Whitfield County Georgia



Comprehensive Annual Financial Report

For The Year Ended December 31, 2017

WHITFIELD COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE

YEAR ENDED DECEMBER 31, 2017

R. Lynette Laughter
Chairman

WHITFIELD COUNTY, GEORGIA
TABLE OF CONTENTS
Year Ended December 31, 2017

INTRODUCTORY SECTION

Letter of Transmittal.....1- 6
Certificate of Achievement in Financial Reporting..... 7
General Government Officials..... 8
Organizational Chart..... 9
Board of Commissioners.....10
Commissioner District Map.....11

FINANCIAL SECTION

Independent Auditors' Report.....12-14

MANAGEMENT'S DISCUSSION AND ANALYSIS.....15-28

BASIC FINANCIAL STATEMENTS..... 29

Government-Wide Financial Statements
Statement of Net Position.....30
Statement of Activities..... 31

Fund Financial Statements

Governmental Funds

Balance Sheet – Governmental Funds..... 32
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities..... 33
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds..... 34
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Activities to the Statement of Activities.....35
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund.....36-39

Proprietary Funds

Balance Sheet..... 40-41
Statement of Revenues, Expenses and Changes in Net Position.....42
Statement of Cash Flows.....43-44

Fiduciary Funds

Statement of Fiduciary Assets and Liabilities.....45

Notes to Basic Financial Statements.....46-76

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net Pension Liability and Related Ratios.....77
Schedule of Contributions..... 78
Schedule of OPEB Funding Progress..... 79

WHITFIELD COUNTY, GEORGIA
TABLE OF CONTENTS
Year Ended December 31, 2017

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Governmental Funds

Non-major Governmental Funds
Combining Balance Sheet – By Fund Type…… 80
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - By Fund Type……81

General Fund…… 82
Comparative Balance Sheet…… 83
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances……84
Detailed Schedule of Revenues and Expenditures – Budget and Actual…… 85-93

Non-major Special Revenue Funds…… 94-95
Combining Balance Sheet…… 96-101
Combining Statement of Revenues, Expenditures and Changes in Fund Balances……..102-107
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual……108-127

Non-major Debt Service Fund……128
Comparative Balance Sheet…… 129
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual…… 130

Non-major Capital Projects Fund…… 131
Comparative-Balance Sheet…… 132
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual……133

Major Capital Projects Funds……134
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Capital Projects SPLOST Fund……135
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Capital Projects SPLSOT 2015 Fund…… 136
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Capital Projects DBA Bond Fund…… 137

Proprietary Funds

Non-major Enterprise Fund…… 138
Comparative Balance Sheet……139-140
Comparative Statement of Revenues, Expenses and Changes in Net Position…… 141
Comparative Statement of Cash Flows……142-143
Schedule of Revenues, Expenses and Changes in Net Position – Budget and Actual…… 144

WHITFIELD COUNTY, GEORGIA
TABLE OF CONTENTS
Year Ended December 31, 2017

Internal Service Fund.....145
Comparative Statement of Net Position..... 146
Comparative Statement of Revenues, Expenses and Changes in Net Position..... 147
Comparative Statement of Cash Flows..... 148

Fiduciary Funds..... 149
Agency Funds
Combining Statement of Changes in Assets and Liabilities.....150-152

STATISTICAL SECTION.....153

Financial Trends
Net Position by Component.....154-155
Changes in Net Position.....156-159
Fund Balances of Governmental Funds.....160
Changes in Fund Balances, Governmental Funds..... 161-162
Revenue Capacity
Assessed and Estimated Actual Value of Taxable Property..... 163-164
Property Tax Rates – All Overlapping Governments.....165
Principal Taxpayers.....166
Property Tax Levies and Collections.....167
Tax Revenues by Source, Governmental Funds.....168
Debt Capacity
Ratio of Outstanding Debt by Type..... 169
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita..... 170
Direct and Overlapping Governmental Activities Debt.....171
Legal Debt Margin Information.....172
Demographic and Economic Information
Demographic Statistics..... 173
Principal Employers.....174
Full-time Equivalent Whitfield County Employees by Function.....175
Operating Information
Operating Indicators by Function.....176
Capital Asset Statistics by Function..... 177

SPECIAL REPORT SECTION

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 178-179

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance required by the Uniform Guidance.....180-181

Schedule of Findings and Questioned Costs.....182

Schedule of Expenditures of Federal Awards.....183-184

Schedule of Expenditures for Construction Projects Funded by Special Purpose Local Option Sales and Use Tax..... 185

Whitfield County

Board of Commissioners

Board Members
R. Lynette Laughter, Chairman
Harold Brooker
Barry W. Robbins
Roger Crossen
Greg Jones

June 8, 2018

The Honorable R. Lynette Laughter, Chairman
Members of the Board of Commissioners
and Citizens of Whitfield County, Georgia

Ladies and Gentlemen:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year, 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, 2017.

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, 2017 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 unmodified opinion that the Whitfield County financial statements for the fiscal year ended December 31, 2017 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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www.whitfieldcountyga.com

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 104,658. 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 "Floor Covering 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

Recently a new group formed titled the "Greater Dalton Community & Economic Development Strategy Committee". This steering committee is made up of community leaders from Greater Dalton's public, private, and non-profit sectors. This group hired a consultant to perform a community assessment. This community assessment includes an economic performance section which focused on Whitfield County's economic health and well-being, focusing on key indicators such as total private employment, employment growth in key economic sectors, and per capita income.

Previous community and economic development planning processes in Whitfield County have consistently arrived at a fundamental conclusion: in order to realize a sustainable economic future, Whitfield County must diversify its local economy. Specifically, previous efforts found that the community is highly dependent on a single business sector: the carpet and flooring industry.

The Great Recession wreaked havoc on regional economies throughout the county, but the collapse of the housing bubble and subsequent near-cessation of construction activity had a devastating impact on the economic heart of Whitfield County – the carpet and flooring industry. The consequences to the local economy were severe. Between 2007 and 2009, 15 percent of jobs in Dalton-Whitfield County were lost. As to be expected during a period of sizeable job loss, Greater Dalton's unemployment skyrocketed as a result. In October 2007, Whitfield County's unemployment rate was 4.9%. By April 2009 it was 13.4%. Conditions have improved in recent years. Manufacturing remains by far the dominant business sector in Greater Dalton, accounting for nearly one in three jobs in the community. Whitfield County's unemployment rate at the end of December 2017 was 5.5%.

Wages in Whitfield County are relatively strong. In 2017, the average worker in Whitfield County earned roughly $40,956. The only counties with a higher annual wage are tied to the strong regional economies of Atlanta. Whitfield County also experienced relatively fast annual wage growth. Between 2011 and 2016, wages grew by 12.4%. But despite its strong wages, Whitfield County's per capita income (PCI) remains well below that of its peers. The per capita income figure in 2016 dollars for Whitfield County equals $36,068, which was lower than the state of Georgia's per capital income in 2016 dollars of $42,146. There are several likely factors that may explain the gap between Whitfield County's high wages but low per capita income. Per Capita Income (PCI) is calculated based on total population, and a relatively large portion of Whitfield County's population consists of individuals aged 19 and under who are not yet prime working age.

Whitfield County's local economy is on stronger footing compared to where it was at the height of the Great Recession, but significant challenges remain. 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 "Floor Covering 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 2017 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. These economic development efforts created four new projects and generated $220 million in new capital investment.

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 experienced a steady decline in Net M&O Digest totals since the downturn in the economy in 2008 through 2012. The county experienced less than a 1% increase in the Net M&O digest in the years 2013 and 2014. In 2015 and 2016 the net digest experienced a 1.89% and .24% decline due to the effects of the elimination of the motor vehicle digest. In an effort to keep the County competitive with surrounding counties and to attract new business and new jobs to our area, the County Commissioners voted in 2011 (effective 2012) to increase the Freeport Exemption to 100%. The increase in the Freeport Exemption increased Whitfield County's exemptions on the gross digest from approximately $491 million to $835 million. This exemption increase cost the County approximately $4.7 million in property tax revenue in 2016. In 2017 the County Board of Assessors office performed an urban land uniformity project intended to ensure equitability in land values across the county, and due in part to positive reassessments combined with new construction, the county experienced a 6% increase in the total net digest. For budgeting purposes, the 2018 budget assumes an increase in the Net M&O digest for 2018 of 1%. The 2018 millage rate will be set in August of 2018. As mandated by state law, the millage rate is assessed on only 40% of the property valuation.

The County M&O millage rate for 2017 was set in August at 9.329, and includes a small reduction from the 2016 rate of 9.561 due to a rollback of the rate for the portion which represents a positive reassessment county wide. The special tax district millage rate for 2017 was set in August at 3.438. This millage rate was increased from the 2016 rate, and is applied to tax bills of only unincorporated county residents as well as residents of all municipalities in the county other than the City of Dalton.

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 and 2014 was reduced from 83.24% to 64.50%. The County will see further declines every two years based on the new LOST certificate. The County's LOST percentage decreased to 63.752% for 2015 and 2016. The County's LOST percentage further decreased to 62.653% for 2017 and 2018, and will further reduce in 2019 and 2020 to 61.556% and 2021 and 2022 to 60.457%. 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 be completed in the upcoming years.

On March 17, 2015, the County passed a four year 1% 2015 SPLOST 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 unmodified 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, 2016. This is the fifteenth 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.

In addition, Whitfield County also received the GFOA's Award for Distinguished Budget Presentation for its annual appropriated budget for fiscal year 2017. This represents the fifth consecutive year the County has received this particular award. In order to qualify for the award, the County's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

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, 2016

Christopher P. Morrill

Executive Director/CEO

WHITFIELD COUNTY, GEORGIA
GENERAL GOVERNMENT OFFICIALS
December 31, 2017

LEGISLATIVE

BOARD OF COMMISSIONERS

R. Lynette Laughter, Chairman

Barry W. Robbins, District 1	Roger Crossen, District 3
Harold Brooker, District 2	Greg Jones, 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
Philip F. Woodward	Juvenile Court Judge

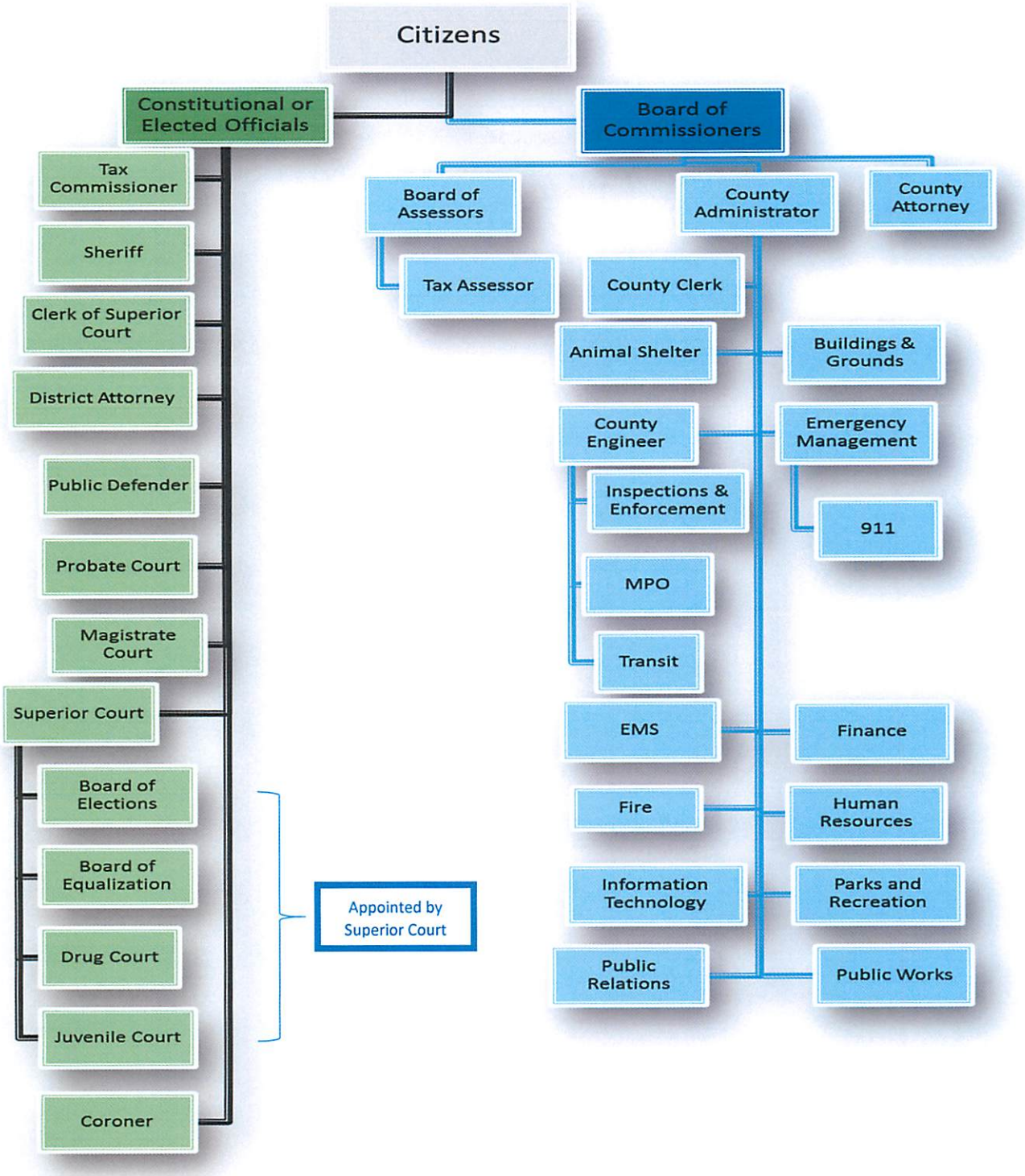
CONSTITUTIONAL OFFICERS

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
Shana Vinyard	Magistrate Court Judge
Gregory W. Bates	Coroner
Herbert M. Poston, Jr.	District Attorney

WHITFIELD COUNTY GOVERNMENT ORGANIZATIONAL CHART



Whitfield County Board of Commissioners

Commission Chairman
R. Lynette Laughter

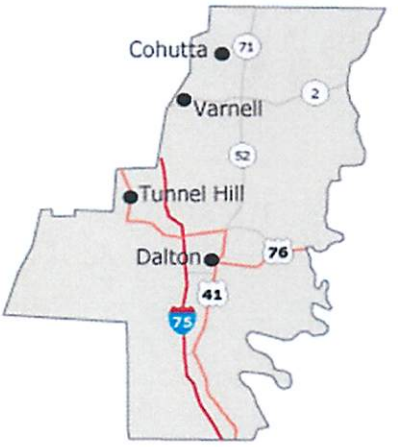


Commissioner, District 1
Barry Robbins



Commissioner, District 2
Harold Brooker





Commissioner, District 3
Roger Crossen

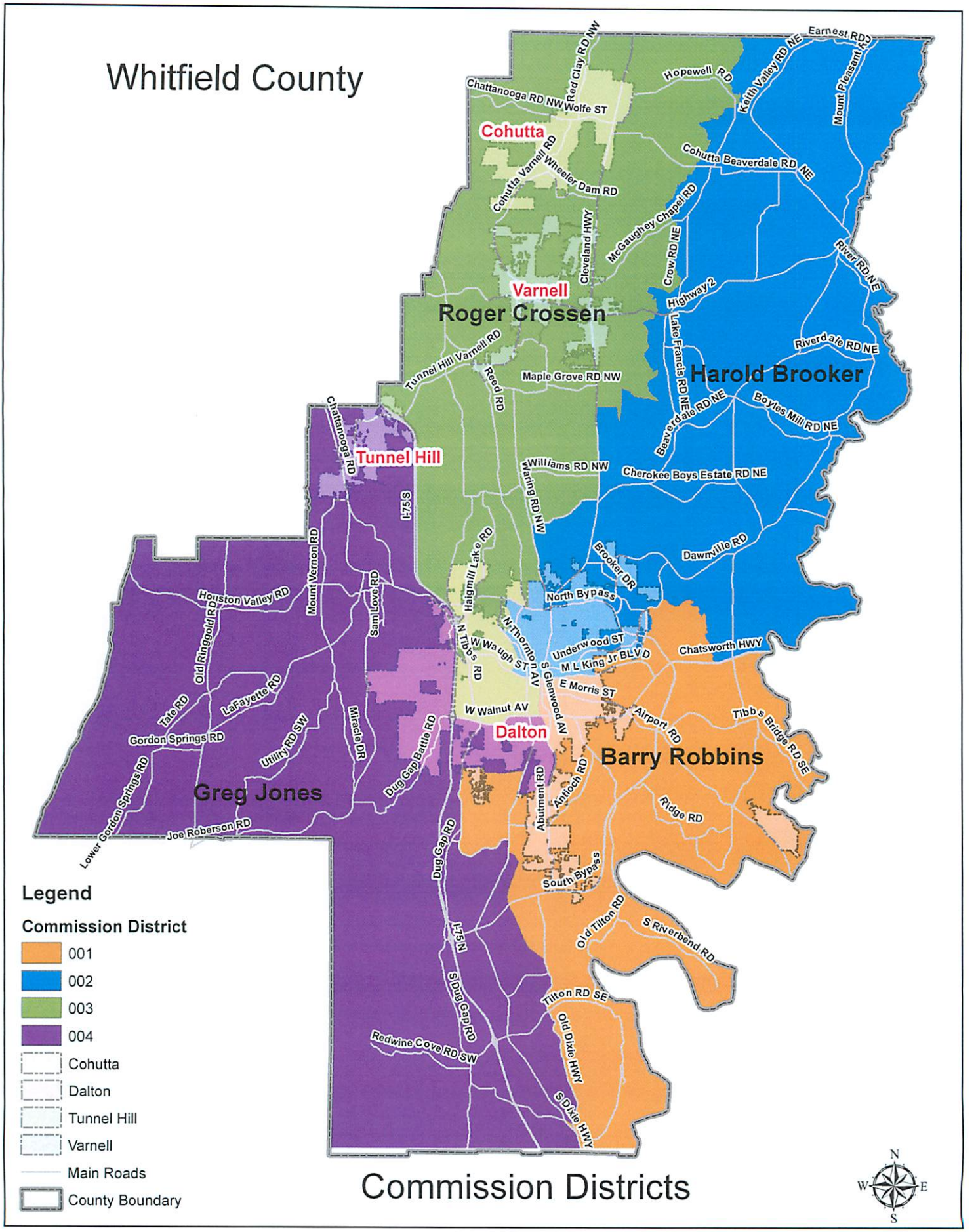


County Administrator
Mark Gibson



Commissioner, District 4
Greg Jones




Whitfield County
Cohutta
Varnell
Tunnel Hill
Dalton
Roger Crossen
Harold Brooker
Greg Jones
Barry Robbins
Chattanooga RD NW
Red Clay RD NW
Wolfe ST
Hopewell RD
Earnest RD
Keith Valley RD NE
Mount Pleasant RD
Cohutta Varnell RD
Wheeler Dam RD
Cohutta Beaverdale RD NE
McGaughey Chapel RD
Cleveland HWY
Crow RD NE
River RD NE
Highway 2
Lake Francis RD NE
Riverdale RD NE
Tunnel Hill Varnell RD
Reed RD
Maple Grove RD NW
Beaverdale RD NE
Boyles Mill RD NE
Chattanooga RD
Williams RD NW
Waring RD NW
Cherokee Boys Estate RD NE
I-75 S
Haigmill Lake RD
Dawnville RD
Brooker DR
Houston Valley RD
Mount Vernon RD
Sam Love RD
North Bypass
N Thornton AV
Underwood ST
Chatsworth HWY
N Tibbs RD
W Waugh ST
M L King Jr BLVD
S Glenwood AV
E Morris ST
Old Ringgold RD
LaFayette RD
Tate RD
Gordon Springs RD
Utility RD SW
Miracle DR
W Walnut AV
Airport RD
Tibbs Bridge RD SE
Dug Gap Battle RD
Abutment RD
Antioch RD
Ridge RD
Lower Gordon Springs RD
Joe Roberson RD
Dug Gap RD
South Bypass
Old Tilton RD
S Riverbend RD
I-75 N
S Dug Gap RD
Tilton RD SE
Redwine Cove RD SW
Old Dixie HWY
S Dixie HWY
Legend
Commission District
001
002
003
004
Cohutta
Dalton
Tunnel Hill
Varnell
Main Roads
County Boundary
Commission Districts
N
W
E
S

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, 2017, 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 1.4 percent, .2 percent, and 6.9 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.

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, 2017, 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 15 through 28), Schedule of Changes in Net Pension Liability and Related Ratios (page 77), Schedule of Contributions (page 78), and Schedule of OPEB Funding Progress (page 79) 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 by us and other auditors. 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 8, 2018 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 8, 2018

WHITFIELD COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2017

The Management's Discussion and Analysis of Whitfield County Government's Comprehensive Annual Financial Report (CAFR) provides an overall narrative and analysis of the County's financial statements for the fiscal year ended December 31, 2017. This discussion and analysis is designed to look at the County's financial performance as a whole. Readers should also review the information presented here in conjunction with additional information that we have furnished in the financial statements and the notes to the financial statements to enhance their understanding of Whitfield County's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for FY2017 are as follows:

- The County's combined net position totaled $265.4 million. Of this amount, $248.9 represents governmental activities and $16.5 represents business-type activities. This is a decrease of $7.5 million from the prior year.

- Total net position is comprised of the following:

  (1) Net investment of capital assets of $226.1 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 $16.4 million is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  (3) Unrestricted net position of $22.9 million represents the portion available to maintain the County's continuing obligations to citizens and creditors.

- Combined revenue totaled $81.2 million of which governmental activities totaled $79.8 million and business-type activities totaled $1.4 million.

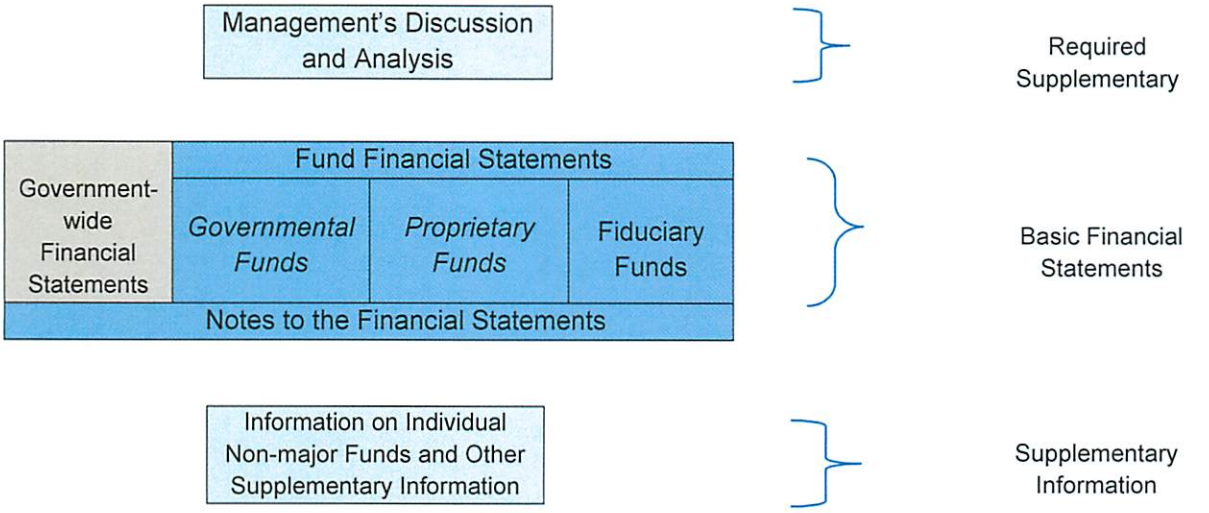
- Overall expenses totaled $88.7 million of which governmental activities totaled $88 million and business-type activities totaled $.7 million.

- The County's governmental funds reported a total ending fund balance of $38.8 million for this year which is a decrease of $3.2 million from the prior year.

- At December 31, 2017, the County's General Fund reported an unassigned fund balance of $19.1 million.

