858	(38,847)	65,768,011	3,516,725
Non-Current Assets				
Nondepreciable capital assets	29,538,240	-	29,538,240	-
Depreciable capital assets, net	229,697,465	252,587	229,950,052	15,444
Investment in joint venture	81,099	14,819,314	14,900,413	-
Total non-current assets	259,316,804	15,071,901	274,388,705	15,444
Total assets	$ 325,123,662	$ 15,033,054	$ 340,156,716	$ 3,532,169
Deferred Outflows of Resources				
Related to pension benefits	$ 3,356,127	$ -	$ 3,356,127	$ 514,729
Liabilities				
Current Liabilities				
Accounts payable	$ 7,002,485	$ 19,340	$ 7,021,825	$ 101,812
Accrued liabilities	1,711,547	6,205	1,717,752	-
Unearned revenue	63,025	4,062	67,087	-
Current portion of capital lease obligation	96,402	-	96,402	-
Notes payable - current	94,960	-	94,960	-
Intergovernmental - current	4,636,115		4,636,115	-
Bonds payable	3,160,000	-	3,160,000	-
Compensated absences	471,448	-	471,448	-
Total current liabilities	17,235,982	29,607	17,265,589	101,812
Non-Current Liabilities				
Compensated absences	545,996	-	545,996	199,785
Deferred portion of capital lease	110,713	-	110,713	-
Notes payable (net of current portion)	284,880	-	284,880	-
Intergovernmental (net of current portion)	13,948,206	-	13,948,206	
Bonds payable (net of current portion)	11,344,000	-	11,344,000	-
Net pension liability	5,811,562	-	5,811,562	3,410,775
Net OPEB obligation	11,332,900	-	11,332,900	-
Total non-current liabilities	43,378,257	-	43,378,257	3,610,560
Total liabilities	$ 60,614,239	$ 29,607	$ 60,643,846	$ 3,712,372
Deferred Inflows of Resources				
Related to pension benefits	$ -	$ -	$ -	$ 832,466
Net Position				
Net investment in capital assets	$ 225,710,706	$ 252,587	$ 225,963,293	$ 15,444
Restricted for-				
Capital projects	31,879,070	-	31,879,070	-
Debt service	156,901	-	156,901	-
Special Programs	2,279,026	-	2,279,026	31,359
Unrestricted	7,839,847	14,750,860	22,590,707	(544,743)
Total net position	$ 267,865,550	$ 15,003,447	$ 282,868,997	$ (497,940)

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

WHITFIELD COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
Year Ended December 31, 2015

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	$ 9,153,564	$ 1,762,921	$ 818,514	$ 50,733	$ (6,521,396)	$ -	$ (6,521,396)	$ -
Judicial	6,275,200	2,451,203	281,826	-	(3,542,171)	-	(3,542,171)	-
Public safety	23,785,809	2,426,120	5,173	170,262	(21,184,254)	-	(21,184,254)	-
Public works	30,529,832	997,851	78,362	202,752	(29,250,867)	-	(29,250,867)	-
Health and welfare	772,204	-	-	-	(772,204)	-	(772,204)	-
Culture and recreation	544,925	149,574	3,500	177,423	(214,428)	-	(214,428)	-
Housing and development	2,136,681	1,725,178	37,492	83,618	(290,393)	-	(290,393)	-
Interest on long-term debt	651,456	-	-	-	(651,456)	-	(651,456)	-
Total governmental activities	73,849,671	9,512,847	1,224,867	684,788	(62,427,169)	-	(62,427,169)	-
Business-type activities:								
Northwest Georgia Trade & Convention Center	68,417	-	-	-	-	(68,417)	(68,417)	-
Whitfield Transit System	793,037	259,904	314,890	119,929	-	(98,314)	(98,314)	-
Dalton-Whitfield SWM Authority	495,011	-	-	-	-	(495,011)	(495,011)	-
Total business-type activities	1,356,465	259,904	314,890	119,929	-	(661,742)	(661,742)	-
Total primary government	$ 75,206,136	$ 9,772,751	$ 1,539,757	$ 804,717	$ (62,427,169)	$ (661,742)	$ (63,088,911)	$ -
Component Unit								
Whitfield County Health Department	$ 4,410,176	$ 2,751,274	$ 1,821,082	$ -	$ -	$ -	$ -	$ 162,180
General revenues:								
Property taxes					$ 22,608,630	$ -	$ 22,608,630	$ -
Sales taxes					17,936,259	-	17,936,259	-
Insurance premium tax					3,477,199	-	3,477,199	-
Alcoholic beverage tax					387,485	-	387,485	-
Hotel/Motel tax					259,461	-	259,461	-
Miscellaneous taxes					728,783	-	728,783	-
Miscellaneous					1,068,644	-	1,068,644	949
Gain from sale of assets					89,543	-	89,543	-
Investment earnings					17,166	-	17,166	-
Intra/inter agency					-	-	-	133,837
Transfers					(98,314)	98,314	-	-
Total general revenues and transfers					46,474,856	98,314	46,573,170	134,786
Change in net position					(15,952,313)	(563,428)	(16,515,741)	296,966
Net position - beginning of year, as restated					283,817,863	15,566,875	299,384,738	(794,906)
Net position - end of year					$ 267,865,550	$ 15,003,447	$ 282,868,997	$ (497,940)

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

WHITFIELD COUNTY, GEORGIA
GOVERNMENTAL FUNDS
BALANCE SHEET
December 31, 2015

	General Fund	Capital Projects SPLOST Fund	Capital Projects SPLOST 2015 Fund	Capital Projects DBA Bond Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	$ 10,177,849	$ 15,251,721	$ 1,500,729	$ -	$ 7,480,452	$ 34,410,751
Investments	889,844	-	-	-	-	889,844
Receivables (net of allowance for uncollectibles) -						
Taxes	2,539,667	-	-	-	314,722	2,854,389
Accounts	221,247	-	-	4,069	279,014	504,330
Due from other funds	2,968,232	-	-	-	-	2,968,232
Due from other governments	1,148,074	-	1,508,238	16,073,297	94,267	18,823,876
Prepaid items	369,163	32,788	3,065,611	3,302,746	20,718	6,791,026
TOTAL ASSETS	$ 18,314,076	$ 15,284,509	$ 6,074,578	$ 19,380,112	$ 8,189,173	$ 67,242,448
LIABILITIES. DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 1,401,466	$ 125,781	$ 3,892	$ 63,606	$ 386,915	$ 1,981,660
Accrued liabilities	607,585	-	-	-	79,160	686,745
Due to other funds	-	938,617	1,514,450	314,291	65,147	2,832,505
Due to other governments	631,268	-	476,151	3,595,626	-	4,703,045
Unearned revenue	63,025	-	-	-	-	63,025
Total liabilities	2,703,344	1,064,398	1,994,493	3,973,523	531,222	10,266,980
Deferred Inflows of Resources						
Unavailable revenues	1,766,154	-	-	-	318,523	2,084,677
FUND BALANCES						
Nonspendable	369,163	32,788	3,065,611	3,302,746	20,718	6,791,026
Restricted for:						
Judicial	-	-	-	-	1,147,327	1,147,327
Public safety	-	-	-	-	1,008,742	1,008,742
Housing and development	-	-	-	-	122,957	122,957
Construction and capital outlay	-	14,187,323	1,014,474	12,103,843	4,573,430	31,879,070
Debt service	-	-	-	-	156,901	156,901
Committed for:						
Construction and capital outlay	-	-	-	-	309,353	309,353
Unassigned	13,475,415	-	-	-	-	13,475,415
TOTAL FUND BALANCES	13,844,578	14,220,111	4,080,085	15,406,589	7,339,428	54,890,791
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 18,314,076	$ 15,284,509	$ 6,074,578	$ 19,380,112	$ 8,189,173	$ 67,242,448

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, 2015

TOTAL GOVERNMENTAL FUND BALANCES		$ 54,890,791
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.		259,235,705
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	$ 2,832,505	
Interfund payables	(2,832,505)	
		-
Other long-term assets and deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are either reported as unavailable or not reported in the funds.		
Taxes	$ 2,084,677	
Investment in joint venture	81,099	
Deferred outflow of resources - pension	3,356,127	
		5,521,903
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.		54,333
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	$ (18,584,321)	
Note payable	(379,840)	
Capital Lease	(207,115)	
Compensated absences	(1,017,444)	
Bonds payable	(14,504,000)	
Net pension liability	(5,811,562)	
Net OPEB obligation	(11,332,900)	
		(51,837,182)
NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 267,865,550

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, 2015

	General Fund	Capital Projects SPLOST Fund	Capital Projects SPLOST 2015 Fund	Capital Projects DBA Bond Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 31,330,323	$ -	$ 7,488,160	$ -	$ 6,492,233	$ 45,310,716
Licenses and permits	493,552	-	-	-	-	493,552
Intergovernmental revenues	818,514	-	-	-	2,110,168	2,928,682
Charges for services	3,851,983	-	-	-	1,878,098	5,730,081
Fines, forfeitures and penalties	1,061,565	-	-	-	497,912	1,559,477
Investment earnings	5,006	55,625	1,107	21,630	12,160	95,528
Contributions and donations	6,000	-	-	-	50,733	56,733
Miscellaneous	941,245	-	-	-	127,399	1,068,644
Total revenues	38,508,188	55,625	7,489,267	21,630	11,168,703	57,243,413
EXPENDITURES						
Current -						
General government	7,540,769	-	-	-	-	7,540,769
Judicial	5,632,617	-	-	-	502,079	6,134,696
Public safety	14,255,072	-	-	-	7,480,383	21,735,455
Public works	6,094,647	-	-	-	398,778	6,493,425
Health and welfare	453,984	-	-	-	158,945	612,929
Culture and recreation	867,998	-	-	-	270,650	1,138,648
Housing and development	1,636,107	-	-	-	2,126,759	3,762,866
Capital outlay	-	3,613,226	18,720	3,049,085	2,102,586	8,783,617
Intergovernmental	-	637,150	3,390,462	-	-	4,027,612
Debt Service	1,946,015	-	-	-	2,162,553	4,108,568
Total expenditures	38,427,209	4,250,376	3,409,182	3,049,085	15,202,733	64,338,585
Excess (deficiency) of revenues over expenditures	80,979	(4,194,751)	4,080,085	(3,027,455)	(4,034,030)	(7,095,172)
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	76,267	-	-	-	13,276	89,543
Refunding bond issued	-	-	-	-	4,885,000	4,885,000
Proceeds from contract payable	-	-	-	18,434,044	-	18,434,044
Debt service-principal	-	-	-	-	(4,775,000)	(4,775,000)
Transfers in	59,804	-	-	-	3,324,093	3,383,897
Transfers out	(1,645,232)	-	-	-	(1,836,978)	(3,482,210)
Total other financing sources (uses)	(1,509,161)	-	-	18,434,044	1,610,391	18,535,274
Net change in fund balances	(1,428,182)	(4,194,751)	4,080,085	15,406,589	(2,423,639)	11,440,102
FUND BALANCES - beginning of year	15,272,760	18,414,862	-	-	9,763,067	43,450,689
FUND BALANCES - end of year	$ 13,844,578	$ 14,220,111	$ 4,080,085	$ 15,406,589	$ 7,339,428	$ 54,890,791

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, 2015

NET CHANGES IN FUND BALANCES- TOTAL GOVERNMENTAL FUNDS			$ 11,440,102
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	$ (22,146,335)	
	Capital outlay	10,780,102	(11,366,233)
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.			(5,103)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			
	Taxes	$ 87,101	
	Equity investment in joint venture	25,178	112,279
The current years additions to certain liabilities increased the net expenses of those functions on the statement of activities.			
	Net pension liability		(571,347)
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.			38,900
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.			8,232,112
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.			(23,319,044)
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		(167,299)
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.			(346,680)
CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES			$ (15,952,313)

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, 2015

(with comparative totals for 2014)

continued

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Taxes -					
Property taxes	$ 18,800,000	$ 17,000,000	$ 16,984,569	$ (15,431)	$ 14,883,589
Motor vehicle and mobile home taxes	-	834,000	822,100	(11,900)	1,055,280
Motor vehicle title ad valorem tax	1,850,000	1,979,800	1,988,134	8,334	1,782,415
Alternative ad valorem tax	-	127,900	127,951	51	-
Local option sales taxes	9,900,000	10,448,000	10,448,099	99	11,235,131
Transfer taxes	46,000	75,800	75,851	51	58,784
Franchise taxes	340,000	398,600	398,615	15	368,531
Alcoholic beverage taxes	340,000	386,000	387,485	1,485	339,349
Business license taxes	118,000	97,500	97,519	19	131,933
Total taxes	31,394,000	31,347,600	31,330,323	(17,277)	29,855,012
Licenses and permits	533,000	492,485	493,552	1,067	424,522
Intergovernmental revenues	742,973	793,504	818,514	25,010	1,670,089
Charges for services	3,416,248	3,846,668	3,851,983	5,315	2,704,254
Fines, forfeitures and penalties	1,022,000	1,046,000	1,061,565	15,565	1,030,879
Investment earnings	3,000	3,000	5,006	2,006	4,698
Contributions and donations	-	6,000	6,000	-	5,025
Miscellaneous	840,460	855,410	941,245	85,835	872,355
TOTAL REVENUES	**$ 37,951,681**	**$ 38,390,667**	**$ 38,508,188**	**$ 117,521**	**$ 36,566,834**

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, 2015

(with comparative totals for 2014)

continued

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES					
General Government -					
Adiministration and Human Resources	$ 337,991	$ 394,591	$ 392,485	$ 2,106	$ 371,831
Board of Elections	335,863	328,763	325,747	3,016	361,542
Finance	600,054	652,654	646,741	5,913	551,413
Information Technology	952,622	1,025,340	1,020,545	4,795	994,699
Human Resources	354,178	337,928	335,486	2,442	330,195
Tax Commissioner	1,249,991	1,342,591	1,338,402	4,189	1,270,656
Tax Assessor	1,301,097	1,346,631	1,343,507	3,124	1,263,073
Board of Equalization	14,250	11,100	10,981	119	9,037
Buildings and Grounds	1,265,142	1,242,527	1,234,860	7,667	1,342,142
Public Information	31,626	34,826	34,718	108	32,116
Contingency	800,000	-	-	-	-
Attorney Fees	200,000	218,600	218,535	65	188,852
Liability Insurance	435,000	455,500	455,481	19	430,898
Audit Fees	103,500	107,695	107,695	-	103,475
General Administrative Fees	75,500	75,588	75,586	2	75,475
Total General Government	**8,056,814**	**7,574,334**	**7,540,769**	**33,565**	**7,325,404**
Judicial -					
Judicial Administration	555,208	556,108	551,746	4,362	541,656
Judge Morris' Office	55,307	52,857	52,441	416	49,437
Judge Boyett's Office	54,757	49,657	49,246	411	54,581
Judge Wilbanks' Office	54,957	51,992	51,733	259	44,066
Judge Partain's Office	55,807	56,857	56,618	239	52,927
Drug Court	-	-	-	-	68,466
Clerk of Superior Court	791,986	833,966	827,680	6,286	782,792
District Attorney	1,084,612	1,077,462	1,075,107	2,355	988,106
Magistrate Court	883,668	913,448	909,141	4,307	893,543
Probate Court	459,024	466,184	462,959	3,225	465,667
Juvenile Court	840,930	848,265	845,194	3,071	826,547
Public Defender	755,662	751,462	750,752	710	682,861
Total Judicial	**5,591,918**	**5,658,258**	**5,632,617**	**25,641**	**5,450,649**
Public Safety -					
Sheriff's Department	6,125,618	6,433,868	6,413,649	20,219	5,766,025
Correctional Center	6,798,653	7,089,803	7,082,487	7,316	6,381,108
Coroner	109,941	75,891	73,594	2,297	90,291

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, 2015

(with comparative totals for 2014)

continued

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES-continued					
Public Safety - continued					
Animal Control	$ 185,315	$ 197,065	$ 195,332	$ 1,733	$ 163,847
Emergency Management	178,977	169,127	190,010	(20,883)	169,812
Emergency Medical Services	300,000	300,000	300,000	-	300,000
Total Public Safety	**13,698,504**	**14,265,754**	**14,255,072**	**10,682**	**12,871,083**
Public Works -					
Public Works	6,130,504	6,098,504	6,094,647	3,857	6,557,877
Intergovernmental Payments	-	-	-	-	2,374
Total Public Works	**6,130,504**	**6,098,504**	**6,094,647**	**3,857**	**6,560,251**
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
Greenhouse Advocacy	12,000	12,000	12,000	-	12,000
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	85,000	103,000	103,000	-	95,000
Total Health and Welfare	**436,000**	**454,000**	**453,984**	**16**	**445,984**
Culture and Recreation -					
Parks and Recreation	935,032	874,582	867,998	6,584	867,747
Total Culture and Recreation	**935,032**	**874,582**	**867,998**	**6,584**	**867,747**
Housing and Development -					
County Extension Service	111,384	99,184	98,602	582	100,790
Inspections and Enforcement	341,449	349,599	345,600	3,999	347,136
County Planner	48,000	48,000	48,000	-	48,000
Metropolitan Planning Organization	252,691	93,041	91,434	1,607	109,862
County Engineer	519,434	522,384	517,617	4,767	324,049