OVERVIEW OF THE FINANCIAL STATEMENT

This is the fifteenth Comprehensive Annual Financial Report (CAFR) Whitfield County has issued under the Governmental Accounting Standards Board (GASB) Statement 34. The following illustration is provided as a guide for the financial statements:



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

The Government-wide financial statements provide a broad view of the County's operations in a manner similar to a private-sector business. The statements provide both short-term and long-term information about the County's financial position, which assists in assessing the economic condition at the end of the fiscal year. These statements are prepared using the flow of economic resources measurement focus and the accrual basis of accounting. This means the statements take into account all revenues and expenses connected with the fiscal year even if cash involved has not been received or paid. There are two government-wide financial statements, the Statement of Net Position and the Statement of Activities which are described below.

The Statement of Net Position presents information on all the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with residual of all other elements 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 is improving or deteriorating.

The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This means that revenues and

expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods. An example of this would be uncollected taxes and earned but unused paid time off.

Both of the government-wide financial statements distinguish functions of Whitfield County Government that are principally supported by taxes and intergovernmental revenues from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities include general government, judicial, public safety, public works, health and welfare, culture and recreation and housing and development. The business-type activities include the Northwest Georgia Trade and Convention Center, Whitfield Transit System, and Dalton-Whitfield Solid Waste Management Authority. The government-wide financial statements also include a discretely presented component unit which is the Whitfield County Health Department. Component units are legally separate organizations for which the elected officials of the County are financially accountable.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

The fund financial statements focus on individual parts of the County government, reporting the County's operations in more detail than the government-wide statements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds. It is important to note that these fund categories use different accounting approaches and should be interpreted differently.

- ***Governmental Funds*** – Most of the basic services provided by the County are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide statements, the governmental fund financial statements focus on short-term financing requirements. This approach is known as using the flow of current financial resources measurement focus and the modified accrual basis of accounting. These statements provide a detailed short-term view of the County's finances that assists in determining whether there will be adequate financial resources available to meet the County's current needs.

  The County maintains four governmental fund types: General Fund, Special Revenue Funds, Debt Service Fund, and the Capital Projects Funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, and the Capital Projects SPLOST Funds, and the Capital Projects DBA Bond Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. The basic governmental fund financial statements are presented on pages 32 through 35 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 used to account for activities that operate similar to those commercial enterprises found in the private sector. Because these funds charge fees for services provided to outside customers including local governments, they are known as enterprise funds. Proprietary funds use the accrual basis of accounting, thus there is no reconciliation needed

between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

The Whitfield County Transit System is the only proprietary fund operated by the County. Services provided by the two joint ventures to customers include the Dalton-Whitfield Solid Waste Management and the Northwest Georgia 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 internal service funds for workers' compensation and health insurance. The internal service funds are reported as governmental activities on the basic proprietary fund financial statements which can be found on pages 40 through 44.

- ***Fiduciary Funds*** – These funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and other County departments. The county is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and only by those to whom the assets belong. These funds are not reflected in the government-wide financial statements because the resources are not available to support the County's operations or programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Whitfield County maintains six fiduciary agency funds which include the Clerk of Superior Court, Probate Court, Magistrate Court, Sheriff, Juvenile Court and Tax Commissioner. The statement of fiduciary assets and liabilities for these agency funds can be found on page 45. A combining statement of changes in assets and liabilities for these agency funds can be found in a later section of this report.

Budgetary Comparisons

Whitfield County adopts an annual appropriated budget for the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds. Although not required, the County also adopts an annual appropriated budget for the Whitfield Transit System which is a non-major enterprise fund. A budgetary comparison schedule has been provided for the General Fund and can be found on pages 36 through 39. Budget to actual comparisons for other funds are provided in individual schedules elsewhere in this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 46 through 76 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 77 through 79 of this report.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's combined net position (governmental and business-type activities) totaled $265.4 million as of December 31, 2017.

WHITFIELD COUNTY, GEORGIA
STATEMENT OF NET POSITION

	Governmental Activities		Business Activities		Total	
	2017	2016	2017	2016	2017	2016
Assets:						
Current assets	$ 47,966,768	$ 54,083,607	$ 1,483	$ 44,827	$ 47,968,251	$ 54,128,434
Other assets	475,717	245,772	16,338,388	15,574,091	16,814,105	15,819,863
Capital assets	241,700,764	253,615,884	211,536	161,927	241,912,300	253,777,811
Total assets	290,143,249	307,945,263	16,551,407	15,780,845	306,694,656	323,726,108
Deferred Outflows of Resources	3,668,491	5,143,318	-	-	3,668,491	5,143,318
Liabilities:						
Current liabilities	13,762,432	16,923,130	28,886	22,621	13,791,318	16,945,751
Non-current liabilities	28,656,944	39,018,692	-	-	28,656,944	39,018,692
Total liabilities	42,419,376	55,941,822	28,886	22,621	42,448,262	55,964,443
Deferred Inflows of Resources	2,545,640	-	-	-	2,545,640	-
Net position:						
Invested in capital assets	225,843,608	237,951,877	211,536	161,927	226,055,144	238,113,804
Restricted	16,412,612	23,879,901	-	-	16,412,612	23,879,901
Unrestricted	6,590,504	(4,685,019)	16,310,985	15,596,297	22,901,489	10,911,278
Total net position	$ 248,846,724	$ 257,146,759	$ 16,522,521	$ 15,758,224	$ 265,369,245	$ 272,904,983

100% of the County's net position reflects its investment in capital assets such as land, buildings, equipment and infrastructure less any related debt used to acquire those assets that is still outstanding. Net investment in capital assets decreased by $12 million (5.1%) in FY17.

The County uses these capital assets to provide services to its citizens; therefore, 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.

Changes in Net Position

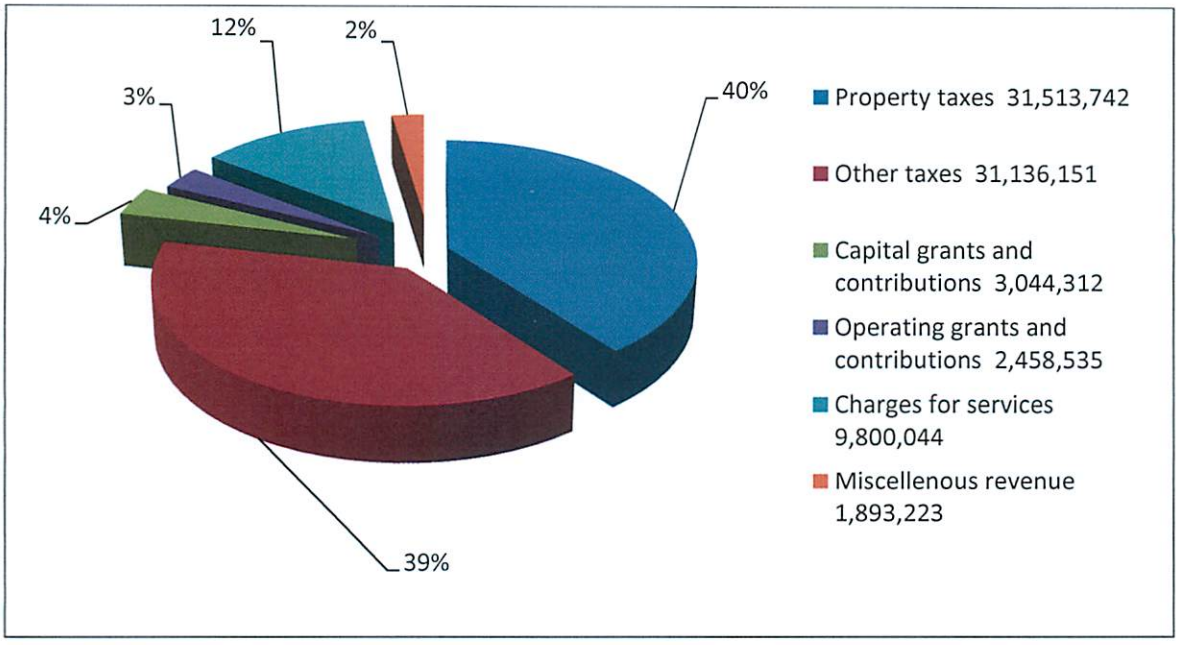
Governmental and business-type activities decreased the County's net position by $7.5 million in FY17. The following table indicates the changes in net position for governmental and business-type activities in FY17 and FY16.

	Governmental Activities		Business Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program:						
Charges for services	$ 9,800,044	$ 9,263,183	$ 976,373	$ 997,267	$ 10,776,417	$ 10,260,450
Operating grants	2,458,535	2,573,112	289,534	290,525	2,748,069	2,863,637
Capital grants	3,044,312	2,070,393	135,445	132,227	3,179,757	2,202,620
General:						
Property taxes	31,513,742	28,271,752	-	-	31,513,742	28,271,752
Sales taxes	25,680,398	25,524,158	-	-	25,680,398	25,524,158
Insurance premium taxes	3,962,650	3,700,351	-	-	3,962,650	3,700,351
Alcoholic beverage taxes	404,559	397,186	-	-	404,559	397,186
Hotel/Motel taxes	246,476	257,608	-	-	246,476	257,608
Miscellaneous taxes	842,068	792,105	-	-	842,068	792,105
Gain from sale of assets	783,670	47,711	-	-	783,670	47,711
Miscellaneous	1,097,834	980,016	-	-	1,097,834	980,016
Investment earnings	11,719	10,674	-	-	11,719	10,674
Total revenues	79,846,007	73,888,249	1,401,352	1,420,019	81,247,359	75,308,268
Program Expenses:						
General government	9,442,567	8,936,272	-	-	9,442,567	8,936,272
Judicial	6,868,947	6,580,810	-	-	6,868,947	6,580,810
Public safety	33,437,317	32,838,284	-	-	33,437,317	32,838,284
Public works	31,557,349	30,209,653	-	-	31,557,349	30,209,653
Health and welfare	731,409	708,319	-	-	731,409	708,319
Culture and recreation	1,657,626	1,917,403	-	-	1,657,626	1,917,403
Housing and development	3,832,215	2,680,820	-	-	3,832,215	2,680,820
Interest on long-term debt	513,383	656,350	-	-	513,383	656,350
Other programs	-	-	742,284	744,371	742,284	744,371
Total expenses	88,040,813	84,527,911	742,284	744,371	88,783,097	85,272,282
Excess (deficiency)	(8,194,806)	(10,639,662)	659,068	675,648	(7,535,738)	(9,964,014)
Transfers	(105,229)	(79,129)	105,229	79,129	-	-
Change in net position	(8,300,035)	(10,718,791)	764,297	754,777	(7,535,738)	(9,964,014)
Net position - beginning of year	257,146,759	267,865,550	15,758,224	15,003,447	272,904,983	282,868,997
Net position - end of year	$ 248,846,724	$ 257,146,759	$ 16,522,521	$ 15,758,224	$ 265,369,245	$ 272,904,983

Governmental Activities

The following chart depicts revenues of the governmental activities for the year ended December 31, 2017.

Revenues by Source – Governmental Activities

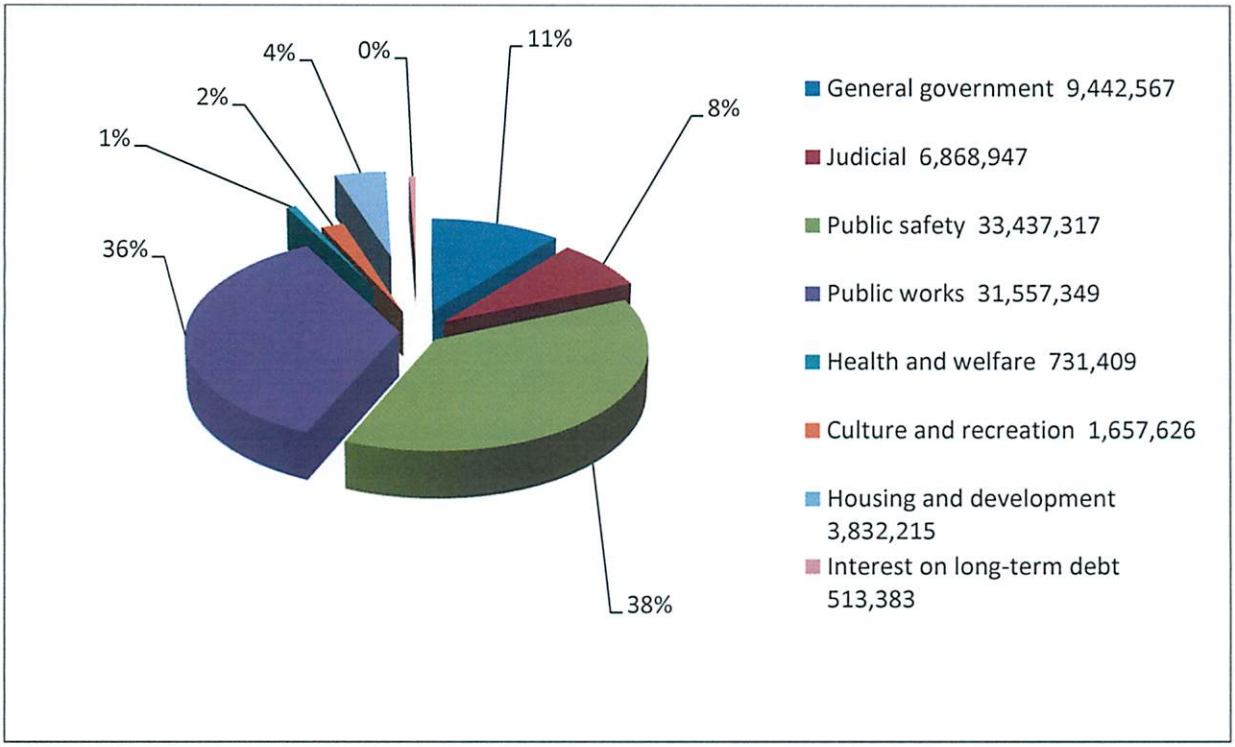


As indicated by the revenue diagram above, property taxes were the largest sources for governmental activities, followed close behind with other taxes. Other taxes include sales tax, insurance premium tax, hotel-motel tax and alcohol beverage tax. The largest portion of the County's program revenue is from charges for services which accounted for 64% of total program revenues. These charges include licenses and permits, fines and forfeitures related to judicial activity, fees for real estate transfers, fees associated with the collection of property taxes and fees charged through various County governmental departments.

The County's total revenue increased 8%, or $6 million, in FY17. This increase was primarily due to a 1.438 mill increase for the three Special Tax Districts (Special Fire District, Jointly funded District, and the Solid Waste District). Capital grants and contributions represents $1 million of the increase. During the current year, the County received $1.3 million in grants for the Carbondale Business Park Project (access road and sewer), and multiple road donations. Also the County experienced a gain from sale of assets of $783,670.

The following chart depicts expenses of the governmental activities for the year ended December 31, 2017.

Expenses by Function – Governmental Activities



As indicated by the expense diagram, the largest use of County resources was for public safety services such as Sheriff's Department, Jail, Fire, Coroner, Animal Control and Emergency Management, followed by public works.

The County's governmental activities total expenses increased 4%, or $3.5 million, in FY17. Employees were given a mid-year 3% pay adjustment, and additional personnel was approved for the Fire Department. Another major factor attributing to the increase was $1.7 million in LMIG paving.

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	$ 9,442,567	$ 6,403,847
Judicial	6,868,947	3,642,609
Public safety	33,437,317	30,875,383
Public works	31,557,349	29,147,414
Health and welfare	731,409	731,409
Culture and recreation	1,657,626	1,428,662
Housing and development	3,832,215	(4,785)
Interest	513,383	513,383
Total	$ 88,040,813	$ 72,737,922

Business-type Activities

The County's business-type activities total revenues decreased $18,667 and expenses decreased only $2,087 for FY17; however, net position for business-type activities increased 4.9%.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

Governmental Funds

Whitfield County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Whitfield County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

The County ended FY17 with strong fund balances in its governmental funds. The combined balance of all governmental funds is $38.8 million. Of this total, $19.1 million or 49.2% represents unassigned fund balance, which is available for spending in the coming year. The remainder of fund balance is nonspendable, restricted or committed to indicate that it is not available for new spending because it has already been designated: (1) to liquidate contracts, purchase order and inventories of the prior period, (2) to pay debt service and (3) for a variety of other restricted purposes.

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 the current fiscal year, unassigned fund balance of the General Fund was $19.1 million, and the total fund balance was $19.5 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 45.8% of total General Fund operating expenditures and total fund balance represents 46.7% of the same amount.

The fund balance of the General Fund increased $3.6 million in FY17 for a total of $19.5 million. The Board of Commissioners made a collaborative effort to focus on maintaining the County's excellent financial position. Revenues increased $3.3 million (7.5%) while operating expenditures increased $3.4 million. Property taxes made up the largest increase in revenues. Increase in expenditures were mainly due to a 3% mid-year pay adjustment for employees, additional personnel for Fire Department, and $1.7 million in LMIG paving.

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 2017, the fund balance was $6.4 million which reflects a decrease of 37.7% from the prior year.

  Investment earnings of $49,454 was the sole source of revenue of 2017. Expenditures were $4 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 2017, the fund balance was $8.4 million. Of this fund balance, $2.2 million is nonspendable, and $6.2 million is restricted for construction and capital outlay.

- 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 $3 million, other land and park improvements estimated to cost $1.4

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 $.5 million (County $335,000 and City of Dalton $165,000). The only projects not completed during the current year were the Digital Emergency Response Communications System/Mobile CAD System, and the improvements to the library. At the end of 2017, the fund balance was $670,980.

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 operated under an annual balanced budget (budgeted revenues equal or exceed budgeted expenditures), which is adopted by resolution and administered in accordance to State law. The legal level of control (the level at which expenditures may not legally exceed appropriations) for each legally adopted annual operating budget is at the fund/department level. Over the course of the year, the General fund was amended by the Board of Commissioners.

The most significant expenditure amendments are summarized as follows:

General Government

- General government had an overall decrease of $599,848. Contingency of $500,000 was eliminated to help absorb the increase in the transfer to the capital acquisitions fund.

Public Safety

- Public safety had an overall increase of $599,802. Personal services increased $270,237. Operating expenditures increased by $329,565, primarily due to inmate medical and food services.

Public Works

- Public works had an overall decrease of $1 million. The most significant areas that were attributable to this decrease were rental of equipment ($58,000), LMIG paving projects ($625,000), and gasoline and oil ($100,000).

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of December 31, 2017 amounts to $241.9 million (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment, infrastructure and construction in

progress. Infrastructure assets are items that are normally immovable and of value only to the County, such as roads, bridges, streets and sidewalks, drainage systems and other similar items.

Whitfield County's Capital Assets
(Net of Depreciation)

	Governmental Activities		Business Activities		Total Primary Government	
	2017	2016	2017	2016	2017	2016
Land	$ 12,477,086	$ 12,350,274	$ -	$ -	$ 12,477,086	$ 12,350,274
Construction in progress	8,498,842	21,954,702	-	-	8,498,842	21,954,702
Buildings and land improvements	43,902,413	41,635,650	-	-	43,902,413	41,635,650
Equipment and fixtures	2,675,878	2,420,280	30,525	32,375	2,706,403	2,452,655
Vehicles	4,910,508	5,360,401	181,011	129,552	5,091,519	5,489,953
Infrastructure	169,236,037	169,894,577	-	-	169,236,037	169,894,577
Total	$241,700,764	$253,615,884	$ 211,536	$ 161,927	$241,912,300	$253,777,811

The County's total decrease in capital assets for the current fiscal year was 4.7%.

Governmental assets that were moved from construction in progress to the asset records during the year total approximately $21.5 million. Some of the projects completed include the Industrial Business Park Project (access road and sewer), Engineered Floors project located on S. Dug Gap road, and the Edwards Park Community Center Project. These projects were funded with bond proceeds and SPLOST funds.

Long-term Debt

As of December 31, 2017, Whitfield County's capital leases, revenue bonds, notes payable and intergovernmental liabilities totaled $17.7 million. This is a decrease of $8 million from the prior year. See Note 11 for additional information on Whitfield County's long-term debt.

	2017	2016
Notes payable	$ 189,920	$ 284,880
Capital lease	14,577	110,713
Intergovernmental liability	9,341,558	13,948,206
Revenue bonds	8,111,000	11,344,000
Total	$ 17,657,055	$ 25,687,799

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Whitfield County's local economy is on stronger footing compared to where it was at the height of the Great Recession, but significant challenges remain. 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 2017, Whitfield County's unemployment rate dropped to 5.5%. The rate is steadily declining as local manufacturing companies expand in this area. 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'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. These economic development efforts created 4 new projects and generated $220 million in new capital investment.

The County's assessed net taxable digest increased by 6% in 2017 to $2,683 billion. Total exemptions on the gross digest for 2017 decreased to $887 million. In 2017 the County Board of Assessors Office performed an urban land uniformity project intended to ensure equitability in land values across the County, and due in part to positive reassessments combined with new construction, the County experienced a 6% increase in the total net digest. The County M&O millage rate was set in August at 9.329 and includes a small reduction from the 2016 rate of 9.561 due to a rollback of the rate for the portion which represents a positive reassessment county wide. Due to market conditions, the County has budgeted for a very slight increase of 1% in the Net M&O digest for 2018. 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. For 2017, the millage rate for the special tax districts was increased to 3.438. The new revenue generated by this millage rate increase will be utilized mainly to provide staffing for two new fire stations within the County. The special tax district budgets and millage rate are expected to remain flat for 2018.

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 will see further declines every two years based on the new LOST certificate. The County's LOST percentage decreased to 63.752% for 2015 and 2016. The County's LOST percentage reduced for 2017 and 2018 to 62.653%, and will further reduce in 2019 and 2020 to 61.556% and 2021 and 2022 to 60.457%. The challenge facing the County in future years will be replacing this reduction of revenue. The County has budgeted for flat collections in sales tax revenue in 2018 when compared with 2017 actual sales tax collections. TAVT collections began in the County in March 2013. Actual TAVT collections for 2017 are $1.9 million. The general fund budget reflects a less than 5% 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 which raised 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. Many of the 2015 SPLOST projects are complete, and work will continue on these SPLOST projects in the 2018 fiscal year.

Other factors considered when preparing the 2018 budget included:

- A flat millage rate for 2018 for M&O and the special tax districts was assumed; however, economic factors may dictate a higher rate.
- General fund budget includes a surplus of $608,934 which will increase General Fund Balance.
- OBEP costs will be funded on the pay-as-you-go basis.
- A full contribution to the defined benefit pension plan was budgeted in 2018. A rate of 8% was budgeted for all personnel under the DB plan. It is the intention of the Board to keep the plan at a 100% funded level.
- Health insurance costs are expected to increase 2%. A flat rate of 22% was applied to full-time salary costs to allocate health insurance expense to departments.
- Limited capital requests for facility improvements, equipment, and vehicles were considered in the 2018 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 2017 levels.
- The 2018 budget does not include a COLA for County employees.
- 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 in 2018.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of Whitfield County 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, 2017

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Whitfield County Health Department
Assets				
Current Assets				
Cash and cash equivalents	$ 35,523,289	$ -	$ 35,523,289	$ 3,113,965
Investments	845,230	-	845,230	598,835
Receivables, net	7,162,700	34,757	7,197,457	443,201
Prepaid items	2,833,668	15,049	2,848,717	-
Internal Balances	329,857	(329,857)	-	-
Due from other governments	1,272,024	281,534	1,553,558	549
Inventory	-	-	-	769
Total current assets	47,966,768	1,483	47,968,251	4,157,319
Non-Current Assets				
Nondepreciable capital assets	20,975,928	-	20,975,928	-
Depreciable capital assets, net	220,724,836	211,536	220,936,372	22,456
Investment in joint venture	475,717	16,338,388	16,814,105	-
Total non-current assets	242,176,481	16,549,924	258,726,405	22,456
Total assets	$ 290,143,249	$ 16,551,407	$ 306,694,656	$ 4,179,775
Deferred Outflows of Resources				
Related to pension benefits	$ 3,668,491	$ -	$ 3,668,491	$ 1,062,361
Liabilities				
Current Liabilities				
Accounts payable	$ 4,091,485	$ 14,492	$ 4,105,977	$ 5,758
Accrued liabilities	2,005,893	9,297	2,015,190	-
Unearned revenue	59,000	5,097	64,097	-
Current portion of capital lease obligation	14,577	-	14,577	-
Notes payable - current	94,960	-	94,960	-
Intergovernmental - current	4,640,671	-	4,640,671	144,111
Bonds payable	2,208,000	-	2,208,000	-
Compensated absences	647,846	-	647,846	112,172
Total current liabilities	13,762,432	28,886	13,791,318	262,041
Non-Current Liabilities				
Compensated absences	514,064	-	514,064	112,171
Notes payable (net of current portion)	94,960	-	94,960	-
Intergovernmental (net of current portion)	4,700,887	-	4,700,887	-
Bonds payable (net of current portion)	5,903,000	-	5,903,000	-
Net pension liability	6,644,933	-	6,644,933	4,273,603
Net OPEB obligation	10,799,100	-	10,799,100	-
Total non-current liabilities	28,656,944	-	28,656,944	4,385,774
Total liabilities	$ 42,419,376	$ 28,886	$ 42,448,262	$ 4,647,815
Deferred Inflows of Resources				
Related to pension benefits	$ 2,545,640	$ -	$ 2,545,640	$ 22,981
Net Position				
Net investment in capital assets	$ 225,843,608	$ 211,536	$ 226,055,144	$ 22,456
Restricted for-				
Capital projects	13,324,354	-	13,324,354	-
Debt service	2,528	-	2,528	-
Special Programs	3,085,730	-	3,085,730	373,896
Unrestricted	6,590,504	16,310,985	22,901,489	174,988
Total net position	$ 248,846,724	$ 16,522,521	$ 265,369,245	$ 571,340

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

WHITFIELD COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
Year Ended December 31, 2017

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	$ 9,442,567	$ 2,113,176	$ 925,544	$ -	$ (6,403,847)	$ -	$ (6,403,847)	$ -
Judicial	6,868,947	2,871,599	354,739	-	(3,642,609)	-	(3,642,609)	-
Public safety	33,437,317	2,338,532	32,803	190,599	(30,875,383)	-	(30,875,383)	-
Public works	31,557,349	128,190	1,136,197	1,145,548	(29,147,414)	-	(29,147,414)	-
Health and welfare	731,409	-	-	-	(731,409)	-	(731,409)	-
Culture and recreation	1,657,626	145,897	9,252	73,815	(1,428,662)	-	(1,428,662)	-
Housing and development	3,832,215	2,202,650	-	1,634,350	4,785	-	4,785	-
Interest on long-term debt	513,383	-	-	-	(513,383)	-	(513,383)	-
Total governmental activities	88,040,813	9,800,044	2,458,535	3,044,312	(72,737,922)	-	(72,737,922)	-
Business-type activities:								
Northwest Georgia Trade & Convention Center	-	112,466	-	-	-	112,466	112,466	-
Whitfield Transit System	742,284	212,076	289,534	135,445	-	(105,229)	(105,229)	-
Dalton-Whitfield SWM Authority	-	651,831	-	-	-	651,831	651,831	-
Total business-type activities	742,284	976,373	289,534	135,445	-	659,068	659,068	-
Total primary government	$ 88,783,097	$ 10,776,417	$ 2,748,069	$ 3,179,757	$ (72,737,922)	$ 659,068	$ (72,078,854)	$ -
Component Unit								
Whitfield County Health Department	$ 5,019,085	$ 3,313,525	$ 1,863,580	$ -	$ -	$ -	$ -	$ 158,020
General revenues:								
Property taxes					$ 31,513,742	$ -	$ 31,513,742	$ -
Sales taxes					25,680,398	-	25,680,398	-
Insurance premium tax					3,962,650	-	3,962,650	-
Alcoholic beverage tax					404,559	-	404,559	-
Hotel/Motel tax					246,476	-	246,476	-
Miscellaneous taxes					842,068	-	842,068	-
Miscellaneous					1,097,834	-	1,097,834	-
Gain from sale of assets					783,670	-	783,670	-
Investment earnings					11,719	-	11,719	-
Intra/inter agency					-	-	-	414,172
Transfers					(105,229)	105,229	-	-
Total general revenues and transfers					64,437,887	105,229	64,543,116	414,172
Change in net position					(8,300,035)	764,297	(7,535,738)	572,192
Net position - beginning of year					257,146,759	15,758,224	272,904,983	(852)
Net position - end of year					$ 248,846,724	$ 16,522,521	$ 265,369,245	$ 571,340

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

WHITFIELD COUNTY, GEORGIA
GOVERNMENTAL FUNDS
BALANCE SHEET
December 31, 2017

	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	$ 14,218,784	$ 9,587,578	$ 6,023,546	$ -	$ 3,702,050	$ 33,531,958
Investments	845,230	-	-	-	-	845,230
Receivables (net of allowance for uncollectibles) -						
Taxes	3,022,143	-	-	-	638,971	3,661,114
Accounts	222,309	-	-	-	234,052	456,361
Due from other funds	3,957,069	-	-	-	85,303	4,042,372
Due from other governments	1,241,248	-	1,501,087	1,272,024	302,890	4,317,249
Prepaid items	380,294	-	2,157,549	-	33,550	2,571,393
TOTAL ASSETS	$ 23,887,077	$ 9,587,578	$ 9,682,182	$ 1,272,024	$ 4,996,816	$ 49,425,677
LIABILITIES. DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 1,974,249	$ 292,399	$ 134,212	$ 200,062	$ 556,358	$ 3,157,280
Accrued liabilities	818,406	918	-	-	181,752	1,001,076
Due to other funds	-	2,870,532	540,331	151,124	150,528	3,712,515
Due to other governments	42,957	-	620,445	249,858	-	913,260
Unearned revenue	59,000	-	-	-	-	59,000
Total liabilities	2,894,612	3,163,849	1,294,988	601,044	888,638	8,843,131
Deferred Inflows of Resources						
Unavailable revenues	1,504,290	-	-	-	275,862	1,780,152
FUND BALANCES						
Nonspendable	380,294	-	2,157,549	-	33,550	2,571,393
Restricted for:						
Judicial	-	-	-	-	1,222,924	1,222,924
Public safety	-	-	-	-	1,158,678	1,158,678
Public works	-	-	-	-	6,356	6,356
Culture and recreation	-	-	-	-	238,876	238,876
Housing and development	-	-	-	-	458,896	458,896
Construction and capital outlay	-	6,423,729	6,229,645	670,980	-	13,324,354
Debt service	-	-	-	-	2,528	2,528
Committed for:						
Construction and capital outlay	-	-	-	-	710,508	710,508
Unassigned	19,107,881	-	-	-	-	19,107,881
TOTAL FUND BALANCES	19,488,175	6,423,729	8,387,194	670,980	3,832,316	38,802,394
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 23,887,077	$ 9,587,578	$ 9,682,182	$ 1,272,024	$ 4,996,816	$ 49,425,677

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, 2017

TOTAL GOVERNMENTAL FUND BALANCES		$ 38,802,394
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.		241,700,764
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	$ 3,712,515	
Interfund payables	(3,712,515)	
		-
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	$ 1,780,152	
Investment in joint venture	475,717	
Deferred outflows of resources - pension	3,668,491	
		5,924,360
Internal service funds are used by management to charge the costs of self-insurance. The assets and liabilities of the internal service funds are included in governmental activities columns in the statement of net position.		1,227,844
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	$ (9,341,558)	
Note payable	(189,920)	
Capital Lease	(14,577)	
Compensated absences	(1,161,910)	
Bonds payable	(8,111,000)	
Net pension liability	(6,644,933)	
Net OPEB obligation	(10,799,100)	
Deferred inflows of resources - pension	(2,545,640)	
		(38,808,638)
NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 248,846,724

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, 2017

	General Fund	Capital Projects SPLOST Fund	Capital Projects SPLOST 2015 Fund	Capital Projects DBA Bond Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 38,489,849	$ -	$ 15,784,126	$ -	$ 9,059,526	$ 63,333,501
Licenses and permits	557,925	-	-	-	-	557,925
Intergovernmental revenues	2,167,312	-	-	-	4,119,961	6,287,273
Charges for services	3,035,532	-	-	-	1,756,773	4,792,305
Fines, forfeitures and penalties	1,531,188	-	-	-	457,555	1,988,743
Investment earnings	9,983	49,454	50,828	42,054	1,736	154,055
Contributions and donations	40,665	-	-	-	85,000	125,665
Miscellaneous	1,049,815	-	-	-	48,019	1,097,834
Total revenues	46,882,269	49,454	15,834,954	42,054	15,528,570	78,337,301
EXPENDITURES						
Current -						
General government	7,923,960	-	-	-	-	7,923,960
Judicial	6,068,685	-	-	-	671,245	6,739,930
Public safety	15,733,204	-	-	-	9,464,326	25,197,530
Public works	6,666,867	-	-	-	447,238	7,114,105
Health and welfare	395,134	-	-	-	177,000	572,134
Culture and recreation	926,352	-	-	-	400,806	1,327,158
Housing and development	2,013,991	-	-	-	1,079,889	3,093,880
Capital outlay	-	171,618	2,098,294	5,726,511	3,657,618	11,654,041
Intergovernmental	-	3,766,275	6,365,871	8,368	-	10,140,514
Debt Service	1,958,949	-	4,761,718	-	1,823,460	8,544,127
Total expenditures	41,687,142	3,937,893	13,225,883	5,734,879	17,721,582	82,307,379
Excess (deficiency) of revenues over expenditures	5,195,127	(3,888,439)	2,609,071	(5,692,825)	(2,193,012)	(3,970,078)
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	837,502	-	-	-	5,719	843,221
Transfers in	64,080	-	-	-	3,504,956	3,569,036
Transfers out	(2,462,432)	-	-	-	(1,211,833)	(3,674,265)
Total other financing sources (uses)	(1,560,850)	-	-	-	2,298,842	737,992
Net change in fund balances	3,634,277	(3,888,439)	2,609,071	(5,692,825)	105,830	(3,232,086)
FUND BALANCES - beginning of year	15,853,898	10,312,168	5,778,123	6,363,805	3,726,486	42,034,480
FUND BALANCES - end of year	$ 19,488,175	$ 6,423,729	$ 8,387,194	$ 670,980	$ 3,832,316	$ 38,802,394

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, 2017

NET CHANGES IN FUND BALANCES- TOTAL GOVERNMENTAL FUNDS			$ (3,232,086)
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	$ (22,999,686)	
	Capital outlay	11,144,117	(11,855,569)
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.			(59,551)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			
	Taxes	$ (683,607)	
	Equity investment in joint venture	229,945	(453,662)
The current years additions to certain liabilities increased the net expenses of those functions on the statement of activities.			
	Net pension liability		(882,795)
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.			210,300
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.			8,030,744
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		(62,743)
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.			5,327
CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES			$ (8,300,035)

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, 2017

(with comparative totals for 2016)

continued

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Taxes -					
Property taxes	$ 24,648,000	$ 24,648,000	$ 24,705,957	$ 57,957	$ 22,754,389
Motor vehicle and mobile home taxes	-	845,000	875,242	30,242	754,386
Motor vehicle title ad valorem tax	1,725,000	1,820,000	1,823,341	3,341	1,636,194
Alternative ad valorem tax	120,000	150,000	154,332	4,332	117,308
Local option sales taxes	9,712,000	9,887,000	9,896,272	9,272	9,848,729
Transfer taxes	70,000	105,000	105,913	913	88,347
Franchise taxes	390,000	410,000	419,556	9,556	424,218
Alcoholic beverage taxes	350,000	400,000	404,559	4,559	397,186
Business license taxes	98,000	98,000	104,677	6,677	98,180
Total taxes	37,113,000	38,363,000	38,489,849	126,849	36,118,937
Licenses and permits	417,500	552,700	557,925	5,225	436,518
Intergovernmental revenues	2,218,015	2,003,955	2,167,312	163,357	1,809,725
Charges for services	3,116,204	3,037,318	3,035,532	(1,786)	2,966,094
Fines, forfeitures and penalties	1,082,000	1,510,077	1,531,188	21,111	1,304,597
Investment earnings	3,000	3,000	9,983	6,983	4,026
Contributions and donations	3,500	35,500	40,665	5,165	3,650
Miscellaneous	885,900	1,027,300	1,049,815	22,515	963,848
TOTAL REVENUES	**$ 44,839,119**	**$ 46,532,850**	**$ 46,882,269**	**$ 349,419**	**$ 43,607,395**

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, 2017

(with comparative totals for 2016)

continued

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES					
General Government -					
Administration	$ 358,317	$ 405,317	$ 402,262	$ 3,055	$ 371,858
Board of Elections	331,624	317,589	313,572	4,017	393,881
Finance	682,987	694,312	693,969	343	672,036
Information Technology	995,460	1,019,967	1,018,970	997	1,014,296
Human Resources	450,949	401,349	401,215	134	334,955
Tax Commissioner	1,373,967	1,392,667	1,389,771	2,896	1,345,308
Tax Assessor	1,559,902	1,521,702	1,518,576	3,126	1,358,519
Board of Equalization	15,227	13,907	13,500	407	7,640
Buildings and Grounds	1,355,452	1,291,452	1,287,940	3,512	1,232,281
Public Information	35,277	35,602	34,510	1,092	34,486
Contingency	500,000	-	-	-	-
Attorney Fees	210,000	210,000	210,212	(212)	221,616
Liability Insurance	452,000	457,100	456,748	352	445,783
Audit Fees	108,000	108,000	105,970	2,030	105,600
General Administrative Fees	76,500	76,850	76,745	105	76,212
Total General Government	**8,505,662**	**7,945,814**	**7,923,960**	**21,854**	**7,614,471**
Judicial -					
Judicial Administration	563,103	572,693	570,993	1,700	563,672
Judge Morris' Office	54,487	48,012	47,036	976	49,822
Judge Boyett's Office	53,787	52,612	51,957	655	53,666
Judge Wilbanks' Office	53,177	54,827	54,528	299	53,912
Judge Minter's Office	53,377	50,577	49,779	798	52,101
Clerk of Superior Court	903,482	889,627	886,697	2,930	860,671
District Attorney	1,271,993	1,351,428	1,349,565	1,863	1,181,178
Magistrate Court	935,413	943,078	940,046	3,032	912,986
Probate Court	504,520	499,520	498,372	1,148	464,498
Juvenile Court	952,223	928,923	921,933	6,990	911,375
Public Defender	709,600	699,950	697,779	2,171	659,040
Total Judicial	**6,055,162**	**6,091,247**	**6,068,685**	**22,562**	**5,762,921**
Public Safety -					
Sheriff's Department	6,892,419	7,118,044	7,103,084	14,960	6,769,433
Correctional Center	7,434,768	7,729,243	7,725,022	4,221	7,259,599
Coroner	115,667	108,067	106,488	1,579	98,599

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, 2017

(with comparative totals for 2016)

continued

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES-continued					
Public Safety - continued					
Animal Control	$ 205,936	$ 219,798	$ 218,606	$ 1,192	$ 195,118
Emergency Management	207,686	211,126	210,004	1,122	209,342
Emergency Medical Services	300,000	370,000	370,000	-	300,000
Total Public Safety	**15,156,476**	**15,756,278**	**15,733,204**	**23,074**	**14,832,091**
Public Works -					
Public Works	7,728,007	6,687,357	6,666,867	20,490	5,046,053
Total Public Works	**7,728,007**	**6,687,357**	**6,666,867**	**20,490**	**5,046,053**
Health and Welfare -					
Physical and Mental Health	250,000	250,000	250,000	-	250,000
Family Support Council	10,000	10,000	10,000	-	10,000
Greenhouse Advocacy	12,000	12,000	12,000	-	12,000
Family and Children Services	110,000	110,000	110,000	-	80,000
Department of Veterans Service	1,000	1,000	984	16	984
Pauper Fund	20,000	12,150	12,150	-	15,950
Total Health and Welfare	**403,000**	**395,150**	**395,134**	**16**	**368,934**
Culture and Recreation -					
Parks and Recreation	1,056,530	931,480	926,352	5,128	902,234
Total Culture and Recreation	**1,056,530**	**931,480**	**926,352**	**5,128**	**902,234**
Housing and Development -					
County Extension Service	117,453	106,653	105,264	1,389	94,812
Inspections and Enforcement	366,758	357,808	354,534	3,274	345,214
County Planner	48,000	48,000	48,000	-	48,000
Metropolitan Planning Organization	215,943	81,574	79,558	2,016	68,362
County Engineer	699,193	719,218	709,245	9,973	615,145

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, 2017

(with comparative totals for 2016)

concluded

	2017				2016
	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.	90,000	134,100	134,090	10	90,000
Intergovernmental Payments	577,394	577,394	575,432	1,962	570,901
Total Housing and Development	**2,122,609**	**2,032,615**	**2,013,991**	**18,624**	**1,840,302**
Debt Service -					
Principal payments	1,648,960	1,648,960	1,648,960	-	1,600,960
Interest payments	290,649	302,649	303,489	(840)	345,998
Issuance costs	5,000	6,500	6,500	-	5,000
Total Debt Service	**1,944,609**	**1,958,109**	**1,958,949**	**(840)**	**1,951,958**
TOTAL EXPENDITURES	**42,972,055**	**41,798,050**	**41,687,142**	**110,908**	**38,318,964**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**1,867,064**	**4,734,800**	**5,195,127**	**460,327**	**5,288,431**
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	630,000	837,000	837,502	502	21,787
Transfers in	65,800	65,800	64,080	(1,720)	67,267
Transfers out	(2,078,697)	(2,462,904)	(2,462,432)	472	(3,368,165)
Total other financing sources (uses)	**(1,382,897)**	**(1,560,104)**	**(1,560,850)**	**(746)**	**(3,279,111)**
Net change in fund balances	$ 484,167	$ 3,174,696	3,634,277	$ 459,581	2,009,320
FUND BALANCES - beginning of year			15,853,898		13,844,578
FUND BALANCES - end of year			$ 19,488,175		$ 15,853,898

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

WHITFIELD COUNTY, GEORGIA
PROPRIETARY FUNDS
BALANCE SHEET
December 31, 2017

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	$ -	$ -	$ -	$ -	$ 1,991,331
Receivables (net of allowance for uncollectibles) -					
Accounts	-	-	34,757	34,757	-
Prepaid items	-	-	15,049	15,049	262,275
Due from other governments	-	-	281,534	281,534	-
Total current assets	-	-	331,340	331,340	2,253,606
NON-CURRENT ASSETS					
Equipment and fixtures	-	-	37,000	37,000	-
Vehicles	-	-	505,459	505,459	-
Less accumulated depreciation	-	-	(330,923)	(330,923)	-
Equipment, net	-	-	211,536	211,536	-
Investment in Joint Venture	12,644,873	3,693,515	-	16,338,388	-
Total non-current assets	12,644,873	3,693,515	211,536	16,549,924	-
TOTAL ASSETS	$ 12,644,873	$ 3,693,515	$ 542,876	$ 16,881,264	$ 2,253,606

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

WHITFIELD COUNTY, GEORGIA
PROPRIETARY FUNDS
BALANCE SHEET
December 31, 2017

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	$ -	$ -	$ 14,492	$ 14,492	$ 20,945
Accrued liabilities	-	-	9,297	9,297	-
Claims payable	-	-	-	-	1,004,817
Due to other funds	-	-	329,857	329,857	-
Unearned revenue	-	-	5,097	5,097	-
Total current liabilities	-	-	358,743	358,743	1,025,762
NET POSITION					
Net investment in capital assets	-	-	211,536	211,536	-
Unrestricted	12,644,873	3,693,515	(27,403)	16,310,985	1,227,844
Total net position	12,644,873	3,693,515	184,133	16,522,521	1,227,844
TOTAL LIABILITIES AND NET POSITION	$ 12,644,873	$ 3,693,515	$ 542,876	$ 16,881,264	$ 2,253,606

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, 2017

	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	$ -	$ -	$ 212,076	$ 212,076	$ 7,096,723
Miscellaneous	-	-	-	-	6,501
Total operating revenues	-	-	212,076	212,076	7,103,224
OPERATING EXPENSES					
Personal services and employee benefits	-	-	516,974	516,974	-
Purchased and contracted services	-	-	45,889	45,889	-
Supplies	-	-	82,111	82,111	-
Depreciation	-	-	97,310	97,310	-
Self-insured insurance	-	-	-	-	7,097,897
Total operating expenses	-	-	742,284	742,284	7,097,897
Operating income (loss)	-	-	(530,208)	(530,208)	5,327
NONOPERATING REVENUES (EXPENSES)					
Intergovernmental revenues	-	-	289,534	289,534	-
Income on joint venture	651,831	112,466	-	764,297	-
Total nonoperating revenues (expenses)	651,831	112,466	289,534	1,053,831	-
Income (loss) before transfers and capital contributions	651,831	112,466	(240,674)	523,623	5,327
Capital contributions	-	-	135,445	135,445	-
Transfers in	-	-	105,229	105,229	-
Change in net position	651,831	112,466	-	764,297	5,327
NET POSITION - beginning of year	11,993,042	3,581,049	184,133	15,758,224	1,222,517
NET POSITION - end of year	$ 12,644,873	$ 3,693,515	$ 184,133	$ 16,522,521	$ 1,227,844

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, 2017

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	$ -	$ -	$ 202,336	$ 202,336	$ 7,103,224
Cash payments for personnel services	-	-	(514,799)	(514,799)	-
Cash payments for goods and services	-	-	(124,456)	(124,456)	(6,957,685)
Net cash provided (used) by operating activities	-	-	(436,919)	(436,919)	145,539
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers in	-	-	260,672	260,672	-
Intergovernmental transfers	-	-	191,296	191,296	-
Net cash provided (used) by noncapital financing activities	-	-	451,968	451,968	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	-	-	(147,276)	(147,276)	-
Capital contributions from (to) other governments	-	-	132,227	132,227	-
Net cash used by capital and related financing activities	-	-	(15,049)	(15,049)	-
Net increase (decrease) in cash and cash equivalents	-	-	-	-	145,539
CASH AND CASH EQUIVALENTS - beginning of year	-	-	-	-	1,845,792
CASH AND CASH EQUIVALENTS - end of year	$ -	$ -	$ -	$ -	$ 1,991,331

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, 2017

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)	$ -	$ -	$ (530,208)	$ (530,208)	$ 5,327
Depreciation	-	-	97,310	97,310	-
Changes in operating assets and liabilities -					
Decrease (increase) in -					
Accounts receivable	-	-	(10,286)	(10,286)	-
Prepaid items	-	-	-	-	(9,445)
Increase (decrease) in -					
Accounts payable	-	-	3,544	3,544	149,657
Accrued liabilities	-	-	2,175	2,175	-
Unearned revenue	-	-	546	546	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ -	$ -	$ (436,919)	$ (436,919)	$ 145,539

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, 2017

(with comparative totals for 2016)

	2017	2016
ASSETS		
Cash and cash equivalents	$ 1,891,561	$ 2,029,868
Taxes receivable	8,626,894	9,266,708
TOTAL ASSETS	$ 10,518,455	$ 11,296,576
LIABILITIES		
Accrued liabilities	$ 3,238,050	$ 6,030,333
Due to other governments	7,280,405	5,266,243
TOTAL LIABILITIES	$ 10,518,455	$ 11,296,576

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, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition 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 Net 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 Net 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 two of these items. Deferred inflows of resources relating to pension are reported in the government-wide statement of net position. 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, 2017, all of the County's deposits were insured or collateralized.