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, 2015

(with comparative totals for 2014)

concluded

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES-continued					
Housing and Development - continued					
Timber Protection	$ 7,868	$ 7,868	$ 7,868	$ -	$ 7,868
D/W Community Development Corp.	80,000	80,000	80,000	-	80,000
Intergovernmental Payments	541,655	447,055	446,986	69	508,384
Total Housing and Development	**1,902,481**	**1,647,131**	**1,636,107**	**11,024**	**1,526,089**
Debt Service -					
Principal payments	1,489,960	1,519,810	1,519,796	14	1,444,960
Interest payments	517,404	414,254	413,719	535	548,053
Issuance costs	30,000	12,500	12,500	-	-
Total Debt Service	**2,037,364**	**1,946,564**	**1,946,015**	**549**	**1,993,013**
TOTAL EXPENDITURES	**38,788,617**	**38,519,127**	**38,427,209**	**91,918**	**37,040,220**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**(836,936)**	**(128,460)**	**80,979**	**209,439**	**(473,386)**
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	30,000	76,000	76,267	267	134,456
Transfers in	60,200	60,200	59,804	(396)	1,560,790
Transfers out	(1,634,362)	(1,644,362)	(1,645,232)	(870)	(1,617,945)
Total other financing sources (uses)	**(1,544,162)**	**(1,508,162)**	**(1,509,161)**	**(999)**	**77,301**
Net change in fund balances	$ (2,381,098)	$ (1,636,622)	(1,428,182)	$ 208,440	(396,085)
FUND BALANCES - beginning of year			15,272,760		15,668,845
FUND BALANCES - end of year			$ 13,844,578		$ 15,272,760

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

WHITFIELD COUNTY, GEORGIA
PROPRIETARY FUNDS
BALANCE SHEET
December 31, 2015

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	$ -	$ -	$ -	$ -	$ 1,163,736
Receivables (net of allowance for uncollectibles) -					
Accounts	-	-	30,922	30,922	-
Prepaid items	-	-	-	-	233,179
Due from other governments	-	-	65,958	65,958	-
Total current assets	-	-	96,880	96,880	1,396,915
NON-CURRENT ASSETS					
Equipment and fixtures	-	-	37,000	37,000	-
Vehicles	-	-	490,318	490,318	-
Less accumulated depreciation	-	-	(274,731)	(274,731)	-
Equipment, net	-	-	252,587	252,587	-
Investment in Joint Venture	11,392,657	3,426,657	-	14,819,314	-
Total non-current assets	11,392,657	3,426,657	252,587	15,071,901	-
TOTAL ASSETS	$ 11,392,657	$ 3,426,657	$ 349,467	$ 15,168,781	$ 1,396,915

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

WHITFIELD COUNTY, GEORGIA
PROPRIETARY FUNDS
BALANCE SHEET
December 31, 2015

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	$ -	$ -	$ 19,340	$ 19,340	$ 317,780
Accrued liabilities	-	-	6,205	6,205	-
Claims payable	-	-	-	-	1,024,802
Due to other funds	-	-	135,727	135,727	-
Unearned revenue	-	-	4,062	4,062	-
Total current liabilities	-	-	165,334	165,334	1,342,582
NET POSITION					
Net investment in capital assets	-	-	252,587	252,587	-
Unrestricted	11,392,657	3,426,657	(68,454)	14,750,860	54,333
Total net position	11,392,657	3,426,657	184,133	15,003,447	54,333
TOTAL LIABILITIES AND NET POSITION	$ 11,392,657	$ 3,426,657	$ 349,467	$ 15,168,781	$ 1,396,915

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, 2015

	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	$ -	$ -	$ 259,904	$ 259,904	$ 6,565,375
Miscellaneous	-	-	-	-	3,364
Total operating revenues	-	-	259,904	259,904	6,568,739
OPERATING EXPENSES					
Personal services and employee benefits	-	-	563,579	563,579	-
Purchased and contracted services	-	-	36,166	36,166	-
Supplies	-	-	95,413	95,413	-
Depreciation	-	-	97,879	97,879	-
Self-insured insurance	-	-	-	-	6,915,419
Total operating expenses	-	-	793,037	793,037	6,915,419
Operating income (loss)	-	-	(533,133)	(533,133)	(346,680)
NONOPERATING REVENUES (EXPENSES)					
Intergovernmental revenues	-	-	314,890	314,890	-
Loss on joint venture	(495,011)	(68,417)	-	(563,428)	-
Total nonoperating revenues (expenses)	(495,011)	(68,417)	314,890	(248,538)	-
Income (loss) before transfers and capital contributions	(495,011)	(68,417)	(218,243)	(781,671)	(346,680)
Capital contributions	-	-	119,929	119,929	-
Transfers in	-	-	98,314	98,314	-
Change in net position	(495,011)	(68,417)	-	(563,428)	(346,680)
NET POSITION - beginning of year	11,887,668	3,495,074	184,133	15,566,875	401,013
NET POSITION - end of year	$ 11,392,657	$ 3,426,657	$ 184,133	$ 15,003,447	$ 54,333

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, 2015

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	$ -	$ -	$ 266,357	$ 266,357	$ 6,568,739
Cash payments for personnel services	-	-	(571,393)	(571,393)	-
Cash payments for goods and services	-	-	(112,929)	(112,929)	(6,687,252)
Net cash provided (used) by operating activities	-	-	(417,965)	(417,965)	(118,513)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers in	-	-	123,676	123,676	-
Transfers out	-	-	-	-	-
Intergovernmental transfers	-	-	307,614	307,614	-
Net cash provided (used) by noncapital financing activities	-	-	431,290	431,290	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	-	-	(133,254)	(133,254)	-
Capital contributions from (to) other governments	-	-	119,929	119,929	-
Net cash used by capital and related financing activities	-	-	(13,325)	(13,325)	-
Net increase (decrease) in cash and cash equivalents	-	-	-	-	(118,513)
CASH AND CASH EQUIVALENTS - beginning of year	-	-	-	-	1,282,249
CASH AND CASH EQUIVALENTS - end of year	$ -	$ -	$ -	$ -	$ 1,163,736

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, 2015

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)	$ -	$ -	$ (533,133)	$ (533,133)	$ (346,680)
Depreciation	-	-	97,879	97,879	-
Changes in operating assets and liabilities -					
Decrease (increase) in -					
Accounts receivable	-	-	5,334	5,334	-
Prepaid items	-	-	-	-	(2,157)
Increase (decrease) in -					
Accounts payable	-	-	18,650	18,650	230,324
Accrued liabilities	-	-	(7,814)	(7,814)	-
Unearned revenue	-	-	1,119	1,119	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ -	$ -	$ (417,965)	$ (417,965)	$ (118,513)

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, 2015

(with comparative totals for 2014)

	2015	2014
ASSETS		
Cash and cash equivalents	$ 2,413,643	$ 3,638,400
Receivables (net of allowance for uncollectibles) -		
Accounts	25,399	18,508
Taxes	9,114,994	9,939,354
TOTAL ASSETS	$ 11,554,036	$ 13,596,262
LIABILITIES		
LIABILITIES		
Accrued liabilities	$ 6,763,675	$ 7,390,707
Due to other governments	4,790,361	6,205,555
TOTAL LIABILITIES	$ 11,554,036	$ 13,596,262

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

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 100 S. Hamilton Street, 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, 1710 Whitehouse Court, 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.

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 – This 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.

SPLOST 2015 Capital Projects Fund – This fund is used to account for financial resources to be used for the acquisition and construction of major capital assets financed through a special local option sales tax.

Capital Projects DBA Bond Fund – This fund is used to account for the financial resources to be used for the acquisition and construction of major capital assets financed through a bond issued by the Dalton Building Authority.

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 provides self-funding for health insurance and worker's compensation.

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, as established by the County Administrator based on the Board of Commissioners' direction.

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 has one item that qualifies for reporting in this category, the deferred outflows of resources relating to pension reported in the government-wide statement of net position.

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, 2015, all of the County's deposits were insured or collateralized.

Investments

As of December 31, 2015, the County had the following investments:

Type	Fair Value	Interest Rate Risk
Georgia Fund 1	$ 889,844	Weighted Average Maturity - 36 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 2015 property taxes were levied on October 20, 2015 with taxes being due on December 20, 2015. 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 2015 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	$ 7,443,389	$ 3,724,141	$ -	$ 11,167,530
Construction in progress	17,060,227	5,827,073	(4,516,590)	18,370,710
Total capital assets, not being depreciated	24,503,616	9,551,214	(4,516,590)	29,538,240
Capital assets, being depreciated:				
Buildings	65,081,099	3,345,082	-	68,426,181
Vehicles	7,042,736	727,135	(203,319)	7,566,552
Equipment and fixtures	13,834,971	1,450,222	(808,877)	14,476,316
Infrastructure	763,738,570	223,039	-	763,961,609
Total capital assets, being depreciated	849,697,376	5,745,478	(1,012,196)	854,430,658
Less accumulated depreciation for:				
Buildings	(23,710,172)	(1,882,401)	-	(25,592,573)
Vehicles	(5,157,221)	(633,749)	198,216	(5,592,754)
Equipment and fixtures	(12,315,083)	(611,528)	808,877	(12,117,734)
Infrastructure	(562,411,476)	(19,018,656)	-	(581,430,132)
Total accumulated depreciation	(603,593,952)	(22,146,334)	1,007,093	(624,733,193)
Total capital assets, being depreciated, net	246,103,424	(16,400,856)	(5,103)	229,697,465
Governmental activities capital assets, net	$ 270,607,040	$ (6,849,642)	$ (4,521,693)	$ 259,235,705

4. Capital assets - continued

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, being depreciated:				
Vehicles	$ 439,364	$ 180,848	$ (129,894)	$ 490,318
Equipment	37,000	-	-	37,000
Total capital assets, being depreciated	476,364	180,848	(129,894)	527,318
Less accumulated depreciation for:				
Vehicles	(258,227)	(143,623)	129,894	(271,956)
Equipment	(925)	(1,850)	-	(2,775)
Total accumulated depreciation	(259,152)	(145,473)	129,894	(274,731)
Business-type activites capital assets, net	$ 217,212	$ 35,375	$ -	$ 252,587

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

Governmental Activities:

General government	$ 1,096,949
Judicial	14,833
Public safety	1,269,711
Public works	19,424,628
Health and welfare	159,275
Culture and recreation	164,521
Housing and development	16,417
Total depreciation expense - governmental activities	$ 22,146,334

5. Defined Benefit Pension Plan

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.

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	188
Terminated plan participants entitled to but not yet receiving benefits	325
Active employees participating in the plan	402
Total number of plan participants	915
Covered compensation for active participants	$15,716,628

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 statute 47-20. 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 required contribution for the year ended December 31, 2015 was $1,039,613. Actual contributions for the year equaled $1,055,865, or 101.6% of required contributions.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability in the December 31, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increases	3.0 percent, based on age
Investment rate of return	7.5 percent, net of Plan investment expense, Including inflation

The actuarial assumptions used in the December 31, 2015 valuation were based on the results of an actuarial experience study for the period January 1, 2014 to December 31, 2014. In addition, mortality rates were based on the RP-2000 combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

The long-term expected rate of return on Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	30%	25%-35%
Equities:		
Large cap	30%	25%-35%
Mid cap	5%	2.5%-10%
Small cap	5%	2.5%-10%
REIT	5%	2.5%-10%
International	15%	10%-20%
Multi cap	5%	2.5%-10%
Global allocation	5%	2.5%-10%
Total	100%	

5. Defined Benefit Pension Plan - continued

Discount Rate

The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in County's Net Pension Liability

Changes in the County's net pension liability for the year ended December 31, 2015 were as follows:

	Increase(Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at 12/31/14	$ 35,220,042	$ 33,335,954	$ 1,884,088
Changes for the year:			
Service Cost	462,662		462,662
Interest	2,586,352		2,586,352
Liability experience (gain/loss)	497,388		497,388
Assumption change	1,344,262		1,344,262
Contributions-employer		1,055,865	(1,055,865)
Contributions-employee	-	-	-
Net investment income		257,095	(257,095)
Benefit payments, including refunds of employee contributions	(1,470,684)	(1,470,684)	-
Administrative expense		(75,736)	75,736
Other changes		(274,034)	274,034
Net changes	3,419,980	(507,494)	3,927,474
Balances at 12/31/15	$ 38,640,022	$ 32,828,460	$ 5,811,562

5. Defined Benefit Pension Plan - continued

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the County, calculated using the discount rate of 7.5 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or a 1-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease Rate (6.5%)	Current Discount Rate (7.5%)	1% Increase Rate (8.5%)
County's net pension liability	$11,059,160	$ 5,811,562	$ 1,458,713

Pension Expense and Deferred Outflows of Resources and Deferred Inflow Resources to Pensions

For the year ended December 31, 2015, the County recognized pension expense of $1,055,865. The county reported deferred outflows of resources and deferred inflow of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 393,766	$ -
Changes of assumptions	1,064,207	-
Net difference between projected and actual earnings on pension plan investment	1,898,154	-
Total	$ 3,356,127	$ -

Amounts reported as deferred outflows of resources and deferred inflow of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	
2016	$ 858,216
2017	858,216
2018	858,216
2019	781,479

5. Defined Benefit Pension Plan - continued

Payable to the Pension Plan

At December 31, 2015, the County reported a payable of $1,055,865 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2015.

A copy of additional financial information from the Plan financial reports can be obtained from GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339.

In addition to the above retirement plan, of which the County is administrator, the following retirement plans are in effect but not under the direct control of the county:

1) Judges of the Probate Courts Retirement Fund of Georgia
2) Clerk of Superior Court Retirement Fund
3) Sheriffs' Retirement Fund of Georgia
4) Peace Officers' Annuity and Benefit Fund of Georgia

These plans provide for certain sums from marriage licenses, fees, fines and forfeitures to be remitted directly to the pension plans before the payment of any costs or other claims. GASB Statement No. 68 valuation reports and schedules can be found on their respective web site.

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 2015, there were 13 retirees and dependents receiving benefits.

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. 2015 contribution rates for retirees are as follows:

Coverage	Retirees Costs
Retiree	$ 229.32
Retiree + one	$ 417.80
Retiree + family	$ 515.40

The Plan's required employer contributions for the plan years 2015, 2014, and 2013 were $181,400, $155,600 and $166,900, respectively. Of the required employer contributions, the percentage contributed for plan years 2015, 2014 and 2013 were 127.3%, 605.5% and 27.1%, respectively.

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

Annual OPEB cost and Net OPEB obligation – The County had an actuarial valuation performed for the plan as of January 1, 2014 for the plan year ending December 31, 2015 to determine the employer's annual required contribution (ARC) for the period. The following summarizes the cost and contribution at December 31, 2015.

Schedule of Employee Contributions

Year Ended December 31,	Annual OPEB Cost	Employee Contribution	% of Annual OPEB Contributed
2015	$ 142,500	$ 181,400	127.30%
2014	(25,700)	155,600	-605.50%
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%

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
1/1/2014	0	7,020,700	7,020,700	454,700	0%	18,736,400	37.5%
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%

Schedule of Net OPEB Obligation (NOO)

		Annual OPEB Cost					
Plan Yea	BOY NOO	ARC	Int	Adj	Total	Contribution	EOY NOO
2015	11,371,800	2,074,900	454,900	(2,387,300)	142,500	181,400	11,332,900
2014	11,553,100	1,937,500	462,100	(2,425,300)	(25,700)	155,600	11,371,800
2013	12,334,900	1,481,200	493,400	(2,589,500)	(614,900)	166,900	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

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

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, 2014
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.

8. Cafeteria Plan - continued

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 2015, 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 2015, a total of $5,518,285, was paid in benefits. 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 participates 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 used to defend and protect the members of the pools against liability or loss as prescribed in the member government contract and in accordance with the workers' compensation law of Georgia. These funds are to be used to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

Settled claims in the 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.

9. Risk Management - continued

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, 2013 to December 31, 2015:

	HEALTH CARE
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
Claims and changes in estimates	4,911,569
Claims payments	(4,871,408)
Liability balance December 31, 2014	259,226
Claims and changes in estimates	5,557,188
Claims payments	(5,518,285)
Liability balance December 31, 2015	$ 298,129

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
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
	$ 379,840	$ 40,358	$ 420,198

10. Long-Term Debt - continued

Capital Lease

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

	Activities
Equipment	$ 507,258
Accumulated depreciation	(306,585)
Net leased property	$ 200,673

The present value of future minimum capital lease payments as of December 31, 2015 is as follows:

	Governmental Activities
2016	$ 100,608
2017	97,909
2018	14,650
Total minimum lease payments	213,167
Less amount representing interest	(6,052)
Present value of minimum lease payments	$ 207,115

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, 2015 are as follows:

	Principal	Interest	Total
2016	$ 124,769	$ 4,861	$ 129,630
2017	25,508	329	25,837
	$ 150,277	$ 5,190	$ 155,467

10. Long-Term Debt - continued

Intergovernmental Contract Payable - On August 13, 2015, the City of Dalton Building Authority issued $26,940,000 revenue bonds at 1.297% for funding of the County and City of Dalton SPLOST projects. At that time, the County executed a contract which obligates them to pay the debt service obligations on their share of the SPLOST projects of $18,434,044, all of which are outstanding at December 31, 2015. Payments are due in annual installments of $4,511,346 to $4,700,886 through September 1, 2019 until the bonds are repaid. Intergovernmental contract payable debt service requirements to maturity are as follows:

	Principal	Interest	Total
2016	$ 4,511,346	$ 251,044	$ 4,762,390
2017	4,581,140	180,578	4,761,718
2018	4,640,671	121,160	4,761,831
2019	4,700,887	60,970	4,761,857
	$18,434,044	$ 613,752	$19,047,796

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 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.

On June 10, 2015, the County issued Series 2015 Taxable Refunding Revenue bonds through the Dalton-Whitfield Joint Development Authority totaling $4,885,000 with interest at 2.99% and annual installments of $426,000 to $556,000 through June 15, 2025. These bonds were issued to repay the County's outstanding Series 2010B bonds of $4,775,000 plus issuance costs which were issued to acquire land for commercial and industrial development. The refunding reduced total debt service payments by $614,097 over the next ten years, and the net present value cash-flow savings is $528,329.

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
2016	$ 3,160,000	$ 351,011	$ 3,511,011
2017	3,233,000	279,501	3,512,501
2018	2,208,000	214,074	2,422,074
2019	1,651,000	159,291	1,810,291
2020	1,265,000	107,285	1,372,285
2021-2025	2,987,000	205,754	3,192,754
	$ 14,504,000	$ 1,316,916	$ 15,820,916

Changes in Long-Term Liabilities –

Long-term liability activity for the year ended December 31, 2015 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Notes Payable	$ 474,800	$ -	$ (94,960)	$ 379,840	$ 94,960
Capital Lease	323,052	-	(115,937)	207,115	96,402
Intergovernmental Liabilities	370,492	18,434,044	(220,215)	18,584,321	4,636,115
Revenue Bonds	17,420,000	4,885,000	(7,801,000)	14,504,000	3,160,000
Compensated Absences	850,145	1,403,997	(1,236,698)	1,017,444	471,448
Total Governmental Activities	$ 19,438,489	$ 24,723,041	$ (9,468,810)	$ 34,692,720	$8,458,925

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

11. Interfund Receivables/Payables and Transfers

Interfund balances at December 31, 2015, 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 Fund	Major Capital Projects Funds	$ 2,767,358
General Fund	Non-major Governmental Funds	65,147
General Fund	Non-major Enterprise Fund	135,727
		$ 2,968,232

	Transfers out:		
Transfers in:	General Fund	Non-major Governmental Funds	Total
General Fund	$ -	$ 59,804	$ 59,804
Non-major Enterprise Fund	98,314	-	98,314
Non-major Governmental Funds	1,546,918	1,777,174	3,324,092
	$ 1,645,232	$ 1,836,978	$ 3,482,210

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. The non-major capital projects fund transferred to the debt service fund $1,700,000 of excess bond proceeds for payment on debt. Interfund receivables/payables are due to timing differences and are expected to be reimbursed during the fiscal year ending December 31, 2016.

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.

12. Joint Ventures - continued

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	2,4 and 5	Cells 1 and 2	Cells 3 and 4	Balefill	Total
Estimated future costs:						
Closure	Completed	Completed	$ 3,210,000	$ 2,220,000	$ 1,770,000	$ 7,200,000
Post-closure	$ 625,000	$ 1,530,000	2,170,000	1,490,000	1,240,000	7,055,000
	625,000	1,530,000	5,380,000	3,710,000	3,010,000	14,255,000
Percentage of total landfill capacity used as of 12/31/15	100%	100%	100%	55.7%	61.5%	
	625,000	1,530,000	5,380,000	2,065,000	1,850,000	11,450,000
Land acquisition	50,000	-	-	-	-	50,000
Accrual at 12/31/15	$ 675,000	$ 1,530,000	$ 5,380,000	$ 2,065,000	$ 1,850,000	$ 11,500,000

The Authority will record the remaining estimated cost of closure and post-closure care costs of $2,755,000 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 2015. Actual costs when incurred may be higher due to inflation, changes in technology, or changes in laws and regulations.

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 15, 2015, the Dalton-Whitfield Regional Solid Waste Management Authority was in compliance for closure and post-closure care financial assurance requirement for the 2014 year.

12. Joint Ventures - continued

Condensed audited financial statements for the DWRSWMA at December 31, 2015 are as follows:

Assets	
Current assets	$ 18,093,003
Capital assets-net	18,625,040
Deferred outflows of resources	231,820
Total assets and deferred outflows	$ 36,949,863
Liabilities and Net Position	
Current liabilities	$ 440,127
Non-current liabilities	13,649,043
Deferred inflows of resources	75,380
Net position	22,785,313
Total liabilities and net position	$ 36,949,863
Statements of Revenues and Expenses	
Operating revenues	$ 6,334,076
Operating expenses	(3,876,054)
Depreciation	(1,509,896)
Operating income	948,126
Non-operating revenues (expenses)	(161,347)
Increase in net position	$ 786,779

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.

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.

12. Joint Ventures - continued

Condensed audited financial statements for the Northwest Georgia Trade and Convention Center Authority at December 31, 2015 are as follows:

Assets	
Current assets	$ 478,029
Capital assets-net	10,093,690
Total assets	$ 10,571,719
Liabilities and Net Position	
Current liabilities	$ 714,562
Net position	9,857,157
Total liabilities and net position	$ 10,571,719
Statements of Revenues and Expenses	
Operating revenues	$ 1,166,993
Operating expenses	(1,789,229)
Depreciation	(489,141)
Operating loss	(1,111,377)
Non-operating expenses	(828)
Transfers in	975,371
Change in net position	$ (136,834)

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.

12. Joint Ventures - continued

Condensed audited financial statements for the Dalton-Whitfield Joint Development Authority at December 31, 2015 are as follows:

Assets		
Current assets	$	210,913
Capital assets-net		7,192
Total assets	$	218,105
Liabilities and Net Position		
Current liabilities	$	55,907
Net position		162,198
Total liabilities and net position	$	218,105
Statements of Revenues and Expenses		
Operating revenues	$	1,244,537
Operating expenses		(1,194,181)
Change in net position		50,356
Beginning net position		111,842
Ending net position	$	162,198

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 $66,483 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, 2015. The information shown on the component unit is extracted from the June 30, 2015 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, 2015 in the general fund.

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14. Commitments and Contingencies - continued

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 2015 was $259,461, which represents 100% of the tax receipts.

16. Prior Period Adjustment – Component Unit

During 2015, the Whitfield County Health Department implemented Governmental Accounting Standards Board (GASB) No. 68, *Accounting and Financial Reporting for Pensions.* With the implementation of GASB No. 68, the Department determined the prior Net Pension Liability and related Deferred Inflows and Outflows of Resources should be recorded in accordance with the statement. The restatement resulted in changes to beginning net position of Governmental Activities in the government-wide financial statements.

Net position, as previously reported	$ 3,134,107
Recognition of beginning net pension liability and related deferred inflows and outflows of resources in accordance with GASB No. 68	(3,929,013)
Net position, as restated	$ (794,906)

WHITFIELD COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
December 31, 2015

	2015	2014
Total pension liability		
Service cost	$ 462,662	$ 479,120
Interest	2,641,503	2,522,904
Assumption change	1,344,262	-
Benefit payments, including refunds of employee contributions	(1,525,835)	(1,420,706)
Experience (gain)/loss	497,388	-
Net change in total pension liability	3,419,980	1,581,318
Total pension liability-beginning	35,220,042	33,638,724
Total pension liability-ending (a)	$ 38,640,022	$ 35,220,042
Plan fiduciary net position		
Contributions-employer	$ 1,055,865	$ 876,506
Contributions-employee	-	-
Net investment income	257,095	2,320,411
Benefit payments, including refunds of employee contributions	(1,470,684)	(1,369,355)
Administrative expense	(75,736)	(71,788)
Other	(274,034)	(260,175)
Net change in plan fiduciary net position	(507,494)	1,495,599
Plan fiduciary net position-beginning	33,335,954	31,840,355
Plan fiduciary net position-ending (b)	$ 32,828,460	$ 33,335,954
Net pension liability-ending (a-b)	$ 5,811,562	$ 1,884,088
Plan fiduciary net position as a percentage of the total pension liability	85.0%	94.7%
Covered-employee payroll	15,716,628	15,939,437
County's net pension liability as a percentage of covered-employee payroll	37.0%	11.8%

WHITFIELD COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
December 31, 2015

	2015	2014
Actuarially determined contribution	$ 1,039,613	$ 1,050,127
Contributions in relation to the actuarially determined contribution	1,055,865	876,506
Contribution deficiency (excess)	$ (16,252)	$ 173,621
Covered-employee payroll	$ 15,716,628	$ 15,939,437
Contributions as a percentage of covered-employee payroll	6.7%	5.5%

Notes to Schedule

Valuation date:

Actuarially determined contribution rates are calculated as of January 1, 2015.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	15 years
Asset valuation method	5-year smoothed market
Inflation	3.0%
Salary increases	3.0% average, including inflation
Investment rate of return	7.5%, net of pension plan investment expense, including inflation

WHITFIELD COUNTY, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2015

	Non-Major Special Revenue Funds	Non-Major Debt Service Fund	Non-Major Capital Projects Fund	Total Non-Major Governmental Funds
ASSETS				
Cash and cash equivalents	$ 2,436,983	$ 156,901	$ 4,886,568	$ 7,480,452
Receivables (net of allowance for uncollectibles) -				
Taxes	314,722	-	-	314,722
Accounts	279,014	-	-	279,014
Due from other governments	94,267	-	-	94,267
Prepaid items	20,718	-	-	20,718
TOTAL ASSETS	$ 3,145,704	$ 156,901	$ 4,886,568	$ 8,189,173
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 383,130	$ -	$ 3,785	$ 386,915
Accrued liabilities	79,160	-	-	79,160
Due to other funds	65,147	-	-	65,147
Total liabilities	527,437	-	3,785	531,222
Deferred Inflows of Resources				
Unavailable revenues	318,523	-	-	318,523
FUND BALANCES				
Nonspendable	20,718	-	-	20,718
Restricted for:				
Judicial	1,147,327	-	-	1,147,327
Public safety	1,008,742	-	-	1,008,742
Housing and development	122,957	-	-	122,957
Construction and capital outlay	-	-	4,573,430	4,573,430
Debt service	-	156,901	-	156,901
Committed for:				
Construction and capital outlay	-	-	309,353	309,353
Total fund balances	2,299,744	156,901	4,882,783	7,339,428
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 3,145,704	$ 156,901	$ 4,886,568	$ 8,189,173

WHITFIELD COUNTY, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2015

	Non-Major Special Revenue Funds	Non-Major Debt Service Fund	Non-Major Capital Projects Fund	Total Non-Major Governmental Funds
REVENUES				
Taxes	$ 6,492,233	$ -	$ -	$ 6,492,233
Intergovernmental revenues	2,110,168	-	-	2,110,168
Charges for services	1,878,098	-	-	1,878,098
Fines, forfeitures and penalties	497,912	-	-	497,912
Investment earnings	503	-	11,657	12,160
Contributions and donations	-	-	50,733	50,733
Miscellaneous	8,103	-	119,296	127,399
Total revenues	10,987,017	-	181,686	11,168,703
EXPENDITURES				
Current -				
Judicial	502,079	-	-	502,079
Public safety	7,480,383	-	-	7,480,383
Public works	398,778	-	-	398,778
Health and welfare	158,945	-	-	158,945
Culture and recreation	270,650	-	-	270,650
Housing and development	2,126,759	-	-	2,126,759
Capital outlay	-	-	2,102,586	2,102,586
Debt service				
Principal retirement	-	1,851,215	115,970	1,967,185
Interest and fiscal charges	-	83,280	7,088	90,368
Issuance cost	-	-	105,000	105,000
Total expenditures	10,937,594	1,934,495	2,330,644	15,202,733
Excess (deficiency) of revenues over expenditures	49,423	(1,934,495)	(2,148,958)	(4,034,030)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	13,276	-	-	13,276
Refunding bond issued	-	-	4,885,000	4,885,000
Debt service-principal	-	-	(4,775,000)	(4,775,000)
Transfers in	78,925	1,700,000	1,545,168	3,324,093
Transfers out	(136,978)	-	(1,700,000)	(1,836,978)
Total other financing sources (uses)	(44,777)	1,700,000	(44,832)	1,610,391
Net change in fund balances	4,646	(234,495)	(2,193,790)	(2,423,639)
FUND BALANCES - beginning of year	2,295,098	391,396	7,076,573	9,763,067
FUND BALANCES - end of year	$ 2,299,744	$ 156,901	$ 4,882,783	$ 7,339,428

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, 2015

(with comparative totals for 2014)

	2015	2014
ASSETS		
Cash and cash equivalents	$ 10,177,849	$ 11,306,393
Investments	889,844	3,129,468
Receivables (net of allowance for uncollectibles of $50,000) -		
Taxes	2,539,667	2,352,787
Accounts	221,247	188,885
Due from other funds	2,968,232	1,236,085
Due from other governments	1,148,074	1,259,285
Prepaid items	369,163	325,638
TOTAL ASSETS	$ 18,314,076	$ 19,798,541
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
LIABILITIES		
Accounts payable	$ 1,401,466	$ 1,501,359
Accrued liabilities	607,585	635,234
Due to other funds	-	11,006
Due to other governments	631,268	617,622
Unearned revenue	63,025	58,500
Total liabilities	2,703,344	2,823,721
Deferred Inflows of Resources		
Unavailable revenues	1,766,154	1,702,060
FUND BALANCE		
Nonspendable -		
Prepaid items	369,163	325,638
Unassigned	13,475,415	14,947,122
Total fund balances	13,844,578	15,272,760
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 18,314,076	$ 19,798,541

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015	2014
REVENUES		
Taxes	$ 31,330,323	$ 29,855,012
Licenses and permits	493,552	424,522
Intergovernmental revenues	818,514	1,670,089
Charges for services	3,851,983	2,704,254
Fines, forfeitures and penalties	1,061,565	1,030,879
Investment earnings	5,006	4,698
Contributions and donations	6,000	5,025
Miscellaneous	941,245	872,355
Total revenues	38,508,188	36,566,834
EXPENDITURES		
General government	7,540,769	7,325,404
Judicial	5,632,617	5,450,649
Public safety	14,255,072	12,871,083
Public works	6,094,647	6,560,251
Health and welfare	453,984	445,984
Culture and recreation	867,998	867,747
Housing and development	1,636,107	1,526,089
Debt service	1,946,015	1,993,013
Total expenditures	38,427,209	37,040,220
Excess (deficiency) of revenues over expenditures	80,979	(473,386)
OTHER FINANCING SOURCES (USES)		
Sale of capital assets	76,267	134,456
Transfers in	59,804	1,560,790
Transfers out	(1,645,232)	(1,617,945)
Total other financing sources (uses)	(1,509,161)	77,301
Net change in fund balances	(1,428,182)	(396,085)
FUND BALANCES - beginning of year	15,272,760	15,668,845
FUND BALANCES - end of year	$ 13,844,578	$ 15,272,760

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

continued

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Taxes -					
Property taxes	$ 18,800,000	$ 17,000,000	$ 16,984,569	$ (15,431)	$ 14,883,589
Motor vehicle and mobile home taxes	-	834,000	822,100	(11,900)	1,055,280
Motor vehicle title ad valorem tax	1,850,000	1,979,800	1,988,134	8,334	1,782,415
Alternative ad valorem tax	-	127,900	127,951	51	-
Local option sales taxes	9,900,000	10,448,000	10,448,099	99	11,235,131
Transfer taxes	46,000	75,800	75,851	51	58,784
Franchise taxes	340,000	398,600	398,615	15	368,531
Alcoholic beverage taxes	340,000	386,000	387,485	1,485	339,349
Business license taxes	118,000	97,500	97,519	19	131,933
Total taxes	**31,394,000**	**31,347,600**	**31,330,323**	**(17,277)**	**29,855,012**
Licenses and permits -					
Alcoholic beverage licenses	64,500	67,600	67,600	-	64,600
Zoning and business licenses	2,500	4,500	4,657	157	10,282
Building and mobile home permits	465,000	419,300	420,210	910	348,370
Other	1,000	1,085	1,085	-	1,270
Total licenses and permits	**533,000**	**492,485**	**493,552**	**1,067**	**424,522**
Intergovernmental revenues -					
United States Government	715,673	724,104	748,817	24,713	788,474
State of Georgia	-	700	948	248	835,518
City of Dalton	2,500	2,500	2,500	-	2,500
Dalton Utilities	-	10,200	10,203	3	-
Joint Development Authority	24,800	56,000	56,046	46	43,597
Total intergovernmental revenues	**742,973**	**793,504**	**818,514**	**25,010**	**1,670,089**
Charges for services -					
Clerk of Court	358,000	374,200	374,952	752	335,924
Probate Court	188,000	203,000	203,526	526	191,655
Magistrate Court	261,000	220,000	221,438	1,438	255,387
Sheriff's Department	109,000	106,500	106,677	177	102,085
State of Georgia	805,348	826,348	829,758	3,410	8,550
Federal Government	50,000	55,500	55,592	92	62,543
City of Dalton, Georgia	85,200	282,450	281,323	(1,127)	119,530
Other cities	11,200	25,270	25,772	502	13,543
Jail	160,000	160,000	160,257	257	163,891

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

continued

	2015				2014
REVENUES-continued	**Original Budget**	**Final Budget**	**Actual**	**Variance Positive (Negative)**	**Actual**
Charges for services - continued					
Tax Commissioner's Office	$ 1,155,000	$ 1,181,600	$ 1,179,754	$ (1,846)	$ 1,164,595
Public Works	15,000	168,000	168,093	93	69,853
Board of Elections and Registrar	-	-	-	-	720
Animal Control	5,000	7,000	7,295	295	6,193
Parks and Recreation	131,000	149,000	149,574	574	122,969
Other	82,500	87,800	87,972	172	86,816
Total charges for services	**3,416,248**	**3,846,668**	**3,851,983**	**5,315**	**2,704,254**
Fines, forfeitures and penalties -					
Clerk of Court	307,000	400,000	415,544	15,544	323,393
Probate Court	645,000	570,500	569,472	(1,028)	627,317
Magistrate Court	50,000	67,000	67,762	762	60,936
Juvenile Court	20,000	8,500	8,787	287	19,233
Total fines, forfeitures and penalties	**1,022,000**	**1,046,000**	**1,061,565**	**15,565**	**1,030,879**
Investment earnings -					
Interest	3,000	3,000	5,006	2,006	4,698
Contributions & Donations-Private Source -					
Private contributions	-	6,000	6,000	-	5,025
Miscellaneous -					
Whitfield County Board of Education	160,000	192,000	207,706	15,706	166,028
Murray County Board of Commissioners	300,000	236,000	300,434	64,434	290,371
State of Georgia	130,000	160,000	160,276	276	139,029
Other	250,460	267,410	272,829	5,419	276,927
Total miscellaneous	**840,460**	**855,410**	**941,245**	**85,835**	**872,355**
TOTAL REVENUES	**$ 37,951,681**	**$ 38,390,667**	**$ 38,508,188**	**$ 117,521**	**$ 36,566,834**