Investments

As of December 31, 2017, the County had the following investments:

Type	Rating	Fair Value	Interest Rate Risk
Georgia Fund 1	AAAf	$845,230	Weighted Average Maturity - 9 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. 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. The pool also adjusts the value of its investments to fair market value as of year-end, and the Government's investment in Georgia Fund 1 is reported at fair value. 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 2017 property taxes were levied on October 20, 2017 with taxes being due on December 20, 2017. 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 2017 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	$ 12,350,274	$ 126,812	$ -	$ 12,477,086
Construction in progress	21,954,702	8,102,275	(21,558,135)	8,498,842
Total capital assets, not being depreciated	34,304,976	8,229,087	(21,558,135)	20,975,928
Capital assets, being depreciated:				
Buildings	69,125,367	4,239,444	(334,703)	73,030,108
Vehicles	11,608,875	690,172	(732,970)	11,566,077
Equipment and fixtures	13,812,522	1,016,772	(1,794,208)	13,035,086
Infrastructure	770,305,764	18,526,777	-	788,832,541
Total capital assets, being depreciated	864,852,528	24,473,165	(2,861,881)	886,463,812
Less accumulated depreciation for:				
Buildings	(27,489,717)	(1,920,966)	282,988	(29,127,695)
Vehicles	(6,248,474)	(1,132,228)	725,133	(6,655,569)
Equipment and fixtures	(11,392,242)	(761,175)	1,794,209	(10,359,208)
Infrastructure	(600,411,187)	(19,185,317)	-	(619,596,504)
Total accumulated depreciation	(645,541,620)	(22,999,686)	2,802,330	(665,738,976)
Total capital assets, being depreciated, net	219,310,908	1,473,479	(59,551)	220,724,836
Governmental activities capital assets, net	$ 253,615,884	$ 9,702,566	$ (21,617,686)	$ 241,700,764

4. **Capital assets - continued**

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, being depreciated:				
Vehicles	$ 490,318	$ 146,919	$ (131,778)	$ 505,459
Equipment	37,000	-	-	37,000
Total capital assets, being depreciated	527,318	146,919	(131,778)	542,459
Less accumulated depreciation for:				
Vehicles	(360,766)	(95,460)	131,778	(324,448)
Equipment	(4,625)	(1,850)	-	(6,475)
Total accumulated depreciation	(365,391)	(97,310)	131,778	(330,923)
Business-type activites capital assets, net	$ 161,927	$ 49,609	$ -	$ 211,536

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

Governmental Activities:

General government	$ 1,109,842
Judicial	16,652
Public safety	1,698,005
Public works	19,704,625
Health and welfare	159,275
Culture and recreation	288,129
Housing and development	23,158
Total depreciation expense - governmental activities	$ 22,999,686

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 who were hired before February 1, 2016 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	201
Terminated plan participants entitled to but not yet receiving benefits	337
Active employees participating in the plan	420
Total number of plan participants	958
Covered compensation for active participants	$18,256,183

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, 2017 was $1,445,990. Actual contributions for the year equaled $1,504,596, or 104.1% of required contributions.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2017, 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, 2017 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	7.25 percent, net of Plan investment expense, including inflation

The actuarial assumptions used in the December 31, 2017 valuation were based on the results of an actuarial experience study for the period January 1, 2016 to December 31, 2016. 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 7.25 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, 2017 were as follows:

	Increase(Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at 12/31/16	$ 43,599,637	$ 33,817,032	$ 9,782,605
Changes for the year:			
Service Cost	554,097	-	554,097
Interest	3,101,595	-	3,101,595
Liability experience (gain/loss)	(425,004)	-	(425,004)
Assumption change	99,318	-	99,318
Contributions-employer	-	1,504,596	(1,504,596)
Contributions-employee	-	-	-
Net investment income	-	5,321,307	(5,321,307)
Benefit payments, including refunds of employee contributions	(1,638,034)	(1,638,034)	-
Administrative expense	-	(81,692)	81,692
Other changes	-	(276,533)	276,533
Net changes	1,691,972	4,829,644	(3,137,672)
Balances at 12/31/17	$ 45,291,609	$ 38,646,676	$ 6,644,933

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 7.25 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 (6.25 percent) or a 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease Rate (6.25%)	Current Discount Rate (7.25%)	1% Increase Rate (8.25%)
County's net pension liability	$12,795,255	$ 6,644,933	$ 1,548,195

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

For the year ended December 31, 2017, the County recognized pension expense of $1,504,596. 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	$ 1,253,187	$ -
Changes of assumptions	1,362,392	(332,612)
Net difference between projected and actual earnings on pension plan investment	1,052,912	(2,213,028)
Total	$ 3,668,491	$ (2,545,640)

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,	
2018	928,496
2019	851,759
2020	(61,665)
2021	(595,739)

5. **Defined Benefit Pension Plan - continued**

Payable to the Pension Plan

At December 31, 2017, the County reported a payable of $1,504,596 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2017.

A copy of additional financial information from the Plan financial reports can be obtained from GEBCorp, 191 Peachtree Street NE, Suite 700, Atlanta, Georgia 30303.

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. **401 Defined Contribution Plan and 457 Deferred Compensation Plan**

Effective February 1, 2016, the County adopted the Association County Commissioners of Georgia Defined Contribution Plan, a 401(a) Defined Contribution Plan administered by GEBCorp. All full-time employees hired after January 31, 2016 are required to participate in the Plan. Participants are required to make a mandatory contribution into the 401(a) equal to 2% of their compensation, and the County contributes an equal amount. There is a graduated vesting schedule for employer contributions into the 401(a) as follows: 0-3 years (0%), 3-4 years (30%), 4-5 years (60%), 5 years or more (100%). Participants are always 100% vested in their own contribution to the 401(a) Plan.

Also effective on February 1, 2016, the County adopted the Association County Commissioners of Georgia Deferred Compensation Plan, a 457(b) Deferred Compensation Plan administered by GEBCorp. All full-time employees hired after January 31, 2016 are eligible to participate in the Plan. If participants elect to contribute to the 457(b) Plan, the County will make a matching contribution into the 401(a) Plan equal to 50% of the first 4% a participant contributes to the 457(b) up to a maximum 2%. Participants are always 100% vested in their contributions to the 457(b) Plan.

Plan provisions and contribution requirements are established and amended by the Board of Commissioners for both plans. For the year 2017, employer matching contributions totaled $127,491, while forfeitures of County contributions totaled $11,899.

The County also 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 solely the property and rights of the employees.

6. 401 Defined Contribution Plan and 457 Deferred Compensation Plan - continued

The County has only minor administrative involvement and does not perform any investing for the plan. Due to the fact the County's role in management of the plan assets is basically limited to transmitting amounts withheld from payroll to an outside party responsible for administering the plan, the County does not report the assets of the Deferred Compensation Plan in the County's financial statements.

7. 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. Employees hired after January 1, 2009 are not eligible for retiree insurance. 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 2017, there were 14 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. 2017 contribution rates for retirees are as follows:

Coverage	Retirees Costs
Retiree	$ 240.12
Retiree + one	428.28
Retiree + family	526.20

Annual OPEB cost and Net OPEB obligation – The County had an actuarial valuation performed for the plan as of January 1, 2016 for the plan year ending December 31, 2017 to determine the employer's annual required contribution (ARC) for the period. The following summarizes the cost and contribution at December 31, 2017:

Employer Annual Required Contribution	$ 1,915,400
Interest on net OPEB Obligation	440,400
Adjustment to annual required contribution	(2,311,200)
Annual OPEB cost	44,600
Employer contributions for period ending December 31, 2017	254,900
Increase in net OPEB Obligation	(210,300)
Net OPEB obligation beginning of year	11,009,400
Net OPEB obligation end of year	$ 10,799,100

7. **Other Postemployment Benefits (OPEB) – Healthcare - continued**

Trend Information

Year Ended December 31,	Annual OPEB Cost	Employee Contribution	% of Annual OPEB Contributed	Net OPEB Obligation
2017	$ 44,600	$ 254,900	571.52%	$ 10,799,100
2016	(113,000)	210,500	-186.28%	11,009,400
2015	142,500	181,400	127.30%	11,332,900

As of the most recent valuation date, January 1, 2016, the funded status of the OPEB Plan is as follows:

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
1/1/2016	0	6,963,000	6,963,000	344,200	0%	14,246,200	48.9%

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

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, 2016
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

8. Cafeteria Plan

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

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

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

Excess salary redirection amounts resulting from the failure of a participant to incur a qualified expense or to seek reimbursement in a timely manner is forfeited and credited to the benefit plan surplus. Surplus amounts are first used to defray administrative costs and experience losses with the remainder, if any, being distributed to participants on a per capita basis. Any potential charges for the administration of the plan are paid by the County. In 2017, 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 2017, a total of $6,021,651 was paid in benefits. An excess coverage insurance policy covers individual claims in excess of $100,000. 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.

9. Risk Management - continued

Claims and Judgments – Description

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

Claims Liabilities

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

Unpaid Claim Liabilities

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

The following represents the changes in approximate aggregate liabilities for the County from January 1, 2016 to December 31, 2017:

Year 2016	Beginning	Claims Estimates	Claims Paid	Ending
Group Health	$ 298,129	$ 4,926,382	$ 5,065,700	$ 158,811
Workers' Compensation	998,404	51,643	361,856	688,191
	$ 1,296,533	$ 4,978,025	$ 5,427,556	$ 847,002

Year 2017	Beginning	Claims Estimates	Claims Paid	Ending
Group Health	$ 158,811	$ 6,245,296	$ 6,021,651	$ 382,456
Workers' Compensation	688,191	184,252	233,189	639,254
	$ 847,002	$ 6,429,548	$ 6,254,840	$ 1,021,710

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.

10. Long-Term Debt - continued

Note payable debt service requirements to maturity are as follows:

	Principal	Interest	Total
2018	$ 94,960	$ 8,072	$ 103,032
2019	94,960	4,036	98,996
	$ 189,920	$ 12,108	$ 202,028

Capital Lease

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

	Activities
Equipment	$ 408,534
Accumulated depreciation	(394,712)
Net leased property	$ 13,822

The present value of future minimum capital lease payments as of December 31, 2017 is as follows:

		Governmental Activities
Total minimum lease payments	2018	$ 14,650
Less amount representing interest		(73)
Present value of minimum lease payments		$ 14,577

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. Payments are due in annual installments of $4,581,140 to $4,700,887 through September 1, 2019 until the bonds are repaid. Intergovernmental contract payable debt service requirements to maturity are as follows:

	Principal	Interest	Total
2018	$ 4,640,671	$ 121,160	$ 4,761,831
2019	4,700,887	60,970	4,761,857
	$ 9,341,558	$ 182,130	$ 9,523,688

10. Long-Term Debt - continued

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.

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.

10. Long-Term Debt - continued

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

	Principal	Interest	Total
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	859,000	76,168	935,168
2022	509,000	56,018	565,018
2021-2025	1,619,000	73,568	1,692,568
	$ 8,111,000	$ 686,404	$ 8,797,404

Changes in Long-Term Liabilities –

Long-term liability activity for the year ended December 31, 2017 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Notes Payable	$ 284,880	$ -	$ (94,960)	$ 189,920	$ 94,960
Capital Lease	110,713	-	(96,136)	14,577	14,577
Intergovernmental Liabilities	13,948,206	-	(4,606,648)	9,341,558	4,640,671
Revenue Bonds	11,344,000	-	(3,233,000)	8,111,000	2,208,000
Compensated Absences	1,099,167	1,486,927	(1,424,184)	1,161,910	647,846
Total Governmental Activities	$ 26,786,966	$ 1,486,927	$ (9,454,928)	$ 18,818,965	$ 7,606,054

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, 2017, 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
	Major Capital Projects Funds:	
General Fund	SPLOST Fund	$ 2,870,532
General Fund	SPLOST 2015 Fund	540,331
General Fund	DBA Bond Fund	151,124
General Fund	Non-major Enterprise Fund	329,857
General Fund	Non-major Governmental Funds	65,225
Non-major Governmental Funds	Non-major Governmental Funds	85,303
		$ 4,042,372

	Transfers out:		
Transfers in:	General Fund	Non-major Governmental Funds	Total
General Fund	$ -	$ 64,080	$ 64,080
Non-major Enterprise Fund	105,229	-	105,229
Non-major Governmental Funds	2,357,203	1,147,753	3,504,956
	$ 2,462,432	$ 1,211,833	$ 3,674,265

Interfund transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

12. Short-term Anticipation Notes

The County issues tax anticipation notes in advance of property tax collections, depositing the proceeds in its general fund for operations. Short-term debt activity for the year ended December 31, 2017 was as follows:

	Beginning Balance	Issued	Repayments	Ending Balance
Tax anticipation notes	$ -	$ 4,280,000	$ (4,280,000)	$ -

13. Joint Ventures

Dalton-Whitfield Solid Waste Management

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

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

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

Landfill sites:	Westside	Old Dixie Phases 2,4 and 5	Old Dixie Phase 6 Cells 1 and 2	Old Dixie Phase 6 Cells 3 and 4	Balefill	Total
Estimated future costs:						
Closure	Completed	Completed	$ 3,216,000	$2,217,000	$1,767,000	$ 7,200,000
Post-closure	$ 542,000	$1,348,000	2,165,000	1,493,000	1,243,000	6,791,000
	542,000	1,348,000	5,381,000	3,710,000	3,010,000	13,991,000
Percentage of total landfill capacity used as of 12/31/17	100%	100%	100%	64.0%	76.6%	
	542,000	1,348,000	5,381,000	2,374,000	2,305,000	11,950,000
Land acquisition	50,000	-	-	-	-	50,000
Accrual at 12/31/17	$ 592,000	$1,348,000	$ 5,381,000	$2,374,000	$2,305,000	$12,000,000

13. **Joint Ventures - continued**

The Authority will record the remaining estimated cost of closure and post-closure care costs of $1,991,000 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 2017. 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 August 1, 2017, the Dalton-Whitfield Regional Solid Waste Management Authority was in compliance for closure and post-closure care financial assurance requirement for the 2016 year.

Condensed audited financial statements for the DWRSWMA at December 31, 2017 are as follows:

Assets and Deferred Outflows	
Current assets	$ 19,148,687
Capital assets-net	20,825,947
Deferred outflows of resources	125,373
Total assets and deferred outflows	$ 40,100,007
Liabilities, Deferred Inflows, and Net Position	
Current liabilities	$ 987,969
Non-current liabilities	13,628,952
Deferred inflows of resources	193,341
Net position	25,289,745
Total liabilities and net position	$ 40,100,007
Statements of Revenues and Expenses	
Operating revenues	$ 6,875,696
Operating expenses	(3,925,780)
Depreciation	(1,518,026)
Operating income	1,431,890
Non-operating expenses	(128,229)
Increase in net position	$ 1,303,661

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.

13. Joint Ventures - continued

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

Condensed audited financial statements for the Northwest Georgia Trade and Convention Center Authority at December 31, 2017 are as follows:

Assets	
Current assets	$ 737,439
Capital assets-net	10,147,747
Total assets	$ 10,885,186
Liabilities and Net Position	
Current liabilities	$ 494,313
Net position	10,390,873
Total liabilities and net position	$ 10,885,186
Statements of Revenues and Expenses	
Operating revenues	$ 1,269,660
Operating expenses	(1,729,522)
Depreciation	(561,805)
Operating loss	(1,021,667)
Non-operating income	8,218
Transfers in	1,238,381
Change in net position	$ 224,932

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.

13. Joint Ventures - continued

Condensed audited financial statements for the Dalton-Whitfield Joint Development Authority at December 31, 2017 are as follows:

Assets		
Current assets	$	1,230,482
Capital assets-net		5,138
Total assets	$	1,235,620
Liabilities and Net Position		
Current liabilities	$	284,187
Net position		951,433
Total liabilities and net position	$	1,235,620
Statements of Revenues and Expenses		
Operating revenues	$	854,035
Operating expenses		(394,145)
Change in net position		459,890
Beginning net position		491,543
Ending net position	$	951,433

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 $67,133 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.

14. 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, 2017. The information shown on the component unit is extracted from the June 30, 2017 audited financial statements.

15. 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, 2017 in the general fund.

15. Commitments and Contingencies - continued

Self-Insurance Programs - The County is self-insured for employee health claims and workers' compensation 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.

16. 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 2017 was $246,476, which represents 100% of the tax receipts.

17. Tax Abatements

The County uses property tax abatement agreements with six local businesses under the Economic Development Tax Abatement Program. The tax abatement programs were created through the passage of a resolution by the Board of Commissioners, the City of Dalton and the Dalton Whitfield County Joint Development Authority (DWCJDA) on August 7, 2007. The DWCJDA was created under the Development Authorities law, pursuant to the provisions of O.C.G.A. 36-62-5.1. The DWCJDA offers ad valorem property tax abatements to entice new and expanding companies to select Whitfield County as the target of their investment for purposes of economic development.

The criteria that makes a company eligible for tax abatement through the DWCJDA includes the company providing new capital investment and/or new jobs to Whitfield County. The company must be willing to enter into a contractual agreement with the DWCJDA and willing to enter into a bond financed sale leaseback transaction (Industrial Revenue Bond) which transfers title to improvements (land, building, equipment) during the life of the tax deferment/abatement plan as provided by Georgia state law.

Sale-leaseback arrangements are used by the DWCJDA, whereby the property subject to abatement is transferred to a governmental entity. The public, as well as the local taxing jurisdictions, receives notice of the transfer pursuant to an industrial revenue bond validation. The DWCJDA issues such industrial revenue bonds to achieve property tax savings for companies meeting the criteria.

The amount of the tax abatement is determined when the company provides information on planned new jobs and community investment brought to the community, as well as other factors which include diversification, wage levels and project location. The tax deferment is for the period of the project and can last up to 15 years.

Each company that enters into a tax abatement transaction with the DWCJDA agrees that it will provide a certain amount of new community investment through an investment in personal and real property, and provide a certain amount of new jobs to Whitfield County. Each year of the abatement period the company is required to file an annual report with the DWCJDA which certifies the number of jobs and the amount of capital investment in the project. In the event the company fails to meet community investment or job goals, a percentage method described in each agreement is used to determine the shortfall percentage for the project. This shortfall percentage is multiplied by the amount of taxes abated for the year for the project to arrive at a recovery payment. This recovery payment is due with the annual report each year of the abatement.

17. Tax Abatements – continued

The DWCJDA did not experience a reduction in tax revenues due to these abatements during 2017; however, the following governments were included as parties to these agreements and did agree to abate property taxes in the following amounts:

Whitfield County, Georgia	$ 1,215,903
Whitfield County Board of Education	1,577,234
City of Dalton, Georgia	95,654
City of Dalton Board of Education	312,993

18. Subsequent Event

On January 3, 2018, the Board of Commissioners adopted a bond resolution of the City of Dalton Building Authority authorizing the issuance of revenue bonds (Whitfield County Fire Station Project), series 2018 not to exceed $4 million. This bond will provide funds for the acquisition of land, construction, and installation of a new fire station and related equipment to be leased from the authority.

On April 9, 2018, the Board of Commissioners approved to enter into a loan agreement with the Georgia Environmental Finance Authority (GEFA) for $1,600,000 to improve the sewer system capacity at Carbondale Business Park.

WHITFIELD COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS
December 31, 2017

	2017	2016	2015	2014
Total pension liability				
Service cost	$ 554,097	$ 509,289	$ 462,662	$ 479,120
Interest	3,101,595	2,898,002	2,641,503	2,522,904
Assumption change	99,318	1,338,116	1,344,262	-
Benefit payments, including refunds of employee contributions	(1,638,034)	(1,614,361)	(1,525,835)	(1,420,706)
Experience (gain)/loss	(425,004)	1,828,569	497,388	-
Net change in total pension liability	1,691,972	4,959,615	3,419,980	1,581,318
Total pension liability-beginning	43,599,637	38,640,022	35,220,042	33,638,724
Total pension liability-ending (a)	$ 45,291,609	$ 43,599,637	$ 38,640,022	$ 35,220,042
Plan fiduciary net position				
Contributions-employer	$ 1,504,596	$ 500,000	$ 1,055,865	$ 876,506
Contributions-employee	-	-	-	-
Net investment income	5,321,307	2,387,843	257,095	2,320,411
Benefit payments, including refunds of employee contributions	(1,638,034)	(1,556,011)	(1,470,684)	(1,369,355)
Administrative expense	(81,692)	(82,961)	(75,736)	(71,788)
Other	(276,533)	(260,299)	(274,034)	(260,175)
Net change in plan fiduciary net position	4,829,644	988,572	(507,494)	1,495,599
Plan fiduciary net position-beginning	33,817,032	32,828,460	33,335,954	31,840,355
Plan fiduciary net position-ending (b)	$ 38,646,676	$ 33,817,032	$ 32,828,460	$ 33,335,954
Net pension liability-ending (a-b)	$ 6,644,933	$ 9,782,605	$ 5,811,562	$ 1,884,088
Plan fiduciary net position as a percentage of the total pension liability	85.3%	77.6%	85.0%	94.7%
Covered-employee payroll	18,256,183	17,477,196	15,716,628	15,939,437
County's net pension liability as a percentage of covered-employee payroll	36.4%	56.0%	37.0%	11.8%

WHITFIELD COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
December 31, 2017

	2017	2016	2015	2014
Actuarially determined contribution	$ 1,445,990	$ 1,310,742	$ 1,039,613	$ 1,050,127
Contributions in relation to the actuarially determined contribution	1,504,596	500,000	1,055,865	876,506
Contribution deficiency (excess)	$ (58,606)	$ 810,742	$ (16,252)	$ 173,621
Covered-employee payroll	$ 18,256,183	$ 17,477,196	$ 15,716,628	$ 15,939,437
Contributions as a percentage of covered-employee payroll	8.2%	2.9%	6.7%	5.5%

Notes to Schedule

Valuation date:

Actuarially determined contribution rates are calculated as of January 1, 2017.

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	7.25%, net of pension plan investment expense, including inflation

Pension schedules in the required supplementary information are intended to show information for ten years. Additional years' information will be displayed as it becomes available. 2014 is the first year that data has been measured in accordance with GASB Statement 68.

WHITFIELD COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF OPEB FUNDING PROGRESS
December 31, 2017

Schedule of OPEB Funding Progress

Actuarial Valuation Date	Plan Assets	Accrued Liability	Unfunded Liability (UL)	Normal Cost	Funded Ratio	Annual Covered Payroll	UL as % of Covered Payroll
1/1/2016	0	6,963,000	6,963,000	344,200	0%	14,246,200	48.9%
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%

WHITFIELD COUNTY, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2017

	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	$ 3,096,532	$ 2,528	$ 602,990	$ 3,702,050
Receivables (net of allowance for uncollectibles) -				
Taxes	638,971	-	-	638,971
Accounts	234,052	-	-	234,052
Due from other funds	85,303	-	-	85,303
Due from other governments	136,712	-	166,178	302,890
Prepaid items	33,550	-	-	33,550
TOTAL ASSETS	$ 4,225,120	$ 2,528	$ 769,168	$ 4,996,816
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 497,698	$ -	$ 58,660	$ 556,358
Accrued liabilities	181,752	-	-	181,752
Due to other funds	150,528	-	-	150,528
Total liabilities	829,978	-	58,660	888,638
Deferred Inflows of Resources				
Unavailable revenues	275,862	-	-	275,862
FUND BALANCES				
Nonspendable	33,550	-	-	33,550
Restricted for:				
Judicial	1,222,924	-	-	1,222,924
Public safety	1,158,678	-	-	1,158,678
Public works	6,356	-	-	6,356
Culture and recreation	238,876	-	-	238,876
Housing and development	458,896	-	-	458,896
Debt service	-	2,528	-	2,528
Committed for:				
Construction and capital outlay	-	-	710,508	710,508
Total fund balances	3,119,280	2,528	710,508	3,832,316
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 4,225,120	$ 2,528	$ 769,168	$ 4,996,816

WHITFIELD COUNTY, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2017

	Non-Major Special Revenue Funds	Non-Major Debt Service Fund	Non-Major Capital Projects Fund	Total Non-Major Governmental Funds
REVENUES				
Taxes	$ 9,059,526	$ -	$ -	$ 9,059,526
Intergovernmental revenues	1,868,568	951,393	1,300,000	4,119,961
Charges for services	1,756,773	-	-	1,756,773
Fines, forfeitures and penalties	457,555	-	-	457,555
Investment earnings	850	-	886	1,736
Contributions and donations	-	-	85,000	85,000
Miscellaneous	48,019	-	-	48,019
Total revenues	13,191,291	951,393	1,385,886	15,528,570
EXPENDITURES				
Current -				
Judicial	671,245	-	-	671,245
Public safety	9,464,326	-	-	9,464,326
Public works	447,238	-	-	447,238
Health and welfare	177,000	-	-	177,000
Culture and recreation	400,806	-	-	400,806
Housing and development	1,079,889	-	-	1,079,889
Capital outlay	-	-	3,657,618	3,657,618
Debt service				
Principal retirement	-	1,704,508	96,185	1,800,693
Interest and fiscal charges	-	20,994	1,773	22,767
Total expenditures	12,240,504	1,725,502	3,755,576	17,721,582
Excess (deficiency) of revenues over expenditures	950,787	(774,109)	(2,369,690)	(2,193,012)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	5,719	-	-	5,719
Transfers in	695,234	748,607	2,061,115	3,504,956
Transfers out	(463,226)	-	(748,607)	(1,211,833)
Total other financing sources (uses)	237,727	748,607	1,312,508	2,298,842
Net change in fund balances	1,188,514	(25,502)	(1,057,182)	105,830
FUND BALANCES - beginning of year	1,930,766	28,030	1,767,690	3,726,486
FUND BALANCES - end of year	$ 3,119,280	$ 2,528	$ 710,508	$ 3,832,316