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

continued

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES					
General Government -					
Administration -					
Personal services and employee benefits	$ 266,591	$ 285,291	$ 283,547	$ 1,744	$ 264,023
Purchased and contracted services	53,700	79,150	78,931	219	86,560
Supplies	16,700	24,150	24,007	143	20,248
Other	1,000	6,000	6,000	-	1,000
Total Administration	337,991	394,591	392,485	2,106	371,831
Board of Elections -					
Personal services and employee benefits	248,413	228,213	225,573	2,640	264,164
Purchased and contracted services	67,040	60,516	60,237	279	85,340
Supplies	20,410	40,034	39,937	97	12,038
Total Board of Elections	335,863	328,763	325,747	3,016	361,542
Finance -					
Personal services and employee benefits	499,904	545,904	541,131	4,773	464,156
Purchased and contracted services	87,750	95,555	95,133	422	76,246
Supplies	12,400	11,195	10,477	718	11,011
Total Finance	600,054	652,654	646,741	5,913	551,413
Information Technology -					
Personal services and employee benefits	505,102	556,902	552,323	4,579	519,411
Purchased and contracted services	418,020	362,119	362,016	103	374,197
Supplies	29,500	106,319	106,206	113	101,091
Total Information Technology	952,622	1,025,340	1,020,545	4,795	994,699
Human Resources -					
Personal services and employee benefits	244,378	232,728	230,833	1,895	212,102
Purchased and contracted services	78,200	83,300	83,079	221	80,563
Supplies	31,600	21,900	21,574	326	37,530
Total Human Resources	354,178	337,928	335,486	2,442	330,195
Tax Commissioner -					
Personal services and employee benefits	1,066,891	1,166,541	1,165,072	1,469	1,080,390
Purchased and contracted services	155,600	144,150	142,204	1,946	139,984
Supplies	27,500	31,900	31,126	774	50,282
Total Tax Commissioner	1,249,991	1,342,591	1,338,402	4,189	1,270,656

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

continued

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
General Government - continued					
Tax Assessor -					
Personal services and employee benefits	$ 1,165,857	$ 1,237,011	$ 1,235,203	$ 1,808	$ 1,159,308
Purchased and contracted services	96,630	76,766	76,074	692	64,886
Supplies	38,610	32,854	32,230	624	38,879
Total Tax Assessor	1,301,097	1,346,631	1,343,507	3,124	1,263,073
Board of Equalization -					
Purchased and contracted services	14,050	10,950	10,853	97	8,927
Supplies	200	150	128	22	110
Total Board of Equalization	14,250	11,100	10,981	119	9,037
Buildings and Grounds -					
Personal services and employee benefits	611,582	654,967	650,127	4,840	693,543
Purchased and contracted services	124,310	118,015	116,724	1,291	145,457
Supplies	529,250	469,545	468,009	1,536	503,142
Total Buildings and Grounds	1,265,142	1,242,527	1,234,860	7,667	1,342,142
Public Information -					
Personal services and employee benefits	26,226	28,526	28,463	63	24,972
Purchased and contracted services	600	600	596	4	644
Supplies	4,800	5,700	5,659	41	6,500
Total Public Information	31,626	34,826	34,718	108	32,116
Non-departmental -					
Contingency	800,000	-	-	-	-
Attorney Fees	200,000	218,600	218,535	65	188,852
Liability Insurance	435,000	455,500	455,481	19	430,898
Audit Fees	103,500	107,695	107,695	-	103,475
General Administrative Fees	75,500	75,588	75,586	2	75,475
Total Non-departmental	1,614,000	857,383	857,297	86	798,700
Total General Government	**8,056,814**	**7,574,334**	**7,540,769**	**33,565**	**7,325,404**

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

continued

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
Judicial -					
Judicial Administration -					
Personal services and employee benefits	$ 311,658	$ 330,508	$ 327,463	$ 3,045	$ 319,688
Purchased and contracted services	230,800	210,850	209,858	992	206,461
Supplies	12,750	14,750	14,425	325	15,507
Total Judicial Administration	555,208	556,108	551,746	4,362	541,656
Judge Morris' Office -					
Personal services and employee benefits	19,377	20,627	20,585	42	20,545
Purchased and contracted services	32,380	28,680	28,577	103	25,165
Supplies	3,550	3,550	3,279	271	3,727
Total Judge Morris' Office	55,307	52,857	52,441	416	49,437
Judge Boyett's Office -					
Personal services and employee benefits	19,377	20,627	20,585	42	20,545
Purchased and contracted services	32,380	25,830	25,533	297	30,375
Supplies	3,000	3,200	3,128	72	3,661
Total Judge Boyett's Office	54,757	49,657	49,246	411	54,581
Judge Wilbanks' Office -					
Personal services and employee benefits	19,377	20,432	20,419	13	18,810
Purchased and contracted services	32,480	27,980	27,882	98	23,037
Supplies	3,100	3,580	3,432	148	2,219
Total Judge Adams' Office	54,957	51,992	51,733	259	44,066
Judge Partain's Office -					
Personal services and employee benefits	19,377	20,627	20,585	42	20,545
Purchased and contracted services	32,830	32,530	32,463	67	28,749
Supplies	3,600	3,700	3,570	130	3,633
Total Judge Partain's Office	55,807	56,857	56,618	239	52,927
Drug Court -					
Personal services and employee benefits	-	-	-	-	68,466
Total Drug Court	-	-	-	-	68,466
Clerk of Superior Court -					
Personal services and employee benefits	666,486	718,466	713,564	4,902	668,513
Purchased and contracted services	105,500	100,874	99,800	1,074	95,809
Supplies	20,000	14,626	14,316	310	18,470
Total Clerk of Superior Court	791,986	833,966	827,680	6,286	782,792

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

continued

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
Judicial - continued					
District Attorney -					
Personal services and employee benefits	$ 158,971	$ 163,021	$ 162,249	$ 772	$ 157,428
Purchased and contracted services	889,641	871,691	870,933	758	794,197
Supplies	36,000	42,750	41,925	825	36,481
Total District Attorney	1,084,612	1,077,462	1,075,107	2,355	988,106
Magistrate Court -					
Personal services and employee benefits	762,768	816,148	813,134	3,014	782,530
Purchased and contracted services	91,500	80,300	79,203	1,097	86,737
Supplies	29,400	17,000	16,804	196	24,276
Total Magistrate Court	883,668	913,448	909,141	4,307	893,543
Probate Court -					
Personal services and employee benefits	402,114	417,314	414,542	2,772	420,813
Purchased and contracted services	44,980	38,200	37,854	346	35,028
Supplies	11,930	10,670	10,563	107	9,826
Total Probate Court	459,024	466,184	462,959	3,225	465,667
Juvenile Court -					
Personal services and employee benefits	623,280	655,780	653,976	1,804	622,592
Purchased and contracted services	200,650	174,650	173,853	797	184,897
Supplies	17,000	17,835	17,365	470	19,058
Total Juvenile Court	840,930	848,265	845,194	3,071	826,547
Public Defender -					
Personal services and employee benefits	53,287	54,987	54,805	182	50,921
Purchased and contracted services	689,975	687,293	687,003	290	624,630
Supplies	12,400	9,182	8,944	238	7,310
Total Public Defender	755,662	751,462	750,752	710	682,861
Total Judicial	**5,591,918**	**5,658,258**	**5,632,617**	**25,641**	**5,450,649**
Public Safety -					
Sheriff's Department -					
Personal services and employee benefits	5,133,418	5,608,368	5,601,500	6,868	4,865,588
Purchased and contracted services	326,700	287,100	285,893	1,207	283,837
Supplies	665,500	538,400	526,256	12,144	616,600
Total Sheriff's Department	6,125,618	6,433,868	6,413,649	20,219	5,766,025

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

continued

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
Public Safety - continued					
Correctional Center -					
Personal services and employee benefits	$ 4,872,603	$ 5,223,053	$ 5,218,288	$ 4,765	$ 4,577,130
Purchased and contracted services	1,377,750	1,261,000	1,258,957	2,043	1,245,644
Supplies	548,300	605,750	605,242	508	558,334
Total Correctional Center	6,798,653	7,089,803	7,082,487	7,316	6,381,108
Coroner -					
Personal services and employee benefits	41,741	44,091	43,960	131	43,408
Purchased and contracted services	64,250	30,150	29,498	652	43,517
Supplies	3,950	1,650	136	1,514	3,366
Total Coroner	109,941	75,891	73,594	2,297	90,291
Animal Control -					
Personal services and employee benefits	148,515	160,565	159,141	1,424	126,513
Purchased and contracted services	20,300	17,160	17,036	124	16,076
Supplies	16,500	19,340	19,155	185	21,258
Total Animal Control	185,315	197,065	195,332	1,733	163,847
Emergency Management -					
Personal services and employee benefits	115,147	117,797	116,678	1,119	110,204
Purchased and contracted services	45,870	36,320	43,308	(6,988)	22,203
Supplies	17,960	15,010	30,024	(15,014)	37,405
Total Emergency Management	178,977	169,127	190,010	(20,883)	169,812
Emergency Medical Services	300,000	300,000	300,000	-	300,000
Total Public Safety	**13,698,504**	**14,265,754**	**14,255,072**	**10,682**	**12,871,083**
Public Works -					
Public Works -					
Personal services and employee benefits	3,005,374	3,200,974	3,198,906	2,068	3,099,930
Purchased and contracted services	584,030	590,580	590,211	369	572,430
Supplies	2,541,100	2,306,950	2,305,530	1,420	2,885,517
Total Public Works	6,130,504	6,098,504	6,094,647	3,857	6,557,877
Intergovernmental Payments	-	-	-	-	2,374
Total Public Works	**6,130,504**	**6,098,504**	**6,094,647**	**3,857**	**6,560,251**

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

continued

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
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
Greenhouse Advocacy	12,000	12,000	12,000	-	12,000
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	85,000	103,000	103,000	-	95,000
Total Health and Welfare	**436,000**	**454,000**	**453,984**	**16**	**445,984**
Culture and Recreation -					
Parks and Recreation -					
Personal services and employee benefits	380,082	384,982	381,778	3,204	355,778
Purchased and contracted services	124,350	120,250	118,864	1,386	104,875
Supplies	430,600	369,350	367,356	1,994	407,094
Total Culture and Recreation	**935,032**	**874,582**	**867,998**	**6,584**	**867,747**
Housing and Development -					
County Extension Service -					
Personal services and employee benefits	56,909	57,709	57,567	142	53,140
Purchased and contracted services	40,675	27,022	26,645	377	31,971
Supplies	13,800	14,453	14,390	63	15,679
Total County Extension Service	111,384	99,184	98,602	582	100,790
Inspections and Enforcement -					
Personal services and employee benefits	299,849	326,299	323,480	2,819	322,683
Purchased and contracted services	19,600	11,100	10,241	859	11,778
Supplies	22,000	12,200	11,879	321	12,675
Total Inspections and Enforcement	341,449	349,599	345,600	3,999	347,136
County Planner -					
Purchased and contracted services	48,000	48,000	48,000	-	48,000
Total County Planner	48,000	48,000	48,000	-	48,000
Metropolitan Planning Organization -					
Personal services and employee benefits	49,274	54,574	53,994	580	64,393
Purchased and contracted services	198,667	28,740	27,829	911	41,577
Supplies	4,750	9,727	9,611	116	3,892
Total Metropolitan Planning Organization	252,691	93,041	91,434	1,607	109,862

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

concluded

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
Housing and Development - continued					
County Engineer -					
Personal services and employee benefits	$ 460,914	$ 494,264	$ 490,882	$ 3,382	$ 302,933
Purchased and contracted services	25,930	10,630	9,720	910	9,994
Supplies	32,590	17,490	17,015	475	11,122
Total County Engineer	519,434	522,384	517,617	4,767	324,049
Non-departmental -					
Timber Protection	7,868	7,868	7,868	-	7,868
D/W Community Development Corp.	80,000	80,000	80,000	-	80,000
Intergovernmental Payments	541,655	447,055	446,986	69	508,384
Total non-departmental	629,523	534,923	534,854	69	596,252
Total Housing and Development	**1,902,481**	**1,647,131**	**1,636,107**	**11,024**	**1,526,089**
Debt Service -					
Principal payments	1,489,960	1,519,810	1,519,796	14	1,444,960
Interest payments	517,404	414,254	413,719	535	548,053
Issuance costs	30,000	12,500	12,500	-	-
Total Debt Service	2,037,364	1,946,564	1,946,015	549	1,993,013
TOTAL EXPENDITURES	**38,788,617**	**38,519,127**	**38,427,209**	**91,918**	**37,040,220**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$ (836,936)**	**$ (128,460)**	**$ 80,979**	**$ 209,439**	**$ (473,386)**

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.

JDA Project Fund – accounts for revenues and expenditures associated with economic development activities for the purpose of expanding and developing Carbondale Business Park.

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.

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.

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.

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2015

(with comparative totals for 2014)

	Governmental Law Library Fund	JDA Project Fund	District Attorney Forfeiture Fund
ASSETS			
Cash and cash equivalents	$ 67,931	$ 29,444	$ 27,345
Receivables (net of allowance for uncollectibles) -			
Taxes	-	-	-
Accounts	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	2,471
Prepaid items	-	-	-
TOTAL ASSETS	$ 67,931	$ 29,444	$ 29,816
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ -	$ -	$ -
Accrued liabilities	-	-	-
Due to other funds	-	-	-
Due to other governments	-	-	-
Total liabilities	-	-	-
Deferred Inflows of Resources			
Unavailable revenues	-	-	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted for:			
Judicial	67,931	-	29,816
Public safety	-	-	-
Culture and recreation	-	-	-
Housing and development	-	29,444	-
Total fund balances	67,931	29,444	29,816
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 67,931	$ 29,444	$ 29,816

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2015

(with comparative totals for 2014)

continued

Sheriff's Forfeiture Fund	911 Emergency System	Whitfield County Neighborhood Stabilization Program	Conasauga A.D.R. Program
$ 160,208	$ 381,031	$ 83,718	$ 248,711
-	-	-	-
-	263,568	-	-
-	-	-	-
-	-	-	966
-	20,718	-	-
$ 160,208	$ 665,317	$ 83,718	$ 249,677
$ 11,340	$ 68,269	$ -	$ -
-	20,790	-	-
-	-	100	-
-	-	-	-
11,340	89,059	100	-
-	-	-	-
-	20,718	-	-
-	-	-	249,677
148,868	555,540	-	-
-	-	-	-
-	-	83,618	-
148,868	576,258	83,618	249,677
$ 160,208	$ 665,317	$ 83,718	$ 249,677

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2015

(with comparative totals for 2014)

	Divorce Seminar Fund	Juvenile Service Fund	Local Victim Assistance Program
ASSETS			
Cash and cash equivalents	$ 2,498	$ 23,710	$ 4,526
Receivables (net of allowance for uncollectibles) -			
Taxes	-	-	-
Accounts	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	2,345
Prepaid items	-	-	-
TOTAL ASSETS	$ 2,498	$ 23,710	$ 6,871
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ -	$ -	$ 4,006
Accrued liabilities	-	-	-
Due to other funds	-	-	2,865
Due to other governments	-	-	-
Total liabilities	-	-	6,871
Deferred Inflows of Resources			
Unavailable revenues	-	-	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted for:			
Judicial	2,498	23,710	-
Public safety	-	-	-
Culture and recreation	-	-	-
Housing and development	-	-	-
Total fund balances	2,498	23,710	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 2,498	$ 23,710	$ 6,871

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2015

(with comparative totals for 2014)

continued

Drug Abuse Treatment and Education	Community Development Block Grant	Byrne Memorial JAG/Drug Court Programs	Homeland Security Grant
$ 771,173	$ 49,082	$ -	$ -
-	-	-	-
-	-	-	-
-	-	-	-
3,890	-	81,922	2,673
-	-	-	-
$ 775,063	$ 49,082	$ 81,922	$ 2,673
$ 1,368	$ -	$ 81,922	$ -
-	-	-	-
-	49,082	-	2,673
-	-	-	-
1,368	49,082	81,922	2,673
-	-	-	-
-	-	-	-
773,695	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
773,695	-	-	-
$ 775,063	$ 49,082	$ 81,922	$ 2,673

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2015

(with comparative totals for 2014)

	Georgia Civil War Heritage Trails	Special Fire District	Jointly Funded District
ASSETS			
Cash and cash equivalents	$ 9,895	$ 538,923	$ 711
Receivables (net of allowance for uncollectibles) -			
Taxes	-	201,894	59,167
Accounts	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
Prepaid items	-	-	-
TOTAL ASSETS	$ 9,895	$ 740,817	$ 59,878
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ -	$ 173,797	$ -
Accrued liabilities	-	58,370	-
Due to other funds	-	-	-
Due to other governments	-	-	-
Total liabilities	-	232,167	-
Deferred Inflows of Resources			
Unavailable revenues	-	204,316	59,878
FUND BALANCES			
Nonspendable	-	-	-
Restricted for:			
Judicial	-	-	-
Public safety	-	304,334	-
Culture and recreation	-	-	-
Housing and development	9,895	-	-
Total fund balances	9,895	304,334	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 9,895	$ 740,817	$ 59,878

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2015

(with comparative totals for 2014)

concluded

Solid Waste District	Hotel/ Motel Tax Fund	Totals 2015	Totals 2014
$ 38,077	$ -	$ 2,436,983	$ 2,000,718
53,661	-	314,722	155,978
-	15,446	279,014	218,796
-	-	-	3,945
-	-	94,267	98,466
-	-	20,718	20,652
$ 91,738	$ 15,446	$ 3,145,704	$ 2,498,555
$ 37,434	$ 4,994	$ 383,130	$ 177,913
-	-	79,160	46,753
-	10,427	65,147	121,437
-	-	-	6,550
37,434	15,421	527,437	352,653
54,304	25	318,523	105,942
-	-	20,718	20,652
-	-	1,147,327	1,047,602
-	-	1,008,742	946,561
-	-	-	25,145
-	-	122,957	-
-	-	2,299,744	2,039,960
$ 91,738	$ 15,446	$ 3,145,704	$ 2,498,555

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2015

(with comparative totals for 2014)

	Governmental Law Library Fund	JDA Project Fund	District Attorney Forfeiture Fund
REVENUES			
Taxes	$ -	$ -	$ -
Intergovernmental revenues	-	1,700,000	-
Charges for services	-	-	-
Fines, forfeitures and penalties	42,971	-	24,572
Investment earnings	40	-	-
Miscellaneous	-	-	-
Total revenues	43,011	1,700,000	24,572
EXPENDITURES			
Judicial	32,480	-	15,797
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Housing and development	-	1,670,556	-
Total expenditures	32,480	1,670,556	15,797
Excess (deficiency) of revenues over expenditures	10,531	29,444	8,775
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	-
Transfers in	-	-	4,962
Transfers out	-	-	-
Total other financing sources (uses)	-	-	4,962
Net change in fund balances	10,531	29,444	13,737
FUND BALANCES - beginning of year	57,400	-	16,079
FUND BALANCES - end of year	$ 67,931	$ 29,444	$ 29,816

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2015

(with comparative totals for 2014)

continued

Sheriff's Forfeiture Fund	911 Emergency System	Whitfield County Neighborhood Stabilization Program	Conasauga A.D.R. Program
$ -	$ -	$ -	$ -
-	-	83,618	-
-	1,785,655	-	61,480
215,248	-	-	-
157	-	-	306
-	8,103	-	-
215,405	1,793,758	83,618	61,786
-	-	-	43,450
204,650	2,041,638	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
204,650	2,041,638	-	43,450
10,755	(247,880)	83,618	18,336
-	-	-	-
-	-	-	-
(4,962)	-	-	-
(4,962)	-	-	-
5,793	(247,880)	83,618	18,336
143,075	824,138	-	231,341
$ 148,868	$ 576,258	$ 83,618	$ 249,677

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2015

(with comparative totals for 2014)

	Divorce Seminar Fund	Juvenile Service Fund	Local Victim Assistance Program
REVENUES			
Taxes	$ -	$ -	$ -
Intergovernmental revenues	-	-	-
Charges for services	10,760	19,570	-
Fines, forfeitures and penalties	-	-	85,434
Investment earnings	-	-	-
Miscellaneous	-	-	-
Total revenues	10,760	19,570	85,434
EXPENDITURES			
Judicial	9,790	8,733	25,630
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Housing and development	-	-	-
Total expenditures	9,790	8,733	25,630
Excess (deficiency) of revenues over expenditures	970	10,837	59,804
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(59,804)
Total other financing sources (uses)	-	-	(59,804)
Net change in fund balances	970	10,837	-
FUND BALANCES - beginning of year	1,528	12,873	-
FUND BALANCES - end of year	$ 2,498	$ 23,710	$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2015

(with comparative totals for 2014)

continued

Drug Abuse Treatment and Education	Community Development Block Grant	Byrne Memorial JAG/Drug Court Programs	Homeland Security Grant
$ -	$ -	$ -	$ -
-	37,492	281,826	2,673
-	-	-	-
129,687	-	-	-
-	-	-	-
-	-	-	-
129,687	37,492	281,826	2,673
84,373	-	281,826	-
-	-	-	2,673
-	-	-	-
-	-	-	-
-	-	-	-
-	39,242	-	-
84,373	39,242	281,826	2,673
45,314	(1,750)	-	-
-	-	-	-
-	1,750	-	-
-	-	-	-
-	1,750	-	-
45,314	-	-	-
728,381	-	-	-
$ 773,695	$ -	$ -	$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2015

(with comparative totals for 2014)

	Georgia Civil War Heritage Trails	Special Fire District	Jointly Funded District
REVENUES			
Taxes	$ -	$ 5,241,696	$ 520,869
Intergovernmental revenues	-	2,925	857
Charges for services	-	624	3
Fines, forfeitures and penalties	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
Total revenues	-	5,245,245	521,729
EXPENDITURES			
Judicial	-	-	-
Public safety	-	5,231,422	-
Public works	-	-	-
Health and welfare	-	-	158,945
Culture and recreation	15,250	-	255,400
Housing and development	-	-	157,500
Total expenditures	15,250	5,231,422	571,845
Excess (deficiency) of revenues over expenditures	(15,250)	13,823	(50,116)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	13,276	-
Transfers in	-	22,097	50,116
Transfers out	-	-	-
Total other financing sources (uses)	-	35,373	50,116
Net change in fund balances	(15,250)	49,196	-
FUND BALANCES - beginning of year	25,145	255,138	-
FUND BALANCES - end of year	$ 9,895	$ 304,334	$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2015

(with comparative totals for 2014)

concluded

Solid Waste District	Hotel/ Motel Tax Fund	Totals 2015	Totals 2014
$ 470,207	$ 259,461	$ 6,492,233	$ 1,256,117
777	-	2,110,168	550,987
6	-	1,878,098	1,803,182
-	-	497,912	531,389
-	-	503	1,005
-	-	8,103	7,990
470,990	259,461	10,987,017	4,150,670
-	-	502,079	539,199
-	-	7,480,383	2,531,548
398,778	-	398,778	389,528
-	-	158,945	157,725
-	-	270,650	414,655
-	259,461	2,126,759	422,333
398,778	259,461	10,937,594	4,454,988
72,212	-	49,423	(304,318)
-	-	13,276	-
-	-	78,925	26,291
(72,212)	-	(136,978)	(151,815)
(72,212)	-	(44,777)	(125,524)
-	-	4,646	(429,842)
-	-	2,295,098	2,469,802
$ -	$ -	$ 2,299,744	$ 2,039,960

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
GOVERNMENTAL					
LAW LIBRARY FUND					
REVENUES					
Fines, forfeitures and penalties	$ 34,455	$ 42,455	$ 42,971	$ 516	$ 44,596
Investment earnings	100	100	40	(60)	55
Total revenues	34,555	42,555	43,011	456	44,651
EXPENDITURES					
Judicial	34,555	33,055	32,480	575	30,865
Total expenditures	34,555	33,055	32,480	575	30,865
Excess (deficiency) of revenues over expenditures	$ -	$ 9,500	10,531	$ 1,031	13,786
FUND BALANCES - beginning of year			57,400		43,614
FUND BALANCES - end of year			$ 67,931		$ 57,400

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
JDA PROJECT FUND					
REVENUES					
Intergovernmental revenues	$ -	$ 1,700,000	$ 1,700,000	$ -	$ -
Total revenues	-	1,700,000	1,700,000	-	-
EXPENDITURES					
Housing and development	-	1,700,000	1,670,556	29,444	-
Total expenditures	-	1,700,000	1,670,556	29,444	-
Excess (deficiency) of revenues over expenditures	$ -	$ -	29,444	$ 29,444	-
FUND BALANCES - beginning of year			-		-
FUND BALANCES - end of year			$ 29,444		$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
DISTRICT ATTORNEY FORFEITURE FUND					
REVENUES					
Fines, forfeitures and penalties	$ 15,000	$ 24,000	$ 24,572	$ 572	$ 23,508
Total revenues	15,000	24,000	24,572	572	23,508
EXPENDITURES					
Judicial	15,000	16,000	15,797	203	18,139
Total expenditures	15,000	16,000	15,797	203	18,139
Excess (deficiency) of revenues over expenditures	-	8,000	8,775	775	5,369
OTHER FINANCING SOURCES (USES)					
Transfers in	-	4,975	4,962	(13)	-
Net change in fund balances	$ -	$ 12,975	13,737	$ 762	5,369
FUND BALANCES - beginning of year			16,079		10,710
FUND BALANCES - end of year			$ 29,816		$ 16,079

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
SHERIFF'S FORFEITURE FUND					
REVENUES					
Fines, forfeitures and penalties	$ 199,900	$ 214,900	$ 215,248	$ 348	$ 259,613
Investment earnings	100	100	157	57	674
Total revenues	200,000	215,000	215,405	405	260,287
EXPENDITURES					
Public safety	300,000	215,000	204,650	10,350	460,679
Total expenditures	300,000	215,000	204,650	10,350	460,679
Excess (deficiency) of revenues over expenditures	(100,000)	-	10,755	10,755	(200,392)
OTHER FINANCING SOURCES (USES)					
Transfers out	-	(4,975)	(4,962)	13	-
Net change in fund balances	$ (100,000)	$ (4,975)	5,793	$ 10,768	(200,392)
FUND BALANCES - beginning of year			143,075		343,467
FUND BALANCES - end of year			$ 148,868		$ 143,075

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
911 EMERGENCY SYSTEM					
REVENUES					
Charges for services	$ 1,715,000	$ 1,785,300	$ 1,785,655	$ 355	$ 1,719,473
Miscellaneous	7,800	7,800	8,103	303	7,990
Total revenues	1,722,800	1,793,100	1,793,758	658	1,727,463
EXPENDITURES					
Public safety	2,290,393	2,047,208	2,041,638	5,570	2,012,967
Total expenditures	2,290,393	2,047,208	2,041,638	5,570	2,012,967
Excess (deficiency) of revenues over expenditures	$ (567,593)	$ (254,108)	(247,880)	$ 6,228	(285,504)
FUND BALANCES - beginning of year			824,138		1,109,642
FUND BALANCES - end of year			$ 576,258		$ 824,138

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
WHITFIELD COUNTY NEIGHBORHOOD STABILIZATION PROGRAM					
REVENUES					
Intergovernmental revenues	$ -	$ 83,000	$ 83,618	$ 618	$ -
Total revenues	-	83,000	83,618	618	-
EXPENDITURES					
Housing and development	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	$ -	$ 83,000	83,618	$ 618	-
FUND BALANCES - beginning of year			-		-
FUND BALANCES - end of year			$ 83,618		$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
CONASAUGA A.D.R. PROGRAM					
REVENUES					
Charges for services	$ 66,700	$ 61,400	$ 61,480	$ 80	$ 65,464
Investment earnings	305	305	306	1	276
Total revenues	67,005	61,705	61,786	81	65,740
EXPENDITURES					
Judicial	49,498	43,898	43,450	448	31,618
Total expenditures	49,498	43,898	43,450	448	31,618
Excess (deficiency) of revenues over expenditures	$ 17,507	$ 17,807	18,336	$ 529	34,122
FUND BALANCES - beginning of year			231,341		197,219
FUND BALANCES - end of year			$ 249,677		$ 231,341

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
DIVORCE SEMINAR FUND					
REVENUES					
Charges for services	$ 11,200	$ 10,760	$ 10,760	$ -	$ 10,236
Total revenues	11,200	10,760	10,760	-	10,236
EXPENDITURES					
Judicial	11,200	9,960	9,790	170	10,435
Total expenditures	11,200	9,960	9,790	170	10,435
Excess (deficiency) of revenues over expenditures	$ -	$ 800	970	$ 170	(199)
FUND BALANCES - beginning of year			1,528		1,727
FUND BALANCES - end of year			$ 2,498		$ 1,528

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
JUVENILE SERVICE FUND					
REVENUES					
Charges for services	$ 9,000	$ 19,000	$ 19,570	$ 570	$ 8,009
Total revenues	9,000	19,000	19,570	570	8,009
EXPENDITURES					
Judicial	9,000	9,000	8,733	267	10,437
Total expenditures	9,000	9,000	8,733	267	10,437
Excess (deficiency) of revenues over expenditures	$ -	$ 10,000	10,837	$ 837	(2,428)
FUND BALANCES - beginning of year			12,873		15,301
FUND BALANCES - end of year			$ 23,710		$ 12,873

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
LOCAL VICTIM ASSISTANCE PROGRAM					
REVENUES					
Fines, forfeitures and penalties	$ 86,000	$ 86,000	$ 85,434	$ (566)	$ 88,687
Total revenues	86,000	86,000	85,434	(566)	88,687
EXPENDITURES					
Judicial	25,800	25,800	25,630	170	26,609
Total expenditures	25,800	25,800	25,630	170	26,609
Excess (deficiency) of revenues over expenditures	60,200	60,200	59,804	(396)	62,078
OTHER FINANCING SOURCES (USES)					
Transfers out	(60,200)	(60,200)	(59,804)	396	(62,078)
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, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
DRUG ABUSE TREATMENT AND EDUCATION					
REVENUES					
Fines, forfeitures and penalties	$ 110,500	$ 129,600	$ 129,687	$ 87	$ 114,985
Total revenues	110,500	129,600	129,687	87	114,985
EXPENDITURES					
Judicial	139,384	85,000	84,373	627	131,046
Total expenditures	139,384	85,000	84,373	627	131,046
Excess (deficiency) of revenues over expenditures	$ (28,884)	$ 44,600	45,314	$ 714	(16,061)
FUND BALANCES - beginning of year			728,381		744,442
FUND BALANCES - end of year			$ 773,695		$ 728,381

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
COMMUNITY DEVELOPMENT BLOCK GRANT					
REVENUES					
Intergovernmental revenues	$ -	$ 37,492	$ 37,492	$ -	$ 9,090
Total revenues	-	37,492	37,492	-	9,090
EXPENDITURES					
Housing and development	-	39,242	39,242	-	12,340
Total expenditures	-	39,242	39,242	-	12,340
Excess (deficiency) of revenues over expenditures	-	(1,750)	(1,750)	-	(3,250)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	1,750	1,750	-	3,250
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, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
BYRNE MEMORIAL JAG/ DRUG COURT PROGRAMS					
REVENUES					
Intergovernmental revenues	$ 200,309	$ 281,826	$ 281,826	$ -	$ 280,050
Total revenues	200,309	281,826	281,826	-	280,050
EXPENDITURES					
Judicial	200,309	281,826	281,826	-	280,050
Total expenditures	200,309	281,826	281,826	-	280,050
Excess (deficiency) of revenues over expenditures	$ -	$ -	-	$ -	-
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, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
HOMELAND SECURITY GRANT					
REVENUES					
Intergovernmental revenues	$ -	$ 2,673	$ 2,673	$ -	$ 57,902
Total revenues	-	2,673	2,673	-	57,902
EXPENDITURES					
Public safety	-	2,673	2,673	-	57,902
Total expenditures	-	2,673	2,673	-	57,902
Excess (deficiency) of revenues over expenditures	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
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, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
GEORGIA CIVIL WAR HERITAGE TRAILS					
REVENUES					
Intergovernmental revenues	$ 488,240	$ -	$ -	$ -	$ 200,000
Total revenues	488,240	-	-	-	200,000
EXPENDITURES					
Culture and recreation	488,240	15,250	15,250	-	178,535
Total expenditures	488,240	15,250	15,250	-	178,535
Excess (deficiency) of revenues over expenditures	$ -	$ (15,250)	(15,250)	$ -	21,465
FUND BALANCES - beginning of year			25,145		3,680
FUND BALANCES - end of year			$ 9,895		$ 25,145

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
SPECIAL FIRE DISTRICT					
REVENUES					
Taxes	$ 6,450,437	$ 5,150,437	$ 5,241,696	$ 91,259	$ 5,040,054
Intergovernmental revenues	-	-	2,925	2,925	7,060
Charge for services	-	-	624	624	-
Total revenues	6,450,437	5,150,437	5,245,245	94,808	5,047,114
EXPENDITURES					
Public safety	6,450,437	5,150,437	5,231,422	(80,985)	4,902,074
Total expenditures	6,450,437	5,150,437	5,231,422	-	4,902,074
Excess (deficiency) of revenues over expenditures	-	-	13,823	13,823	145,040
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	13,276	13,276	-
Transfers in	-	-	22,097	22,097	66,697
Total other financing sources (uses)	-	-	35,373	35,373	66,697
Net change in fund balances	$ -	$ -	49,196	$ 49,196	211,737
FUND BALANCES - beginning of year			255,138		43,401
FUND BALANCES - end of year			$ 304,334		$ 255,138

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
JOINTLY FUNDED DISTRICT					
REVENUES					
Taxes	$ 571,845	$ 520,995	$ 520,869	$ (126)	$ 526,235
Intergovernmental revenues	-	850	857	7	2,069
Charge for services	-	-	3	3	-
Total revenues	571,845	521,845	521,729	(116)	528,304
EXPENDITURES					
Health and welfare	158,945	158,945	158,945	-	157,725
Culture and recreation	255,400	255,400	255,400	-	236,120
Housing and development	157,500	157,500	157,500	-	157,500
Total expenditures	571,845	571,845	571,845	-	551,345
Excess (deficiency) of revenues over expenditures	-	(50,000)	(50,116)	(116)	(23,041)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	50,000	50,116	116	23,041
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, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
SOLID WASTE DISTRICT					
REVENUES					
Taxes	$ 425,000	$ 471,000	$ 470,207	$ (793)	$ 477,389
Intergovernmental revenues	-	-	777	777	1,876
Charge for services	-	-	6	6	-
Total revenues	425,000	471,000	470,990	(10)	479,265
EXPENDITURES					
Public works	425,000	399,000	398,778	222	389,528
Total expenditures	425,000	399,000	398,778	222	389,528
Excess (deficiency) of revenues over expenditures	-	72,000	72,212	212	89,737
OTHER FINANCING SOURCES (USES)					
Transfers out	-	(72,000)	(72,212)	(212)	(89,737)
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, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
HOTEL/MOTEL TAX FUND					
REVENUES					
Taxes	$ 216,500	$ 259,461	$ 259,461	$ -	$ 252,493
Total revenues	216,500	259,461	259,461	-	252,493
EXPENDITURES					
Housing and development	216,500	259,461	259,461	-	252,493
Total expenditures	216,500	259,461	259,461	-	252,493
Excess (deficiency) of revenues over expenditures	$ -	$ -	-	$ -	-
FUND BALANCES - beginning of year			-		-
FUND BALANCES - end of year			$ -		$ -

NON-MAJOR DEBT SERVICE FUND

The Debt Service Fund accounts for the accumulation of resources for, and the payment of general long-term debt principal and interest.