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, 2017

(with comparative totals for 2016)

	2017	2016
ASSETS		
Cash and cash equivalents	$ 14,218,784	$ 13,001,745
Investments	845,230	3,039
Receivables (net of allowance for uncollectibles of $50,000) -		
Taxes	3,022,143	3,409,920
Accounts	222,309	202,481
Due from other funds	3,957,069	2,034,242
Due from other governments	1,241,248	1,568,879
Prepaid items	380,294	368,221
TOTAL ASSETS	$ 23,887,077	$ 20,588,527
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
LIABILITIES		
Accounts payable	$ 1,974,249	$ 1,286,051
Accrued liabilities	818,406	745,426
Due to other governments	42,957	458,233
Unearned revenue	59,000	53,525
Total liabilities	2,894,612	2,543,235
Deferred Inflows of Resources		
Unavailable revenues	1,504,290	2,191,394
FUND BALANCE		
Nonspendable -		
Prepaid items	380,294	368,221
Unassigned	19,107,881	15,485,677
Total fund balances	19,488,175	15,853,898
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 23,887,077	$ 20,588,527

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017	2016
REVENUES		
Taxes	$ 38,489,849	$ 36,118,937
Licenses and permits	557,925	436,518
Intergovernmental revenues	2,167,312	1,809,725
Charges for services	3,035,532	2,966,094
Fines, forfeitures and penalties	1,531,188	1,304,597
Investment earnings	9,983	4,026
Contributions and donations	40,665	3,650
Miscellaneous	1,049,815	963,848
Total revenues	46,882,269	43,607,395
EXPENDITURES		
General government	7,923,960	7,614,471
Judicial	6,068,685	5,762,921
Public safety	15,733,204	14,832,091
Public works	6,666,867	5,046,053
Health and welfare	395,134	368,934
Culture and recreation	926,352	902,234
Housing and development	2,013,991	1,840,302
Debt service	1,958,949	1,951,958
Total expenditures	41,687,142	38,318,964
Excess (deficiency) of revenues over expenditures	5,195,127	5,288,431
OTHER FINANCING SOURCES (USES)		
Sale of capital assets	837,502	21,787
Transfers in	64,080	67,267
Transfers out	(2,462,432)	(3,368,165)
Total other financing sources (uses)	(1,560,850)	(3,279,111)
Net change in fund balances	3,634,277	2,009,320
FUND BALANCES - beginning of year	15,853,898	13,844,578
FUND BALANCES - end of year	$ 19,488,175	$ 15,853,898

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

continued

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Taxes -					
Property taxes	$ 24,648,000	$ 24,648,000	$ 24,705,957	$ 57,957	$ 22,754,389
Motor vehicle and mobile home taxes	-	845,000	875,242	30,242	754,386
Motor vehicle title ad valorem tax	1,725,000	1,820,000	1,823,341	3,341	1,636,194
Alternative ad valorem tax	120,000	150,000	154,332	4,332	117,308
Local option sales taxes	9,712,000	9,887,000	9,896,272	9,272	9,848,729
Transfer taxes	70,000	105,000	105,913	913	88,347
Franchise taxes	390,000	410,000	419,556	9,556	424,218
Alcoholic beverage taxes	350,000	400,000	404,559	4,559	397,186
Business license taxes	98,000	98,000	104,677	6,677	98,180
Total taxes	**37,113,000**	**38,363,000**	**38,489,849**	**126,849**	**36,118,937**
Licenses and permits -					
Alcoholic beverage licenses	64,500	64,500	67,925	3,425	65,950
Zoning and business licenses	27,000	42,200	42,750	550	21,669
Building and mobile home permits	325,000	445,000	445,700	700	348,189
Other	1,000	1,000	1,550	550	710
Total licenses and permits	**417,500**	**552,700**	**557,925**	**5,225**	**436,518**
Intergovernmental revenues -					
United States Government	969,000	827,940	918,579	90,639	814,739
State of Georgia	1,035,915	1,035,915	1,035,915	-	795,543
City of Dalton	2,500	2,500	6,965	4,465	2,500
Joint Development Authority	210,600	137,600	205,853	68,253	196,943
Total intergovernmental revenues	**2,218,015**	**2,003,955**	**2,167,312**	**163,357**	**1,809,725**
Charges for services -					
Clerk of Court	372,000	372,000	373,218	1,218	373,007
Probate Court	203,000	201,000	201,350	350	210,998
Magistrate Court	200,000	200,000	204,249	4,249	198,810
Sheriff's Department	102,500	104,600	106,060	1,460	120,584
State of Georgia	20,000	20,000	23,265	3,265	53,385
Federal Government	44,000	69,000	71,821	2,821	48,298
City of Dalton, Georgia	279,200	270,100	267,500	(2,600)	264,703
Other cities	9,500	9,500	14,534	5,034	16,100
Jail	160,000	160,000	171,618	11,618	171,100

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

continued

	2017				2016
REVENUES-continued	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Charges for services - continued					
Tax Commissioner's Office	$ 1,480,904	$ 1,291,904	$ 1,227,942	$ (63,962)	$ 1,154,902
Public Works	15,000	95,000	99,970	4,970	86,400
Board of Elections and Registrar	-	19,614	26,932	7,318	32,542
Animal Control	6,000	6,000	6,652	652	7,386
Parks and Recreation	134,000	136,500	145,897	9,397	147,973
Other	90,100	82,100	94,524	12,424	79,906
Total charges for services	**3,116,204**	**3,037,318**	**3,035,532**	**(1,786)**	**2,966,094**
Fines, forfeitures and penalties -					
Clerk of Court	410,000	654,077	660,589	6,512	499,409
Probate Court	595,000	765,000	779,535	14,535	694,944
Magistrate Court	68,000	85,000	85,298	298	102,186
Juvenile Court	9,000	6,000	5,766	(234)	8,058
Total fines, forfeitures and penalties	**1,082,000**	**1,510,077**	**1,531,188**	**21,111**	**1,304,597**
Investment earnings -					
Interest	3,000	3,000	9,983	6,983	4,026
Contributions & Donations-Private Source -					
Private contributions	3,500	35,500	40,665	5,165	3,650
Miscellaneous -					
Whitfield County Board of Education	190,000	250,000	252,380	2,380	244,633
Murray County Board of Commissioners	305,500	293,500	293,423	(77)	281,493
State of Georgia	128,400	130,400	130,570	170	147,709
Other	262,000	353,400	373,442	20,042	290,013
Total miscellaneous	**885,900**	**1,027,300**	**1,049,815**	**22,515**	**963,848**
TOTAL REVENUES	**$ 44,839,119**	**$ 46,532,850**	**$ 46,882,269**	**$ 349,419**	**$ 43,607,395**

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

continued

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES					
General Government -					
Administration -					
Personal services and employee benefits	$ 278,217	$ 297,117	$ 296,507	$ 610	$ 275,565
Purchased and contracted services	61,800	90,150	86,231	3,919	70,669
Supplies	17,300	17,050	18,524	(1,474)	24,624
Other	1,000	1,000	1,000	-	1,000
Total Administration	358,317	405,317	402,262	3,055	371,858
Board of Elections -					
Personal services and employee benefits	259,494	251,159	250,507	652	316,522
Purchased and contracted services	61,770	54,062	52,633	1,429	69,828
Supplies	10,360	12,368	10,432	1,936	7,531
Total Board of Elections	331,624	317,589	313,572	4,017	393,881
Finance -					
Personal services and employee benefits	584,787	596,112	595,876	236	573,483
Purchased and contracted services	86,300	85,775	86,413	(638)	85,925
Supplies	11,900	12,425	11,680	745	12,628
Total Finance	682,987	694,312	693,969	343	672,036
Information Technology -					
Personal services and employee benefits	485,774	494,774	493,578	1,196	533,670
Purchased and contracted services	456,036	424,043	423,580	463	403,884
Supplies	53,650	101,150	101,812	(662)	76,742
Total Information Technology	995,460	1,019,967	1,018,970	997	1,014,296
Human Resources -					
Personal services and employee benefits	349,024	296,024	295,108	916	240,619
Purchased and contracted services	78,700	76,100	75,888	212	69,747
Supplies	23,225	29,225	30,219	(994)	24,589
Total Human Resources	450,949	401,349	401,215	134	334,955
Tax Commissioner -					
Personal services and employee benefits	1,165,071	1,180,771	1,179,737	1,034	1,148,685
Purchased and contracted services	173,996	180,996	179,537	1,459	162,411
Supplies	34,900	30,900	30,497	403	34,212
Total Tax Commissioner	1,373,967	1,392,667	1,389,771	2,896	1,345,308

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

continued

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
General Government - continued					
Tax Assessor -					
Personal services and employee benefits	$ 1,286,530	$ 1,317,230	$ 1,316,799	$ 431	$ 1,219,177
Purchased and contracted services	230,952	157,952	155,668	2,284	99,768
Supplies	42,420	46,520	46,109	411	39,574
Total Tax Assessor	1,559,902	1,521,702	1,518,576	3,126	1,358,519
Board of Equalization -					
Purchased and contracted services	10,882	10,882	10,667	215	4,940
Purchased and contracted services	3,825	3,025	2,833	192	2,405
Supplies	520	-	-	-	295
Total Board of Equalization	15,227	13,907	13,500	407	7,640
Buildings and Grounds -					
Personal services and employee benefits	694,297	698,597	697,412	1,185	676,229
Purchased and contracted services	111,555	125,855	128,485	(2,630)	103,082
Supplies	549,600	467,000	462,043	4,957	452,970
Total Buildings and Grounds	1,355,452	1,291,452	1,287,940	3,512	1,232,281
Public Information -					
Personal services and employee benefits	29,477	30,002	29,822	180	28,414
Purchased and contracted services	600	600	596	4	598
Supplies	5,200	5,000	4,092	908	5,474
Total Public Information	35,277	35,602	34,510	1,092	34,486
Non-departmental -					
Contingency	500,000	-	-	-	-
Attorney Fees	210,000	210,000	210,212	(212)	221,616
Liability Insurance	452,000	457,100	456,748	352	445,783
Audit Fees	108,000	108,000	105,970	2,030	105,600
General Administrative Fees	76,500	76,850	76,745	105	76,212
Total Non-departmental	1,346,500	851,950	849,675	2,275	849,211
Total General Government	**8,505,662**	**7,945,814**	**7,923,960**	**21,854**	**7,614,471**

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

continued

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
Judicial -					
Judicial Administration -					
Personal services and employee benefits	$ 342,838	$ 347,238	$ 347,043	$ 195	$ 338,778
Purchased and contracted services	205,065	204,535	204,188	347	204,453
Supplies	15,200	20,920	19,762	1,158	20,441
Total Judicial Administration	563,103	572,693	570,993	1,700	563,672
Judge Morris' Office -					
Personal services and employee benefits	20,187	20,712	20,693	19	19,867
Purchased and contracted services	30,850	22,050	21,776	274	25,280
Supplies	3,450	5,250	4,567	683	4,675
Total Judge Morris' Office	54,487	48,012	47,036	976	49,822
Judge Boyett's Office -					
Personal services and employee benefits	20,187	20,712	20,693	19	19,867
Purchased and contracted services	30,750	28,250	27,984	266	30,523
Supplies	2,850	3,650	3,280	370	3,276
Total Judge Boyett's Office	53,787	52,612	51,957	655	53,666
Judge Wilbanks' Office -					
Personal services and employee benefits	19,377	19,377	19,426	(49)	19,476
Purchased and contracted services	30,800	30,550	30,358	192	30,990
Supplies	3,000	4,900	4,744	156	3,446
Total Judge Adams' Office	53,177	54,827	54,528	299	53,912
Judge Minter's Office -					
Personal services and employee benefits	19,377	19,377	19,426	(49)	19,867
Purchased and contracted services	31,000	26,600	26,324	276	28,382
Supplies	3,000	4,600	4,029	571	3,852
Total Judge Partain's Office	53,377	50,577	49,779	798	52,101
Clerk of Superior Court -					
Personal services and employee benefits	762,815	762,610	762,016	594	740,176
Purchased and contracted services	112,797	102,301	101,597	704	105,130
Supplies	27,870	24,716	23,084	1,632	15,365
Total Clerk of Superior Court	903,482	889,627	886,697	2,930	860,671

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

continued

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
Judicial - continued					
District Attorney -					
Personal services and employee benefits	$ 750,768	$ 717,868	$ 716,811	$ 1,057	$ 488,317
Purchased and contracted services	484,225	594,400	593,703	697	656,843
Supplies	37,000	39,160	39,051	109	36,018
Total District Attorney	1,271,993	1,351,428	1,349,565	1,863	1,181,178
Magistrate Court -					
Personal services and employee benefits	820,488	838,553	837,904	649	815,932
Purchased and contracted services	91,025	81,625	80,158	1,467	82,874
Supplies	23,900	22,900	21,984	916	14,180
Total Magistrate Court	935,413	943,078	940,046	3,032	912,986
Probate Court -					
Personal services and employee benefits	447,613	441,913	441,682	231	412,694
Purchased and contracted services	44,455	43,574	42,767	807	37,347
Supplies	12,452	14,033	13,923	110	14,457
Total Probate Court	504,520	499,520	498,372	1,148	464,498
Juvenile Court -					
Personal services and employee benefits	743,423	742,423	738,037	4,386	734,225
Purchased and contracted services	191,100	161,537	159,584	1,953	161,241
Supplies	17,700	24,963	24,312	651	15,909
Total Juvenile Court	952,223	928,923	921,933	6,990	911,375
Public Defender -					
Personal services and employee benefits	603,635	562,135	561,395	740	553,086
Purchased and contracted services	95,965	111,156	110,532	624	96,828
Supplies	10,000	26,659	25,852	807	9,126
Total Public Defender	709,600	699,950	697,779	2,171	659,040
Total Judicial	**6,055,162**	**6,091,247**	**6,068,685**	**22,562**	**5,762,921**
Public Safety -					
Sheriff's Department -					
Personal services and employee benefits	5,916,184	6,168,409	6,167,276	1,133	5,872,089
Purchased and contracted services	445,735	378,335	374,179	4,156	365,883
Supplies	530,500	571,300	561,629	9,671	531,461
Total Sheriff's Department	6,892,419	7,118,044	7,103,084	14,960	6,769,433

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

continued

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
Public Safety - continued					
Correctional Center -					
Personal services and employee benefits	$ 5,495,696	$ 5,499,146	$ 5,497,563	$ 1,583	$ 5,358,129
Purchased and contracted services	1,349,850	1,632,875	1,629,188	3,687	1,345,817
Supplies	589,222	597,222	598,271	(1,049)	555,653
Total Correctional Center	7,434,768	7,729,243	7,725,022	4,221	7,259,599
Coroner -					
Personal services and employee benefits	52,642	54,242	54,173	69	60,145
Purchased and contracted services	51,025	48,625	47,540	1,085	37,524
Supplies	12,000	5,200	4,775	425	930
Total Coroner	115,667	108,067	106,488	1,579	98,599
Animal Control -					
Personal services and employee benefits	162,636	176,498	176,048	450	160,454
Purchased and contracted services	19,300	17,026	16,203	823	17,641
Supplies	24,000	26,274	26,355	(81)	17,023
Total Animal Control	205,936	219,798	218,606	1,192	195,118
Emergency Management -					
Personal services and employee benefits	133,066	132,166	131,996	170	126,107
Purchased and contracted services	56,120	42,920	42,086	834	62,594
Supplies	18,500	36,040	35,922	118	20,641
Total Emergency Management	207,686	211,126	210,004	1,122	209,342
Emergency Medical Services	300,000	370,000	370,000	-	300,000
Total Public Safety	**15,156,476**	**15,756,278**	**15,733,204**	**23,074**	**14,832,091**
Public Works -					
Public Works -					
Personal services and employee benefits	3,382,895	3,279,895	3,279,296	599	3,231,875
Purchased and contracted services	537,875	521,375	517,759	3,616	564,775
Supplies	3,807,237	2,886,087	2,869,812	16,275	1,249,403
Total Public Works	**7,728,007**	**6,687,357**	**6,666,867**	**20,490**	**5,046,053**

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

continued

	2017				2016
	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	10,000	10,000	10,000	-	10,000
Greenhouse Advocacy	12,000	12,000	12,000	-	12,000
Family and Children Services	110,000	110,000	110,000	-	80,000
Department of Veterans Services	1,000	1,000	984	16	984
Pauper fund	20,000	12,150	12,150	-	15,950
Total Health and Welfare	**403,000**	**395,150**	**395,134**	**16**	**368,934**
Culture and Recreation -					
Parks and Recreation -					
Personal services and employee benefits	469,255	431,405	430,060	1,345	425,627
Purchased and contracted services	157,675	151,268	148,663	2,605	137,365
Supplies	429,600	348,807	347,629	1,178	339,242
Total Culture and Recreation	**1,056,530**	**931,480**	**926,352**	**5,128**	**902,234**
Housing and Development -					
County Extension Service -					
Personal services and employee benefits	63,133	37,233	36,236	997	44,102
Purchased and contracted services	39,645	53,252	53,094	158	34,739
Supplies	14,675	16,168	15,934	234	15,971
Total County Extension Service	117,453	106,653	105,264	1,389	94,812
Inspections and Enforcement -					
Personal services and employee benefits	329,658	326,388	325,449	939	321,508
Purchased and contracted services	19,400	12,085	11,496	589	10,109
Supplies	17,700	19,335	17,589	1,746	13,597
Total Inspections and Enforcement	366,758	357,808	354,534	3,274	345,214
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	66,689	75,289	75,145	144	62,427
Purchased and contracted services	142,254	2,360	1,372	988	1,401
Supplies	7,000	3,925	3,041	884	4,534
Total Metropolitan Planning Organization	215,943	81,574	79,558	2,016	68,362

WHITFIELD COUNTY, GEORGIA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

concluded

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES - continued					
Housing and Development - continued					
County Engineer -					
Personal services and employee benefits	$ 657,083	$ 677,108	$ 670,836	$ 6,272	$ 589,500
Purchased and contracted services	22,360	20,560	18,794	1,766	15,042
Supplies	19,750	21,550	19,615	1,935	10,603
Total County Engineer	699,193	719,218	709,245	9,973	615,145
Non-departmental -					
Timber Protection	7,868	7,868	7,868	-	7,868
D/W Community Development Corp.	90,000	134,100	134,090	10	90,000
Intergovernmental Payments	577,394	577,394	575,432	1,962	570,901
Total non-departmental	675,262	719,362	717,390	1,972	668,769
Total Housing and Development	**2,122,609**	**2,032,615**	**2,013,991**	**18,624**	**1,840,302**
Debt Service -					
Principal payments	1,648,960	1,648,960	1,648,960	-	1,600,960
Interest payments	290,649	302,649	303,489	(840)	345,998
Issuance costs	5,000	6,500	6,500	-	5,000
Total Debt Service	1,944,609	1,958,109	1,958,949	(840)	1,951,958
TOTAL EXPENDITURES	**42,972,055**	**41,798,050**	**41,687,142**	**110,908**	**38,318,964**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$ 1,867,064**	**$ 4,734,800**	**$ 5,195,127**	**$ 460,327**	**$ 5,288,431**

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.

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

Community Housing Improvements Program - accounts for revenues and expenditures associated with the Community Development Block Grant (CDBG) to support a housing rehabilitation program to assist qualified homeowners with housing repairs.

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.

Accountability Courts Grant Program - accounts for revenues and expenditures associated with funds provided through the Criminal Justice Coordinating Council to establish specialty courts or dockets to address offenders arrested for drug charges or mental health issues.

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, 2017

(with comparative totals for 2016)

	Governmental Law Library Fund	JDA Project Fund	District Attorney Forfeiture Fund
ASSETS			
Cash and cash equivalents	$ 102,817	$ 374,278	$ 20,155
Receivables (net of allowance for uncollectibles) -			
Taxes	-	-	-
Accounts	-	-	-
Due from other funds	-	-	-
Due from other governments	-	1,000	-
Prepaid items	-	-	-
TOTAL ASSETS	$ 102,817	$ 375,278	$ 20,155
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ -	$ -	$ 908
Accrued liabilities	-	-	-
Due to other funds	-	-	-
Total liabilities	-	-	908
Deferred Inflows of Resources			
Unavailable revenues	-	-	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted for:			
Judicial	102,817	-	19,247
Public safety	-	-	-
Public works	-	-	-
Culture and recreation	-	-	-
Housing and development	-	375,278	-
Total fund balances	102,817	375,278	19,247
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 102,817	$ 375,278	$ 20,155

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2017

(with comparative totals for 2016)

continued

Sheriff's Forfeiture Fund	911 Emergency System	Whitfield County Neighborhood Stabilization Program	Conasauga A.D.R. Program
$ 117,269	$ -	$ 83,718	$ 305,652
-	-	-	-
-	217,504	-	-
-	-	-	-
-	-	-	1,085
-	33,550	-	-
$ 117,269	$ 251,054	$ 83,718	$ 306,737
$ 34,293	$ 77,632	$ -	$ -
-	31,720	-	-
-	38,398	100	-
34,293	147,750	100	-
-	-	-	-
-	33,550	-	-
-	-	-	306,737
82,976	69,754	-	-
-	-	-	-
-	-	-	-
-	-	83,618	-
82,976	103,304	83,618	306,737
$ 117,269	$ 251,054	$ 83,718	$ 306,737

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2017

(with comparative totals for 2016)

	Divorce Seminar Fund	Juvenile Service Fund	Local Victim Assistance Program
ASSETS			
Cash and cash equivalents	$ 3,103	$ 59,705	$ 5,325
Receivables (net of allowance for uncollectibles) -			
Taxes	-	-	-
Accounts	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	3,222
Prepaid items	-	-	-
TOTAL ASSETS	$ 3,103	$ 59,705	$ 8,547
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ -	$ 900	$ 4,520
Accrued liabilities	-	-	-
Due to other funds	-	-	4,027
Total liabilities	-	900	8,547
Deferred Inflows of Resources			
Unavailable revenues	-	-	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted for:			
Judicial	3,103	58,805	-
Public safety	-	-	-
Public works	-	-	-
Culture and recreation	-	-	-
Housing and development	-	-	-
Total fund balances	3,103	58,805	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 3,103	$ 59,705	$ 8,547

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2017

(with comparative totals for 2016)

continued

Drug Abuse Treatment and Education	Byrne Memorial JAG/Drug Court Programs	Community Housing Improvements Program	Homeland Security Grant
$ 730,623	$ -	$ 100	$ -
-	-	-	-
-	-	-	-
-	-	-	-
7,122	-	-	5,921
-	-	-	-
$ 737,745	$ -	$ 100	$ 5,921
$ 3,987	$ -	$ -	$ -
1,543	-	-	-
-	-	100	5,921
5,530	-	100	5,921
-	-	-	-
-	-	-	-
732,215	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
732,215	-	-	-
$ 737,745	$ -	$ 100	$ 5,921

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2017

(with comparative totals for 2016)

	Accountability Courts Grant Program	Georgia Civil War Heritage Trails	Special Fire District
ASSETS			
Cash and cash equivalents	$ -	$ 231,740	$ 1,030,492
Receivables (net of allowance for uncollectibles) -			
Taxes	-	-	503,704
Accounts	-	-	637
Due from other funds	-	-	85,303
Due from other governments	79,737	-	-
Prepaid items	-	-	-
TOTAL ASSETS	$ 79,737	$ 231,740	$ 1,620,136
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ 68,271	$ -	$ 265,756
Accrued liabilities	5,596	-	134,470
Due to other funds	5,870	-	-
Total liabilities	79,737	-	400,226
Deferred Inflows of Resources			
Unavailable revenues	-	-	213,962
FUND BALANCES			
Nonspendable	-	-	-
Restricted for:			
Judicial	-	-	-
Public safety	-	-	1,005,948
Public works	-	-	-
Culture and recreation	-	231,740	-
Housing and development	-	-	-
Total fund balances	-	231,740	1,005,948
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 79,737	$ 231,740	$ 1,620,136