WHITFIELD COUNTY, GEORGIA
DEBT SERVICE FUND
BALANCE SHEET
December 31, 2015

(with comparative totals for 2014)

	2015	2014
ASSETS		
Cash and cash equivalents	$ 156,901	$ 391,396
TOTAL ASSETS	$ 156,901	$ 391,396
LIABILITIES		
Accounts payable	$ -	$ -
TOTAL LIABILITIES	-	-
FUND BALANCES		
Restricted - debt service	156,901	391,396
TOTAL LIABILITIES AND FUND BALANCES	$ 156,901	$ 391,396

WHITFIELD COUNTY, GEORGIA
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Intergovernmental revenues	$ 1,700,000	$ -	$ -	$ -	$ 1,700,000
Total revenues	1,700,000	-	-	-	1,700,000
EXPENDITURES					
Debt service -					
Principal retirement	1,851,340	1,851,340	1,851,215	125	1,925,347
Interest and fiscal charges	83,280	83,280	83,280	-	112,396
Total expenditures	1,934,620	1,934,620	1,934,495	125	2,037,743
Excess (deficiency) of revenues over expenditures	(234,620)	(1,934,620)	(1,934,495)	125	(337,743)
OTHER FINANCING SOURCES (USES)					
Transfer in	-	1,700,000	1,700,000	-	-
Net change in fund balance	$ (234,620)	(234,620)	(234,495)	$ 125	(337,743)
FUND BALANCES - beginning of year			391,396		729,139
FUND BALANCES - end of year			$ 156,901		$ 391,396

NON-MAJOR CAPITAL PROJECTS FUND

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

WHITFIELD COUNTY, GEORGIA
NON-MAJOR CAPITAL ACQUISTION FUND
BALANCE SHEET
December 31, 2015

(with comparative totals for 2014)

	2015	2014
ASSETS		
Cash and cash equivalents	$ 4,886,568	$ 7,154,540
TOTAL ASSETS	$ 4,886,568	$ 7,154,540
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	$ 3,785	$ 77,967
Total liabilities	3,785	77,967
FUND BALANCES		
Restricted for:		
Construction and capital outlay	4,573,430	6,767,217
Committed for:		
Construction and capital outlay	309,353	309,356
Total fund balance	4,882,783	7,076,573
TOTAL LIABILITIES AND FUND BALANCES	$ 4,886,568	$ 7,154,540

WHITFIELD COUNTY, GEORGIA
NON-MAJOR CAPITAL ACQUISITION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Intergovernmental revenues	$ -	$ -	$ -	$ -	$ 250,000
Investment earnings	-	11,600	11,657	57	10,071
Contributions and donations	-	50,700	50,733		
Miscellaneous revenue	-	119,296	119,296	-	51,100
Total revenues	-	181,596	181,686	57	311,171
EXPENDITURES					
Capital Outlay	7,573,106	2,102,496	2,102,586	(90)	4,116,982
Debt service -					
Principal payments	122,916	115,970	115,970	-	107,465
Interest payments	-	7,088	7,088	-	3,643
Issuance cost	-	105,000	105,000	-	-
Total expenditures	7,696,022	2,330,554	2,330,644	(90)	4,228,090
Excess (deficiency) of revenues over expenditures	(7,696,022)	(2,148,958)	(2,148,958)	(33)	(3,916,919)
OTHER FINANCING SOURCES (USES)					
Refunding bond issued	-	4,885,000	4,885,000	-	-
Issuance of capital lease	-	-	-	-	221,164
Debt service-principal	-	(4,775,000)	(4,775,000)		
Transfers in	1,447,168	1,545,168	1,545,168	-	1,453,726
Transfers out	-	(1,700,000)	(1,700,000)	-	-
Total other financing sources (uses)	1,447,168	(44,832)	(44,832)	-	1,674,890
Net change in fund balances	$ (7,696,022)	$ (2,193,790)	(2,193,790)	$ (33)	(2,242,029)
FUND BALANCES - beginning of year			7,076,573		9,318,602
FUND BALANCES - end of year			$ 4,882,783		$ 7,076,573

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 Special Purpose Local Option Sales Tax 2015 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 Projects DBA Bond fund is used to account for the acquisition and construction of major capital assets. Revenues are derived from bond proceeds issued by the Dalton Building Authority.

WHITFIELD COUNTY, GEORGIA
MAJOR CAPITAL PROJECTS SPLOST FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Investment earnings	$ -	$ 55,000	$ 55,625	$ 625	$ 86,912
Total revenues	-	55,000	55,625	625	86,912
EXPENDITURES					
Capital outlay	16,000,000	3,660,025	3,613,226	46,799	2,669,402
Intergovernmental	-	637,150	637,150	-	1,023,105
Total expenditures	16,000,000	4,297,175	4,250,376	46,799	3,692,507
Net change in fund balances	$ (16,000,000)	$ (4,242,175)	(4,194,751)	$ 47,424	(3,605,595)
FUND BALANCES - beginning of year			18,414,862		22,020,457
FUND BALANCES - end of year			$ 14,220,111		$ 18,414,862

WHITFIELD COUNTY, GEORGIA
MAJOR CAPITAL PROJECTS SPLOST 2015 FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Taxes	$ -	$ 7,450,000	$ 7,488,160	$ 38,160	$ -
Investment earnings	-	-	1,107	1,107	-
Total revenues	-	7,450,000	7,489,267	39,267	-
EXPENDITURES					
Capital outlay	-	20,000	18,720	1,280	-
Intergovernmental	-	3,417,238	3,390,462	26,776	-
Total expenditures	-	3,437,238	3,409,182	28,056	-
Net change in fund balances	$ -	$ 4,012,762	4,080,085	$ 67,323	-
FUND BALANCES - beginning of year			-		-
FUND BALANCES - end of year			$ 4,080,085		$ -

WHITFIELD COUNTY, GEORGIA
MAJOR CAPITAL PROJECTS DBA BOND FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Investment earnings	$ -	$ 21,000	$ 21,630	$ (630)	$ -
Total revenues	-	21,000	21,630	(630)	-
EXPENDITURES					
Capital outlay	-	3,068,708	3,049,085	19,623	-
Total expenditures	-	3,068,708	3,049,085	19,623	-
Excess (deficiency) of revenues over expenditures	-	(3,047,708)	(3,027,455)	(20,253)	-
OTHER FINANCING SOURCES (USES)					
Proceeds from contract payable	-	18,447,817	18,434,044	13,773	-
Net change in fund balances	$ -	$ 15,400,109	15,406,589	$ (6,480)	-
FUND BALANCES - beginning of year			-		-
FUND BALANCES - end of year			$ 15,406,589		$ -

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, 2015

(with comparative totals for 2014)

continued

	Whitfield Transit System	
	2015	**2014**
ASSETS		
CURRENT ASSETS		
Accounts receivable	$ 30,922	$ 36,256
Prepaid items	-	13,325
Due from other governments	65,958	45,357
Total current assets	96,880	94,938
EQUIPMENT		
Equipment and fixtures	37,000	37,000
Vehicles	490,318	439,364
Less accumulated depreciation	(274,731)	(259,152)
Equipment, net	252,587	217,212
TOTAL ASSETS	$ 349,467	$ 312,150

WHITFIELD COUNTY, GEORGIA
NON- MAJOR ENTERPRISE FUND
BALANCE SHEET
December 31, 2015

(with comparative totals for 2014)

concluded

	Whitfield Transit System	
	2015	**2014**
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Accounts payable	$ 19,340	$ 690
Accrued liabilities	6,205	14,019
Due to other funds	135,727	110,365
Unearned revenue	4,062	2,943
Total liabilities	165,334	128,017
NET POSITION		
Net investment in capital assets	252,587	217,212
Unrestricted	(68,454)	(33,079)
Total net position	184,133	184,133
TOTAL LIABILITIES AND NET POSITION	$ 349,467	$ 312,150

WHITFIELD COUNTY, GEORGIA
NON-MAJOR ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
Year Ended December 31, 2015

(with comparative totals for 2014)

	Whitfield Transit System	
	2015	**2014**
OPERATING REVENUES		
User charges	$ 259,904	$ 255,294
Miscellaneous	-	2,117
Total operating revenues	259,904	257,411
OPERATING EXPENSES		
Personal services and employee benefits	563,579	469,884
Purchased and contracted services	36,166	25,989
Supplies	95,413	114,996
Depreciation	97,879	95,999
Total operating expenses	793,037	706,868
Operating income (loss)	(533,133)	(449,457)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental revenues	314,890	273,948
Total nonoperating revenues (expenses)	314,890	273,948
Income (loss) before transfers and capital contributions	(218,243)	(175,509)
Capital contributions	119,929	113,252
Transfers in	98,314	62,257
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, 2015

(with comparative totals for 2014)

continued

	Whitfield Transit System	
	2015	**2014**
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers and other revenues	$ 266,357	$ 270,427
Cash payments for personnel services	(571,393)	(469,264)
Cash payments for goods and services	(112,929)	(140,694)
Net cash provided (used) by operating activities	(417,965)	(339,531)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers in	123,676	54,116
Intergovernmental transfers	307,614	297,999
Net cash provided (used) by noncapital financing activities	431,290	352,115
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(133,254)	(125,836)
Capital contributions from (to) other governments	119,929	113,252
Net cash used by capital and related financing activities	(13,325)	(12,584)
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, 2015

(with comparative totals for 2014)

concluded

	Whitfield Transit System	
	2015	**2014**
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating income (loss)	$ (533,133)	$ (449,457)
Depreciation	97,879	95,999
Changes in operating assets and liabilities -		
(Increase) decrease in assets		
Accounts receivable	5,334	12,719
Increase (decrease) in liabilities		
Accounts payable	18,650	291
Accrued liabilities	(7,814)	620
Unearned revenue	1,119	297
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ (417,965)	$ (339,531)

WHITFIELD COUNTY, GEORGIA
NON-MAJOR ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
WHITFIELD TRANSIT SYSTEM					
OPERATING REVENUES					
User charges	$ 236,000	$ 259,150	$ 259,904	$ 754	$ 255,294
Miscellaneous	-	-	-	-	2,117
Total operating revenues	236,000	259,150	259,904	754	257,411
OPERATING EXPENSES					
Personal services and employee benefits	568,505	563,625	563,579	46	469,884
Purchased and contracted services	45,300	36,180	36,166	14	25,989
Supplies	151,050	95,465	95,413	52	114,996
Depreciation	84,000	97,885	97,879	6	95,999
			-		
Total operating expenses	848,855	793,155	793,037	118	706,868
Operating income (loss)	(612,855)	(534,005)	(533,133)	872	(449,457)
NONOPERATING REVENUES (EXPENSES)					
Intergovernmental revenues	305,732	314,882	314,890	8	273,948
Total nonoperating revenues (expenses)	305,732	314,882	314,890	8	273,948
Income (loss) before transfers and capital contributions	(307,123)	(219,123)	(218,243)	880	(175,509)
Capital contributions	119,929	119,929	119,929	-	113,252
Transfers in	187,194	99,194	98,314	(880)	62,257
Net income (loss)	$ -	$ -	-	$ -	-
NET POSITION - beginning of year			184,133		184,133
NET POSITION - end of year			$ 184,133		$ 184,133

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, 2015

(with comparative totals for 2014)

	2015	2014
ASSETS		
Cash	$ 1,163,736	$ 1,282,249
Prepaid items	233,179	231,022
TOTAL ASSETS	1,396,915	1,513,271
LIABILITIES		
Accounts payable	$ 317,780	$ 120,970
Claims payable	1,024,802	991,288
Total liabilities	1,342,582	1,112,258
NET POSITION		
Unrestricted	$ 54,333	$ 401,013

WHITFIELD COUNTY, GEORGIA
INTERNAL SERVICE FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015	2014
OPERATING REVENUES		
Charge for services	$ 6,565,375	$ 6,154,256
Miscellaneous	3,364	46,933
Total operating revenues	6,568,739	6,201,189
OPERATING EXPENSES		
Premiums and administrative fees	844,492	766,788
Claims cost	6,070,927	5,322,784
Total operating expenses	6,915,419	6,089,572
Operating Income (loss)	(346,680)	111,617
Transfers out	-	(1,400,000)
Change in net position	(346,680)	(1,288,383)
Net position, beginning of year	401,013	1,689,396
Net position, end of year	$ 54,333	$ 401,013

WHITFIELD COUNTY, GEORGIA
INTERNAL SERVICE FUND
STATEMENT OF CASH FLOWS
Year Ended December 31, 2015

(with comparative totals for 2014)

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from charges	$ 6,568,739	$ 6,201,189
Cash paid on claims and costs	(6,687,252)	(5,943,930)
Net cash provided (used) by operating activities	(118,513)	257,259
CASH FLOWS FROM FINANCING ACTIVITIES		
Transfer out	-	(1,400,000)
Net increase (decrease) in cash	(118,513)	(1,142,741)
CASH - beginning of year	1,282,249	2,424,990
CASH - end of year	$ 1,163,736	$ 1,282,249
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Net income	$ (346,680)	$ 111,617
Increase in prepaid items	(2,157)	(231,022)
Increase (decrease) in payables	230,324	376,664
Net cash provided (used) by operating activities	$ (118,513)	$ 257,259

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, 2015

	BALANCE December 31, 2014	ADDITIONS	DEDUCTIONS	BALANCE December 31, 2015
CLERK OF COURT				
Cash	$ 1,593,370	$ 5,938,129	$ 7,264,358	$ 267,141
Total assets	$ 1,593,370	$ 5,938,129	$ 7,264,358	$ 267,141
Accrued items and other	$ 70,007	$ 3,222,620	$ 3,131,680	$ 160,947
Due to other funds	-	1,438,167	1,438,167	-
Due to other governments	1,523,363	1,277,342	2,694,511	106,194
Total liabilities	$ 1,593,370	$ 5,938,129	$ 7,264,358	$ 267,141
PROBATE COURT				
Cash	$ 68,177	$ 1,296,489	$ 1,268,713	$ 95,953
Accounts receivable	10,823	11,377	10,823	11,377
Total assets	$ 79,000	$ 1,307,866	$ 1,279,536	$ 107,330
Accrued items and other	$ 44,529	$ 90,352	$ 76,074	$ 58,807
Due to other funds	-	913,708	913,708	-
Due to other governments	34,471	303,806	289,754	48,523
			-	
Total liabilities	$ 79,000	$ 1,307,866	$ 1,279,536	$ 107,330
MAGISTRATE COURT				
Cash	$ 46,864	$ 1,702,667	$ 1,659,870	$ 89,661
Accounts receivable	2,763	5,319	2,763	5,319
			-	
Total assets	$ 49,627	$ 1,707,986	$ 1,662,633	$ 94,980
Accrued items and other	$ 42,184	$ 1,295,667	$ 1,250,485	$ 87,366
Due to other funds	-	328,520	328,520	-
Due to other governments	7,443	83,799	83,628	7,614
Total liabilities	$ 49,627	$ 1,707,986	$ 1,662,633	$ 94,980

WHITFIELD COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS
Year Ended December 31, 2015

	BALANCE December 31, 2014	ADDITIONS	DEDUCTIONS	BALANCE December 31, 2015
SHERIFF'S DEPARTMENT				
Cash	$ 538,248	$ 1,848,152	$ 1,840,309	$ 546,091
Accounts receivable	4,922	8,703	4,922	8,703
Total assets	$ 543,170	$ 1,856,855	$ 1,845,231	$ 554,794
Accrued items and other	$ 543,092	$ 1,170,496	$ 1,158,872	$ 554,716
Due to other funds	-	681,688	681,688	-
Due to other governments	78	4,671	4,671	78
Total liabilities	$ 543,170	$ 1,856,855	$ 1,845,231	$ 554,794
JUVENILE COURT				
Cash	$ 1,057	$ 35,106	$ 35,896	$ 267
Total assets	$ 1,057	$ 35,106	$ 35,896	$ 267
Accrued items and other	$ 806	$ 5,511	$ 6,097	$ 220
Due to other funds	-	26,404	26,404	-
Due to other governments	251	3,191	3,395	47
Total liabilities	$ 1,057	$ 35,106	$ 35,896	$ 267
TAX COMMISSIONER				
Cash	$ 1,390,684	$ 104,027,508	$ 104,003,662	$ 1,414,530
Taxes receivable	9,939,354	9,114,994	9,939,354	9,114,994
Total assets	$ 11,330,038	$ 113,142,502	$ 113,943,016	$ 10,529,524
Accrued items and other	$ 6,690,089	$ 6,660,053	$ 7,448,523	$ 5,901,619
Due to other funds	-	24,932,467	24,932,467	-
Due to other governments	4,639,949	81,549,982	81,562,026	4,627,905
Total liabilities	$ 11,330,038	$ 113,142,502	$ 113,943,016	$ 10,529,524

WHITFIELD COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS
Year Ended December 31, 2015

	BALANCE December 31, 2014	ADDITIONS	DEDUCTIONS	BALANCE December 31, 2015
TOTAL AGENCY FUNDS				
Cash	$ 3,638,400	$ 114,848,051	$ 116,072,808	$ 2,413,643
Accounts receivable	18,508	25,399	18,508	25,399
Taxes receivable	9,939,354	9,114,994	9,939,354	9,114,994
Total assets	$ 13,596,262	$ 123,988,444	$ 126,030,670	$ 11,554,036
Accrued items and other	$ 7,390,707	$ 12,444,699	$ 13,071,731	$ 6,763,675
Due to other funds	-	28,320,954	28,320,954	-
Due to other governments	6,205,555	83,222,791	84,637,985	4,790,361
Total liabilities	$ 13,596,262	$ 123,988,444	$ 126,030,670	$ 11,554,036

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

	2015	2014	2013	2012
Governmental activities				
Net investment in capital assets	$ 225,710,706	$ 252,389,189	$ 264,426,126	$ 281,831,473
Restricted	34,314,997	28,157,277	34,560,814	34,918,133
Unrestricted	7,839,847	3,271,397	5,793,885	7,305,907
Total governmental activities net position	$ 267,865,550	$ 283,817,863	$ 304,780,825	$ 324,055,513
Business-type activities				
Net investment in capital assets	$ 252,587	$ 217,212	$ 187,375	$ 181,521
Unrestricted	14,750,860	15,349,663	15,385,978	15,573,756
Total business-type activities net position	$ 15,003,447	$ 15,566,875	$ 15,573,353	$ 15,755,277
Primary government				
Net investment in capital assets	$ 225,963,293	$ 252,606,401	$ 264,613,501	$ 282,012,994
Restricted	34,314,997	28,157,277	34,560,814	34,918,133
Unrestricted	22,590,707	18,621,060	21,179,863	22,879,663
Total primary government net position	$ 282,868,997	$ 299,384,738	$ 320,354,178	$ 339,810,790

WHITFIELD COUNTY, GEORGIA
NET POSITION BY COMPONENT

concluded

2011	2010	2009	2008	2007	2006
$ 298,068,417	$ 314,908,444	$ 335,443,861	$ 355,333,747	$ 374,684,055	$ 81,185,089
41,623,716	49,906,086	34,331,858	24,570,411	15,955,414	15,383,073
3,991,169	2,686,344	10,059,677	19,997,376	24,151,281	26,101,369
$ 343,683,302	$ 367,500,874	$ 379,835,396	$ 399,901,534	$ 414,790,750	$ 122,669,531
$ 175,051	$ 195,913	$ 292,761	$ 396,812	$ 561,652	$ 705,872
16,019,134	16,554,558	14,446,662	14,674,763	14,435,982	15,464,455
$ 16,194,185	$ 16,750,471	$ 14,739,423	$ 15,071,575	$ 14,997,634	$ 16,170,327
$ 298,243,468	$ 315,104,357	$ 335,736,622	$ 355,730,559	$ 375,245,707	$ 81,890,961
41,623,716	49,906,086	34,331,858	24,570,411	15,955,414	15,383,073
20,010,303	19,240,902	24,506,339	34,672,139	38,587,263	41,565,824
$ 359,877,487	$ 384,251,345	$ 394,574,819	$ 414,973,109	$ 429,788,384	$ 138,839,858

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET POSITION

continued

	2015	2014	2013	2012	2011
Expenses					
Governmental activities:					
General government	$ 9,153,564	$ 8,510,168	$ 7,945,573	$ 8,017,307	$ 7,510,940
Judicial	6,275,200	5,993,563	5,918,081	5,551,125	5,576,945
Public safety	23,785,809	21,110,555	20,328,667	18,991,668	18,841,608
Public works	30,529,832	28,086,893	26,820,775	26,983,422	26,920,990
Health and welfare	772,204	762,984	736,259	734,949	767,338
Culture and recreation	544,925	1,393,014	1,575,465	1,418,859	1,098,824
Housing and development	2,136,681	1,445,646	2,160,119	2,312,731	4,786,369
Interest on long-term debt	651,456	668,232	834,987	678,908	677,121
Total governmental activities expenses	$ 73,849,671	$ 67,971,055	$ 66,319,926	$ 64,688,969	$ 66,180,135
Business-type activities:					
Northwest Georgia Trade and Convention Center	$ 68,417	$ -	$ -	$ 73,557	$ 756,092
Whitfield Transit System	793,037	706,867	669,469	711,853	674,449
Dalton-Whitfield SWM Authority	495,011	107,170	187,750	365,351	302,548
Total business-type activities expenses	1,356,465	814,037	857,219	1,150,761	1,733,089
Total primary government expenses	$ 75,206,136	$ 68,785,092	$ 67,177,145	$ 65,839,730	$ 67,913,224
Program Revenues					
Governmental activities:					
Charge for services:					
General government	$ 1,762,921	$ 1,686,724	$ 1,684,920	$ 1,480,320	$ 1,446,966
Judicial	2,451,203	2,169,330	2,276,747	3,284,628	2,542,433
Public safety	2,426,120	2,446,871	2,405,724	2,255,613	2,037,259
Public works	997,851	167,191	158,166	23,768	14,842
Culture and recreation	149,574	122,969	38,607	27,755	29,034
Housing and development	1,725,178	1,726,650	-	-	74,454
Operating grants and contributions	1,224,867	2,479,216	1,162,832	909,197	1,386,215
Capital grants and contributions	684,788	312,039	4,457,162	961,531	1,157,732
Total governmental activities program revenues	$ 11,422,502	$ 11,110,990	$ 12,184,158	$ 8,942,812	$ 8,688,935
Business-type activities:					
Charge for services:					
Northwest Georgia Trade and Convention Center	$ -	$ 100,693	$ 5,825	$ -	$ -
Whitfield Transit System	259,904	257,411	245,922	238,587	247,812
Dalton-Whitfield SWM Authority	-	-	-	-	-
Operating grants and contributions	314,890	273,948	290,077	266,528	280,751
Capital grants and contributions	119,929	113,252	88,856	78,331	125,265
Total business-type activities program revenues	$ 694,723	$ 745,304	$ 630,680	$ 583,446	$ 653,828
Total primary government program revenues	$ 12,117,225	$ 11,856,294	$ 12,814,838	$ 9,526,258	$ 9,342,763
Net (Expense)/ Revenue					
Governmental activities	$ (62,427,169)	$ (56,860,065)	$ (54,135,768)	$ (55,746,157)	$ (57,491,200)
Business-type activities	(661,742)	(68,733)	(226,539)	(567,315)	(1,079,261)
Total primary government net (expense)/ revenue	$ (63,088,911)	$ (56,928,798)	$ (54,362,307)	$ (56,313,472)	$ (58,570,461)

	2015	2014	2013	2012	2011
General revenues and Other Changes in Net Position					
Governmental activities:					
Property taxes	$ 22,608,630	$ 20,297,852	$ 19,745,823	$ 14,707,967	$ 14,707,967
Sales taxes	17,936,259	11,235,131	10,151,398	14,710,223	14,710,223
Insurance premium tax	3,477,199	3,244,462	3,074,919	2,769,341	2,769,341
Alcoholic beverage tax	387,485	339,349	339,145	381,470	381,470
Hotel/Motel tax	259,461	252,493	238,831	215,275	215,275
Miscellaneous taxes	728,783	559,248	508,080	470,491	470,491
Miscellaneous	1,068,644	931,445	794,068	908,525	908,525
Gain or (loss) on sale of capital assets	89,543	116,702	504,921	-	-
Investment earnings	17,166	5,703	5,421	33,311	33,311
Lease financing	-	-	-	-	-
Transfers	(98,314)	(62,256)	(44,614)	(522,975)	(522,975)
Total governmental activities	$ 46,474,856	$ 36,920,129	$ 35,317,992	$ 33,673,628	$ 33,673,628
Business-type activities:					
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Transfers	98,314	62,256	44,614	522,975	522,975
Total business-type activities	$ 98,314	$ 62,256	$ 44,614	$ 522,975	$ 522,975
Total primary government	$ 46,573,170	$ 36,982,385	$ 35,362,606	$ 34,196,603	$ 34,196,603
Change in Net Position					
Governmental activities	$ (15,952,313)	$ (19,939,936)	$ (18,817,776)	$ (22,072,529)	$ (23,817,572)
Business-type activities	(563,428)	(6,477)	(181,925)	(44,340)	(556,286)
Total primary government	$ (16,515,741)	$ (19,946,413)	$ (18,999,701)	$ (22,116,869)	$ (24,373,858)

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET POSITION

concluded

	2010	2009	2008	2007	2006
Expenses					
Governmental activities:					
General government	$ 9,037,213	$ 8,971,621	$ 10,375,059	$ 7,732,678	$ 6,935,263
Judicial	6,606,481	6,703,392	6,677,251	5,746,259	5,464,304
Public safety	21,619,839	21,162,964	22,943,858	19,582,532	18,073,679
Public works	29,446,224	32,050,773	31,679,829	28,148,243	8,765,151
Health and welfare	1,482,510	1,839,106	1,857,957	1,847,956	788,822
Culture and recreation	1,418,981	1,390,013	1,436,614	1,122,551	1,142,922
Housing and development	2,887,052	4,775,999	1,970,716	1,746,315	1,315,405
Interest on long-term debt	299,174	171,446	218,960	209,880	1,271,198
Total governmental activities expenses	$ 72,797,474	$ 77,065,314	$ 77,160,244	$ 66,136,414	$ 43,756,744
Business-type activities:					
Northwest Georgia Trade and Convention Center	$ 588,783	$ 615,772	$ 641,198	$ 665,129	$ 687,725
Whitfield Transit System	674,426	495,783	283,369	280,997	232,155
Dalton-Whitfield SWM Authority	1,564,727	223,566	-	1,013,513	-
Total business-type activities expenses	2,827,936	1,335,121	924,567	1,959,639	919,880
Total primary government expenses	$ 75,625,410	$ 78,400,435	$ 78,084,811	$ 68,096,053	$ 44,676,624
Program Revenues					
Governmental activities:					
Charge for services:					
General government	$ 1,412,134	$ 1,930,295	$ 1,878,423	$ 1,442,138	$ 1,461,182
Judicial	2,339,923	2,701,128	2,609,787	2,663,026	2,601,287
Public safety	2,126,490	2,189,184	2,328,042	2,456,831	2,465,618
Public works	362,958	382,115	33,131	291,213	245,505
Culture and recreation	43,543	-	-	-	-
Housing and development	-	34,168	1,639	3,407	-
Operating grants and contributions	2,916,647	822,835	690,138	2,162,320	1,277,541
Capital grants and contributions	1,394,657	-	908,705	1,151,885	3,454,070
Total governmental activities program revenues	$ 10,596,352	$ 8,059,725	$ 8,449,865	$ 10,170,820	$ 11,505,203
Business-type activities:					
Charge for services:					
Northwest Georgia Trade and Convention Center	$ -	$ -	$ -	$ -	$ -
Whitfield Transit System	277,987	199,598	-	-	-
Dalton-Whitfield SWM Authority	-	-	207,977	-	439,969
Operating grants and contributions	226,208	171,913	161,864	159,073	140,486
Capital grants and contributions	43,498	95,188	45,309	86,333	82,654
Total business-type activities program revenues	$ 547,693	$ 466,699	$ 415,150	$ 245,406	$ 663,109
Total primary government program revenues	$ 11,144,045	$ 8,526,424	$ 8,865,015	$ 10,416,226	$ 12,168,312
Net (Expense)/ Revenue					
Governmental activities	$ (62,201,122)	$ (69,005,589)	$ (68,710,379)	$ (55,965,594)	$ (32,251,541)
Business-type activities	(2,280,243)	(868,422)	(509,417)	(1,714,233)	(256,771)
Total primary government net (expense)/ revenue	$ (64,481,365)	$ (69,874,011)	$ (69,219,796)	$ (57,679,827)	$ (32,508,312)

	2010	2009	2008	2007	2006
General revenues and Other Changes in Net Position					
Governmental activities:					
Property taxes	$ 14,946,978	$ 16,281,253	$ 15,580,219	$ 17,287,720	$ 16,471,857
Sales taxes	31,150,595	28,542,285	33,293,060	16,961,600	21,032,749
Insurance premium tax	2,492,460	2,562,750	2,600,030	2,538,164	2,413,822
Alcoholic beverage tax	404,704	407,922	433,056	424,475	425,860
Hotel/Motel tax	200,674	194,050	197,200	206,475	199,093
Miscellaneous taxes	464,033	476,936	485,094	548,270	559,632
Miscellaneous	826,862	866,430	877,665	994,596	905,717
Gain or (loss) on sale of capital assets	-	-	-	-	-
Investment earnings	57,895	142,573	938,197	1,728,927	1,896,990
Lease financing	-	-	-	-	-
Transfers	(677,601)	(534,748)	(583,358)	(541,540)	(519,041)
Total governmental activities	$ 49,866,600	$ 48,939,451	$ 53,821,163	$ 40,148,687	$ 43,386,679
Business-type activities:					
Miscellaneous	$ -	$ 1,522	$ -	$ -	$ -
Transfers	677,601	534,748	583,358	541,540	519,041
Total business-type activities	$ 677,601	$ 536,270	$ 583,358	$ 541,540	$ 519,041
Total primary government	$ 50,544,201	$ 49,475,721	$ 54,404,521	$ 40,690,227	$ 43,905,720
Change in Net Position					
Governmental activities	$ (12,334,522)	$ (20,066,138)	$ (14,889,216)	$ (15,816,907)	$ 11,135,138
Business-type activities	(1,602,642)	(332,152)	73,941	(1,172,693)	262,270
Total primary government	$ (13,937,164)	$ (20,398,290)	$ (14,815,275)	$ (16,989,600)	$ 11,397,408

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

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General fund:										
Nonspendable	$ 369,163	$ 325,638	$ 361,411	$ 482,521	$ 323,618	$ 396,586	$ 252,655	$ 8,951	$ 8,951	$ 8,288
Unassigned	13,475,415	14,947,122	15,307,434	15,333,108	14,460,450	13,525,724	21,834,480	23,811,979	23,685,317	22,921,424
Total general fund	$13,844,578	$15,272,760	$15,668,845	$15,815,629	$14,784,068	$13,922,310	$22,087,135	$ 23,820,930	$23,694,268	$22,929,712
All other governmental funds:										
Nonspendable	$ 6,421,863	$ 20,652	$ 20,587	$ 72,943	$ 72,943	$ 54,192	$ 54,193	$ -	$ -	$ -
Restricted	34,314,997	27,847,921	33,594,081	32,104,139	38,650,273	43,966,462	33,078,704	21,826,363	15,955,414	15,383,073
Committed	309,353	309,356	966,733	2,813,994	2,973,443	5,939,624	1,198,961	2,744,048	-	-
Total all other governmental funds	$41,046,213	$28,177,929	$34,581,401	$34,991,076	$41,696,659	$49,960,278	$34,331,858	$ 24,570,411	$15,955,414	$15,383,073

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

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

continued

	2015	2014	2013	2012
REVENUES				
Taxes	$ 45,310,716	$ 36,151,183	$ 33,374,021	$ 35,756,919
Licenses and permits	493,552	424,522	360,420	303,396
Intergovernmental revenues	2,928,682	3,123,673	2,662,832	1,189,188
Charges for services	5,730,081	5,561,899	6,146,925	4,746,514
Fines, forfeitures and penalties	1,559,477	1,562,268	1,467,906	2,335,835
Investment earnings	95,528	102,686	71,224	97,153
Contributions and donations	56,733	5,025	-	258,720
Miscellaneous	1,068,644	931,445	794,068	924,046
Total revenues	57,243,413	47,862,701	44,877,396	45,611,771
EXPENDITURES				
Current -				
General government	7,540,769	7,325,404	6,812,986	6,722,747
Judicial	6,134,696	5,989,848	5,605,036	5,455,468
Public safety	21,735,455	20,304,705	18,555,166	18,072,842
Public works	6,493,425	6,949,779	6,864,098	6,024,560
Health and welfare	612,929	603,709	576,984	575,674
Culture and recreation	1,138,648	1,282,402	948,058	1,012,060
Housing and development	3,762,866	1,948,422	2,065,145	1,908,765
Capital outlay	8,783,617	6,786,384	8,269,484	8,201,724
Intergovernmental	4,027,612	1,023,105	646,406	956,118
Debt service				
Principal retirement	3,486,981	3,477,772	1,905,865	1,820,430
Interest and fiscal charges	621,587	664,092	829,934	723,669
Total expenditures	64,338,585	56,355,622	53,079,162	51,474,057
Excess (deficiency) of revenues over expenditures	(7,095,172)	(8,492,921)	(8,201,766)	(5,862,286)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	89,543	134,456	504,921	80,935
Refunding bond issued	4,885,000	-	-	-
Proceeds from contract payable	18,434,044	-	-	-
Debt service-principal	(4,775,000)	-	-	-
Loans issued	-	221,164	-	235,735
Revenue bond proceeds	-	-	7,185,000	-
Transfers in	3,383,897	3,107,504	1,056,038	1,758,015
Transfers out	(3,482,210)	(1,769,760)	(1,100,652)	(1,886,421)
Total other financing sources (uses)	18,535,274	1,693,364	7,645,307	188,264
Net change in fund balances	$ 11,440,102	$ (6,799,557)	$ (556,459)	$ (5,674,022)
Debt service as a percentage of noncapital expenditures	7.68%	8.41%	6.32%	5.68%

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

2011	2010	2009	2008	2007	2006
$ 33,496,679	$ 49,521,208	$ 48,506,774	$ 52,967,310	$ 37,006,206	$ 40,667,619
287,160	264,582	232,945	277,399	450,723	358,616
1,957,160	4,220,480	822,835	1,122,622	2,391,548	1,229,745
4,631,345	4,485,641	5,192,873	5,198,896	4,247,030	4,437,763
1,605,626	1,480,845	1,734,905	1,727,014	1,868,031	1,973,065
88,248	98,719	142,573	938,197	1,728,927	1,896,990
46,190	135,385	54,442	55,942	49,902	47,749
908,525	788,266	845,127	871,879	1,003,959	872,344
43,020,933	60,995,126	57,532,474	63,159,259	48,746,326	51,483,891
6,257,854	7,799,706	6,825,771	8,660,017	6,953,314	6,630,577
5,407,674	6,496,632	5,871,691	6,111,312	5,709,188	5,447,685
16,987,515	20,851,624	18,937,643	20,317,234	19,027,576	18,058,636
6,024,199	6,924,763	7,268,173	9,080,233	9,507,728	8,378,292
608,063	1,323,235	1,575,662	1,587,062	1,565,362	559,323
1,256,643	1,291,280	1,189,291	1,912,594	1,108,681	1,129,392
2,130,183	2,597,786	1,946,263	1,903,643	1,753,598	1,309,529
11,723,995	13,192,429	7,139,027	2,928,305	1,283,902	5,804,141
513,558	513,681	841,469	-	-	-
1,435,748	1,374,960	942,487	1,121,667	-	14,179,377
856,809	359,126	294,088	218,960	-	947,645
53,202,241	62,725,222	52,831,565	53,841,027	46,909,349	62,444,597
(10,181,308)	(1,730,096)	4,700,909	9,318,232	1,836,977	(10,960,706)
32,063	38,594	236,491	6,786	41,461	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
50,359	-	-	-	-	-
3,220,000	9,850,000	3,625,000	-	-	-
1,091,295	3,040,311	3,583,587	19,319,161	7,803,866	16,153,969
(1,614,270)	(3,735,214)	(4,118,335)	(19,902,520)	(8,345,407)	(16,672,965)
2,779,447	9,193,691	3,326,743	(576,573)	(500,080)	(518,996)
$ (7,401,861)	$ 7,463,595	$ 8,027,652	$ 8,741,659	$ 1,336,897	$ (11,479,702)
5.08%	3.32%	2.44%	2.61%	0.00%	24.81%