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2017

(with comparative totals for 2016)

concluded

Jointly Funded District	Solid Waste District	Hotel/ Motel Tax Fund	Totals 2017	Totals 2016
$ 18,216	$ 13,339	$ -	$ 3,096,532	$ 2,035,515
77,563	57,704	-	638,971	471,711
-	-	15,911	234,052	245,024
-	-	-	85,303	99,787
38,625	-	-	136,712	143,360
-	-	-	33,550	18,750
$ 134,404	$ 71,043	$ 15,911	$ 4,225,120	$ 3,014,147
$ -	$ 36,353	$ 5,078	$ 497,698	$ 453,344
8,423	-	-	181,752	136,063
83,782	1,522	10,808	150,528	221,608
92,205	37,875	15,886	829,978	811,015
35,063	26,812	25	275,862	272,366
-	-	-	33,550	18,750
-	-	-	1,222,924	1,207,496
-	-	-	1,158,678	243,756
-	6,356	-	6,356	-
7,136	-	-	238,876	-
-	-	-	458,896	460,764
7,136	6,356	-	3,119,280	1,930,766
$ 134,404	$ 71,043	$ 15,911	$ 4,225,120	$ 3,014,147

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2017

(with comparative totals for 2016)

	Governmental Law Library Fund	JDA Project Fund	District Attorney Forfeiture Fund
REVENUES			
Taxes	$ -	$ -	$ -
Intergovernmental revenues	-	1,164,062	-
Charges for services	-	-	-
Fines, forfeitures and penalties	50,038	-	24,434
Investment earnings	202	-	-
Contributions and donations	-	-	-
Miscellaneous	1,176	19,970	-
Total revenues	51,416	1,184,032	24,434
EXPENDITURES			
Judicial	33,803	-	24,297
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Housing and development	-	491,185	-
Total expenditures	33,803	491,185	24,297
Excess (deficiency) of revenues over expenditures	17,613	692,847	137
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	(317,569)	-
Total other financing sources (uses)	-	(317,569)	-
Net change in fund balances	17,613	375,278	137
FUND BALANCES - beginning of year	85,204	-	19,110
FUND BALANCES - end of year	$ 102,817	$ 375,278	$ 19,247

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2017

(with comparative totals for 2016)

continued

Sheriff's Forfeiture Fund	911 Emergency System	Whitfield County Neighborhood Stabilization Program	Conasauga A.D.R. Program
$ -	$ 145	$ -	$ -
-	-	-	-
-	1,651,735	-	62,440
167,321	-	-	-
285	-	-	363
-	-	-	-
-	26,873	-	-
167,606	1,678,753	-	62,803
-	-	-	38,041
163,852	2,477,258	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
163,852	2,477,258	-	38,041
3,754	(798,505)	-	24,762
-	-	-	-
-	613,657	-	-
-	-	-	-
-	613,657	-	-
3,754	(184,848)	-	24,762
79,222	288,152	83,618	281,975
$ 82,976	$ 103,304	$ 83,618	$ 306,737

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2017

(with comparative totals for 2016)

	Divorce Seminar Fund	Juvenile Service Fund	Local Victim Assistance Program
REVENUES			
Taxes	$ -	$ -	$ -
Intergovernmental revenues	-	-	-
Charges for services	10,480	31,119	-
Fines, forfeitures and penalties	-	-	91,543
Investment earnings	-	-	-
Contributions and donations	-	-	-
Miscellaneous	-	-	-
Total revenues	10,480	31,119	91,543
EXPENDITURES			
Judicial	9,245	8,333	27,463
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Housing and development	-	-	-
Total expenditures	9,245	8,333	27,463
Excess (deficiency) of revenues over expenditures	1,235	22,786	64,080
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(64,080)
Total other financing sources (uses)	-	-	(64,080)
Net change in fund balances	1,235	22,786	-
FUND BALANCES - beginning of year	1,868	36,019	-
FUND BALANCES - end of year	$ 3,103	$ 58,805	$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2017

(with comparative totals for 2016)

continued

Drug Abuse Treatment and Education	Byrne Memorial JAG/Drug Court Programs	Community Housing Improvements Program	Homeland Security Grant
$ -	$ -	$ -	$ -
-	14,878	-	105,599
-	-	-	-
124,219	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
124,219	14,878	-	105,599
102,203	14,878	-	-
-	-	-	105,599
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
102,203	14,878	-	105,599
22,016	-	-	-
-	-	-	-
-	-	-	-
(73,121)	-	-	-
(73,121)	-	-	-
(51,105)	-	-	-
783,320	-	-	-
$ 732,215	$ -	$ -	$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2017

(with comparative totals for 2016)

	Accountability Courts Grant Program	Georgia Civil War Heritage Trails	Special Fire District
REVENUES			
Taxes	$ -	$ -	$ 7,777,846
Intergovernmental revenues	339,861	-	47,632
Charges for services	-	-	980
Fines, forfeitures and penalties	-	-	-
Investment earnings	-	-	-
Contributions and donations	-	-	-
Miscellaneous	-	-	-
Total revenues	339,861	-	7,826,458
EXPENDITURES			
Judicial	412,982	-	-
Public safety	-	-	6,717,617
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	145,406	-
Housing and development	-	-	-
Total expenditures	412,982	145,406	6,717,617
Excess (deficiency) of revenues over expenditures	(73,121)	(145,406)	1,108,841
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	5,719
Transfers in	73,121	-	2,356
Transfers out	-	-	(6,100)
Total other financing sources (uses)	73,121	-	1,975
Net change in fund balances	-	(145,406)	1,110,816
FUND BALANCES - beginning of year	-	377,146	(104,868)
FUND BALANCES - end of year	$ -	$ 231,740	$ 1,005,948

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 2017

(with comparative totals for 2016)

concluded

Jointly Funded District	Solid Waste District	Hotel/ Motel Tax Fund	Totals 2017	Totals 2016
$ 592,520	$ 442,539	$ 246,476	$ 9,059,526	$ 6,769,710
191,592	4,944	-	1,868,568	1,186,070
8	11	-	1,756,773	1,769,568
-	-	-	457,555	554,551
-	-	-	850	606
-	-	-	-	3,750
-	-	-	48,019	16,168
784,120	447,494	246,476	13,191,291	10,300,423
-	-	-	671,245	597,353
-	-	-	9,464,326	8,818,596
-	447,238	-	447,238	419,964
177,000	-	-	177,000	180,110
255,400	-	-	400,806	381,389
342,228	-	246,476	1,079,889	729,744
774,628	447,238	246,476	12,240,504	11,127,156
9,492	256	-	950,787	(826,733)
-	-	-	5,719	25,924
-	6,100	-	695,234	593,226
(2,356)	-	-	(463,226)	(161,395)
(2,356)	6,100	-	237,727	457,755
7,136	6,356	-	1,188,514	(368,978)
-	-	-	1,930,766	2,299,744
$ 7,136	$ 6,356	$ -	$ 3,119,280	$ 1,930,766

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
GOVERNMENTAL					
LAW LIBRARY FUND					
REVENUES					
Fines, forfeitures and penalties	$ 36,900	$ 49,000	$ 50,038	$ 1,038	$ 46,571
Investment earnings	100	100	202	102	4
Miscellaneous	-	-	1,176	1,176	-
Total revenues	37,000	49,100	51,416	2,316	46,575
EXPENDITURES					
Judicial	37,000	35,000	33,803	1,197	29,302
Total expenditures	37,000	35,000	33,803	1,197	29,302
Excess (deficiency) of revenues over expenditures	$ -	$ 14,100	17,613	$ 3,513	17,273
FUND BALANCES - beginning of year			85,204		67,931
FUND BALANCES - end of year			$ 102,817		$ 85,204

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
JDA PROJECT FUND					
REVENUES					
Intergovernmental revenues	$ 159,750	$ 1,163,750	$ 1,164,062	$ 312	$ 103,500
Miscellaneous	-	19,000	19,970	970	-
Total revenues	159,750	1,182,750	1,184,032	1,282	103,500
EXPENDITURES					
Housing and development	197,675	493,175	491,185	1,990	175,085
Total expenditures	197,675	493,175	491,185	1,990	175,085
Excess (deficiency) of revenues over expenditures	(37,925)	689,575	692,847	3,272	(71,585)
OTHER FINANCING SOURCES (USES)					
Transfers out	-	(317,747)	(317,569)	178	42,141
Net change in fund balances	$ -	$ 371,828	375,278	$ 3,450	(29,444)
FUND BALANCES - beginning of year			-		29,444
FUND BALANCES - end of year			$ 375,278		$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
DISTRICT ATTORNEY FORFEITURE FUND					
REVENUES					
Fines, forfeitures and penalties	$ 20,000	$ 24,400	$ 24,434	$ 34	$ 20,097
Miscellaneous	-	-	-	-	8,000
Total revenues	20,000	24,400	24,434	34	28,097
EXPENDITURES					
Judicial	20,000	24,400	24,297	103	38,803
Total expenditures	20,000	24,400	24,297	103	38,803
Excess (deficiency) of revenues over expenditures	$ -	$ -	137	$ 137	(10,706)
FUND BALANCES - beginning of year			19,110		29,816
FUND BALANCES - end of year			$ 19,247		$ 19,110

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
SHERIFF'S FORFEITURE FUND					
REVENUES					
Fines, forfeitures and penalties	$ 250,000	$ 170,000	$ 167,321	$ (2,679)	$ 256,600
Investment earnings	-	-	285	285	263
Total revenues	250,000	170,000	167,606	(2,394)	256,863
EXPENDITURES					
Public safety	300,000	170,000	163,852	6,148	326,509
Total expenditures	300,000	170,000	163,852	6,148	326,509
Excess (deficiency) of revenues over expenditures	$ (50,000)	$ -	3,754	$ 3,754	(69,646)
FUND BALANCES - beginning of year			79,222		148,868
FUND BALANCES - end of year			$ 82,976		$ 79,222

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
911 EMERGENCY SYSTEM					
REVENUES					
Taxes	$ -	$ -	$ 145	$ 145	$ -
Charges for services	1,780,600	1,649,600	1,651,735	2,135	1,681,966
Miscellaneous	8,000	24,504	26,873	2,369	8,168
Total revenues	1,788,600	1,674,104	1,678,753	4,649	1,690,134
EXPENDITURES					
Public safety	2,381,345	2,488,000	2,477,258	10,742	2,435,197
Total expenditures	2,381,345	2,488,000	2,477,258	10,742	2,435,197
Excess (deficiency) of revenues over expenditures	(592,745)	(813,896)	(798,505)	15,391	(745,063)
OTHER FINANCING SOURCES (USES)					
Transfers in	592,745	613,745	613,657	(88)	456,957
Net change in fund balances	$ -	$ (200,151)	(184,848)	$ 15,303	(288,106)
FUND BALANCES - beginning of year			288,152		576,258
FUND BALANCES - end of year			$ 103,304		$ 288,152

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
WHITFIELD COUNTY NEIGHBORHOOD STABILIZATION PROGRAM					
REVENUES					
Intergovernmental revenues	$ -	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-	-
EXPENDITURES					
Housing and development	83,618	-	-	-	-
Total expenditures	83,618	-	-	-	-
Excess (deficiency) of revenues over expenditures	$ (83,618)	$ -	-	$ -	-
FUND BALANCES - beginning of year			83,618		83,618
FUND BALANCES - end of year			$ 83,618		$ 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, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
CONASAUGA A.D.R. PROGRAM					
REVENUES					
Charges for services	$ 60,159	$ 60,159	$ 62,440	$ 2,281	$ 56,868
Investment earnings	300	300	363	63	339
Total revenues	60,459	60,459	62,803	2,344	57,207
EXPENDITURES					
Judicial	60,459	38,807	38,041	766	24,909
Total expenditures	60,459	38,807	38,041	766	24,909
Excess (deficiency) of revenues over expenditures	$ -	$ 21,652	24,762	$ 3,110	32,298
FUND BALANCES - beginning of year			281,975		249,677
FUND BALANCES - end of year			$ 306,737		$ 281,975

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
DIVORCE SEMINAR FUND					
REVENUES					
Charges for services	$ 10,880	$ 10,880	$ 10,480	$ (400)	$ 10,120
Total revenues	10,880	10,880	10,480	(400)	10,120
EXPENDITURES					
Judicial	10,880	10,880	9,245	1,635	10,750
Total expenditures	10,880	10,880	9,245	1,635	10,750
Excess (deficiency) of revenues over expenditures	$ -	$ -	1,235	$ 1,235	(630)
FUND BALANCES - beginning of year			1,868		2,498
FUND BALANCES - end of year			$ 3,103		$ 1,868

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
JUVENILE SERVICE FUND					
REVENUES					
Charges for services	$ 6,300	$ 30,300	$ 31,119	$ 819	$ 19,977
Total revenues	6,300	30,300	31,119	819	19,977
EXPENDITURES					
Judicial	12,200	8,500	8,333	167	7,668
Total expenditures	12,200	8,500	8,333	167	7,668
Excess (deficiency) of revenues over expenditures	$ (5,900)	$ 21,800	22,786	$ 986	12,309
FUND BALANCES - beginning of year			36,019		23,710
FUND BALANCES - end of year			$ 58,805		$ 36,019

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
LOCAL VICTIM ASSISTANCE PROGRAM					
REVENUES					
Fines, forfeitures and penalties	$ 94,000	$ 94,000	$ 91,543	$ (2,457)	$ 96,096
Total revenues	94,000	94,000	91,543	(2,457)	96,096
EXPENDITURES					
Judicial	28,200	28,200	27,463	737	28,829
Total expenditures	28,200	28,200	27,463	737	28,829
Excess (deficiency) of revenues over expenditures	65,800	65,800	64,080	(1,720)	67,267
OTHER FINANCING SOURCES (USES)					
Transfers out	(65,800)	(65,800)	(64,080)	1,720	(67,267)
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, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
DRUG ABUSE TREATMENT AND EDUCATION					
REVENUES					
Fines, forfeitures and penalties	$ 100,783	$ 123,783	$ 124,219	$ 436	$ 135,187
Total revenues	100,783	123,783	124,219	436	135,187
EXPENDITURES					
Judicial	100,783	103,783	102,203	1,580	96,226
Total expenditures	100,783	103,783	102,203	1,580	96,226
Excess (deficiency) of revenues over expenditures	-	20,000	22,016	2,016	38,961
OTHER FINANCING SOURCES (USES)					
Transfers out	-	(73,121)	(73,121)	-	(29,336)
Net change in fund balances	$ -	$ (53,121)	(51,105)	$ 2,016	9,625
FUND BALANCES - beginning of year			783,320		773,695
FUND BALANCES - end of year			$ 732,215		$ 783,320

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
BYRNE MEMORIAL JAG/ DRUG COURT PROGRAMS					
REVENUES					
Intergovernmental revenues	$ 14,878	$ 14,878	$ 14,878	$ -	$ 15,043
Total revenues	14,878	14,878	14,878	-	15,043
EXPENDITURES					
Judicial	14,878	14,878	14,878	-	15,043
Total expenditures	14,878	14,878	14,878	-	15,043
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, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
COMMUNITY HOUSING IMPROVEMENTS PROGRAM					
REVENUES					
Intergovernmental revenues	$ 140,000	$ -	$ -	$ -	$ -
Total revenues	140,000	-	-	-	-
EXPENDITURES					
Housing and development	140,000	-	-	-	-
Total expenditures	140,000	-	-	-	-
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, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
HOMELAND SECURITY GRANT					
REVENUES					
Intergovernmental revenues	$ 106,000	$ 106,000	$ 105,599	$ (401)	$ 91,310
Total revenues	106,000	106,000	105,599	(401)	91,310
EXPENDITURES					
Public safety	106,000	106,000	105,599	401	91,310
Total expenditures	106,000	106,000	105,599	401	91,310
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, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
ACCOUNTABILITY COURTS GRANTS PROGRAM					
REVENUES					
Intergovernmental revenues	$ 421,548	$ 339,861	$ 339,861	$ -	$ 316,487
Total revenues	421,548	339,861	339,861	-	316,487
EXPENDITURES					
Judicial	421,548	412,982	412,982	-	345,823
Total expenditures	421,548	412,982	412,982	-	345,823
Excess (deficiency) of revenues over expenditures	-	(73,121)	(73,121)	-	(29,336)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	73,121	73,121	-	29,336
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, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
GEORGIA CIVIL WAR HERITAGE TRAILS					
REVENUES					
Intergovernmental revenues	$ -	$ -	$ -	$ -	$ 489,490
Contributions and donations	-	-	-	-	3,750
Total revenues	-	-	-	-	493,240
EXPENDITURES					
Culture and recreation	400,000	146,000	145,406	594	125,989
Total expenditures	400,000	146,000	145,406	594	125,989
Excess (deficiency) of revenues over expenditures	$ (400,000)	$ (146,000)	(145,406)	$ 594	367,251
FUND BALANCES - beginning of year			377,146		9,895
FUND BALANCES - end of year			$ 231,740		$ 377,146

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
SPECIAL FIRE DISTRICT					
REVENUES					
Taxes	$ 6,750,916	$ 7,760,916	$ 7,777,846	$ 16,930	$ 5,504,092
Intergovernmental revenues	-	27,000	47,632	20,632	19,687
Charge for services	-	-	980	980	628
Total revenues	6,750,916	7,787,916	7,826,458	38,542	5,524,407
EXPENDITURES					
Public safety	6,750,916	6,734,416	6,717,617	16,799	5,965,580
Total expenditures	6,750,916	6,734,416	6,717,617	16,799	5,965,580
Excess (deficiency) of revenues over expenditures	-	1,053,500	1,108,841	55,341	(441,173)
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	5,700	5,719	19	25,924
Transfers in	-	2,400	2,356	(44)	6,047
Transfers out	-	(6,100)	(6,100)	-	-
Total other financing sources (uses)	-	2,000	1,975	(25)	31,971
Net change in fund balances	$ -	$ 1,055,500	1,110,816	$ 55,316	(409,202)
FUND BALANCES - beginning of year			(104,868)		304,334
FUND BALANCES - end of year			$ 1,005,948		$ (104,868)

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
JOINTLY FUNDED DISTRICT					
REVENUES					
Taxes	$ 589,900	$ 589,900	$ 592,520	$ 2,620	$ 528,608
Intergovernmental revenues	212,641	190,041	191,592	1,551	145,321
Charge for services	-	-	8	8	6
Total revenues	802,541	779,941	784,120	4,179	673,935
EXPENDITURES					
Health and welfare	177,000	177,000	177,000	-	180,110
Culture and recreation	255,400	255,400	255,400	-	255,400
Housing and development	370,141	345,141	342,228	2,913	297,051
Total expenditures	802,541	777,541	774,628	2,913	732,561
Excess (deficiency) of revenues over expenditures	-	2,400	9,492	7,092	(58,626)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	58,745
Transfers out	-	(2,400)	(2,356)	44	(119)
Net change in fund balances	$ -	$ (2,400)	7,136	$ 7,136	-
FUND BALANCES - beginning of year			-		-
FUND BALANCES - end of year			$ 7,136		$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
SOLID WASTE DISTRICT					
REVENUES					
Taxes	$ 425,000	$ 438,400	$ 442,539	$ 4,139	$ 479,402
Intergovernmental revenues	-	3,000	4,944	1,944	5,232
Charge for services	-	-	11	11	3
Total revenues	425,000	441,400	447,494	6,094	484,637
EXPENDITURES					
Public works	425,000	447,500	447,238	262	419,964
Total expenditures	425,000	447,500	447,238	262	419,964
Excess (deficiency) of revenues over expenditures	-	(6,100)	256	6,356	64,673
OTHER FINANCING SOURCES (USES)					
Transfers in	-	6,100	6,100	-	-
Transfers out	-	-	-	-	(64,673)
Net change in fund balances	$ -	$ -	6,356	$ 6,356	-
FUND BALANCES - beginning of year			-		-
FUND BALANCES - end of year			$ 6,356		$ -

WHITFIELD COUNTY, GEORGIA
NON-MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
HOTEL/MOTEL TAX FUND					
REVENUES					
Taxes	$ 244,246	$ 244,246	$ 246,476	$ 2,230	$ 257,608
Total revenues	244,246	244,246	246,476	2,230	257,608
EXPENDITURES					
Housing and development	244,246	244,246	246,476	(2,230)	257,608
Total expenditures	244,246	244,246	246,476	(2,230)	257,608
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, 2017

(with comparative totals for 2016)

	2017	2016
ASSETS		
Cash and cash equivalents	$ 2,528	$ 28,030
TOTAL ASSETS	$ 2,528	$ 28,030
LIABILITIES		
Accounts payable	$ -	$ -
TOTAL LIABILITIES	-	-
FUND BALANCES		
Restricted - debt service	2,528	28,030
TOTAL LIABILITIES AND FUND BALANCES	$ 2,528	$ 28,030

WHITFIELD COUNTY, GEORGIA
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Intergovernmental revenues	$ 1,700,000	$ 951,393	$ 951,393	$ -	$ 1,700,000
Total revenues	1,700,000	951,393	951,393	-	1,700,000
EXPENDITURES					
Debt service -					
Principal retirement	1,704,508	1,704,508	1,704,508	-	1,778,769
Interest and fiscal charges	21,329	21,329	20,994	335	50,102
Total expenditures	1,725,837	1,725,837	1,725,502	335	1,828,871
Excess (deficiency) of revenues over expenditures	(25,837)	(774,444)	(774,109)	335	(128,871)
OTHER FINANCING SOURCES (USES)					
Transfer in	-	748,607	748,607	-	-
Net change in fund balance	$ (25,837)	$ (25,837)	(25,502)	$ 335	(128,871)
FUND BALANCES - beginning of year			28,030		156,901
FUND BALANCES - end of year			$ 2,528		$ 28,030

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 ACQUISITION FUND
BALANCE SHEET
December 31, 2017

(with comparative totals for 2016)

	2017	2016
ASSETS		
Cash and cash equivalents	$ 602,990	$ 2,019,873
Due from other governments	166,178	-
TOTAL ASSETS	$ 769,168	$ 2,019,873
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	$ 58,660	$ 252,183
Total liabilities	58,660	252,183
FUND BALANCES		
Restricted for:		
Construction and capital outlay	-	1,275,576
Committed for:		
Construction and capital outlay	710,508	492,114
Total fund balance	710,508	1,767,690
TOTAL LIABILITIES AND FUND BALANCES	$ 769,168	$ 2,019,873

WHITFIELD COUNTY, GEORGIA
NON-MAJOR CAPITAL ACQUISITION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Intergovernmental revenues	$ -	$ 1,133,000	$ 1,300,000	$ 167,000	$ -
Investment earnings	-	886	886	-	6,042
Contributions and donations	-	85,000	85,000	-	185,000
Total revenues	-	1,218,886	1,385,886	167,000	191,042
EXPENDITURES					
Capital Outlay	3,858,500	3,669,291	3,657,618	11,673	5,995,466
Debt service -					
Principal payments	96,136	96,136	96,185	(49)	94,025
Interest payments	1,773	1,773	1,773	-	6,583
Total expenditures	3,956,409	3,767,200	3,755,576	11,624	6,096,074
Excess (deficiency) of revenues over expenditures	(3,956,409)	(2,548,314)	(2,369,690)	178,624	(5,905,032)
OTHER FINANCING SOURCES (USES)					
Transfers in	1,279,409	2,061,363	2,061,115	(248)	2,832,080
Transfers out	-	(748,607)	(748,607)	-	(42,141)
Total other financing sources (uses)	1,279,409	1,312,756	1,312,508	(248)	2,789,939
Net change in fund balances	$ (3,956,409)	$ (1,235,558)	(1,057,182)	$ 178,376	(3,115,093)
FUND BALANCES - beginning of year			1,767,690		4,882,783
FUND BALANCES - end of year			$ 710,508		$ 1,767,690

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, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Investment earnings	$ -	$ 49,000	$ 49,454	$ 454	$ 51,522
Total revenues	-	49,000	49,454	454	51,522
EXPENDITURES					
Capital outlay	4,713,669	408,624	171,618	237,006	739,695
Intergovernmental	6,286,331	3,810,531	3,766,275	44,256	3,219,770
Total expenditures	11,000,000	4,219,155	3,937,893	281,262	3,959,465
Net change in fund balances	$ (11,000,000)	$ (4,170,155)	(3,888,439)	$ 281,716	(3,907,943)
FUND BALANCES - beginning of year			10,312,168		14,220,111
FUND BALANCES - end of year			$ 6,423,729		$ 10,312,168

WHITFIELD COUNTY, GEORGIA
MAJOR CAPITAL PROJECTS SPLOST 2016 FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Taxes	$ 15,312,000	$ 15,312,000	$ 15,784,126	$ 472,126	$ 15,675,429
Investment earnings	-	50,000	50,828	828	13,480
Total revenues	15,312,000	15,362,000	15,834,954	472,954	15,688,909
EXPENDITURES					
Capital outlay	4,362,946	2,152,946	2,098,294	54,652	2,333,104
Intergovernmental	6,137,220	6,367,220	6,365,871	1,349	6,895,377
Debt service -					
Principal payments	5,008,873	4,608,873	4,581,141	27,732	4,511,346
Interest payments	180,577	180,577	180,577	-	251,044
Total expenditures	15,689,616	13,309,616	13,225,883	83,733	13,990,871
Net change in fund balances	$ (377,616)	$ 2,052,384	2,609,071	$ 556,687	1,698,038
FUND BALANCES - beginning of year			5,778,123		4,080,085
FUND BALANCES - end of year			$ 8,387,194		$ 5,778,123

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, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES					
Intergovernmental revenues	$ -	$ -	$ -	$ -	$ 22,117
Investment earnings	-	42,000	42,054	54	66,908
Total revenues	-	42,000	42,054	54	89,025
EXPENDITURES					
Capital outlay	11,429,106	5,729,209	5,726,511	2,698	9,042,027
Intergovernmental	366,963	240,823	8,368	232,455	89,782
Total expenditures	11,796,069	5,970,032	5,734,879	235,153	9,131,809
Net change in fund balances	$ (11,796,069)	$ (5,928,032)	(5,692,825)	$ 235,207	(9,042,784)
FUND BALANCES - beginning of year			6,363,805		15,406,589
FUND BALANCES - end of year			$ 670,980		$ 6,363,805

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, 2017

(with comparative totals for 2016)

continued

	Whitfield Transit System	
	2017	2016
ASSETS		
CURRENT ASSETS		
Accounts receivable	$ 34,757	$ 24,471
Prepaid items	15,049	14,692
Due from other governments	281,534	180,078
Total current assets	331,340	219,241
EQUIPMENT		
Equipment and fixtures	37,000	37,000
Vehicles	505,459	490,318
Less accumulated depreciation	(330,923)	(365,391)
Equipment, net	211,536	161,927
TOTAL ASSETS	$ 542,876	$ 381,168

WHITFIELD COUNTY, GEORGIA
NON- MAJOR ENTERPRISE FUND
BALANCE SHEET
December 31, 2017

(with comparative totals for 2016)

concluded

	Whitfield Transit System	
	2017	2016
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Accounts payable	$ 14,492	$ 10,948
Accrued liabilities	9,297	7,122
Due to other funds	329,857	174,414
Unearned revenue	5,097	4,551
Total liabilities	358,743	197,035
NET POSITION		
Net investment in capital assets	211,536	161,927
Unrestricted	(27,403)	22,206
Total net position	184,133	184,133
TOTAL LIABILITIES AND NET POSITION	$ 542,876	$ 381,168

WHITFIELD COUNTY, GEORGIA
NON-MAJOR ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
Year Ended December 31, 2017

(with comparative totals for 2016)

	Whitfield Transit System	
	2017	2016
OPERATING REVENUES		
User charges	$ 212,076	$ 242,490
Total operating revenues	212,076	242,490
OPERATING EXPENSES		
Personal services and employee benefits	516,974	534,380
Purchased and contracted services	45,889	29,947
Supplies	82,111	89,384
Depreciation	97,310	90,660
Total operating expenses	742,284	744,371
Operating income (loss)	(530,208)	(501,881)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental revenues	289,534	290,525
Total nonoperating revenues (expenses)	289,534	290,525
Income (loss) before transfers and capital contributions	(240,674)	(211,356)
Capital contributions	135,445	132,227
Transfers in	105,229	79,129
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, 2017

(with comparative totals for 2016)

continued

	Whitfield Transit System	
	2017	**2016**
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers and other revenues	$ 202,336	$ 249,430
Cash payments for personnel services	(514,799)	(533,463)
Cash payments for goods and services	(124,456)	(127,723)
Net cash provided (used) by operating activities	(436,919)	(411,756)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers in	260,672	117,816
Intergovernmental transfers	191,296	176,405
Net cash provided (used) by noncapital financing activities	451,968	294,221
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(147,276)	(14,692)
Capital contributions from (to) other governments	132,227	132,227
Net cash used by capital and related financing activities	(15,049)	117,535
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, 2017

(with comparative totals for 2016)

concluded

	Whitfield Transit System	
	2017	2016
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating income (loss)	$ (530,208)	$ (501,881)
Depreciation	97,310	90,660
Changes in operating assets and liabilities -		
(Increase) decrease in assets		
Accounts receivable	(10,286)	6,451
Increase (decrease) in liabilities		
Accounts payable	3,544	(8,392)
Accrued liabilities	2,175	917
Unearned revenue	546	489
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ (436,919)	$ (411,756)

WHITFIELD COUNTY, GEORGIA
NON-MAJOR ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
WHITFIELD TRANSIT SYSTEM					
OPERATING REVENUES					
User charges	$ 245,000	$ 226,000	$ 212,076	$ (13,924)	$ 242,490
Total operating revenues	245,000	226,000	212,076	(13,924)	242,490
OPERATING EXPENSES					
Personal services and employee benefits	581,607	526,607	516,974	9,633	534,380
Purchased and contracted services	50,160	53,108	45,889	7,219	29,947
Supplies	127,550	84,102	82,111	1,991	89,384
Depreciation	98,000	98,000	97,310	690	90,660
Total operating expenses	857,317	761,817	742,284	19,533	744,371
Operating income (loss)	(612,317)	(535,817)	(530,208)	5,609	(501,881)
NONOPERATING REVENUES (EXPENSES)					
Intergovernmental revenues	270,329	289,329	289,534	205	290,525
Total nonoperating revenues (expenses)	270,329	289,329	289,534	205	290,525
Income (loss) before transfers and capital contributions	(341,988)	(246,488)	(240,674)	5,814	(211,356)
Capital contributions	135,445	135,445	135,445	-	132,227
Transfers in	206,543	105,543	105,229	(314)	79,129
Net income (loss)	$ -	$ (5,500)	-	$ 5,500	-
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, 2017

(with comparative totals for 2016)

	2017	2016
ASSETS		
Cash	$ 1,991,331	$ 1,845,792
Prepaid items	262,275	252,830
TOTAL ASSETS	2,253,606	2,098,622
LIABILITIES		
Accounts payable	$ 20,945	$ 51,243
Claims payable	1,004,817	824,862
Total liabilities	1,025,762	876,105
NET POSITION		
Unrestricted	$ 1,227,844	$ 1,222,517

WHITFIELD COUNTY, GEORGIA
INTERNAL SERVICE FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017	2016
OPERATING REVENUES		
Charge for services	$ 7,096,723	$ 7,411,040
Miscellaneous	6,501	24,263
Total operating revenues	7,103,224	7,435,303
OPERATING EXPENSES		
Premiums and administrative fees	843,059	839,563
Claims cost	6,254,838	5,427,556
Total operating expenses	7,097,897	6,267,119
Operating Income (loss)	5,327	1,168,184
Net position, beginning of year	1,222,517	54,333
Net position, end of year	$ 1,227,844	$ 1,222,517

WHITFIELD COUNTY, GEORGIA
INTERNAL SERVICE FUND
STATEMENT OF CASH FLOWS
Year Ended December 31, 2017

(with comparative totals for 2016)

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from charges	$ 7,103,224	$ 7,435,303
Cash paid on claims and costs	(6,957,685)	(6,753,247)
Net cash provided (used) by operating activities	145,539	682,056
CASH - beginning of year	1,845,792	1,163,736
CASH - end of year	$ 1,991,331	$ 1,845,792
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Net income	$ 5,327	$ 1,168,184
Increase in prepaid items	(9,445)	(19,651)
Increase (decrease) in payables	149,657	(466,477)
Net cash provided (used) by operating activities	$ 145,539	$ 682,056

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, 2017

	BALANCE December 31, 2016	ADDITIONS	DEDUCTIONS	BALANCE December 31, 2017
CLERK OF COURT				
Cash	$ 324,617	$ 3,886,000	$ 3,929,122	$ 281,495
Total assets	$ 324,617	$ 3,886,000	$ 3,929,122	$ 281,495
Accrued items and other	$ 200,767	$ 1,133,963	$ 1,124,390	$ 210,340
Due to other funds	-	1,648,801	1,648,801	-
Due to other governments	123,850	1,103,236	1,155,931	71,155
Total liabilities	$ 324,617	$ 3,886,000	$ 3,929,122	$ 281,495
PROBATE COURT				
Cash	$ 71,313	$ 1,594,312	$ 1,609,178	$ 56,447
Total assets	$ 71,313	$ 1,594,312	$ 1,609,178	$ 56,447
Accrued items and other	$ 34,798	$ 27,186	$ 42,692	$ 19,292
Due to other funds	-	1,172,775	1,172,775	-
Due to other governments	36,515	394,351	393,711	37,155
			-	
Total liabilities	$ 71,313	$ 1,594,312	$ 1,609,178	$ 56,447
MAGISTRATE COURT				
Cash	$ 39,312	$ 1,438,964	$ 1,421,786	$ 56,490
			-	
Total assets	$ 39,312	$ 1,438,964	$ 1,421,786	$ 56,490
Accrued items and other	$ 29,400	$ 1,008,709	$ 990,444	$ 47,665
Due to other funds	-	330,126	330,126	-
Due to other governments	9,912	100,129	101,216	8,825
Total liabilities	$ 39,312	$ 1,438,964	$ 1,421,786	$ 56,490

WHITFIELD COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS
Year Ended December 31, 2017

	BALANCE December 31, 2016	ADDITIONS	DEDUCTIONS	BALANCE December 31, 2017
SHERIFF'S DEPARTMENT				
Cash	$ 515,213	$ 2,136,572	$ 2,388,334	$ 263,451
Total assets	$ 515,213	$ 2,136,572	$ 2,388,334	$ 263,451
Accrued items and other	$ 515,169	$ 1,319,012	$ 1,570,763	$ 263,418
Due to other funds	-	814,513	814,513	-
Due to other governments	44	3,047	3,058	33
Total liabilities	$ 515,213	$ 2,136,572	$ 2,388,334	$ 263,451
JUVENILE COURT				
Cash	$ 4,197	$ 16,140	$ 15,935	$ 4,402
Total assets	$ 4,197	$ 16,140	$ 15,935	$ 4,402
Accrued items and other	$ 4,053	$ 7,112	$ 6,893	$ 4,272
Due to other funds	-	7,066	7,066	-
Due to other governments	144	1,962	1,976	130
Total liabilities	$ 4,197	$ 16,140	$ 15,935	$ 4,402
TAX COMMISSIONER				
Cash	$ 1,075,216	$ 116,832,700	$ 116,678,640	$ 1,229,276
Taxes receivable	9,266,708	8,626,894	9,266,708	8,626,894
Total assets	$ 10,341,924	$ 125,459,594	$ 125,945,348	$ 9,856,170
Accrued items and other	$ 5,246,146	$ 1,820,838	$ 4,373,921	$ 2,693,063
Due to other funds	-	37,063,937	37,063,937	-
Due to other governments	5,095,778	86,574,819	84,507,490	7,163,107
Total liabilities	$ 10,341,924	$ 125,459,594	$ 125,945,348	$ 9,856,170

WHITFIELD COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS
Year Ended December 31, 2017

	BALANCE December 31, 2016	ADDITIONS	DEDUCTIONS	BALANCE December 31, 2017
TOTAL AGENCY FUNDS				
Cash	$ 2,029,868	$ 125,904,688	$ 126,042,995	$ 1,891,561
Taxes receivable	9,266,708	8,626,894	9,266,708	8,626,894
Total assets	$ 11,296,576	$ 134,531,582	$ 135,309,703	$ 10,518,455
Accrued items and other	$ 6,030,333	$ 5,316,820	$ 8,109,103	$ 3,238,050
Due to other funds	-	41,037,218	41,037,218	-
Due to other governments	5,266,243	88,177,544	86,163,382	7,280,405
Total liabilities	$ 11,296,576	$ 134,531,582	$ 135,309,703	$ 10,518,455

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

	2017	2016	2015	2014
Governmental activities				
Net investment in capital assets	$ 225,843,608	$ 237,951,877	$ 225,710,706	$ 252,389,189
Restricted	16,412,612	23,879,901	34,314,997	28,157,277
Unrestricted	6,590,504	(4,685,019)	7,839,847	3,271,397
Total governmental activities net position	$ 248,846,724	$ 257,146,759	$ 267,865,550	$ 283,817,863
Business-type activities				
Net investment in capital assets	$ 211,536	$ 161,927	$ 252,587	$ 217,212
Unrestricted	16,310,985	15,596,297	14,750,860	15,349,663
Total business-type activities net position	$ 16,522,521	$ 15,758,224	$ 15,003,447	$ 15,566,875
Primary government				
Net investment in capital assets	$ 226,055,144	$ 238,113,804	$ 225,963,293	$ 252,606,401
Restricted	16,412,612	23,879,901	34,314,997	28,157,277
Unrestricted	22,901,489	10,911,278	22,590,707	18,621,060
Total primary government net position	$ 265,369,245	$ 272,904,983	$ 282,868,997	$ 299,384,738

WHITFIELD COUNTY, GEORGIA
NET POSITION BY COMPONENT

concluded

2013	2012	2011	2010	2009	2008
$ 264,426,126	$ 281,831,473	$ 298,068,417	$ 314,908,444	$ 335,443,861	$ 355,333,747
34,560,814	34,918,133	41,623,716	49,906,086	34,331,858	24,570,411
5,793,885	7,305,907	3,991,169	2,686,344	10,059,677	19,997,376
$ 304,780,825	$ 324,055,513	$ 343,683,302	$ 367,500,874	$ 379,835,396	$ 399,901,534
$ 187,375	$ 181,521	$ 175,051	$ 195,913	$ 292,761	$ 396,812
15,385,978	15,573,756	16,019,134	16,554,558	14,446,662	14,674,763
$ 15,573,353	$ 15,755,277	$ 16,194,185	$ 16,750,471	$ 14,739,423	$ 15,071,575
$ 264,613,501	$ 282,012,994	$ 298,243,468	$ 315,104,357	$ 335,736,622	$ 355,730,559
34,560,814	34,918,133	41,623,716	49,906,086	34,331,858	24,570,411
21,179,863	22,879,663	20,010,303	19,240,902	24,506,339	34,672,139
$ 320,354,178	$ 339,810,790	$ 359,877,487	$ 384,251,345	$ 394,574,819	$ 414,973,109

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET POSITION

continued

	2017	2016	2015	2014	2013
Expenses					
Governmental activities:					
General government	$ 9,442,567	$ 8,936,272	$ 9,153,564	$ 8,510,168	$ 7,945,573
Judicial	6,868,947	6,580,810	6,275,200	5,993,563	5,918,081
Public safety	33,437,317	32,838,284	23,785,809	21,110,555	20,328,667
Public works	31,557,349	30,209,653	30,529,832	28,086,893	26,820,775
Health and welfare	731,409	708,319	772,204	762,984	736,259
Culture and recreation	1,657,626	1,917,403	544,925	1,393,014	1,575,465
Housing and development	3,832,215	2,680,820	2,136,681	1,445,646	2,160,119
Interest on long-term debt	513,383	656,350	651,456	668,232	834,987
Total governmental activities expenses	$ 88,040,813	$ 84,527,911	$ 73,849,671	$ 67,971,055	$ 66,319,926
Business-type activities:					
Northwest Georgia Trade and Convention Center	$ -	$ -	$ 68,417	$ -	$ -
Whitfield Transit System	742,284	744,371	793,037	706,867	669,469
Dalton-Whitfield SWM Authority	-	-	495,011	107,170	187,750
Total business-type activities expenses	742,284	744,371	1,356,465	814,037	857,219
Total primary government expenses	$ 88,783,097	$ 85,272,282	$ 75,206,136	$ 68,785,092	$ 67,177,145
Program Revenues					
Governmental activities:					
Charge for services:					
General government	$ 2,113,176	$ 1,900,811	$ 1,762,921	$ 1,686,724	$ 1,684,920
Judicial	2,871,599	2,728,927	2,451,203	2,169,330	2,276,747
Public safety	2,338,532	2,330,452	2,426,120	2,446,871	2,405,724
Public works	128,190	145,020	997,851	167,191	158,166
Culture and recreation	145,897	147,979	149,574	122,969	38,607
Housing and development	2,202,650	2,009,994	1,725,178	1,726,650	-
Operating grants and contributions	2,458,535	2,573,112	1,224,867	2,479,216	1,162,832
Capital grants and contributions	3,044,312	2,070,393	684,788	312,039	4,457,162
Total governmental activities program revenues	$ 15,302,891	$ 13,906,688	$ 11,422,502	$ 11,110,990	$ 12,184,158
Business-type activities:					
Charge for services:					
Northwest Georgia Trade and Convention Center	$ 112,466	$ 154,392	$ -	$ 100,693	$ 5,825
Whitfield Transit System	212,076	242,490	259,904	257,411	245,922
Dalton-Whitfield SWM Authority	651,831	600,385	-	-	-
Operating grants and contributions	289,534	290,525	314,890	273,948	290,077
Capital grants and contributions	135,445	132,227	119,929	113,252	88,856
Total business-type activities program revenues	$ 1,401,352	$ 1,420,019	$ 694,723	$ 745,304	$ 630,680
Total primary government program revenues	$ 16,704,243	$ 15,326,707	$ 12,117,225	$ 11,856,294	$ 12,814,838
Net (Expense)/ Revenue					
Governmental activities	$ (72,737,922)	$ (70,621,223)	$ (62,427,169)	$ (56,860,065)	$ (54,135,768)
Business-type activities	659,068	675,648	(661,742)	(68,733)	(226,539)
Total primary government net (expense)/ revenue	$ (72,078,854)	$ (69,945,575)	$ (63,088,911)	$ (56,928,798)	$ (54,362,307)

	2017	2016	2015	2014	2013
General revenues and Other Changes in Net Position					
Governmental activities:					
Property taxes	$ 31,513,742	$ 28,271,752	$ 22,608,630	$ 20,297,852	$ 19,745,823
Sales taxes	25,680,398	25,524,158	17,936,259	11,235,131	10,151,398
Insurance premium tax	3,962,650	3,700,351	3,477,199	3,244,462	3,074,919
Alcoholic beverage tax	404,559	397,186	387,485	339,349	339,145
Hotel/Motel tax	246,476	257,608	259,461	252,493	238,831
Miscellaneous taxes	842,068	792,105	728,783	559,248	508,080
Miscellaneous	1,097,834	980,016	1,068,644	931,445	794,068
Gain or (loss) on sale of capital assets	783,670	47,711	89,543	116,702	504,921
Investment earnings	11,719	10,674	17,166	5,703	5,421
Transfers	(105,229)	(79,129)	(98,314)	(62,256)	(44,614)
Total governmental activities	$ 64,437,887	$ 59,902,432	$ 46,474,856	$ 36,920,129	$ 35,317,992
Business-type activities:					
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Transfers	105,229	79,129	98,314	62,256	44,614
Total business-type activities	$ 105,229	$ 79,129	$ 98,314	$ 62,256	$ 44,614
Total primary government	$ 64,543,116	$ 59,981,561	$ 46,573,170	$ 36,982,385	$ 35,362,606
Change in Net Position					
Governmental activities	$ (8,300,035)	$ (10,718,791)	$ (15,952,313)	$ (19,939,936)	$ (18,817,776)
Business-type activities	764,297	754,777	(563,428)	(6,477)	(181,925)
Total primary government	$ (7,535,738)	$ (9,964,014)	$ (16,515,741)	$ (19,946,413)	$ (18,999,701)

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET POSITION

concluded

	2012	2011	2010	2009	2008
Expenses					
Governmental activities:					
General government	$ 8,017,307	$ 7,510,940	$ 9,037,213	$ 8,971,621	$ 10,375,059
Judicial	5,551,125	5,576,945	6,606,481	6,703,392	6,677,251
Public safety	18,991,668	18,841,608	21,619,839	21,162,964	22,943,858
Public works	26,983,422	26,920,990	29,446,224	32,050,773	31,679,829
Health and welfare	734,949	767,338	1,482,510	1,839,106	1,857,957
Culture and recreation	1,418,859	1,098,824	1,418,981	1,390,013	1,436,614
Housing and development	2,312,731	4,786,369	2,887,052	4,775,999	1,970,716
Interest on long-term debt	678,908	677,121	299,174	171,446	218,960
Total governmental activities expenses	$ 64,688,969	$ 66,180,135	$ 72,797,474	$ 77,065,314	$ 77,160,244
Business-type activities:					
Northwest Georgia Trade and Convention Center	$ 73,557	$ 756,092	$ 588,783	$ 615,772	$ 641,198
Whitfield Transit System	711,853	674,449	674,426	495,783	283,369
Dalton-Whitfield SWM Authority	365,351	302,548	1,564,727	223,566	-
Total business-type activities expenses	1,150,761	1,733,089	2,827,936	1,335,121	924,567
Total primary government expenses	$ 65,839,730	$ 67,913,224	$ 75,625,410	$ 78,400,435	$ 78,084,811
Program Revenues					
Governmental activities:					
Charge for services:					
General government	$ 1,480,320	$ 1,446,966	$ 1,412,134	$ 1,930,295	$ 1,878,423
Judicial	3,284,628	2,542,433	2,339,923	2,701,128	2,609,787
Public safety	2,255,613	2,037,259	2,126,490	2,189,184	2,328,042
Public works	23,768	14,842	362,958	382,115	33,131
Culture and recreation	27,755	29,034	43,543	-	-
Housing and development	-	74,454	-	34,168	1,639
Operating grants and contributions	909,197	1,386,215	2,916,647	822,835	690,138
Capital grants and contributions	961,531	1,157,732	1,394,657	-	908,705
Total governmental activities program revenues	$ 8,942,812	$ 8,688,935	$ 10,596,352	$ 8,059,725	$ 8,449,865
Business-type activities:					
Charge for services:					
Northwest Georgia Trade and Convention Center	$ -	$ -	$ -	$ -	$ -
Whitfield Transit System	238,587	247,812	277,987	199,598	-
Dalton-Whitfield SWM Authority	-	-	-	-	207,977
Operating grants and contributions	266,528	280,751	226,208	171,913	161,864
Capital grants and contributions	78,331	125,265	43,498	95,188	45,309
Total business-type activities program revenues	$ 583,446	$ 653,828	$ 547,693	$ 466,699	$ 415,150
Total primary government program revenues	$ 9,526,258	$ 9,342,763	$ 11,144,045	$ 8,526,424	$ 8,865,015
Net (Expense)/ Revenue					
Governmental activities	$ (55,746,157)	$ (57,491,200)	$ (62,201,122)	$ (69,005,589)	$ (68,710,379)
Business-type activities	(567,315)	(1,079,261)	(2,280,243)	(868,422)	(509,417)
Total primary government net (expense)/ revenue	$ (56,313,472)	$ (58,570,461)	$ (64,481,365)	$ (69,874,011)	$ (69,219,796)

	2012	2011	2010	2009	2008
General revenues and Other Changes in Net Position					
Governmental activities:					
Property taxes	$ 14,707,967	$ 14,707,967	$ 14,946,978	$ 16,281,253	$ 15,580,219
Sales taxes	14,710,223	14,710,223	31,150,595	28,542,285	33,293,060
Insurance premium tax	2,769,341	2,769,341	2,492,460	2,562,750	2,600,030
Alcoholic beverage tax	381,470	381,470	404,704	407,922	433,056
Hotel/Motel tax	215,275	215,275	200,674	194,050	197,200
Miscellaneous taxes	470,491	470,491	464,033	476,936	485,094
Miscellaneous	908,525	908,525	826,862	866,430	877,665
Gain or (loss) on sale of capital assets	-	-	-	-	-
Investment earnings	33,311	33,311	57,895	142,573	938,197
Lease financing	-	-	-	-	-
Transfers	(522,975)	(522,975)	(677,601)	(534,748)	(583,358)
Total governmental activities	$ 33,673,628	$ 33,673,628	$ 49,866,600	$ 48,939,451	$ 53,821,163
Business-type activities:					
Miscellaneous	$ -	$ -	$ -	$ 1,522	$ -
Transfers	522,975	522,975	677,601	534,748	583,358
Total business-type activities	$ 522,975	$ 522,975	$ 677,601	$ 536,270	$ 583,358
Total primary government	$ 34,196,603	$ 34,196,603	$ 50,544,201	$ 49,475,721	$ 54,404,521
Change in Net Position					
Governmental activities	$ (22,072,529)	$ (23,817,572)	$ (12,334,522)	$ (20,066,138)	$ (14,889,216)
Business-type activities	(44,340)	(556,286)	(1,602,642)	(332,152)	73,941
Total primary government	$ (22,116,869)	$ (24,373,858)	$ (13,937,164)	$ (20,398,290)	$ (14,815,275)