WHITFIELD COUNTY, GEORGIA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
TEN YEAR SUMMARY
December 31, 2015

CALENDAR YEAR	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITIES
2006	$ 2,193,969,275	$ 958,643,306	$ 68,648,143
2007	$ 2,167,302,808	$ 969,766,460	$ 84,191,456
2008	$ 2,239,279,552	$ 968,270,147	$ 71,526,468
2009	$ 2,228,552,949	$ 925,763,433	$ 74,319,939
2010	$ 2,142,057,989	$ 811,906,837	$ 71,798,153
2011	$ 2,046,646,867	$ 876,878,422	$ 70,643,746
2012	$ 2,030,908,599	$ 950,038,218	$ 68,701,212
2013	$ 2,074,798,350	$ 886,339,600	$ 63,832,494
2014	$ 2,073,345,531	$ 986,431,576	$ 70,312,909
2015	$ 2,102,030,066	$ 1,030,285,340	$ 71,487,661

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, 2015

LESS TAX-EXEMPT PROPERTY	TOTAL		ASSESSED TO TOTAL ESTIMATED ACTUAL VALUE	TOTAL DIRECT TAX RATE
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE		
$ (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)	$ 2,861,015,150	$ 7,152,537,875	40%	5.061
$ (422,796,466)	$ 2,805,839,855	$ 7,014,599,638	40%	5.061
$ (478,003,261)	$ 2,547,759,718	$ 6,369,399,295	40%	5.061
$ (491,180,061)	$ 2,502,988,974	$ 6,257,472,435	40%	5.061
$ (835,851,413)	$ 2,213,796,616	$ 5,534,491,540	40%	6.061
$ (812,638,755)	$ 2,212,331,689	$ 5,530,829,222	40%	6.061
$ (869,629,696)	$ 2,260,460,320	$ 5,651,150,800	40%	6.061
$ (907,271,796)	$ 2,296,531,271	$ 5,741,328,178	40%	7.061

WHITFIELD COUNTY, GEORGIA
PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
TEN YEAR SUMMARY
December 31, 2015

CALENDAR YEAR	INSIDE DALTON	INSIDE OTHER MUNICIPALITIES	OUTSIDE ALL MUNICIPALITIES
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
2014	6.061	8.061	8.061
2015	7.061	9.061	9.061

Notes:

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

WHITFIELD COUNTY, GEORGIA
PRINCIPAL TAXPAYERS
December 31, 2015

2015			2006		
TAXPAYER	TAXES LEVIED	PERCENT OF TOTAL ASSESSED VALUATION	TAXPAYER	TAXES LEVIED	PERCENT OF TOTAL ASSESSED VALUATION
Shaw Industries, Inc.	$ 7,759,348	36.34%	Shaw Industries, Inc.	$ 9,063,646	26.88%
Mohawk Industries, Inc.	$ 2,336,584	12.41%	Mohawk Industries, Inc.	$ 4,070,390	13.84%
Engineered Floors	$ 1,530,233	9.15%	Beaulieu Group, LLC	$ 2,361,729	7.36%
Beaulieu Group, LLC	$ 1,316,158	6.81%	Alltel Communication	$ 1,010,722	3.28%
J&J Industries, Inc.	$ 905,896	3.24%	J & J Industries	$ 919,072	2.45%
Tandus Flooring	$ 892,553	3.61%	Thomas Industries	$ 651,534	2.08%
North Georgia EMC	$ 609,268	2.29%	Oriental Weavers USA, Inc.	$ 641,479	2.82%
Shiroki Georgia LLC	$ 475,749	1.51%	Dow Chemical Company	$ 387,240	1.75%
Windstream Georgia	$ 447,022	1.52%	S W M Georgia LLC	$ 384,893	1.02%
Norfolk Southern Corp.	$ 427,256	1.89%	CBL & Associates	$ 361,897	0.96%

Source: Whitfield County Tax Commissioner's Office

WHITFIELD COUNTY, GEORGIA
PROPERTY TAX LEVIES AND COLLECTIONS
TEN YEAR SUMMARY
December 31, 2015

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
2006	$ 14,181,413	$ (32,946)	$ 14,148,467	$ 11,336,394	79.94%	$ 2,231,626	$ 13,568,020	95.90%
2007	$ 14,147,204	$ (150,320)	$ 13,996,884	$ 12,527,244	88.55%	$ 1,494,498	$ 14,021,742	100.18%
2008	$ 14,248,407	$ (202,710)	$ 14,045,697	$ 12,376,592	86.86%	$ 1,660,285	$ 14,036,877	99.94%
2009	$ 14,679,298	$ (171,150)	$ 14,508,148	$ 12,948,851	88.21%	$ 1,599,356	$ 14,548,207	100.28%
2010	$ 13,359,997	$ (81,744)	$ 13,278,253	$ 11,588,615	86.74%	$ 1,781,253	$ 13,369,868	100.69%
2011	$ 12,900,630	$ 56,180	$ 12,956,810	$ 11,453,139	88.78%	$ 1,542,054	$ 12,995,193	100.30%
2012	$ 13,674,749	$ 190,585	$ 13,865,334	$ 12,658,780	92.57%	$ 1,191,530	$ 13,850,310	99.89%
2013	$ 13,893,324	$ (40,047)	$ 13,853,277	$ 12,289,098	88.45%	$ 1,507,882	$ 13,796,980	99.59%
2014	$ 14,222,340	$ (156,408)	$ 14,065,932	$ 12,777,650	89.84%	$ 1,108,402	$ 13,886,052	98.72%
2015	$ 16,814,140	$ (273,789)	$ 16,540,351	$ 15,064,270	89.59%	$ -	$ 15,064,270	91.08%

Source: Whitfield County Tax Commissioner's Office

WHITFIELD COUNTY, GEORGIA
TAX REVENUES BY SOURCE - GOVERNMENTAL FUNDS
TEN YEAR SUMMARY
DECEMBER 31, 2015

CALENDAR YEAR	PROPERTY	LOCAL OPTION SALES	SPECIAL PURPOSE LOCAL OPTION SALES	INSURANCE PREMIUM	ALCOHOLIC BEVERAGE	REAL ESTATE TRANSFER	OTHER	TOTAL
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
2014	20,513,632	11,235,131	-	3,244,462	339,349	65,652	752,957	36,151,183
2015	22,678,327	10,448,099	7,488,160	3,477,199	387,485	75,851	755,595	45,310,716
Percentage Change In Dollars Over 10 Years	41.4%	-36.9%	67.8%	44.1%	-9.0%	-46.2%	22.3%	11.4%

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
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
2014	17,420,000	370,492	323,052	474,800	-	18,588,344	0.59	180
2015	14,504,000	18,584,321	207,115	379,840	-	33,675,276	1.00	324

WHITFIELD COUNTY, GEORGIA
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
TEN YEAR SUMMARY
December 31, 2015

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
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%	$ -
2014	(EST) 103,542	$ 2,586,661,775	$ -	$ -	$ -	0.00%	$ -
2015	(EST) 104,216	$ 2,537,858,074	$ -	$ -	$ -	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, 2015

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Overlapping Debt			
Whitfield County Board of Education (1)	$ 20,290,000	100%	$ 20,290,000
City of Dalton Board of Education (2)	2,000,000	100%	2,000,000
City of Dalton (2)	13,631,338	100%	13,631,338
City of Varnell (3)	418,900	100%	418,900
Total Overlapping Debt			$ 36,340,238
County Direct Debt			
Whitfield County	$ 33,675,276	100%	33,675,276
Total County Direct Debt			33,675,276
Total Direct and Overlapping Debt			$ 70,015,514

Sources:

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

(2) Data provided by City of Dalton Finance Office

(3) Data provided by City of Varnell City Manager

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

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Debt limit	$344,445,910	$345,629,147	$ 337,442,908	$337,949,473	$329,625,407	$334,645,648	$359,523,215	$363,557,066	$347,501,142	$323,574,992
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$344,445,910	$345,629,147	$ 337,442,908	$337,949,473	$329,625,407	$334,645,648	$359,523,215	$363,557,066	$347,501,142	$323,574,992
Total net debt applicable to the limit as a percentage of debt limit	0%		0%	0%	0%	0%	0%	0%	0%	0%

Legal debt margin calculation for 2015

Assessed value of taxable property	$ 2,537,858,074
Add: exempt real property	906,601,021
Total assessed value of taxable property	3,444,459,095
Debt limit (10%) of total assessed value	$ 344,445,910
Debt applicable to limit	-
Legal debt margin	$ 344,445,910

WHITFIELD COUNTY, GEORGIA
DEMOGRAPHIC STATISTICS
TEN YEAR SUMMARY
December 31, 2015

CALENDAR YEAR	POPULATION	PERSONAL INCOME	PER CAPITA INCOME	UNEMPLOYMENT RATE
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%
2014	(EST) 103,542	$ 3,160,101,840	$ 30,520	8.1%
2015	(EST) 104,216	$ 3,380,245,960	$ 32,435	5.8%

WHITFIELD COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
December 31, 2015

2015			2006		
EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT	EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT
Shaw Industries, Inc.	7,517	17.36%	Shaw Industries, Inc.	8,996	19.05%
Mohawk Industries	6,015	12.86%	Mohawk Industries	5,934	12.57%
Beaulieu Group, LLC	2,056	4.40%	Beaulieu Group, LLC	3,112	6.59%
Whitfield Co. Schools	1,500	3.21%	Hamilton Medical Center	1,686	3.57%
Hamilton Health Care System	1,059	2.26%	Whitfield County Schools	1,632	3.46%
Tandus	879	1.88%	Dalton City Schools	838	1.77%
Dalton City Schools	800	1.71%	J&J Industries, Inc.	798	1.69%
Engineered Floors	750	1.60%	Collins & Aikman Corp.	794	1.68%
Shiroki North America, Inc.	705	1.51%	Windstream	715	1.51%
J&J Flooring Group	665	1.42%	Conagra Poultry Co.	615	1.30%

Source:
2015 - Greater Dalton Chamber of Commerce, last updated June 2015
2006 - Whitfield County 2006 Comprehensive Annual Financial Report

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

Function/Program	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General government	85	85	86	86	87	88	91	87	84	81
Judicial	55	55	60	60	54	61	60	60	64	78
Public safety	276	270	262	257	274	268	282	295	271	266
Public works	66	70	71	72	71	83	78	87	89	92
Culture and recreation	7	8	9	9	8	8	8	8	10	10
Housing and development	15	13	13	15	22	18	23	11	12	11
Total	504	501	501	499	516	526	542	548	530	538

Source: Whitfield County Human Resources Department

WHITFIELD COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION

Function/Program	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General government										
Vehicle tags issued	100,966	98,880	97,832	98,865	111,075	102,294	98,117	94,835	103,173	103,580
Public safety										
E-911 calls	292,937	305,222	221,491	217,890	227,940	119,714	182,626	266,528	218,211	221,472
Fire service calls	5,518	5,477	4,937	5,110	5,108	5,031	4,985	4,962	5,158	5,051
Fire average response time (minutes)	6.2	6.3	6.2	5.4	6.6	6.2	6.5	5.9	6.0	5.9
EMS service calls	13,848	13,735	-	10,581	-	-	-	-	-	-
EMS average response time (minutes)	8.4	8.2	-	9.1	-	-	-	-	-	-
Public works										
Miles of road resurfacing	8.7	20.7	28.5	20.7	31.2	37.7	26.3	54.2	46.5	43.7
Culture and recreation										
Number of program participants	3,820	3,612	3,612	3,848	3,639	2,802	3,196	3,042	3,668	3,901
Housing and development										
Building permits issued	442	376	376	389	368	360	298	372	530	665

Source: Department managers within each function

WHITFIELD COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION

Function/Program	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General government										
County facilities	21	14	14	14	14	14	14	14	14	14
Public safety										
Fire stations	10	10	10	10	10	10	10	10	10	9
Public works										
Miles of roads	787	787	787	787	787	787	787	787	747	744
Culture and recreation										
County owned ball fields	17	15	14	14	14	14	14	14	14	14

Source: Department managers within each function

CHRYSAN THOMAS
Certified Public Accountant
Professional Corporation
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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, 2015, 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 9, 2016. 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.

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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 9, 2016

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 THE UNIFORM GUIDANCE

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 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, 2015, 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal* Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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, 2015.

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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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Chrysan Thomas
CHRYSAN THOMAS
Certified Public Accountant

Dalton, Georgia
June 9, 2016

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2015

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 disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) : **No**

Major program:

U.S. Department of Transportation
Section 5311-Whitfield Transit
CFDA #20.509

Dollar threshold used to distinguish between Type A and Type B programs: **$750,000**

Auditee qualified as a low-risk auditee? **Yes**

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2015

continued

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	$ 9,461
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	37,492
U.S.Department of the Interior			
Payments in Lieu of Taxes	15.226	N/A	20,045
U.S.Department of Justice			
Passed through Georgia Criminal Justice Coordinating Council			
Crime Victim Assistance	16.575	W14-8-057	57,231
Crime Victim Assistance	16.575	C13-8-102	63,731
Crime Victim Assistance	16.575	C15-8-153	26,634
Subtotal			147,596
State Criminal Alien Assistance Program	16.606	2015-SP-BX-0582	17,928
Edward Byrne Memorial Justice Assistance	16.738	2014-DJ-BX-1179	16,499
Federal Equity Sharing	16.922	GA1550000	82,590
Total U.S. Department of Justice			264,613
U.S.Department of Transportation			
Passed through Georgia Department of Transportation			
Metropolitan Transportation Planning	20.205	PL000-0012-00(932)	39,585
Metropolitan Transportation Planning	20.205	PL000-0013-00(402)	22,565
Subtotal			62,150
Metropolitan Transportation Planning	20.505	T005170	3,419
Metropolitan Transportation Planning	20.505	T005427	4,165
Subtotal			7,584
Capital Improvement Assistance Grant	20.509	T005066	150,206
Transit Operating Assistance Grant	20.509	T005265	106,603
Transit Operating Assistance Grant	20.509	T005559	164,684
Subtotal			421,493
Total U.S. Department of Transportation			491,227
U.S. Department of Homeland Security			
Passed Through Georgia Emergency			
Management Agency -			
Hazard Mitigation Grants	97.039	4165-0010	8,000
Hazard Mitigation Grants	97.039	4165-0018	15,289
Subtotal			23,289
Performance Partnership Agreement	97.042	OEM15-157	31,280
Homeland Security Grant Program	97.067	2015-SS-00065-S01	2,673
Total U.S. Department of Homeland Security			57,242
Total Federal Awards			$ 880,080

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2015

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of Whitfield County under programs of the federal government for the year ended December 31, 2015. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Whitfield county, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Whitfield County.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(1) Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) Whitfield County has not elected to use the 10 percent de-minimis indirect cost rate as allowed under the Uniform Guidance.

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES FOR CONSTRUCTION PROJECTS FUNDED BY SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX
Year Ended December 31, 2015

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	$ 10,289,479	$ 234,621	$ 10,524,100	99%
2008 SPLOST:						
Road Improvement Program	$ 36,289,785	$ 36,289,785	$ 27,278,182	$ 3,613,226	$ 30,891,408	85%
City of Dalton Road Projects	11,710,215	11,710,215	5,583,620	637,150	6,220,770	53%
Total	$ 48,000,000	$ 48,000,000	$ 32,861,802	$ 4,250,376	$ 37,112,178	
2015 SPLOST:						
County-wide communications project	$ 8,040,000	$ 8,040,000	$ -	$ 977,935	$ 977,935	12%
Library improvements	335,000	335,000	-	-	-	0%
Public safety vehicles and equipment	6,400,000	6,400,000	-	840,925	840,925	13%
Fire station and land	1,400,000	1,400,000	-	-	-	0%
Edwards Park gymnasium	2,000,000	2,905,772	-	102,495	102,495	4%
Recreational park projects	2,400,000	1,494,228	-	962,197	962,197	64%
Road, street and bridge projects	15,000,000	15,000,000	-	19,114	19,114	0%
			-			
City of Dalton projects	24,525,000	24,525,000	-	1,890,462	1,890,462	8%
City of Cohutta	485,000	485,000	-	485,000	485,000	100%
City of Tunnel Hill	700,000	700,000	-	700,000	700,000	100%
City of Varnell	315,000	315,000	-	315,000	315,000	100%
Total	$ 61,600,000	61,600,000	$ -	$ 6,293,128	$ 6,293,128	

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

BASIS OF PRESENTATION - The schedule above presents only expenditures for 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: Expenditures presented on this schedule are $165,139 less than those presented on the combining statement of revenues, expenditures, and changes in fund balances for SPLOST major capital projects funds. That variance is due to $165,139 in current year expenditures for debt issuance costs that was funded by proceeds from the issuance of debt during the current year.