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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General fund:										
Nonspendable	$ 380,294	$ 368,221	$ 369,163	$ 325,638	$ 361,411	$ 482,521	$ 323,618	$ 396,586	$ 252,655	$ 8,951
Unassigned	19,107,881	15,485,677	13,475,415	14,947,122	15,307,434	15,333,108	14,460,450	13,525,724	21,834,480	23,811,979
Total general fund	$19,488,175	$15,853,898	$13,844,578	$15,272,760	$15,668,845	$15,815,629	$14,784,068	$ 13,922,310	$22,087,135	$23,820,930
All other governmental funds:										
Nonspendable	$ 2,191,099	$ 1,808,567	$ 6,421,863	$ 20,652	$ 20,587	$ 72,943	$ 72,943	$ 54,192	$ 54,193	$ -
Restricted	16,412,612	23,879,901	34,314,997	27,847,921	33,594,081	32,104,139	38,650,273	43,966,462	33,078,704	21,826,363
Committed	710,508	492,114	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	$19,314,219	$26,180,582	$41,046,213	$28,177,929	$34,581,401	$34,991,076	$41,696,659	$ 49,960,278	$34,331,858	$24,570,411

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

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

continued

	2017	2016	2015	2014
REVENUES				
Taxes	$ 63,333,501	$ 58,564,076	$ 45,310,716	$ 36,151,183
Licenses and permits	557,925	436,518	493,552	424,522
Intergovernmental revenues	6,287,273	4,717,912	2,928,682	3,123,673
Charges for services	4,792,305	4,735,662	5,730,081	5,561,899
Fines, forfeitures and penalties	1,988,743	1,859,148	1,559,477	1,562,268
Investment earnings	154,055	142,584	95,528	102,686
Contributions and donations	125,665	192,400	56,733	5,025
Miscellaneous	1,097,834	980,016	1,068,644	931,445
Total revenues	78,337,301	71,628,316	57,243,413	47,862,701
EXPENDITURES				
Current -				
General government	7,923,960	7,614,471	7,540,769	7,325,404
Judicial	6,739,930	6,360,274	6,134,696	5,989,848
Public safety	25,197,530	23,650,687	21,735,455	20,304,705
Public works	7,114,105	5,466,017	6,493,425	6,949,779
Health and welfare	572,134	549,044	612,929	603,709
Culture and recreation	1,327,158	1,283,623	1,138,648	1,282,402
Housing and development	3,093,880	2,570,046	3,762,866	1,948,422
Capital outlay	11,654,041	18,110,292	8,783,617	6,786,384
Intergovernmental	10,140,514	10,204,929	4,027,612	1,023,105
Debt service	-			
Principal retirement	8,030,794	7,985,100	3,486,981	3,477,772
Interest and fiscal charges	513,333	658,727	621,587	664,092
Total expenditures	82,307,379	84,453,210	64,338,585	56,355,622
Excess (deficiency) of revenues over expenditures	(3,970,078)	(12,824,894)	(7,095,172)	(8,492,921)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	843,221	47,711	89,543	134,456
Refunding bond issued	-	-	4,885,000	-
Proceeds from contract payable	-	-	18,434,044	-
Debt service-principal	-	-	(4,775,000)	-
Loans issued	-	-	-	221,164
Revenue bond proceeds	-	-	-	-
Transfers in	3,569,036	3,492,573	3,383,897	3,107,504
Transfers out	(3,674,265)	(3,571,701)	(3,482,210)	(1,769,760)
Total other financing sources (uses)	737,992	(31,417)	18,535,274	1,693,364
Net change in fund balances	$ (3,232,086)	$ (12,856,311)	$ 11,440,102	$ (6,799,557)
Debt service as a percentage of noncapital expenditures	12.01%	12.80%	7.68%	8.41%

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

2013	2012	2011	2010	2009	2008
$ 33,374,021	$ 35,756,919	$ 33,496,679	$ 49,521,208	$ 48,506,774	$ 52,967,310
360,420	303,396	287,160	264,582	232,945	277,399
2,662,832	1,189,188	1,957,160	4,220,480	822,835	1,122,622
6,146,925	4,746,514	4,631,345	4,485,641	5,192,873	5,198,896
1,467,906	2,335,835	1,605,626	1,480,845	1,734,905	1,727,014
71,224	97,153	88,248	98,719	142,573	938,197
-	258,720	46,190	135,385	54,442	55,942
794,068	924,046	908,525	788,266	845,127	871,879
44,877,396	45,611,771	43,020,933	60,995,126	57,532,474	63,159,259
6,812,986	6,722,747	6,257,854	7,799,706	6,825,771	8,660,017
5,605,036	5,455,468	5,407,674	6,496,632	5,871,691	6,111,312
18,555,166	18,072,842	16,987,515	20,851,624	18,937,643	20,317,234
6,864,098	6,024,560	6,024,199	6,924,763	7,268,173	9,080,233
576,984	575,674	608,063	1,323,235	1,575,662	1,587,062
948,058	1,012,060	1,256,643	1,291,280	1,189,291	1,912,594
2,065,145	1,908,765	2,130,183	2,597,786	1,946,263	1,903,643
8,269,484	8,201,724	11,723,995	13,192,429	7,139,027	2,928,305
646,406	956,118	513,558	513,681	841,469	-
1,905,865	1,820,430	1,435,748	1,374,960	942,487	1,121,667
829,934	723,669	856,809	359,126	294,088	218,960
53,079,162	51,474,057	53,202,241	62,725,222	52,831,565	53,841,027
(8,201,766)	(5,862,286)	(10,181,308)	(1,730,096)	4,700,909	9,318,232
504,921	80,935	32,063	38,594	236,491	6,786
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	235,735	50,359	-	-	-
7,185,000	-	3,220,000	9,850,000	3,625,000	-
1,056,038	1,758,015	1,091,295	3,040,311	3,583,587	19,319,161
(1,100,652)	(1,886,421)	(1,614,270)	(3,735,214)	(4,118,335)	(19,902,520)
7,645,307	188,264	2,779,447	9,193,691	3,326,743	(576,573)
$ (556,459)	$ (5,674,022)	$ (7,401,861)	$ 7,463,595	$ 8,027,652	$ 8,741,659
6.32%	5.68%	5.08%	3.32%	2.44%	2.61%

WHITFIELD COUNTY, GEORGIA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
TEN YEAR SUMMARY
December 31, 2017

CALENDAR YEAR	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITIES
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	$ 2,073,045,531	$ 986,431,576	$ 70,312,909
2015	$ 2,102,030,066	$ 1,030,285,340	$ 71,487,661
2016	$ 2,128,163,776	$ 1,011,402,852	$ 74,391,237
2017	$ 2,255,189,012	$ 1,056,032,717	$ 72,768,592

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, 2017

LESS TAX-EXEMPT PROPERTY	TOTAL		ASSESSED TO TOTAL ESTIMATED ACTUAL VALUE	TOTAL DIRECT TAX RATE
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE		
$ (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	$ 5,530,829,223	40%	6.061
$ (869,629,696)	$ 2,260,160,320	$ 5,650,400,800	40%	6.061
$ (907,271,796)	$ 2,296,531,271	$ 5,741,328,178	40%	7.061
$ (896,054,401)	$ 2,317,903,464	$ 5,794,758,660	40%	9.561
$ (887,587,000)	$ 2,496,403,321	$ 6,241,008,303	40%	9.329

WHITFIELD COUNTY, GEORGIA
PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
TEN YEAR SUMMARY
December 31, 2017

CALENDAR YEAR	INSIDE DALTON	INSIDE OTHER MUNICIPALITIES	OUTSIDE ALL MUNICIPALITIES
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
2016	9.561	11.561	11.561
2017	9.329	12.767	12.767

Notes:

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

WHITFIELD COUNTY, GEORGIA
PRINCIPAL TAXPAYERS
December 31, 2017

2017			2008		
TAXPAYER	TAXES LEVIED	PERCENT OF TOTAL ASSESSED VALUATION	TAXPAYER	TAXES LEVIED	PERCENT OF TOTAL ASSESSED VALUATION
Shaw Industries, Inc.	$ 7,094,661	28.55%	Shaw Industries, Inc.	$ 8,381,558	24.78%
Mohawk Industries, Inc.	$ 3,210,042	12.83%	Mohawk Industries, Inc.	$ 2,313,389	8.07%
Engineered Floors	$ 1,651,423	9.87%	Beaulieu Group, LLC	$ 1,587,062	4.85%
Joint Development Authority	$ 1,219,154	15.05%	J & J Industries	$ 920,267	2.42%
Beaulieu Group, LLC	$ 1,083,022	5.25%	Windstream Georgia	$ 706,677	2.30%
Tandus Centiva Inc.	$ 1,011,759	3.35%	Collins & Aikman Corp.	$ 600,855	1.71%
J & J Industries	$ 980,095	3.14%	Oriental Weavers USA, Inc.	$ 462,777	1.97%
North Georgia EMC	$ 692,067	2.14%	CBL & Associates	$ 366,196	0.96%
US Floors	$ 598,169	3.43%	Shiroki Georgia LLC	$ 360,627	0.95%
Lexmark Carpet Mills	$ 570,714	1.76%	World Carpets	$ 359,104	0.95%

Source: Whitfield County Tax Commissioner's Office

WHITFIELD COUNTY, GEORGIA
PROPERTY TAX LEVIES AND COLLECTIONS
TEN YEAR SUMMARY
December 31, 2017

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
2008	$ 14,248,407	$ (206,633)	$ 14,041,774	$ 12,376,593	86.86%	$ 1,665,714	$ 14,042,307	100.00%
2009	$ 14,679,298	$ (175,873)	$ 14,503,425	$ 12,899,702	87.88%	$ 1,601,115	$ 14,500,817	99.98%
2010	$ 13,359,997	$ (87,593)	$ 13,272,404	$ 11,484,141	85.96%	$ 1,783,435	$ 13,267,576	99.96%
2011	$ 12,900,630	$ 48,981	$ 12,949,611	$ 11,405,696	88.41%	$ 1,543,260	$ 12,948,956	99.99%
2012	$ 13,674,749	$ 194,563	$ 13,869,312	$ 12,658,780	92.57%	$ 1,196,106	$ 13,854,886	99.90%
2013	$ 16,342,897	$ (49,069)	$ 16,293,828	$ 14,413,582	88.19%	$ 1,875,364	$ 16,288,946	99.97%
2014	$ 16,764,828	$ (158,585)	$ 16,606,243	$ 15,077,905	89.94%	$ 1,510,377	$ 16,588,282	99.89%
2015	$ 19,414,088	$ (289,545)	$ 19,124,543	$ 17,343,021	89.33%	$ 1,691,171	$ 19,034,192	99.53%
2016	$ 25,089,495	$ 210,476	$ 25,299,971	$ 23,059,586	91.91%	$ 1,560,881	$ 24,620,467	97.31%
2017	$ 28,953,450	$ (516,564)	$ 28,436,886	$ 27,056,626	93.45%	$ -	$ 27,056,626	95.15%

Source: Whitfield County Tax Commissioner's Office

WHITFIELD COUNTY, GEORGIA
TAX REVENUES BY SOURCE - GOVERNMENTAL FUNDS
TEN YEAR SUMMARY
DECEMBER 31, 2017

CALENDAR YEAR	PROPERTY	LOCAL OPTION SALES	SPECIAL PURPOSE LOCAL OPTION SALES	INSURANCE PREMIUM	ALCOHOLIC BEVERAGE	REAL ESTATE TRANSFER	OTHER	TOTAL
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
2016	28,074,028	9,848,729	15,675,429	3,700,351	397,186	88,347	780,006	58,564,076
2017	32,409,272	9,896,272	15,784,126	3,962,650	404,559	105,913	770,709	63,333,501
Percentage Change In Dollars Over 10 Years	103.1%	-35.6%	N/A	52.4%	-6.6%	113.0%	21.8%	80.8%

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
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
2016	11,344,000	13,948,206	110,713	284,880	-	25,687,799	0.74	246
2017	8,111,000	9,341,558	14,577	189,920	-	17,657,055	0.47	169

WHITFIELD COUNTY, GEORGIA
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
TEN YEAR SUMMARY
December 31, 2017

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
2008	(EST) 93,835	$ 3,217,510,131	$ -	$ -	$ -	0.00%	$ -
2009	(EST) 93,698	$ 3,172,435,681	$ -	$ -	$ -	0.00%	$ -
2010	102599	$ 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%	$ -
2016	(EST) 104,589	$ 2,531,819,442	$ -	$ -	$ -	0.00%	$ -
2017	(EST) 104,658	$ 2,683,641,030	$ -	$ -	$ -	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, 2017

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Overlapping Debt			
City of Dalton Board of Education (1)	2,000,000	100%	2,000,000
City of Dalton (1)	8,270,935	100%	8,270,935
City of Varnell (2)	434,720	100%	434,720
Total Overlapping Debt			$ 10,705,655
County Direct Debt			
Whitfield County	$ 17,657,055	100%	17,657,055
Total County Direct Debt			17,657,055
Total Direct and Overlapping Debt			$ 28,362,710

Sources:

(1) Data provided by City of Dalton Finance Office

(2) Data provided by City of Varnell City Manager

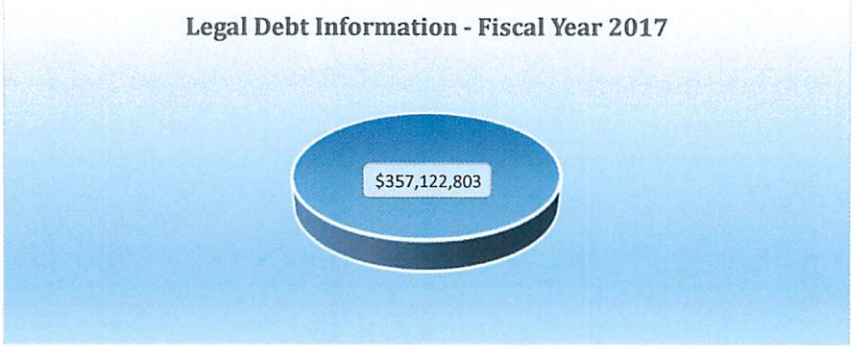
Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Whitfield County. Applicable percentages 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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Debt limit	$357,122,803	$342,787,384	$ 344,445,910	$345,629,147	$337,442,908	$337,949,473	$329,625,407	$334,645,648	$359,523,215	$363,557,066
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$357,122,803	$342,787,384	$ 344,445,910	$345,629,147	$337,442,908	$337,949,473	$329,625,407	$334,645,648	$359,523,215	$363,557,066
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Legal debt margin calculation for 2017

Assessed value of taxable property	$ 2,683,641,030
Add: exempt real property	887,587,000
Total assessed value of taxable property	3,571,228,030
Debt limit (10%) of total assessed value	357,122,803
Debt applicable to limit	-
Legal debt margin	$ 357,122,803



WHITFIELD COUNTY, GEORGIA
DEMOGRAPHIC STATISTICS
TEN YEAR SUMMARY
December 31, 2017

CALENDAR YEAR	POPULATION	PERSONAL INCOME	PER CAPITA INCOME	UNEMPLOYMENT RATE
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%
2016	(EST) 104,589	$ 3,484,591,713	$ 33,317	5.7%
2017	(EST) 104,658	$ 3,774,804,744	$ 36,068	5.5%

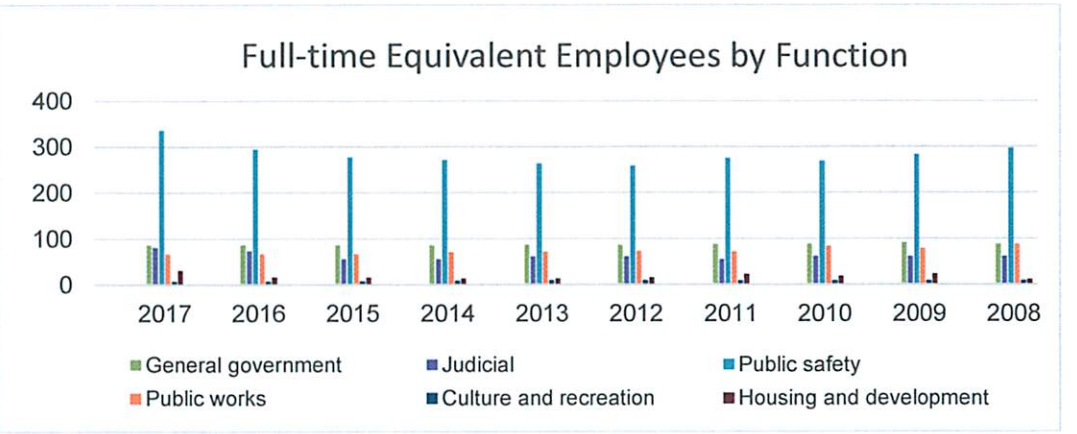
WHITFIELD COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
December 31, 2017

2017			2008*		
EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT	EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT
Shaw Industries, Inc.	6,593	14.56%	Shaw Industries, Inc.	8,996	19.05%
Mohawk Industries	4,100	9.05%	Mohawk Industries	5,934	12.57%
Engineered Floors	3,100	6.84%	Beaulieu Group, LLC	3,112	6.59%
Beaulieu Group, LLC	2,000	4.42%	Hamilton Medical Center	1,686	3.57%
Whitfield Co. Schools	1,626	3.59%	Whitfield County Schools	1,632	3.46%
Hamilton Health Care System	1,300	2.87%	Dalton City Schools	838	1.77%
Tandus Centiva	1,182	2.61%	J&J Industries, Inc.	798	1.69%
Dalton City Schools	978	2.16%	Collins & Aikman Corp.	794	1.68%
Whitfield County	685	1.51%	Windstream	715	1.51%
City of Dalton	535	1.18%	Conagra Poultry Co.	615	1.30%

Source:
Greater Dalton Chamber of Commerce, last updated July 2017
Georgia Department of Labor
2006 is latest available information
*Information not available

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

Function/Program	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General government	86	86	85	85	86	86	87	88	91	87
Judicial	80	72	55	55	60	60	54	61	60	60
Public safety	335	293	276	270	262	257	274	268	282	295
Public works	66	66	66	70	71	72	71	83	78	87
Culture and recreation	7	7	7	8	9	9	8	8	8	8
Housing and development	31	16	15	13	13	15	22	18	23	11
Total	605	540	504	501	501	499	516	526	542	548



Source: Whitfield County Human Resources Department

WHITFIELD COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION

Function/Program	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General government										
Vehicle tags issued	107,475	106,856	100,966	98,880	97,832	98,865	111,075	102,294	98,117	94,835
Public safety										
E-911 calls	178,449	N/A	292,937	305,222	221,491	217,890	227,940	119,714	182,626	266,528
Fire service calls	5,677	6,031	5,518	5,477	4,937	5,110	5,108	5,031	4,985	4,962
Fire average response time (minutes)	5.9	6.2	6.2	6.3	6.2	5.4	6.6	6.2	6.5	5.9
EMS service calls	15,069	13,421	13,848	13,735	-	10,581	-	-	-	-
EMS average response time (minutes)	9.8	8.6	8.4	8.2	-	9.1	-	-	-	-
Public works										
Miles of road resurfacing	27.4	27.0	8.7	20.7	28.5	20.7	31.2	37.7	26.3	54.2
Culture and recreation										
Number of program participants	4,054	3,944	3,820	3,374	3,612	3,848	3,639	2,802	3,196	3,042
Housing and development										
Building permits issued	508	517	442	376	376	389	368	360	298	372

Source: Department managers within each function
N/A - Data not available due to malfunction of reporting software

WHITFIELD COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION

Function/Program	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General government										
County facilities	21	21	21	14	14	14	14	14	14	14
Public safety										
Fire stations	10	10	10	10	10	10	10	10	10	10
Public works										
Miles of roads	711	718	718	718	718	718	718	718	718	718
Culture and recreation										
County owned ball fields	20	20	17	15	14	14	14	14	14	14

Source: Department managers within each function

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

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Commissioners
Whitfield County, Georgia

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Whitfield County, Georgia, as of and for the year ended December 31, 2017, 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 8, 2018. 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. 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.

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
Certified Public Accountant

Dalton, Georgia
June 8, 2018

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, 2017, 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, 2017.

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
Certified Public Accountant

Dalton, Georgia
June 8, 2018

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2017

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:

Highway Planning and Construction Cluster:

U.S. Department of Transportation
Appalachian Development Highway System
CFDA #23.003

U.S. Department of Transportation
Metropolitan Transportation Planning
CFDA #20.205

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

Auditee qualified as a low-risk auditee? **No**

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2017

GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURE
U.S.Department of Agriculture			
Forest Services	10.665	N/A	$ 10,342
U.S.Department of the Interior			
Payments in Lieu of Taxes	15.226	N/A	22,841
U.S.Department of Justice			
Passed through Prosecuting Attorney's Council of Georgia			
Crime Victim Assistance	16.575	C16-8-001	195,248
Crime Victim Assistance	16.575	C16-8-207	67,267
Subtotal			262,515
Passed through Georgia Criminal Justice Coordinating Council			
ARRA Violence Against Women Formula Grants	16.588	W16-8-046	57,231
Edward Byrne Memorial Justice Assistance	16.738	2016-DJ-BX-0863	14,878
Federal Equity Sharing	16.922	GA1550000	4,006
Total U.S. Department of Justice			338,630
U.S.Department of Transportation			
Passed through Georgia Department of Transportation			
Transit Capital Assistance Grant	20.509	T006219	120,396
Transit Operating Assistance Grant	20.509	T005918	143,444
Transit Operating Assistance Grant	20.509	T006219	146,089
Subtotal			409,929
Highway Planning and Construction Cluster:			
Metropolitan Transportation Planning	20.205	PI0014108	19,362
Metropolitan Transportation Planning	20.205	PI0015464	32,300
Subtotal			51,662
Appalachian Development Highway System	23.003	GA-17104	1,000,000
Highway Planning and Construction Cluster Subtotal			1,051,662
Total U.S. Department of Transportation			1,461,591
Appalachian Regional Commission			
Passed through Tennessee Valley Authority			
Appalachian Regional Development	23.001	GA-17305	300,000
U.S. Department of Homeland Security			
Passed Through Georgia Emergency Management Agency -			
Disaster Grants - Public Assistance	97.036	17-01528	1,179
Hazard Mitigation Grants	97.039	4165-0010	13,600
Performance Partnership Agreement	97.042	OEM17-157	25,660
Homeland Security Grant Program	97.067	SHO16-084	5,602
Homeland Security Grant Program	97.067	SHO16-097	99,997
Subtotal			105,599
Total U.S. Department of Homeland Security			146,038
Total Federal Awards			$ 2,279,442

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2017

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, 2017. 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, 2017

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	$ 10,653,730	$ 25,837	$ 10,679,567	100%
2008 SPLOST:						
Road Improvement Program	$ 36,289,785	$ 36,289,785	$ 31,631,103	$ 171,618	$ 31,802,721	88%
City of Dalton Road Projects	11,710,215	11,710,215	9,440,540	3,766,275	13,206,815	113%
Total	$ 48,000,000	$ 48,000,000	$ 41,071,643	$ 3,937,893	$ 45,009,536	
2015 SPLOST:						
County-wide communications project	$ 8,040,000	$ 8,040,000	$ 4,064,184	$ 3,733,209	$ 7,797,393	97%
Library improvements	335,000	335,000	89,782	8,368	98,150	29%
Public safety vehicles and equipment	6,400,000	6,400,000	5,316,585	514,060	5,830,645	91%
Fire station and land	1,400,000	1,400,000	2,500	226,994	229,494	16%
Edwards Park gymnasium	2,000,000	3,006,178	1,128,340	1,877,838	3,006,178	100%
Recreational park projects	2,400,000	1,393,822	1,393,822	-	1,393,822	100%
Road, street and bridge projects	15,000,000	15,000,000	2,350,249	1,472,704	3,822,953	25%
City of Dalton projects	24,525,000	24,525,000	8,785,839	6,365,871	15,151,710	62%
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	$ 24,631,301	$ 14,199,044	$ 38,830,345	

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.